



Ross R. Fulton
Senior Counsel
San Diego Gas & Electric Company
8330 Century Park Court, CP32D
San Diego, CA 92123
Tel: 619-372-7529
rfulton@sdge.com

December 1, 2025

The Honorable Debbie-Ann Reese
Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

Re: San Diego Gas & Electric Company
Sixth Transmission Owner Formula's Second Annual Informational Filing Docket
No. ER26-____-000

Dear Secretary Reese:

San Diego Gas & Electric Company submits its Cycle 2¹ Informational Filing ("Informational Filing" or "Filing") of its Sixth Transmission Owner ("TO") formula rate mechanism ("TO6" or "TO6 Formula Rate").² The proposed effective date is January 1, 2026.

This filing is provided to the Federal Energy Regulatory Commission ("FERC" or "Commission") for informational purposes only. It is not subject to the requirements of Section 205 of the Federal Power Act.³ Nor does this Filing subject SDG&E's TO6 Formula Rate to modification.⁴

I. NATURE AND PURPOSE OF FILING

Under the terms of SDG&E's TO6 Formula Rate, this filing revises SDG&E's base transmission revenue requirement ("BTRR") and transmission rates for Retail End Use customers and CAISO Wholesale customers for the Rate Effective Period ("REP") for January 1, 2026 through December 31, 2026. The revised transmission rates are based on certain recorded

¹ The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 2 is the second annual filing under the TO6 Formula. Unless otherwise defined in this letter and accompanying volumes referenced, capitalized terms are intended to have the meanings ascribed to them in SDG&E's TO Tariff.

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

³ 16 U.S.C. § 824d.

⁴ See Section C.6.c of SDG&E's TO6 Formula Rate Protocols ("Formula Rate Protocols").

and estimated costs information. The TO6 Cycle 2 rates reflect a revised BTRR for Retail End Use and CAISO Wholesale customers consisting of the following components:

- (1) Prior Year Revenue Requirement (“PYRR”) for the 12-month period ending December 31, 2024;
- (2) Forecast Period Capital Additions Revenue Requirement (“FC”) attributed to the forecast capital additions for the 24-month period covering 2025 and 2026;
- (3) True-up (“TU”) Adjustment for the 12-month period from January 1, 2024 through December 31, 2024; and
- (4) An Interest True-Up Adjustment.

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

II. SUMMARY OF THE TO6 CYCLE 2 BTRR

SDG&E’s TO6 Cycle 2 BTRR_{EU} for the 12-month REP of January 1, 2026 to December 31, 2026 is approximately \$1,337.1 million, representing a \$95.5 million increase, or a 7.7 percent increase, compared to the BTRR_{EU} for TO6 Cycle 1.

The TO6 Cycle 2 BTRR_{CAISO} equals \$1,332.9 million, representing a \$95.4 million increase—a 7.7 percent increase—compared to the BTRR_{CAISO} for TO6 Cycle 1.

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

2024 Prior Year Revenues	=	\$1,218.1
Forecast Period Revenues	=	\$108.8
12-month TU Adjustment	=	\$108.4
Interest TU Adjustment	=	\$(0.9)
Franchise Fees/Uncollectibles	=	\$17.6
Other BTRR Adjustments	=	\$(114.9)
Total Retail BTRR	=	\$1,337.1

Wholesale BTRR Adjustments:

So. Georgia Tax Adjustment = \$(1.3)

Uncollectibles = \$(2.9)

Total Wholesale BTRR = \$1,332.9

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

- A True-Up Adjustment under-collection in the instant TO6 Cycle 2 annual informational filing compared to the True-Up Adjustment over-collection in the prior TO6 Cycle 1 annual informational filing; and
- An increase in PYRR, resulting from higher operations and maintenance expenses, depreciation expenses, property taxes, and transmission rate base; and
- An increase in the 24-month total Weighted Forecast Plant Additions and the related FC; offset by
- An Other BTRR Adjustment to reduce total BTRR for refunding to ratepayers the CAISO RTO Adder.

III. MISCELLANEOUS MATTERS

A. Adjustments to Reflect Correction of Errors

Section C.7 of the TO6 Formula Rate Protocols provides that if an error is identified in SDG&E's prior informational filing, SDG&E shall include a brief description of the errors in its subsequent informational filing. There are no errors from prior years' informational filings that are being corrected in the instant TO6 Cycle 2 Annual Informational Filing.

The "Other BTRR Adjustments" component of total BTRR reflects adjustments for a refund to ratepayers. On December 5, 2024 in Docket EL24-115-000, the Commission granted the petition for declaratory order filed by certain California Parties,⁵ finding that a provision in SDG&E's TO5 settlement had been triggered. That provision provides that SDG&E will refund from June 1, 2019 the 50 basis point return on equity adder that SDG&E received for its membership in CAISO (CAISO Adder). SDG&E is providing the applicable refund in this cycle in accordance with the mechanism for such refunds in SDG&E's approved Transmission Owner Tariff. SDG&E has sought rehearing of that Commission decision and has appealed the decision to the United States Circuit Court of Appeals for the Ninth Circuit. Should SDG&E prevail on

⁵ California Public Utility Commission (CPUC); California Department of Water Resources State Water Project; the Cities of Anaheim, Azusa, Banning, Colton, Pasadena, and Riverside, California; and the Northern California Power Agency (collectively, California Parties).

rehearing or appeal of the Commission's order in Docket EL24-115-000, SDG&E reserves the right to collect the Adder for its CAISO membership and recoup the refund.

The total "Other BTRR Adjustments" for retail and wholesale customers, as reflected in Statements BK-1 and BK-2 of the instant filing, are a refund of \$114.936 million and \$114.727 million, respectively.

B. TO6 Formula Rate Spreadsheet Updates

Section D.3 of the TO6 Formula Rate Protocols allows for updates to the reference sections and footnotes in the Formula Rate Spreadsheet. SDG&E made several changes to the Formula Rate Spreadsheet to update the references directing stakeholders to the proper sources for the data. These changes are non-substantive in nature and do not affect the BTRR calculation. Additionally, SDG&E has added and/or modified footnotes to further clarify information included in the Formula Rate Spreadsheet. The list of changes is shown in the tab labeled "Model Reference and Footnote Updates."

IV. LIST OF DOCUMENTS SUBMITTED

This filing consists of the following: Transmittal Letter; TO6 Cycle 2 Formula Rate Spreadsheet; Statement BL—which includes retail rate design and CAISO High Voltage and Low Voltage Transmission Revenue Requirements—Base Period and True Up Period Work Papers; and Forecast Period Capital Additions Work Papers.

V. SERVICE

Copies of this filing have been served on all parties to Docket No. ER25-270, including the CPUC and CAISO.

VI. COMMUNICATIONS

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

Ross R. Fulton
Senior Counsel
San Diego Gas & Electric Company
8330 Century Park Court, CP32D
San Diego, CA 92123
Telephone: (858) 654-1861
E-mail: rfulton@sdge.com

Adam Currey
Transmission Revenue Manager
San Diego Gas & Electric Company
8330 Century Park Court, CP31E0
San Diego, CA 92123
Telephone: (619) 696-2248
E-mail: acurrey@sdge.com

Ms. Debbie-Ann Reese

December 1, 2025

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Josh Stewart
Regulatory Case Manager
San Diego Gas & Electric Company
8330 Century Park Court, CP31E
San Diego, CA 92123
Telephone: (858) 650-4088
E-mail: jstewart@sdge.com

Respectfully submitted,

/s/ Ross R. Fulton

Ross R. Fulton
Attorney for
San Diego Gas & Electric Company

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2024
(\$1,000)

Line No.		Amounts	Reference	Line No.
	<u>A. Revenues:</u>			
1	Transmission Operation & Maintenance Expense	\$ 130,526	Statement AH; Line 5	1
2				2
3	Transmission Related A&G Expense	115,917	Statement AH; Line 20	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 10	5
6	Total O&M Expenses	\$ 246,443	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	299,229	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	77,285	Statement AK; Line 5	12
13				13
14	Transmission Related Payroll Taxes Expense	4,117	Statement AK; Line 12	14
15	Sub-Total Expense	\$ 627,074	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate _(COCR) - Base ROE	10.8891%	Statement AV; Page 3; Line 38	17
18	Transmission Rate Base	\$ 5,507,812	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 599,753	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 3; Line 78	21
22	Transmission Rate Base	\$ 5,507,812	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(10,039)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 1,218,092	Line 15 + Line 19+ Line 23 + (Sum Lines 25 thru 28)	30

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2024
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>B. Incentive ROE Project Transmission Revenue:</u>^{1,2}			
1 Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2			2
3 Incentive Cost of Capital Rate _(ICOCR) - Base ROE	1.8487%	Statement AV; Page 4; Line 38	3
4 Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5 Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6			6
7 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 78	7
8 Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9 Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10			10
11 Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12			12
<u>C. Incentive Transmission Plant Abandoned Project Revenue:</u>^{1,2}			
14 Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15			15
16 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17 Cost of Capital Rate _(COCR) ³ - Base ROE	10.8891%	Statement AV; Page 3; Line 38	17
18 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19			19
20 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23			23
24 Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25			25
<u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u>^{1,2}			
27 Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28 Cost of Capital Rate _(COCR) ³ - Base ROE	10.8891%	Statement AV; Page 3; Line 38	28
29 Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30			30
31 Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 3; Line 78	32
33 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34			34
35 Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36			36
37 Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38			38
39 <u>E. Total (PYRR_{EU}) Excluding FF&U</u>⁴	\$ 1,218,092	Page 1; Line 30 + Line 37	39

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

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

³ The revenues attributed to Transmission Plant Abandoned Projects and Transmission Construction Work in Progress (CWIP) incentives are derived using the regular Cost of Capital Rate.

⁴ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2024
(\$1,000)

Line No.		Amounts	Reference	Line No.
A. Transmission Rate Base:				
1	<u>Net Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,222,472	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	19,450	Page 4; Line 17	3
4	Transmission Related General Plant	72,721	Page 4; Line 18	4
5	Transmission Related Common Plant	221,256	Page 4; Line 19	5
6	Total Net Transmission Plant	\$ 6,535,900	Sum Lines 2 thru 5	6
7				7
8	<u>Rate Base Additions:</u>			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	<u>Rate Base Reductions:</u>			13
14	Transmission Related Accum. Def. Inc. Taxes ¹	\$ (1,141,121)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,141,121)	Line 14 + Line 15	16
17				17
18	<u>Working Capital:</u>			18
19	Transmission Related Materials and Supplies	\$ 58,386	Statement AL; Line 5	19
20	Transmission Related Prepayments	35,190	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	30,805	Statement AL; Line 19	21
22	Total Working Capital	\$ 124,382	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	(11,349)	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	\$ 5,507,812	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	B. Incentive ROE Project Transmission Rate Base: ²			29
30	Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33				33
34	C. Incentive Transmission Plant Abandoned Project Rate Base: ²			34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38				38
39	D. Incentive Transmission Construction Work In Progress ²	\$ -	Statement AM; Line 1	39

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2024
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1 <u>Gross Transmission Plant:</u>			1
2 Transmission Plant	\$ 8,351,423	Statement AD; Line 11	2
3 Transmission Related Electric Misc. Intangible Plant	37,383	Statement AD; Line 27	3
4 Transmission Related General Plant	130,959	Statement AD; Line 29	4
5 Transmission Related Common Plant	389,995	Statement AD; Line 31	5
6 Total Gross Transmission Plant	<u>\$ 8,909,761</u>	Sum Lines 2 thru 5	6
7			7
8 <u>Transmission Related Depreciation Reserve:</u>			8
9 Transmission Plant Depreciation Reserve	\$ 2,128,951	Statement AE; Line 1	9
10 Transmission Related Electric Misc. Intangible Plant Amortization Reserve	17,933	Statement AE; Line 11	10
11 Transmission Related General Plant Depr Reserve	58,239	Statement AE; Line 13	11
12 Transmission Related Common Plant Depr Reserve	168,739	Statement AE; Line 15	12
13 Total Transmission Related Depreciation Reserve	<u>\$ 2,373,862</u>	Sum Lines 9 thru 12	13
14			14
15 <u>Net Transmission Plant:</u>			15
16 Transmission Plant	\$ 6,222,472	Line 2 - Line 9	16
17 Transmission Related Electric Miscellaneous Intangible Plant	19,450	Line 3 - Line 10	17
18 Transmission Related General Plant	72,721	Line 4 - Line 11	18
19 Transmission Related Common Plant	221,256	Line 5 - Line 12	19
20 Total Net Transmission Plant	<u>\$ 6,535,900</u>	Sum Lines 16 thru 19	20
21			21
22 <u>B. Incentive Project Transmission Plant:</u> ¹			22
23 Incentive Transmission Plant	\$ -	Statement AD; Line 13	23
24 Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25 Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 - Line 24	25

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC_{EU})

For the Forecast Period January 1, 2025 - December 31, 2026

(\$1,000)

Line No.		Amounts	Reference	Line No.
	ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS			
	<u>A. Derivation of Annual Fix Charge Rate (AFCR_{EU}) Applicable to Weighted Forecast Plant Additions:</u>			
1	Transmission Rate Base	\$ 5,507,812	Page 3; Line 27	1
2	Add back ADIT	1,141,121	Positive of Page 3; Line 16	2
3	Less ADIT Adjustment	(741,285)	Statement AF; Line 15	3
4	Transmission Rate Base Excluding ADIT Adjustment	\$ 5,907,647	Sum Lines 1 thru 3	4
5				5
6	Cost of Capital Rate (COCR)	10.8891%	Statement AV; Page 3; Line 38	6
7				7
8	Adjusted Return and Associated Income Taxes	\$ 643,292	Line 4 x Line 6	8
9	Return and Associated Income Taxes	599,753	Page 1; Line 19 + Line 23	9
10	ADIT Revenue Requirements Adjustment	\$ 43,539	Line 8 - Line 9	10
11				11
12	PYRR _{EU} Excluding Franchise Fees and Uncollectible	\$ 1,218,092	Page 1; Line 30	12
13	50% of Transmission O&M Expense	(65,263)	Negative of Page 1; Line 1 x 50%	13
14	50% of Transmission Related A&G Expense	(57,959)	Negative of Page 1; Line 3 x 50%	14
15	CPUC Intervenor Funding Expense - Transmission	-	Negative of Page 1; Line 5	15
16	Total of Federal Income Tax Deductions, Other Than Interest	(1,304)	Negative of Page 1; Line 25	16
17	(Gains)/Losses from Sale of Plant Held for Future Use	-	Negative of Page 1; Line 28	17
18	ADIT Revenue Requirements Adjustment	43,539	Line 10 Above	18
19	Adjusted Total (PYRR _{EU}) Excluding FF&U	\$ 1,137,105	Sum Lines 12 thru 18	19
20				20
21	Net Transmission Plant	\$ 6,535,900	Page 4; Line 20	21
22				22
23	Annual Fix Charge Rate (AFCR _{EU})	17.3978%	Line 19 / Line 21	23
24				24
25	Weighted Forecast Plant Additions	\$ 645,155	Summary of HV/LV Splits for Forecast Plant Additions; Line 5; Col. f	25
26				26
27	Composite Depreciation Rate	3.06%	Statement AJ; Page AJ-1B; Line 33; Col. c	27
28	Weighted Forecast Plant Additions Depreciation Expense	\$ 19,723	Line 25 x Line 27	28
29				29
30	Net Weighted Forecast Plant Additions	\$ 625,432	Line 25 - Line 28	30
31				31
32	Forecast Period Capital Addition Revenue Requirements	\$ 108,812	Line 23 x Line 30	32

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC_{EU})

For the Forecast Period January 1, 2025 - December 31, 2026

(\$1,000)

Line No.		Amounts	Reference	Line No.
	ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS			
	<u>A. Derivation of Annual Fix Charge Rate (AFCR_{EU-IR-ROE}) Applicable to Incentive Weighted Forecast Plant Additions (ROE Incentive Only):</u>			
1	Transmission Rate Base	\$ 5,507,812	Page 3; Line 27	1
2	Add back ADIT	1,141,121	Positive of Page 3; Line 16	2
3	Less ADIT Adjustment	(741,285)	Statement AF; Line 15	3
4	Transmission Rate Base Excluding ADIT Adjustment	\$ 5,907,647	Sum Lines 1 thru 3	4
5				5
6	Cost of Capital Rate (COCR) ¹	10.8891%	Statement AV; Page 3; Line 38	6
7				7
8	Adjusted Return and Associated Income Taxes	\$ 643,292	Line 4 x Line 6	8
9	Return and Associated Income Taxes	599,753	Page 1; Line 19 + Line 23	9
10	ADIT Revenue Requirements Adjustment	\$ 43,539	Line 8 - Line 9	10
11				11
12	PYRR _{EU-IR-ROE} Excluding Franchise Fees and Uncollectible	\$ 1,218,092	Page 1; Line 30 + Page 2; Line 11	12
13	50% of Transmission O&M Expense	(65,263)	Negative of Page 1; Line 1 x 50%	13
14	50% of Transmission Related A&G Expense	(57,959)	Negative of Page 1; Line 3 x 50%	14
15	CPUC Intervenor Funding Expense - Transmission	-	Negative of Page 1; Line 5	15
16	Total of Federal Income Tax Deductions, Other Than Interest	(1,304)	Negative of Page 1; Line 25	16
17	(Gains)/Losses from Sale of Plant Held for Future Use	-	Negative of Page 1; Line 28	17
18	ADIT Revenue Requirements Adjustment	43,539	Line 10 Above	18
19	Adjusted Total (PYRR _{EU-IR-ROE}) Excluding FF&U	\$ 1,137,105	Sum Lines 12 thru 18	19
20				20
21	Net Transmission Plant & Incentive Transmission Plant	\$ 6,535,900	Page 4; (Line 20 + Line 25)	21
22				22
23	Incentive Annual Fix Charge Rate (AFCR _{EU-IR-ROE}) ²	17.3978%	Line 19 / Line 21	23
24				24
25	Incentive Weighted Forecast Plant Additions	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 8; Col. f	25
26				26
27	Composite Depreciation Rate	3.06%	Page 5; Line 27	27
28	Weighted Forecast Plant Additions Depreciation Expense	\$ -	Line 25 x Line 27	28
29				29
30	Net Weighted Forecast Plant Additions	\$ -	Line 25 - Line 28	30
31				31
32	Forecast Period Incentive Capital Addition Revenue Requirements (FC _{EU-IR-ROE})	\$ -	Line 23 x Line 30	32
33				33
34	<u>B. Derivation of Incentive Forecast Transmission CWIP Revenues:</u>			34
35	Incentive Weighted Forecast Transmission Construction Work In Progress	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	35
36				36
37	Cost of Capital Rate (COCR) ¹	10.8891%	Statement AV; Page 3; Line 38	37
38				38
39	Incentive Transmission Forecast CWIP Projects Revenue Requirements	\$ -	Line 35 x Line 37	39
40				40
41	Incentive Weighted Forecast Transmission Construction Work In Progress	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	41
42				42
43	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 3; Line 78	43
44				44
45	Incentive Transmission Forecast CWIP Projects Revenue Requirements - CAISO Participation ROE Adder	\$ -	Line 41 x Line 43	45
46				46
47	Total Incentive Transmission Forecast CWIP Projects Revenue Requirements	\$ -	Line 39 + Line 45	47

¹ The regular Cost of Capital Rate is used for calculation purposes.

² The Incentive Annual Fixed Charge Rate will be tracked and shown for each incentive project as applicable.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Base Transmission Revenue Requirements (BTRR_{EU})
For the Rate Effective Period January 1, 2026 - December 31, 2026
(\$1,000)

Line No.		Amounts	Reference	Line No.
	<u>A. End Use Customer Base Transmission Revenue Requirement (BTRR_{EU}):</u>			
1				1
2	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 1,218,092	Page 1; Line 30	2
3				3
4	Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	-	Page 2; Line 37	4
5				5
6	Retail True-Up Period Adjustment	108,449	True-Up; Line 25; Col. 11	6
7				7
8	Retail Interest True-Up Adjustment	(876)	Interest True-Up CY; Line 22; Col. 2	8
9				9
10	Forecast Period Capital Addition Revenue Requirements	108,812	Page 5; Line 32	10
11				11
12	Forecast Period Incentive Capital Additions Revenue Requirements (FC _{EU-IR-ROE})	-	Page 6; Line 32	12
13				13
14	Incentive Transmission Forecast CWIP Projects Revenue Requirements	-	Page 6; Line 47	14
15				15
16	<u>B. Subtotal BTRR_{EU} Excluding FF&U:</u>	\$ 1,434,477	Sum Lines 2 thru 14	16
17				17
18	Transmission Related Municipal Franchise Fees Expenses	1.0207% ¹ 14,642	Line 16 x Franchise Fee Rate	18
19	Transmission Related Uncollectible Expense	0.2050% ¹ 2,941	Line 16 x Uncollectible Rate	19
20				20
21	<u>C. Subtotal Retail BTRR_{EU} With FF&U:</u>	\$ 1,452,059	Sum Lines 16 thru 19	21
22				22
23	<u>D. Other BTRR_{EU} Adjustments:</u>	(114,936)	Cost Adjustment Workpapers	23
24				24
25	<u>E. Total Retail BTRR_{EU} With FF&U:</u>	<u>\$ 1,337,123</u>	Line 21 + Line 23	25

¹ Represents the current Franchise Fees and Uncollectible (FF&U) expense rates that will be updated once SDG&E's General Rate Case (GRC) is approved.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-2

Derivation of CAISO HV Transmission Facility (BTRR_{CAISO-HV}) & LV Transmission Facility (BTRR_{CAISO-LV}) Revenue Requirements

For the Rate Effective Period January 1, 2026 - December 31, 2026

(\$1,000)

Line No.		Total	Reference			Line No.
	<u>A. Derivation of Revenues Related With Total Transmission Facilities:</u>					
1	Retail BTRR Excluding FF&U	\$ 1,434,477	Statement BK-1; Page 7; Line 16			1
2						2
3	Less: CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement BK-1; Page 1; Line 5			3
4						4
5	Less: CPUC Intervenor Funding Expense Revenue Adjustment - Base ROE	-	Negative of Statement AL; Line 30			5
6						6
7	Less: CPUC Intervenor Funding Expense Revenue Adjustment - CAISO Participation ROE Adder	-	Negative of Statement AL; Line 34			7
8						8
9	Less: South Georgia Income Tax Adjustment	(1,304)	Negative of Statement AQ; Line 1			9
10						10
11	Less: Electric Power Research Institute (EPRI) Dues	(130)	SDG&E Records			11
12						12
13	Total Wholesale BTRR Excluding Franchise Fees	\$ 1,433,043	Sum Lines 1 thru 11			13
14						14
15	<u>B. Derivation of Split Between HV and LV:</u> ¹	(a)	(b)	(c)		15
16	1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive	Total	High Voltage	Low Voltage	Reference	16
17	Gross Transmission Plant Facilities and Incentive CWIP:					17
18	HV/LV Plant Allocation Ratios	100.00%	48.48%	51.52%	Summary of HV/LV Plant Allocation Study; Line 34; Col. c and b	18
19	Total HV/LV Transmission Plant Facilities Revenues	\$ 1,324,232	\$ 641,987	\$ 682,245	Col. a = Line 13 - Line 23	19
20					Col. b and c = Line 18 x (Line 19; Col. a)	20
21	2. Percent Split Between HV & LV Forecast Plant Additions:					21
22	HV/LV Plant Allocation Ratios Based on Forecast Plant Additions	100.00%	1.51%	98.49%	Summary of HV/LV Splits for Forecast Plant Additions; Line 19; Col. d and e	22
23	Total HV/LV Transmission Forecast Plant Additions Revenues	\$ 108,812	\$ 1,646	\$ 107,166	Col. a = Statement BK-1; Page 7; Sum Lines 10 thru 14	23
24					Col. b and c = Line 22 x (Line 23; Col. a)	24
25	<u>C. Summary of CAISO Transmission Facilities by</u>					25
26	<u>High Voltage and Low Voltage Classification:</u>					26
27	Transmission Facilities (BTRR _{CAISO}) Excluding Franchise Fees	\$ 1,433,043	\$ 643,632	\$ 789,411	Line 19 + Line 23	27
28	Franchise Fee ²	1.0207% ³ 14,627	6,570	8,058	Line 27 x Franchise Fee Rate	28
29	Subtotal Wholesale BTRR With Franchise Fees	\$ 1,447,671	\$ 650,202	\$ 797,469	Line 27 + Line 28	29
30						30
31	<u>D. Other BTRR Adjustments with Franchise Fees</u>	(114,727)	(55,620)	(59,108)	Col. a = Cost Adjustment Workpapers	31
32					Col. b and c = Line 18 x (Line 31; Col. a)	32
33						33
34	E. Total Wholesale BTRR _{CAISO} With Franchise Fees ⁴	\$ 1,332,943	\$ 594,582	\$ 738,361	Line 29 + Line 31	34

¹ SDG&E has followed the CAISO's guidelines to separate all elements of its Transmission facilities into HV and LV components as outlined in Appendix F; Schedule 3; Section 12 of the CAISO tariff.

² Base franchise fees are applicable to all SDG&E customers.

³ Represents the current Franchise Fees expense rates that will be updated once SDG&E's General Rate Case (GRC) is approved.

⁴ The following HV/LV Wholesale Base Transmission Revenue Requirements will be used by the CAISO to develop the TAC rates for the applicable rate effective period.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AD

Cost of Plant

Base Period & True-Up Period 12 - Months Ending December 31, 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							2
3	Total Nuclear Production Plant ^{1,3}	204-207; Footnote Data (a)			-	AD-2; Line 18	3
4							4
5	Total Hydraulic Production Plant ^{1,3}				-	AD-3; Line 18	5
6							6
7	Total Other Production Plant ^{1,3}	204-207; Footnote Data (a)			583,302	AD-4; Line 18	7
8							8
9	Total Distribution Plant ^{2,3}	204-207; Footnote Data (a); BOY and EOY	\$ 11,031,888	\$ 11,900,658	11,466,273	AD-5; Line 6	9
10							10
11	Transmission Plant ^{1,3}	204-207; Footnote Data (a)			8,351,423	AD-6; Line 18	11
12							12
13	Incentive Transmission Plant ¹				-	AD-7; Line 18	13
14							14
15	Total Electric Miscellaneous Intangible Plant ^{2,4}	204-207; Footnote Data (a); BOY and EOY	125,195	236,259	180,727	AD-8; Line 6	15
16							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							18
19	Total Common Plant ^{2,4}		1,812,002	1,958,808	1,885,405	AD-10; Line 10	19
20							20
21	Total Plant in Service				\$ 23,693,731	Sum Lines 1 thru 19	21
22							22
23	Transmission Wages and Salaries Allocation Factor				20.68%	Statement AI; Line 15	23
24							24
25	Total Transmission Plant & Incentive Transmission Plant				\$ 8,351,423	Line 11 + Line 13	25
26							26
27	Transmission Related Electric Miscellaneous Intangible Plant				37,383	Line 15 x Line 23	27
28							28
29	Transmission Related General Plant				130,959	Line 17 x Line 23	29
30							30
31	Transmission Related Common Plant				389,995	Line 19 x Line 23	31
32							32
33	Transmission Related Total Plant in Service				\$ 8,909,761	Sum Lines 25 thru 31	33
34							34
35	Transmission Plant Allocation Factor ⁵				37.60%	Line 33 / Line 21	35

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

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking ¹	Reference	Line No.
1	Dec-23	\$ 575,385	SDG&E Records	\$ 591,050	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24	575,891		591,555		2
3	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						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking ¹	Reference	Line 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
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-24	-	SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK
(\$1,000)

HYDRAULIC PRODUCTION PLANT

Line No.	Month	Total Hydraulic Production Per Book	Reference	Hydraulic Production Ratemaking ¹	Reference	Line No.
1	Dec-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
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						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking ¹	Reference	Line 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
9	Aug	625,828		583,635		9
10	Sep	625,931		583,738		10
11	Oct	625,977		583,784		11
12	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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1	Dec-23	\$ 10,855,750	SDG&E Records	\$ 11,031,888	Form 1; Page 204-207; Footnote Data (a); BOY	1
2						2
3	Dec-24	11,684,819	SDG&E Records	11,900,658	Form 1; Page 204-207; Footnote Data (a); EOY	3
4						4
5						5
6	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	6
7						7

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line 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

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

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

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	\$ -	\$ -	\$ -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 259,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,558)	\$ 246,135	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	884,871	-	-	(1,928)	-	-	(121,441)	761,502	SDG&E Records	13
14	353.0	Station Equipment	2,378,839	-	-	(12,010)	(1,420)	-	(2,430)	2,362,979	SDG&E Records	14
15	354.0	Towers and Fixtures	939,904	-	-	-	-	-	-	939,904	SDG&E Records	15
16	355.0	Poles and Fixtures	1,231,461	-	-	-	-	-	-	1,231,461	SDG&E Records	16
17	356.0	OH Conductors and Device	1,006,113	-	-	-	-	-	-	1,006,113	SDG&E Records	17
18	357.0	Underground Conduit	670,834	-	-	-	-	-	-	670,834	SDG&E Records	18
19	358.0	UG Conductors & Devices	634,322	-	-	(1,726)	-	-	-	632,596	SDG&E Records	19
20	359.0	Roads & Trails	375,750	-	-	-	-	-	-	375,750	SDG&E Records	20
21												21
22	TOTAL	TRANSMISSION PLANT	\$ 8,381,786	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (137,429)	\$ 8,227,272	Sum Lines 9 thru 20	22
23												23
24	GRAND TOTAL RECLASS TRANS PLANT		\$ 8,381,786	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (137,429)	\$ 8,232,400	Line 7 + Line 22	24

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)

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,616	-	-	-	-	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)	\$ 248,246	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	987,734	-	-	(1,928)	-	-	(161,600)	824,206	SDG&E Records	13
14	353.0	Station Equipment	2,426,904	-	-	(12,010)	(1,420)	-	(2,418)	2,411,056	SDG&E Records	14
15	354.0	Towers and Fixtures	927,209	-	-	-	-	-	-	927,209	SDG&E Records	15
16	355.0	Poles and Fixtures	1,326,958	-	-	-	-	-	-	1,326,958	SDG&E Records	16
17	356.0	OH Conductors and Device	1,075,095	-	-	-	-	-	-	1,075,095	SDG&E Records	17
18	357.0	Underground Conduit	676,654	-	-	-	-	-	-	676,654	SDG&E Records	18
19	358.0	UG Conductors & Devices	663,263	-	-	(1,726)	-	-	-	661,537	SDG&E Records	19
20	359.0	Roads & Trails	402,375	-	-	-	-	-	-	402,375	SDG&E Records	20
21												21
22	TOTAL	TRANSMISSION PLANT	\$ 8,747,995	\$ -	\$ -	\$ (15,664)	\$ (1,420)	\$ -	\$ (177,575)	\$ 8,553,335	Sum Lines 9 thru 20	22
23												23
24	GRAND TOTAL RECLASS TRANS PLANT		\$ 8,747,995	\$ 5	\$ 5,192	\$ (15,664)	\$ (1,420)	\$ -	\$ (177,575)	\$ 8,558,532	Line 7 + Line 22	24

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Transmission Plant Per Book	Reference	Incentive Transmission Plant Ratemaking	Reference	Line No.
1	Dec-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
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						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK
(\$1,000)

GENERAL PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line 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					9
10	Beginning and End Period Average		\$ 1,885,405	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AE

Accumulated Depreciation and Amortization

Base Period & True-Up Period 12 - Months Ending December 31, 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}			\$ 2,128,951	AE-1; Line 18	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}	\$ 76,610	\$ 96,782	86,696	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4}	268,072	295,031	281,551	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	756,371	875,143	815,757	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			20.68%	Statement AI; Line 15	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 17,933	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			58,239	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			168,739	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			\$ 2,373,862	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			\$ -	AE-5; Line 18	19

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

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

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

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

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

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-23	\$ 2,056,226	SDG&E Records	\$ 2,022,635	2023 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-24	2,073,840		2,039,410		2
3	Feb	2,093,885		2,059,784		3
4	Mar	2,111,579		2,077,181		4
5	Apr	2,129,472		2,094,033		5
6	May	2,145,563		2,109,738		6
7	Jun	2,163,697		2,127,607		7
8	Jul	2,181,351		2,144,993		8
9	Aug	2,200,952		2,164,237		9
10	Sep	2,218,376		2,181,376		10
11	Oct	2,236,896		2,199,580		11
12	Nov	2,256,338		2,218,681		12
13	Dec-24	2,275,156	SDG&E Records	2,237,105	2024 Form 1; Page 200-201; Footnote Data (b)	13
14						14
15	Total 13 Months	\$ 28,143,332	Sum Lines 1 thru 13	\$ 27,676,360	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 2,164,872	Average of Lines 1 thru 13	\$ 2,128,951	2024 Form 1; Page 200-201; Footnote Data (b)	18
19						19

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

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

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans										1
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	2
3	340.0	Land	-	-	-	-	-	-	-	-	SDG&E Records	3
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	4
5	361.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	5
6		Structures & Improvements	-	-	785	-	-	-	-	785	SDG&E Records	6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 835	\$ -	\$ -	\$ -	\$ -	\$ 836	Sum Lines 1 thru 5	7
9	350.0	Land & Land Rights	\$ 34,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (399)	\$ 33,793	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	158,133	-	-	(620)	-	-	(25,974)	131,540	SDG&E Records	13
14	353.0	Station Equipment	675,430	-	-	(4,307)	(649)	-	(1,802)	668,673	SDG&E Records	14
15	354.0	Towers and Fixtures	300,968	-	-	-	-	-	-	300,968	SDG&E Records	15
16	355.0	Poles and Fixtures	242,890	-	-	-	-	-	-	242,890	SDG&E Records	16
17	356.0	OH Conductors and Device	319,418	-	-	-	-	-	-	319,418	SDG&E Records	17
18	357.0	Underground Conduit	128,994	-	-	-	-	-	-	128,994	SDG&E Records	18
19	358.0	UG Conductors & Devices	127,912	-	-	(678)	-	-	-	127,235	SDG&E Records	19
20	359.0	Roads & Trails	68,288	-	-	-	-	-	-	68,288	SDG&E Records	20
22	TOTAL	TRANSMISSION PLANT	\$ 2,056,226	\$ -	\$ -	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,021,799	Sum Lines 9 thru 20	22
24	GRAND TOTAL RECLASS TRANS PLANT		\$ 2,056,226	\$ 1	\$ 835	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,022,635	Line 7 + Line 22	24

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)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans										1
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	2
3	340.0	Land	-	-	-	-	-	-	-	-	SDG&E Records	3
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	4
5	361.0	Land & Land Rights	-	-	46	-	-	-	-	46	SDG&E Records	5
6		Structures & Improvements	-	-	839	-	-	-	-	839	SDG&E Records	6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 885	\$ -	\$ -	\$ -	\$ -	\$ 886	Sum Lines 1 thru 5	7
9	350.0	Land & Land Rights	\$ 36,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (410)	\$ 35,864	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	178,418	-	-	(660)	-	-	(29,862)	147,896	SDG&E Records	13
14	353.0	Station Equipment	753,016	-	-	(4,723)	(700)	-	(1,894)	745,700	SDG&E Records	14
15	354.0	Towers and Fixtures	324,377	-	-	-	-	-	-	324,377	SDG&E Records	15
16	355.0	Poles and Fixtures	289,171	-	-	-	-	-	-	289,171	SDG&E Records	16
17	356.0	OH Conductors and Device	334,159	-	-	-	-	-	-	334,159	SDG&E Records	17
18	357.0	Underground Conduit	143,349	-	-	-	-	-	-	143,349	SDG&E Records	18
19	358.0	UG Conductors & Devices	141,604	-	-	(688)	-	-	-	140,916	SDG&E Records	19
20	359.0	Roads & Trails	74,788	-	-	-	-	-	-	74,788	SDG&E Records	20
22	TOTAL	TRANSMISSION PLANT	\$ 2,275,156	\$ -	\$ -	\$ (6,070)	\$ (700)	\$ -	\$ (32,166)	\$ 2,236,219	Sum Lines 9 thru 20	22
24	GRAND TOTAL RECLASS TRANS PLANT		\$ 2,275,156	\$ 1	\$ 885	\$ (6,070)	\$ (700)	\$ -	\$ (32,166)	\$ 2,237,105	Line 7 + Line 22	24

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

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line 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					8
9					9
10	Beginning and End Period Average		\$ 815,757	Average of Line 3 and Line 7	10
11					11

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

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Transmission Reserves Per Book	Reference	Incentive Transmission Reserves Ratemaking	Reference	Line 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
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						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF

Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 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	FERC Account 190	234; Footnote Data (c) and (d)	\$ 103,537	\$ 101,983	\$ 102,760	AF-1 and AF-2; Line 7; Col. d	1
2							2
3	FERC Account 282	274-275; Footnote Data (a) and (b)	(1,224,605)	(1,243,244)	(1,233,925)	AF-1 and AF-2; Line 14; Col. d	3
4							4
5	FERC Account 283	276-277; Footnote Data (a) and (b)	(9,530)	(10,383)	(9,957)	AF-1 and AF-2; Line 22; Col. d	5
6							6
7	Total Transmission Related ADIT ^{1,2}		\$ (1,130,597)	\$ (1,151,644)	\$ (1,141,121)	Sum Lines 1 thru 5	7
8							8
9	Incentive Transmission Plant ADIT		\$ -	\$ -	\$ -	AF-3; Line 1; Col. c	9
10							10
11	Transmission Plant Abandoned ADIT		\$ -	\$ -	\$ -	AF-3; Line 3, Col. c	11
12							12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		\$ -	\$ -	\$ -	AF-3; Line 5; Col. c	13
14							14
15	ADIT Adjustment - Annual Fixed Charge Rate (AFCR)		\$ (713,526)	\$ (769,044)	\$ (741,285)	AF-4; Line 1; Col. c	15

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve ^{1,2} Account 182.3	(c) (Excess) Reserve ^{1,3} Account 254	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	\$ 1,155	\$ -	\$ -	\$ 1,155	2024 Form 1; Page 234; Footnote Data (c)	2
3	Property Related	-	102,382	-	102,382	2024 Form 1; Page 234; Footnote Data (c)	3
4	Others (TBD) ⁵	-	-	-	-	TBD	4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	\$ 1,155	\$ 102,382	\$ -	\$ 103,537	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	\$ (872,111)	\$ 50,565	\$ (403,058)	\$ (1,224,605)	SDG&E Records	10
11	Others (TBD) ⁵	-	-	-	-	TBD	11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	\$ (872,111)	\$ 50,565	\$ (403,058)	\$ (1,224,605)	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	\$ (9,530)	\$ -	\$ -	\$ (9,530)	2024 Form 1; Page 276-277; Footnote Data (a)	17
18	Others (TBD) ⁵	-	-	-	-	TBD	18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	\$ (9,530)	\$ -	\$ -	\$ (9,530)	Sum Lines 17 thru 21	22
23							23
24	Total ADIT ⁴	\$ (880,486)	\$ 152,947	\$ (403,058)	\$ (1,130,597)	Line 7 + Line 14 + Line 22	24

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

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

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

⁴ Remeasured amount reported in column (a) includes (\$135) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-1; Line 32; Col. 12 for federal taxes includes \$11.8M related to Federal Benefit of State Taxes.

⁵ SDG&E will adjust the supporting workpaper for any future events that impacts ADIT.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2024
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve ^{1,2} Account 182.3	(c) (Excess) Reserve ^{1,3} Account 254	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	\$ 1,168	\$ -	\$ -	\$ 1,168	2024 Form 1; Page 234; Footnote Data (d)	2
3	Property Related	-	100,816	-	100,816	2024 Form 1; Page 234; Footnote Data (d)	3
4	Others (TBD) ⁵	-	-	-	-	TBD	4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	\$ 1,168	\$ 100,816	\$ -	\$ 101,983	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	\$ (895,776)	\$ 49,388	\$ (396,857)	\$ (1,243,244)	2024 Form 1; Page 274-275; Footnote Data (b)	10
11	Others (TBD) ⁵	-	-	-	-	TBD	11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	\$ (895,776)	\$ 49,388	\$ (396,857)	\$ (1,243,244)	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	\$ (10,383)	\$ -	\$ -	\$ (10,383)	2024 Form 1; Page 276-277; Footnote Data (b)	17
18	Others (TBD) ⁵	-	-	-	-	TBD	18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	\$ (10,383)	\$ -	\$ -	\$ (10,383)	Sum Lines 17 thru 21	22
23							23
24	Total ADIT ⁴	\$ (904,991)	\$ 150,204	\$ (396,857)	\$ (1,151,644)	Line 7 + Line 14 + Line 22	24

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

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

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

⁴ Remeasured amount reported in column (a) includes (\$142) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-3; Line 32; Col. 12 for federal taxes includes \$11.7M related to Federal Benefit of State Taxes.

⁵ SDG&E will adjust the supporting workpaper for any future events that impacts ADIT.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
DEFERRED CREDITS
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2024
(\$1,000)

Line No.	Description	(a) 31-Dec-23	(b) 31-Dec-24	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Not Applicable to 2024 Base Period	1
2						2
3	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	Not Applicable to 2024 Base Period	3
4						4
5	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Not Applicable to 2024 Base Period	5

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ANNUAL FIXED CHARGE RATE - ADIT ADJUSTMENT
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2024
(\$1,000)

Line No.	Description	(a) 31-Dec-23	(b) 31-Dec-24	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 282 - Property Related ¹	<u>\$ (713,526)</u>	<u>\$ (769,044)</u>	<u>\$ (741,285)</u>	SDG&E Records	1

¹ ADIT attributed to Excess or Deficient reserves from the remeasurement of ADIT from a tax rate change and Deferred Tax Liabilities from Bonus Depreciation are excluded from the derivation of the Annual Fixed Charge Rate ("AFCR") since they are not pertinent to future transmission plant additions.

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

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 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line 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	\$ -	Average of Lines 1 thru 13	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 PER BOOK
(\$1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Transmission Operation and Maintenance Expense:</u>			1
2	Total Transmission O&M Expense	\$ 148,104	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense	(17,578)	Negative of AH-1; Line 33; Col. b	3
4	Other Cost Adjustments	-	Not Applicable to 2024 Base Period	4
5	Total Adjusted Transmission O&M Expenses	\$ 130,526	Sum Lines 2 thru 4	5
6				6
7	<u>Derivation of Administrative and General Expense:</u>			7
8	Total Administrative & General Expense	\$ 608,825	AH-2; Line 16; Col. a	8
9	Adjustments to Per Book A&G Expense	(133,182)	Negative of AH-2; Line 16; Col. B + AH-2; Line 26; Col. A	9
10	CPUC Intervenor Funding Expense - Transmission ¹	-	Negative of AH-2; Line 26; Col. a	10
11	Other Cost Adjustments	-	Not Applicable to 2024 Base Period	11
12	Total Adjusted A&G Expenses Including Property Insurance	\$ 475,643	Sum Lines 8 thru 11	12
13	Less: Property Insurance (Due to different allocation factor)	(10,420)	Negative of AH-2; Line 5; Col. c	13
14	Less: Injuries and Damages (Due to different allocation factor)	(186,230)	Negative of AH-2; Line 6; Col. c	14
15	Total Adjusted A&G Expenses Excluding Property Insurance	\$ 278,992	Sum Lines 12 thru 14	15
16	Transmission Wages and Salaries Allocation Factor	20.68%	Statement AI; Line 15	16
17	Transmission Related Administrative & General Expenses	\$ 57,709	Line 15 x Line 16	17
18	Property Insurance Allocated to Transmission, General, and Common Plant	3,932	Negative of Line 13 x Line 39	18
19	Injuries & Damages - Cost Recovery	54,276	Negative of Line 14 x Line 41	19
20	Transmission Related A&G Expense Including Property Insurance Expense	\$ 115,917	Sum Lines 17 thru 19	20
21				21
22	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			22
23	Transmission Plant & Incentive Transmission Plant	\$ 8,351,423	Statement AD; Line 25	23
24	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	24
25	Transmission Related General Plant	130,959	Statement AD; Line 29	25
26	Transmission Related Common Plant	389,995	Statement AD; Line 31	26
27	Total Transmission Related Investment in Plant	\$ 8,872,378	Sum Lines 23 thru 26	27
28				28
29	Total Transmission Plant & Incentive Transmission Plant	\$ 8,351,423	Line 23 Above	29
30	Total Steam Production Plant	593,486	Statement AD; Line 1	30
31	Total Nuclear Production Plant	-	Shall be Zero	31
32	Total Other Production Plant	583,302	Statement AD; Line 7	32
33	Total Distribution Plant	11,466,273	Statement AD; Line 9	33
34	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	34
35	Total General Plant	633,114	Statement AD; Line 17	35
36	Total Common Plant	1,885,405	Statement AD; Line 19	36
37	Total Plant in Service Excluding SONGS	\$ 23,513,004	Sum Lines 29 thru 36	37
38				38
39	Transmission Property Insurance and Tax Allocation Factor	37.73%	Line 27 / Line 37	39
40				40
41	Transmission Wages and Plant Blended Allocation Factor	29.14%	((Line 16 x 0.5) + (Stmnt AD; Line 35 x 0.5))	41

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Electric Transmission Operation</u>					
1	560	Operation Supervision and Engineering	\$ 14,900	\$ 111	\$ 14,788	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	551	-	551	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,670	-	1,670	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	336	-	336	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	2,808	2,802	6	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	98	-	98	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	1	-	1	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,519	1,516	1,003	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	11,763	-	11,763	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,628	-	10,628	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	16	-	16	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	30,077	13,148	16,929	Form 1; Page 320-323; Line 97	14
15	567	Rents	5,369	-	5,369	Form 1; Page 320-323; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 80,735	\$ 17,578	\$ 63,158	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 2,652	\$ -	\$ 2,652	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	893	-	893	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,374	-	1,374	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	3,440	-	3,440	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	112	-	112	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	21,616	-	21,616	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	36,072	-	36,072	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	1,151	-	1,151	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	59	-	59	Form 1; Page 320-323; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 67,369	\$ -	\$ 67,369	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 148,104	\$ 17,578	\$ 130,526	Line 17 + Line 31	33
34							34
35							35
36		<u>Excluded Expenses (recovery method in parentheses):</u>					36
37	560	Executive ICP		\$ 111			37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		2,802			38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,516			39
40	565	Transmission of Electricity by Others (ERRA)		-			40
41	566	Century Energy Systems Balancing Account (CES-21BA)	\$ -				41
42		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				42
43		ISO Grid Management Costs (ERRA)	628				43
44		Reliability Services (RS rates)	206				44
45		Other (TRBAA, TACBAA)	12,313	\$ 13,148			45
46							46
47		Total Excluded Expenses		\$ 17,578			47
48							48
49							49
50							50

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 58,483		\$ 58,483	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	30,611		30,611	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(12,726)		(12,726)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	114,139		114,139	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	10,420		10,420	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	186,591	360	186,230	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	50,517	733	49,784	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	112,801	112,801	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	31,807	18,977	12,830	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(10,043)	-	(10,043)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	31	31	-	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	1,709	279	1,430	Form 1; Page 320-323; Line 192	12
13	931	Rents	14,689		14,689	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	19,796	-	19,796	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 608,825	\$ 133,182	\$ 475,643	Sum Lines 1 thru 14	16
17							17
18							18
19		<u>Excluded Expenses:</u>					19
20	925	Energy Efficiency		360			20
21	926	Energy Efficiency		733			21
22	927	Franchise Requirements		112,801			22
23	928	CPUC reimbursement fees	17,282				23
24		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	0				24
25		Energy Efficiency	527				25
26		CPUC Intervenor Funding Expense - Transmission	-				26
27		CPUC Intervenor Funding Expense - Distribution	1,168	18,977			27
28	929	Duplicate Charges		0			28
29	930.1	General Advertising Expenses		31			29
30	930.2	Abandoned Projects		279			30
31	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-			31
32							32
33		Total Excluded Expenses		\$ 133,182			33
34							34
35							35
36	¹	FERC Acct 926, Employee Pensions & Benefits, includes approximately \$XXXX for PBOP of which approximately \$XXK is Transmission related.					36
37							37

SAN DIEGO GAS & ELECTRIC COMPANY

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.	Amounts	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	354-355; 21; b	33,112		3
4					4
5	Distribution Wages & Salaries	354-355; 23; b	82,510		5
6					6
7	Customer Accounts Wages & Salaries	354-355; 24; b	12,389		7
8					8
9	Customer Services and Informational Wages & Salaries	354-355; 25; b	17,676		9
10					10
11	Sales Wages & Salaries	354-355; 26; b	-		11
12					12
13	Total Operating & Maintenance Wages & Salaries Excl. A&G		\$ 160,078	Sum Lines 1 thru 11	13
14					14
15	Transmission Wages and Salaries Allocation Factor		20.68%	Line 3 / Line 13	15

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ

Depreciation and Amortization Expense

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense		\$ 250,526	AJ-1; Line 15	1
2					2
3	Electric Miscellaneous Intangible Plant Amortization Expense	336-337; 1; f	27,972	AJ-2; Line 1	3
4					4
5	General Plant Depreciation Expense	336-337; 10; f	28,495	AJ-3; Line 1	5
6					6
7	Common Plant Depreciation Expense	336-337; 11; f	178,983	AJ-4; Line 3	7
8					8
9	Transmission Wages and Salaries Allocation Factor		20.68%	Statement AI; Line 15	9
10					10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense		\$ 5,786	Line 3 x Line 9	11
12					12
13	Transmission Related General Plant Depreciation Expense		5,894	Line 5 x Line 9	13
14					14
15	Transmission Related Common Plant Depreciation Expense		37,023	Line 7 x Line 9	15
16					16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		\$ 299,229	Line 1 + (Sum Lines 11 thru 15)	17
18					18
19	Incentive Transmission Plant Depreciation Expense		\$ -	AJ-5; Line 15	19
20					20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ¹		\$ -	AJ-6; Line 1	21
22					22
23	Transmission Plant Abandoned Project Cost Amortization Expense		\$ -	AJ-7; Line 1	23

¹ Net of Incentive Transmission Plant Depreciation Expense.

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

Line No.	Account No.	Description	FERC Transmission Expense Per Book	Reference	Transmission Expense Ratemaking ¹	Reference	Line No.
1	303	Intangibles	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	350	Land and Land Rights	2,082		-		2
3	351.1	Computer Hardware	-		-		3
4	351.2	Computer Software	-		-		4
5	351.3	Communication Equipment	-		-		5
6	352	Structures and Improvements	21,496		-		6
7	353	Station Equipment	83,547		-		7
8	354	Towers and Fixtures	23,409		-		8
9	355	Poles and Fixtures	58,143		-		9
10	356	Overhead Conductors & Devices	31,133		-		10
11	357	Underground Conduit	14,360		-		11
12	358	Underground Conductors & Devices	13,773		-		12
13	359	Roads and Trails	6,500	SDG&E Records	-	SDG&E Records	13
14		Total Depreciation and Amortization Expense	\$ 254,443	AJ-1A; Line 22; Col. 1	\$ 250,526	AJ-1A; Line 22; Col. 7	14
15							15
16							16

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

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

Line No.	Account	Description	(1) Total Transmission Accounts 403, 404 & 405 ¹	(2) Distribution Accounts 403-405 Expense Reclass to Transmission	(3) Transmission Accounts 403-405 Expense Reclass to Generation	(4) Transmission Accounts 403-405 Expense Reclass to Distribution	(5) Net Transmission Expense 403-405 Sum 1:4	(6) SWPL Ratemaking Adj. Expense	(7) Total Trans Expense Ratemaking ² SUM 5:6	Reference	Line No.
1	182.0	Production Related to Trans								SDG&E Records	1
2	186.0	Valley Rainbow Ratemaking Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	2
3	303.0	SWPL Ratemaking Adj. Amort.	-	-	-	-	-	-	-	SDG&E Records	3
4	360.0	Intangibles	-	-	-	-	-	-	-	SDG&E Records	4
5	361.0	Land and Land Rights	-	1	-	-	1	-	1	SDG&E Records	5
6	361.0	Structures & Improvements	-	56	-	-	56	-	56	SDG&E Records	6
7	362.0	Station Equipment	-	-	-	-	-	-	-	SDG&E Records	7
8	TOTAL	TRANSMISSION RELATED	\$ -	\$ 57	\$ -	\$ -	\$ 57	\$ -	\$ 57	Sum Lines 1 thru 6	8
10	350.0	Land & Land Rights	\$ 2,082	\$ -	\$ -	\$ (12)	\$ 2,071	\$ -	\$ 2,071	SDG&E Records	10
11	351.1	Computer Hardware	-	-	-	-	-	-	-	SDG&E Records	11
12	351.2	Computer Software	-	-	-	-	-	-	-	SDG&E Records	12
13	351.3	Communication Equipment	-	-	-	-	-	-	-	SDG&E Records	13
14	352.0	Structures & Improvements	21,496	-	(45)	(3,325)	18,126	-	18,126	SDG&E Records	14
15	353.0	Station Equipment	83,547	-	(470)	(84)	82,992	-	82,992	SDG&E Records	15
16	354.0	Towers and Fixtures	23,409	-	-	-	23,409	-	23,409	SDG&E Records	16
17	355.0	Poles and Fixtures	58,143	-	-	-	58,143	-	58,143	SDG&E Records	17
18	356.0	OH Conductors and Device	31,133	-	-	-	31,133	-	31,133	SDG&E Records	18
19	357.0	Underground Conduit	14,360	-	-	-	14,360	-	14,360	SDG&E Records	19
20	358.0	UG Conductors & Devices	13,773	-	(37)	-	13,736	-	13,736	SDG&E Records	20
21	359.0	Roads & Trails	6,500	-	-	-	6,500	-	6,500	SDG&E Records	21
23	TOTAL	TRANSMISSION PLANT	\$ 254,443	\$ -	\$ (553)	\$ (3,421)	\$ 250,469	\$ -	\$ 250,469	Sum Lines 10 thru 21	23
25	GRAND TOTAL RECLASS TRANS PLANT		\$ 254,443	\$ 57	\$ (553)	\$ (3,421)	\$ 250,526	\$ -	\$ 250,526	Line 8 + Line 23	25

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

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

² Total Transmission Depreciation Expense for Ratemaking (Col. 7) = (FERC Form 1; Page 336-337; Footnote Data (a); Transmission Plant Total) + (FERC Form 1; Page 114-117; Line 9; Col. g).

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO6 - Annual Transmission Plant Depreciation Rates

Cycle 2, For 12 - Months Ending December 31, 2024
For Use During the 12-Months Period from January 1 to December 31, 2024

Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	E352.10	Other	1.36%	1.01%	2.37%	1
2	E352.20	SWPL	1.25%	0.93%	2.18%	2
3	E352.60	SRPL	1.38%	1.03%	2.41%	3
4	E352 - Total	Struct & Improv	1.36%	1.01%	2.36%	4
5	E353.10	Other	2.06%	1.43%	3.49%	5
6	E353.20	SWPL	2.05%	1.44%	3.49%	6
7	E353.40	CTC	2.14%	1.50%	3.64%	7
8	E353.60	SRPL	2.05%	1.43%	3.48%	8
9	E353	Station Equip	2.06%	1.43%	3.49%	9
10	E354.10	Other	1.35%	1.01%	2.36%	10
11	E354.20	SWPL	1.16%	0.86%	2.02%	11
12	E354.60	SRPL	1.47%	1.10%	2.57%	12
13	E354	Towers & Fixtrs	1.44%	1.07%	2.51%	13
14	E355.10	Other	2.29%	2.28%	4.57%	14
15	E355.20	SWPL	1.70%	1.70%	3.40%	15
16	E355.60	SRPL	2.26%	2.25%	4.51%	16
17	E355	Poles & Fixtrs	2.29%	2.28%	4.56%	17
18	E356.10	Other	1.52%	1.51%	3.03%	18
19	E356.20	SWPL	0.71%	0.71%	1.42%	19
20	E356.60	SRPL	1.61%	1.61%	3.22%	20
21	E356	OVH Cnd & Dev	1.50%	1.49%	2.99%	21
22	E357.00	Other & SWPL	1.65%	0.49%	2.14%	22
23	E357.60	Other & SRPL	1.69%	0.51%	2.20%	23
24	E357	Trans UG Cnduit	1.65%	0.49%	2.15%	24
25	E358.00	Other & SWPL	1.94%	0.19%	2.13%	25
26	E358.60	Other & SRPL	1.99%	0.20%	2.19%	26
27	E358	Trans UG Cndctr	1.95%	0.19%	2.14%	27
28	E359.10	Other	1.69%	0.00%	1.69%	28
29	E359.20	SWPL	1.51%	0.00%	1.51%	29
30	E359.60	SRPL	1.66%	0.00%	1.66%	30
31	E359	Roads & Trails	1.67%	0.00%	1.67%	31
32						32
33	Composite Depreciation Rate		1.82%	1.24%	3.06%	33
34						34

The rates in these subaccounts will not change during the term of the TO6 Formula.

Workpapers will be included in each Annual Information Filing that will calculate the annual composite rates shown on line 33 pursuant to Term 54 in Appendix VIII.

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

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	FERC Intangible Plant Expense	Reference	Line No.
1 2	Dec-24	\$ 27,972	Form 1; Page 336-337; Line 1; Col. f	1 2

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO6 - Annual Intangible Plant Authorized Amortization Period
Cycle 2, For 12 - Months Ending December 31, 2024

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

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

The Annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

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

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-24	\$ 28,495	Form 1; Page 336-337; Line 10; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ - Workpapers

TO6 - Annual General Plant Depreciation Rates

Cycle 2, For 12 - Months Ending December 31, 2024

For Use During the 12-Months Period from January 1 to December 31, 2024

2024 General Rates

2024 General Rates						
Rates based on 12/31/2024 Plant Balances						
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	E0139000	Struct. and Improv.	2.48%	0.00%	2.48%	1
2	E0139210	Transprtn Eq-Autos	0.00%	0.00%	0.00%	2
3	E0139220	Transprtn Eq-Trailer	4.21%	0.00%	4.21%	3
4	E0139310	Stores Equip.-Other	4.01%	0.00%	4.01%	4
5	E0139411	Portable Tools-Other	3.31%	0.00%	3.31%	5
6	E0139420	Shop Equipment	9.29%	0.00%	9.29%	6
7	E0139510	Laboratory Eq.-Other	4.41%	0.00%	4.41%	7
8	E0139710	Commun. Equip.-Other	3.09%	1.70%	4.79%	8
9	E0139720	Commun. Equip.-SWPL	2.66%	1.55%	4.21%	9
10	E0139760	Commun. Equip.-SRPL	3.04%	0.00%	3.04%	10
11	E0139770	Telecommunications Equip	3.32%	1.70%	5.02%	11
12	E0139810	Misc. Equip. - Other	6.06%	0.00%	6.06%	12
13	E0139820	Misc. Equip. - EVSE	0.00%	0.00%	0.00%	13
14						14

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

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

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

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

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line 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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO6 - Annual Common Plant Depreciation Rates

Cycle 2, For 12 - Months Ending December 31, 2024
For Use During the 12-Months Period from January 1 to December 31, 2024

2024 Common Rates

2024 Common Rates						
Rates based on 12/31/2024 Plant Balances						
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	C1839010	Struct & Imprv-Other	3.09%	0.49%	3.58%	1
2	C1839110	Offc Furn & Eq-Other	5.65%	0.00%	5.65%	2
3	C1839120	Offc Furn & Eq-Cmptr	19.31%	0.00%	19.31%	3
4	C1839210	Transprtn Eq-Autos	9.83%	0.00%	9.83%	4
5	C1839220	Transprtn Eq-Trailer	4.42%	0.00%	4.42%	5
6	C1839230	Transprtn Eq-Aviation	9.67%	0.00%	9.67%	6
7	C1839310	Stores Equip.-Other	4.33%	0.00%	4.33%	7
8	C1839411	Portable Tools-Other	3.82%	0.00%	3.82%	8
9	C1839421	Shop Equip. - Other	1.57%	0.00%	1.57%	9
10	C1839431	Garage Equip.-Other	6.06%	0.00%	6.06%	10
11	C1839510	Laboratory Eq.-Other	4.02%	0.00%	4.02%	11
12	C1839710	Commun. Equip.-Other	7.66%	0.00%	7.66%	12
13	C1839810	Misc. Equip. - Other	5.97%	0.00%	5.97%	13
14						14

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

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

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

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

INCENTIVE TRANSMISSION PLANT

Line No.	Account No.	Description	Incentive Transmission Expense Per Book	Reference	Incentive Transmission Expense Per Ratemaking	Reference	Line No.
1	303	Intangibles	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	350	Land and Land Rights	-		-		2
3	351.1	Computer Hardware	-		-		3
4	351.2	Computer Software	-		-		4
5	351.3	Communication Equipment	-		-		5
6	352	Structures and Improvements	-		-		6
7	353	Station Equipment	-		-		7
8	354	Towers and Fixtures	-		-		8
9	355	Poles and Fixtures	-		-		9
10	356	Overhead Conductors & Devices	-		-		10
11	357	Underground Conduit	-		-		11
12	358	Underground Conductors & Devices	-		-		12
13	359	Roads and Trails	-	SDG&E Records	-	SDG&E Records	13
14							14
15		Total Incentive Transmission Plant Depreciation Exp.	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16							16

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

INCENTIVE TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.	Total Incentive Transmission Plant Abandoned Project Cost Amortization Exp. Per Book			Line No.
	Month		Reference	
1	Dec-24	\$ -	SDG&E Records	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)

TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.				Line No.
	Month	Total Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference	
1	Dec-24	\$ -	SDG&E Records	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AK

Taxes Other Than Income Taxes

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes Expense ¹	262-263; 12; 1	\$ 204,817		1
2					2
3	Transmission Property Insurance and Tax Allocation Factor		37.73%	Statement AH; Line 39	3
4					4
5	Transmission Related Property Taxes Expense		\$ 77,285	Line 1 x Line 3	5
6					6
7					7
8	Total Payroll Taxes Expense ²	262-263; 2,3,4,8; 1	\$ 19,903		8
9					9
10	Transmission Wages and Salaries Allocation Factor		20.68%	Statement AI; Line 15	10
11					11
12	Transmission Related Payroll Taxes Expense		\$ 4,117	Line 8 x Line 10	12

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

² Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 262-263; Footnote Data (d).

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.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	227; Footnote Data (a)		\$ 155,267	AL-1; Line 18	1
2						2
3	Transmission Plant Allocation Factor			37.60%	Statement AD; Line 35	3
4						4
5	Transmission Related Materials and Supplies			\$ 58,386	Line 1 x Line 3	5
6						6
7	B. Prepayments ¹	110-111; Footnote Data (c)		\$ 93,582	AL-2; Line 18	7
8						8
9	Transmission Related Prepayments			\$ 35,190	Line 3 x Line 7	9
10						10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>					11
12	Transmission O&M Expense		\$ 130,526		Statement AH; Line 5	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		115,917		Statement AH; Line 20	13
14	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 10	14
15	Total		\$ 246,443		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		\$ 30,805		Line 15 x Line 17	19
20						20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>					21
22	CPUC Intervenor Funding Expense - Transmission		\$ -		Line 14 Above	22
23						23
24	One Eighth O&M Rule		12.50%		Line 17 Above	24
25						25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -		Line 22 x Line 24	26
27						27
28	Cost of Capital Rate _(COCR) - Base ROE		10.8891%		Statement AV; Page 3; Line 38	28
29						29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²		\$ -		Line 26 x Line 28	30
31						31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder		0.0000%		Statement AV; Page 3; Line 78	32
33						33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²		\$ -		Line 26 x Line 32	34

¹ The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.² Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

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

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

Line No.	Month	Total Electric Plant Materials & Supplies	Reference	Line No.
1	Dec-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

Line No.	Month	Total Electric Plant Prepayments	Reference	Line 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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AM

Construction Work In Progress (CWIP)

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AM
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION CONSTRUCTION WORK IN PROGRESS

Line No.	Month	Total Incentive Transmission CWIP Per Book	Reference	Incentive Transmission CWIP Ratemaking	Reference	Line No.
1	Dec-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
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						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

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

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	South Georgia Income Tax Adjustment	261; Footnote Data (a)	\$ 1,304		1
2					2
3	Total Federal Income Tax Deductions Other Than Interest		<u>\$ 1,304</u>	Line 1	3

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AR

Federal Tax Adjustments

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits ¹	266-267; Footnote Data (a)	\$ (265)		1
2					2
3	Transmission Related Amortization of (Excess)/Deficient Deferred Taxes				3
4	FERC Account 190		1,567	AR-1; Line 7; Col. c	4
5	FERC Account 282		(5,025)	AR-1; Line 14; Col. c	5
6	FERC Account 283		-	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of (Excess)/Deficient Deferred Taxes		\$ (3,458)	Sum Lines 4 thru 6	7
8					8
9	Total Federal Tax Adjustments		\$ (3,723)	Line 1 + Line 7	9

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2024
(\$1,000)

Line No.	Description	(a) (Excess) Reserve ^{1,3} Account 254	(b) Deficient Reserve ^{1,2} Account 182.3	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	\$ -	\$ -	\$ -	SDG&E Records	2
3	Property Related	-	1,567	1,567	SDG&E Records	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	Total of Account 190⁴	\$ -	\$ 1,567	\$ 1,567	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	\$ (6,201)	\$ 1,177	\$ (5,025)	Form 1; Page 274-275; Footnote Data (b)	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	Total of Account 282	\$ (6,201)	\$ 1,177	\$ (5,025)	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	\$ -	\$ -	\$ -	SDG&E Records	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	Total of Account 283	\$ -	\$ -	\$ -	Sum Lines 17 thru 21	22
23						23
24	Total Federal Amortization	\$ (6,201)	\$ 2,743	\$ (3,458)	Line 7 + Line 14 + Line 22	24

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

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

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

⁴ The total year-end Account 190 electric balance reported on FERC Form 1; Page 234; Footnote Data (b) is \$1,647,400. The amortization of Account 190 at \$1,567K shown in line 7 excludes the portion of Account 190 attributable to Citizens in the amount of \$81K which is recovered separately in the Appendix X Citizens Sunrise rate filing.

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AT
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2024
(\$1,000)

Line No.	Description	(a) Deficient Reserve ¹ Account 182.3	(b) (Excess) Reserve ¹ Account 254	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	\$ -	\$ -	\$ -	Not Applicable to 2024 Base Period	2
3	Property Related	-	-	-	Not Applicable to 2024 Base Period	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	Total of Account 190	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	\$ -	\$ -	\$ -	Not Applicable to 2024 Base Period	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	Total of Account 282	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	\$ -	\$ -	\$ -	Not Applicable to 2024 Base Period	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 17 thru 21	22
23						23
24	Total State Amortization	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 7 + Line 14 + Line 22	24

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AU

Revenue Credits

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	(451) Miscellaneous Service Revenues ¹	300-301; 17; b	\$ -		1
2					2
3	(453) Sales of Water and Water Power	300-301; 18; b	-		3
4					4
5	(454) Rent from Electric Property	300-301; Footnote Data (b)	(2,463)	AU-1; Page 2; Line 6; Col. m	5
6					6
7	(455) Interdepartmental Rents	300-301; 20; b	-		7
8					8
9	(456) Other Electric Revenues	300-301; Footnote Data (c)	(6,782)	AU-1; Page 2; Line 20; Col. m	9
10					10
11	Electric Transmission Revenues from Citizens		(794)	AU-1; Page 2; Line 25; Col. m	11
12					12
13	Transmission Related Revenue Credits		\$ (10,039)	Sum Lines 1 thru 11	13
14					14
15	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use		\$ -	FERC Accounts 411.6 and 411.7	15

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2024

Line No.	SAP Account #	FERC Account #	SAP Account Description	(a) Jan-24	(b) Feb-24	(c) Mar-24	(d) Apr-24	(e) May-24	(f) Jun-24	(g) Jul-24	Line No
1	4370119	454	Elec Lnd Serv Row RE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,684)	1
2	4371049	454	Rents	(15,940)	(29,802)	(22,077)	(22,077)	(22,309)	(22,348)	(22,338)	2
3	4371050	454	Rent - Electric Property	-	(6,667)	(3,333)	(3,333)	(3,334)	(3,333)	(3,333)	3
4	4371080	454	Rent for Prop Use	(102,651)	(58,797)	(58,787)	(58,761)	(94,080)	(50,837)	(133,344)	4
5											5
6			Total Rent from Electric Property ¹	(118,591)	(95,266)	(84,197)	(84,171)	(119,723)	(76,518)	(188,699)	6
7											7
8	4371016	456	Generation Interconnection	(203,709)	(804,018)	(204,733)	(272,118)	(206,781)	(254,363)	(207,415)	8
9	4371028	456	RE Other Rev Sale Trans Serve	-	(1,500)	(5,855)	-	-	(1,500)	-	9
10	4371040	456	Revenue Enhancement	-	(2,512)	(186)	(16,181)	(4,778)	-	(18,275)	10
11	4371055	456	Shared Asset Revenue	(263,562)	(265,630)	(259,920)	(260,011)	(264,352)	(261,364)	(260,341)	11
12	4371058	456	Elec Trans Joint Pole Activity	(5,407)	(3,138)	(4,272)	5,777	10,560	(14,080)	(1,760)	12
13	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	13
14	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	-	-	-	14
15	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	-	-	-	15
16	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	-	-	-	16
17	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	-	17
18	4371082	456	Other Elec Rev-SDGE Gen	(26,379)	(26,380)	(26,379)	(26,380)	(26,379)	(26,380)	(26,379)	18
19	4371105	456	New Application Fees - PA - Transmission	-	-	9,485	(600)	(150)	(150)	(150)	19
20	4371806	456	Elec-Trans Fees/Rev	-	-	-	(22,000)	-	-	-	20
21											21
22			Total Other Electric Revenues ²	(500,496)	(1,104,616)	(493,299)	(592,951)	(493,319)	(559,275)	(515,759)	22
23											23
24		Various	Citizens Border-East Line ³	(50,636)	(50,635)	(50,636)	(50,636)	(50,635)	(50,636)	(50,636)	24
25		Various	Citizens Sycamore-Penasquitos Line ³	(15,537)	(15,538)	(15,537)	(15,537)	(15,538)	(15,537)	(15,538)	25
26											26
27			Electric Transmission Revenues from Citizens	(66,173)	(66,173)	(66,173)	(66,173)	(66,173)	(66,173)	(66,174)	27
28											28
29											29
30			Total Miscellaneous Revenue	\$ (685,260)	\$ (1,266,055)	\$ (643,669)	\$ (743,295)	\$ (679,215)	\$ (701,966)	\$ (770,632)	30
31											31

¹ The total Rent from Electric Property in FERC Form 1; Page 300-301; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2024

Line No.	SAP Account #	FERC Account #	SAP Account Description	(h) Aug-24	(i) Sep-24	(j) Oct-24	(k) Nov-24	(l) Dec-24	(m) Total	Line No
1	4370119	454	Elec Lnd Serv Row RE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,684)	1
2	4371049	454	Rents	(20,838)	(22,561)	(20,838)	(20,848)	(75,769)	(317,745)	2
3	4371050	454	Rent - Electric Property	(4,831)	(12,299)	(3,334)	(3,333)	(3,333)	(50,463)	3
4	4371080	454	Rent for Prop Use	(43,943)	(46,864)	(634,561)	(84,009)	(698,278)	(2,064,912)	4
5										5
6			Total Rent from Electric Property ¹	(69,612)	(81,724)	(658,733)	(108,190)	(777,380)	(2,462,804)	6
7										7
8	4371016	456	Generation Interconnection	(207,415)	(207,416)	(207,415)	(715,839)	(223,538)	(3,714,760)	8
9	4371028	456	RE Other Rev Sale Trans Serve	-	-	(10,250)	-	-	(19,105)	9
10	4371040	456	Revenue Enhancement	(106,717)	-	(7,728)	(1,217)	6,063	(151,531)	10
11	4371055	456	Shared Asset Revenue	(261,773)	(260,255)	(261,730)	(259,465)	(257,685)	(3,136,088)	11
12	4371058	456	Elec Trans Joint Pole Activity	(1,760)	(1,760)	(1,760)	(1,760)	(19,324)	(38,684)	12
13	4371061	456	Excess Microwave Capacity - Elec Trans	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(17,262)	13
14	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	(28,000)	(28,000)	14
15	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	588,000	588,000	15
16	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	95,000	95,000	16
17	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	17
18	4371082	456	Other Elec Rev-SDGE Gen	(26,380)	(26,379)	(26,380)	(26,379)	(26,380)	(316,554)	18
19	4371105	456	New Application Fees - PA - Transmission	(150)	(150)	(15,583)	(1,694)	16,827	7,685	19
20	4371806	456	Elec-Trans Fees/Rev	(7,000)	(4,000)	-	(18,000)		(51,000)	20
21										21
22			Total Other Electric Revenues ²	(612,633)	(501,399)	(532,284)	(1,025,793)	149,525	(6,782,299)	22
23										23
24		Various	Citizens Border-East Line ³	(50,636)	(50,635)	(50,636)	(50,636)	(50,635)	(607,628)	24
25		Various	Citizens Sycamore-Penasquitos Line ³	(15,537)	(15,537)	(15,538)	(15,537)	(15,537)	(186,448)	25
26										26
27			Electric Transmission Revenues from Citizens	(66,173)	(66,172)	(66,174)	(66,173)	(66,172)	(794,076)	27
28										28
29										29
30			Total Miscellaneous Revenue	\$ (748,418)	\$ (649,295)	\$ (1,257,191)	\$ (1,200,156)	\$ (694,027)	\$ (10,039,179)	30
31										31

¹ The total Rent from Electric Property in FERC Form 1; Page 300-301; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Long-Term Debt Component - Denominator:</u>			1
2	Bonds (Acct 221)	112-113; 18; c \$ 8,950,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c -		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c -		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c -		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c (33,112)		6
7	LTD = Long Term Debt	\$ 8,916,888	Sum Lines 2 thru 6	7
8				8
9	<u>Long-Term Debt Component - Numerator:</u>			9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c \$ 362,480		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c 7,061		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c 672		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c -		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c -		14
15	i = LTD interest	\$ 370,213	Sum Lines 10 thru 14	15
16				16
17	<u>Cost of Long-Term Debt:</u>	4.15%	Line 15 / Line 7	17
18				18
19	<u>Preferred Equity Component:</u>			19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c \$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c -		21
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22
23				23
24	<u>Common Equity Component:</u>			24
25	Proprietary Capital	112-113; 16; c \$ 10,563,428		25
26	State Wildfire Fund Total Contributions (after-tax)	325,152	SDG&E Records	26
27	2007 WEMA Write-off (after-tax)	208,143	SDG&E Records	27
28	Less: Preferred Stock (Acct 204)	112-113; 3; c -	Negative of Line 20 Above	28
29	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c -		29
30	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c 12,087		30
31	CS = Common Stock	\$ 11,108,811	Sum Lines 25 thru 30	31
32				32
33				33
34	<u>Return on Common Equity:</u>		11.75%	34
35		(a) (b) (c) (d) = (b) x (c)		35
36		Amounts ¹ Cap. Struct. Cost of Capital Weighted		36
37	<u>Weighted Cost of Capital:</u>		Cost of Capital	37
38				38
39	Long-Term Debt	\$ 8,916,888 44.53% 4.15%	1.85%	Col. c = Line 17 Above
40	Preferred Equity	- 0.00% 0.00%	0.00%	Col. c = Line 22 Above
41	Common Equity	11,108,811 55.47% 11.75%	6.52%	Col. c = Line 34 Above
42	Total Capital	\$ 20,025,699 100.00%	8.37%	Sum Lines 39 thru 41
43				43
44	Cost of Equity Component (Preferred & Common)		6.52%	Line 40 + Line 41; Col. d
45				45
46				46
47	<u>CAISO Participation ROE Adder:</u>		0.00%	47
48		(a) (b) (c) (d) = (b) x (c)		48
49		Amounts ¹ Cap. Struct. Cost of Capital Weighted		49
50	<u>Weighted Cost of Capital:</u>		Cost of Capital	50
51				51
52	Long-Term Debt	\$ 8,916,888 44.53% 0.00%	0.00%	Shall be Zero for ROE Adder
53	Preferred Equity	- 0.00% 0.00%	0.00%	Shall be Zero for ROE Adder
54	Common Equity	11,108,811 55.47% 0.00%	0.00%	Col. c = Line 47 Above
55	Total Capital	\$ 20,025,699 100.00%	0.00%	Sum Lines 52 thru 54
56				56
57	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>		0.00%	Line 54; Col. d

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.			FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹			<u>0.00%</u>		1
2		(a)	(b)	(d) = (b) x (c)		2
3		Amounts ²	Cap. Struct. Ratio	Weighted Cost of Capital		3
4	<u>Incentive Weighted Cost of Capital:</u>					4
5						5
6	Long-Term Debt	\$ 8,916,888	44.53%	4.15%	1.85%	Col. c = Page 1, Line 17 6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22 7
8	Common Equity	11,108,811	55.47%	0.00%	0.00%	Col. c = Line 1 Above 8
9	Total Capital	\$ 20,025,699	100.00%		1.85%	Sum Lines 6 thru 8 9
10						10
11	Incentive Cost of Equity Component (Preferred & Common)			<u>0.00%</u>	Line 7 + Line 8; Col. d	11
12						12
13						13
14	<u>CAISO Participation ROE Adder:</u>			<u>0.00%</u>		14
15		(a)	(b)	(d) = (b) x (c)		15
16		Amounts ²	Cap. Struct. Ratio	Weighted Cost of Capital		16
17	<u>Weighted Cost of Capital:</u>					17
18						18
19	Long-Term Debt	\$ 8,916,888	44.53%	0.00%	0.00%	Shall be Zero for ROE Adder 19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder 20
21	Common Equity	11,108,811	55.47%	0.00%	0.00%	Col. c = Line 14 Above 21
22	Total Capital	\$ 20,025,699	100.00%		0.00%	Sum Lines 19 thru 21 22
23						23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>			<u>0.00%</u>	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation - Base ROE:</u>		1
2			2
3	<u>A. Federal Income Tax Component:</u>		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	6.52%	Page 1; Line 44
7	B = Transmission Total Federal Tax Adjustments	\$ 3,723	Negative of Statement AR; Line 9
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,837	AV-1A; Line 17
9	D = Transmission Rate Base	\$ 5,507,812	Statement BK-1; Page 3; Line 27
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.7042%	Federal Income Tax Expense
13			13
14			14
15	<u>B. State Income Tax Component:</u>		15
16			16
17	Where:		17
18	A = Sum of Preferred Stock and Return on Equity Component	6.52%	Line 6 Above
19	B = Transmission Total State Tax Adjustments	\$ -	Negative of Statement AT; Line 9
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,837	Line 8 Above
21	D = Transmission Rate Base	\$ 5,507,812	Line 9 Above
22	FT = Federal Income Tax Expense	1.7042%	Line 12 Above
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.8182%	State Income Tax Expense
26			26
27			27
28	<u>C. Total Federal & State Income Tax Rate</u>	2.5224%	Line 12 + Line 25
29			29
30	Federal Income Tax Expense	\$ 93,865	Line 9 x Line 12
31	State Income Tax Expense	45,063	Line 9 x Line 25
32	Total Federal & State Income Tax Expense	\$ 138,929	Line 30 + Line 31
33			33
34	<u>D. Total Weighted Cost of Capital</u>	8.3667%	Page 1; Line 42; Col. d
35			35
36	Return on Rate Base	\$ 460,824	Line 9 x Line 34
37			37
38	<u>E. Cost of Capital Rate (COCR) - Base ROE:</u>	10.8891%	Line 28 + Line 34
39			39
40			40
41	<u>Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:</u>		41
42			42
43	<u>A. Federal Income Tax Component:</u>		43
44			44
45	Where:		45
46	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 57
47	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder
48	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder
49	D = Transmission Rate Base	\$ 5,507,812	Statement BK-1; Page 3; Line 27
50	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate
51			51
52	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense
53			53
54			54
55	<u>B. State Income Tax Component:</u>		55
56			56
57	Where:		57
58	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 46 Above
59	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for ROE Adder
60	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 48 Above
61	D = Transmission Rate Base	\$ 5,507,812	Line 49 Above
62	FT = Federal Income Tax Expense	0.0000%	Line 52 Above
63	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate
64			64
65	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense
66			66
67			67
68	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 52 + Line 65
69			69
70	Federal Income Tax Expense	\$ -	Line 49 x Line 52
71	State Income Tax Expense	-	Line 49 x Line 65
72	Total Federal & State Income Tax Expense	\$ -	Line 70 + Line 71
73			73
74	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder</u>	0.0000%	Page 1; Line 55; Col. d
75			75
76	Return on Rate Base	\$ -	Line 49 x Line 74
77			77
78	<u>E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder</u>	0.0000%	Line 68 + Line 74

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, 2024

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:¹</u>		1
2			2
3	<u>A. Federal Income Tax Component:</u>		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	12
13		Federal Income Tax Expense	13
14			14
15	<u>B. State Income Tax Component:</u>		15
16			16
17	Where:		17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	18
19	B = Transmission Total State Tax Adjustments	\$ -	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	20
21	D = Total Incentive ROE Project Transmission Rate Base	\$ -	21
22	FT = Federal Income Tax Expense	0.0000%	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	23
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	25
26		State Income Tax Expense	26
27			27
28	<u>C. Total Federal & State Income Tax Rate</u>	0.0000%	28
29		Line 12 + Line 25	29
30	Federal Income Tax Expense	\$ -	30
31	State Income Tax Expense	-	31
32	Total Federal & State Income Tax Expense	\$ -	32
33		Line 30 + Line 31	33
34	<u>D. Total Incentive Weighted Cost of Capital</u>	1.8487%	34
35		Page 2; Line 9; Col. d	35
36	Return on Rate Base	\$ -	36
37		Line 9 x Line 34	37
38	<u>E. Incentive Cost of Capital Rate $_{(COCR)}$ - Base ROE:</u>	1.8487%	38
39			39
40			40
41	<u>Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:</u>		41
42			42
43	<u>A. Federal Income Tax Component:</u>		43
44			44
45	Where:		45
46	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	46
47	B = Transmission Total Federal Tax Adjustments	\$ -	47
48	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	48
49	D = Total Incentive ROE Project Transmission Rate Base	\$ -	49
50	FT = Federal Income Tax Rate for Rate Effective Period	21%	50
51			51
52	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	52
53		Federal Income Tax Expense	53
54			54
55	<u>B. State Income Tax Component:</u>		55
56			56
57	Where:		57
58	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	58
59	B = Transmission Total State Tax Adjustments	\$ -	59
60	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	60
61	D = Total Incentive ROE Project Transmission Rate Base	\$ -	61
62	FT = Federal Income Tax Expense	0.0000%	62
63	ST = State Income Tax Rate for Rate Effective Period	8.84%	63
64			64
65	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	65
66		State Income Tax Expense	66
67			67
68	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	68
69		Line 52+ Line 65	69
70	Federal Income Tax Expense	\$ -	70
71	State Income Tax Expense	-	71
72	Total Federal & State Income Tax Expense	\$ -	72
73		Line 70 + Line 71	73
74	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000%	74
75		Page 2; Line 22	75
76	Return on Rate Base	\$ -	76
77		Line 49 x Line 74	77
78	<u>E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:</u>	0.0000%	78

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 78 will be repeated for each project.

San Diego Gas & Electric Company
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2024
Applicable to the 2024 TO6-Cycle 2 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
2			2
3	2011 - 2020	7,507	3
4			4
5	2021	1,025	5
6			6
7	2022	1,011	7
8			8
9	2023	1,052	9
10			10
11	2024	231	11
12			12
13			13
14	Total	\$ 12,090	14
15			15
16	Citizens Sunrise Adjustment (see w/p AV-1B)	(197)	16
17	Citizens SX-PQ Adjustment (see w/p AV-1B)	(56)	17
18			18
19	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise	\$ 11,837	19
20			20

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

San Diego Gas & Electric Company

TO6-Cycle 2 Annual Transmission Formula Filing

Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses

12 Months Ending December 31, 2024

(\$1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (11,349)	Misc.-1; Line 11; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

¹ None of the above items apply to SDG&E's TO6 Cycle 2 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2024
(\$1,000)

Line No.	Description	(a) 31-Dec-23	(b) 31-Dec-24	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (67)	\$ (118)	\$ (92)	Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (2,122)	\$ (1,866)	\$ (1,996)	Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (3,818)	\$ (4,483)	\$ (4,146)	Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	\$ (4,862)	\$ (5,375)	\$ (5,115)	Misc.-1.1; Line 19	7
8						8
9	Other Unfunded Reserve	\$ -	\$ -	\$ -	Misc.-1.1; Line 24	9
10						10
11	Total Unfunded Reserves	<u>\$ (10,868)</u>	<u>\$ (11,841)</u>	<u>\$ (11,349)</u>	Sum Lines 1 thru 9	11

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2024
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-23	(b) 31-Dec-24	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (450)	\$ (770)	\$ (610)	SDG&E Records	2
3	Allocation Factor	14.78%	15.28%	15.03%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	\$ (67)	\$ (118)	\$ (92)	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (14,353)	\$ (12,209)	\$ (13,281)	SDG&E Records	7
8	Allocation Factor	14.78%	15.28%	15.03%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	\$ (2,122)	\$ (1,866)	\$ (1,996)	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	\$ (25,829)	\$ (29,337)	\$ (27,583)	SDG&E Records	12
13	Allocation Factor	14.78%	15.28%	15.03%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	\$ (3,818)	\$ (4,483)	\$ (4,146)	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (32,888)	\$ (35,175)	\$ (34,032)	SDG&E Records	17
18	Allocation Factor	14.78%	15.28%	15.03%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	\$ (4,862)	\$ (5,375)	\$ (5,115)	Line 17 x Line 18	19
20						20
21	Placeholder for New Unfunded Reserve					21
22	Other Unfunded Reserve - Acct. XXX	\$ -	\$ -	\$ -	SDG&E Records	22
23	Allocation Factor	14.78%	15.28%	15.03%	Col. (b); AD-10; Line 6 x AI; Line 15	23
24	Total Other Unfunded Reserve	\$ -	\$ -	\$ -	Line 22 x Line 23	24

¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13, 18 and 23 is derived as follows based on recorded data:

a	Electric Ratio	73.90%
b	Transmission Wages and Salaries Allocation Factor	20.00%
c	Allocation Factor	14.78%

2023 FERC Form 1; Common Utility Plant and Expenses; Page 356
Statement AI; Line 15; TO6-Cycle 1
Line a x Line b

a
b
c

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

1. The Retail Customers Rate Group for the Transmission function include the following:
 - i. Residential
 - ii. Small Commercial
 - iii. Medium & Large Commercial/Industrial
 - iv. San Diego Unified Port District
 - v. Agricultural
 - vi. Street Lighting
 - vii. Standby Service
2. Based upon CAISO tariff, SDG&E develops the Wholesale Transmission Revenue Requirements that gets bifurcated between High-Voltage and Low-Voltage to provide to the CAISO, to derive the Transmission Access Charge rate used by the CAISO to charge market participants that use the CAISO Grid.

Statement BB
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Demand and Capability Data
Base Period - January 1, 2024 - December 31, 2024
(Information Based on Five-Year Average Recorded Data: 2019 - 2023)

Line No.	Customer Class	(a) 5-Year Average Of 12-CPS Kilowatts @ Meter Level ¹	(b) Transmission Loss Factors ²	(c) = (a) x (b) 5-Year Average Of 12-CPS; Kilowatts @ Transmission Level	12-CP Allocation Percentages @ Transmission Level	Reference	Line No.
1	Residential Customers	15,342,474	1.0466	16,057,611	44.47%	Page BB1; Line 2	1
2	Small Commercial Customers	3,972,258	1.0466	4,157,411	11.51%	Page BB1; Line 3	2
3	Medium-Large Commercial Customers						3
4	Secondary	10,012,552	1.0466	10,479,253	29.02%	Page BB1; Line 30	4
5	Primary	3,225,041	1.0109	3,260,239	9.03%	Page BB1; Line 31	5
6	Transmission	1,257,106	1.0065	1,265,277	3.50%	Page BB1; Line 32	6
7	Total Medium-Large Commercial	14,494,698	1.0352	15,004,768	41.56%	Sum Lines 4; 5; 6	7
8							8
9	San Diego Unified Port District	5,437	1.0109	5,496	0.02%	Page BB1; Line 5	9
10							10
11	Agricultural						11
12	Secondary	332,141	1.0466	347,623	0.96%	Page BB1; Line 6 plus Line 44	12
13	Primary	47,234	1.0109	47,749	0.13%	Page BB1; Line 45	13
14	Transmission	-	1.0065	-	0.00%	Page BB1; Line 46	14
15	Total Agricultural	379,375	1.0422	395,372	1.10%	Sum Lines 12; 13; 14	15
16							16
17	Street Lighting	103,957	1.0466	108,803	0.30%	Page BB1; Line 8	17
18	Standby Customers						18
19	Secondary	61,941	1.0466	64,828	0.18%	Page BB1; Line 36	19
20	Primary	157,080	1.0109	158,795	0.44%	Page BB1; Line 37	20
21	Transmission	152,546	1.0065	153,537	0.43%	Page BB1; Line 38	21
22	Total Standby Customers	371,567	1.0151	377,160	1.04%	Sum Lines 19; 20; 21	22
23							23
24	System Total	34,669,766	1.0414	36,106,622	100.00%	Sum Lines 1; 2; 7; 9; 15; 17; 22	24

Notes:

¹ SDG&E Load Research Data: 2019 - 2023.

² The Transmission Loss Factor rates were determined using 2024 historical information. The Loss Factors are updated on a yearly basis.

SDG&E Load Research Data: 2019-2023
Sum of 12 Coincident Peaks By Customer Class

Line No.	Customer Class	2019	2020	2021	2022	2023	5-Year Average	Line No.
1	<u>KW</u>							1
2	Residential	14,596,110	17,781,538	15,355,840	16,367,084	12,611,798	15,342,474	2
3	Small Commercial	4,166,626	3,786,482	3,822,523	3,842,108	4,243,551	3,972,258	3
4	Med & Large Comm/Ind	16,195,495	14,240,865	14,264,935	15,667,390	13,962,642	14,866,265	4
5	San Diego Unified Port District ¹	9,128	4,960	5,512	0	7,584	5,437	5
6	PA	127,557	153,928	189,310	163,131	172,420	161,269	6
7	PAT1	230,524	215,081	222,571	268,425	153,928	218,106	7
8	Lighting	<u>146,110</u>	<u>113,173</u>	<u>86,286</u>	<u>90,971</u>	<u>83,245</u>	<u>103,957</u>	8
9	Total System	35,471,550	36,296,026	33,946,977	36,399,109	31,235,168	34,669,766	9
10								10
11								11
12								12
13	<u>% of Total System</u>							13
14	Residential	41.1%	49.0%	45.2%	45.0%	40.4%	44.1%	14
15	Small Commercial	11.7%	10.4%	11.3%	10.6%	13.6%	11.5%	15
16	Med & Large Comm/Ind	45.7%	39.2%	42.0%	43.0%	44.7%	42.9%	16
17	San Diego Unified Port District ¹	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17
18	PA	0.4%	0.4%	0.6%	0.4%	0.6%	0.5%	18
19	PAT1	0.6%	0.6%	0.7%	0.7%	0.5%	0.6%	19
20	Lighting	<u>0.4%</u>	<u>0.3%</u>	<u>0.3%</u>	<u>0.2%</u>	<u>0.3%</u>	<u>0.3%</u>	20
21	Total System	100%	100%	100%	100%	100%	100%	21
22	¹ San Diego Unified Port District-specific data							22
23								23
24	Medium & Large C/I Breakdown: Service Voltage Level & Standby Demand							24
25								25
26	Customer Class						5-Year Average	26
27								27
28	<u>KW</u>							28
29	<u>Med & Large Comm/Ind</u>							29
30	Secondary						10,012,552	30
31	Primary						3,225,041	31
32	Transmission						1,257,106	32
33	Sub-Total						14,494,698	33
34								34
35	<u>Standby</u>							35
36	Secondary						61,941	36
37	Primary						157,080	37
38	Transmission						152,546	38
39	Sub-Total						371,567	39
40								40
41	<u>Med & Large Comm/Ind Total</u>						14,866,265	41
42								42
43	<u>PAT1</u>							43
44	Secondary						170,872	44
45	Primary						47,234	45
46	Transmission							46
47	Sub-Total						218,106	47
48								48

Statement BD						
SAN DIEGO GAS AND ELECTRIC COMPANY						
Allocation Energy and Supporting Data						
Rate Effective Period - (January 1, 2026 - December 31, 2026)						
Line		Retail	Retail		Line	
No.	Months	@ Meter Level	@ Transmission Level	Reference	No.	
1	January-26	1,518,209	1,581,063	Statement BD WP; Page 2; Cols. C & D; Line 1	1	
2	February-26	1,382,153	1,439,374	Statement BD WP; Page 2; Cols. C & D; Line 2	2	
3	March-26	1,318,965	1,373,571	Statement BD WP; Page 2; Cols. C & D; Line 3	3	
4	April-26	1,247,197	1,298,831	Statement BD WP; Page 2; Cols. C & D; Line 4	4	
5	May-26	1,232,784	1,283,821	Statement BD WP; Page 2; Cols. C & D; Line 5	5	
6	June-26	1,295,467	1,349,099	Statement BD WP; Page 2; Cols. C & D; Line 6	6	
7	July-26	1,509,247	1,571,730	Statement BD WP; Page 2; Cols. C & D; Line 7	7	
8	August-26	1,698,738	1,769,066	Statement BD WP; Page 2; Cols. C & D; Line 8	8	
9	September-26	1,817,174	1,892,405	Statement BD WP; Page 2; Cols. C & D; Line 9	9	
10	October-26	1,540,383	1,604,155	Statement BD WP; Page 2; Cols. C & D; Line 10	10	
11	November-26	1,383,756	1,441,044	Statement BD WP; Page 2; Cols. C & D; Line 11	11	
12	December-26	1,487,355	1,548,932	Statement BD WP; Page 2; Cols. C & D; Line 12	12	
13					13	
14	Sub-Total	17,431,429	18,153,090	Sum Lines 1 thru 12	14	
15	Lake Hodges Pumped Storage Facility Load Forecast ¹		80	Statement BD WP; Page 4	15	
16					16	
17	Pumped Storage Facility True-Up Adjustment ²		(39,901)	Statement BD WP; Page 5	17	
18					18	
19	Total Gross Load Forecast		18,113,269	Sum Lines 14 thru 17	19	
20					20	
¹	Energy used for pumping at the Olivenhain-Pumped Storage Facility is measured at 69kV and gets adjusted by a distribution loss factor to derive the Gross Load forecast.					
²	Represents the difference between actual and forecast load associated with the Lake Hodges Pumped Storage Facility for the base year.					

Statement - BD						
SAN DIEGO GAS & ELECTRIC COMPANY						
Allocation Energy and Supporting Data						
January 1, 2026 - December 31, 2026						
Sales Forecast						
		(A)	(B)	(C) = (A) - (B)	(D) = (C) x Line 15	
				Retail Energy	Energy Sales	
Line	Total	Sale for Resale	Sales	@ Transmission	Level	Line
No.	Rate Effective Period	MWh Sales	(City of Escondido)	@ Meter Level		No.
1	January-26	1,518,217	8	1,518,209	1,581,063	1
2	February-26	1,382,161	8	1,382,153	1,439,374	2
3	March-26	1,318,973	8	1,318,965	1,373,571	3
4	April-26	1,247,205	8	1,247,197	1,298,831	4
5	May-26	1,232,791	8	1,232,784	1,283,821	5
6	June-26	1,295,474	8	1,295,467	1,349,099	6
7	July-26	1,509,255	8	1,509,247	1,571,730	7
8	August-26	1,698,746	8	1,698,738	1,769,066	8
9	September-26	1,817,181	8	1,817,174	1,892,405	9
10	October-26	1,540,391	8	1,540,383	1,604,155	10
11	November-26	1,383,764	8	1,383,756	1,441,044	11
12	December-26	1,487,363	8	1,487,355	1,548,932	12
13		17,431,520	91	17,431,429	18,153,090	13
14	Retail Sales Forecast @ Meter Level			17,431,429	Col. C; Line 13	14
15	Adjustment Factor (See Statement BB)	34,669,766	36,106,622	1.0414	Column B / Column A	15
16	Retail Sales Forecast @ Transmission Level			18,153,090	Line 14 * Line 15	16

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2026 - December 2026 ¹														Line No.
1	SDG&E: System Net Delivery Determinants														1
2															2
3	Customer Class Net Deliveries (MWh)	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	3
4	Residential	565,867	474,946	415,713	339,697	312,119	335,919	439,257	587,388	663,180	486,366	418,337	490,455	5,529,245	4
5	Small Commercial	201,411	193,878	189,903	188,108	187,866	194,140	217,324	229,244	239,318	211,349	195,316	194,244	2,442,100	5
6	Med. & Large Comm./Ind. (AD)	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Med. & Large Comm./Ind. (excluding AD/A6-TOU/Port)	624,623	598,276	591,888	593,322	603,056	633,872	704,820	732,707	765,161	700,465	635,921	657,230	7,841,342	7
8	Med. & Large Comm./Ind. (A6-TOU)	94,174	82,714	90,955	93,511	90,384	89,745	101,669	101,262	101,856	96,072	92,182	106,480	1,141,005	8
9	San Diego Unified Port District	217	454	352	1,098	196	-	-	-	102	747	704	339	4,209	9
10	Agriculture (TOU-PA)	8,771	8,598	8,121	8,973	13,494	15,277	17,674	19,351	18,945	17,484	14,421	13,285	164,395	10
11	Agriculture (PA-T-1)	16,096	16,325	15,210	15,791	18,980	19,791	21,825	21,948	21,858	21,119	19,755	18,183	226,880	11
12	Lighting	7,050	6,964	6,821	6,696	6,687	6,721	6,679	6,839	6,754	6,783	7,120	7,139	82,253	12
13	Sale for Resale	8	8	8	8	8	8	8	8	8	8	8	8	90.8	13
14	Total System	1,518,217	1,382,161	1,318,973	1,247,205	1,232,791	1,295,474	1,509,255	1,698,746	1,817,181	1,540,391	1,383,764	1,487,363	17,431,520	14
15															15
16															16
17															17
18	Residential														18
19	Schedule EV-TOU-5:	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	19
20	Total Deliveries (MWh)	57,087	49,775	44,640	37,805	35,106	38,745	43,505	58,807	70,375	56,850	52,400	61,108	606,203	20
21															21
22	Deliveries (MWh) by Time-Of-Use (TOU) Period														22
23	MWh @ On-Peak	11,626	10,133	9,085	7,687	7,141	7,658	8,595	11,614	13,902	11,231	10,669	12,445	121,786	23
24	MWh @ Off-Peak	9,966	8,708	7,831	6,669	6,196	5,141	5,804	7,763	9,242	7,476	9,178	10,684	94,657	24
25	MWh @ Super Off-Peak	35,495	30,935	27,724	23,449	21,769	25,947	29,106	39,429	47,231	38,143	32,553	37,979	389,760	25
26															26
27															27
28	Med. & Large Comm./Ind.														28
29	Rate Schedule Billing Determinants														29
30	Schedule AD:	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	30
31	Total Deliveries (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32															32
33	Total Deliveries (%)														33
34	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	34
35	% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	35
36	% @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36
37		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	37
38	Total Deliveries (MWh)														38
39	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	39
40	MWh @ Primary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	40
41	MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0	41
42		0	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Maximum Demand (%)														43
44	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	44
45	% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	45
46	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	46
47															47
48	Maximum Demand (MW)														48
49	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	49
50	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	50
51	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	51
52		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	52
53															53
54															54
55															55

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2026 - December 2026 ¹														Line No.
56	Schedules OL-TOU/AY-TOU/AL-TOU/DG-R:	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	56
57	Total Deliveries (MWh)	624,623	598,276	591,888	593,322	603,056	633,872	704,820	732,707	765,161	700,465	635,921	657,230	7,841,342	57
58															58
59	Total Deliveries (%)														59
60	% @ Secondary Service	74.14%	74.14%	74.14%	74.14%	74.14%	73.65%	73.65%	73.65%	73.65%	73.65%	74.14%	74.14%	73.92%	60
61	% @ Primary Service	23.50%	23.50%	23.50%	23.50%	23.50%	23.86%	23.86%	23.86%	23.86%	23.86%	23.50%	23.50%	23.66%	61
62	% @ Transmission Service	2.37%	2.37%	2.37%	2.37%	2.37%	2.49%	2.49%	2.49%	2.49%	2.49%	2.37%	2.37%	2.42%	62
63		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	63
64	Total Deliveries (MWh)														64
65	MWh @ Secondary Service	463,069	443,536	438,801	439,864	447,080	466,843	519,096	539,634	563,537	515,888	471,445	487,243	5,796,038	65
66	MWh @ Primary Service	146,779	140,587	139,086	139,423	141,711	151,256	168,186	174,840	182,585	167,147	149,433	154,441	1,855,474	66
67	MWh @ Transmission Service	<u>14,775</u>	<u>14,152</u>	<u>14,001</u>	<u>14,035</u>	<u>14,265</u>	<u>15,773</u>	<u>17,538</u>	<u>18,232</u>	<u>19,039</u>	<u>17,430</u>	<u>15,043</u>	<u>15,547</u>	<u>189,831</u>	67
68		624,623	598,276	591,888	593,322	603,056	633,872	704,820	732,707	765,161	700,465	635,921	657,230	7,841,342	68
69	Non-Coincident Demand (%)														69
70	% @ Secondary Service	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	70
71	% @ Primary Service	0.2111%	0.2111%	0.2111%	0.2111%	0.2111%	0.2097%	0.2097%	0.2097%	0.2097%	0.2097%	0.2111%	0.2111%	0.2105%	71
72	% @ Transmission Service	0.1228%	0.1228%	0.1228%	0.1228%	0.1228%	0.1219%	0.1219%	0.1219%	0.1219%	0.1219%	0.1228%	0.1228%	0.1224%	72
73															73
74	Non-Coincident Demand (MW)														74
75	MW @ Secondary Service	1,215.594	1,164.318	1,151.887	1,154.678	1,173.622	1,225.496	1,362.663	1,416.577	1,479.322	1,354.242	1,237.581	1,279.050	15,215.030	75
76	MW @ Primary Service	309.804	296.735	293.568	294.279	299.107	317.245	352.754	366.710	382.953	350.574	315.407	325.976	3,905.111	76
77	MW @ Transmission Service	<u>18.147</u>	<u>17.381</u>	<u>17.196</u>	<u>17.237</u>	<u>17.520</u>	<u>19.223</u>	<u>21.375</u>	<u>22.221</u>	<u>23.205</u>	<u>21.243</u>	<u>18.475</u>	<u>19.094</u>	<u>232.317</u>	77
78		1,543.544	1,478.434	1,462.651	1,466.194	1,490.249	1,561.964	1,736.792	1,805.508	1,885.481	1,726.059	1,571.463	1,624.120	19,352.459	78
79	On-Peak Demand-Standard Customers (%)²														79
80	% @ Secondary Service	0.2432%	0.2432%	0.2432%	0.2432%	0.2432%	0.2478%	0.2478%	0.2478%	0.2478%	0.2478%	0.2432%	0.2432%	0.2453%	80
81	% @ Primary Service	0.2047%	0.2047%	0.2047%	0.2047%	0.2047%	0.2036%	0.2036%	0.2036%	0.2036%	0.2036%	0.2047%	0.2047%	0.2042%	81
82	% @ Transmission Service	0.2988%	0.2988%	0.2988%	0.2988%	0.2988%	0.2546%	0.2546%	0.2546%	0.2546%	0.2546%	0.2988%	0.2988%	0.2783%	82
83															83
84	On-Peak Demand-Standard Customers (MW)²														84
85	MW @ Secondary Service	1,126.113	1,078.612	1,067.096	1,069.682	1,087.231	1,156.793	1,286.270	1,337.162	1,396.390	1,278.322	1,146.482	1,184.899	14,215.051	85
86	MW @ Primary Service	300.388	287.717	284.645	285.335	290.016	307.898	342.360	355.906	371.670	340.244	305.821	316.068	3,788.066	86
87	MW @ Transmission Service	<u>44.156</u>	<u>42.294</u>	<u>41.842</u>	<u>41.944</u>	<u>42.632</u>	<u>40.162</u>	<u>44.658</u>	<u>46.425</u>	<u>48.481</u>	<u>44.382</u>	<u>44.955</u>	<u>46.461</u>	<u>528.391</u>	87
88		1,470.657	1,408.622	1,393.584	1,396.960	1,419.878	1,504.853	1,673.288	1,739.492	1,816.540	1,662.948	1,497.258	1,547.429	18,531.509	88
89	On-Peak Demand-Grandfathered Customers (%)³														89
90	% @ Secondary Service	0.2281%	0.2281%	0.2281%	0.2281%	0.2281%	0.2667%	0.2667%	0.2667%	0.2667%	0.2667%	0.2281%	0.2281%	0.2454%	90
91	% @ Primary Service	0.1973%	0.1973%	0.1973%	0.1973%	0.1973%	0.2143%	0.2143%	0.2143%	0.2143%	0.2143%	0.1973%	0.1973%	0.2050%	91
92	% @ Transmission Service	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2883%	0.2883%	0.2883%	0.2883%	0.2883%	0.2708%	0.2708%	0.2789%	92
93															93
94	On-Peak Demand-Grandfathered Customers (MW)³														94
95	MW @ Secondary Service	1,056.227	1,011.673	1,000.873	1,003.298	1,019.758	1,244.908	1,384.248	1,439.017	1,502.756	1,375.694	1,075.331	1,111.364	14,225.147	95
96	MW @ Primary Service	289.527	277.314	274.353	275.018	279.530	324.147	360.429	374.689	391.285	358.201	294.763	304.640	3,803.896	96
97	MW @ Transmission Service	<u>40.008</u>	<u>38.320</u>	<u>37.911</u>	<u>38.003</u>	<u>38.626</u>	<u>45.467</u>	<u>50.556</u>	<u>52.556</u>	<u>54.884</u>	<u>50.243</u>	<u>40.731</u>	<u>42.096</u>	<u>529.401</u>	97
98		1,385.761	1,327.307	1,313.137	1,316.318	1,337.914	1,614.522	1,795.233	1,866.261	1,948.925	1,784.139	1,410.826	1,458.101	18,558.444	98
99															99
100															100
101															101

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2026 - December 2026 ¹														Line No.
102	Schedule A6-TOU:	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	102
103	Total Deliveries (MWh)	94,174	82,714	90,955	93,511	90,384	89,745	101,669	101,262	101,856	96,072	92,182	106,480	1,141,005	103
104															104
105	Total Deliveries (%)														105
106	% @ Secondary Service														106
107	% @ Primary Service	30.78%	30.78%	30.78%	30.78%	30.78%	30.32%	30.32%	30.32%	30.32%	30.32%	30.78%	30.78%	30.58%	107
108	% @ Transmission Service	69.22%	69.22%	69.22%	69.22%	69.22%	69.68%	69.68%	69.68%	69.68%	69.68%	69.22%	69.22%	69.42%	108
109		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	109
110	Total Deliveries (MWh)														110
111	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	111
112	MWh @ Primary Service	28,985	25,458	27,994	28,781	27,818	27,213	30,829	30,705	30,885	29,132	28,372	32,772	348,945	112
113	MWh @ Transmission Service	65,189	57,256	62,961	64,730	62,566	62,532	70,840	70,557	70,971	66,940	63,810	73,707	792,061	113
114		94,174	82,714	90,955	93,511	90,384	89,745	101,669	101,262	101,856	96,072	92,182	106,480	1,141,005	114
115	Non-Coincident Demand (%)														115
116	% @ Secondary Service														116
117	% @ Primary Service	0.2255%	0.2255%	0.2255%	0.2255%	0.2255%	0.2257%	0.2257%	0.2257%	0.2257%	0.2257%	0.2255%	0.2255%	0.2256%	117
118	% @ Transmission Service	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	118
119															119
120	Non-Coincident Demand (MW)														120
121	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	121
122	MW @ Primary Service	65.365	57.411	63.131	64.905	62.735	61.431	69.593	69.314	69.721	65.761	63.982	73.906	787.255	122
123	MW @ Transmission Service	112.824	99.094	108.968	112.030	108.284	108.225	122.605	122.113	122.830	115.855	110.438	127.567	1,370.833	123
124		178.190	156.505	172.099	176.935	171.018	169.656	192.198	191.427	192.551	181.616	174.420	201.473	2,158.088	124
125	Coincident Peak Demand-Standard Customers (%) ²														125
126	% @ Secondary Service														126
127	% @ Primary Service	0.1478%	0.1478%	0.1478%	0.1478%	0.1478%	0.1554%	0.1554%	0.1554%	0.1554%	0.1554%	0.1478%	0.1478%	0.1510%	127
128	% @ Transmission Service	0.1435%	0.1435%	0.1435%	0.1435%	0.1435%	0.1351%	0.1351%	0.1351%	0.1351%	0.1351%	0.1435%	0.1435%	0.1399%	128
129															129
130	Coincident Peak Demand-Standard Customers (MW) ²														130
131	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	131
132	MW @ Primary Service	42.840	37.627	41.376	42.539	41.116	42.279	47.896	47.704	47.984	45.259	41.934	48.438	526.992	132
133	MW @ Transmission Service	93.541	82.157	90.344	92.882	89.776	84.496	95.723	95.339	95.899	90.453	91.562	105.764	1,107.937	133
134		136.381	119.784	131.720	135.421	130.893	126.775	143.619	143.043	143.883	135.712	133.496	154.202	1,634.929	134
135	Coincident Peak Demand-Grandfathered Customers (%) ³														135
136	% @ Secondary Service														136
137	% @ Primary Service	0.1487%	0.1487%	0.1487%	0.1487%	0.1487%	0.1630%	0.1630%	0.1630%	0.1630%	0.1630%	0.1487%	0.1487%	0.1548%	137
138	% @ Transmission Service	0.1453%	0.1453%	0.1453%	0.1453%	0.1453%	0.1424%	0.1424%	0.1424%	0.1424%	0.1424%	0.1453%	0.1453%	0.1440%	138
139															139
140	Coincident Peak Demand-Grandfathered Customers (MW) ³														140
141	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	141
142	MW @ Primary Service	43.111	37.864	41.637	42.807	41.376	44.363	50.257	50.055	50.349	47.490	42.199	48.744	540.252	142
143	MW @ Transmission Service	94.693	83.169	91.456	94.026	90.882	89.075	100.909	100.505	101.095	95.354	92.690	107.066	1,140.921	143
144		137.804	121.034	133.094	136.833	132.258	133.437	151.166	150.560	151.444	142.844	134.889	155.810	1,681.173	144
145															145
146															146
147															147

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2026 - December 2026 ¹														Line No.
148	<u>Schedule PA-T-1:</u>	<u>Jan-26</u>	<u>Feb-26</u>	<u>Mar-26</u>	<u>Apr-26</u>	<u>May-26</u>	<u>Jun-26</u>	<u>Jul-26</u>	<u>Aug-26</u>	<u>Sep-26</u>	<u>Oct-26</u>	<u>Nov-26</u>	<u>Dec-26</u>	<u>Total</u>	148
149	Total Deliveries (MWh)	16,096	16,325	15,210	15,791	18,980	19,791	21,825	21,948	21,858	21,119	19,755	18,183	226,880	149
150															150
151	Total Deliveries (%)														151
152	% @ Secondary Service	62.50%	62.50%	62.50%	62.50%	62.50%	66.91%	66.91%	66.91%	66.91%	66.91%	62.50%	62.50%	64.57%	152
153	% @ Primary Service	37.50%	37.50%	37.50%	37.50%	37.50%	33.09%	33.09%	33.09%	33.09%	33.09%	37.50%	37.50%	35.43%	153
154	% @ Transmission Service													0.00%	154
155		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	155
156	Total Deliveries (MWh)														156
157	MWh @ Secondary Service	10,060	10,203	9,507	9,870	11,863	13,243	14,603	14,686	14,626	14,131	12,348	11,365	146,504	157
158	MWh @ Primary Service	6,036	6,121	5,703	5,921	7,117	6,548	7,221	7,262	7,232	6,988	7,408	6,818	80,376	158
159	MWh @ Transmission Service	-	-	-	-	-	-	-	-	-	-	-	-	-	159
160		16,096	16,325	15,210	15,791	18,980	19,791	21,825	21,948	21,858	21,119	19,755	18,183	226,880	160
161	Non-Coincident Demand (%)														161
162	% @ Secondary Service	0.3812%	0.3812%	0.3812%	0.3812%	0.3812%	0.3795%	0.3795%	0.3795%	0.3795%	0.3795%	0.3812%	0.3812%	0.3804%	162
163	% @ Primary Service	0.2653%	0.2653%	0.2653%	0.2653%	0.2653%	0.2641%	0.2641%	0.2641%	0.2641%	0.2641%	0.2653%	0.2653%	0.2648%	163
164	% @ Transmission Service													0.0000%	164
165															165
166	Non-Coincident Demand (MW)														166
167	MW @ Secondary Service	38.351	38.896	36.240	37.623	45.222	50.250	55.413	55.726	55.498	53.621	47.069	43.322	557.233	167
168	MW @ Primary Service	16.015	16.242	15.133	15.711	18.884	17.291	19.068	19.176	19.097	18.452	19.656	18.091	212.816	168
169	MW @ Transmission Service	-	-	-	-	-	-	-	-	-	-	-	-	-	169
170		54.366	55.138	51.373	53.334	64.106	67.542	74.481	74.902	74.595	72.073	66.725	61.413	770.048	170
171															171
172															172
173															173
174	<u>Schedule S: Standby Determinants:</u>	<u>Jan-26</u>	<u>Feb-26</u>	<u>Mar-26</u>	<u>Apr-26</u>	<u>May-26</u>	<u>Jun-26</u>	<u>Jul-26</u>	<u>Aug-26</u>	<u>Sep-26</u>	<u>Oct-26</u>	<u>Nov-26</u>	<u>Dec-26</u>	<u>Total</u>	174
175	Contracted Standby Demand (MW)														175
176	MW @ Secondary Service	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	73.776	176
177	MW @ Primary Service	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	1,016.184	177
178	MW @ Transmission Service	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	656.112	178
179		145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	1,746.072	179
180															180
181															181
182	<u>San Diego Unified Port District</u>	<u>Jan-26</u>	<u>Feb-26</u>	<u>Mar-26</u>	<u>Apr-26</u>	<u>May-26</u>	<u>Jun-26</u>	<u>Jul-26</u>	<u>Aug-26</u>	<u>Sep-26</u>	<u>Oct-26</u>	<u>Nov-26</u>	<u>Dec-26</u>	<u>Total</u>	182
183	Total Deliveries (MWh)	216.720	453.590	352.390	1,098.010	195.560	-	-	-	102.320	747.300	703.620	339.300	4,208.810	183
184															184
185	Non-Coincident Demand (MW)	11.900	16.000	15.700	15.800	8.700	8.800	9.900	8.000	8.000	16.900	16.600	9.800	146.100	185
186															186
187	Coincident Peak Demand-Standard Customers (MW) ²											7.580		7.580	187
188															188

NOTES:¹ Reference data based on January 2026 through December 2026 forecasts.² On-Peak Demand and Coincident Peak Demand (%) and (MW) for Standard Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m.³ On-Peak Demand and Coincident Peak Demand (%) and (MW) for Grandfathered Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter weekdays.

Statement BD
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Energy and Supporting Data
Forecast Period January 2026 - December 2026

2026 (MWh)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Lake Hodges Pumping Load	31	34	14	-	-	-	-	-	-	-	-	-	79

Primary Level Distribution Loss Factor 1.0109

Total Lake Hodges Pumping Load 80

Statement BD
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Energy and Supporting Data
Lake Hodges Pumping Load Adjustment Mechanism
For the 12-Month Base & True Up Period Ending December 31, 2024

Line No.	Description	Amount	Reference	Line No.
1	Pumped Storage Facility - Actual Load	79	SDG&E Records	1
2	Pumped Storage Facility - Forecast Load	<u>39,548</u>	SDG&E Records	2
3	Difference	(39,470)	Line 1 Minus Line 2	3
4	Primary Level Distribution Loss Factor	<u>1.0109</u>	Stmt BB; Col. B; Primary Level Factor	4
5	Pumped Storage - True Up Adjustment ¹	<u>(39,901)</u>	Line 3 x Line 4	5
¹	The pumped storage True-Up Adjustment reconciles the difference between the prior year's forecast and actual load data.			

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Comparison of Revenues
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(A) 2026 Transmission Revenues @ Changed Rates	(B) 2025 Transmission Revenues @ Present Rates ¹	(C) = (A) - (B) (\$ Change)	(D) = (C)/(B) (%) Change	Reference	Line No.
1	Residential	\$ 594,638,348	\$ 502,179,023	\$ 92,459,325	18.41%	(A): Page BG-2, Line 16, Col. G	1
2						(B): Statement BH, Page BH-1, Line 16, Col. G	2
3							3
4	Small Commercial	153,950,013	\$ 136,269,206	\$ 17,680,807	12.97%	(A): Page BG-2, Line 18, Col. G	4
5						(B): Statement BH, Page BH-1, Line 18, Col. G	5
6							6
7	Medium and Large Commercial/Industrial ²	555,645,462	\$ 488,632,743	\$ 67,012,720	13.71%	(A): Page BG-2, Line 20, Col. G	7
8						(B): Statement BH, Page BH-1, Line 20, Col. G	8
9							9
10	San Diego Unified Port District	201,546	132,385	\$ 69,161	52.24%	(A): Page BG-2, Line 22, Col. G	10
11						(B): Statement BH, Page BH-1, Line 22, Col. G	11
12	Agricultural (Schedules PA, TOU-PA and PA-T-1)						12
13							13
14	Schedules PA and TOU-PA	6,151,650	6,245,355	\$ (93,705)	-1.50%	(A): Page BG-5, Line 52, Col. M	14
15						(B): Statement BH, Page BH-4, Line 52, Col. M	15
16	Schedule PA-T-1	<u>8,489,769</u>	<u>8,091,472</u>	<u>\$ 398,297</u>	<u>4.92%</u>	(A): Page BG-5, Line 53, Col. M	16
17						(B): Statement BH, Page BH-4, Line 53, Col. M	17
18							18
19							19
20	Total Agricultural	14,641,419	14,336,827	\$ 304,592	2.12%	(A): Line 14, Col. A Plus Line 16, Col. A	20
21						(B): Line 14, Col. B Plus Line 16, Col. B	21
22							22
23	Street Lighting	4,029,563	\$ 4,220,389	\$ (190,826)	-4.52%	(A): Page BG-2, Line 26, Col. G	23
24						(B): Statement BH, Page BH-1, Line 26, Col. G	24
25							25
26	Standby	13,961,508	\$ 12,587,208	\$ 1,374,300	10.92%	(A): Page BG-2, Line 28, Col. G	26
27						(B): Statement BH, Page BH-1, Line 28, Col. G	27
28	Grand Total	<u>\$ 1,337,067,858</u>	<u>\$ 1,158,357,780</u>	<u>\$ 178,710,078</u>	<u>15.43%</u>	Sum Lines 1, 4, 7, 10, 20, 23, 26	28

NOTES:

¹ Present rates are defined as rates presented in TO6 Cycle 1, pursuant to Docket No. ER25-270-000.

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

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26		
1	Residential ¹	\$ 61,364,015	\$ 51,372,050	\$ 44,890,280	\$ 36,589,934	\$ 33,593,510	\$ 35,863,858		1
2									2
3	Small Commercial ²	12,696,942	12,222,071	11,971,504	11,858,345	11,843,081	12,238,605		3
4									4
5	Medium and Large Commercial/Industrial ³	41,640,970	39,551,293	39,535,040	39,734,744	40,179,232	48,235,679		5
6									6
7	San Diego Unified Port District ⁴	14,875	20,000	19,625	19,750	10,875	11,000		7
8									8
9	Agricultural ⁵	927,213	929,257	869,934	923,397	1,211,287	1,316,837		9
10									10
11	Street Lighting ⁶	345,382	341,149	334,180	328,058	327,617	329,273		11
12									12
13	Standby ⁷	1,163,459	1,163,459	1,163,459	1,163,459	1,163,459	1,163,459		13
14									14
15	TOTAL	\$ 118,152,856	\$ 105,599,279	\$ 98,784,021	\$ 90,617,686	\$ 88,329,061	\$ 99,158,711		15

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	
16	Residential ¹	\$ 47,454,392	\$ 63,398,861	\$ 71,265,348	\$ 51,859,372	\$ 44,635,242	\$ 52,351,487	\$ 594,638,348	16
17									17
18	Small Commercial ²	13,700,078	14,451,534	15,086,605	13,323,414	12,312,693	12,245,142	\$ 153,950,013	18
19									19
20	Medium and Large Commercial/Industrial ³	53,731,622	55,628,789	57,891,878	53,143,003	42,229,711	44,143,501	\$ 555,645,462	20
21									21
22	San Diego Unified Port District ⁴	12,375	8,000	10,000	21,125	41,671	12,250	\$ 201,546	22
23									23
24	Agricultural ⁵	1,483,100	1,550,486	1,531,900	1,449,404	1,274,819	1,173,785	\$ 14,641,419	24
25									25
26	Street Lighting ⁶	327,191	335,032	330,858	332,282	348,806	349,735	\$ 4,029,563	26
27									27
28	Standby ⁷	1,163,459	1,163,459	1,163,459	1,163,459	1,163,459	1,163,459	\$ 13,961,508	28
29									29
30	TOTAL	\$ 117,872,216	\$ 136,536,161	\$ 147,280,049	\$ 121,292,058	\$ 102,006,401	\$ 111,439,359	\$ 1,337,067,858	30

NOTES:

¹ Pages BG-3 through BG-5, Line 37.

² Page BG-3 through BG-5, Line 39.

³ Page BG-3 through BG-5, Lines 41-45.

⁴ Page BG-3 through BG-5, Lines 47-49.

⁵ Page BG-3 through BG-5, Lines 52 and 53.

⁶ Page BG-3 through BG-5, Line 55.

⁷ Page BG-3 through BG-5, Line 57.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(A)		(B)		(C)		(D)		Line No.
		Jan-26		Feb-26		Mar-26		Apr-26		
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	530,371,780		444,010,801		387,988,589		316,248,348		1
2										2
3	Small Commercial	201,410,885		193,878,034		189,903,299		188,108,261		3
4										4
5	Medium and Large Commercial/Industrial	718,797,731		680,989,310		682,843,723		686,833,634		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,721,734		1,634,939		1,634,750		1,643,129	7
8	Maximum On-Peak Period Demand-Standard Customers		1,470,657		1,408,622		1,393,584		1,396,960	8
9	Maximum Demand at the Time of System Peak-Standard Customers		136,381		119,784		131,720		135,421	9
10										10
11	San Diego Unified Port District	216,720		453,590		352,390		1,098,010		11
12	Non-Coincident (90%)		11,900		16,000		15,700		15,800	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	8,770,898		8,598,198		8,121,460		8,972,646		16
17	Schedule PA-T-1 - Non-Coincident (100%)	16,096,194	54,366	16,324,790	55,138	15,210,058	51,373	15,790,788	53,334	17
18										18
19	Street Lighting	7,050,041		6,963,639		6,821,384		6,696,434		19
20										20
21	Standby		145,506		145,506		145,506		145,506	21
22										22
23	TOTAL	1,482,714,250		1,351,218,362		1,291,240,904		1,223,748,121		23

NOTES:

¹ Billing determinants are forecast determinants for the rate effective January 2026 through December 2026, as presented in Statement BG, Page BG-18.

Line No.	Customer Classes	(A)		(B)		(C)		(D)		Line No.
		Jan-26		Feb-26		Mar-26		Apr-26		
		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$	0.11570		\$	0.11570		\$	0.11570	24
25										25
26	Small Commercial ²	\$	0.06304		\$	0.06304		\$	0.06304	26
27										27
28	Medium and Large Commercial/Industrial ^{2,3}									28
29										29
30	San Diego Unified Port District ^{2,5}									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ^{2,3}	\$	0.03742		\$	0.03742		\$	0.03742	32
33										33
34	Street Lighting ²	\$	0.04899		\$	0.04899		\$	0.04899	34
35										35
36	Standby ^{2,3}									36

NOTES:

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

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

Line No.	Customer Classes	(A) Jan-26		(B) Feb-26		(C) Mar-26		(D) Apr-26		Line No.
		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential	\$ 61,364,015	\$ -	\$ 51,372,050	\$ -	\$ 44,890,280	\$ -	\$ 36,589,934	\$ -	37
38										38
39	Small Commercial	\$ 12,696,942	\$ -	\$ 12,222,071	\$ -	\$ 11,971,504	\$ -	\$ 11,858,345	\$ -	39
40										40
41	Medium and Large Commercial/Industrial	\$ -		\$ -		\$ -		\$ -		41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 40,026,828		\$ 38,017,743		\$ 38,002,624		\$ 38,194,715	43
44	Maximum On-Peak Period Demand-Standard Customers ⁵		\$ 1,456,875		\$ 1,395,422		\$ 1,380,524		\$ 1,383,869	44
45	Maximum Demand at the Time of System Peak-Standard Customers ⁵		\$ 157,267		\$ 138,128		\$ 151,892		\$ 156,160	45
46										46
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		47
48	Non-Coincident (90%)		\$ 14,875		\$ 20,000		\$ 19,625		\$ 19,750	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$ 328,207		\$ 321,745		\$ 303,905		\$ 335,756		52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 599,006		\$ 607,513		\$ 566,029		\$ 587,640	53
54										54
55	Street Lighting	\$ 345,382	\$ -	\$ 341,149	\$ -	\$ 334,180	\$ -	\$ 328,058	\$ -	55
56										56
57	Standby		\$ 1,163,459		\$ 1,163,459		\$ 1,163,459		\$ 1,163,459	57
58										58
59	TOTAL	\$ 74,734,546	\$ 43,418,310	\$ 64,257,014	\$ 41,342,265	\$ 57,499,868	\$ 41,284,153	\$ 49,112,093	\$ 41,505,593	59
60										60
61	Grand Total		\$ 118,152,856		\$ 105,599,279		\$ 98,784,021		\$ 90,617,686	61

NOTES:

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

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

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

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(E) May-26 Billing Determinants ¹		(F) Jun-26 Billing Determinants ¹		(G) Jul-26 Billing Determinants ¹		(H) Aug-26 Billing Determinants ¹		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	290,350,126		309,972,841		410,150,318		547,959,043		1
2										2
3	Small Commercial	187,866,125		194,140,303		217,323,569		229,243,879		3
4										4
5	Medium and Large Commercial/Industrial	693,440,612		723,617,547		806,489,657		833,968,518		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,661,267		1,731,620		1,928,989		1,996,936	7
8	Maximum On-Peak Period Demand-Standard Customers		1,419,878		1,504,853		1,673,288		1,739,492	8
9	Maximum Demand at the Time of System Peak-Standard Customers		130,893		126,775		143,619		143,043	9
10										10
11	San Diego Unified Port District	195,560		-		-		-		11
12	Non-Coincident (90%)		8,700		8,800		9,900		8,000	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	13,494,394		15,277,102		17,674,212		19,350,931		16
17	Non-Coincident (100%)	18,980,077	64,106	19,791,046	67,542	21,824,506	74,481	21,947,825	74,902	17
18										18
19	Street Lighting	6,687,435		6,721,237		6,678,722		6,838,780		19
20										20
21	Standby		145,506		145,506		145,506		145,506	21
22										22
23	TOTAL	1,211,014,330		1,269,520,076		1,480,140,985		1,659,308,977		23

NOTES:

¹ Billing determinants are forecast determinants for the rate effective January 2026 through December 2026, as presented in Statement BG, Pages BG-18 and BG-19.

Line No.	Customer Classes	(E) May-26 Changed Transmission Rates		(F) Jun-26 Changed Transmission Rates		(G) Jul-26 Changed Transmission Rates		(H) Aug-26 Changed Transmission Rates		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$ 0.11570		\$ 0.11570		\$ 0.11570		\$ 0.11570		24
25										25
26	Small Commercial ²	\$ 0.06304		\$ 0.06304		\$ 0.06304		\$ 0.06304		26
27										27
28	Medium and Large Commercial/Industrial ^{2,3}									28
29										29
30	San Diego Unified Port District ^{2,5}									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ^{2,3}	\$ 0.03742		\$ 0.03742		\$ 0.03742		\$ 0.03742		32
33										33
34	Street Lighting ²	\$ 0.04899		\$ 0.04899		\$ 0.04899		\$ 0.04899		34
35										35
36	Standby ^{2,3}									36

NOTES:

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

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

Line No.	Customer Classes	(E) May-26 Revenues @ Changed Rates ⁴		(F) Jun-26 Revenues @ Changed Rates ⁴		(G) Jul-26 Revenues @ Changed Rates ⁴		(H) Aug-26 Revenues @ Changed Rates ⁴		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential	\$ 33,593,510	\$ -	\$ 35,863,858	\$ -	\$ 47,454,392	\$ -	\$ 63,398,861	\$ -	37
38										38
39	Small Commercial	\$ 11,843,081	\$ -	\$ 12,238,605	\$ -	\$ 13,700,078	\$ -	\$ 14,451,534	\$ -	39
40										40
41	Medium and Large Commercial/Industrial	\$ -		\$ -		\$ -		\$ -		41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 38,621,722		\$ 40,259,393		\$ 44,845,942		\$ 46,430,740	43
44	Maximum On-Peak Period Demand-Standard Customers ⁵		\$ 1,406,572		\$ 7,182,252		\$ 7,986,146		\$ 8,302,120	44
45	Maximum Demand at the Time of System Peak-Standard Customers ⁵		\$ 150,938		\$ 794,034		\$ 899,534		\$ 895,929	45
46										46
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		47
48	Non-Coincident (90%)		\$ 10,875		\$ 11,000		\$ 12,375		\$ 8,000	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$ 504,960		\$ 571,669		\$ 661,369		\$ 724,112		52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 706,327		\$ 745,168		\$ 821,731		\$ 826,374	53
54										54
55	Street Lighting	\$ 327,617	\$ -	\$ 329,273	\$ -	\$ 327,191	\$ -	\$ 335,032	\$ -	55
56										56
57	Standby	\$ -	\$ 1,163,459	\$ -	\$ 1,163,459	\$ -	\$ 1,163,459	\$ -	\$ 1,163,459	57
58										58
59	TOTAL	\$ 46,269,168	\$ 42,059,893	\$ 49,003,405	\$ 50,155,306	\$ 62,143,029	\$ 55,729,187	\$ 78,909,539	\$ 57,626,622	59
60										60
61	Grand Total		\$ 88,329,061		\$ 99,158,711		\$ 117,872,216		\$ 136,536,161	61

NOTES:

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

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

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

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Changed Rates
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(I)		(J)		(K)		(L)		(M)		Line No.
		Sep-26		Oct-26		Nov-26		Dec-26		Total		
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	615,949,424		448,222,748		385,784,289		452,476,117		5,139,484,424		1
2												2
3	Small Commercial	239,317,966		211,348,577		195,315,561		194,243,998		2,442,100,457		3
4												4
5	Medium-Large Commercial	867,016,873		796,536,574		728,103,253		763,709,821		8,982,347,255		5
6	Non-Coincident (100%)		-		-		-		-		-	6
7	Non-Coincident (90%)		2,078,031		1,907,675		1,745,883		1,825,593		21,510,547	7
8	Maximum On-Peak Period Demand-Standard Customers		1,816,540		1,662,948		1,497,258		1,547,429		18,531,509	8
9	Maximum Demand at the Time of System Peak-Standard Customers		143,883		135,712		133,496		154,202		1,634,929	9
10												10
11	San Diego Unified Port District	102,320		747,300		703,620		339,300		4,208,810		11
12	Non-Coincident (90%)		8,000		16,900		16,600		9,800		146,100	12
13	Maximum Demand at the Time of System Peak		-		-		7,580		-		7,580	13
14												14
15	Agricultural											15
16	Schedules PA and TOU-PA	18,944,800		17,483,777		14,421,116		13,285,180		164,394,715		16
17	Non-Coincident (100%)	21,857,831	74,595	21,118,824	72,073	19,755,427	66,725	18,182,715	61,413	226,880,082	770,048	17
18												18
19	Street Lighting	6,753,592		6,782,649		7,119,937		7,138,909		82,252,760		19
20												20
21	Standby Customers		145,506		145,506		145,506		145,506		1,746,072	21
22												22
23	TOTAL	1,769,942,805		1,502,240,449		1,351,203,203		1,449,376,041		17,041,668,503		23

NOTES:

¹ Billing determinants are forecast determinants for the rate effective January 2026 through December 2026, as presented in Statement BG, Page BG-19.

Line No.	Customer Classes	(I)		(J)		(K)		(L)		(M)		Line No.
		Sep-26		Oct-26		Nov-26		Dec-26		Total		
		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$	0.11570	\$	0.11570	\$	0.11570	\$	0.11570			24
25												25
26	Small Commercial ²	\$	0.06304	\$	0.06304	\$	0.06304	\$	0.06304			26
27												27
28	Medium and Large Commercial/Industrial ^{2,3}											28
29												29
30	San Diego Unified Port District ^{2,5}											30
31												31
32	Agricultural (Schedules PA and TOU-PA) ^{2,3}	\$	0.03742	\$	0.03742	\$	0.03742	\$	0.03742			32
33												33
34	Street Lighting ²	\$	0.04899	\$	0.04899	\$	0.04899	\$	0.04899			34
35												35
36	Standby ^{2,3}											36

NOTES:

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

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

Line No.	Customer Classes	(I)		(J)		(K)		(L)		(M)		Line No.
		Sep-26		Oct-26		Nov-26		Dec-26		Total		
		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential	\$ 71,265,348	\$ -	\$ 51,859,372	\$ -	\$ 44,635,242	\$ -	\$ 52,351,487	\$ -	\$ 594,638,348	\$ -	37
38												38
39	Small Commercial	\$ 15,086,605	\$ -	\$ 13,323,414	\$ -	\$ 12,312,693	\$ -	\$ 12,245,142	\$ -	\$ 153,950,013	\$ -	39
40												40
41	Medium-Large Commercial	\$ -		\$ -		\$ -		\$ -		\$ -		41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 48,320,842		\$ 44,356,199		\$ 40,592,544		\$ 42,432,757		\$ 500,102,049	43
44	Maximum On-Peak Period Demand-Standard Customers ⁵		\$ 8,669,851		\$ 7,936,795		\$ 1,483,226		\$ 1,532,927		\$ 50,116,580	44
45	Maximum Demand at the Time of System Peak-Standard Customers ⁵		\$ 901,186		\$ 850,009		\$ 153,940		\$ 177,817		\$ 5,426,833	45
46												46
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		\$ -		47
48	Non-Coincident (90%)		10,000		21,125		20,750		12,250		\$ 180,625	48
49	Maximum Demand at the Time of System Peak		-		-		20,921		-		\$ 20,921	49
50												50
51	Agricultural											51
52	Schedules PA and TOU-PA	\$ 708,914		\$ 654,243		\$ 539,638		\$ 497,131		\$ 6,151,650		52
53	Schedule PA-T-1 - Non-Coincident (100%)		822,986		795,161		735,181		676,654		\$ 8,489,769	53
54												54
55	Street Lighting	\$ 330,858	\$ -	\$ 332,282	\$ -	\$ 348,806	\$ -	\$ 349,735	\$ -	\$ 4,029,563	\$ -	55
56												56
57	Standby Customers	\$ -	\$ 1,163,459	\$ -	\$ 1,163,459	\$ -	\$ 1,163,459	\$ -	\$ 1,163,459	\$ -	\$ 13,961,508	57
58												58
59	TOTAL	\$ 87,391,726	\$ 59,888,323	\$ 66,169,311	\$ 55,122,747	\$ 57,836,379	\$ 44,170,022	\$ 65,443,495	\$ 45,995,864	\$ 758,769,574	\$ 578,298,285	59
60												60
61	Grand Total		\$ 147,280,049		\$ 121,292,058		\$ 102,006,401		\$ 111,439,359		\$ 1,337,067,858	61

NOTES:

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

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

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

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Medium & Large Commercial / Industrial Customers (Standard Customers)
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference ¹	Line No.
1	<u>Energy Revenues:</u>									1
2	Commodity Sales - kWh	718,797,731	680,989,310	682,843,723	686,833,634	693,440,612	723,617,547		(Page BG-21.3, Line 145) x 1000	2
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	<u>Non-Coincident Demand (100%) (kW):</u>									6
7	Secondary	-	-	-	-	-	-		(Page BG-21.1, Line 43) x 1000	7
8	Primary	-	-	-	-	-	-		(Page BG-21.1, Line 44) x 1000	8
9	Transmission	-	-	-	-	-	-		(Page BG-21.1, Line 45) x 1000	9
10	Total	-	-	-	-	-	-		Sum Lines 7; 8; 9	10
11	Check Figure	-	-	-	-	-	-		Page BG-18, Line 6	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	<u>Non-Coincident Demand (100%)</u>									14
15	<u>Rates (\$/kW):</u>									15
16	Secondary	\$ 26.10	\$ 26.10	\$ 26.10	\$ 26.10	\$ 26.10	\$ 26.10		Statement BL, Page BL-1, Line 6, Col. D	16
17	Primary	\$ 25.21	\$ 25.21	\$ 25.21	\$ 25.21	\$ 25.21	\$ 25.21		Statement BL, Page BL-1, Line 6, Col. C	17
18	Transmission	\$ 25.11	\$ 25.11	\$ 25.11	\$ 25.11	\$ 25.11	\$ 25.11		Statement BL, Page BL-1, Line 6, Col. B	18
19	<u>Non-Coincident Demand (100%) -</u>									19
20	<u>Revenues at Changed Rates:</u>									20
21	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 7 x Line 16	21
22	Primary	-	-	-	-	-	-		Line 8 x Line 17	22
23	Transmission	-	-	-	-	-	-		Line 9 x Line 18	23
24	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference ¹	Line No.
25	<u>Energy Revenues:</u>									25
26	Commodity Sales - kWh	806,489,657	833,968,518	867,016,873	796,536,574	728,103,253	763,709,821	8,982,347,255	(Page BG-21.3, Line 145) x 1000	26
27	Commodity Rate - \$/kWh	0	0	0	0	0	0	-		27
28		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 26 x Line 27	28
29										29
30	<u>Non-Coincident Demand (100%) (kW):</u>									30
31	Secondary	-	-	-	-	-	-	-	(Page BG-21.1, Line 43) x 1000	31
32	Primary	-	-	-	-	-	-	-	(Page BG-21.1, Line 44) x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Page BG-21.1, Line 45) x 1000	33
34	Total	-	-	-	-	-	-	-	Sum Lines 31; 32; 33	34
35	Check Figure	-	-	-	-	-	-	-	Page BG-19, Line 6	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Non-Coincident Demand (100%)</u>									38
39	<u>Rates (\$/kW):</u>									39
40	Secondary	\$ 26.10	\$ 26.10	\$ 26.10	\$ 26.10	\$ 26.10	\$ 26.10		Statement BL, Page BL-1, Line 6, Col. D	40
41	Primary	\$ 25.21	\$ 25.21	\$ 25.21	\$ 25.21	\$ 25.21	\$ 25.21		Statement BL, Page BL-1, Line 6, Col. C	41
42	Transmission	\$ 25.11	\$ 25.11	\$ 25.11	\$ 25.11	\$ 25.11	\$ 25.11		Statement BL, Page BL-1, Line 6, Col. B	42
43	<u>Non-Coincident Demand (100%) -</u>									43
44	<u>Revenues at Changed Rates:</u>									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	45
46	Primary	-	-	-	-	-	-	\$ -	Line 32 x Line 41	46
47	Transmission	-	-	-	-	-	-	\$ -	Line 33 x Line 42	47
48	Total Revenues at Changed Rates:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 45; 46; 47	48

NOTES:

¹ Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Medium & Large Commercial / Industrial Customers (Standard Customers)
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference ²	Line No.
1	<u>Non-coincident</u>									1
2	<u>Demand (90%) (kW) ¹:</u>									2
3	Secondary	1,215,594	1,164,318	1,151,887	1,154,678	1,173,622	1,225,496		(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000	3
4	Primary	375,169	354,146	356,699	359,184	361,841	378,676		(Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000	4
5	Transmission	130,971	116,475	126,164	129,267	125,804	127,449		(Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000	5
6	Total	1,721,734	1,634,939	1,634,750	1,643,129	1,661,267	1,731,620		Sum Lines 3; 4; 5	6
7	Check Figure	1,721,734	1,634,939	1,634,750	1,643,129	1,661,267	1,731,620		Page BG-18, Line 7	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Non-Coincident Demand (90%)</u>									10
11	<u>Rates (\$/kW):</u>									11
12	Secondary	\$ 23.49	\$ 23.49	\$ 23.49	\$ 23.49	\$ 23.49	\$ 23.49		Statement BL, Page BL-1, Line 8, Col. D	12
13	Primary	\$ 22.69	\$ 22.69	\$ 22.69	\$ 22.69	\$ 22.69	\$ 22.69		Statement BL, Page BL-1, Line 8, Col. C	13
14	Transmission	\$ 22.60	\$ 22.60	\$ 22.60	\$ 22.60	\$ 22.60	\$ 22.60		Statement BL, Page BL-1, Line 8, Col. B	14
15	<u>Non-Coincident Demand (90%) -</u>									15
16	<u>Revenues at Changed Rates:</u>									16
17	Secondary	\$ 28,554,297	\$ 27,349,822	\$ 27,057,835	\$ 27,123,393	\$ 27,568,374	\$ 28,786,896		Line 3 x Line 12	17
18	Primary	8,512,583	8,035,576	8,093,491	8,149,881	8,210,180	8,592,156		Line 4 x Line 13	18
19	Transmission	2,959,948	2,632,345	2,851,298	2,921,441	2,843,168	2,880,341		Line 5 x Line 14	19
20	Subtotal	\$ 40,026,828	\$ 38,017,743	\$ 38,002,624	\$ 38,194,715	\$ 38,621,722	\$ 40,259,393		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference ²	Line No.
21	<u>Non-Coincident</u>									21
22	<u>Demand (90%) (kW) ¹:</u>									22
23	Secondary	1,362,663	1,416,577	1,479,322	1,354,242	1,237,581	1,279,050	15,215,030	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000	23
24	Primary	422,347	436,024	452,674	416,335	379,390	399,882	4,692,367	(Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000	24
25	Transmission	143,980	144,334	146,035	137,098	128,913	146,661	1,603,150	(Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000	25
26	Total	1,928,989	1,996,936	2,078,031	1,907,675	1,745,883	1,825,593	21,510,547	Sum Lines 23; 24; 25	26
27	Check Figure	1,928,989	1,996,936	2,078,031	1,907,675	1,745,883	1,825,593	21,510,547	Page BG-19, Line 7	27
28		-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Non-Coincident Demand (90%)</u>									30
31	<u>Rates (\$/kW):</u>									31
32	Secondary	\$ 23.49	\$ 23.49	\$ 23.49	\$ 23.49	\$ 23.49	\$ 23.49		Statement BL, Page BL-1, Line 8, Col. D	32
33	Primary	\$ 22.69	\$ 22.69	\$ 22.69	\$ 22.69	\$ 22.69	\$ 22.69		Statement BL, Page BL-1, Line 8, Col. C	33
34	Transmission	\$ 22.60	\$ 22.60	\$ 22.60	\$ 22.60	\$ 22.60	\$ 22.60		Statement BL, Page BL-1, Line 8, Col. B	34
35	<u>Non-Coincident Demand (90%) -</u>									35
36	<u>Revenues at Changed Rates:</u>									36
37	Secondary	\$ 32,008,955	\$ 33,275,397	\$ 34,749,282	\$ 31,811,150	\$ 29,070,770	\$ 30,044,891	\$ 357,401,063	Line 23 x Line 32	37
38	Primary	9,583,043	9,893,393	10,271,173	9,446,644	8,608,351	9,073,331	\$ 106,469,800	Line 24 x Line 33	38
39	Transmission	3,253,943	3,261,950	3,300,387	3,098,405	2,913,424	3,314,535	\$ 36,231,186	Line 25 x Line 34	39
40	Subtotal	\$ 44,845,942	\$ 46,430,740	\$ 48,320,842	\$ 44,356,199	\$ 40,592,544	\$ 42,432,757	\$ 500,102,049	Sum Lines 37; 38; 39	40

NOTES:

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

² Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Medium & Large Commercial / Industrial Customers (Standard Customers) ¹
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference ³	Line No.
1	<u>Maximum On-Peak</u>									1
2	<u>Period Demand (kW) ²:</u>									2
3	Secondary	1,126,113	1,078,612	1,067,096	1,069,682	1,087,231	1,156,793		(Page BG-21.2, Line 80) x 1000	3
4	Primary	300,388	287,717	284,645	285,335	290,016	307,898		(Page BG-21.2, Line 81) x 1000	4
5	Transmission	44,156	42,294	41,842	41,944	42,632	40,162		(Page BG-21.2, Line 82) x 1000	5
6	Total	1,470,657	1,408,622	1,393,584	1,396,960	1,419,878	1,504,853		Sum Lines 3; 4; 5	6
7	Check Figure	1,470,657	1,408,622	1,393,584	1,396,960	1,419,878	1,504,853		Page BG-18, Line 8	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum On-Peak</u>									10
11	<u>Period Demand Rates (\$/kW):</u>									11
12	Secondary	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 4.81		Statement BL, Page 1, Lines 11 & 12, Col. D	12
13	Primary	\$ 0.96	\$ 0.96	\$ 0.96	\$ 0.96	\$ 0.96	\$ 4.65		Statement BL, Page 1, Lines 11 & 12, Col. C	13
14	Transmission	\$ 0.96	\$ 0.96	\$ 0.96	\$ 0.96	\$ 0.96	\$ 4.64		Statement BL, Page 1, Lines 11 & 12, Col. B	14
15	<u>Maximum On-Peak Period Demand -</u>									15
16	<u>Revenues at Changed Rates:</u>									16
17	Secondary	\$ 1,126,113	\$ 1,078,612	\$ 1,067,096	\$ 1,069,682	\$ 1,087,231	\$ 5,564,174		Line 3 x Line 12	17
18	Primary	288,372	276,208	273,259	273,921	278,415	1,431,724		Line 4 x Line 13	18
19	Transmission	42,390	40,602	40,168	40,266	40,926	186,354		Line 5 x Line 14	19
20	Subtotal	\$ 1,456,875	\$ 1,395,422	\$ 1,380,524	\$ 1,383,869	\$ 1,406,572	\$ 7,182,252		Sum Lines 17; 18; 19	20
Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference ³	Line No.
21	<u>Maximum On-Peak</u>									21
22	<u>Period Demand (kW) ²:</u>									22
23	Secondary	1,286,270	1,337,162	1,396,390	1,278,322	1,146,482	1,184,899	14,215,051	(Page BG-21.2, Line 80) x 1000	23
24	Primary	342,360	355,906	371,670	340,244	305,821	316,068	3,788,066	(Page BG-21.2, Line 81) x 1000	24
25	Transmission	44,658	46,425	48,481	44,382	44,955	46,461	528,391	(Page BG-21.2, Line 82) x 1000	25
26	Total	1,673,288	1,739,492	1,816,540	1,662,948	1,497,258	1,547,429	18,531,509	Sum Lines 23; 24; 25	26
27	Check Figure	1,673,288	1,739,492	1,816,540	1,662,948	1,497,258	1,547,429	18,531,509	Page BG-19, Line 8	27
28		-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Maximum On-Peak</u>									30
31	<u>Period Demand Rates (\$/kW):</u>									31
32	Secondary	\$ 4.81	\$ 4.81	\$ 4.81	\$ 4.81	\$ 1.00	\$ 1.00		Statement BL, Page 1, Lines 11 & 12, Col. D	32
33	Primary	\$ 4.65	\$ 4.65	\$ 4.65	\$ 4.65	\$ 0.96	\$ 0.96		Statement BL, Page 1, Lines 11 & 12, Col. C	33
34	Transmission	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64	\$ 0.96	\$ 0.96		Statement BL, Page 1, Lines 11 & 12, Col. B	34
35	<u>Maximum On-Peak Period Demand -</u>									35
36	<u>Revenues at Changed Rates:</u>									36
37	Secondary	\$ 6,186,961	\$ 6,431,749	\$ 6,716,634	\$ 6,148,727	\$ 1,146,482	\$ 1,184,899	\$ 38,808,361	Line 23 x Line 32	37
38	Primary	1,591,974	1,654,961	1,728,265	1,582,136	293,588	303,426	\$ 9,976,249	Line 24 x Line 33	38
39	Transmission	207,212	215,410	224,951	205,931	43,157	44,603	\$ 1,331,970	Line 25 x Line 34	39
40	Subtotal	\$ 7,986,146	\$ 8,302,120	\$ 8,669,851	\$ 7,936,795	\$ 1,483,226	\$ 1,532,927	\$ 50,116,580	Sum Lines 37; 38; 39	40

NOTES:

¹ Standard Customers have Maximum On-Peak Period Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

² Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.

³ Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Medium & Large Commercial / Industrial Customers (Standard Customers) ¹
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference ³	Line No.
1	<u>Maximum Demand</u>									1
2	<u>at the Time of System Peak (kW) ²:</u>									2
3	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 126) x 1000	3
4	Primary	42,840	37,627	41,376	42,539	41,116	42,279		(Page BG-21.3, Line 127) x 1000	4
5	Transmission	93,541	82,157	90,344	92,882	89,776	84,496		(Page BG-21.3, Line 128) x 1000	5
6	Total	136,381	119,784	131,720	135,421	130,893	126,775		Sum Lines 3; 4; 5	6
7	Check Figure	136,381	119,784	131,720	135,421	130,893	126,775		Page BG-18, Line 9	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum Demand at the</u>									10
11	<u>Time of System Peak Rates (\$/kW):</u>									11
12	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D	12
13	Primary	\$ 1.16	\$ 1.16	\$ 1.16	\$ 1.16	\$ 1.16	\$ 6.29		Statement BL, Page BL-1, Lines 19 & 20, Col. C	13
14	Transmission	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.15	\$ 6.25		Statement BL, Page BL-1, Lines 19 & 20, Col. B	14
15	<u>Maximum Demand at the Time of System</u>									15
16	<u>Peak - Revenues at Changed Rates:</u>									16
17	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 3 x Line 12	17
18	Primary	49,695	43,647	47,996	49,345	47,695	265,932		Line 4 x Line 13	18
19	Transmission	107,572	94,481	103,895	106,815	103,243	528,102		Line 5 x Line 14	19
20	Subtotal	\$ 157,267	\$ 138,128	\$ 151,892	\$ 156,160	\$ 150,938	\$ 794,034		Sum Lines 17; 18; 19	20
21										21
22	<u>Revenues at Changed Rates:</u>									22
23	Secondary	\$ 29,680,410	\$ 28,428,434	\$ 28,124,932	\$ 28,193,075	\$ 28,655,605	\$ 34,351,070		Line 17 + Page BG-6 Line 21 + Page BG-7 Line 17 + Page BG-8 Line 17	23
24	Primary	\$ 8,850,650	\$ 8,355,431	\$ 8,414,746	\$ 8,473,148	\$ 8,536,290	\$ 10,289,812		Line 18 + Page BG-6 Line 22 + Page BG-7 Line 18 + Page BG-8 Line 18	24
25	Transmission	\$ 3,109,910	\$ 2,767,428	\$ 2,995,362	\$ 3,068,521	\$ 2,987,337	\$ 3,594,797		Line 19 + Page BG-6 Line 23 + Page BG-7 Line 19 + Page BG-8 Line 19	25
26	Total	\$ 41,640,970	\$ 39,551,293	\$ 39,535,040	\$ 39,734,744	\$ 40,179,232	\$ 48,235,679		Sum Lines 23; 24; 25	26
27										27
28	<u>Total Revenues at Changed Rates:</u>	\$ 41,640,970	\$ 39,551,293	\$ 39,535,040	\$ 39,734,744	\$ 40,179,232	\$ 48,235,679		Sum Line 26; Page BG-6, Line 4	28

Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference ³	Line No.
29	<u>Maximum Demand</u>									29
30	<u>at the Time of System Peak (kW) ²:</u>									30
31	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 126) x 1000	31
32	Primary	47,896	47,704	47,984	45,259	41,934	48,438	526,992	(Page BG-21.3, Line 127) x 1000	32
33	Transmission	95,723	95,339	95,899	90,453	91,562	105,764	1,107,937	(Page BG-21.3, Line 128) x 1000	33
34	Total	143,619	143,043	143,883	135,712	133,496	154,202	1,634,929	Sum Lines 31; 32; 33	34
35	Check Figure	143,619	143,043	143,883	135,712	133,496	154,202	1,634,929	Page BG-19, Line 9	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Maximum Demand at the</u>									38
39	<u>Time of System Peak Rates (\$/kW):</u>									39
40	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D	40
41	Primary	\$ 6.29	\$ 6.29	\$ 6.29	\$ 6.29	\$ 1.16	\$ 1.16		Statement BL, Page BL-1, Lines 19 & 20, Col. C	41
42	Transmission	\$ 6.25	\$ 6.25	\$ 6.25	\$ 6.25	\$ 1.15	\$ 1.15		Statement BL, Page BL-1, Lines 19 & 20, Col. B	42
43	<u>Maximum Demand at the Time of System</u>									43
44	<u>Peak - Revenues at Changed Rates:</u>									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	45
46	Primary	301,266	300,058	301,819	284,679	48,644	56,188	\$ 1,796,964	Line 32 x Line 41	46
47	Transmission	598,269	595,871	599,367	565,330	105,296	121,628	\$ 3,629,869	Line 33 x Line 42	47
48	Total	\$ 899,534	\$ 895,929	\$ 901,186	\$ 850,009	\$ 153,940	\$ 177,817	\$ 5,426,833	Sum Lines 45; 46; 47	48
49										49
50	<u>Revenues at Changed Rates:</u>									50
51	Secondary	\$ 38,195,916	\$ 39,707,147	\$ 41,465,917	\$ 37,959,877	\$ 30,217,251	\$ 31,229,790	\$ 396,209,424	Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37	51
52	Primary	\$ 11,476,282	\$ 11,848,411	\$ 12,301,256	\$ 11,313,459	\$ 8,950,582	\$ 9,432,945	\$ 118,243,013	Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38	52
53	Transmission	\$ 4,059,424	\$ 4,073,231	\$ 4,124,706	\$ 3,869,667	\$ 3,061,877	\$ 3,480,766	\$ 41,193,025	Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 39	53
54	Total	\$ 53,731,622	\$ 55,628,789	\$ 57,891,879	\$ 53,143,003	\$ 42,229,710	\$ 44,143,501	\$ 555,645,462	Sum Lines 51; 52; 53	54
55										55
56	<u>Total Revenues at Changed Rates:</u>	\$ 53,731,622	\$ 55,628,789	\$ 57,891,879	\$ 53,143,003	\$ 42,229,710	\$ 44,143,501	\$ 555,645,462	Sum Line 54; Page BG-6, Line 28	56

NOTES:

¹ Standard Customers have Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

² Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU.

³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Grandfathered Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference ³	Line No.
1	<u>Maximum On-Peak</u>									1
2	<u>Period Demand (kW) ²:</u>									2
3	Secondary	1,056,227	1,011,673	1,000,873	1,003,298	1,019,758	1,244,908		(Page BG-21.2, Line 90) x 1000	3
4	Primary	289,527	277,314	274,353	275,018	279,530	324,147		(Page BG-21.2, Line 91) x 1000	4
5	Transmission	40,008	38,320	37,911	38,003	38,626	45,467		(Page BG-21.2, Line 92) x 1000	5
6	Total	1,385,761	1,327,307	1,313,137	1,316,318	1,337,914	1,614,522		Sum Lines 3; 4; 5	6
7	Check Figure	1,385,761	1,327,307	1,313,137	1,316,318	1,337,914	1,614,522		Page BG-18, Line 10	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum On-Peak</u>									10
11	<u>Period Demand Rates (\$/kW):</u>									11
12	Secondary	\$ 1.06	\$ 1.06	\$ 1.06	\$ 1.06	\$ 1.06	\$ 4.49		Statement BL, Page 1, Lines 15 & 16, Col. D	12
13	Primary	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02	\$ 4.33		Statement BL, Page 1, Lines 15 & 16, Col. C	13
14	Transmission	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02	\$ 4.31		Statement BL, Page 1, Lines 15 & 16, Col. B	14
15	<u>Maximum On-Peak Period Demand -</u>									15
16	<u>Revenues at Changed Rates:</u>									16
17	Secondary	\$ 1,119,601	\$ 1,072,374	\$ 1,060,925	\$ 1,063,496	\$ 1,080,943	\$ 5,589,638		Line 3 x Line 12	17
18	Primary	295,317	282,860	279,840	280,518	285,120	1,403,558		Line 4 x Line 13	18
19	Transmission	40,808	39,087	38,669	38,763	39,399	195,961		Line 5 x Line 14	19
20	Subtotal	\$ 1,455,726	\$ 1,394,320	\$ 1,379,434	\$ 1,382,777	\$ 1,405,462	\$ 7,189,158		Sum Lines 17; 18; 19	20
Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference ³	Line No.
21	<u>Maximum On-Peak</u>									21
22	<u>Period Demand (kW) ²:</u>									22
23	Secondary	1,384,248	1,439,017	1,502,756	1,375,694	1,075,331	1,111,364	14,225,147	(Page BG-21.2, Line 90) x 1000	23
24	Primary	360,429	374,689	391,285	358,201	294,763	304,640	3,803,896	(Page BG-21.2, Line 91) x 1000	24
25	Transmission	50,556	52,556	54,884	50,243	40,731	42,096	529,401	(Page BG-21.2, Line 92) x 1000	25
26	Total	1,795,233	1,866,261	1,948,925	1,784,139	1,410,826	1,458,101	18,558,444	Sum Lines 23; 24; 25	26
27	Check Figure	1,795,233	1,866,261	1,948,925	1,784,139	1,410,826	1,458,101	18,558,444	Page BG-19, Line 10	27
28		-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Maximum On-Peak</u>									30
31	<u>Period Demand Rates (\$/kW):</u>									31
32	Secondary	\$ 4.49	\$ 4.49	\$ 4.49	\$ 4.49	\$ 1.06	\$ 1.06		Statement BL, Page 1, Lines 15 & 16, Col. D	32
33	Primary	\$ 4.33	\$ 4.33	\$ 4.33	\$ 4.33	\$ 1.02	\$ 1.02		Statement BL, Page 1, Lines 15 & 16, Col. C	33
34	Transmission	\$ 4.31	\$ 4.31	\$ 4.31	\$ 4.31	\$ 1.02	\$ 1.02		Statement BL, Page 1, Lines 15 & 16, Col. B	34
35	<u>Maximum On-Peak Period Demand -</u>									35
36	<u>Revenues at Changed Rates:</u>									36
37	Secondary	\$ 6,215,275	\$ 6,461,184	\$ 6,747,373	\$ 6,176,867	\$ 1,139,851	\$ 1,178,046	\$ 38,905,573	Line 23 x Line 32	37
38	Primary	1,560,656	1,622,404	1,694,266	1,551,011	300,659	310,733	\$ 9,866,942	Line 24 x Line 33	38
39	Transmission	217,895	226,516	236,549	216,548	41,546	42,938	\$ 1,374,678	Line 25 x Line 34	39
40	Subtotal	\$ 7,993,826	\$ 8,310,103	\$ 8,678,187	\$ 7,944,426	\$ 1,482,056	\$ 1,531,717	\$ 50,147,193	Sum Lines 37; 38; 39	40

NOTES:

¹ Grandfathered Customers have Maximum On-Peak Demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.

² Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.

³ Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Medium & Large Commercial / Industrial Customers (Grandfathered Customers) ¹
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference ³	Line No.
1	<u>Maximum Demand</u>									1
2	<u>at the Time of System Peak (kW) ²:</u>									2
3	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 136) x 1000	3
4	Primary	43,111	37,864	41,637	42,807	41,376	44,363		(Page BG-21.3, Line 137) x 1000	4
5	Transmission	94,693	83,169	91,456	94,026	90,882	89,075		(Page BG-21.3, Line 138) x 1000	5
6	Total	137,804	121,034	133,094	136,833	132,258	133,437		Sum Lines 3; 4; 5	6
7	Check Figure	137,804	121,034	133,094	136,833	132,258	133,437		Page BG-18, Line 11	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum Demand at the</u>									10
11	<u>Time of System Peak Rates (\$/kW):</u>									11
12	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 23 & 24, Col. D	12
13	Primary	\$ 1.14	\$ 1.14	\$ 1.14	\$ 1.14	\$ 1.14	\$ 5.96		Statement BL, Page BL-1, Lines 23 & 24, Col. C	13
14	Transmission	\$ 1.14	\$ 1.14	\$ 1.14	\$ 1.14	\$ 1.14	\$ 5.94		Statement BL, Page BL-1, Lines 23 & 24, Col. B	14
15	<u>Maximum Demand at the Time of System</u>									15
16	<u>Peak - Revenues at Changed Rates:</u>									16
17	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 3 x Line 12	17
18	Primary	49,146	43,165	47,466	48,800	47,168	264,401		Line 4 x Line 13	18
19	Transmission	107,950	94,813	104,260	107,190	103,606	529,103		Line 5 x Line 14	19
20	Subtotal	\$ 157,096	\$ 137,978	\$ 151,727	\$ 155,990	\$ 150,774	\$ 793,504		Sum Lines 17; 18; 19	20
21										21
22	<u>Revenues at Changed Rates:</u>									22
23	Secondary	\$ 29,680,410	\$ 28,428,434	\$ 28,124,932	\$ 28,193,075	\$ 28,655,605	\$ 34,351,070		Line 17 + Page BG-6 Line 21 + Page BG-7 Line 17 + Page BG-8 Line 17	23
24	Primary	\$ 8,850,101	\$ 8,354,949	\$ 8,414,216	\$ 8,472,603	\$ 8,535,764	\$ 10,288,281		Line 18 + Page BG-6 Line 22 + Page BG-7 Line 18 + Page BG-8 Line 18	24
25	Transmission	\$ 3,110,288	\$ 2,767,760	\$ 2,995,727	\$ 3,068,897	\$ 2,987,700	\$ 3,595,797		Line 19 + Page BG-6 Line 23 + Page BG-7 Line 19 + Page BG-8 Line 19	25
26	Total	\$ 41,640,799	\$ 39,551,143	\$ 39,534,875	\$ 39,734,575	\$ 40,179,069	\$ 48,235,148		Sum Lines 23; 24; 25	26
27										27
28	<u>Total Revenues at Changed Rates:</u>	\$ 41,640,799	\$ 39,551,143	\$ 39,534,875	\$ 39,734,575	\$ 40,179,069	\$ 48,235,148		Sum Line 26; Page BG-6, Line 4	28

Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference ³	Line No.
29	<u>Maximum Demand</u>									29
30	<u>at the Time of System Peak (kW) ²:</u>									30
31	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 136) x 1000	31
32	Primary	50,257	50,055	50,349	47,490	42,199	48,744	540,252	(Page BG-21.3, Line 137) x 1000	32
33	Transmission	100,909	100,505	101,095	95,354	92,690	107,066	1,140,921	(Page BG-21.3, Line 138) x 1000	33
34	Total	151,166	150,560	151,444	142,844	134,889	155,810	1,681,173	Sum Lines 31; 32; 33	34
35	Check Figure	151,166	150,560	151,444	142,844	134,889	155,810	1,681,173	Page BG-19, Line 11	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Maximum Demand at the</u>									38
39	<u>Time of System Peak Rates (\$/kW):</u>									39
40	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 23 & 24, Col. D	40
41	Primary	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 1.14	\$ 1.14		Statement BL, Page BL-1, Lines 23 & 24, Col. C	41
42	Transmission	\$ 5.94	\$ 5.94	\$ 5.94	\$ 5.94	\$ 1.14	\$ 1.14		Statement BL, Page BL-1, Lines 23 & 24, Col. B	42
43	<u>Maximum Demand at the Time of System</u>									43
44	<u>Peak - Revenues at Changed Rates:</u>									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	45
46	Primary	299,531	298,330	300,081	283,040	48,107	55,568	\$ 1,784,804	Line 32 x Line 41	46
47	Transmission	599,402	597,000	600,503	566,401	105,666	122,056	\$ 3,637,950	Line 33 x Line 42	47
48	Total	\$ 898,933	\$ 895,330	\$ 900,583	\$ 849,441	\$ 153,773	\$ 177,624	\$ 5,422,754	Sum Lines 45; 46; 47	48
49										49
50	<u>Revenues at Changed Rates:</u>									50
51	Secondary	\$ 38,195,916	\$ 39,707,147	\$ 41,465,917	\$ 37,959,877	\$ 30,217,251	\$ 31,229,790	\$ 396,209,424	Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37	51
52	Primary	\$ 11,474,547	\$ 11,846,684	\$ 12,299,518	\$ 11,311,820	\$ 8,950,045	\$ 9,432,325	\$ 118,230,853	Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38	52
53	Transmission	\$ 4,060,557	\$ 4,074,360	\$ 4,125,841	\$ 3,870,738	\$ 3,062,247	\$ 3,481,193	\$ 41,201,106	Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 39	53
54	Total	\$ 53,731,020	\$ 55,628,191	\$ 57,891,276	\$ 53,142,435	\$ 42,229,543	\$ 44,143,308	\$ 555,641,383	Sum Lines 51; 52; 53	54
55										55
56	<u>Total Revenues at Changed Rates:</u>	\$ 53,731,020	\$ 55,628,191	\$ 57,891,276	\$ 53,142,435	\$ 42,229,543	\$ 44,143,308	\$ 555,641,383	Sum Line 54; Page BG-6, Line 28	56

NOTES:

¹ Grandfathered Customers have Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.

² Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU.

³ Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
San Diego Unified Port District Customer
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference ³	Line No.
1	<u>Energy Revenues:</u>									1
2	Commodity Sales - kWh	216,720	453,590	352,390	1,098,010	195,560	-		(Page BG-21.3, Line 160) x 1000	2
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	<u>Non-Coincident Demand (90%) (kW) ¹:</u>									6
7	Primary	11,900	16,000	15,700	15,800	8,700	8,800		(Page BG-21.3, Line 162) x 1000	7
8										8
9	<u>Non-Coincident Demand (90%)</u>									9
10	<u>Rates (\$/kW):</u>									10
11	Primary	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25		Statement BL, Page BL-1, Line 29, Col. C	11
12	<u>Non-Coincident Demand (90%) -</u>									12
13	<u>Revenues at Changed Rates:</u>									13
14	Primary	\$ 14,875	\$ 20,000	\$ 19,625	\$ 19,750	\$ 10,875	\$ 11,000		Line 7 x Line 11	14
15										15
16	<u>Maximum Demand</u>									16
17	<u>at the Time of System Peak (kW) ²:</u>									17
18	Primary	-	-	-	-	-	-		(Page BG-21.3, Line 164) x 1000	18
19										19
20	<u>Maximum Demand at the</u>									20
21	<u>Time of System Peak Rates (\$/kW):</u>									21
22	Primary	\$ 2.76	\$ 2.76	\$ 2.76	\$ 2.76	\$ 2.76	\$ 2.76		Statement BL, Page BL-1, Lines 31 & 32, Col. C	22
23										23
24	<u>Maximum Demand at the Time of System</u>									24
25	<u>Peak - Revenues at Changed Rates:</u>									25
26	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 18 x Line 22	26
27										27
28	Total Revenues	\$ 14,875	\$ 20,000	\$ 19,625	\$ 19,750	\$ 10,875	\$ 11,000		Sum Lines 4; 14; 26	28

Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference ³	Line No.
29	<u>Energy Revenues:</u>									29
30	Commodity Sales - kWh	-	-	102,320	747,300	703,620	339,300	4,208,810	(Page BG-21.3, Line 160) x 1000	30
31	Commodity Rate - \$/kWh	0	0	0	0	0	0	0		31
32	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 30 x Line 31	32
33										33
34	<u>Non-Coincident Demand (90%) (kW) ¹:</u>									34
35	Primary	9,900	8,000	8,000	16,900	16,600	9,800	146,100	(Page BG-21.3, Line 162) x 1000	35
36										36
37	<u>Non-Coincident Demand (90%)</u>									37
38	<u>Rates (\$/kW):</u>									38
39	Primary	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25		Statement BL, Page BL-1, Line 29, Col. C	39
40	<u>Non-Coincident Demand (90%) -</u>									40
41	<u>Revenues at Changed Rates:</u>									41
42	Primary	\$ 12,375	\$ 10,000	\$ 10,000	\$ 21,125	\$ 20,750	\$ 12,250	182,625	Line 35 x Line 39	42
43										43
44	<u>Maximum Demand</u>									44
45	<u>at the Time of System Peak (kW) ²:</u>									45
46	Primary	-	-	-	-	7,580	-	7,580	(Page BG-21.3, Line 164) x 1000	46
47										47
48	<u>Maximum Demand at the</u>									48
49	<u>Time of System Peak Rates (\$/kW):</u>									49
50	Primary	\$ 2.76	\$ 2.76	\$ 2.76	\$ 2.76	\$ 2.76	\$ 2.76		Statement BL, Page BL-1, Lines 31 & 32, Col. C	50
51										51
52	<u>Maximum Demand at the Time of System</u>									52
53	<u>Peak - Revenues at Changed Rates:</u>									53
54	Primary	\$ -	\$ -	\$ -	\$ -	\$ 20,921	\$ -	20,921	Line 46 x Line 50	54
55										55
56	Total Revenues	\$ 12,375	\$ 10,000	\$ 10,000	\$ 21,125	\$ 41,671	\$ 12,250	203,546	Sum Lines 32; 42; 54	56
57										57

NOTES:

¹ 90% NCD Rates are applicable to CPUC Schedule A6-TOU.

² Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Schedule A6-TOU.

³ Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Schedule PA-T-1 Agricultural Customers (Standard Customers)
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference ²	Line No.
1	<u>Energy Revenues:</u>									1
2	Commodity Sales - kWh	16,096,194	16,324,790	15,210,058	15,790,788	18,980,077	19,791,046		(Page BG-21.4, Line 169) x 1000	2
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	<u>Non-Coincident Demand (100%) (kW) !:</u>									6
7	Secondary	38,351	38,896	36,240	37,623	45,222	50,250		(Page BG-21.4, Line 187) x 1000	7
8	Primary	16,015	16,242	15,133	15,711	18,884	17,291		(Page BG-21.4, Line 188) x 1000	8
9	Transmission	-	-	-	-	-	-		(Page BG-21.4, Line 189) x 1000	9
10	Total	54,366	55,138	51,373	53,334	64,106	67,542		Sum Lines 7; 8; 9	10
11	Check Figure	54,366	55,138	51,373	53,334	64,106	67,542		Page BG-18, Line 19	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	<u>Non-Coincident Demand (100%)</u>									14
15	<u>Rates (\$/kW):</u>									15
16	Secondary	\$ 11.13	\$ 11.13	\$ 11.13	\$ 11.13	\$ 11.13	\$ 11.13		Statement BL, Page BL-1, Line 37, Col. D	16
17	Primary	\$ 10.75	\$ 10.75	\$ 10.75	\$ 10.75	\$ 10.75	\$ 10.75		Statement BL, Page BL-1, Line 37, Col. C	17
18	Transmission	\$ 10.70	\$ 10.70	\$ 10.70	\$ 10.70	\$ 10.70	\$ 10.70		Statement BL, Page BL-1, Line 37, Col. B	18
19	<u>Non-Coincident Demand (100%) -</u>									19
20	<u>Revenues at Changed Rates:</u>									20
21	Secondary	\$ 426,846	\$ 432,908	\$ 403,347	\$ 418,747	\$ 503,322	\$ 559,285		Line 7 x Line 16	21
22	Primary	172,160	174,605	162,682	168,893	203,005	185,883		Line 8 x Line 17	22
23	Transmission	-	-	-	-	-	-		Line 9 x Line 18	23
24	Subtotal	\$ 599,006	\$ 607,513	\$ 566,029	\$ 587,640	\$ 706,327	\$ 745,168		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference ²	Line No.
25	<u>Energy Revenues:</u>									25
26	Commodity Sales - kWh	21,824,506	21,947,825	21,857,831	21,118,824	19,755,427	18,182,715	226,880,082	(Page BG-21.4, Line 169) x 1000	26
27	Commodity Rate - \$/kWh	0	0	0	0	0	0	-		27
28		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 26 x Line 27	28
29										29
30	<u>Non-Coincident Demand (100%) (kW) !:</u>									30
31	Secondary	55,413	55,726	55,498	53,621	47,069	43,322	557,233	(Page BG-21.4, Line 187) x 1000	31
32	Primary	19,068	19,176	19,097	18,452	19,656	18,091	212,816	(Page BG-21.4, Line 188) x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Page BG-21.4, Line 189) x 1000	33
34	Total	74,481	74,902	74,595	72,073	66,725	61,413	770,048	Sum Lines 31; 32; 33	34
35	Check Figure	74,481	74,902	74,595	72,073	66,725	61,413	770,048	Page BG-19, Line 19	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Non-Coincident Demand (100%)</u>									38
39	<u>Rates (\$/kW):</u>									39
40	Secondary	\$ 11.13	\$ 11.13	\$ 11.13	\$ 11.13	\$ 11.13	\$ 11.13		Statement BL, Page BL-1, Line 37, Col. D	40
41	Primary	\$ 10.75	\$ 10.75	\$ 10.75	\$ 10.75	\$ 10.75	\$ 10.75		Statement BL, Page BL-1, Line 37, Col. C	41
42	Transmission	\$ 10.70	\$ 10.70	\$ 10.70	\$ 10.70	\$ 10.70	\$ 10.70		Statement BL, Page BL-1, Line 37, Col. B	42
43	<u>Non-Coincident Demand (100%) -</u>									43
44	<u>Revenues at Changed Rates:</u>									44
45	Secondary	\$ 616,749	\$ 620,234	\$ 617,691	\$ 596,807	\$ 523,883	\$ 482,178	\$ 6,201,999	Line 31 x Line 40	45
46	Primary	204,982	206,140	205,295	198,354	211,298	194,476	\$ 2,287,770	Line 32 x Line 41	46
47	Transmission	-	-	-	-	-	-	\$ -	Line 33 x Line 42	47
48	Total Revenues at Changed Rates:	\$ 821,731	\$ 826,374	\$ 822,986	\$ 795,161	\$ 735,181	\$ 676,654	\$ 8,489,769	Sum Lines 45; 46; 47	48

NOTES:

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

² Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Standby Customers
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference ¹	Line No.
1	<u>Demand - Billing</u>									1
2	<u>Determinants (kW):</u>									2
3	Secondary	6,148	6,148	6,148	6,148	6,148	6,148		(Page BG-21.4, Line 197) x 1000	3
4	Primary	84,682	84,682	84,682	84,682	84,682	84,682		(Page BG-21.4, Line 198) x 1000	4
5	Transmission	54,676	54,676	54,676	54,676	54,676	54,676		(Page BG-21.4, Line 199) x 1000	5
6	Total	145,506	145,506	145,506	145,506	145,506	145,506		Sum Lines 3; 4; 5	6
7	Check Figure	145,506	145,506	145,506	145,506	145,506	145,506		Page BG-18, Line 25	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Demand Rates (\$/kW):</u>									10
11	Secondary	\$ 8.26	\$ 8.26	\$ 8.26	\$ 8.26	\$ 8.26	\$ 8.26		Statement BL, Page BL-1, Line 41, Col. D	11
12	Primary	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00		Statement BL, Page BL-1, Line 41, Col. C	12
13	Transmission	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96		Statement BL, Page BL-1, Line 41, Col. B	13
14										14
15	<u>Revenues at Changed Rates:</u>									15
16	Secondary	\$ 50,782	\$ 50,782	\$ 50,782	\$ 50,782	\$ 50,782	\$ 50,782		Line 3 x Line 11	16
17	Primary	677,456	677,456	677,456	677,456	677,456	677,456		Line 4 x Line 12	17
18	Transmission	435,221	435,221	435,221	435,221	435,221	435,221		Line 5 x Line 13	18
19	Total	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459		Sum Lines 16; 17; 18	19
20										20
21	<u>Total Revenues</u>									21
22	<u>at Changed Rates:</u>	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459		Line 19	22

Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference ¹	Line No.
23	<u>Demand - Billing</u>									23
24	<u>Determinants (kW):</u>									24
25	Secondary	6,148	6,148	6,148	6,148	6,148	6,148	73,776	(Page BG-21.4, Line 197) x 1000	25
26	Primary	84,682	84,682	84,682	84,682	84,682	84,682	1,016,184	(Page BG-21.4, Line 198) x 1000	26
27	Transmission	54,676	54,676	54,676	54,676	54,676	54,676	656,112	(Page BG-21.4, Line 199) x 1000	27
28		145,506	145,506	145,506	145,506	145,506	145,506	1,746,072	Sum Lines 25; 26; 27	28
29	Check Figure	145,506	145,506	145,506	145,506	145,506	145,506	1,746,072	Page BG-19, Line 25	29
30	Difference	-	-	-	-	-	-	-	Line 28 Less Line 29	30
31										31
32	<u>Demand Rates (\$/kW):</u>									32
33	Secondary	\$ 8.26	\$ 8.26	\$ 8.26	\$ 8.26	\$ 8.26	\$ 8.26		Statement BL, Page BL-1, Line 41, Col. D	33
34	Primary	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00		Statement BL, Page BL-1, Line 41, Col. C	34
35	Transmission	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96		Statement BL, Page BL-1, Line 41, Col. B	35
36										36
37	<u>Revenues at Changed Rates:</u>									37
38	Secondary	\$ 50,782	\$ 50,782	\$ 50,782	\$ 50,782	\$ 50,782	\$ 50,782	\$ 609,384	Line 25 x Line 33	38
39	Primary	677,456	677,456	677,456	677,456	677,456	677,456	\$ 8,129,472	Line 26 x Line 34	39
40	Transmission	435,221	435,221	435,221	435,221	435,221	435,221	\$ 5,222,652	Line 27 x Line 35	40
41	Total	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 13,961,508	Sum Lines 38; 39; 40	41
42										42
43	<u>Total Revenues</u>									43
44	<u>at Changed Rates:</u>	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 13,961,508	Line 41	44

NOTES:

¹ Reference data found in Statements BG and BL.

Statement - BG
SAN DIEGO GAS & ELECTRIC COMPANY
Rate Design Information - Wholesale Transmission Rates
CAISO TAC Rates Input Form - January 1, 2026 through December 31, 2026
High-Voltage Utility Specific Rates, Low -Voltage Wheeling Access Charge & Low Voltage Access Charge Rates

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage TRR	Low Voltage TRR	Combined TRR		
1	Wholesale Base Transmission Revenue Requirement	\$ 594,582,013	\$ 738,361,078	\$ 1,332,943,091	Statement BL-CAISO Wholesale; Page 1; Line 1; Col. 1 thru 3	1
2						2
3	Wholesale TRBAA Forecast ¹	\$ (39,987,951)	\$ (760,645)	\$ (40,748,596)	Statement BL-CAISO Wholesale; Page 1; Line 3; Col. 1 thru 3	3
4						4
5	Transmission Standby Revenues	\$ (6,227,769)	\$ (7,733,739)	\$ (13,961,508)	Statement BL-CAISO Wholesale; Page 1; Line 5; Col. 1 thru 3	5
6						6
7	Wholesale Net Transmission Revenue Requirement	\$ 548,366,293	\$ 729,866,694	\$ 1,278,232,987	Sum Lines 1; 3; 5	7
8						8
9	Gross Load - MWH	18,113,269	18,113,269	18,113,269	Statement BL-CAISO Wholesale; Page 1; Line 9; Col. 1 thru 3	9
10						10
11	Utility Specific Access Charges (\$/MWH)	\$ 30.2743	\$ 40.2946	\$ 70.5689	Line 7 / Line 9	11

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER25-218-000, filed on October 25, 2024 effective from January 1, 2025 through December 31, 2025.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Revenue Data To Reflect Changed Rates
Rate Effective Period - January 1, 2026 thru December 31, 2026

Line No.	Customer Class	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G) Jul-26	(H) Aug-26	(I) Sep-26	(J) Oct-26	(K) Nov-26	(L) Dec-26	(M) Total	(N) Reference	Line No.
1	Billing Determinants (kWh)	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	90,823	Stmt BD; Page - 3.1; Line "Sale for Resale" * 1000	1
2																2
3																3
4	HV Access Charge Rate (\$/kwh) ¹	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402		See Note 1	4
5																5
6	LV Access Charge Rate (\$/kwh)	\$ 0.04029	\$ 0.04029	\$ 0.04029	\$ 0.04029	\$ 0.04029	\$ 0.04029	\$ 0.04029	\$ 0.04029	\$ 0.04029	\$ 0.04029	\$ 0.04029	\$ 0.04029		Page BG-15; Line 11; Col. (2) / 1000	6
7																7
8																8
9	HV Access Charge Revenues	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 1,273	Line 1 x Line 4	9
10																10
11	LV Access Charge Revenues	305	305	305	305	305	305	305	305	305	305	305	305	3,660	Line 1 x Line 6	11
12																12
13	TOTAL Revenues	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 4,933	Line 9 + Line 11	13

NOTES

- ¹ The High Voltage (HV) Access Charge Rate is the CAISO TAC Rate of \$14.02 per MWH according to the CAISO TAC rate summary in effect January 1, 2025 divided by 1,000 and is based on the TO6-Cycle 1 Filing HV-BTRR. The High Voltage Access Charge Rate was held constant in developing this statement because there will be a change in the HV Access Charge Rate once the CAISO implements the TO6 Cycle 2 Wholesale BTRR.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Calculation of Total Rate Impact
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Total Estimated Present Rate (cents / kWh)	(B) Total Proposed Rate (cents / kWh)	(C) Change (cents / kWh)	(D) Change (%)	Line No.
1	Total System Electric Costs	28.348	28.348	-	0.00%	1
2						2
3	Base Transmission Costs	7.083	8.132	1.049	14.81%	3
4						4
5	Total ¹	35.431	36.480	1.049	2.960%	5

NOTES:

- ¹ Total Estimated Present Rate is the estimated system average rate that are effective June 1, 2025, per SDG&E California Public Utilities Commission (CPUC) Advice Letter 4653-E. The system average rate shown includes the California Climate Credit.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Billing Determinants
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(A) Jan-26 Billing Determinants ⁵		(B) Feb-26 Billing Determinants ⁵		(C) Mar-26 Billing Determinants ⁵		(D) Apr-26 Billing Determinants ⁵		(E) May-26 Billing Determinants ⁵		(F) Jun-26 Billing Determinants ⁵		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential ⁶	530,371,780		444,010,801		387,988,589		316,248,348		290,350,126		309,972,841		1
2														2
3	Small Commercial	201,410,885		193,878,034		189,903,299		188,108,261		187,866,125		194,140,303		3
4														4
5	Medium and Large Commercial/Industrial	718,797,731		680,989,310		682,843,723		686,833,634		693,440,612		723,617,547		5
6	Non-Coincident (100%)		-		-		-		-		-		-	6
7	Non-Coincident (90%) ²		1,721,734		1,634,939		1,634,750		1,643,129		1,661,267		1,731,620	7
8	Maximum On-Peak Period Demand-Standard Customers ³		1,470,657		1,408,622		1,393,584		1,396,960		1,419,878		1,504,853	8
9	Maximum Demand at the Time of System Peak-Standard Customers ⁴		136,381		119,784		131,720		135,421		130,893		126,775	9
10	Maximum On-Peak Period Demand-Grandfathered Customers ³		1,385,761		1,327,307		1,313,137		1,316,318		1,337,914		1,614,522	10
11	Maximum Demand at the Time of System Peak-Grandfathered Customers ⁴		137,804		121,034		133,094		136,833		132,258		133,437	11
12														12
13	San Diego Unified Port District	216,720		453,590		352,390		1,098,010		195,560		-		13
14	Non-Coincident (90%) ²		11,900		16,000		15,700		15,800		8,700		8,800	14
15	Maximum Demand at the Time of System Peak ⁴		-		-		-		-		-		-	15
16														16
17	Agricultural													17
18	Schedules PA and TOU-PA	8,770,898		8,598,198		8,121,460		8,972,646		13,494,394		15,277,102		18
19	Non-Coincident Demand - Schedule PA-T-1 (100%) ¹	16,096,194	54,366	16,324,790	55,138	15,210,058	51,373	15,790,788	53,334	18,980,077	64,106	19,791,046	67,542	19
20														20
21	Street Lighting	7,050,041		6,963,639		6,821,384		6,696,434		6,687,435		6,721,237		21
22														22
23	Sale for Resale	7,569		7,569		7,569		7,569		7,569		7,569		23
24														24
25	Standby		145,506		145,506		145,506		145,506		145,506		145,506	25
26														26
27	TOTAL	1,482,721,819		1,351,225,931		1,291,248,473		1,223,755,690		1,211,021,898		1,269,527,645		27

NOTES:

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

² NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and San Diego Unified Port District.

³ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.

⁴ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU and San Diego Unified Port District. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.

⁵ Billing Determinants are found in Statement BG, Page BG-21.1 through BG-21.4.

⁶ Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Billing Determinants
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(G) Jul-26 Billing Determinants ⁵		(H) Aug-26 Billing Determinants ⁵		(I) Sep-26 Billing Determinants ⁵		(J) Oct-26 Billing Determinants ⁵		(K) Nov-26 Billing Determinants ⁵		(L) Dec-26 Billing Determinants ⁵		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential ⁶	410,150,318		547,959,043		615,949,424		448,222,748		385,784,289		452,476,117		1
2														2
3	Small Commercial	217,323,569		229,243,879		239,317,966		211,348,577		195,315,561		194,243,998		3
4														4
5	Medium and Large Commercial/Industrial	806,489,657		833,968,518		867,016,873		796,536,574		728,103,253		763,709,821		5
6	Non-Coincident (100%)		-		-		-		-		-		-	6
7	Non-Coincident (90%) ²		1,928,989		1,996,936		2,078,031		1,907,675		1,745,883		1,825,593	7
8	Maximum On-Peak Period Demand-Standard Customers ³		1,673,288		1,739,492		1,816,540		1,662,948		1,497,258		1,547,429	8
9	Maximum Demand at the Time of System Peak-Standard Customers ⁴		143,619		143,043		143,883		135,712		133,496		154,202	9
10	Maximum On-Peak Period Demand-Grandfathered Customers ³		1,795,233		1,866,261		1,948,925		1,784,139		1,410,826		1,458,101	10
11	Maximum Demand at the Time of System Peak-Grandfathered Customers ⁴		151,166		150,560		151,444		142,844		134,889		155,810	11
12														12
13	San Diego Unified Port District	-		-		102,320		747,300		703,620		339,300		13
14	Non-Coincident (90%) ²		9,900		8,000		8,000		16,900		16,600		9,800	14
15	Maximum Demand at the Time of System Peak ⁴		-		-		-		-		7,580		-	15
16														16
17	Agricultural													17
18	Schedules PA and TOU-PA	17,674,212		19,350,931		18,944,800		17,483,777		14,421,116		13,285,180		18
19	Non-Coincident Demand - Schedule PA-T-1 (100%) ¹	21,824,506	74,481	21,947,825	74,902	21,857,831	74,595	21,118,824	72,073	19,755,427	66,725	18,182,715	61,413	19
20														20
21	Street Lighting	6,678,722		6,838,780		6,753,592		6,782,649		7,119,937		7,138,909		21
22														22
23	Sale for Resale	7,569		7,569		7,569		7,569		7,569		7,569		23
24														24
25	Standby		145,506		145,506		145,506		145,506		145,506		145,506	25
26														26
27	TOTAL	1,480,148,553		1,659,316,545		1,769,950,374		1,502,248,018		1,351,210,771		1,449,383,610		27

NOTES:

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

² NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and San Diego Unified Port District.

³ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.

⁴ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU and San Diego Unified Port District. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.

⁵ Billing Determinants are found in Statement BG, Page BG-21.1 through BG-21.4.

⁶ Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Billing Determinants
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(M)		Line No.
		12 Months to Date		
		Billing Determinants ⁵		
		Energy (kWh)	Demand (kW)	
1	Residential	5,139,484,424	-	1
2				2
3	Small Commercial	2,442,100,457	-	3
4				4
5	Medium and Large Commercial/Industrial	8,982,347,255		5
6	Non-Coincident (100%) ¹		-	6
7	Non-Coincident (90%) ²		21,510,547	7
8	Maximum On-Peak Period Demand-Standard Customers ³		18,531,509	8
9	Maximum Demand at the Time of System Peak-Standard Customers ⁴		1,634,929	9
10				10
11	San Diego Unified Port District	4,208,810		11
12	Non-Coincident (90%) ²		146,100	12
13	Maximum Demand at the Time of System Peak ⁴		7,580	13
14				14
15	Agricultural			15
16	Schedules PA and TOU-PA	164,394,715		16
17	Non-Coincident Demand (100%) ¹	226,880,082	770,048	17
18				18
19	Street Lighting	82,252,760	-	19
20				20
21	Sale for Resale	90,823	-	21
22				22
23	Standby	-	1,746,072	23
24				24
25	TOTAL	17,041,759,325	44,346,785	25

NOTES:

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

² NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and San Diego Unified Port District.

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

⁴ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedules A6-TOU. Determinants shown are for Standard Customers based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

⁵ Billing Determinants are found in Statement BG, Pages BG-18 and BG-19.

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2026 - December 2026 ¹														Line No.	
1	System Delivery Determinants														1	
2															2	
3															3	
4		Customer Class													4	
5		Deliveries (MWh)	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	5
6		Residential	565,867	474,946	415,713	339,697	312,119	335,919	439,257	587,388	663,180	486,366	418,337	490,455	5,529,245	6
7		Small Commercial	201,411	193,878	189,903	188,108	187,866	194,140	217,324	229,244	239,318	211,349	195,316	194,244	2,442,100	7
8		M.& L. C./I. (AD)	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9		M.& L. C./I. (AY, AL, DG-R)	624,623	598,276	591,888	593,322	603,056	633,872	704,820	732,707	765,161	700,465	635,921	657,230	7,841,342	9
10		M.& L. C./I. (A6)	94,174	82,714	90,955	93,511	90,384	89,745	101,669	101,262	101,856	96,072	92,182	106,480	1,141,005	10
11		San Diego Unified Port District	217	454	352	1,098	196	-	-	-	102	747	704	339	4,209	11
12		Agriculture (PA and TOU-PA)	8,771	8,598	8,121	8,973	13,494	15,277	17,674	19,351	18,945	17,484	14,421	13,285	164,395	12
13		Agriculture (PA-T-1)	16,096	16,325	15,210	15,791	18,980	19,791	21,825	21,948	21,858	21,119	19,755	18,183	226,880	13
14		Lighting	7,050	6,964	6,821	6,696	6,687	6,721	6,679	6,839	6,754	6,783	7,120	7,139	82,253	14
15		Sale for Resale	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	90.8	15
16		Total System	1,518,217	1,382,161	1,318,973	1,247,205	1,232,791	1,295,474	1,509,255	1,698,746	1,817,181	1,540,391	1,383,764	1,487,363	17,431,520	16
17																17
18															18	
19															19	
20	Med. & Large Comm./Ind. Rate Schedule Billing Determinants														20	
21		Rate Schedule														21
22		Billing Determinants														22
23		Schedule AD:	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	23
24		Total Deliveries (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-	24
25		Total Deliveries (%)														25
26		% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	26
27		% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	27
28		% @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	28
29			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	29
30			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	30
31			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	31
32		Total Deliveries (MWh)														32
33		MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	33
34		MWh @ Primary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	34
35		MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0	35
36			0	0	0	0	0	0	0	0	0	0	0	0	0	36
37		Maximum Demand (%)														37
38		% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	38
39		% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	39
40	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40	
41															41	
42	Maximum Demand (MW)														42	
43	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43	
44	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44	
45	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	45	
46		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46	
47															47	
48															48	
49															49	

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2026 - December 2026 ¹	Line No.
50	Schedules	50
51	Schedules OL-TOU/AL-TOU/AL-TOU2/DG-R:	51
52	Total Deliveries (MWh)	52
53		53
54	Total Deliveries (%)	54
55	% @ Secondary Service	55
56	% @ Primary Service	56
57	% @ Transmission Service	57
58		58
59	Total Deliveries (MWh)	59
60	MWh @ Secondary Service	60
61	Grandfathered Customers have Maximum On-Peak Periods Demand rates based on SDG&E's previous on-peak period of 1	61
62	MWh @ Transmission Service	62
63		63
64	Non-Coincident Demand (%)	64
65	% @ Secondary Service	65
66	% @ Primary Service	66
67	% @ Transmission Service	67
68		68
69	Non-Coincident Demand (MW)	69
70	MW @ Secondary Service	70
71	MW @ Primary Service	71
72	MW @ Transmission Service	72
73		73
74	On-Peak Demand-Standard Customers (%)²	74
75	% @ Secondary Service	75
76	% @ Primary Service	76
77	% @ Transmission Service	77
78		78
79	On-Peak Demand-Standard Customers (MW)³	79
80	MW @ Secondary Service	80
81	MW @ Primary Service	81
82	MW @ Transmission Service	82
83		83
84	On-Peak Demand-Grandfathered Customers (%)³	84
85	% @ Secondary Service	85
86	% @ Primary Service	86
87	% @ Transmission Service	87
88		88
89	On-Peak Demand-Grandfathered Customers (MW)³	89
90	MW @ Secondary Service	90
91	MW @ Primary Service	91
92	MW @ Transmission Service	92
93		93
94		94
95		95
96		96

Line No.	Statement BG: San Diego Gas & Electric Company														Line No.
FERC Forecast Period: January 2026 - December 2026 ¹															
	Schedule A6-TOU:	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	
97															97
98	Total Deliveries (MWh)	94,174	82,714	90,955	93,511	90,384	89,745	101,669	101,262	101,856	96,072	92,182	106,480	1,141,005	98
99															99
100	Total Deliveries (%)														100
101	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	101
102	% @ Primary Service	30.78%	30.78%	30.78%	30.78%	30.78%	30.32%	30.32%	30.32%	30.32%	30.32%	30.78%	30.78%	30.58%	102
103	% @ Transmission Service	69.22%	69.22%	69.22%	69.22%	69.22%	69.68%	69.68%	69.68%	69.68%	69.68%	69.22%	69.22%	69.42%	103
104		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	104
105	Total Deliveries (MWh)														105
106	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	106
107	MWh @ Primary Service	28,985	25,458	27,994	28,781	27,818	27,213	30,829	30,705	30,885	29,132	28,372	32,772	348,945	107
108	MWh @ Transmission Service	65,189	57,256	62,961	64,730	62,566	62,532	70,840	70,557	70,971	66,940	63,810	73,707	792,061	108
109		94,174	82,714	90,955	93,511	90,384	89,745	101,669	101,262	101,856	96,072	92,182	106,480	1,141,005	109
110	Non-Coincident Demand (%)														110
111	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	111
112	% @ Primary Service	0.2255%	0.2255%	0.2255%	0.2255%	0.2255%	0.2257%	0.2257%	0.2257%	0.2257%	0.2257%	0.2255%	0.2255%	0.2256%	112
113	% @ Transmission Service	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	0.1731%	113
114															114
115	Non-Coincident Demand (MW)														115
116	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	116
117	MW @ Primary Service	65.365	57.411	63.131	64.905	62.735	61.431	69.593	69.314	69.721	65.761	63.982	73.906	787.255	117
118	MW @ Transmission Service	112.824	99.094	108.968	112.030	108.284	108.225	122.605	122.113	122.830	115.855	110.438	127.567	1,370.833	118
119		178.190	156.505	172.099	176.935	171.018	169.656	192.198	191.427	192.551	181.616	174.420	201.473	2,158.088	119
120	Coincident Peak Demand-Standard Customers (%) ²														120
121	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	121
122	% @ Primary Service	0.1478%	0.1478%	0.1478%	0.1478%	0.1478%	0.1554%	0.1554%	0.1554%	0.1554%	0.1554%	0.1478%	0.1478%	0.1510%	122
123	% @ Transmission Service	0.1435%	0.1435%	0.1435%	0.1435%	0.1435%	0.1351%	0.1351%	0.1351%	0.1351%	0.1351%	0.1435%	0.1435%	0.1399%	123
124															124
125	Coincident Peak Demand-Standard Customers (MW) ²														125
126	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	126
127	MW @ Primary Service	42.840	37.627	41.376	42.539	41.116	42.279	47.896	47.704	47.984	45.259	41.934	48.438	526.992	127
128	MW @ Transmission Service	93.541	82.157	90.344	92.882	89.776	84.496	95.723	95.339	95.899	90.453	91.562	105.764	1,107.937	128
129		136.381	119.784	131.720	135.421	130.893	126.775	143.619	143.043	143.883	135.712	133.496	154.202	1,634.929	129
130	Coincident Peak Demand-Grandfathered Customers (%) ³														130
131	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	131
132	% @ Primary Service	0.1487%	0.1487%	0.1487%	0.1487%	0.1487%	0.1630%	0.1630%	0.1630%	0.1630%	0.1630%	0.1487%	0.1487%	0.1548%	132
133	% @ Transmission Service	0.1453%	0.1453%	0.1453%	0.1453%	0.1453%	0.1424%	0.1424%	0.1424%	0.1424%	0.1424%	0.1453%	0.1453%	0.1440%	133
134															134
135	Coincident Peak Demand-Grandfathered Customers (MW) ³														135
136	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	136
137	MW @ Primary Service	43.111	37.864	41.637	42.807	41.376	44.363	50.257	50.055	50.349	47.490	42.199	48.744	540.252	137
138	MW @ Transmission Service	94.693	83.169	91.456	94.026	90.882	89.075	100.909	100.505	101.095	95.354	92.690	107.066	1,140.921	138
139		137.804	121.034	133.094	136.833	132.258	133.437	151.166	150.560	151.444	142.844	134.889	155.810	1,681.173	139
140															140
141															141
142															142
143	Med. & Large Comm./Ind.	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	143
144	Class Total:														144
145	Total Deliveries (MWh)	718,798	680,989	682,844	686,834	693,441	723,618	806,490	833,969	867,017	796,537	728,103	763,710	8,982,347	145
146															146
147	Total Deliveries (MWh)														147
148	MWh @ Secondary Service	463,069	443,536	438,801	439,864	447,080	466,843	519,096	539,634	563,537	515,888	471,445	487,243	5,796,038	148
149	MWh @ Primary Service	175,764	166,045	167,080	168,204	169,529	178,469	199,015	205,546	213,470	196,278	177,805	187,213	2,204,419	149
150	MWh @ Transmission Service	79,965	71,408	76,962	78,765	76,831	78,305	88,379	88,788	90,010	84,370	78,853	89,254	981,891	150
151		718,798	680,989	682,844	686,834	693,441	723,618	806,490	833,969	867,017	796,537	728,103	763,710	8,982,347	151
152	Non-Coincident Demand (MW)														152
153	MW @ Secondary Service	1,215.594	1,164.318	1,151.887	1,154.678	1,173.622	1,225.496	1,362.663	1,416.577	1,479.322	1,354.242	1,237.581	1,279.050	15,215.030	153
154	MW @ Primary Service	375.169	354.146	356.699	359.184	361.841	378.676	422.347	436.024	452.674	416.335	379.390	399.882	4,692.367	154
155	MW @ Transmission Service	130.971	116.475	126.164	129.267	125.804	127.449	143.980	144.334	146.035	137.098	128.913	146.661	1,603.150	155
156		1,721.734	1,634.939	1,634.750	1,643.129	1,661.267	1,731.620	1,928.989	1,996.936	2,078.031	1,907.675	1,745.883	1,825.593	21,510.547	156
157															157
158															158
159	San Diego Unified Port District														159
160	Total Deliveries (MWh)	217	454	352	1,098	196	0	0	0	102	747	704	339	4,209	160
161															161
162	Non-Coincident Demand (MW)	11.900	16.000	15.700	15.800	8.700	8.800	9.900	8.000	8.000	16.900	16.600	9.800	146.100	162
163															163
164	Coincident Peak Demand-Standard Customers (MW) ²	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.580	0.000	7.580	164
165															165
166															166
167															167

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2026 - December 2026 ¹	Line No.
168	Schedule PA-T-1:	168
169	Total Deliveries (MWh)	169
170	16,096 16,325 15,210 15,791 18,980 19,791 21,825 21,948 21,858 21,119 19,755 18,183 226,880	170
171	Total Deliveries (%)	171
172	% @ Secondary Service 62.50% 62.50% 62.50% 62.50% 62.50% 66.91% 66.91% 66.91% 66.91% 66.91% 62.50% 62.50% 64.57%	172
173	% @ Primary Service 37.50% 37.50% 37.50% 37.50% 37.50% 33.09% 33.09% 33.09% 33.09% 33.09% 37.50% 37.50% 35.43%	173
174	% @ Transmission Service 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	174
175	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	175
176	Total Deliveries (MWh)	176
177	MWh @ Secondary Service 10,060 10,203 9,507 9,870 11,863 13,243 14,603 14,686 14,626 14,131 12,348 11,365 146,504	177
178	MWh @ Primary Service 6,036 6,121 5,703 5,921 7,117 6,548 7,221 7,262 7,232 6,988 7,408 6,818 80,376	178
179	MWh @ Transmission Service 0 0 0 0 0 0 0 0 0 0 0 0 0	179
180	16,096 16,325 15,210 15,791 18,980 19,791 21,825 21,948 21,858 21,119 19,755 18,183 226,880	180
181	Non-Coincident Demand (%)	181
182	% @ Secondary Service 0.3812% 0.3812% 0.3812% 0.3812% 0.3812% 0.3795% 0.3795% 0.3795% 0.3795% 0.3795% 0.3812% 0.3812% 0.3804%	182
183	% @ Primary Service 0.2653% 0.2653% 0.2653% 0.2653% 0.2653% 0.2641% 0.2641% 0.2641% 0.2641% 0.2641% 0.2653% 0.2653% 0.2648%	183
184	% @ Transmission Service 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%	184
185		185
186	Non-Coincident Demand (MW)	186
187	MW @ Secondary Service 38.351 38.896 36.240 37.623 45.222 50.250 55.413 55.726 55.498 53.621 47.069 43.322 557.233	187
188	MW @ Primary Service 16.015 16.242 15.133 15.711 18.884 17.291 19.068 19.176 19.097 18.452 19.656 18.091 212.816	188
189	MW @ Transmission Service 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	189
190	54.366 55.138 51.373 53.334 64.106 67.542 74.481 74.902 74.595 72.073 66.725 61.413 770.048	190
191		191
192		192
193		193
194	Schedule S	194
195	Standby Determinants:	195
196	Standby Demand (MW)	196
197	MW @ Secondary Service 6.148 6.148 6.148 6.148 6.148 6.148 6.148 6.148 6.148 6.148 6.148 6.148 73.776	197
198	MW @ Primary Service 84.682 84.682 84.682 84.682 84.682 84.682 84.682 84.682 84.682 84.682 84.682 84.682 1,016.184	198
199	MW @ Transmission Service 54.676 54.676 54.676 54.676 54.676 54.676 54.676 54.676 54.676 54.676 54.676 54.676 656.112	199
200	145.506 145.506 145.506 145.506 145.506 145.506 145.506 145.506 145.506 145.506 145.506 145.506 1,746.072	200
201		201
202		202
203	Residential	203
204	Schedule EV-TOU-5:	204
205	Total Deliveries (MWh)	205
206	57,087 49,775 44,640 37,805 35,106 38,745 43,505 58,807 70,375 56,850 52,400 61,108 606,203	206
207	Deliveries (MWh) by Time-Of-Use (TOU) Period	207
208	MWh @ On-Peak 11,626 10,133 9,085 7,687 7,141 7,658 8,595 11,614 13,902 11,231 10,669 12,445 121,786	208
209	MWh @ Off-Peak 9,966 8,708 7,831 6,669 6,196 5,141 5,804 7,763 9,242 7,476 9,178 10,684 94,657	209
210	MWh @ Super Off-Peak 35,495 30,935 27,724 23,449 21,769 25,947 29,106 39,429 47,231 38,143 32,553 37,979 389,760	210
211		211
212		212
213		213
	NOTES:	
	¹ Reference data based on January 2026 through December 2026 forecasts.	
	² On-Peak Demand and Coincident Peak Demand (%) and (MW) for Standard Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.	
	³ On-Peak Demand and Coincident Peak Demand (%) and (MW) for Grandfathered Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter weekdays.	

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Calculation of Total Rate Impact
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description		Reference	Line No.
1	System Sales (kWh)	18,290,445,653	CPUC-approved 2025 sales implemented on February 1, 2025.	1
2				2
3	Transmission Revenues under Changed Rates ¹	\$ 1,337,067,858	Statement BG, Page BG-2, Line 30, Col. G	3
4				4
5	Transmission Revenues under Present Rates ²	\$ 1,158,357,780	Statement BH, Page BH-1, Line 30, Col. G	5
6				6
7	Incremental Transmission Revenue Change ³	\$ 191,805,572	(Line 3 Less Line 5) * (Line 1 / Page BG-20, Line 25 Less Line 21)	7
8				8
9	Incremental Transmission Rate Change (cents / kWh)	1.049	Line 7 / Line 1 x 100	9
10				10
11	Estimated Present Base Transmission Rate (cents / kWh) ⁴	7.083	Present Base Transmission Rate based on TO6 Cycle 1 Filing.	11
12				12
13	Proposed Base Transmission Rate (cents / kWh)	8.132	Line 9 + Line 11	13

NOTES:

¹ Transmission Revenues under Changed Rates are revenues based on SDG&E's illustrative proposed rates.

² Transmission Revenues under Present Rates are revenues based on SDG&E's rates presented in the TO6 Cycle 1 Per ER25-270-000.

³ Incremental Transmission Revenue Change adjusted to reflect difference in CPUC-approved sales and FERC billing determinants.

⁴ Estimated Present Base Transmission Rate based on TO6 Cycle 1, pursuant to Docket No. ER25-270-000.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-000
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26		
1	Residential ¹	\$ 51,822,627	\$ 43,384,295	\$ 37,910,365	\$ 30,900,626	\$ 28,370,111	\$ 30,287,446		1
2									2
3	Small Commercial ²	11,238,727	10,818,394	10,596,604	10,496,441	10,482,930	10,833,029		3
4									4
5	Medium and Large Commercial/Industrial ³	36,617,041	34,779,123	34,765,271	34,940,992	35,331,634	42,420,213		5
6									6
7	San Diego Unified Port District ⁴	9,758	13,120	12,874	12,956	7,134	7,216		7
8									8
9	Agricultural ⁵	904,102	905,649	848,001	900,934	1,185,833	1,290,596		9
10									10
11	Street Lighting ⁶	361,738	357,304	350,005	343,594	343,132	344,867		11
12									12
13	Standby ⁷	1,048,934	1,048,934	1,048,934	1,048,934	1,048,934	1,048,934		13
14									14
15	TOTAL	\$ 102,002,927	\$ 91,306,820	\$ 85,532,054	\$ 78,644,478	\$ 76,769,707	\$ 86,232,301		15

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	
16	Residential ¹	\$ 40,075,788	\$ 53,541,078	\$ 60,184,418	\$ 43,795,845	\$ 37,694,983	\$ 44,211,441	\$ 502,179,023	16
17									17
18	Small Commercial ²	12,126,655	12,791,808	13,353,942	11,793,251	10,898,608	10,838,815	\$ 136,269,206	18
19									19
20	Medium and Large Commercial/Industrial ³	47,253,130	48,922,530	50,913,659	46,736,578	37,134,574	38,817,998	\$ 488,632,743	20
21									21
22	San Diego Unified Port District ⁴	8,118	6,560	6,560	13,858	26,195	8,036	\$ 132,385	22
23									23
24	Agricultural ⁵	1,454,635	1,522,759	1,504,100	1,422,076	1,248,539	1,149,604	\$ 14,336,827	24
25									25
26	Street Lighting ⁶	342,685	350,898	346,527	348,018	365,324	366,297	\$ 4,220,389	26
27									27
28	Standby ⁷	1,048,934	1,048,934	1,048,934	1,048,934	1,048,934	1,048,934	\$ 12,587,208	28
29									29
30	TOTAL	\$ 102,309,944	\$ 118,184,567	\$ 127,358,141	\$ 105,158,559	\$ 88,417,157	\$ 96,441,126	\$ 1,158,357,780	30

NOTES:

¹ Pages BH-2, -3, & -4, Line 37.⁵ Pages BH-2, -3, & -4, Sum Lines 52 through 53.² Pages BH-2, -3, & -4, Line 39.⁶ Pages BH-2, -3, & -4, Sum Line 55.³ Pages BH-2, -3, & -4, Sum Lines 41 through 45.⁷ Pages BH-2, -3, & -4, Line 57.⁴ Pages BH-2, -3, & -4, Sum Lines 47 through 49.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-000
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(A)		(B)		(C)		(D)		Line No.
		Jan-26		Feb-26		Mar-26		Apr-26		
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	530,371,780		444,010,801		387,988,589		316,248,348		1
2										2
3	Small Commercial	201,410,885		193,878,034		189,903,299		188,108,261		3
4										4
5	Medium and Large Commercial/Industrial	718,797,731		680,989,310		682,843,723		686,833,634		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,721,734		1,634,939		1,634,750		1,643,129	7
8	Maximum On-Peak Period Demand		1,470,657		1,408,622		1,393,584		1,396,960	8
9	Maximum Demand at the Time of System Peak		136,381		119,784		131,720		135,421	9
10										10
11	San Diego Unified Port District	216,720		453,590		352,390		1,098,010		11
12	Non-Coincident (90%)		11,900		16,000		15,700		15,800	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	8,770,898		8,598,198		8,121,460		8,972,646		16
17	Schedule PA-T-1 - Non-Coincident (100%)	16,096,194	54,366	16,324,790	55,138	15,210,058	51,373	15,790,788	53,334	17
18										18
19	Street Lighting	7,050,041		6,963,639		6,821,384		6,696,434		19
20										20
21	Standby		145,506		145,506		145,506		145,506	21
22										22
23	TOTAL	1,482,714,250		1,351,218,362		1,291,240,904		1,223,748,121		23

NOTES:

¹ The above billing determinants are for the forecast determinants for the rate effective January 2026 through December 2026, as presented in Statement BG, Page BG-18.

Line No.	Customer Classes	(A)		(B)		(C)		(D)		Line No.
		Jan-26		Feb-26		Mar-26		Apr-26		
		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$	0.09771	\$	0.09771	\$	0.09771	\$	0.09771	24
25										25
26	Small Commercial ²	\$	0.05580	\$	0.05580	\$	0.05580	\$	0.05580	26
27										27
28	Medium and Large Commercial/Industrial ²									28
29										29
30	San Diego Unified Port District ²									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ²	\$	0.03799	\$	0.03799	\$	0.03799	\$	0.03799	32
33										33
34	Street Lighting ²	\$	0.05131	\$	0.05131	\$	0.05131	\$	0.05131	34
35										35
36	Standby ²									36

NOTES:

² The present rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 35, Docket ER25-270-000, to change TO6 Cycle 1 rates.

Line No.	Customer Classes	(A)		(B)		(C)		(D)		Line No.
		Jan-26		Feb-26		Mar-26		Apr-26		
		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential	\$ 51,822,627		\$ 43,384,295		\$ 37,910,365		\$ 30,900,626		37
38										38
39	Small Commercial	\$ 11,238,727		\$ 10,818,394		\$ 10,596,604		\$ 10,496,441		39
40										40
41	Medium and Large Commercial/Industrial	\$ -		\$ -		\$ -		\$ -		41
42	Non-Coincident (100%)	\$ -		\$ -		\$ -		\$ -		42
43	Non-Coincident (90%)	\$ 35,222,153		\$ 33,454,277		\$ 33,440,917		\$ 33,609,935		43
44	Maximum On-Peak Period Demand	\$ 1,253,987		\$ 1,201,092		\$ 1,188,269		\$ 1,191,148		44
45	Maximum Demand at the Time of System Peak	\$ 140,901		\$ 123,754		\$ 136,085		\$ 139,909		45
46										46
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		47
48	Non-Coincident (90%)	\$ 9,758		\$ 13,120		\$ 12,874		\$ 12,956		48
49	Maximum Demand at the Time of System Peak	\$ -		\$ -		\$ -		\$ -		49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$ 333,206		\$ 326,646		\$ 308,534		\$ 340,871		52
53	Schedule PA-T-1 - Non-Coincident (100%)	\$ 570,896		\$ 579,003		\$ 539,466		\$ 560,064		53
54										54
55	Street Lighting	\$ 361,738		\$ 357,304		\$ 350,005		\$ 343,594		55
56										56
57	Standby	\$ 1,048,934		\$ 1,048,934		\$ 1,048,934		\$ 1,048,934		57
58										58
59	TOTAL	\$ 63,756,298	\$ 38,246,629	\$ 54,886,640	\$ 36,420,180	\$ 49,165,509	\$ 36,366,545	\$ 42,081,532	\$ 36,562,946	59
60										60
61	Grand Total	\$ 102,002,927		\$ 91,306,820		\$ 85,532,054		\$ 78,644,478		61

NOTES:

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

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-000
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-26		Jun-26		Jul-26		Aug-26		
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	290,350,126		309,972,841		410,150,318		547,959,043		1
2										2
3	Small Commercial	187,866,125		194,140,303		217,323,569		229,243,879		3
4										4
5	Medium and Large Commercial/Industrial	693,440,612		723,617,547		806,489,657		833,968,518		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,661,267		1,731,620		1,928,989		1,996,936	7
8	Maximum On-Peak Period Demand		1,419,878		1,504,853		1,673,288		1,739,492	8
9	Maximum Demand at the Time of System Peak		130,893		126,775		143,619		143,043	9
10										10
11	San Diego Unified Port District	195,560		-		-		-		11
12	Non-Coincident (90%)		8,700		8,800		9,900		8,000	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	13,494,394		15,277,102		17,674,212		19,350,931		16
17	Schedule PA-T-1 - Non-Coincident (100%)	18,980,077	64,106	19,791,046	67,542	21,824,506	74,481	21,947,825	74,902	17
18										18
19	Street Lighting	6,687,435		6,721,237		6,678,722		6,838,780		19
20										20
21	Standby		145,506		145,506		145,506		145,506	21
22										22
23	TOTAL	1,211,014,330		1,269,520,076		1,480,140,985		1,659,308,977		23

NOTES:

¹ The above billing determinants are for the forecast determinants for the rate effective January 2026 through December 2026, as presented in Statement BG, Pages BG-18 and BG-19.

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-26		Jun-26		Jul-26		Aug-26		
		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$	0.09771	\$	0.09771	\$	0.09771	\$	0.09771	24
25										25
26	Small Commercial ²	\$	0.05580	\$	0.05580	\$	0.05580	\$	0.05580	26
27										27
28	Medium and Large Commercial/Industrial ²									28
29										29
30	San Diego Unified Port District ²									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ²	\$	0.03799	\$	0.03799	\$	0.03799	\$	0.03799	32
33										33
34	Street Lighting ²	\$	0.05131	\$	0.05131	\$	0.05131	\$	0.05131	34
35										35
36	Standby ²									36

NOTES:

² The present rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 35, Docket ER25-270-000, to change TO6 Cycle 1 rates.

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-26		Jun-26		Jul-26		Aug-26		
		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential Customers	\$ 28,370,111		\$ 30,287,446		\$ 40,075,788		\$ 53,541,078		37
38										38
39	Small Commercial	\$ 10,482,930		\$ 10,833,029		\$ 12,126,655		\$ 12,791,808		39
40										40
41	Medium-Large Commercial	\$ -		\$ -		\$ -		\$ -		41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 33,985,713		\$ 35,426,836		\$ 39,462,824		\$ 40,857,417	43
44	Maximum On-Peak Period Demand		\$ 1,210,690		\$ 6,316,398		\$ 7,023,380		\$ 7,301,261	44
45	Maximum Demand at the Time of System Peak		\$ 135,231		\$ 676,979		\$ 766,926		\$ 763,852	45
46										46
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		47
48	Non-Coincident (90%)		\$ 7,134		\$ 7,216		\$ 8,118		\$ 6,560	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$ 512,652		\$ 580,377		\$ 671,443		\$ 735,142		52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 673,181		\$ 710,219		\$ 783,191		\$ 787,617	53
54										54
55	Street Lighting	\$ 343,132		\$ 344,867		\$ 342,685		\$ 350,898		55
56										56
57	Standby Customers		\$ 1,048,934		\$ 1,048,934		\$ 1,048,934		\$ 1,048,934	57
58										58
59	TOTAL	\$ 39,708,825	\$ 37,060,882	\$ 42,045,719	\$ 44,186,582	\$ 53,216,571	\$ 49,093,373	\$ 67,418,926	\$ 50,765,641	59
60										60
61	Grand Total		\$ 76,769,707		\$ 86,232,301		\$ 102,309,944		\$ 118,184,567	61

NOTES:

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

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-000
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(I) Sep-26 Billing Determinants ¹		(J) Oct-26 Billing Determinants ¹		(K) Nov-26 Billing Determinants ¹		(L) Dec-26 Billing Determinants ¹		(M) Total Billing Determinants ¹		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	615,949,424		448,222,748		385,784,289		452,476,117		5,139,484,424		1
2												2
3	Small Commercial	239,317,966		211,348,577		195,315,561		194,243,998		2,442,100,457		3
4												4
5	Medium and Large Commercial/Industrial	867,016,873		796,536,574		728,103,253		763,709,821		8,982,347,255		5
6	Non-Coincident (100%)		-		-		-		-		-	6
7	Non-Coincident (90%)		2,078,031		1,907,675		1,745,883		1,825,593		21,510,547	7
8	Maximum On-Peak Period Demand		1,816,540		1,662,948		1,497,258		1,547,429		18,531,509	8
9	Maximum Demand at the Time of System Peak		143,883		135,712		133,496		154,202		1,634,929	9
10												10
11	San Diego Unified Port District	102,320		747,300		703,620		339,300		4,208,810		11
12	Non-Coincident (90%)		8,000		16,900		16,600		9,800		146,100	12
13	Maximum Demand at the Time of System Peak		-		-		7,580		-		7,580	13
14												14
15	Agricultural											15
16	Schedules PA and TOU-PA	18,944,800		17,483,777		14,421,116		13,285,180		164,394,715		16
17	Schedule PA-T-1 - Non-Coincident (100%)	21,857,831	74,595	21,118,824	72,073	19,755,427	66,725	18,182,715	61,413	226,880,082	770,048	17
18												18
19	Street Lighting	6,753,592		6,782,649		7,119,937		7,138,909		82,252,760		19
20												20
21	Standby		145,506		145,506		145,506		145,506		1,746,072	21
22												22
23	TOTAL	1,769,942,805		1,502,240,449		1,351,203,203		1,449,376,041		17,041,668,503		23

NOTES:

¹ The above billing determinants are for the forecast determinants for the rate effective January 2026 through December 2026, as presented in Statement BG, Page BG-19.

Line No.	Customer Classes	(I) Sep-26 Present Transmission Rates		(J) Oct-26 Present Transmission Rates		(K) Nov-26 Present Transmission Rates		(L) Dec-26 Present Transmission Rates		(M) Total Present Transmission Rates		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$ 0.09771		\$ 0.09771		\$ 0.09771		\$ 0.09771				24
25												25
26	Small Commercial ²	\$ 0.05580		\$ 0.05580		\$ 0.05580		\$ 0.05580				26
27												27
28	Medium and Large Commercial/Industrial ²											28
29												29
30	San Diego Unified Port District ²											30
31												31
32	Agricultural (Schedules PA and TOU-PA) ²	\$ 0.03799		\$ 0.03799		\$ 0.03799		\$ 0.03799				32
33												33
34	Street Lighting ²	\$ 0.05131		\$ 0.05131		\$ 0.05131		\$ 0.05131				34
35												35
36	Standby ²											36

NOTES:

² The present rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 35, Docket ER25-270-000, to change TO6 Cycle 1 rates.

Line No.	Customer Classes	(I) Sep-26 Revenues @ Present Rates ³		(J) Oct-26 Revenues @ Present Rates ³		(K) Nov-26 Revenues @ Present Rates ³		(L) Dec-26 Revenues @ Present Rates ³		(M) Total Revenues @ Present Rates ³		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential Customers	\$ 60,184,418		\$ 43,795,845		\$ 37,694,983		\$ 44,211,441		502,179,023	-	37
38												38
39	Small Commercial	\$ 13,353,942		\$ 11,793,251		\$ 10,898,608		\$ 10,838,815		136,269,206	-	39
40												40
41	Medium-Large Commercial	\$ -		\$ -		\$ -		\$ -		-		41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -		-	42
43	Non-Coincident (90%)		\$ 42,520,665		\$ 39,031,899		\$ 35,719,985		\$ 37,339,238		440,071,859	43
44	Maximum On-Peak Period Demand		\$ 7,624,660		\$ 6,979,977		\$ 1,276,669		\$ 1,319,448		43,886,979	44
45	Maximum Demand at the Time of System Peak		\$ 768,334		\$ 724,702		\$ 137,921		\$ 159,312		4,673,905	45
46												46
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		-		47
48	Non-Coincident (90%)		\$ 6,560		\$ 13,858		\$ 13,612		\$ 8,036		119,802	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ 12,583		\$ -		12,583	49
50												50
51	Agricultural											51
52	Schedules PA and TOU-PA	\$ 719,713		\$ 664,209		\$ 547,858		\$ 504,704		6,245,355		52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 784,387		\$ 757,867		\$ 700,680		\$ 644,900		8,091,472	53
54												54
55	Street Lighting	\$ 346,527		\$ 348,018		\$ 365,324		\$ 366,297		4,220,389	-	55
56												56
57	Standby Customers		\$ 1,048,934		\$ 1,048,934		\$ 1,048,934		\$ 1,048,934		12,587,208	57
58												58
59	TOTAL	\$ 74,604,600	\$ 52,753,540	\$ 56,601,322	\$ 48,557,237	\$ 49,506,773	\$ 38,910,383	\$ 55,921,258	\$ 40,519,868	\$ 648,913,973	\$ 509,443,807	59
60												60
61	Grand Total		\$ 127,358,141		\$ 105,158,559		\$ 88,417,157		\$ 96,441,126		\$ 1,158,357,780	61

NOTES:

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

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-000
Medium & Large Commercial / Industrial Customers
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference	Line No.
1	<u>Energy Revenues</u>									1
2	Commodity Sales - kWh	718,797,731	680,989,310	682,843,723	686,833,634	693,440,612	723,617,547		(Statement BG, Page BG-21.3, Line 145) ¹ x 1000	2
3	Commodity Rate - \$/kWh	-	-	-	-	-	-			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			4
5										5
6	<u>Non-Coincident Demand (100%) (kW):</u>									6
7	Secondary	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 43) ¹ x 1000	7
8	Primary	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 44) ¹ x 1000	8
9	Transmission	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 45) ¹ x 1000	9
10	Total	-	-	-	-	-	-		Sum Lines 7; 8; 9	10
11	Check Figure	-	-	-	-	-	-		Statement BG, Page BG-18, Line 6 ¹	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	<u>Non-Coincident Demand (100%)</u>									14
15	<u>Rates (\$/kW):</u>									15
16	Secondary	\$ 22.97	\$ 22.97	\$ 22.97	\$ 22.97	\$ 22.97	\$ 22.97		Statement BL, Page BL-1, Line 6, Col. D ²	16
17	Primary	\$ 22.19	\$ 22.19	\$ 22.19	\$ 22.19	\$ 22.19	\$ 22.19		Statement BL, Page BL-1, Line 6, Col. C ²	17
18	Transmission	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09		Statement BL, Page BL-1, Line 6, Col. B ²	18
19	<u>Non-Coincident Demand (100%) -</u>									19
20	<u>Revenues at Present Rates:</u>									20
21	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 7 x Line 16	21
22	Primary	-	-	-	-	-	-		Line 8 x Line 17	22
23	Transmission	-	-	-	-	-	-		Line 9 x Line 18	23
24	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference	Line No.
25	<u>Energy Revenues</u>									25
26	Commodity Sales - kWh	806,489,657	833,968,518	867,016,873	796,536,574	728,103,253	763,709,821	8,982,347,255	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000	26
27	Commodity Rate - \$/kWh	-	-	-	-	-	-	-		27
28	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		28
29										29
30	<u>Non-Coincident Demand (100%) (kW):</u>									30
31	Secondary	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 43) ¹ x 1000	31
32	Primary	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 44) ¹ x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 45) ¹ x 1000	33
34	Total	-	-	-	-	-	-	-	Sum Lines 31; 32; 33	34
35	Check Figure	-	-	-	-	-	-	-	Statement BG, Page BG-19, Line 6 ²	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Non-Coincident Demand (100%)</u>									38
39	<u>Rates (\$/kW):</u>									39
40	Secondary	\$ 22.97	\$ 22.97	\$ 22.97	\$ 22.97	\$ 22.97	\$ 22.97		Statement BL, Page BL-1, Line 6, Col. D ²	40
41	Primary	\$ 22.19	\$ 22.19	\$ 22.19	\$ 22.19	\$ 22.19	\$ 22.19		Statement BL, Page BL-1, Line 6, Col. C ²	41
42	Transmission	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09		Statement BL, Page BL-1, Line 6, Col. B ²	42
43	<u>Non-Coincident Demand (100%) -</u>									43
44	<u>Revenues at Present Rates:</u>									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	45
46	Primary	-	-	-	-	-	-	\$ -	Line 32 x Line 41	46
47	Transmission	-	-	-	-	-	-	\$ -	Line 33 x Line 42	47
48	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 45; 46; 47	48

NOTES:

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

² Present rates are defined as rates presented in TO6 Cycle 1, pursuant to Docket No. ER25-270-000.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-000
Medium & Large Commercial / Industrial Customers
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference	Line No.
1	<u>Non-Coincident</u>									1
2	<u>Demand (90%) (kW) ¹:</u>									2
3	Secondary	1,215,594	1,164,318	1,151,887	1,154,678	1,173,622	1,225,496		(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000	3
4	Primary	375,169	354,146	356,699	359,184	361,841	378,676		(Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000	4
5	Transmission	130,971	116,475	126,164	129,267	125,804	127,449		(Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000	5
6	Total	1,721,734	1,634,939	1,634,750	1,643,129	1,661,267	1,731,620		Sum Lines 3; 4; 5	6
7	Check Figure	1,721,734	1,634,939	1,634,750	1,643,129	1,661,267	1,731,620		Statement BG, Page BG-18, Line 7 ²	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9	Maximum On-Peak Period Demand									9
10	<u>Non-Coincident Demand (90%)</u>									10
11	<u>Rates (\$/kW):</u>									11
12	Secondary	\$ 20.67	\$ 20.67	\$ 20.67	\$ 20.67	\$ 20.67	\$ 20.67		Statement BL, Page BL-1, Line 8, Col. D ³	12
13	Primary	\$ 19.97	\$ 19.97	\$ 19.97	\$ 19.97	\$ 19.97	\$ 19.97		Statement BL, Page BL-1, Line 8, Col. C ³	13
14	Transmission	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88		Statement BL, Page BL-1, Line 8, Col. B ³	14
15	<u>Non-Coincident Demand (90%) -</u>									15
16	<u>Revenues at Present Rates:</u>									16
17	Secondary	\$ 25,126,323	\$ 24,066,447	\$ 23,809,513	\$ 23,867,200	\$ 24,258,761	\$ 25,330,998		Line 3 x Line 12	17
18	Primary	7,492,123	7,072,298	7,123,271	7,172,901	7,225,972	7,562,157		Line 4 x Line 13	18
19	Transmission	2,603,706	2,315,532	2,508,133	2,569,834	2,500,981	2,533,681		Line 5 x Line 14	19
20	Subtotal	\$ 35,222,153	\$ 33,454,277	\$ 33,440,917	\$ 33,609,935	\$ 33,985,713	\$ 35,426,836		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference	Line No.
21	<u>Non-Coincident</u>									21
22	<u>Demand (90%) (kW) ¹:</u>									22
23	Secondary	1,362,663	1,416,577	1,479,322	1,354,242	1,237,581	1,279,050	15,215,030	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000	23
24	Primary	422,347	436,024	452,674	416,335	379,390	399,882	4,692,367	(Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000	24
25	Transmission	143,980	144,334	146,035	137,098	128,913	146,661	1,603,150	(Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000	25
26	Total	1,928,989	1,996,936	2,078,031	1,907,675	1,745,883	1,825,593	21,510,547	Sum Lines 23; 24; 25	26
27	Check Figure	1,928,989	1,996,936	2,078,031	1,907,675	1,745,883	1,825,593	21,510,547	Statement BG, Page BG-19, Line 7 ²	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Non-Coincident Demand (90%)</u>									30
31	<u>Rates (\$/kW):</u>									31
32	Secondary	\$ 20.67	\$ 20.67	\$ 20.67	\$ 20.67	\$ 20.67	\$ 20.67		Statement BL, Page BL-1, Line 8, Col. D ³	32
33	Primary	\$ 19.97	\$ 19.97	\$ 19.97	\$ 19.97	\$ 19.97	\$ 19.97		Statement BL, Page BL-1, Line 8, Col. C ³	33
34	Transmission	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88		Statement BL, Page BL-1, Line 8, Col. B ³	34
35	<u>Non-Coincident Demand (90%) -</u>									35
36	<u>Revenues at Present Rates:</u>									36
37	Secondary	\$ 28,166,246	\$ 29,280,650	\$ 30,577,593	\$ 27,992,187	\$ 25,580,792	\$ 26,437,969	\$ 314,494,678	Line 23 x Line 32	37
38	Primary	8,434,260	8,707,406	9,039,899	8,314,212	7,576,411	7,985,651	\$ 93,706,563	Line 24 x Line 33	38
39	Transmission	2,862,318	2,869,361	2,903,172	2,725,500	2,562,782	2,915,617	\$ 31,870,618	Line 25 x Line 34	39
40	Subtotal	\$ 39,462,824	\$ 40,857,417	\$ 42,520,665	\$ 39,031,899	\$ 35,719,985	\$ 37,339,238	\$ 440,071,859	Sum Lines 37; 38; 39	40

NOTES:

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

² Pages BG-21.2, and BG-21.3, BG-18, and BG-19 are found in Statement BG.

³ Present rates are defined as rates presented in TO6 Cycle 1, pursuant to Docket No. ER25-270-000.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-000
Medium & Large Commercial / Industrial Customers
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference	Line No.
1	<u>Maximum On-Peak</u>									1
2	<u>Period Demand (kW) ¹:</u>									2
3	Secondary	1,126,113	1,078,612	1,067,096	1,069,682	1,087,231	1,156,793		(Statement BG, Page BG 21.2, Line 80) ² x 1000	3
4	Primary	300,388	287,717	284,645	285,335	290,016	307,898		(Statement BG, Page BG 21.2, Line 81) ² x 1000	4
5	Transmission	44,156	42,294	41,842	41,944	42,632	40,162		(Statement BG, Page BG 21.2, Line 82) ² x 1000	5
6	Total	1,470,657	1,408,622	1,393,584	1,396,960	1,419,878	1,504,853		Sum Lines 3; 4; 5	6
7	Check Figure	1,470,657	1,408,622	1,393,584	1,396,960	1,419,878	1,504,853		Statement BG, Page BG-18, Line 8 ²	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum On-Peak</u>									10
11	<u>Period Demand Rates (\$/kW):</u>									11
12	Secondary	\$ 0.86	\$ 0.86	\$ 0.86	\$ 0.86	\$ 0.86	\$ 4.23		Statement BL, Page BL-1, Lines 11 & 12, Col. D ³	12
13	Primary	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83	\$ 4.09		Statement BL, Page BL-1, Lines 11 & 12, Col. C ³	13
14	Transmission	\$ 0.82	\$ 0.82	\$ 0.82	\$ 0.82	\$ 0.82	\$ 4.08		Statement BL, Page BL-1, Lines 11 & 12, Col. B ³	14
15	<u>Maximum On-Peak Period Demand -</u>									15
16	<u>Revenues at Present Rates:</u>									16
17	Secondary	\$ 968,457	\$ 927,606	\$ 917,703	\$ 919,926	\$ 935,019	\$ 4,893,234		Line 3 x Line 12	17
18	Primary	249,322	238,805	236,255	236,828	240,713	1,259,301		Line 4 x Line 13	18
19	Transmission	36,208	34,681	34,311	34,394	34,958	163,863		Line 5 x Line 14	19
20	Subtotal	\$ 1,253,987	\$ 1,201,092	\$ 1,188,269	\$ 1,191,148	\$ 1,210,690	\$ 6,316,398		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference	Line No.
21	<u>Maximum On-Peak</u>									21
22	<u>Period Demand (kW) ¹:</u>									22
23	Secondary	1,286,270	1,337,162	1,396,390	1,278,322	1,146,482	1,184,899	14,215,051	(Statement BG, Page BG 21.2, Line 80) ² x 1000	23
24	Primary	342,360	355,906	371,670	340,244	305,821	316,068	3,788,066	(Statement BG, Page BG 21.2, Line 81) ² x 1000	24
25	Transmission	44,658	46,425	48,481	44,382	44,955	46,461	528,391	(Statement BG, Page BG 21.2, Line 82) ² x 1000	25
26	Total	1,673,288	1,739,492	1,816,540	1,662,948	1,497,258	1,547,429	18,531,509	Sum Lines 23; 24; 25	26
27	Check Figure	1,673,288	1,739,492	1,816,540	1,662,948	1,497,258	1,547,429	18,531,509	Statement BG, Page BG-19, Line 8 ²	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Maximum On-Peak</u>									30
31	<u>Period Demand Rates (\$/kW):</u>									31
32	Secondary	\$ 4.23	\$ 4.23	\$ 4.23	\$ 4.23	\$ 0.86	\$ 0.86		Statement BL, Page BL-1, Lines 11 & 12, Col. D ³	32
33	Primary	\$ 4.09	\$ 4.09	\$ 4.09	\$ 4.09	\$ 0.83	\$ 0.83		Statement BL, Page BL-1, Lines 11 & 12, Col. C ³	33
34	Transmission	\$ 4.08	\$ 4.08	\$ 4.08	\$ 4.08	\$ 0.82	\$ 0.82		Statement BL, Page BL-1, Lines 11 & 12, Col. B ³	34
35	<u>Maximum On-Peak Period Demand -</u>									35
36	<u>Revenues at Present Rates:</u>									36
37	Secondary	\$ 5,440,924	\$ 5,656,195	\$ 5,906,728	\$ 5,407,301	\$ 985,974	\$ 1,019,013	\$ 33,978,081	Line 23 x Line 32	37
38	Primary	1,400,252	1,455,654	1,520,130	1,391,599	253,831	262,337	\$ 8,745,027	Line 24 x Line 33	38
39	Transmission	182,203	189,412	197,802	181,077	36,863	38,098	\$ 1,163,870	Line 25 x Line 34	39
40	Subtotal	\$ 7,023,380	\$ 7,301,261	\$ 7,624,660	\$ 6,979,977	\$ 1,276,669	\$ 1,319,448	\$ 43,886,979	Sum Lines 37; 38; 39	40

NOTES:

¹ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.

² Pages BG-21.2, BG-18, and BG-19 are found in Statement BG.

³ Present rates are defined as rates presented in the TO6 Cycle 1, pursuant to Docket No. ER25-270-000. Maximum On-Peak Demand Revenues at Present Rates reflect revenues of Standard Customers that have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-000
Medium & Large Commercial / Industrial Customers
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference	Line No.
1	<u>Maximum Demand</u>									1
2	<u>at the Time of System Peak (kW)</u> ¹									2
3	Secondary	-	-	-	-	-	-		(Statement BG, Page BG-21.3, Line 126) ² x1000	3
4	Primary	42,840	37,627	41,376	42,539	41,116	42,279		(Statement BG, Page BG-21.3, Line 127) ² x1000	4
5	Transmission	93,541	82,157	90,344	92,882	89,776	84,496		(Statement BG, Page BG-21.3, Line 128) ² x1000	5
6	Total	136,381	119,784	131,720	135,421	130,893	126,775		Sum Lines 3; 4; 5	6
7	Check Figure	136,381	119,784	131,720	135,421	130,893	126,775		Statement BG, Page BG-18, Line 9 ²	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum Demand at the</u>									10
11	<u>Time of System Peak Rates (\$/kW):</u>									11
12	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D ³	12
13	Primary	\$ 1.04	\$ 1.04	\$ 1.04	\$ 1.04	\$ 1.04	\$ 5.36		Statement BL, Page BL-1, Lines 19 & 20, Col. C ³	13
14	Transmission	\$ 1.03	\$ 1.03	\$ 1.03	\$ 1.03	\$ 1.03	\$ 5.33		Statement BL, Page BL-1, Lines 19 & 20, Col. B ³	14
15	<u>Maximum Demand at the Time of System</u>									15
16	<u>Peak - Revenues at Present Rates:</u>									16
17	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 3 x Line 12	17
18	Primary	44,554	39,132	43,031	44,240	42,761	226,613		Line 4 x Line 13	18
19	Transmission	96,347	84,622	93,054	95,669	92,470	450,365		Line 5 x Line 14	19
20	Subtotal	\$ 140,901	\$ 123,754	\$ 136,085	\$ 139,909	\$ 135,231	\$ 676,979		Sum Lines 17; 18; 19	20
21										21
22	<u>Revenues at Present Rates:</u>									22
23	Secondary	\$ 26,094,780	\$ 24,994,053	\$ 24,727,216	\$ 24,787,126	\$ 25,193,779	\$ 30,224,232		Statement BH, Page BH-5 Line 21 + Page BH-6 Line 17 + Page BH-7 Line 17 + Page BH-8 Line 17	23
24	Primary	\$ 7,785,999	\$ 7,350,235	\$ 7,402,557	\$ 7,453,969	\$ 7,509,446	\$ 9,048,072		Statement BH, Page BH-5 Line 22 + Page BH-6 Line 18 + Page BH-7 Line 18 + Page BH-8 Line 18	24
25	Transmission	\$ 2,736,262	\$ 2,434,835	\$ 2,635,498	\$ 2,699,896	\$ 2,628,409	\$ 3,147,909		Statement BH, Page BH-5 Line 23 + Page BH-6 Line 19 + Page BH-7 Line 19 + Page BH-8 Line 19	25
26	Total	\$ 36,617,041	\$ 34,779,123	\$ 34,765,271	\$ 34,940,991	\$ 35,331,634	\$ 42,420,213		Sum Lines 23; 24; 25	26
27										27
28	<u>Total Revenues at Present Rates:</u>	\$ 36,617,041	\$ 34,779,123	\$ 34,765,271	\$ 34,940,991	\$ 35,331,634	\$ 42,420,213		Sum Line 26; Statement BH, Page BH-5, Line 4	28

Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference	Line No.
29	<u>Maximum Demand</u>									29
30	<u>at the Time of System Peak (kW)</u> ¹									30
31	Secondary	-	-	-	-	-	-	-	(Statement BG, Page BG-21.3, Line 126) ² x1000	31
32	Primary	47,896	47,704	47,984	45,259	41,934	48,438	526,992	(Statement BG, Page BG-21.3, Line 127) ² x1000	32
33	Transmission	95,723	95,339	95,899	90,453	91,562	105,764	1,107,937	(Statement BG, Page BG-21.3, Line 128) ² x1000	33
34	Total	143,619	143,043	143,883	135,712	133,496	154,202	1,634,929	Sum Lines 31; 32; 33	34
35	Check Figure	143,619	143,043	143,883	135,712	133,496	154,202	1,634,929	Statement BG, Page BG-19, Line 9 ²	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Maximum Demand at the</u>									38
39	<u>Time of System Peak Rates (\$/kW):</u>									39
40	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Statement BL, Page BL-1, Lines 19 & 20, Col. D ³	40
41	Primary	\$ 5.36	\$ 5.36	\$ 5.36	\$ 5.36	\$ 1.04	\$ 1.04	\$ 1.04	Statement BL, Page BL-1, Lines 19 & 20, Col. C ³	41
42	Transmission	\$ 5.33	\$ 5.33	\$ 5.33	\$ 5.33	\$ 1.03	\$ 1.03	\$ 1.03	Statement BL, Page BL-1, Lines 19 & 20, Col. B ³	42
43	<u>Maximum Demand at the Time of System</u>									43
44	<u>Peak - Revenues at Present Rates:</u>									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	45
46	Primary	256,722	255,693	257,194	242,588	43,612	50,376	\$ 1,546,517	Line 32 x Line 41	46
47	Transmission	510,203	508,158	511,140	482,114	94,309	108,937	\$ 3,127,389	Line 33 x Line 42	47
48	Subtotal	\$ 766,926	\$ 763,852	\$ 768,334	\$ 724,702	\$ 137,921	\$ 159,312	\$ 4,673,905	Sum Lines 45; 46; 47	48
49										49
50	<u>Revenues at Present Rates:</u>									50
51	Secondary	\$ 33,607,170	\$ 34,936,845	\$ 36,484,322	\$ 33,399,488	\$ 26,566,767	\$ 27,456,982	\$ 348,472,760	Statement BH, Page BH-5 Line 45 + Page BH-6 Line 37 + Page BH-7 Line 37 + Page BH-8 Line 45	51
52	Primary	\$ 10,091,235	\$ 10,418,753	\$ 10,817,223	\$ 9,948,400	\$ 7,873,854	\$ 8,298,364	\$ 103,998,107	Statement BH, Page BH-5 Line 46 + Page BH-6 Line 38 + Page BH-7 Line 38 + Page BH-8 Line 46	52
53	Transmission	\$ 3,554,725	\$ 3,566,932	\$ 3,612,115	\$ 3,388,691	\$ 2,693,954	\$ 3,062,652	\$ 36,161,878	Statement BH, Page BH-5 Line 47 + Page BH-6 Line 39 + Page BH-7 Line 39 + Page BH-8 Line 47	53
54	Total	\$ 47,253,130	\$ 48,922,530	\$ 50,913,660	\$ 46,736,579	\$ 37,134,575	\$ 38,817,998	\$ 488,632,745	Sum Lines 51; 52; 53	54
55										55
56	<u>Total Revenues at Present Rates:</u>	\$ 47,253,130	\$ 48,922,530	\$ 50,913,660	\$ 46,736,579	\$ 37,134,575	\$ 38,817,998	\$ 488,632,745	Sum Line 54; Statement BH, Page BH-5, Line 28	56

NOTES:

¹ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU.

² Pages BG-21.3, BG-18, and BG-19 are found in Statement BG.

³ Present rates are defined as rates presented in TO6 Cycle 1, pursuant to Docket No.ER25-270-000. Maximum Demand at the Time of System Peak

Revenues at Present Rates reflect revenues of Standard Customers that have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-000
San Diego Unified Port District
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference	Line No.
1	<u>Energy Revenues:</u>									1
2	Commodity Sales - kWh	216,720	453,590	352,390	1,098,010	195,560	-		(Page BG-21.3, Line 160) ² x 1000	2
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	<u>Non-Coincident Demand (90%) (kW) ¹:</u>									6
7	Primary	11,900	16,000	15,700	15,800	8,700	8,800		(Page BG-21.3, Line 162) x 1000	7
8										8
9	<u>Non-Coincident Demand (90%)</u>									9
10	<u>Rates (\$/kW):</u>									10
11	Primary	\$ 0.82	\$ 0.82	\$ 0.82	\$ 0.82	\$ 0.82	\$ 0.82		Statement BL, Page BL-1, Line 29, Col. C ³	11
12	<u>Non-Coincident Demand (90%) -</u>									12
13	<u>Revenues at Changed Rates:</u>									13
14	Primary	\$ 9,758	\$ 13,120	\$ 12,874	\$ 12,956	\$ 7,134	\$ 7,216		Line 7 x Line 11	14
15										15
16	<u>Maximum Demand</u>									16
17	<u>at the Time of System Peak (kW) ⁴:</u>									17
18	Primary	-	-	-	-	-	-		(Page BG-21.3, Line 164) x 1000	18
19										19
20	<u>Maximum Demand at the</u>									20
21	<u>Time of System Peak Rates (\$/kW):</u>									21
22	Primary	\$ 1.66	\$ 1.66	\$ 1.66	\$ 1.66	\$ 1.66	\$ 1.66		Statement BL, Page BL-1, Lines 31 & 32, Col. C ³	22
23										23
24	<u>Maximum Demand at the Time of System</u>									24
25	<u>Peak - Revenues at Changed Rates:</u>									25
26	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 18 x Line 22	26
27										27
28	Total Revenues	\$ 9,758	\$ 13,120	\$ 12,874	\$ 12,956	\$ 7,134	\$ 7,216		Sum Lines 4; 14; 26	28

Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference	Line No.
29	<u>Energy Revenues:</u>									29
30	Commodity Sales - kWh	-	-	102,320	747,300	703,620	339,300	4,208,810	(Page BG-21.3, Line 160) ² x 1000	30
31	Commodity Rate - \$/kWh	0	0	0	0	0	0	0		31
32	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 30 x Line 31	32
33										33
34	<u>Non-Coincident Demand (90%) (kW) ¹:</u>									34
35	Primary	9,900	8,000	8,000	16,900	16,600	9,800	146,100	(Page BG-21.3, Line 162) x 1000	35
36										36
37	<u>Non-Coincident Demand (90%)</u>									37
38	<u>Rates (\$/kW):</u>									38
39	Primary	\$ 0.82	\$ 0.82	\$ 0.82	\$ 0.82	\$ 0.82	\$ 0.82		Statement BL, Page BL-1, Line 29, Col. C ³	39
40	<u>Non-Coincident Demand (90%) -</u>									40
41	<u>Revenues at Changed Rates:</u>									41
42	Primary	\$ 8,118	\$ 6,560	\$ 6,560	\$ 13,858	\$ 13,612	\$ 8,036	119,802	Line 35 x Line 39	42
43										43
44	<u>Maximum Demand</u>									44
45	<u>at the Time of System Peak (kW) ⁴:</u>									45
46	Primary	-	-	-	-	7,580.00	-	7,580	(Page BG-21.3, Line 164) x 1000	46
47										47
48	<u>Maximum Demand at the</u>									48
49	<u>Time of System Peak Rates (\$/kW):</u>									49
50	Primary	\$ 1.66	\$ 1.66	\$ 1.66	\$ 1.66	\$ 1.66	\$ 1.66		Statement BL, Page BL-1, Lines 31 & 32, Col. C ³	50
51										51
52	<u>Maximum Demand at the Time of System</u>									52
53	<u>Peak - Revenues at Changed Rates:</u>									53
54	Primary	\$ -	\$ -	\$ -	\$ -	\$ 12,583	\$ -	12,583	Line 46 x Line 50	54
55										55
56	Total Revenues	\$ 8,118	\$ 6,560	\$ 6,560	\$ 13,858	\$ 26,195	\$ 8,036	132,385	Sum Lines 32; 42; 54	56
57										57

NOTES:

¹ 90% NCD Rates are applicable to CPUC Schedule A6-TOU.² Pages BG-21.3, BG-18, and BG-19 are found in Statement BG.³ Present rates are defined as rates presented in TO6 Cycle 1, pursuant to Docket No. ER25-270-000.⁴ Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Schedule A6-TOU.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-000
Schedule PA-T-1 Agricultural Customers
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference	Line No.
1	<u>Energy Revenues:</u>									1
2	Commodity Sales - kWh	16,096,194	16,324,790	15,210,058	15,790,788	18,980,077	19,791,046		(Statement BG, Page BG-21.4, Line 169) ² x 1000	2
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	<u>Non-Coincident Demand (100%) (kW) ¹:</u>									6
7	Secondary	38,351	38,896	36,240	37,623	45,222	50,250		(Statement BG, Page BG-21.4, Line 187) ² x 1000	7
8	Primary	16,015	16,242	15,133	15,711	18,884	17,291		(Statement BG, Page BG-21.4, Line 188) ² x 1000	8
9	Transmission	-	-	-	-	-	-		(Statement BG, Page BG-21.4, Line 189) ² x 1000	9
10	Total	54,366	55,138	51,373	53,334	64,106	67,542		Sum Lines 7; 8; 9	10
11	Check Figure	54,366	55,138	51,373	53,334	64,106	67,542		Statement BG, Page BG-18, Line 19	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	<u>Non-Coincident Demand (100%)</u>									14
15	<u>Rates (\$/kW):</u>									15
16	Secondary	\$ 10.61	\$ 10.61	\$ 10.61	\$ 10.61	\$ 10.61	\$ 10.61		Statement BL, Page BL-1, Line 37, Col. D ³	16
17	Primary	\$ 10.24	\$ 10.24	\$ 10.24	\$ 10.24	\$ 10.24	\$ 10.24		Statement BL, Page BL-1, Line 37, Col. C ³	17
18	Transmission	\$ 10.19	\$ 10.19	\$ 10.19	\$ 10.19	\$ 10.19	\$ 10.19		Statement BL, Page BL-1, Line 37, Col. B ³	18
19	<u>Non-Coincident Demand (100%) -</u>									19
20	<u>Revenues at Changed Rates:</u>									20
21	Secondary	\$ 406,904	\$ 412,683	\$ 384,503	\$ 399,183	\$ 479,807	\$ 533,155		Line 7 x Line 16	21
22	Primary	163,992	166,321	154,964	160,880	193,374	177,064		Line 8 x Line 17	22
23	Transmission	-	-	-	-	-	-		Line 9 x Line 18	23
24	Subtotal	\$ 570,896	\$ 579,003	\$ 539,466	\$ 560,064	\$ 673,181	\$ 710,219		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference	Line No.
25	<u>Energy Revenues:</u>									25
26	Commodity Sales - kWh	21,824,506	21,947,825	21,857,831	21,118,824	19,755,427	18,182,715	226,880,082	(Statement BG, Page BG-21.4, Line 169) ² x 1000	26
27	Commodity Rate - \$/kWh	0	0	0	0	0	0	-		27
28	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 26 x Line 27	28
29										29
30	<u>Non-Coincident Demand (100%) (kW) ¹:</u>									30
31	Secondary	55,413	55,726	55,498	53,621	47,069	43,322	557,233	(Statement BG, Page BG-21.4, Line 187) ² x 1000	31
32	Primary	19,068	19,176	19,097	18,452	19,656	18,091	212,816	(Statement BG, Page BG-21.4, Line 188) ² x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Statement BG, Page BG-21.4, Line 189) ² x 1000	33
34	Total	74,481	74,902	74,595	72,073	66,725	61,413	770,048	Sum Lines 31; 32; 33	34
35	Check Figure	74,481	74,902	74,595	72,073	66,725	61,413	770,048	Statement BG, Page BG-19, Line 19	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Non-Coincident Demand (100%)</u>									38
39	<u>Rates (\$/kW):</u>									39
40	Secondary	\$ 10.61	\$ 10.61	\$ 10.61	\$ 10.61	\$ 10.61	\$ 10.61		Statement BL, Page BL-1, Line 37, Col. D ³	40
41	Primary	\$ 10.24	\$ 10.24	\$ 10.24	\$ 10.24	\$ 10.24	\$ 10.24		Statement BL, Page BL-1, Line 37, Col. C ³	41
42	Transmission	\$ 10.19	\$ 10.19	\$ 10.19	\$ 10.19	\$ 10.19	\$ 10.19		Statement BL, Page BL-1, Line 37, Col. B ³	42
43	<u>Non-Coincident Demand (100%) -</u>									43
44	<u>Revenues at Changed Rates:</u>									44
45	Secondary	\$ 587,934	\$ 591,257	\$ 588,832	\$ 568,924	\$ 499,407	\$ 459,650	\$ 5,912,238	Line 31 x Line 40	45
46	Primary	195,257	196,360	195,555	188,943	201,273	185,250	\$ 2,179,234	Line 32 x Line 41	46
47	Transmission	-	-	-	-	-	-	\$ -	Line 33 x Line 42	47
48	Subtotal	\$ 783,191	\$ 787,617	\$ 784,387	\$ 757,867	\$ 700,680	\$ 644,900	\$ 8,091,472	Sum Lines 45; 46; 47	48

NOTES:

- ¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
- ² Pages BG-21.4, BG-18, and BG-19 are found in Statement BG.
- ³ Present rates are defined as rates presented in TO6 Cycle 1, pursuant to Docket No. ER25-270-000.

Statement - BH
SAN DIEGO GAS & ELECTRIC COMPANY
Rate Design Information - Wholesale Transmission Rates
CAISO TAC Rates Input Form - January 1, 2026 through December 31, 2026
High-Voltage Utility Specific Rates, Low -Voltage Wheeling Access Charge & Low Voltage Access Charge Rates

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage TRR	Low Voltage TRR	Combined TRR		
1	Wholesale Base Transmission Revenue Requirement ¹	\$ 493,162,963	\$ 519,265,174	\$ 1,012,428,137	2025 TRBAA Wholesale Stmt BL; Page 1; Line 1	1
2						2
3	Wholesale TRBAA Forecast ¹	\$ (39,987,951)	\$ (760,645)	\$ (40,748,596)	2025 TRBAA Wholesale Stmt BL; Page 1; Line 3	3
4						4
5	Transmission Standby Revenues ¹	\$ (7,768,656)	\$ (8,179,836)	\$ (15,948,492)	2025 TRBAA Wholesale Stmt BL; Page 1; Line 5	5
6						6
7	Wholesale Net Transmission Revenue Requirement	\$ 445,406,356	\$ 510,324,693	\$ 955,731,049	Sum Lines 1; 3; 5	7
8						8
9	Gross Load - MWH ¹	18,949,766	18,949,766	18,949,766	2025 TRBAA Wholesale Stmt BL; Page 1; Line 9	9
10						10
11	Utility Specific Access Charges (\$/MWH)	\$ 23.5046	\$ 26.9304	\$ 50.4350	Line 7 / Line 9	11

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER25-218-000, filed on October 25, 2024 effective from January 1, 2025 through December 31, 2025.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Revenue Data To Reflect Changed Rates
Rate Effective Period - Twelve Months Ending December 31, 2026
City of Escondido

Line No.	Customer Class	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	Line No.
		Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	Reference	
1	Billing Determinants (kWh)	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	90,823	Stmt BD; Page -3.1; Line "Sale for Resale" * 1000	1
2																2
3															See Note 1	3
4	HV Access Charge Rate (\$/kwh) ¹	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.01402			4
5															Page BG-15; Line 11; Col. (2) / 1000	5
6	LV Access Charge Rate (\$/kwh)	\$ 0.02693	\$ 0.02693	\$ 0.02693	\$ 0.02693	\$ 0.02693	\$ 0.02693	\$ 0.02693	\$ 0.02693	\$ 0.02693	\$ 0.02693	\$ 0.02693	\$ 0.02693			6
7															Line 1 x Line 4	7
8																8
9	HV Access Charge Revenues	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 1,273	Line 1 x Line 6	9
10																10
11	LV Access Charge Revenues	204	204	204	204	204	204	204	204	204	204	204	204	2,446	Line 9 + Line 11	11
12																12
13	TOTAL Revenues	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 3,719		13

NOTES

¹ The High Voltage (HV) Access Charge Rate is the CAISO TAC Rate of \$14.02 per MWH according to the CAISO TAC rate summary in effect January 1, 2025 divided by 1,000 and is based on the TO6-Cycle 1 Filing HV-BTRR.

² The Low Voltage Access Charge Rate information comes from the TRBAA filing in Docket No. ER25-218, filed on October 25, 2024, for the rate effective January 1, 2025 through December 31, 2025.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-000
Standby Customers
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Description	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Reference	Line No.
1	<u>Demand - Billing</u>									1
2	<u>Determinants (kW):</u>									2
3	Secondary	6,148	6,148	6,148	6,148	6,148	6,148		(Statement BG, Page BG-21.4, Line 197) ¹ x 1000	3
4	Primary	84,682	84,682	84,682	84,682	84,682	84,682		(Statement BG, Page BG-21.4, Line 198) ¹ x 1000	4
5	Transmission	54,676	54,676	54,676	54,676	54,676	54,676		(Statement BG, Page BG-21.4, Line 199) ¹ x 1000	5
6	Total	145,506	145,506	145,506	145,506	145,506	145,506		Sum Lines 3; 4; 5	6
7	Check Figure	145,506	145,506	145,506	145,506	145,506	145,506		Statement BG, Page BG-18, Line 25 ¹	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Demand Rates (\$/kW):</u>									10
11	Secondary	\$ 7.45	\$ 7.45	\$ 7.45	\$ 7.45	\$ 7.45	\$ 7.45		Statement BL, Page BL-1, Line 41, Col. D ²	11
12	Primary	\$ 7.21	\$ 7.21	\$ 7.21	\$ 7.21	\$ 7.21	\$ 7.21		Statement BL, Page BL-1, Line 41, Col. C ²	12
13	Transmission	\$ 7.18	\$ 7.18	\$ 7.18	\$ 7.18	\$ 7.18	\$ 7.18		Statement BL, Page BL-1, Line 41, Col. B ²	13
14										14
15	<u>Revenues at Present Rates:</u>									15
16	Secondary	\$ 45,803	\$ 45,803	\$ 45,803	\$ 45,803	\$ 45,803	\$ 45,803		Line 3 x Line 11	16
17	Primary	610,557	610,557	610,557	610,557	610,557	610,557		Line 4 x Line 12	17
18	Transmission	392,574	392,574	392,574	392,574	392,574	392,574		Line 5 x Line 13	18
19	Total	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934		Sum Lines 16; 17; 18	19
20										20
21	<u>Total Revenues</u>									21
22	<u>at Present Rates:</u>	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934		Line 19	22

Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference	Line No.
23	<u>Demand - Billing</u>									23
24	<u>Determinants (kW):</u>									24
25	Secondary	6,148	6,148	6,148	6,148	6,148	6,148	73,776	(Statement BG, Page BG-21.4, Line 197) ¹ x 1000	25
26	Primary	84,682	84,682	84,682	84,682	84,682	84,682	1,016,184	(Statement BG, Page BG-21.4, Line 198) ¹ x 1000	26
27	Transmission	54,676	54,676	54,676	54,676	54,676	54,676	656,112	(Statement BG, Page BG-21.4, Line 199) ¹ x 1000	27
28	Total	145,506	145,506	145,506	145,506	145,506	145,506	1,746,072	Sum Lines 25; 26; 27	28
29	Check Figure	145,506	145,506	145,506	145,506	145,506	145,506	1,746,072	Statement BG, Page BG-19, Line 25 ¹	29
30	Difference	-	-	-	-	-	-	-	Line 28 Less Line 29	30
31										31
32	<u>Demand Rates (\$/kW):</u>									32
33	Secondary	\$ 7.45	\$ 7.45	\$ 7.45	\$ 7.45	\$ 7.45	\$ 7.45		Statement BL, Page BL-1, Line 41, Col. D ²	33
34	Primary	\$ 7.21	\$ 7.21	\$ 7.21	\$ 7.21	\$ 7.21	\$ 7.21		Statement BL, Page BL-1, Line 41, Col. C ²	34
35	Transmission	\$ 7.18	\$ 7.18	\$ 7.18	\$ 7.18	\$ 7.18	\$ 7.18		Statement BL, Page BL-1, Line 41, Col. B ²	35
36										36
37	<u>Revenues at Present Rates:</u>									37
38	Secondary	\$ 45,803	\$ 45,803	\$ 45,803	\$ 45,803	\$ 45,803	\$ 45,803	\$ 549,636	Line 25 x Line 33	38
39	Primary	610,557	610,557	610,557	610,557	610,557	610,557	7,326,684	Line 26 x Line 34	39
40	Transmission	392,574	392,574	392,574	392,574	392,574	392,574	4,710,888	Line 27 x Line 35	40
41	Total	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 12,587,208	Sum Lines 38; 39; 40	41
42										42
43	<u>Total Revenues</u>									43
44	<u>at Present Rates:</u>	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 12,587,208	Line 41	44

NOTES:

¹ Pages BG-21.4, BG-18, and BG-19 are found in Statement BG.

² Present rates are defined as rates presented in TO6 Cycle 1, pursuant to Docket No. ER25-270-000.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Summary of Transmission Rates
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(A) Transmission Energy Rates \$/kWh	(B) Transmission Level Demand Rates \$/kW-Mo	(C) Primary Level Demand Rates \$/kW-Mo	(D) Secondary Level Demand Rates \$/kW-Mo	Reference	Line No.
1	Residential ¹	\$ 0.11570				Page BL-3, Line 7, Col A.	1
2							2
3	Small Commercial	\$ 0.06304				Page BL-3, Line 7, Col B.	3
4							4
5	Medium & Large Commercial/Industrial						5
6	Non-Coincident Demand (100%)		\$ 25.11	\$ 25.21	\$ 26.10	Page BL-4, Lines 37; 36; 35	6
7							7
8	Non-Coincident Demand (90%) ²		\$ 22.60	\$ 22.69	\$ 23.49	Page BL-4, Lines 54; 53; 52	8
9							9
10	Maximum On-Peak Period Demand (Standard Customers) ³						10
11	Summer ⁵		\$ 4.64	\$ 4.65	\$ 4.81	Page BL-6, Lines 41; 40; 39, Col A.	11
12	Winter ⁵		\$ 0.96	\$ 0.96	\$ 1.00	Page BL-6, Lines 41; 40; 39, Col B.	12
13							13
14	Maximum On-Peak Period Demand (Grandfathered Customers) ³						14
15	Summer ⁵		\$ 4.31	\$ 4.33	\$ 4.49	Page BL-6, Lines 41; 40; 39, Col C.	15
16	Winter ⁵		\$ 1.02	\$ 1.02	\$ 1.06	Page BL-6, Lines 41; 40; 39, Col D.	16
17							17
18	Maximum Demand at the Time of System Peak (Standard Customers) ⁴						18
19	Summer ⁵		\$ 6.25	\$ 6.29	\$ -	Page BL-7, Lines 42; 41; 40, Col A.	19
20	Winter ⁵		\$ 1.15	\$ 1.16	\$ -	Page BL-7, Lines 42; 41; 40, Col B.	20
21							21
22	Maximum Demand at the Time of System Peak (Grandfathered Customers) ⁴						22
23	Summer ⁵		\$ 5.94	\$ 5.96	\$ -	Page BL-7, Lines 42; 41; 40, Col C.	23
24	Winter ⁵		\$ 1.14	\$ 1.14	\$ -	Page BL-7, Lines 42; 41; 40, Col D.	24
25							25
26	Vehicle Grid Integration Pilot Program (Schedule VGI)	\$ 0.06186				Page BL-3, Line 7, Col C.	26
27							27
28	San Diego Unified Port District						28
29	Non-Coincident Demand (90%) ²			\$ 1.25		Page BL-10, Line 11.	29
30	Maximum Demand at the Time of System Peak (Standard Customers) ⁴						30
31	Summer ⁵			\$ 2.76		Page BL-10, Line 21.	31
32	Winter ⁵			\$ 2.76		Page BL-10, Line 21.	32
33							33
34	Agricultural (Schedules PA and TOU-PA)	\$ 0.03742				Page BL-3, Line 7, Col D.	34
35							35
36	Agricultural (Schedule PA-T1) ⁶						36
37	Non-Coincident Demand (100%)		\$ 10.70	\$ 10.75	\$ 11.13	Page BL-8, Lines 40; 39; 38	37
38							38
39	Street Lighting	\$ 0.04899				Page BL-3, Line 7, Col E.	39
40							40
41	Standby		\$ 7.96	\$ 8.00	\$ 8.26	Page BL-9, Lines 37; 36; 35	41

NOTES:

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

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY

Rate Design Information

Allocation of Base Transmission Revenue Requirements (BTRR) Based on 12 CPs

Rate Effective Period - Twelve Months Ending December 31, 2026

(\$000)

Line No.	Customer Classes	(A) Total 12 CPs @ Transmission Level ¹	(B) Percentages ²	(C) Allocated Base Transmission Revenue Requirement	Reference	Line No.
1	Total Base Transmission Revenue Requirement			1,337,123	Statement BK1, Page 7, Line 25	1
2						2
3	<u>Allocation of BTRR Based on 12-CP:</u>					3
4	Residential	16,057,611	44.47%	\$ 594,656	Page BL-11, Line 2, Col. D	4
5	Small Commercial	4,157,411	11.51%	\$ 153,960	Page BL-11, Line 3, Col. D	5
6	Medium & Large Commercial/Industrial	15,004,768	41.56%	\$ 555,666	Page BL-11, Line 8, Col. D	6
7	San Diego Unified Port District - Primary	5,496	0.02%	\$ 204	Page BL-11, Line 10, Col. D	7
8	Agricultural	395,372	1.10%	\$ 14,642	Page BL-11, Line 16, Col. D	8
9	Street Lighting Revenues	108,803	0.30%	\$ 4,029	Page BL-11, Line 18, Col. D	9
10	Standby Revenues	377,160	1.04%	\$ 13,967	Page BL-11, Line 23, Col. D	10
11						11
12	Total	36,106,622	100.00%	\$ 1,337,123	Sum Lines 4 Through 10	12

NOTES:

¹ Page BL-11, Column D.

² Page BL-11, Column E.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Transmission Energy Rates

Rate Effective Period - Twelve Months Ending December 31, 2026
(\$000)

Line No.	Description	(A) Derivation of Residential ¹ Transmission Rate	(B) Derivation of Small Commercial ² Transmission Rate	(C) Derivation of VGI Pilot ³ Transmission Rate	(D) Derivation of Agricultural ⁴ Transmission Rate	(E) Derivation of Street Lighting ⁵ Transmission Rate	Reference ⁶	Line No.
1	Allocated Transmission Revenue Requirement	\$ 594,656	\$ 153,960	\$ 555,666	\$ 14,642	\$ 4,029	Page BL-2, Line 4; 5; 6; 8; 9, Col. C	1
2								2
3	Billing Determinants (MWh) ⁷	5,139,484	2,442,100	8,982,347	391,275	82,253	Statements BG, Page BG-19,	3
4								4
5	Energy Rate per kWh	\$ 0.1157033	\$ 0.0630440	\$ 0.0618620	\$ 0.0374204	\$ 0.0489862	Line 1 / Line 3	5
6								6
7	Energy Rate per kWh - Rounded	\$ 0.11570	\$ 0.06304	\$ 0.06186	\$ 0.03742	\$ 0.04899	Line 5, Rounded to 5 Decimal Places	7

NOTES:

- ¹ The following California Public Utilities Commission (CPUC) tariffs are offered to residential customers:
Schedules DR, DR-LI, DR-SES, DM, DS, DT, DT-RV, TOU-DR, TOU-DR-1, TOU-DR-2, EV-TOU and EV-TOU-2, EV-TOU-5, and TOU-ELEC.
- ² The following California Public Utilities Commission (CPUC) tariffs are offered to small commercial customers:
Schedules A-TC, TOU-A, TOU-A2, TOU-A3, TOU-M, and UM.
- ³ The California Public Utilities Commission (CPUC) tariff offered to customers participating on the following Schedules: VGI, GIR, and EV-HP.
- ⁴ The following California Public Utilities Commission (CPUC) tariffs are offered to Agriculture customers: Schedules PA, TOU-PA and PA-T-1.
No demand rates are applicable to Schedule TOU-PA, as shown on this page, Page BL-14.
- ⁵ The following California Public Utilities Commission (CPUC) tariffs are offered to street lighting customers: Schedules DWL, OL-1, OL-2, LS-1, LS-2, and LS-3.
- ⁶ Reference data found in Statements BG and BL.
- ⁷ Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers¹
Rate Effective Period - Twelve Months Ending December 31, 2026
(\$000)

Line No.	Description	Derivation of Non-Coincident Demand Transmission Rate	Reference ²	Line No.
1	Med & Lrg. C/I - Demand Revenue Requirement	\$ 555,666	Page BL-2, Line 6, Col. C	1
2				2
3	Demand Determinants (with Transmission LF Adjustment)			3
4	Used to Allocate Total Class Revenues to Voltage Level (MW) ³			4
5	Secondary	15,924	Page BL-12, Line 29, Col. D	5
6	Primary	4,744	Page BL-12, Line 30, Col. D	6
7	Transmission	1,614	Page BL-12, Line 31, Col. D	7
8	Total	22,282	Sum Lines 5; 6; 7	8
9				9
10	Allocation Factors Per Above to Allocate			10
11	Demand Revenue Requirements to Voltage Level			11
12	Secondary	71.47%	Line 5 / Line 8	12
13	Primary	21.29%	Line 6 / Line 8	13
14	Transmission	7.24%	Line 7 / Line 8	14
15	Total	100.00%	Sum Lines 12; 13; 14	15
16				16
17	Allocation of Revenue Requirements to Voltage Level			17
18	Secondary	\$ 397,111	Line 1 x Line 12	18
19	Primary	\$ 118,305	Line 1 x Line 13	19
20	Transmission	\$ 40,250	Line 1 x Line 14	20
21	Total	\$ 555,666	Sum Lines 18; 19; 20	21
22				22
23	Demand Determinants by Voltage Level @ Meter Level (MW)			23
24	Secondary	15,215	Page BL-12, Line 29, Col. B	24
25	Primary	4,692	Page BL-12, Line 30, Col. B	25
26	Transmission	1,603	Page BL-12, Line 31, Col. B	26
27	Total	21,511	Sum Lines 24; 25; 26	27
28				28
29	Non-Coincident Demand Rate by Voltage Level @ Meter (Rounded)			29
30	Secondary	\$ 26.09991	Line 18 / Line 24	30
31	Primary	\$ 25.21229	Line 19 / Line 25	31
32	Transmission	\$ 25.10667	Line 20 / Line 26	32
33				33
34	100% of Total Medium and Large Commercial/Industrial NCD Rates (Rounded)			34
35	Secondary	\$ 26.10	Line 30, Rounded to 2 Decimal Places	35
36	Primary	\$ 25.21	Line 31, Rounded to 2 Decimal Places	36
37	Transmission	\$ 25.11	Line 32, Rounded to 2 Decimal Places	37
38				38
39	NCD Determinants by Voltage Level @ Meter Level (MW) Pertaining to 90% NCD			39
40	Secondary	15,215	Page BL-12, Line 14, Col. B	40
41	Primary	3,905	Page BL-12, Line 15, Col. B	41
42	Transmission	232	Page BL-12, Line 16, Col. B	42
43	Total	19,352	Sum Lines 40; 41; 42	43
44				44
45				45
46	90% Non-Coincident Demand Rate by Voltage Level @ Meter ³	\$ 23.49000	Line 35 X 90%	46
47	Secondary	\$ 22.68900	Line 36 X 90%	47
48	Primary	\$ 22.59900	Line 37 X 90%	48
49	Transmission			49
50				50
51	90% of Total Medium and Large Commercial/Industrial NCD Rates (Rounded)			51
52	Secondary	\$ 23.49	Line 46, Rounded to 2 Decimal Places	52
53	Primary	\$ 22.69	Line 47, Rounded to 2 Decimal Places	53
54	Transmission	\$ 22.60	Line 48, Rounded to 2 Decimal Places	54
55				55
56	Annual Revenues from 100% of Total Med. & Lrg. Comm./Ind. NCD Rates			56
57	Secondary	\$ 397,112	Line 35 X Line 40	57
58	Primary	\$ 98,448	Line 36 X Line 41	58
59	Transmission	\$ 5,833	Line 37 X Line 42	59
60	Total	\$ 501,394	Sum Lines 57; 58; 59	60
61				61
62	Annual Revenues from 90% of Total Med. & Lrg. Comm./Ind. NCD Rates			62
63	Secondary	\$ 357,401	Line 52 X Line 40	63
64	Primary	\$ 88,607	Line 53 X Line 41	64
65	Transmission	\$ 5,250	Line 54 X Line 42	65
66	Total	\$ 451,258	Sum Lines 63; 64; 65	66
67				67
68	Revenue Reallocation to Maximum On-Peak Period Demand			68
69	Secondary	\$ 39,711	Line 57 Less Line 63	69
70	Primary	\$ 9,841	Line 58 Less Line 64	70
71	Transmission	\$ 583	Line 59 Less Line 65	71
72	Total	\$ 50,135	Sum Lines 69; 70; 71	72

NOTES:

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

² Reference data found in Statement BL.

³ 90% NCD Rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers
Rate Effective Period - Twelve Months Ending December 31, 2026
(\$000)

Line No.	Description	Derivation of Commodity Rate	Reference ²	Line No.
1	<u>Pertaining to Schedules @ 90% NCD with</u>			1
2	<u>Maximum Demand at Time of System Peak ¹</u>			2
3				3
4	NCD Determinants by Voltage Level @ Meter Level (MW)			4
5	Secondary	-	Page BL-12, Line 22, Col. B	5
6	Primary	787	Page BL-12, Line 23, Col. B	6
7	Transmission	1,371	Page BL-12, Line 24, Col. B	7
8	Total	2,158	Sum Lines 5; 6; 7	8
9				9
10	Annual Revenues from 100% of Total Med. & Lrg. Comm./Ind. NCD Rates			10
11	Secondary	\$ -	Line 5 x Page BL-4, Line 35	11
12	Primary	\$ 19,847	Line 6 x Page BL-4, Line 36	12
13	Transmission	\$ 34,422	Line 7 x Page BL-4, Line 37	13
14	Total	\$ 54,268	Sum Lines 11; 12; 13	14
15				15
16	Annual Revenues from 90% of Total Med. & Lrg. Comm./Ind. NCD Rates			16
17	Secondary	\$ -	Line 5 x Page BL-4, Line 52	17
18	Primary	\$ 17,863	Line 6 x Page BL-4, Line 53	18
19	Transmission	\$ 30,981	Line 7 x Page BL-4, Line 54	19
20	Total	\$ 48,844	Sum Lines 17; 18; 19	20
21				21
22	Revenue Reallocation to Maximum Demand at the Time of System Peak			22
23	Secondary	\$ -	Line 11 Less Line 17	23
24	Primary	\$ 1,984	Line 12 Less Line 18	24
25	Transmission	\$ 3,441	Line 13 Less Line 19	25
26	Total	\$ 5,425	Sum Lines 23; 24; 25	26

NOTES:

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

² Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers (Standard Customers)¹
Rate Effective Period - Twelve Months Ending December 31, 2026
(\$000)

Line No.	Description	(A) Derivation of Summer Transmission Rate	(B) Derivation of Winter Transmission Rate	(C) Derivation of Grandfather Summer Transmission Rate	(D) Derivation of Grandfather Winter Transmission Rate	Reference ⁷	Line No.
1	Revenue Reallocation to Maximum						1
2	On-Peak Period Demands ²	\$ 50,135				Page BL-4, Line 72	2
3							3
4	Maximum On-Peak Period Demands						4
5	by Voltage Level @ Meter Level (MW) ^{3,5}						5
6	Secondary	6,455	7,760	6,947	7,279	Page BL-12, Line 36; 41; 48; 53, Col. B	6
7	Primary	1,718	2,070	1,809	1,995	Page BL-12, Line 37; 42; 49; 54, Col. B	7
8	Transmission	224	304	254	276	Page BL-12, Line 38; 43; 50; 55, Col. B	8
9	Total	8,397	10,134	9,009	9,549	Sum Lines 6; 7; 8	9
10							10
11	Maximum On-Peak Period Demands						11
12	by Voltage Level @ Transmission Level (MW)						12
13	Secondary	6,756	8,122	7,270	7,618	Page BL-12, Line 36; 41; 48; 53, Col. D	13
14	Primary	1,737	2,093	1,828	2,017	Page BL-12, Line 37; 42; 49; 54, Col. D	14
15	Transmission	226	306	255	277	Page BL-12, Line 38; 43; 50; 55, Col. D	15
16	Total	8,719	10,521	9,353	9,912	Sum Lines 13; 14; 15	16
17							17
18	Maximum On-Peak Period Allocation to Voltage Levels						18
19	Secondary	77.49%	77.20%	77.73%	76.86%	Line 13 / Line 16	19
20	Primary	19.92%	19.89%	19.54%	20.35%	Line 14 / Line 16	20
21	Transmission	2.59%	2.91%	2.73%	2.79%	Line 15 / Line 16	21
22	Total	100.00%	100.00%	100.00%	100.00%	Sum Lines 19; 20; 21	22
23							23
24	Share of Total Revenue Allocation to Peak Period	80.00%	20.00%	80.00%	20.00%		24
25							25
26	Revenues for Summer Maximum						26
27	On-Peak Period Demand Rates						27
28	Secondary	\$ 31,078	\$ 7,741	\$ 31,176	\$ 7,706	Line 2 x Line 24 x Line 19	28
29	Primary	\$ 7,990	\$ 1,995	\$ 7,839	\$ 2,040	Line 2 x Line 24 x Line 20	29
30	Transmission	\$ 1,040	\$ 292	\$ 1,094	\$ 280	Line 2 x Line 24 x Line 21	30
31	Total	\$ 40,108	\$ 10,027	\$ 40,108	\$ 10,027	Sum Lines 28; 29; 30	31
32							32
33	Maximum On-Peak Period Demand Rates ^{4,6}	\$/kW					33
34	Secondary	\$ 4.81464	\$ 0.99750	\$ 4.48790	\$ 1.05879	Line 28 / Line 6	34
35	Primary	\$ 4.65075	\$ 0.96365	\$ 4.33390	\$ 1.02269	Line 29 / Line 7	35
36	Transmission	\$ 4.63894	\$ 0.95843	\$ 4.31016	\$ 1.01639	Line 30 / Line 8	36
37							37
38	Maximum On-Peak Period Demand Rates (Rounded)						38
39	Secondary	\$ 4.81	\$ 1.00	\$ 4.49	\$ 1.06	Line 34, Rounded to 2 Decimal Places	39
40	Primary	\$ 4.65	\$ 0.96	\$ 4.33	\$ 1.02	Line 35, Rounded to 2 Decimal Places	40
41	Transmission	\$ 4.64	\$ 0.96	\$ 4.31	\$ 1.02	Line 36, Rounded to 2 Decimal Places	41

NOTES:

- ¹ Standard Customers have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ² Revenues reallocated from NCD to recovery from Maximum On-Peak Period Demands for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ³ Summer Maximum On-Peak Period Determinants for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁴ Summer Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁵ Winter Maximum On-Peak Period Determinants for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁶ Winter Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁷ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers (Standard Customers) ¹
Rate Effective Period - Twelve Months Ending December 31, 2026
(\$000)

Line No.	Description	(A) Derivation of Summer Transmission Rate	(B) Derivation of Winter Transmission Rate	(C) Derivation of Grandfather Summer Transmission Rate	(D) Derivation of Grandfather Winter Transmission Rate	Reference ⁷	Line No.
1	Revenue Reallocation to Maximum Demands at the Time of System Peak ²	\$ 5,425				Page BL-5, Line 26	1
2							2
3	Maximum Demands at the Time of System Peak						3
4	by Voltage Level @ Meter Level (MW) ^{3,5}						4
5	Secondary	-	-	-	-	Page BL-12, Line 61; 66; 73; 78, Col. B	5
6	Primary	231	296	243	298	Page BL-12, Line 62; 67; 74; 79, Col. B	6
7	Transmission	462	646	487	654	Page BL-12, Line 63; 68; 75; 85, Col. B	7
8	Total	693	942	729	952	Sum Lines 5; 6; 7	8
9							9
10	Maximum Demands at the Time of System Peak						10
11	by Voltage Level @ Transmission Level (MW)						11
12	Secondary	-	-	-	-	Page BL-12, Line 61; 66; 73; 78, Col. D	12
13	Primary	234	299	245	301	Page BL-12, Line 62; 67; 74; 79, Col. D	13
14	Transmission	465	650	490	658	Page BL-12, Line 63; 68; 75; 85, Col. D	14
15	Total	699	949	735	959	Sum Lines 12; 13; 14	15
16							16
17	Maximum Demands at the Time of						17
18	System Peak Allocation to Voltage Levels (MW)						18
19	Secondary	0.00%	0.00%	0.00%	0.00%	Line 12 / Line 15	19
20	Primary	33.48%	31.51%	33.33%	31.39%	Line 13 / Line 15	20
21	Transmission	66.52%	68.49%	66.67%	68.61%	Line 14 / Line 15	21
22	Total	100.00%	100.00%	100.00%	100.00%	Sum Lines 19; 20; 21	22
23							23
24	Share of Total Revenue Allocation						24
25	Maximum Demand at the Time of System Peak	80.00%	20.00%	80.00%	20.00%		25
26							26
27	Revenues for Summer Maximum						27
28	Demand at the Time of System Peak Rates						28
29	Secondary	\$ -	\$ -	\$ -	\$ -	Line 1 x Line 25 x Line 19	29
30	Primary	\$ 1,453	\$ 342	\$ 1,447	\$ 341	Line 1 x Line 25 x Line 20	30
31	Transmission	\$ 2,887	\$ 743	\$ 2,893	\$ 744	Line 1 x Line 25 x Line 21	31
32	Total	\$ 4,340	\$ 1,085	\$ 4,340	\$ 1,085	Sum Lines 29; 30; 31	32
33							33
34	Maximum Demand at the Time of System Peak Rates ^{4,6}	\$/kW	\$/kW	\$/kW			34
35	Secondary	\$ -	\$ -	\$ -	\$ -	Line 29 / Line 5	35
36	Primary	\$ 6.28582	\$ 1.15533	\$ 5.96493	\$ 1.14371	Line 30 / Line 6	36
37	Transmission	\$ 6.25003	\$ 1.15027	\$ 5.94154	\$ 1.13827	Line 31 / Line 7	37
38							38
39	Maximum Demand at the Time of System Peak Rates (Rounded)						39
40	Secondary	\$ -	\$ -	\$ -	\$ -	Line 35, Rounded to 2 Decimal Places	40
41	Primary	\$ 6.29	\$ 1.16	\$ 5.96	\$ 1.14	Line 36, Rounded to 2 Decimal Places	41
42	Transmission	\$ 6.25	\$ 1.15	\$ 5.94	\$ 1.14	Line 37, Rounded to 2 Decimal Places	42

NOTES:

- ¹ Standard Customers have Maximum Demand at Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ² Revenues to be reallocated from NCD to recovery from Maximum Demand at the time of System Peak for the following California Public Utilities Commission (CPUC) tariff: Schedule A6-TOU.
- ³ Summer Maximum Demand at the Time of System Peak Determinants for the following CPUC tariff: Schedule A6-TOU.
- ⁴ Summer Maximum Demand at the Time of System Peak Demand Charges for the following CPUC tariff: Schedule A6-TOU.
- ⁵ Winter Maximum Demand at the Time of System Peak Determinants for the following California Public Utilities Commission (CPUC) tariff: Schedule A6-TOU.
- ⁶ Winter Maximum Demand at the Time of System Peak Demand Charges for the following CPUC tariff: Schedule A6-TOU.
- ⁷ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Agricultural Customers¹
Rate Effective Period - Twelve Months Ending December 31, 2026
(\$000)

Line No.	Description	Derivation of Commodity Rate	Reference ³	Line No.
1	Schedules PA and TOU-PA Billing Determinants (MWh)	164,395	Statement BG, Page BG-20, Line 12	1
2				2
3	Annual Revenues from Schedules PA and TOU-PA Energy Rates	\$ 6,152	Page BL-3, Line 7, Col. D X Line 1	3
4				4
5	Revenue Allocated to Schedule PA-T-1 Non-Coincident Demand Charges	\$ 8,490	Page BL-2, Line 8, Col. C Minus Line 3	5
6				6
7	Non-Coincident Demand Determinants ²			7
8	Secondary	583	Page BL-12, Line 92, Col. D	8
9	Primary	215	Page BL-12, Line 93, Col. D	9
10	Transmission	-	Page BL-12, Line 94, Col. D	10
11	Total	798	Sum Lines 8; 9; 10	11
12				12
13	Allocation Factors Per Above to Allocate			13
14	Demand Revenue Requirements to Voltage Level			14
15	Secondary	73.06%	Line 8 / Line 11	15
16	Primary	26.94%	Line 9 / Line 11	16
17	Transmission	0.00%	Line 10 / Line 11	17
18	Total	100.00%	Sum Lines 15; 16; 17	18
19				19
20	Allocation of Revenue Requirements to Voltage Level			20
21	Secondary	\$ 6,203	Line 5 x Line 15	21
22	Primary	\$ 2,287	Line 5 x Line 16	22
23	Transmission	\$ -	Line 5 x Line 17	23
24	Total	\$ 8,490	Sum Lines 21; 22; 23	24
25				25
26	Schedule PA-T-1 Demand Determinants by Voltage Level @ Meter Level (MW)			26
27	Secondary	557	Page BL-12, Line 92, Col. B	27
28	Primary	213	Page BL-12, Line 93, Col. B	28
29	Transmission	-	Page BL-12, Line 94, Col. B	29
30	Total	770	Sum Lines 27; 28; 29	30
31				31
32	Non-Coincident Demand Rate by Voltage Level @ Meter			32
33	Secondary	\$ 11.13108	Line 21 / Line 27	33
34	Primary	\$ 10.74830	Line 22 / Line 28	34
35	Transmission	\$ 10.70137	Line 34 X Page BL-12, Line 94, Col. C / Page BL-12, Line 93, Col. C	35
36				36
37	Non-Coincident Demand Rate by Voltage Level @ Meter (Rounded)			37
38	Secondary	\$ 11.13	Line 33, Rounded to 2 Decimal Places	38
39	Primary	\$ 10.75	Line 34, Rounded to 2 Decimal Places	39
40	Transmission	\$ 10.70	Line 35, Rounded to 2 Decimal Places	40

NOTES:

¹ The following California Public Utilities Commission (CPUC) tariffs are offered to Agriculture customers: Schedules PA, TOU-PA and PA-T-1.

No demand rates are applicable to Schedules PA and TOU-PA, as shown in Page BL-14.

² Non-Coincident Demand (100%) rates applicable to the following CPUC tariff: Schedule PA-T-1.

³ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Standby Customers
Rate Effective Period - Twelve Months Ending December 31, 2026
(\$000)

Line No.	Description	Derivation of Standby Surcharge	Reference ¹	Line No.
1	Standby - Demand Revenue Requirement	\$ 13,967	Page BL-2, Line 10, Col. C	1
2				2
3	Demand Determinants (with Transmission LF Adjustment)			3
4	Used to Allocate Total Class Revenues to Voltage Level (MW)			4
5	Secondary	77	Page BL-12, Line 99, Col. D	5
6	Primary	1,027	Page BL-12, Line 100, Col. D	6
7	Transmission	660	Page BL-12, Line 101, Col. D	7
8	Total	1,764	Sum Lines 5; 6; 7	8
9				9
10	Allocation Factors Per Above to Allocate			10
11	Demand Revenue Requirements to Voltage Level			11
12	Secondary	4.37%	Line 5 / Line 8	12
13	Primary	58.22%	Line 6 / Line 8	13
14	Transmission	37.41%	Line 7 / Line 8	14
15	Total	100.00%	Sum Lines 12; 13; 14	15
16				16
17	Allocation of Revenue Requirements to Voltage Level			17
18	Secondary	\$ 610	Line 1 x Line 12	18
19	Primary	\$ 8,132	Line 1 x Line 13	19
20	Transmission	\$ 5,226	Line 1 x Line 14	20
21	Total	\$ 13,967	Sum Lines 18; 19; 20	21
22				22
23	Demand Determinants By Voltage Level @ Meter (MW)			23
24	Secondary	74	Page BL-12, Line 99, Col. B	24
25	Primary	1,016	Page BL-12, Line 100, Col. B	25
26	Transmission	656	Page BL-12, Line 101, Col. B	26
27	Total	1,746	Sum Lines 24; 25; 26	27
28				28
29	Demand Rate By Voltage Level @ Meter			29
30	Secondary	\$ 8.26394	Line 18 / Line 24	30
31	Primary	\$ 8.00221	Line 19 / Line 25	31
32	Transmission	\$ 7.96485	Line 20 / Line 26	32
33				33
34	Demand Rate By Voltage Level @ Meter (Rounded)			34
35	Secondary	\$ 8.26	Line 30, Rounded to 2 Decimal Places	35
36	Primary	\$ 8.00	Line 31, Rounded to 2 Decimal Places	36
37	Transmission	\$ 7.96	Line 32, Rounded to 2 Decimal Places	37

Notes:

¹ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
San Diego Unified Port District
Rate Effective Period - Twelve Months Ending December 31, 2026
(\$000)

Line No.	Description	Derivation of Commodity Rate	Reference ²	Line No.
1	San Diego Unified Port District - Demand Revenue Requirement	\$ 204	Page BL-2, Line 7, Col. C	1
2				2
3	<u>Non-Coincident Demand (NCD) Rates</u>			3
4				4
5	NCD Determinants by Voltage Level @ Meter Level (MW)	146	Page BL-12, Line 84, Col. B	5
6				6
7	90% of Revenues Allocated to Non-Coincident Demand ¹	90%		7
8				8
9	NCD Demand Rate @ Meter	\$ 1.25386	Line 1 / Line 5 x Line 7	9
10				10
11	NCD Demand Rate @ Meter (Rounded)	\$ 1.25	Line 9, Rounded to 2 Decimal Places	11
12				12
13	<u>Maximum Time of System Peak Demand Rates</u>			13
14				14
15	Revenue Reallocation to Maximum Time of System Peak Demand Rates	21	Line 1 - [Line 11 x Line 5]	15
16				16
17	Annual Maximum Demands at the Time of System Peak (MW)	8	Page BL-12, Line 86 + Line 87, Col. B	17
18				18
19	Annual Maximum Demand at the Time of the System Peak Rate @ Meter	\$ 2.75975	Line 15 / Line 17	19
20				20
21	Annual Maximum Demand at the Time of the System Peak Rate @ Meter (Rounded) ²	\$ 2.76	Line 19, Rounded to 2 Decimal Places	21

NOTES:

¹ 90% NCD Rates are applicable to CPUC Schedule A6-TOU.

² Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Schedule A6-TOU.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Development of 12-CP Allocation Factors
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	(A) Customer Class	(B) 5-year Average Of 12 CPs Kilowatt @ Meter Level	(C) Transmission Loss Factors	(D) = (B) x (C) 5-year Average Of 12 CPs Kilowatt @ Transmission Level	(E) Ratio	Reference ¹	Line No.
1	<u>Five-year Average - 12-CP Allocation Factors:</u>						1
2	Residential	15,342,474	1.0466	16,057,611	44.47%	Page BB-1, Line 1	2
3	Small Commercial	3,972,258	1.0466	4,157,411	11.51%	Page BB-1, Line 2	3
4	Medium & Large Commercial/Industrial						4
5	Secondary	10,012,552	1.0466	10,479,253	29.02%	Page BB-1, Line 4	5
6	Primary	3,225,041	1.0109	3,260,239	9.03%	Page BB-1, Line 5	6
7	Transmission	1,257,106	1.0065	1,265,277	3.50%	Page BB-1, Line 6	7
8	Total Med. & Large Comm./Ind.	14,494,698	1.0352	15,004,768	41.56%	Sum Lines 5; 6; 7	8
9							9
10	San Diego Unified Port District	5,437	1.0109	5,496	0.02%		10
11							11
12	Agricultural						12
13	Secondary	332,141	1.0466	347,623	0.96%	Page BB-1, Line 12	13
14	Primary	47,234	1.0109	47,749	0.13%	Page BB-1, Line 13	14
15	Transmission	-	1.0065	-	0.00%	Page BB-1, Line 14	15
16	Total Agricultural	379,375	1.0422	395,372	1.10%	Sum Lines 13; 14; 15	16
17							17
18	Street Lighting	103,957	1.0466	108,803	0.30%	Page BB-1, Line 17	18
19	Standby						19
20	Secondary	61,941	1.0466	64,828	0.18%	Page BB-1, Line 19	20
21	Primary	157,080	1.0109	158,795	0.44%	Page BB-1, Line 20	21
22	Transmission	152,546	1.0065	153,537	0.43%	Page BB-1, Line 21	22
23	Total Standby	371,567	1.0151	377,160	1.04%	Sum Lines 20; 21; 22	23
24							24
25	System Total	34,669,766		36,106,622	100.00%	Sum Lines 2; 3; 8; 10; 16; 18; 23	25

NOTES:

¹ Reference data found in Statement BB.

Line No.	(A) Customer Class	(B) Forecast Demand Determinants Megawatt @ Meter Level	(C) Transmission Loss Factors ¹	(D) = (B) x (C) Forecast Demand Determinants Megawatt @ Transmission Level	(E) Ratios	Reference ²	Line No.
1	Forecast Demand Determinants for						26
2	Medium & Large Commercial/Industrial Customers:						27
3	Non-Coincident Demand Determinants Pertaining to						28
4	Customers on Schedule AD @ 100% NCD Rate						29
5	Secondary	-	1.0466	-	0.00%	Statement BG, Page BG-21.1, Line 43	30
6	Primary	-	1.0109	-	0.00%	Statement BG, Page BG-21.1, Line 44	31
7	Transmission	-	1.0065	-	0.00%	Statement BG, Page BG-21.1, Line 45	32
8	Total	-	1.0352	-	0.00%	Sum Lines 30; 31; 32	33
9							34
10	Non-Coincident Demand Determinants Pertaining to						35
11	Customers on Schedules AL-TOU, AY-TOU, DGR						36
12	@ 90% NCD Rate						37
13	with Maximum On-Peak Period Demand						38
14	Secondary	15,215	1.0466	15,924	79.20%	Statement BG, Page BG-21.2, Line 70	39
15	Primary	3,905	1.0109	3,948	19.64%	Statement BG, Page BG-21.2, Line 71	40
16	Transmission	232	1.0065	234	1.16%	Statement BG, Page BG-21.2, Line 72	41
17	Total	19,352	1.0352	20,106	100.00%	Sum Lines 39; 40; 41	42
18							43
19	Non-Coincident Demand Determinants Pertaining to						44
20	Customers on Schedule A6-TOU @ 90% NCD Rate						45
21	with Maximum Demand at the Time of System Peak						46
22	Secondary	-	1.0466	-	0.00%	Statement BG, Page BG-21.3, Line 116	47
23	Primary	787	1.0109	796	36.58%	Statement BG, Page BG-21.3, Line 117	48
24	Transmission	1,371	1.0065	1,380	63.42%	Statement BG, Page BG-21.3, Line 118	49
25	Total	2,158	1.0352	2,176	100.00%	Sum Lines 47; 48; 49	50
26							51
27	Total Non-Coincident Demand Determinants for						52
28	Medium & Large Commercial/Industrial Customers						53
29	Secondary	15,215	1.0466	15,924	71.47%	Sum Lines 30; 39; 47	54
30	Primary	4,692	1.0109	4,744	21.29%	Sum Lines 31; 40; 48	55
31	Transmission	1,603	1.0065	1,614	7.24%	Sum Lines 32; 41; 49	56
32	Total	21,511	1.0352	22,282	100.00%	Sum Lines 54; 55; 56	57
33							58
34	Maximum On-Peak Period Demand Determinants (Standard Customers) ³						59
35	Summer						60
36	Secondary	6,455	1.0466	6,756	77.49%	Statement BG, Page BG-21.2, Line 80	61
37	Primary	1,718	1.0109	1,737	19.92%	Statement BG, Page BG-21.2, Line 81	62
38	Transmission	224	1.0065	226	2.59%	Statement BG, Page BG-21.2, Line 82	63
39	Total	8,397	1.0352	8,719	100.00%	Sum Lines 61; 62; 63	64
40	Winter						65
41	Secondary	7,760	1.0466	8,122	77.20%	Statement BG, Page BG-21.2, Line 80	66
42	Primary	2,070	1.0109	2,093	19.89%	Statement BG, Page BG-21.2, Line 81	67
43	Transmission	304	1.0065	306	2.91%	Statement BG, Page BG-21.2, Line 82	68
44	Total	10,134	1.0352	10,521	100.00%	Sum Lines 66; 67; 68	69
45							70
46	Maximum On-Peak Period Demand Determinants (Grandfathered Customers) ⁴						71
47	Summer						72
48	Secondary	6,947	1.0466	7,270	77.73%	Statement BG, Page BG-21.2, Line 90	73
49	Primary	1,809	1.0109	1,828	19.54%	Statement BG, Page BG-21.2, Line 91	74
50	Transmission	254	1.0065	255	2.73%	Statement BG, Page BG-21.2, Line 92	75
51	Total	9,009	1.0352	9,353	100.00%	Sum Lines 73; 74; 75	76
52	Winter						77
53	Secondary	7,279	1.0466	7,618	76.86%	Statement BG, Page BG-21.2, Line 90	78
54	Primary	1,995	1.0109	2,017	20.35%	Statement BG, Page BG-21.2, Line 91	79
55	Transmission	276	1.0065	277	2.79%	Statement BG, Page BG-21.2, Line 92	80
56	Total	9,549	1.0352	9,912	100.00%	Sum Lines 78; 79; 80	81
57							82
58	Maximum Demand at the Time of						83
59	System Peak Determinants-Standard Customers ³						84
60	Summer						85
61	Secondary	-	1.0466	-	0.00%	Statement BG, Page BG-21.3, Line 126	86
62	Primary	231	1.0109	234	33.48%	Statement BG, Page BG-21.3, Line 127	87
63	Transmission	462	1.0065	465	66.52%	Statement BG, Page BG-21.3, Line 128	88
64	Total	693	1.0352	699	100.00%	Sum Lines 86; 87; 88	89
65	Winter						90
66	Secondary	-	1.0466	-	0.00%	Statement BG, Page BG-21.3, Line 126	91
67	Primary	296	1.0109	299	31.51%	Statement BG, Page BG-21.3, Line 127	92
68	Transmission	646	1.0065	650	68.49%	Statement BG, Page BG-21.3, Line 128	93
69	Total	942	1.0352	949	100.00%	Sum Lines 91; 92; 93	94
70	Maximum Demand at the Time of						95
71	System Peak Determinants-Grandfathered Customers ⁴						96
72	Summer						97
73	Secondary	-	1.0466	-	0.00%	Statement BG, Page BG-21.3, Line 136	98
74	Primary	243	1.0109	245	33.33%	Statement BG, Page BG-21.3, Line 137	99
75	Transmission	487	1.0065	490	66.67%	Statement BG, Page BG-21.3, Line 138	100
76	Total	729	1.0352	735	100.00%	Sum Lines 98; 99; 100	101
77	Winter						102
78	Secondary	-	1.0466	-	0.00%	Statement BG, Page BG-21.3, Line 136	103
79	Primary	298	1.0109	301	31.39%	Statement BG, Page BG-21.3, Line 137	104
80	Transmission	654	1.0065	658	68.61%	Statement BG, Page BG-21.3, Line 138	105
81	Total	952	1.0352	959	100.00%	Sum Lines 103; 104; 105	106
82							107
83	Forecasted Demand Determinants for San Diego Unified Port District						108
84	Non-Coincident Demand Determinants	146	1.0109	148	100.00%	Statement BG, Page BG-21.3, Line 162	109
85	Maximum Demand at the Time of System Peak Determinants						110
86	Summer	-	-	-	100.00%	Statement BG, Page BG-21.3, Line 164	111
87	Winter	8	1.0109	8	100.00%	Statement BG, Page BG-21.3, Line 164	112
88							113
89	Forecast Demand Determinants for Agricultural Customers:						114
90	Non-Coincident Demand Determinants Pertaining to						115
91	Customers on Schedule PA-T-1 @ 100% Non-Coincident Demand Rate						116
92	Secondary	557	1.0466	583	73.06%	Statement BG, Page BG-21.4, Line 187	117
93	Primary	213	1.0109	215	26.94%	Statement BG, Page BG-21.4, Line 188	118
94	Transmission	-	1.0065	-	0.00%	Statement BG, Page BG-21.4, Line 189	119
95	Total	770	1.0422	798	100.00%	Sum Lines 117; 118; 119	120
96							121
97	Forecast Demand Determinants for Standby Customers:						122
98	Contracted Demand Determinants						123
99	Secondary	74	1.0466	77	4.37%	Statement BG, Page BG-21.4, Line 194	124
100	Primary	1,016	1.0109	1,027	58.22%	Statement BG, Page BG-21.4, Line 198	125
101	Transmission	656	1.0065	660	37.41%	Statement BG, Page BG-21.4, Line 199	126
102	Total	1,746	1.0151	1,764	100.00%	Sum Lines 124; 125; 126	127

NOTES:

¹ LF = Transmission Loss Factor: Secondary Level = 1.0470; Primary Level = 1.0110; Transmission Level = 1.0065.

² Reference data found in Statement BG.

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

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

Statement - BL
SAN DIEGO GAS & ELECTRIC COMPANY
Rate Design Information - Wholesale Transmission Rates
CAISO TAC Rates Input Form - January 1, 2026 through December 31, 2026
High-Voltage Utility Specific Rates, Low-Voltage Wheeling Access Charge Rate & Low-Voltage Access Charge Rates

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage TRR	Low Voltage TRR	Combined TRR		
1	Wholesale Base Transmission Revenue Requirement	\$ 594,582,013	\$ 738,361,078	\$ 1,332,943,091	Page 2; Line 1; Columns 1 thru 3	1
2						2
3	Wholesale TRBAA Forecast ¹	\$ (39,987,951)	\$ (760,645)	\$ (40,748,596)	Page 2; Line 21; Columns 1 thru 3	3
4						4
5	Transmission Standby Revenues	\$ (6,227,769)	\$ (7,733,739)	\$ (13,961,508)	Page 2; Line 23; Columns 1 thru 3	5
6						6
7	Wholesale Net Transmission Revenue Requirement	\$ 548,366,293	\$ 729,866,694	\$ 1,278,232,987	Sum Lines 1; 3; 5	7
8						8
9	Gross Load - MWH	18,113,269	18,113,269	18,113,269	Statement BD; Page 1; Line 19	9
10						10
11	Utility Specific Access Charges (\$/MWH)	\$ 30.2743	\$ 40.2946	\$ 70.5689	Line 7 / Line 9	11

NOTES:

- ¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER25-218-000, filed on October 25, 2024 effective from January 1, 2025 through December 31, 2025.

Statement - BL
SAN DIEGO GAS & ELECTRIC COMPANY
Wholesale Customers - Rate Design Information
High Voltage - Low Voltage Transmission Revenue Requirements Calculations
January 1, 2026 - December 31, 2026 CAISO - TAC Rates Input Information

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Reference	Line No.
		Total HIGH VOLTAGE Transmission Revenue Requirement	Total LOW VOLTAGE Transmission Revenue Requirement	Total Transmission Revenue Requirement		
1	Wholesale Base Trans. Revenue Requirement	\$ 594,582,013	\$ 738,361,078	\$ 1,332,943,091	Stmt BK-2; Page 1; Line 32	1
2						2
3	TRBAA Balance @ 9/30/2024 ¹	(4,306,434)	(81,916)	(4,388,350)	See Footnote No. 1 Below	3
4						4
5	<u>Transmission Revenue Credits Forecast:</u>					5
6						6
7	Wheeling Revenues ¹	(35,001,351)	-	(35,001,351)	See Footnote No. 1 Below	7
8						8
9	Settlements, Metering and Client Relations ¹	8,752	9,248	18,000	See Footnote No. 1 Below	9
10						10
11	APS-IID ETC Cost Differentials ¹	(141,698)	(149,742)	(291,439)	See Footnote No. 1 Below	11
12						12
13	Other PTO Related Revenue (Credits)/Charges ¹	(143,187)	(530,551)	(673,737)	See Footnote No. 1 Below	13
14						14
15	Total Transmission Revenue Credits Forecast	(35,277,484)	(671,044)	(35,948,528)	Sum {Line 7 through Line 13}	15
16						16
17	Total Wholesale TRBAA Before Franchise Fees	(39,583,918)	(752,960)	(40,336,878)	Line 3 + Line 15	17
18						18
19	Franchise Fees Expense @ 1.0207%	(404,033)	(7,685)	(411,719)	Line 17 x 1.0207%	19
20						20
21	Total Wholesale TRBAA with Franchise Fees ¹	\$ (39,987,951)	\$ (760,645)	\$ (40,748,596)	Line 17 + Line 19	21
22						22
23	Transmission Standby Revenue	(6,227,769)	(7,733,739)	(13,961,508)	Page 3; Line 7	23
24						24
25	Total Transmission Revenue Requirement	\$ 548,366,293	\$ 729,866,694	\$ 1,278,232,987	Sum Lines 1; 21; 23	25

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER25-218-000, filed on October 25, 2024 effective from January 1, 2025 through December 31, 2025.

Statement - BL
SAN DIEGO GAS & ELECTRIC COMPANY
Wholesale Customers - Rate Design Information
Allocation of Standby Revenue Credits Between High Voltage & Low Voltage Facilities
CAISO TAC Rates Input Form - January 1, 2026 through December 31, 2026

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage Utility Specific Rate	LV Wheeling Access Rate & LV Access Charge Rate	Combined TRR		
1	Total Standby Revenues			\$ (13,961,508)	Statement BG; Page BG-1; Line 26; Col. A	1
2						2
3	TO6-Cycle 2 Informational Filing-Wholesale Base TRR ²	\$ 594,582,013	\$ 738,361,078	\$ 1,332,943,091	Page 2; Line 1 Columns 1 thru 3	3
4						4
5	HV-LV Allocation Factors	44.61%	55.39%	100.00%	Line 3 Col (1)/Line 3 Col (3); Line 3 Col (2)/Line 3 Col (3)	5
6						6
7	Total HV-LV Standby Revenue Credits ¹	\$ (6,227,769)	\$ (7,733,739)	\$ (13,961,508)	Line 5 Ratios x (Col. 3; Line 1)	7

NOTES:

- ¹ The Standby Revenue Credit amount comes from Statement BG, Page 1, Line 26, column (A), and then allocated between HV and LV facilities by applying the ratios developed on line 5.
- ² Wholesale Base TRR information comes from SDG&E's TO6 Cycle 2 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-1
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Year: 2023

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Reference	Line No.
		FERC Acct	Beginning Deficient ADIT - Acct 182.3	Beginning (Excess) ADIT - Acct 254	Return to Provision and Other Adjustments Acct 182.3	Return to Provision and Other Adjustments Acct 254	ADIT Amortization Acct 410.1	ADIT Amortization Acct 411.1	SDG&E Records Cumulative Amortization of Excess/Deficient ADIT	Σ Col. 3 thru Col. 8	= Order 864-2 Col. 8	= Col. 10 + Col. 11	= Col. 10 + Col. 11		
	Description (Note 1)									Net (Excess)/ Deficient ADIT at Current Tax Rate	Adjustment for New Tax Rate - Acct 182.3 / 254	Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acct 254		
1	Unprotected - Non-Property Related - (Note 2)														1
2	Compensation Related Items:														2
3	Accrued Bonus	190	-	-					(122)	-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190	-	-					(67)	-	-	-	-	SDG&E Records	4
5	Workers Compensation	190	-	-					(214)	-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:								-						6
7	SERP	190	-	-					(555)	-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:								-						8
9	Property Tax: Calend Year - Book	283	-	-					(21,828)	-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283	-	-					24,388	-	-	-	-	SDG&E Records	10
11															11
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	1,601	-	-	-	-	Sum Lines 2 thru 10	12
13															13
14	Protected - Property Related - (Note 4)														14
15	Net Operating Loss	190	103,896	-	1		(1,514)		(8,077)	102,382	-	102,382	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:								-						16
17	Depreciable Plant - Method/Life	282	-	(372,692)		(2)		5,609	28,637	(367,086)	-	-	(367,086)	SDG&E Records	17
18	Capitalized Interest	282	-	6,737		(0)		(879)	(6,157)	5,859	-	-	5,859	SDG&E Records	18
19	Sub-Total		103,896	(365,955)	1	(2)	(1,514)	4,730	14,403	(258,845)	-	102,382	(361,227)	Sum Lines 15 thru 18	19
20															20
21	Unprotected - Property Related - (Note 4)														21
22	AFUDC Debt	282	-	(11,886)		(0)		269	1,588	(11,617)	-	-	(11,617)	SDG&E Records	22
23	Repairs	282	-	(31,184)		(0)		971	8,449	(30,214)	-	-	(30,214)	SDG&E Records	23
24	Other	282	13,314	-	513		(239)		207	13,587	-	13,587	-	SDG&E Records	24
25	Sub-Total		13,314	(43,071)	513	(0)	(239)	1,240	10,244	(28,244)	-	13,587	(41,831)	Sum Lines 22 thru 24	25
26															26
27	Unprotected - Property Related - (Note 4)														27
28	Cost of Removal - Book Accrual	282	38,052	-	(528)		(547)		(2,929)	36,978	-	36,978	-	SDG&E Records	28
29															29
30	Total Property Related (Note 5)		155,262	(409,026)	(14)	(3)	(2,300)	5,970	21,718	(250,111)	-	152,947	(403,058)	Line 19 + Line 25 + Line 28	30
31															31
32	Grand Total (Note 6)		155,262	(409,026)	(14)	(3)	(2,300)	5,970	23,319	(250,111)	-	152,947	(403,058)	Line 12 + Line 30	32

Notes:

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

		g	h	i = f - 1	j = g x i	k = h x i
		Col. 12	Col. 13			
Calculation of Gross-up Rate		Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acct 254	Gross-up Rate	Gross-up on Deficient Deferred Taxes - Acct 182.3	Gross-up on (Excess) Deferred Taxes - Acct 254
Federal Tax Rate	a	21.00%				
California Tax Rate	b	8.84%				
Fed Offset of State Benefit	c = -a x b	-1.86%				
Combined Statutory Tax Rate (net of state benefit)	d = a + b + c	27.9836%				
Net of Tax Rate	e = 1 - d	72.0164%				
Gross-up Rate	f = 1/e	1.3886				
Total Non-Property Related (Line No. 12)		-	-	0.3886	-	-
Total Property Related (Line No. 30)		152,947	(403,058)	0.3886	59,431	(156,617)

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-2
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Year: 2023
New Tax Rate? No
New Rate ("NR"):

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

Instructions:

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

Notes:

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

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-3
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2024
(\$1,000)

Year: 2024

Line No.	Col. 1 Description (Note 1)	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Reference	Line No.
		FERC Acct	Beginning Deficient ADIT - Acct 182.3	Beginning (Excess) ADIT - Acct 254	Return to Provision and Other Adjustments Acct 182.3	Return to Provision and Other Adjustments Acct 254	ADIT Amortization Acct 410.1	ADIT Amortization Acct 411.1	SDG&E Records Cumulative Amortization of Excess/Deficient ADIT	Σ Col. 3 thru Col. 8 Net (Excess)/ Deficient ADIT at Current Tax Rate	= Order 864-4 Col. 8 Adjustment for New Tax Rate - Acct 182.3 / 254	= Col. 10 + Col. 11 Ending Deficient ADIT - Acct 182.3	= Col. 10 + Col. 11 Ending (Excess) ADIT - Acct 254		
1	Unprotected - Non-Property Related - (Note 2)														1
2	Compensation Related Items:														2
3	Accrued Bonus	190	-	-					(122)	-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190	-	-					(67)	-	-	-	-	SDG&E Records	4
5	Workers Compensation	190	-	-					(214)	-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:														6
7	SERP	190	-	-					(555)	-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:								-						8
9	Property Tax: Calend Year - Book	283	-	-					(21,828)	-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283	-	-					24,388	-	-	-	-	SDG&E Records	10
11															11
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	1,601	-	-	-	-	Sum Lines 2 thru 10	12
13															13
14	Protected - Property Related - (Note 4)														14
15	Net Operating Loss	190	102,382	-	2		(1,569)		(9,643)	100,816	-	100,816	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:								-						16
17	Depreciable Plant - Method/Life	282	-	(367,086)		(7)	5,939		34,576	(361,153)	-	-	(361,153)	SDG&E Records	17
18	Capitalized Interest	282	-	5,859		0	(832)		(6,989)	5,027	-	-	5,027	SDG&E Records	18
19	Sub-Total		102,382	(361,227)	2	(7)	(1,569)	5,107	17,944	(255,311)	-	100,816	(356,127)	Sum Lines 15 thru 18	19
20															20
21	Unprotected - Property Related - (Note 4)														21
22	AFUDC Debt	282	-	(11,617)		(0)	268		1,857	(11,350)	-	-	(11,350)	SDG&E Records	22
23	Repairs	282	-	(30,214)		(1)	834		9,283	(29,381)	-	-	(29,381)	SDG&E Records	23
24	Other	282	13,587		19		(242)		(34)	13,365	-	13,365		SDG&E Records	24
25	Sub-Total		13,587	(41,831)	19	(2)	(242)	1,102	11,105	(27,366)	-	13,365	(40,731)	Sum Lines 22 thru 24	25
26															26
27	Unprotected - Property Related - (Note 4)														27
28	Cost of Removal - Book Accrual	282	36,978	-	(204)		(750)		(3,679)	36,024	-	36,024	-	SDG&E Records	28
29															29
30	Total Property Related (Note 5)		152,947	(403,058)	(182)	(9)	(2,561)	6,210	25,369	(246,653)	-	150,204	(396,857)	Line 19 + Line 25 + Line 28	30
31															31
32	Grand Total (Note 6)		152,947	(403,058)	(182)	(9)	(2,561)	6,210	26,970	(246,653)	-	150,204	(396,857)	Line 12 + Line 30	32

Notes:

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

Calculation of Gross-up Rate		New Tax Rate		g Col. 12 Ending Deficient ADIT - Acct 182.3	h Col. 13 Ending (Excess) ADIT - Acct 254	i = f - 1 Gross-up Rate	j = g x i Gross-up on Deficient Deferred Taxes - Acct 182.3	k = h x i Gross-up on (Excess) Deferred Taxes - Acct 254
Federal Tax Rate	a	21.00%		-	-	0.3886	-	-
California Tax Rate	b	8.84%		150,204	(396,857)	0.3886	58,365	(154,208)
Fed Offset of State Benefit	c = -a x b	-1.86%						
Combined Statutory Tax Rate (net of state benefit)	d = a+b+c	27.9836%						
Net of Tax Rate	e = 1 - d	72.0164%						
Gross-up Rate	f = 1/e	1.3886						

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-4
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2024
(\$1,000)

Year: 2024
New Tax Rate? No
New Rate ("NR"):

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

Instructions:

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

Notes:

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO6-Cycle 2 True-Up Adjustment
For 12-Month True-Up Period January 1, 2024 Through December 31, 2024
(\$1,000)

No.												Line No.	
	Reference												
1	Total Prior Year Revenue Requirements Excluding FF&U ¹	\$	1,125,578	TO5 True-Up BK-1; Page 2; Line 39							1		
2	Franchise Fees	1.0207%	11,489	Line 1 x Franchise Fee Rate							2		
3	Uncollectible Expense	0.2050%	2,307	Line 1 x Uncollectible Rate							3		
4	Total True-Up Cost of Service	\$	1,139,375	Sum Lines 1 thru 3							4		
5												5	
6	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	<u>Col. 9</u>	<u>Col. 10</u>	<u>Col. 11</u>	6	
7	Calculations:	= Line 4 / 12		= Col. 4; Line 26 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	7	
8												8	
9												9	
10												10	
11									Cumulative		Cumulative	11	
12									Overcollection (-) or		Overcollection (-) or	12	
13	<u>Month</u>	<u>Year</u>	<u>Monthly True-Up Cost of Service</u>	<u>Monthly True-Up Revenues ²</u>	<u>Prior True-Up Adjustment ³</u>	<u>Prior Other BTRR Adjustments ⁴</u>	<u>Adjusted Monthly True-Up Revenues</u>	<u>Monthly Overcollection (-) or Undercollection (+) in Revenue</u>	<u>Monthly Interest Rate ⁵</u>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest</u>	<u>Interest</u>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest</u>	13
14	January	2024	\$ 94,948	97,362	\$ 6,413	\$ 47	\$ 103,822	\$ (8,874)	0.72%	\$ (8,874)	\$ (32)	\$ (8,906)	14
15	February	2024	94,948	72,758	6,413	47	79,217	15,731	0.68%	6,825	(7)	6,818	15
16	March	2024	94,948	66,202	6,413	47	72,661	22,287	0.72%	29,105	129	29,234	16
17	April	2024	94,948	69,927	6,413	47	76,387	18,561	0.70%	47,795	270	48,065	17
18	May	2024	94,948	64,357	6,413	47	70,817	24,131	0.72%	72,196	433	72,629	18
19	June	2024	94,948	65,088	6,413	47	71,548	23,400	0.70%	96,029	590	96,619	19
20	July	2024	94,948	90,189	6,413	47	96,648	(1,701)	0.72%	94,919	690	95,608	20
21	August	2024	94,948	96,006	6,413	47	102,466	(7,518)	0.72%	88,090	661	88,752	21
22	September	2024	94,948	97,293	6,413	47	103,753	(8,805)	0.70%	79,947	590	80,537	22
23	October	2024	94,948	93,921	6,413	47	100,380	(5,432)	0.72%	75,105	560	75,666	23
24	November	2024	94,948	69,380	6,413	47	75,839	19,109	0.70%	94,774	597	95,371	24
25	December	2024	94,948	76,142	6,413	47	82,601	12,347	0.72%	107,718	731	108,449	25
26			\$ 1,139,375	\$ 958,625	\$ 76,952	\$ 561	\$ 1,036,138	\$ 103,237			\$ 5,212		26

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

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

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

⁴ Adjustment to back-out Other BTRR Adjustments from a prior year BK-1; Page 7, which is included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2024
(\$1,000)

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ 130,526	True-Up Stmt AH; Line 9	1
2				2
3	Transmission Related A&G Expense	100,136	True-Up Stmt AH; Line 31	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of True-Up Stmt AH; Line 16	5
6	Total O&M Expenses	\$ 230,662	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	299,229	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	77,285	Statement AK; Line 5	12
13				13
14	Transmission Related Payroll Taxes Expense	4,117	Statement AK; Line 12	14
15	Sub-Total Expense	\$ 611,293	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate _(COCR) - Base ROE	9.4979%	True-Up Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	\$ 5,506,692	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 523,020	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 3; Line 66	21
22	Transmission Rate Base	\$ 5,506,692	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(10,039)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR EU) Excluding FF&U	\$ 1,125,578	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2024
(\$1,000)

Line No.			Line No.
	<u>B. Incentive ROE Project Transmission Revenue:</u>^{1,2}		
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19
2			
3	Incentive Cost of Capital Rate (_{ICOCR}) - Base ROE	1.8993%	True-Up Stmt AV; Page 4; Line 32
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4
6			
7	Cost of Capital Rate (_{COCR}) - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 4; Line 66
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8
10			
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9
12			
13	<u>C. Incentive Transmission Plant Abandoned Project Revenue:</u>^{1,2}		
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21
15			
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37
17	Cost of Capital Rate (_{COCR}) - Base ROE	9.4979%	True-Up Stmt AV; Page 3; Line 32
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17
19			
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37
21	Cost of Capital Rate (_{COCR}) - CAISO Participation ROE Adder	0.0000%	Shall be Zero
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21
23			
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22
25			
26	<u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u>^{1,2}		
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39
28	Cost of Capital Rate (_{COCR}) - Base ROE	9.4979%	True-Up Stmt AV; Page 3; Line 32
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28
30			
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39
32	Cost of Capital Rate (_{COCR}) - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 3; Line 66
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32
34			
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33
36			
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35
38			
39	<u>E. Total (PYRR_{EU}) Excluding FF&U</u>³	\$ 1,125,578	Page 1; Line 30 + Line 37

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2024
(\$1,000)

Line No.		Amounts	Reference	Line No.
	<u>A. Transmission Rate Base:</u>			
1	<u>Net Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,222,472	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	19,450	Page 4; Line 17	3
4	Transmission Related General Plant	72,721	Page 4; Line 18	4
5	Transmission Related Common Plant	221,256	Page 4; Line 19	5
6	Total Net Transmission Plant	\$ 6,535,900	Sum Lines 2 thru 5	6
7				7
8	<u>Rate Base Additions:</u>			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	<u>Rate Base Reductions:</u>			13
14	Transmission Related Accum. Def. Inc. Taxes ¹	\$ (1,140,268)	Stmt AF Proration; Line 13; Col. 8	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,140,268)	Line 14 + Line 15	16
17				17
18	<u>Working Capital:</u>			18
19	Transmission Related Materials and Supplies	\$ 58,386	True-Up Stmt AL; Line 5	19
20	Transmission Related Prepayments	35,190	True-Up Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	28,833	True-Up Stmt AL; Line 19	21
22	Total Working Capital	\$ 122,410	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	\$ -	True-Up Stmt Misc; Line 5	24
25	Unfunded Reserves	(11,349)	True-Up Stmt Misc; Line 7	25
26				26
27	Total Transmission Rate Base	\$ 5,506,692	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	<u>B. Incentive ROE Project Transmission Rate Base:</u> ²			29
30	Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33				33
34	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²			34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38				38
39	<u>D. Incentive Transmission Construction Work In Progress</u> ²	\$ -	Statement AM; Line 1	39

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2024
(\$1,000)

Line No.		Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>				
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 8,351,423	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	37,383	Statement AD; Line 27	3
4	Transmission Related General Plant	130,959	Statement AD; Line 29	4
5	Transmission Related Common Plant	389,995	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 8,909,761	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 2,128,951	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	17,933	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	58,239	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	168,739	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 2,373,862	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 6,222,472	Line 2 - Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	19,450	Line 3 - Line 10	17
18	Transmission Related General Plant	72,721	Line 4 - Line 11	18
19	Transmission Related Common Plant	221,256	Line 5 - Line 12	19
20	Total Net Transmission Plant	\$ 6,535,900	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Transmission Plant:</u> ¹			22
23	Incentive Transmission Plant	\$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 - Line 24	25

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

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

For 12-Month True-Up Period January 1, 2024 Through December 31, 2024
(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u> Col. 5 / Tot. Days	<u>Col. 7</u> = Col. 2 * Col. 6	<u>Col. 8</u>	Line No.
	<u>Future Test Period</u>	<u>Mthly Deferred Tax Amount</u> ¹	<u>Deferred Tax Balance</u> ²	<u>Days in Month</u>	<u>Number of Days Left in Period</u>	<u>Prorata Percentages</u>	<u>Monthly Prorata Amounts</u>	<u>Annual Accumulated Prorata Calculation</u>	
1	Beginning Balance (TO5 Stmt AF; Line 7; Col. a)		\$ (1,130,597)		366	100.00%		\$ (1,130,597)	1
2	January	\$ (1,754)	(1,132,351)	31	335	91.53%	\$ (1,605)	(1,132,203)	2
3	February	(1,754)	(1,134,105)	29	306	83.61%	(1,466)	(1,133,669)	3
4	March	(1,754)	(1,135,859)	31	275	75.14%	(1,318)	(1,134,987)	4
5	April	(1,754)	(1,137,613)	30	245	66.94%	(1,174)	(1,136,161)	5
6	May	(1,754)	(1,139,367)	31	214	58.47%	(1,025)	(1,137,186)	6
7	June	(1,754)	(1,141,121)	30	184	50.27%	(882)	(1,138,068)	7
8	July	(1,754)	(1,142,875)	31	153	41.80%	(733)	(1,138,801)	8
9	August	(1,754)	(1,144,629)	31	122	33.33%	(585)	(1,139,386)	9
10	September	(1,754)	(1,146,382)	30	92	25.14%	(441)	(1,139,827)	10
11	October	(1,754)	(1,148,136)	31	61	16.67%	(292)	(1,140,119)	11
12	November	(1,754)	(1,149,890)	30	31	8.47%	(149)	(1,140,268)	12
13	December	(1,754)	(1,151,644)	31	0	0.00%	-	\$ (1,140,268)	13
	Ending Balance (TO5 Stmt AF; Line 7; Col. b)		\$ (1,151,644)						

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement 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				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 58,483		\$ 58,483	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	30,611	-	30,611	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(12,726)		(12,726)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	114,139	50	114,089	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	10,420		10,420	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	186,591	440	186,150	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	50,517	733	49,784	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	112,801	112,801	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	31,807	18,977	12,830	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(10,043)	-	(10,043)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	31	31	-	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	1,709	279	1,430	Form 1; Page 320-323; Line 192	12
13	931	Rents	14,689		14,689	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	19,796	-	19,796	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 608,825	\$ 133,311	\$ 475,513	Sum Lines 1 thru 14	16
17							17
18							18
19		<u>Excluded Expenses:</u>					19
20	921	Electric Power Research Institute (EPRI) Dues		\$ -			20
21	923	Electric Power Research Institute (EPRI) Dues		50			21
22	925	Energy Efficiency	360				22
23		Electric Power Research Institute (EPRI) Dues	80	440			23
24	926	Energy Efficiency		733			24
25	927	Franchise Requirements		112,801			25
26	928	CPUC reimbursement fees	17,282				26
27		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	-				27
28		Energy Efficiency	527				28
29		CPUC Intervenor Funding Expense - Transmission	-				29
30		CPUC Intervenor Funding Expense - Distribution	1,168	18,977			30
31	929	Duplicate Charges		-			31
32	930.1	General Advertising Expenses		31			32
33	930.2	Abandoned Projects	279				33
34		Electric Power Research Institute (EPRI) Dues	-	279			34
35	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-			35
36							36
37		Total Excluded Expenses		\$ 133,311			37
38							38
39							39
40	¹	FERC Acct 926, Employee Pensions & Benefits, includes approximately \$XXXX for PBOP of which approximately \$XXK is Transmission related.					40
41							41

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.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	227; Footnote Data (a)		\$ 155,267	AL-1; Line 18	1
2						2
3	Transmission Plant Allocation Factor			37.60%	Statement AD; Line 35	3
4						4
5	Transmission Related Materials and Supplies			\$ 58,386	Line 1 x Line 3	5
6						6
7	B. Prepayments ¹	110-111; Footnote Data (c)		\$ 93,582	AL-2; Line 18	7
8						8
9	Transmission Related Prepayments			\$ 35,190	Line 3 x Line 7	9
10						10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:					11
12	Transmission O&M Expense		\$ 130,526		True-Up Stmt AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		100,136		True-Up Stmt AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission		-		True-Up Negative of Stmt AH; Line 16	14
15	Total		\$ 230,662		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		\$ 28,833		Line 15 x Line 17	19
20						20
21	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:					21
22	CPUC Intervenor Funding Expense - Transmission		\$ -		Line 14 Above	22
23						23
24	One Eighth O&M Rule		12.50%		Line 17 Above	24
25						25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -		Line 22 x Line 24	26
27						27
28	Cost of Capital Rate _(COCR) - Base ROE:		9.4979%		True-Up Stmt AV; Page 3; Line 32	28
29						29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²		\$ -		Line 26 x Line 28	30
31						31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.0000%		True-Up Stmt AV; Page 3; Line 66	32
33						33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²		\$ -		Line 26 x Line 32	34

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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	<u>Long-Term Debt Component - Denominator:</u>			1
2	Bonds (Acct 221)	112-113; 18; c \$ 8,950,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c -		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c -		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c -		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c (33,112)		6
7	LTD = Long Term Debt	\$ 8,916,888	Sum Lines 2 thru 6	7
8				8
9	<u>Long-Term Debt Component - Numerator:</u>			9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c \$ 362,480		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c 7,061		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c 672		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c -		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c -		14
15	i = LTD interest	\$ 370,213	Sum Lines 10 thru 14	15
16				16
17	<u>Cost of Long-Term Debt:</u>	4.15%	Line 15 / Line 7	17
18				18
19	<u>Preferred Equity Component:</u>			19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c \$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c \$ -		21
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22
23				23
24	<u>Common Equity Component:</u>			24
25	Proprietary Capital	112-113; 16; c \$ 10,563,428		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c -	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c -		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c 12,087		28
29	CS = Common Stock	\$ 10,575,516	Sum Lines 25 thru 28	29
30				30
31				31
32	<u>Return on Common Equity:</u>	10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33				33
34	(a) (b) (c) (d) = (b) x (c)	Cap. Struct. Cost of Weighted		34
35	<u>Weighted Cost of Capital:</u>	Amounts ¹ Ratio Capital Cost of Capital		35
36				36
37	Long-Term Debt	\$ 8,916,888 45.75% 4.15%	1.90%	Col. c = Line 17 Above
38	Preferred Equity	- 0.00% 0.00%	0.00%	Col. c = Line 22 Above
39	Common Equity	10,575,516 54.25% 10.10%	5.48%	Col. c = Line 32 Above
40	Total Capital	\$ 19,492,404 100.00%	7.38%	Sum Lines 37 thru 39
41				41
42	<u>Cost of Equity Component (Preferred & Common):</u>		5.48%	Line 38 + Line 39; Col. d
43				43
44				44
45	<u>Incentive Return on Common Equity:</u> ²		0.00%	
46		(a) (b) (c) (d) = (b) x (c)		46
47		Cap. Struct. Cost of Weighted		47
48	<u>Weighted Cost of Capital:</u>	Amounts ¹ Ratio Capital Cost of Capital		48
49				49
50	Long-Term Debt	\$ 8,916,888 45.75% 0.00%	0.00%	Shall be Zero for ROE Adder
51	Preferred Equity	- 0.00% 0.00%	0.00%	Shall be Zero for ROE Adder
52	Common Equity	10,575,516 54.25% 0.00%	0.00%	Col. c = Line 45 Above
53	Total Capital	\$ 19,492,404 100.00%	0.00%	Sum Lines 50 thru 52
54				54
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>		0.00%	Line 52; Col. d

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.			Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	<u>Incentive Weighted Cost of Capital:</u>	Amounts ²	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	\$ 8,916,888	45.75%	4.15%	1.90%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	10,575,516	54.25%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	\$ 19,492,404	100.00%		1.90%	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	<u>Weighted Cost of Capital:</u>	Amounts ²	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	\$ 8,916,888	45.75%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	10,575,516	54.25%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	\$ 19,492,404	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	<u>Cost of Capital Rate _(COCR) Calculation - Base ROE:</u>		1
2			2
3	<u>a. Federal Income Tax Component:</u>		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	5.48%	6
7	B = Trans. Amount of Other Federal Tax Adjustments	\$ 3,723	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,837	8
9	D = Transmission Rate Base	\$ 5,506,692	9
10	FT = Federal Income Tax Rate	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4282%	12
13		Federal Income Tax Expense	13
14			14
15	<u>B. State Income Tax Component:</u>		15
16			16
17	Where:		17
18	A = Sum of Preferred Stock and Return on Equity Component	5.48%	18
19	B = Transmission Total State Tax Adjustments	\$ -	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,837	20
21	D = Transmission Rate Base	\$ 5,506,692	21
22	FT = Federal Income Tax Expense	1.4282%	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	23
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.6907%	25
26		State Income Tax Expense	26
27			27
28	<u>C. Total Federal & State Income Tax Rate:</u>	2.1189%	28
29		Line 12 + Line 25	29
30	<u>D. Total Weighted Cost of Capital:</u>	7.3790%	30
31		Page 1; Line 40	31
32	<u>E. Cost of Capital Rate _(COCR) - Base ROE:</u>	9.4979%	32
33		Line 28 + Line 30	33
34			34
35	<u>Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:</u>		35
36			36
37	<u>A. Federal Income Tax Component:</u>		37
38			38
39	Where:		39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	42
43	D = Transmission Rate Base	\$ 5,506,692	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	44
45			45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	46
47		Federal Income Tax Expense	47
48			48
49	<u>B. State Income Tax Component:</u>		49
50			50
51	Where:		51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	52
53	B = Transmission Total State Tax Adjustments	\$ -	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	54
55	D = Transmission Rate Base	\$ 5,506,692	55
56	FT = Federal Income Tax Expense	0.0000%	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	57
58			58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	59
60		State Income Tax Expense	60
61			61
62	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	62
63		Line 46 + Line 59	63
64	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000%	64
65		Page 1; Line 53	65
66	<u>E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:</u>	0.0000%	66
		Line 62 + Line 64	

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, 2024

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (i_{COCR}) Calculation - Base ROE: ¹		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%	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	12
13		Federal Income Tax Expense	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%	18
19	B = Transmission Total State Tax Adjustments	\$ -	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	20
21	D = Total Incentive ROE Project Transmission Rate Base	\$ -	21
22	FT = Federal Income Tax Expense	0.0000%	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	23
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	25
26		State Income Tax Expense	26
27			27
28	C. Total Federal & State Income Tax Rate:	0.0000%	28
29		Line 12 + Line 25	29
30	D. Total Incentive Weighted Cost of Capital:	1.8993%	30
31		Page 2; Line 9	31
32	E. Incentive Cost of Capital Rate (i_{COCR}) - Base ROE:	1.8993%	32
33		Line 28 + Line 30	33
34			34
35	Cost of Capital Rate (i_{COCR}) Calculation - CAISO Participation ROE Adder:		35
36			36
37	A. Federal Income Tax Component:		37
38			38
39	Where:		39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	42
43	D = Total Incentive ROE Project Transmission Rate Base	\$ -	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	44
45			45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	46
47		Federal Income Tax Expense	47
48			48
49	B. State Income Tax Component:		49
50			50
51	Where:		51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	52
53	B = Transmission Total State Tax Adjustments	\$ -	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	54
55	D = Total Incentive ROE Project Transmission Rate Base	\$ -	55
56	FT = Federal Income Tax Expense	0.0000%	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	57
58			58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	59
60		State Income Tax Expense	60
61			61
62	C. Total Federal & State Income Tax Rate:	0.0000%	62
63		Line 46 + Line 59	63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	64
65		Page 2; Line 22	65
66	E. Cost of Capital Rate (i_{COCR}) - CAISO Participation ROE Adder:	0.0000%	66
		Line 62 + Line 64	

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

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (11,349)	True-Up Misc.-1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

¹ None of the above items apply to SDG&E's TO6 Cycle 2 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2024
(\$1,000)

Line No.	Description	(a) 31-Dec-23	(b) 31-Dec-24	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (67)	\$ (118)	\$ (92)	True-Up Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (2,122)	\$ (1,866)	\$ (1,996)	True-Up Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (3,818)	\$ (4,483)	\$ (4,146)	True-Up Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	<u>\$ (4,862)</u>	<u>\$ (5,375)</u>	<u>\$ (5,115)</u>	True-Up Misc.-1.1; Line 19	7
8						8
9	Total Unfunded Reserves	<u>\$ (10,868)</u>	<u>\$ (11,841)</u>	<u>\$ (11,349)</u>	Sum Lines 1 thru 7	9

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2024
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-23	(b) 31-Dec-24	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (450)	\$ (770)	\$ (610)	SDG&E Records	2
3	Allocation Factor	14.78%	15.28%	15.03%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	\$ (67)	\$ (118)	\$ (92)	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (14,353)	\$ (12,209)	\$ (13,281)	SDG&E Records	7
8	Allocation Factor	14.78%	15.28%	15.03%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	\$ (2,122)	\$ (1,866)	\$ (1,996)	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	\$ (25,829)	\$ (29,337)	\$ (27,583)	SDG&E Records	12
13	Allocation Factor	14.78%	15.28%	15.03%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	\$ (3,818)	\$ (4,483)	\$ (4,146)	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (32,888)	\$ (35,175)	\$ (34,032)	SDG&E Records	17
18	Allocation Factor	14.78%	15.28%	15.03%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	\$ (4,862)	\$ (5,375)	\$ (5,115)	Line 17 x Line 18	19

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

a	Electric Ratio	73.90%	2023 FERC Form 1; Common Utility Plant and Expenses; Page 356	a
b	Transmission Wages and Salaries Allocation Factor	20.00%	Statement AI; Line 15; TO6-Cycle 1	b
c	Allocation Factor	14.78%	Line a x Line b	c

SAN DIEGO GAS & ELECTRIC COMPANY
TO6-Cycle 2 Interest True-Up Adjustment
For 12-Month True-Up Period January 1, 2024 Through December 31, 2024
(\$1,000)

Line No.		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
1								1
2	Calculations:			See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
3								3
4			Prior Cycle	Monthly	Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	4
5			True Up	Interest	Undercollection (+) in Revenue		Undercollection (+) in Revenue	5
6	Month	Year	Adjustment¹	Rate	wo Interest	Interest	with Interest	6
7	January	2024	\$ (6,278)	0.72%	\$ (6,278)	\$ (45)	\$ (6,323)	7
8	February	2024		0.68%	(6,323)	(43)	(6,366)	8
9	March	2024		0.72%	(6,366)	(46)	(6,412)	9
10	April	2024		0.70%	(6,412)	(45)	(6,457)	10
11	May	2024		0.72%	(6,457)	(46)	(6,503)	11
12	June	2024		0.70%	(6,503)	(46)	(6,549)	12
13	July	2024		0.72%	(6,549)	(47)	(6,596)	13
14	August	2024		0.72%	(6,596)	(47)	(6,644)	14
15	September	2024		0.70%	(6,644)	(47)	(6,690)	15
16	October	2024		0.72%	(6,690)	(48)	(6,738)	16
17	November	2024		0.70%	(6,738)	(47)	(6,786)	17
18	December	2024		0.72%	(6,786)	(49)	(6,834)	18
19						<u>\$ (556)</u>		19

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO6-Cycle 2 Interest True-Up Adjustment
For 12-Month True-Up Period January 1, 2024 Through December 31, 2024
(\$1,000)

Line No.										Line No.
1	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>			1
2			See Footnote 2	See Footnote 3	= - (Col. 4 + Col. 6)	= Col. 2 x Col. 3	= Col. 3 - Col. 5			2
3										3
4		Monthly	Month				Month			4
5		Interest	Beginning				Ending			5
6	Month	Year	Rate ¹	Balance	Amortization	Principal	Interest	Balance		6
7	January	2025	0.71%	\$ (6,834)	\$ 596	\$ (548)	\$ (49)	\$ (6,287)		7
8	February	2025	0.71%	(6,287)	596	(552)	(45)	(5,735)		8
9	March	2025	0.71%	(5,735)	596	(555)	(41)	(5,180)		9
10	April	2025	0.71%	(5,180)	596	(559)	(37)	(4,620)		10
11	May	2025	0.71%	(4,620)	596	(563)	(33)	(4,057)		11
12	June	2025	0.71%	(4,057)	596	(567)	(29)	(3,490)		12
13	July	2025	0.71%	(3,490)	596	(571)	(25)	(2,918)		13
14	August	2025	0.71%	(2,918)	596	(575)	(21)	(2,343)		14
15	September	2025	0.71%	(2,343)	596	(580)	(17)	(1,763)		15
16	October	2025	0.71%	(1,763)	596	(584)	(13)	(1,180)		16
17	November	2025	0.71%	(1,180)	596	(588)	(8)	(592)		17
18	December	2025	0.71%	(592)	596	(592)	(4)	(0)		18
19							<u>\$ (319)</u>			19
20										20
21	True Up Adjustment	\$ 108,449		Base Period True-Up Adjustment Calculation; Line 25; Col. 11						21
22	Interest True Up Adjustment	(876)		Interest True-Up Adjustment - Base Period; Line 19; Col. 5 + Interest True-Up Adjustment - Current Year; Line 19; Col. 6						22
23	Total	\$ 107,573								23

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF HV - LV TRANSMISSION PLANT ALLOCATION STUDY
TRANSMISSION PLANT BALANCE AS OF DECEMBER 31, 2024
(\$1,000)

Line No.	Substation	(a) = (b) + (c) \$'s in TRANSMISSION Total	(b) LOW VOLTAGE < 200 kv	(c) HIGH VOLTAGE > 200 kv	Line No.
1	BAY BOULEVARD	\$ 120,951	\$ 47,284	\$ 73,667	1
2	ECO SUBSTATION	235,314	235,314	-	2
3	ENCINA	61,090	11,511	49,578	3
4	ESCONDIDO	39,359	21,253	18,106	4
5	IMP VLY	273,193	7,668	265,525	5
6	MIGUEL	237,272	22,870	214,402	6
7	MISSION	97,635	40,947	56,688	7
8	NO GILA	22,786	-	22,786	8
9	NV-DESERT STAR EC	12,682	-	12,682	9
10	NV-MERCHANT SWITCHARD	19,605	-	19,605	10
11	OCOTILLO 500KV SWITCHYARD	49,832	-	49,832	11
12	OLD TOWN	20,122	12,643	7,479	12
13	OTAY MESA	25,969	27	25,942	13
14	PALA	3,334	2,781	553	14
15	PALO VERDE	28,950	-	28,950	15
16	PALOMAR ENERGY	11,827	-	11,827	16
17	PENASQUITOS	95,454	27,103	68,352	17
18	SAN LUIS REY	220,617	64,505	156,112	18
19	SAN ONOFRE	141,743	771	140,972	19
20	SILVERGATE	77,177	37,659	39,518	20
21	SUNCREST	249,484	-	249,484	21
22	SYCAMORE CANYON	110,128	55,888	54,240	22
23	TALEGA	143,266	81,823	61,443	23
24	LV SUBSTATIONS	720,513	720,513	-	24
25					25
26	TOTAL SUBSTATIONS	\$ 3,018,303	\$ 1,390,559	\$ 1,627,744	26
27					27
28	TRANSMISSION TOWERS and LAND ²	4,951,677	2,715,581	2,236,096	28
29					29
30	NON-UNITIZED	588,553	303,223	285,330	30
31					31
32	TOTAL TRANSMISSION PLANT	¹ \$ 8,558,532	\$ 4,409,362	\$ 4,149,170	32
33					33
34	PERCENTAGES	100.00%	51.52%	48.48%	34
35					35
36			Line 32; Col. b / Line 32; Col. a	Line 32; Col. c / Line 32; Col. a	36
37					37

¹ Ties to Statement AD Workpapers; AD-6, Line 13; Ratemaking. That is, Line 32; Col. a shown above ties to the ratemaking plant in service.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Summary of HV/LV Splits for Forecast Plant Additions
24-Month Forecast Period (January 1, 2025 - December 31, 2026)
(\$1,000)

Line No.		(a) Gross HV	(b) Gross LV	(c) = (a) + (b) Unweighted Total	(d) Net Wtd-HV	(e) Net Wtd-LV	(f) = (d) + (e) Weighted Total	Reference	Line No.
	Non-Incentive Projects:								
1	Forecast Period - Transmission Plant Additions	\$ 7,438	\$ 914,568	\$ 922,006	\$ 5,420	\$ 630,138	\$ 635,558	See Footnote 1	1
2									2
3	Forecast Period - Transmission Related General; Common; and Electric Misc. Intangible Plant	5,657	6,860	12,517	4,337	5,260	9,597	See Footnote 2	3
4									4
5	Sub-Total Non-Incentive Projects Forecast Plant Additions	\$ 13,095	\$ 921,428	\$ 934,523	\$ 9,757	\$ 635,398	\$ 645,155	Line 1 + Line 3	5
6									6
7	Incentive Projects:								7
8	Forecast Period - Incentive Transmission Plant Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Footnote 3	8
9									9
10	Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period	-	-	-	-	-	-	See Footnote 4	10
11									11
12	Forecast Period - Incentive Transmission CWIP for the period during the rate effective period	-	-	-	-	-	-	See Footnote 5	12
13									13
14	Sub-Total Incentive Projects Forecast Plant Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 8 thru 12	14
15									15
16	Total	\$ 13,095	\$ 921,428	\$ 934,523	\$ 9,757	\$ 635,398	\$ 645,155	Line 5 + Line 14	16
17									17
18								HV = Line 16; Col. d / Line 16; Col. f	18
19	HV/LV Ratio (Weighted Transmission Forecast Plant Additions)				1.51%	98.49%	100.00%	LV = Line 16; Col. e / Line 16; Col. f	19
20									20

¹ See Summary of Weighted Transmission Plant Additions Workpaper; Line 25.

² See Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions Workpaper; Line 25.

³ See Summary of Weighted Incentive Transmission Plant Additions Workpaper; Line 25.

⁴ See Summary of Weighted Incentive Transmission CWIP - A Workpaper; Line 25.

⁵ See Summary of Weighted Incentive Transmission CWIP - B Workpaper; Line 25.

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2025 - December 31, 2026)

Summary of Weighted Transmission Plant Additions
(\$1,000)

Line No.	Gross Forecast Plant Additions ¹				Retirements			Net Forecast Plant Additions			Weighting	Weighted Net Forecast Plant Additions			Line No.	
	Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total		
1	Jan-25	\$ 298	\$ 10,533	\$ 10,831	\$ 1	\$ 20	\$ 21	\$ 297	\$ 10,513	\$ 10,810	1.00000	\$ 297	\$ 10,513	\$ 10,810	1	
2	Feb-25	366	11,349	11,715	1	22	23	365	11,327	11,692	1.00000	365	11,327	11,692	2	
3	Mar-25	1,018	31,154	32,172	2	60	62	1,016	31,094	32,110	1.00000	1,016	31,094	32,110	3	
4	Apr-25	(2,390)	17,976	15,586	(5)	35	30	(2,385)	17,941	15,556	1.00000	(2,385)	17,941	15,556	4	
5	May-25	76	105,417	105,493	0	204	204	76	105,213	105,289	1.00000	76	105,213	105,289	5	
6	Jun-25	76	23,212	23,288	0	45	45	76	23,167	23,243	1.00000	76	23,167	23,243	6	
7	Jul-25	1,308	19,403	20,711	3	38	40	1,305	19,365	20,671	1.00000	1,305	19,365	20,671	7	
8	Aug-25	173	18,407	18,580	0	36	36	173	18,371	18,544	1.00000	173	18,371	18,544	8	
9	Sep-25	28	49,431	49,459	0	96	96	28	49,335	49,363	1.00000	28	49,335	49,363	9	
10	Oct-25	(199)	33,584	33,385	(0)	65	65	(199)	33,519	33,320	1.00000	(199)	33,519	33,320	10	
11	Nov-25	1,280	13,491	14,771	2	26	29	1,278	13,465	14,742	1.00000	1,278	13,465	14,742	11	
12	Dec-25	1,538	61,636	63,174	3	119	122	1,535	61,517	63,052	1.00000	1,535	61,517	63,052	12	
13	Jan-26	201	28,018	28,219	0	54	55	201	27,964	28,164	1.00000	201	27,964	28,164	13	
14	Feb-26	221	28,066	28,287	0	54	55	221	28,012	28,232	0.91667	202	25,677	25,880	14	
15	Mar-26	126	28,536	28,662	0	55	55	126	28,481	28,607	0.83333	105	23,734	23,839	15	
16	Apr-26	207	63,731	63,938	0	123	124	207	63,608	63,814	0.75000	155	47,706	47,861	16	
17	May-26	227	19,073	19,300	0	37	37	227	19,036	19,263	0.66667	151	12,691	12,842	17	
18	Jun-26	446	97,729	98,175	1	189	190	445	97,540	97,985	0.58333	260	56,898	57,158	18	
19	Jul-26	953	13,855	14,808	2	27	29	951	13,828	14,779	0.50000	476	6,914	7,390	19	
20	Aug-26	238	20,670	20,908	0	40	40	238	20,630	20,868	0.41667	99	8,596	8,695	20	
21	Sep-26	214	14,979	15,193	0	29	29	214	14,950	15,164	0.33333	71	4,983	5,055	21	
22	Oct-26	194	12,319	12,513	0	24	24	194	12,295	12,489	0.25000	48	3,074	3,122	22	
23	Nov-26	209	13,283	13,492	0	26	26	209	13,257	13,466	0.16667	35	2,210	2,244	23	
24	Dec-26	630	178,716	179,346	1	346	347	629	178,370	178,999	0.08333	52	14,864	14,917	24	
25	Total	\$ 7,438	\$ 914,568	\$ 922,006	\$ 14	\$ 1,770	\$ 1,784	\$ 7,424	\$ 912,798	\$ 920,222		\$ 5,420	\$ 630,138	\$ 635,558	25	
26															26	
27	Total Retirement						\$ 16,953	Form 1; Page 204-207; Line 58; Col. d								27
28	Total Gross Plant						\$ 8,759,521	Form 1; Page 204-207; Line 58; Col. g								28
29	Retirement Rate:						0.194%	Line 27 / Line 29								29
30															30	
31															31	
32															32	
33															33	
34	Summary of Transmission Plant Additions:							Net HV	Net LV	Unweighted					34	
35	Net - Electric Transmission Plant							\$ 7,424	\$ 912,798	\$ 920,222					35	
36															36	
37	Total							0.81%	99.19%	100.00%					37	
38															38	
39															39	

¹ The HV/LV Gross Forecast Plant Additions from January 2025 through December 2026 comes from the Forecast Transmission Capital Additions Work Papers.

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2025 - December 31, 2026)

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

Line No.	Gross Forecast Plant Additions ¹				Retirements			Net Forecast Plant Additions			Weighting	Weighted Net Forecast Plant Additions			Line No.
	Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total	
1	Jan-25	\$ 33	\$ 40	\$ 73	\$ 0	\$ 0	\$ 0	\$ 33	\$ 40	\$ 73	1.00000	\$ 33	\$ 40	\$ 73	1
2	Feb-25	31	38	69	0	0	0	31	38	69	1.00000	31	38	69	2
3	Mar-25	198	240	438	0	0	1	198	240	437	1.00000	198	240	437	3
4	Apr-25	27	33	60	0	0	0	27	33	60	1.00000	27	33	60	4
5	May-25	22	26	48	0	0	0	22	26	48	1.00000	22	26	48	5
6	Jun-25	795	964	1,759	2	2	3	793	962	1,756	1.00000	793	962	1,756	6
7	Jul-25	226	274	500	0	1	1	226	273	499	1.00000	226	273	499	7
8	Aug-25	62	76	138	0	0	0	62	76	138	1.00000	62	76	138	8
9	Sep-25	129	156	285	0	0	1	129	156	284	1.00000	129	156	284	9
10	Oct-25	44	53	97	0	0	0	44	53	97	1.00000	44	53	97	10
11	Nov-25	22	27	49	0	0	0	22	27	49	1.00000	22	27	49	11
12	Dec-25	1,826	2,214	4,040	4	4	8	1,822	2,210	4,032	1.00000	1,822	2,210	4,032	12
13	Jan-26	44	54	98	0	0	0	44	54	98	1.00000	44	54	98	13
14	Feb-26	358	434	792	1	1	2	357	433	790	0.91667	328	397	725	14
15	Mar-26	115	139	254	0	0	0	115	139	254	0.83333	96	116	211	15
16	Apr-26	54	65	119	0	0	0	54	65	119	0.75000	40	49	89	16
17	May-26	64	78	142	0	0	0	64	78	142	0.66667	43	52	94	17
18	Jun-26	187	227	414	0	0	1	187	227	413	0.58333	109	132	241	18
19	Jul-26	259	315	574	1	1	1	258	314	573	0.50000	129	157	286	19
20	Aug-26	53	64	117	0	0	0	53	64	117	0.41667	22	27	49	20
21	Sep-26	53	64	117	0	0	0	53	64	117	0.33333	18	21	39	21
22	Oct-26	54	65	119	0	0	0	54	65	119	0.25000	13	16	30	22
23	Nov-26	53	64	117	0	0	0	53	64	117	0.16667	9	11	19	23
24	Dec-26	948	1,150	2,098	2	2	4	946	1,148	2,094	0.08333	79	96	174	24
25	Total	\$ 5,657	\$ 6,860	\$ 12,517	\$ 11	\$ 13	\$ 24	\$ 5,646	\$ 6,847	\$ 12,493		\$ 4,337	\$ 5,260	\$ 9,597	25
26															26
27	Total Retirement						\$ 16,953	Form 1; Page 204-207; Line 58; Col. d							27
28	Total Gross Plant						\$ 8,759,521	Form 1; Page 204-207; Line 58; Col. g							28
29	Retirement Rate:						0.194%	Line 27 / Line 29							29
30															30
31															31
32															32
33															33
34	Summary of Transmission Related Common, General, & Electric							Net HV	Net LV	Unweighted					34
35	Intangible Plant Additions:							\$ 5,646	\$ 6,847	\$ 12,493					35
36								-	-	-					36
37	Total							45.19%	54.81%	100.00%					37
38															38
39															39

¹ The HV/LV Gross Forecast Plant Additions information from January 2025 through December 2026 comes from the Summary of Monthly Common, General, and Electric Intangible Forecast Plant Additions Work Papers.

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions
24-Month Forecast Period (January 1, 2025 - December 31, 2026)
Summary of Weighted Incentive Transmission Plant Additions
(\$1,000)

Line No.		Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting	Weighted Net Forecast Plant Additions			Line No.		
	Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total			
1	Jan-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1		
2	Feb-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2		
3	Mar-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3		
4	Apr-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4		
5	May-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5		
6	Jun-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6		
7	Jul-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7		
8	Aug-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8		
9	Sep-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9		
10	Oct-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10		
11	Nov-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11		
12	Dec-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12		
13	Jan-26	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13		
14	Feb-26	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14		
15	Mar-26	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15		
16	Apr-26	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16		
17	May-26	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17		
18	Jun-26	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18		
19	Jul-26	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19		
20	Aug-26	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20		
21	Sep-26	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21		
22	Oct-26	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22		
23	Nov-26	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23		
24	Dec-26	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24		
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25		
26															26		
27	Total Retirement						\$ 16,953	Form 1; Page 204-207; Line 58; Col. d							27		
28	Total Gross Plant						\$ 8,759,521	Form 1; Page 204-207; Line 58; Col. g							28		
29	Retirement Rate:						0.194%	Line 27 / Line 29							29		
30															30		
31															31		
32															32		
33															33		
34	Summary of Transmission Plant Additions:						Net HV	Net LV	Unweighted	Wtd-HV					Wtd-LV	Wtd-Total	34
35	Net - Electric Transmission Plant						\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	35
36																	36
37	Total						0.00%	0.00%	0.00%	0.00%					0.00%	0.00%	37
38																	38
39																	39

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions
24-Month Forecast Period (January 1, 2025 - December 31, 2026)
Summary of Weighted Incentive Transmission CWIP
For the Period After the Base Period and Before the Effective Period
(\$1,000)

Line No.	Gross Forecast Plant Additions				Retirements			Net Forecast Plant Additions			Weighting	Weighted Net Forecast Plant Additions			Line No.		
	Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total			
1	Jan-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1		
2	Feb-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2		
3	Mar-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3		
4	Apr-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4		
5	May-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5		
6	Jun-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6		
7	Jul-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7		
8	Aug-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8		
9	Sep-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9		
10	Oct-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10		
11	Nov-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11		
12	Dec-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12		
13	Jan-26	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13		
14	Feb-26	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14		
15	Mar-26	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15		
16	Apr-26	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16		
17	May-26	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17		
18	Jun-26	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18		
19	Jul-26	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19		
20	Aug-26	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20		
21	Sep-26	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21		
22	Oct-26	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22		
23	Nov-26	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23		
24	Dec-26	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24		
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25		
26															26		
27	Total Retirement						\$ 16,953	Form 1; Page 204-207; Line 58; Col. d								27	
28	Total Gross Plant						\$ 8,759,521	Form 1; Page 204-207; Line 58; Col. g								28	
29	Retirement Rate:						0.194%	Line 27 / Line 29								29	
30															30		
31															31		
32															32		
33															33		
34	Summary of Transmission Plant Additions:						Net HV	Net LV	Unweighted	Wtd-HV					Wtd-LV	Wtd-Total	34
35	Net - Electric Transmission Plant						\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	35
36																	36
37	Total						0.00%	0.00%	0.00%	0.00%					0.00%	0.00%	37
38																	38
39																	39

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2025 - December 31, 2026)

Summary of Weighted Incentive Transmission CWIP
For the Period During the Rate Effective Period
(\$1,000)

Line No.	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.	
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total		
1	Jan-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1	
2	Feb-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2	
3	Mar-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3	
4	Apr-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4	
5	May-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5	
6	Jun-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6	
7	Jul-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7	
8	Aug-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8	
9	Sep-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9	
10	Oct-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10	
11	Nov-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11	
12	Dec-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12	
13	Jan-26	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13	
14	Feb-26	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14	
15	Mar-26	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15	
16	Apr-26	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16	
17	May-26	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17	
18	Jun-26	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18	
19	Jul-26	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19	
20	Aug-26	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20	
21	Sep-26	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21	
22	Oct-26	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22	
23	Nov-26	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23	
24	Dec-26	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24	
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25	
26															26	
27	Total Retirement						\$ 16,953	Form 1; Page 204-207; Line 58; Col. d								27
28	Total Gross Plant						\$ 8,759,521	Form 1; Page 204-207; Line 58; Col. g								28
29	Retirement Rate:						0.194%	Line 27 / Line 29								29
30															30	
31															31	
32															32	
33															33	
34	Summary of Transmission Plant Additions:							Net HV	Net LV	Unweighted					34	
35	Net - Electric Transmission Plant							\$ -	\$ -	\$ -					35	
36															36	
37	Total							0.00%	0.00%	0.00%					37	
38															38	
39															39	

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 2
January 2025 - December 2026

Line No.	Ref. No.	Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 377,040	\$ 156,595	\$ 323,460	\$ 268,130	\$ 268,341	\$ 284,423
4	A	Common Plant Additions (IT)	54,672	225,750	2,414,352	180,117	109,596	8,433,605
5	B	General Plant Additions (IT)	32,476	50,521	96,740	(42,315)	(48,210)	2,063,043
6								
7								
8		Total	\$ 464,188	\$ 432,866	\$ 2,834,552	\$ 405,931	\$ 329,727	\$ 10,781,071
9								
10		SECTION 2:						
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 431,712	\$ 382,345	\$ 2,737,812	\$ 448,246	\$ 377,937	\$ 8,718,028
12								
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.87%	73.87%	73.87%	73.87%	73.87%	73.87%
14								
15		Common Plant (Facilities, IT) - Electric Only	\$ 318,905	\$ 282,438	\$ 2,022,422	\$ 331,120	\$ 279,182	\$ 6,440,007
16								
17								
18	B	Total General and Electric Intangible Plant Forecast (Line 5)	\$ 32,476	\$ 50,521	\$ 96,740	\$ (42,315)	\$ (48,210)	\$ 2,063,043
19								
20								
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 351,382	\$ 332,959	\$ 2,119,162	\$ 288,804	\$ 230,972	\$ 8,503,050
22								
23		Transmission Salaries & Wages Ratio (Statement AI)	20.68%	20.68%	20.68%	20.68%	20.68%	20.68%
24								
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 72,683	\$ 68,872	\$ 438,348	\$ 59,739	\$ 47,777	\$ 1,758,853
26								
27	E	SECTION 3:						
28		HV/LV Transmission Plant Balance @ Dec 31, 2024						
29		HV (\$1,000)	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170
30		LV (\$1,000)	\$ 4,409,362	\$ 4,409,362	\$ 4,409,362	\$ 4,409,362	\$ 4,409,362	\$ 4,409,362
31		Total	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532
32								
33		HV/LV Transmission Weighted Forecast Plant Additions						
34		HV (\$1,000)	\$ 5,420	\$ 5,420	\$ 5,420	\$ 5,420	\$ 5,420	\$ 5,420
35		LV (\$1,000)	630,138	630,138	630,138	630,138	630,138	630,138
36		Total	\$ 635,558	\$ 635,558	\$ 635,558	\$ 635,558	\$ 635,558	\$ 635,558
37								
38		Total HV/LV @ Dec 31, 2024 Balance + Weighted Forecast Plant Additions						
39		HV (\$1,000)	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590
40		LV (\$1,000)	5,039,500	5,039,500	5,039,500	5,039,500	5,039,500	5,039,500
41		Total	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090
42		HV/LV Allocation % = Dec 31, 2024 Balance + Forecast Plant Additions						
43		HV %	45.19%	45.19%	45.19%	45.19%	45.19%	45.19%
44		LV %	54.81%	54.81%	54.81%	54.81%	54.81%	54.81%
45		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46								
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
48		High Voltage \$	\$ 32,844	\$ 31,122	\$ 198,079	\$ 26,995	\$ 21,589	\$ 794,784
49		Low Voltage \$	39,839	37,751	240,269	32,744	26,187	964,069
50		Total	\$ 72,683	\$ 68,872	\$ 438,348	\$ 59,739	\$ 47,777	\$ 1,758,853
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 2
January 2025 - December 2026

Line No.	Ref. No.	Description	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 282,205	\$ 268,985	\$ 269,203	\$ 269,423	\$ 269,644	\$ 269,866
4	A	Common Plant Additions (IT)	2,060,455	529,361	1,294,272	423,999	110,041	6,715,730
5	B	General Plant Additions (IT)	683,755	77,784	221,882	(42,667)	(45,154)	14,370,694
6								
7								
8		Total	\$ 3,026,415	\$ 876,130	\$ 1,785,357	\$ 650,754	\$ 334,530	\$ 21,356,290
9								
10		SECTION 2:						
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 2,342,660	\$ 798,346	\$ 1,563,475	\$ 693,421	\$ 379,684	\$ 6,985,596
12								
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.87%	73.87%	73.87%	73.87%	73.87%	73.87%
14								
15		Common Plant (Facilities, IT) - Electric Only	\$ 1,730,523	\$ 589,739	\$ 1,154,939	\$ 512,230	\$ 280,473	\$ 5,160,260
16								
17								
18	B	Total General and Electric Intangible Plant Forecast (Line 5)	\$ 683,755	\$ 77,784	\$ 221,882	\$ (42,667)	\$ (45,154)	\$ 14,370,694
19								
20								
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 2,414,278	\$ 667,523	\$ 1,376,821	\$ 469,563	\$ 235,319	\$ 19,530,953
22								
23		Transmission Salaries & Wages Ratio (Statement AI)	20.68%	20.68%	20.68%	20.68%	20.68%	20.68%
24								
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 499,393	\$ 138,077	\$ 284,795	\$ 97,129	\$ 48,676	\$ 4,039,971
26								
27	E	SECTION 3:						
28		<u>HV/LV Transmission Plant Balance @ Dec 31, 2024</u>						
29		HV (\$1,000)	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170
30		LV (\$1,000)	4,409,362	4,409,362	4,409,362	4,409,362	4,409,362	4,409,362
31		Total	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532
32								
33		<u>HV/LV Transmission Weighted Forecast Plant Additions</u>						
34		HV (\$1,000)	\$ 5,420	\$ 5,420	\$ 5,420	\$ 5,420	\$ 5,420	\$ 5,420
35		LV (\$1,000)	630,138	630,138	630,138	630,138	630,138	630,138
36		Total	\$ 635,558	\$ 635,558	\$ 635,558	\$ 635,558	\$ 635,558	\$ 635,558
37								
38		<u>Total HV/LV @ Dec 31, 2024 Balance + Weighted Forecast Plant Additions</u>						
39		HV (\$1,000)	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590
40		LV (\$1,000)	5,039,500	5,039,500	5,039,500	5,039,500	5,039,500	5,039,500
41		Total	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090
42		<u>HV/LV Allocation % = Dec 31, 2024 Balance + Forecast Plant Additions</u>						
43		HV %	45.19%	45.19%	45.19%	45.19%	45.19%	45.19%
44		LV %	54.81%	54.81%	54.81%	54.81%	54.81%	54.81%
45		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46								
47	F	<u>Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)</u>						
48		High Voltage \$	\$ 225,664	\$ 62,394	\$ 128,692	\$ 43,890	\$ 21,995	\$ 1,825,567
49		Low Voltage \$	273,729	75,683	156,103	53,239	26,680	2,214,405
50		Total	\$ 499,393	\$ 138,077	\$ 284,795	\$ 97,129	\$ 48,676	\$ 4,039,971
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 2
January 2025 - December 2026

Line No.	Ref. No.	Description	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 69,744	\$ 83,096	\$ 84,069	\$ 264,211	\$ 264,623	\$ 265,037
4	A	Common Plant Additions (IT)	570,794	495,631	495,631	510,870	495,631	715,468
5	B	General Plant Additions (IT)	-	3,398,087	800,005	-	123,589	1,274,983
6								
7								
8		Total	\$ 640,537	\$ 3,976,814	\$ 1,379,705	\$ 775,081	\$ 883,842	\$ 2,255,489
9								
10		SECTION 2:						
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 640,537	\$ 578,727	\$ 579,700	\$ 775,081	\$ 760,253	\$ 980,506
12								
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.87%	73.87%	73.87%	73.87%	73.87%	73.87%
14								
15		Common Plant (Facilities, IT) - Electric Only	\$ 473,165	\$ 427,506	\$ 428,224	\$ 572,552	\$ 561,599	\$ 724,300
16								
17								
18	B	Total General and Electric Intangible Plant Forecast (Line 5)	\$ -	\$ 3,398,087	\$ 800,005	\$ -	\$ 123,589	\$ 1,274,983
19								
20								
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 473,165	\$ 3,825,592	\$ 1,228,229	\$ 572,552	\$ 685,188	\$ 1,999,283
22								
23		Transmission Salaries & Wages Ratio (Statement AI)	20.68%	20.68%	20.68%	20.68%	20.68%	20.68%
24								
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 97,874	\$ 791,323	\$ 254,059	\$ 118,432	\$ 141,731	\$ 413,551
26								
27	E	SECTION 3:						
28		HV/LV Transmission Plant Balance @ Dec 31, 2024						
29		HV (\$1,000)	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170
30		LV (\$1,000)	4,409,362	4,409,362	4,409,362	4,409,362	4,409,362	4,409,362
31		Total	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532
32								
33		HV/LV Transmission Weighted Forecast Plant Additions						
34		HV (\$1,000)	\$ 5,420	\$ 5,420	\$ 5,420	\$ 5,420	\$ 5,420	\$ 5,420
35		LV (\$1,000)	630,138	630,138	630,138	630,138	630,138	630,138
36		Total	\$ 635,558	\$ 635,558	\$ 635,558	\$ 635,558	\$ 635,558	\$ 635,558
37								
38		Total HV/LV @ Dec 31, 2024 Balance + Weighted Forecast Plant Additions						
39		HV (\$1,000)	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590
40		LV (\$1,000)	5,039,500	5,039,500	5,039,500	5,039,500	5,039,500	5,039,500
41		Total	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090
42		HV/LV Allocation % = Dec 31, 2024 Balance + Forecast Plant Additions						
43		HV %	45.19%	45.19%	45.19%	45.19%	45.19%	45.19%
44		LV %	54.81%	54.81%	54.81%	54.81%	54.81%	54.81%
45		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46								
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
48		High Voltage \$	\$ 44,227	\$ 357,580	\$ 114,803	\$ 53,517	\$ 64,045	\$ 186,874
49		Low Voltage \$	53,647	433,743	139,256	64,916	77,686	226,677
50		Total	\$ 97,874	\$ 791,323	\$ 254,059	\$ 118,432	\$ 141,731	\$ 413,551
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 2
January 2025 - December 2026

Line No.	Ref. No.	Description	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 265,455	\$ 265,876	\$ 266,299	\$ 266,726	\$ 267,155	\$ 563,293
4	A	Common Plant Additions (IT)	1,771,203	498,069	498,069	513,309	498,069	11,761,651
5	B	General Plant Additions (IT)	1,269,980	-	-	-	-	1,041,566
6								
7								
8		Total	\$ 3,306,638	\$ 763,945	\$ 764,368	\$ 780,034	\$ 765,225	\$ 13,366,510
9								
10		SECTION 2:						
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 2,036,658	\$ 763,945	\$ 764,368	\$ 780,034	\$ 765,225	\$ 12,324,944
12								
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.87%	73.87%	73.87%	73.87%	73.87%	73.87%
14								
15		Common Plant (Facilities, IT) - Electric Only	\$ 1,504,479	\$ 564,326	\$ 564,639	\$ 576,211	\$ 565,271	\$ 9,104,436
16								
17								
18	B	Total General and Electric Intangible Plant Forecast (Line 5)	\$ 1,269,980	\$ -	\$ -	\$ -	\$ -	\$ 1,041,566
19								
20								
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 2,774,459	\$ 564,326	\$ 564,639	\$ 576,211	\$ 565,271	\$ 10,146,003
22								
23		Transmission Salaries & Wages Ratio (Statement AI)	20.68%	20.68%	20.68%	20.68%	20.68%	20.68%
24								
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 573,896	\$ 116,731	\$ 116,795	\$ 119,189	\$ 116,926	\$ 2,098,697
26								
27	E	SECTION 3:						
28		HV/LV Transmission Plant Balance @ Dec 31, 2024						
29		HV (\$1,000)	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170	\$ 4,149,170
30		LV (\$1,000)	4,409,362	4,409,362	4,409,362	4,409,362	4,409,362	4,409,362
31		Total	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532	\$ 8,558,532
32								
33		HV/LV Transmission Weighted Forecast Plant Additions						
34		HV (\$1,000)	\$ 5,420	\$ 5,420	\$ 5,420	\$ 5,420	\$ 5,420	\$ 5,420
35		LV (\$1,000)	630,138	630,138	630,138	630,138	630,138	630,138
36		Total	\$ 635,558	\$ 635,558	\$ 635,558	\$ 635,558	\$ 635,558	\$ 635,558
37								
38		Total HV/LV @ Dec 31, 2024 Balance + Weighted Forecast Plant Additions						
39		HV (\$1,000)	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590	\$ 4,154,590
40		LV (\$1,000)	5,039,500	5,039,500	5,039,500	5,039,500	5,039,500	5,039,500
41		Total	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090	\$ 9,194,090
42		HV/LV Allocation % = Dec 31, 2024 Balance + Forecast Plant Additions						
43		HV %	45.19%	45.19%	45.19%	45.19%	45.19%	45.19%
44		LV %	54.81%	54.81%	54.81%	54.81%	54.81%	54.81%
45		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46								
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
48		High Voltage \$	\$ 259,330	\$ 52,748	\$ 52,777	\$ 53,859	\$ 52,836	\$ 948,351
49		Low Voltage \$	314,566	63,983	64,018	65,330	64,090	1,150,346
50		Total	\$ 573,896	\$ 116,731	\$ 116,795	\$ 119,189	\$ 116,926	\$ 2,098,697
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 2
January 2025 - December 2026

Line No.	Ref. No.	Description	Total	Reference	Line No.
1		SECTION 1:			1
2		Summary of Common, General and Electric Intangible Plant Forecast:			2
3	A	Common Plant Additions (Facilities)	\$ 6,232,898	Facilities Capital Additions	3
4	A	Common Plant Additions (IT)	41,376,343	IT Capital Additions	4
5	B	General Plant Additions (IT)	25,326,758	IT Capital Additions	5
6					6
7					7
8		Total	\$ 72,935,999	Sum Lines 3 thru 5	8
9					9
10		SECTION 2:			10
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 47,609,241	Sum Lines 3 to 4	11
12					12
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.87%	Statement AD; Page AD-10; Line 6	13
14					14
15		Common Plant (Facilities, IT) - Electric Only	\$ 35,168,946	Line 11 x Line 13	15
16					16
17					17
18	B	Total General and Electric Intangible Plant Forecast (Line 5)	\$ 25,326,758	Line 5	18
19					19
20					20
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 60,495,704	Line 15 + Line 18	21
22					22
23		Transmission Salaries & Wages Ratio (Statement AI)	20.68%	Statement AI; Page AI; Line 15	23
24					24
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 12,513,517	Line 21 x Line 23	25
26					26
27	E	SECTION 3:			27
28		HV/LV Transmission Plant Balance @ Dec 31, 2024			28
29		HV (\$1,000)	\$ 4,149,170	HV-LV Plant Study; Col. (c); Line 32	29
30		LV (\$1,000)	4,409,362	HV-LV Plant Study; Col. (b); Line 32	30
31		Total	\$ 8,558,532	Line 29 + Line 30	31
32					32
33		HV/LV Transmission Weighted Forecast Plant Additions			33
34		HV (\$1,000)	\$ 5,420	Summary of HV-LV Splits for Forecast Plant Additions work papers; Page 1; Line 1	34
35		LV (\$1,000)	630,138	Summary of HV-LV Splits for Forecast Plant Additions work papers; Page 1; Line 1	35
36		Total	\$ 635,558	Line 34 + Line 35	36
37					37
38		Total HV/LV @ Dec 31, 2024 Balance + Weighted Forecast Plant Additions			38
39		HV (\$1,000)	\$ 4,154,590	Line 29 + Line 34	39
40		LV (\$1,000)	5,039,500	Line 30 + Line 35	40
41		Total	\$ 9,194,090	Line 39 + Line 40	41
42		HV/LV Allocation % = Dec 31, 2024 Balance + Forecast Plant Additions			42
43		HV %	45.19%	Line 39 / Line 41	43
44		LV %	54.81%	Line 40 / Line 41	44
45		Total	100.00%	Line 43 + Line 44	45
46					46
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)			47
48		High Voltage \$	\$ 5,654,560	Line 25 x Line 43	48
49		Low Voltage \$	6,858,957	Line 25 x Line 44	49
50		Total	\$ 12,513,517	Line 48 + Line 49	50
51			-		51

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 2
January 2025 - December 2026

Notes:

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

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

SECTION 3 reflects the basis for HV/LV allocations for the forecast of common, general & intangible plant additions based on the combined transmission plant balances as of December 31, 2024 plus the weighted forecast transmission plant additions from January 2025 - December 2026. The ratios developed on Lines 43 and 44 are used to allocate the Common, General, and Electric Intangible forecast plant additions between HV and LV for CAISO TAC purposes.

San Diego Gas & Electric Company
Other Base Transmission Revenue Requirements (BTRR) Adjustments Summary
For TO5 Cycle 3 to TO6 Cycle 1
(\$1,000)

Line No.	Description	Base Period 2019 - TO5 Cycle 3 ¹	Base Period 2020 - TO5 Cycle 4 ²	Base Period 2021 - TO5 Cycle 5 ³	Base Period 2022 - TO5 Cycle 6 ⁴	Base Period 2023 - TO6 Cycle 1 ⁵	Total	Line No.
1	Other BTRR Adjustments Resulting from FERC CAISO Adder Refund	\$ (10,191)	\$ (17,843)	\$ (19,056)	\$ (18,809)	\$ (19,646)	\$ (85,545)	1
2	Interest	(4,521)	(6,947)	(6,510)	(5,590)	(4,451)	(28,019)	2
3	Total BTRR Adjustment Excluding FF&U	\$ (14,712)	\$ (24,789)	(25,566)	(24,398)	(24,098)	(113,563)	3
4	Transmission Related Municipal Franchise Fees Expense	(151)	(255)	(263)	(249)	(246)	(1,164)	4
5	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	\$ (14,863)	\$ (25,044)	(25,829)	(24,647)	(24,344)	(114,727)	5
6	Transmission Related Uncollectible Expense	(25)	(41)	(44)	(50)	(49)	(209)	6
7	Total BTRR Adjustment Including FF&U (RETAIL)	\$ (14,888)	\$ (25,085)	\$ (25,873)	\$ (24,697)	\$ (24,393)	\$ (114,936)	7

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

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

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

⁴ Information and related workpapers are included within tab labeled 'TO5 Cycle 6 Cost Adjustment'.

⁵ Information and related workpapers are included within tab labeled 'TO6 Cycle 1 Cost Adjustment'.

San Diego Gas & Electric Company
TO5 Cycle 3 FERC CAISO Adder Refund
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 3
(\$1,000)

Line No.	Description	Amounts	Reference	Line No.
1	<u>BTRR Adjustment due to TO5 Cycle 3 FERC CAISO Adder Refund Calculation:</u>			1
2	Total BTRR Adjustment - Before Interest	\$ (17,471)	Page 2.1; Line 23	2
3				3
4	TO6 rates were suspended for 5 months, in effect on 6/1/2019	<u>7/12</u>	189 FERC ¶ 61,248 at Page 17	4
5				5
6	Total BTRR Adjustment - Before Interest w/5-month suspension	(10,191)	Line 2 x Line 4	6
7				7
8	Interest Expense	<u>(4,521)</u>	Page 3; Col. 5; Line 80	8
9				9
10	Total BTRR Adjustment Excluding FF&U	(14,712)	Line 2 + Line 4	10
11				11
12	Transmission Related Municipal Franchise Fees Expenses	<u>(151)</u>	Line 6 x 1.0275%	12
13				13
14	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	(14,863)	Line 6 + Line 8	14
15				15
16	Transmission Related Uncollectible Expense	<u>(25)</u>	Line 6 x 0.169%	16
17				17
18	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ (14,888)</u></u>	Line 10 + Line 12	18

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

Line No.		(S1,000)			Reference	Line No.
		A Revised TO5 Cycle 3 Amounts	B As Filed TO5 Cycle 3 ¹ Amounts	C = A - B Difference Incr (Decr)		
1	Transmission Operation & Maintenance Expense	\$ 82,583	\$ 82,583	\$ -	Pg10 Rev Stmt AH; Line 11	1
2						2
3	Transmission Related A&G Expense	71,005	71,005	-	Pg10 Rev Stmt AH; Line 35	3
4						4
5	CPUC Intervenor Funding Expense - Transmission	-	-	-	Negative of Statement AH; Line 18	5
6	Total O&M Expenses	\$ 153,588	\$ 153,588	\$ -	Sum Lines 1 thru 5	6
7						7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 192,772	\$ 192,772	-	Pg11 Rev Stmt AJ; Line 17	8
9						9
10	Transmission Plant Abandoned Project Cost Amortization Expense ²	-	-	-	Statement AJ; Line 23	10
11						11
12	Transmission Related Property Taxes Expense	50,503	50,503	-	Pg12 Rev Stmt AK; Line 13	12
13						13
14	Transmission Related Payroll Taxes Expense	2,529	2,529	-	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 399,391	\$ 399,391	\$ -	Sum Lines 6 thru 14	15
16						16
17	Cost of Capital Rate _(COCR) - Base ROE	9.8914%	9.8914%	0%	Pg14.3 Rev Stmt AV; Line 31	17
18	Transmission Rate Base	\$ 4,330,162	\$ 4,330,162	\$ -	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 428,313	\$ 428,313	\$ -	Line 17 x Line 18	19
20						20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000% ✓	0.4035%	0%	Pg5.3 Rev Stmt AV; Line 64	21
22	Transmission Rate Base	\$ 4,330,162	\$ 4,330,162	\$ -	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	\$ 17,471	\$ (17,471)	Line 21 x Line 22	23
24						24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,347	\$ 1,347	\$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,601)	(5,601)	-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	-	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	-	-	Statement AU; Line 15	28
29						29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 823,450	\$ 840,921	\$ (17,471)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 3 filing ER21-526.

¹ Amounts for TO5 Cycle 3 are as filed in the following dockets: ER21-526, ER22-527, ER23-542, ER24-524, and ER25-270.

² Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

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

		(S1,000)					
		A	B	C = A - B			
Line No.		Revised TO5 Cycle 3 Amounts	As Filed TO5 Cycle 3 ¹ Amounts	Difference Incr (Decr)	Reference	Line No.	
	B. Incentive ROE Project Transmission Revenue: ^{2,3}						
1	Incentive Transmission Plant Depreciation Expense	\$ -	\$ -	\$ -	Statement AJ; Line 19	1	
2						2	
3	Incentive Cost of Capital Rate _(COCR) - Base ROE	1.7919%	1.7919%	0%	Pg14.4 Rev Stmt AV; Line 31	3	
4	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Page 3; Line 32	4	
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	\$ -	\$ -	Line 3 x Line 4	5	
6						6	
7	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Pg14.4 Rev Stmt AV; Line 64	7	
8	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Page 3; Line 32	8	
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 7 x Line 8	9	
10						10	
11	Total Incentive ROE Project Transmission Revenue	\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11	
12						12	
13	C. Incentive Transmission Plant Abandoned Project Revenue: ^{2,3}					13	
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	\$ -	\$ -	Statement AJ; Line 21	14	
15						15	
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Page 3; Line 37	16	
17	Cost of Capital Rate _(COCR) - Base ROE	9.8914%	9.8914%	0%	Pg14.3 Rev Stmt AV; Line 31	17	
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	\$ -	\$ -	Line 16 x Line 17	18	
19						19	
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Page 3; Line 37	20	
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Shall be Zero	21	
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 20 x Line 21	22	
23						23	
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	24	
25						25	
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{2,3}					26	
27	Incentive Transmission Construction Work In Progress	\$ -	\$ -	\$ -	Page 3; Line 39	27	
28	Cost of Capital Rate _(COCR) - Base ROE	9.8914%	9.8914%	0%	Pg14.3 Rev Stmt AV; Line 31	28	
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	\$ -	\$ -	Line 27 x Line 28	29	
30						30	
31	Incentive Transmission Construction Work In Progress	\$ -	\$ -	\$ -	Page 3; Line 39	31	
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000% [✓]	0.4035%	0%	Pg5.3 Rev Stmt AV; Line 64	32	
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 31 x Line 32	33	
34						34	
35	Total Incentive CWIP Revenue	\$ -	\$ -	\$ -	Line 29 + Line 33	35	
36						36	
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	37	
38						38	
39	E. Total (PYRR_{EU}) Excluding FF&U ⁴	\$ 823,450 [✓]	\$ 840,921	\$ (17,471)	Page 1; Line 30 + Line 37	39	

[✓] Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 3 filing ER21-526.

¹ Amounts for TO5 Cycle 3 are as filed in the following dockets: ER21-526, ER22-527, ER23-542, ER24-524, and ER25-270.

² Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

³ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

⁴ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EL})

For the Base Period & True-Up Period Ending December 31, 2019

(\$1,000)

Line No.	A Revised TO5 Cycle 3 Amounts	B As Filed TO5 Cycle 3 ¹ Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
A. Transmission Rate Base:					
1 <u>Net Transmission Plant:</u>					1
2 Transmission Plant	\$ 4,930,938	\$ 4,930,938	\$ -	Page 4; Line 16	2
3 Transmission Related Electric Miscellaneous Intangible Plant	7,911	7,911	-	Page 4; Line 17	3
4 Transmission Related General Plant	48,039	48,039	-	Page 4; Line 18	4
5 Transmission Related Common Plant	103,991	103,991	-	Page 4; Line 19	5
6 Total Net Transmission Plant	\$ 5,090,879	\$ 5,090,879	\$ -	Sum Lines 2 thru 5	6
7					7
8 <u>Rate Base Additions:</u>					8
9 Transmission Plant Held for Future Use	\$ -	\$ -	\$ -	Statement AG; Line 1	9
10 Transmission Plant Abandoned Project Cost	-	-	-	Statement Misc; Line 3	10
11 Total Rate Base Additions	\$ -	\$ -	\$ -	Line 9 + Line 10	11
12					12
13 <u>Rate Base Reductions:</u>					13
14 Transmission Related Accum. Def. Inc. Taxes	\$ (846,641)	\$ (846,641)	\$ -	Pg9 Rev Stmt AF; Line 7	14
15 Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 11	15
16 Total Rate Base Reductions	\$ (846,641)	\$ (846,641)	\$ -	Line 14 + Line 15	16
17					17
18 <u>Working Capital:</u>					18
19 Transmission Related Materials and Supplies	\$ 51,621	\$ 51,621	\$ -	Pg13 Rev Stmt AL; Line 5	19
20 Transmission Related Prepayments	25,856	25,856	-	Pg13 Rev Stmt AL; Line 9	20
21 Transmission Related Cash Working Capital	19,198	19,198	-	Pg13 Rev Stmt AL; Line 19	21
22 Total Working Capital	\$ 96,675	\$ 96,675	\$ -	Sum Lines 19 thru 21	22
23					23
24 Other Regulatory Assets/Liabilities	\$ -	\$ -	\$ -	Statement Misc; Line 5	24
25 Unfunded Reserves	\$ (10,751)	\$ (10,751)	\$ -	Statement Misc; Line 7	25
26					26
27 Total Transmission Rate Base	\$ 4,330,162	\$ 4,330,162	\$ -	Sum Lines 6, 11, 16, 22, 24, 25	27
28					28
29 B. Incentive ROE Project Transmission Rate Base: ²					29
30 Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Page 4; Line 25	30
31 Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Statement AF; Line 9	31
32 Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Line 30 + Line 31	32
33					33
34 C. Incentive Transmission Plant Abandoned Project Rate Base: ²					34
35 Incentive Transmission Plant Abandoned Project Cost	\$ -	\$ -	\$ -	Statement Misc; Line 9	35
36 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 13	36
37 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Line 35 + Line 36	37
38					38
39 D. Incentive Transmission Construction Work In Progress ²	\$ -	\$ -	\$ -	Statement AM; Line 1	39

¹ Amounts for TO5 Cycle 3 are as filed in the following dockets: ER21-526, ER22-527, ER23-542, ER24-524, and ER25-270.

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

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

Line No.		(S1,000)			Reference	Line No.
		A Revised TO5 Cycle 3 Amounts	B As Filed TO5 Cycle 3 ¹ Amounts	C = A - B Difference Incr (Decr)		
	<u>A. Transmission Plant:</u>					
1	Gross Transmission Plant:					1
2	Transmission Plant	\$ 6,181,343	\$ 6,181,343	\$ -	Pg7 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	34,205	34,205	-	Pg7 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	80,583	80,583	-	Pg7 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	198,337	198,337	-	Pg7 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,494,468	\$ 6,494,468	\$ -	Sum Lines 2 thru 5	6
7						7
8	<u>Transmission Related Depreciation Reserve:</u>					8
9	Transmission Plant Depreciation Reserve	\$ 1,250,405	\$ 1,250,405	\$ -	Pg8 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	26,294	26,294	-	Pg8 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	32,544	32,544	-	Pg8 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	94,346	94,346	-	Pg8 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,403,589	\$ 1,403,589	\$ -	Sum Lines 9 thru 12	13
14						14
15	<u>Net Transmission Plant:</u>					15
16	Transmission Plant	\$ 4,930,938	\$ 4,930,938	\$ -	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	7,911	7,911	-	Line 3 Minus Line 10	17
18	Transmission Related General Plant	48,039	48,039	-	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	103,991	103,991	-	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,090,879	\$ 5,090,879	\$ -	Sum Lines 16 thru 19	20
21						21
22	<u>B. Incentive Project Transmission Plant:</u> ²					22
23	Incentive Transmission Plant	\$ -	\$ -	\$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	-	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Line 23 Minus Line 24	25

¹ Amounts for TO5 Cycle 3 are as filed in the following dockets: ER21-526, ER22-527, ER23-542, ER24-524, and ER25-270.

² The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

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

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ 82,583	Pg6 Rev Stmt AH; Line 14	1
2				2
3	Transmission Related A&G Expense	71,005	Pg6 Rev Stmt AH; Line 41	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 18	5
6	Total O&M Expenses	\$ 153,588	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 192,772	Pg11 Rev Stmt AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	50,503	Pg12 Rev Stmt AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	2,529	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 399,391	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate _(COCR) - Base ROE	9.8914%	Pg8.3 Rev Stmt AV; Line 31	17
18	Transmission Rate Base	\$ 4,330,162	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 428,313	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000% ✓	Pg5.3 Rev Stmt AV; Line 64	21
22	Transmission Rate Base	\$ 4,330,162	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ - ✓	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,347	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,601)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 823,450 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 3 filing ER21-526.

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

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1 Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2			2
3 Incentive Cost of Capital Rate (COCR) - Base ROE	1.7919%	Pg8.4 Rev Stmt AV; Line 31	3
4 Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5 Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6			6
7 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Pg8.4 Rev Stmt AV; Line 64	7
8 Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9 Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10			10
11 Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			13
14 Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15			15
16 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17 Cost of Capital Rate (COCR) - Base ROE	9.8914%	Pg8.3 Rev Stmt AV; Line 31	17
18 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19			19
20 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23			23
24 Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			26
27 Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28 Cost of Capital Rate (COCR) - Base ROE	9.8914%	Pg8.3 Rev Stmt AV; Line 31	28
29 Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30			30
31 Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000% ✓	Pg5.3 Rev Stmt AV; Line 64	32
33 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34			34
35 Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36			36
37 Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38			38
39 E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 823,450 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 3 filing ER21-526.

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

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

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

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

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1 <u>Net Transmission Plant:</u>			1
2 Transmission Plant	\$ 4,930,938	Page 4; Line 16	2
3 Transmission Related Electric Miscellaneous Intangible Plant	7,911	Page 4; Line 17	3
4 Transmission Related General Plant	48,039	Page 4; Line 18	4
5 Transmission Related Common Plant	103,991	Page 4; Line 19	5
6 Total Net Transmission Plant	\$ 5,090,879	Sum Lines 2 thru 5	6
7			7
8 <u>Rate Base Additions:</u>			8
9 Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10 Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11 Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12			12
13 <u>Rate Base Reductions:</u>			13
14 Transmission Related Accum. Def. Inc. Taxes	\$ (846,641)	Pg9 Rev Stmt AF; Line 7	14
15 Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16 Total Rate Base Reductions	\$ (846,641)	Line 14 + Line 15	16
17			17
18 <u>Working Capital:</u>			18
19 Transmission Related Materials and Supplies	\$ 51,621	Pg7 Rev Stmt AL; Line 5	19
20 Transmission Related Prepayments	25,856	Pg7 Rev Stmt AL; Line 9	20
21 Transmission Related Cash Working Capital	19,198	Pg7 Rev Stmt AL; Line 19	21
22 Total Working Capital	\$ 96,675	Sum Lines 19 thru 21	22
23			23
24 Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25 Unfunded Reserves	\$ (10,751)	Statement Misc; Line 7	25
26			26
27 Total Transmission Rate Base	\$ 4,330,162	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
29 B. Incentive ROE Project Transmission Rate Base: ¹			29
30 Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31 Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32 Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33			33
34 C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			34
35 Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38			38
39 D. Incentive Transmission Construction Work In Progress ¹	\$ -	Statement AM; Line 1	39

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

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

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
1 <u>Gross Transmission Plant:</u>			1
2 Transmission Plant	\$ 6,181,343	Pg7 Rev Stmt AD; Line 11	2
3 Transmission Related Electric Misc. Intangible Plant	34,205	Pg7 Rev Stmt AD; Line 27	3
4 Transmission Related General Plant	80,583	Pg7 Rev Stmt AD; Line 29	4
5 Transmission Related Common Plant	198,337	Pg7 Rev Stmt AD; Line 31	5
6 Total Gross Transmission Plant	\$ 6,494,468	Sum Lines 2 thru 5	6
7			7
8 <u>Transmission Related Depreciation Reserve:</u>			8
9 Transmission Plant Depreciation Reserve	\$ 1,250,405	Pg8 Rev Stmt AE; Line 1	9
10 Transmission Related Electric Misc. Intangible Plant Amortization Reserve	26,294	Pg8 Rev Stmt AE; Line 11	10
11 Transmission Related General Plant Depr Reserve	32,544	Pg8 Rev Stmt AE; Line 13	11
12 Transmission Related Common Plant Depr Reserve	94,346	Pg8 Rev Stmt AE; Line 15	12
13 Total Transmission Related Depreciation Reserve	\$ 1,403,589	Sum Lines 9 thru 12	13
14			14
15 <u>Net Transmission Plant:</u>			15
16 Transmission Plant	\$ 4,930,938	Line 2 Minus Line 9	16
17 Transmission Related Electric Miscellaneous Intangible Plant	7,911	Line 3 Minus Line 10	17
18 Transmission Related General Plant	48,039	Line 4 Minus Line 11	18
19 Transmission Related Common Plant	103,991	Line 5 Minus Line 12	19
20 Total Net Transmission Plant	\$ 5,090,879	Sum Lines 16 thru 19	20
21			21
22 B. Incentive Project Transmission Plant: ¹			22
23 Incentive Transmission Plant	\$ -	Statement AD; Line 13	23
24 Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25 Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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

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

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ 82,583	Pg6 Rev Stmt AH; Line 14	1
2				2
3	Transmission Related A&G Expense	71,005 ✓	Pg6 Rev Stmt AH; Line 41	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 18	5
6	Total O&M Expenses	\$ 153,588 ✓	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 192,772	Pg11 Rev Stmt AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	50,503	Pg12 Rev Stmt AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	2,529	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 399,391 ✓	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate _(COCR) - Base ROE	9.8914% ✓	Pg8.3 Rev Stmt AV; Line 31	17
18	Transmission Rate Base	\$ 4,330,162 ✓	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 428,313 ✓	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.4035%	Pg8.3 Rev Stmt AV; Line 64	21
22	Transmission Rate Base	\$ 4,330,162 ✓	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 17,471 ✓	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,347	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,601)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 840,921 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

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

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

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1 Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2			2
3 Incentive Cost of Capital Rate (COCR) - Base ROE	1.7919%	Pg8.4 Rev Stmt AV; Line 31	3
4 Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5 Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6			6
7 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Pg8.4 Rev Stmt AV; Line 64	7
8 Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9 Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10			10
11 Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			13
14 Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15			15
16 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17 Cost of Capital Rate (COCR) - Base ROE	9.8914%	Pg8.3 Rev Stmt AV; Line 31	17
18 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19			19
20 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23			23
24 Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			26
27 Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28 Cost of Capital Rate (COCR) - Base ROE	9.8914%	Pg8.3 Rev Stmt AV; Line 31	28
29 Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30			30
31 Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.4035%	Pg8.3 Rev Stmt AV; Line 64	32
33 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34			34
35 Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36			36
37 Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38			38
39 E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 840,921 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

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

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

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

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

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1 <u>Net Transmission Plant:</u>			1
2 Transmission Plant	\$ 4,930,938	Page 4; Line 16	2
3 Transmission Related Electric Miscellaneous Intangible Plant	7,911	Page 4; Line 17	3
4 Transmission Related General Plant	48,039	Page 4; Line 18	4
5 Transmission Related Common Plant	103,991	Page 4; Line 19	5
6 Total Net Transmission Plant	\$ 5,090,879	Sum Lines 2 thru 5	6
7			7
8 <u>Rate Base Additions:</u>			8
9 Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10 Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11 Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12			12
13 <u>Rate Base Reductions:</u>			13
14 Transmission Related Accum. Def. Inc. Taxes	\$ (846,641)	Pg9 Rev Stmt AF; Line 7	14
15 Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16 Total Rate Base Reductions	\$ (846,641)	Line 14 + Line 15	16
17			17
18 <u>Working Capital:</u>			18
19 Transmission Related Materials and Supplies	\$ 51,621	Pg7 Rev Stmt AL; Line 5	19
20 Transmission Related Prepayments	25,856	Pg7 Rev Stmt AL; Line 9	20
21 Transmission Related Cash Working Capital	19,198 [√]	Pg7 Rev Stmt AL; Line 19	21
22 Total Working Capital	\$ 96,675 [√]	Sum Lines 19 thru 21	22
23			23
24 Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25 Unfunded Reserves	\$ (10,751)	Statement Misc; Line 7	25
26			26
27 Total Transmission Rate Base	\$ 4,330,162 [√]	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
29 B. Incentive ROE Project Transmission Rate Base: ¹			29
30 Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31 Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32 Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33			33
34 C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			34
35 Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38			38
39 D. Incentive Transmission Construction Work In Progress ¹	\$ -	Statement AM; Line 1	39

[√] Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

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

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

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
1 <u>Gross Transmission Plant:</u>			1
2 Transmission Plant	\$ 6,181,343	Pg7 Rev Stmt AD; Line 11	2
3 Transmission Related Electric Misc. Intangible Plant	34,205	Pg7 Rev Stmt AD; Line 27	3
4 Transmission Related General Plant	80,583	Pg7 Rev Stmt AD; Line 29	4
5 Transmission Related Common Plant	198,337	Pg7 Rev Stmt AD; Line 31	5
6 Total Gross Transmission Plant	\$ 6,494,468	Sum Lines 2 thru 5	6
7			7
8 <u>Transmission Related Depreciation Reserve:</u>			8
9 Transmission Plant Depreciation Reserve	\$ 1,250,405	Pg8 Rev Stmt AE; Line 1	9
10 Transmission Related Electric Misc. Intangible Plant Amortization Reserve	26,294	Pg8 Rev Stmt AE; Line 11	10
11 Transmission Related General Plant Depr Reserve	32,544	Pg8 Rev Stmt AE; Line 13	11
12 Transmission Related Common Plant Depr Reserve	94,346	Pg8 Rev Stmt AE; Line 15	12
13 Total Transmission Related Depreciation Reserve	\$ 1,403,589	Sum Lines 9 thru 12	13
14			14
15 <u>Net Transmission Plant:</u>			15
16 Transmission Plant	\$ 4,930,938	Line 2 Minus Line 9	16
17 Transmission Related Electric Miscellaneous Intangible Plant	7,911	Line 3 Minus Line 10	17
18 Transmission Related General Plant	48,039	Line 4 Minus Line 11	18
19 Transmission Related Common Plant	103,991	Line 5 Minus Line 12	19
20 Total Net Transmission Plant	\$ 5,090,879	Sum Lines 16 thru 19	20
21			21
22 B. Incentive Project Transmission Plant: ¹			22
23 Incentive Transmission Plant	\$ -	Statement AD; Line 13	23
24 Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25 Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement 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				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
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34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

1	<u>Long-Term Debt Component - Denominator:</u>				
2	Bonds (Acct 221)	112; 18; c	\$ 5,140,552		
3	Less: Reacquired Bonds (Acct 222)	112; 19; c	-		
4	Other Long-Term Debt (Acct 224)	112; 21; c	-		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c	-		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c	(12,166)		
7	LTD = Long Term Debt		\$ 5,128,386	Sum Lines 2 thru 6	
9	<u>Long-Term Debt Component - Numerator:</u>				
10	Interest on Long-Term Debt (Acct 427)	117; 62; c	\$ 213,847		
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c	3,709		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c	1,831		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c	-		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c	-		
15	i = LTD interest		\$ 219,387	Sum Lines 10 thru 14	
17	<u>Cost of Long-Term Debt:</u>		4.28%	Line 15 / Line 7	
19	<u>Preferred Equity Component:</u>				
20	PF = Preferred Stock (Acct 204)	112; 3; c	\$ -		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118; 29; c	\$ -		
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	
24	<u>Common Equity Component:</u>				
25	Proprietary Capital	112; 16; c	\$ 7,099,081		
26	Less: Preferred Stock (Acct 204)	112; 3; c	-	Negative of Line 20 Above	
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c	-		
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c	15,874		
29	CS = Common Stock		\$ 7,114,955	Sum Lines 25 thru 28	
32	<u>Base Return on Common Equity:</u>		10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	
33		(a)	(b)	(c)	(d) = (b) x (c)
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
37	Long-Term Debt	\$ 5,128,386	41.89%	4.28%	1.79%
38	Preferred Equity	-	0.00%	0.00%	0.00%
39	Common Equity	7,114,955	58.11%	10.10%	5.87%
40	Total Capital	\$ 12,243,341	100.00%		7.66%
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.87%
45	<u>CAISO Participation ROE Adder:</u>				0.00% ✓
46		(a)	(b)	(c)	(d) = (b) x (c)
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
50	Long-Term Debt	\$ 5,128,386	41.89%	0.00%	0.00%
51	Preferred Equity	-	0.00%	0.00%	0.00%
52	Common Equity	7,114,955	58.11%	0.00% ✓	0.00% ✓
53	Total Capital	\$ 12,243,341	100.00%		0.00% ✓
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00% ✓

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 3 filing ER21-526.

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

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

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

² Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $(COCR)$ Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.87%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,603	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,238	AV-1A; Line 44	8
9	D = Transmission Rate Base	\$ 4,330,162	Pg3.3; BK-1 TO5 C3-FERC Audit; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4993%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.87%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,238	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,330,162	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4993%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7308%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	2.2301%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.6613%	Page 1; Line 40	29
30				30
31	E. Cost of Capital Rate $(COCR)$ - Base ROE:	9.8914%	Line 27 + Line 29	31
32				32
33				33
34	Cost of Capital Rate $(COCR)$ Calculation - CAISO Participation ROE Adder:			34
35				35
36	A. Federal Income Tax Component:			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00% ✓	Page 1; Line 55	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	41
42	D = Transmission Rate Base	\$ 4,330,162	Pg3.3; BK-1 TO5 C3-FERC Audit; Line 27	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43
44				44
45	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000% ✓	Federal Income Tax Expense	45
46				46
47				47
48	B. State Income Tax Component:			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00% ✓	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Transmission Rate Base	\$ 4,330,162	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0000% ✓	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000% ✓	State Income Tax Expense	57
58				58
59				59
60	C. Total Federal & State Income Tax Rate:	0.0000% ✓	Line 45 + Line 57	60
61				61
62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000% ✓	Page 1; Line 53	62
63				63
64	E. Cost of Capital Rate $(COCR)$ - CAISO Participation ROE Adder:	0.0000% ✓	Line 60 + Line 62	64

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 3 filing ER21-526.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE: ¹			1
2				2
3	<u>A. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			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%	Page 3; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	1.7919%	Page 2; Line 9	29
30				30
31	<u>E. Incentive Cost of Capital Rate $_{(COCR)}$ - Base ROE:</u>	1.7919%	Line 27 + Line 29	31
32				32
33				33
34	<u>Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:</u>			34
35				35
36	<u>A. Federal Income Tax Component:</u>			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		41
42	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	43
44				44
45	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	45
46				46
47				47
48	<u>B. State Income Tax Component:</u>			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0000%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 55	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	57
58				58
59				59
60	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 45 + Line 57	60
61				61
62	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000%	Page 2; Line 22	62
63				63
64	<u>E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:</u>	0.0000%	Line 60 + Line 62	64

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

SAN DIEGO GAS & ELECTRIC COMPANY
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				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

1	Long-Term Debt Component - Denominator:					
2	Bonds (Acct 221)	112; 18; c	\$	5,140,552		
3	Less: Reacquired Bonds (Acct 222)	112; 19; c		-		
4	Other Long-Term Debt (Acct 224)	112; 21; c		-		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c		-		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c		(12,166)		
7	LTD = Long Term Debt		\$	5,128,386	Sum Lines 2 thru 6	
8						
9	Long-Term Debt Component - Numerator:					
10	Interest on Long-Term Debt (Acct 427)	117; 62; c	\$	213,847		
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c		3,709		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c		1,831		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c		-		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c		-		
15	i = LTD interest		\$	219,387	Sum Lines 10 thru 14	
16						
17	Cost of Long-Term Debt:			4.28%	Line 15 / Line 7	
18						
19	Preferred Equity Component:					
20	PF = Preferred Stock (Acct 204)	112; 3; c	\$	-		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118; 29; c	\$	-		
22	Cost of Preferred Equity			0.00%	Line 21 / Line 20	
23						
24	Common Equity Component:					
25	Proprietary Capital	112; 16; c	\$	7,099,081		
26	Less: Preferred Stock (Acct 204)	112; 3; c		-	Negative of Line 20 Above	
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c		-		
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c		15,874		
29	CS = Common Stock		\$	7,114,955	Sum Lines 25 thru 28	
30						
31						
32	Base Return on Common Equity:			10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	
33		(a)	(b)	(c)	(d) = (b) x (c)	
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	
35	Weighted Cost of Capital:					
36						
37	Long-Term Debt	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Line 17 Above
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
39	Common Equity	7,114,955	58.11%	10.10%	5.87%	Col. c = Line 32 Above
40	Total Capital	\$ 12,243,341	100.00%		7.66%	Sum Lines 37 thru 39
41						
42	Cost of Equity Component (Preferred & Common):				5.87%	Line 38 + Line 39; Col. d
43						
44						
45	CAISO Participation ROE Adder:				0.50%	TO5 Offer of Settlement; Section II.A.1.5.1
46		(a)	(b)	(c)	(d) = (b) x (c)	
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	
48	Weighted Cost of Capital:					
49						
50	Long-Term Debt	\$ 5,128,386	41.89%	0.00%	0.00%	Shall be Zero for ROE Adder
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder
52	Common Equity	7,114,955	58.11%	0.50%	0.29%	Col. c = Line 45 Above
53	Total Capital	\$ 12,243,341	100.00%		0.29%	Sum Lines 50 thru 52
54						
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.29%	Line 52; Col. d

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

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

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

² Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate _(COCR) Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.87%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,603	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,238	AV-1A; Line 44	8
9	D = Transmission Rate Base	\$ 4,330,162 ✓	Pg3.3; BK-1 TO5 C3-FERC Audit; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4993%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.87%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,238	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,330,162 ✓	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4993%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7308%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	2.2301%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.6613%	Page 1; Line 40	29
30				30
31	E. Cost of Capital Rate _(COCR) - Base ROE:	9.8914%	Line 27 + Line 29	31
32				32
33				33
34	Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:			34
35				35
36	A. Federal Income Tax Component:			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.29%	Page 1; Line 55	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	41
42	D = Transmission Rate Base	\$ 4,330,162 ✓	Pg3.3; BK-1 TO5 C3-FERC Audit; Line 27	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43
44				44
45	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0772%	Federal Income Tax Expense	45
46				46
47				47
48	B. State Income Tax Component:			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.29%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Transmission Rate Base	\$ 4,330,162 ✓	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0772%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0357%	State Income Tax Expense	57
58				58
59				59
60	C. Total Federal & State Income Tax Rate:	0.1129%	Line 45 + Line 57	60
61				61
62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2906%	Page 1; Line 53	62
63				63
64	E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:	0.4035%	Line 60 + Line 62	64

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE: ¹			1
2				2
3	<u>A. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			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%	Page 3; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	1.7919%	Page 2; Line 9	29
30				30
31	<u>E. Incentive Cost of Capital Rate $_{(COCR)}$ - Base ROE:</u>	1.7919%	Line 27 + Line 29	31
32				32
33				33
34	<u>Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:</u>			34
35				35
36	<u>A. Federal Income Tax Component:</u>			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		41
42	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	43
44				44
45	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	45
46				46
47				47
48	<u>B. State Income Tax Component:</u>			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0000%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 55	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	57
58				58
59				59
60	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 45 + Line 57	60
61				61
62	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000%	Page 2; Line 22	62
63				63
64	<u>E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:</u>	0.0000%	Line 60 + Line 62	64

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO5 Cycle 3 FERC CAISO Adder Refund Adjustment
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 3
(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative			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	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	(1,456)	0.45%	(1,456)	(3)	13
14	July	2019	(1,456)	0.47%	(2,915)	(10)	14
15	August	2019	(1,456)	0.47%	(4,381)	(17)	15
16	September	2019	(1,456)	0.45%	(5,854)	(23)	16
17	October	2019	(1,456)	0.46%	(7,333)	(30)	17
18	November	2019	(1,456)	0.45%	(8,820)	(36)	18
19	December	2019	(1,456)	0.46%	(10,312)	(44)	19
20	January	2020		0.42%	(10,356)	(43)	20
21	February	2020		0.39%	(10,400)	(41)	21
22	March	2020		0.42%	(10,440)	(44)	22
23	April	2020		0.39%	(10,484)	(41)	23
24	May	2020		0.40%	(10,525)	(42)	24
25	June	2020		0.39%	(10,567)	(41)	25
26	July	2020		0.29%	(10,608)	(31)	26
27	August	2020		0.29%	(10,639)	(31)	27
28	September	2020		0.28%	(10,670)	(30)	28
29	October	2020		0.28%	(10,700)	(30)	29
30	November	2020		0.27%	(10,730)	(29)	30
31	December	2020		0.28%	(10,759)	(30)	31
32	January	2021		0.28%	(10,789)	(30)	32
33	February	2021		0.25%	(10,819)	(27)	33
34	March	2021		0.28%	(10,846)	(30)	34
35	April	2021		0.27%	(10,876)	(29)	35
36	May	2021		0.28%	(10,906)	(31)	36
37	June	2021		0.27%	(10,936)	(30)	37
38	July	2021		0.28%	(10,966)	(31)	38
39	August	2021		0.28%	(10,996)	(31)	39
40	September	2021		0.27%	(11,027)	(30)	40
41	October	2021		0.28%	(11,057)	(31)	41
42	November	2021		0.27%	(11,088)	(30)	42
43	December	2021		0.28%	(11,118)	(31)	43
44	January	2022		0.28%	(11,149)	(31)	44
45	February	2022		0.25%	(11,180)	(28)	45
46	March	2022		0.28%	(11,208)	(31)	46
47	April	2022		0.27%	(11,240)	(30)	47
48	May	2022		0.28%	(11,270)	(32)	48
49	June	2022		0.27%	(11,301)	(31)	49
50	July	2022		0.31%	(11,332)	(35)	50
51	August	2022		0.31%	(11,367)	(35)	51
52	September	2022		0.30%	(11,402)	(34)	52
53	October	2022		0.42%	(11,437)	(48)	53
54	November	2022		0.40%	(11,485)	(46)	54
55	December	2022		0.42%	(11,531)	(48)	55
56	January	2023		0.54%	(11,579)	(63)	56
57	February	2023		0.48%	(11,641)	(56)	57
58	March	2023		0.54%	(11,697)	(63)	58
59	April	2023		0.62%	(11,761)	(73)	59
60	May	2023		0.64%	(11,833)	(76)	60
61	June	2023		0.62%	(11,909)	(74)	61
62	July	2023		0.68%	(11,983)	(81)	62
63	August	2023		0.68%	(12,065)	(82)	63
64	September	2023		0.66%	(12,147)	(80)	64
65	October	2023		0.71%	(12,227)	(87)	65
66	November	2023		0.69%	(12,314)	(85)	66
67	December	2023		0.71%	(12,398)	(88)	67
68	January	2024		0.72%	(12,487)	(90)	68
69	February	2024		0.68%	(12,576)	(86)	69
70	March	2024		0.72%	(12,662)	(91)	70
71	April	2024		0.70%	(12,753)	(89)	71
72	May	2024		0.72%	(12,842)	(92)	72
73	June	2024		0.70%	(12,935)	(91)	73
74	July	2024		0.72%	(13,025)	(94)	74
75	August	2024		0.72%	(13,119)	(94)	75
76	September	2024		0.70%	(13,214)	(92)	76
77	October	2024		0.72%	(13,306)	(96)	77
78	November	2024		0.70%	(13,402)	(94)	78
79	December	2024		0.72%	(13,496)	(97)	79
80	January	2025		0.68%	(13,593)	(92)	80
81	February	2025		0.62%	(13,685)	(85)	81
82	March	2025		0.68%	(13,770)	(94)	82
83	April	2025		0.62%	(13,864)	(86)	83
84	May	2025		0.64%	(13,950)	(89)	84
85	June	2025		0.62%	(14,039)	(87)	85
86	July	2025		0.68%	(14,126)	(96)	86
87	August	2025		0.68%	(14,222)	(97)	87
88	September	2025		0.68%	(14,319)	(97)	88
89	October	2025		0.68%	(14,416)	(98)	89
90	November	2025		0.68%	(14,514)	(99)	90
91	December	2025		0.68%	(14,613)	(99)	91
92			\$ (10,191)		\$ (4,521)		92

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

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

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

Posted FERC Interest rates
 Estimated FERC Interest rates

San Diego Gas & Electric Company
TO5 Cycle 4 FERC CAISO Adder Refund
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 4
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>BTRR Adjustment due to TO5 Cycle 4 FERC CAISO Adder Refund Calculation:</u>			1
2	Total BTRR Adjustment - Before Interest	\$ (17,843)	Page 2.1; Line 23	2
3				3
4	Interest Expense	<u>(6,947)</u>	Page 3; Col. 5; Line 68	4
5				5
6	Total BTRR Adjustment Excluding FF&U	(24,789)	Line 2 + Line 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	<u>(255)</u>	Line 6 x 1.0275%	8
9				9
10	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	(25,044)	Line 6 + Line 8	10
11				11
12	Transmission Related Uncollectible Expense	<u>(41)</u>	Line 6 x 0.165%	12
13				13
14	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ (25,085)</u></u>	Line 10 + Line 12	14

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2020

Line No.		(\$1,000)		C = A - B	Reference	Line No.
		A Revised TO5 Cycle 4 Amounts	B As Filed TO5 Cycle 4 ¹ Amounts			
	A. Revenues:					
1	Transmission Operation & Maintenance Expense	\$ 95,536	\$ 95,536	\$ -	Statement AH; Line 10	1
2						2
3	Transmission Related A&G Expense	82,615	82,615	-	Pg9 Rev Stmt AH; Line 33	3
4						4
5	CPUC Intervenor Funding Expense - Transmission	-	-	-	Negative of Statement AH; Line 17	5
6	Total O&M Expenses	\$ 178,151	\$ 178,151	\$ -	Sum Lines 1 thru 5	6
7						7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 225,836	\$ 225,836	-	Pg10 Rev Stmt AJ; Line 17	8
9						9
10	Transmission Plant Abandoned Project Cost Amortization Expense ²	-	-	-	Statement AJ; Line 23	10
11						11
12	Transmission Related Property Taxes Expense	57,766	57,766	-	Pg11 Rev Stmt AK; Line 13	12
13						13
14	Transmission Related Payroll Taxes Expense	3,105	3,105	-	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 464,858	\$ 464,858	\$ -	Sum Lines 6 thru 14	15
16						16
17	Cost of Capital Rate (COCR) - Base ROE	9.5817%	9.5817%	0%	Pg13.3; Rev. Stmt AV; Line 31	17
18	Transmission Rate Base	\$ 4,575,657	\$ 4,575,657	-	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 438,424	\$ 438,424	\$ -	Line 17 x Line 18	19
20						20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000% ✓	0.3899%	0%	Pg5.3 Rev Stmt AV; Line 64	21
22	Transmission Rate Base	\$ 4,575,657	\$ 4,575,657	\$ -	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ - ✓	\$ 17,843	\$ (17,843)	Line 21 x Line 22	23
24						24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	\$ 1,304	\$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(4,408)	(4,408)	-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	-	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	-	-	Statement AU; Line 15	28
29						29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 900,177 ✓	\$ 918,020	\$ (17,843)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 4 filing ER22-527.

¹ Amounts for TO5 Cycle 4 are as filed in the following dockets: ER22-527, ER23-542, ER24-524, and ER25-270.

² Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2020

		(S1,000)				
		A	B	C = A - B		
Line		Revised TO5 Cycle	As Filed TO5			Line
No.		4	Cycle 4 ¹	Difference	Reference	No.
		Amounts	Amounts	Incr (Decr)		
B. Incentive ROE Project Transmission Revenue: ^{2,3}						
1	Incentive Transmission Plant Depreciation Expense	\$ -	\$ -	\$ -	Statement AJ; Line 19	1
2						2
3	Incentive Cost of Capital Rate _(COCR) - Base ROE	1.7369%	1.7369%	0%	Pg13.4 Rev Stmt AV; Line 31	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	\$ -	\$ -	Line 3 x Line 4	5
6						6
7	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Pg13.4 Rev. Stmt AV; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 7 x Line 8	9
10						10
11	Total Incentive ROE Project Transmission Revenue	\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11
12						12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{2,3}						
13	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	\$ -	\$ -	Statement AJ; Line 21	13
14						14
15						15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate _(COCR) - Base ROE	9.5817%	9.5817%	0%	Pg 13.3; Rev Stmt AV; Line 31	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	\$ -	\$ -	Line 16 x Line 17	18
19						19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 20 x Line 21	22
23						23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	24
25						25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{2,3}						
26	Incentive Transmission Construction Work In Progress	\$ -	\$ -	\$ -	Page 3; Line 39	26
27	Cost of Capital Rate _(COCR) - Base ROE	9.5817%	9.5817%	0%	Pg 13.3; Rev Stmt AV; Line 31	27
28	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	\$ -	\$ -	Line 27 x Line 28	28
29						29
30						30
31	Incentive Transmission Construction Work In Progress	\$ -	\$ -	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000% ✓	0.3899%	0%	Pg 5.3; Rev Stmt AV; Line 64	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 31 x Line 32	33
34						34
35	Total Incentive CWIP Revenue	\$ -	\$ -	\$ -	Line 29 + Line 33	35
36						36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	37
38						38
39	E. Total (PYRR _{EU}) Excluding FF&U ⁴	\$ 900,177 ✓	\$ 918,020	\$ (17,843)	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 4 filing ER22-527.

¹ Amounts for TO5 Cycle 4 are as filed in the following dockets: ER22-527, ER23-542, ER24-524, and ER25-270.

² Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

³ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

⁴ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2020

(\$1,000)					
Line No.	A		B		C = A - B
	Revised TO5 Cycle 4	Amounts	As Filed TO5 Cycle 4 ¹	Amounts	Difference Incr (Decr)
					Reference
A. Transmission Rate Base:					
1 <u>Net Transmission Plant:</u>					
2 Transmission Plant	\$	5,242,789	\$	5,242,789	\$ -
3 Transmission Related Electric Miscellaneous Intangible Plant		6,183		6,183	-
4 Transmission Related General Plant		51,190		51,190	-
5 Transmission Related Common Plant		107,715		107,715	-
6 Total Net Transmission Plant	\$	5,407,877	\$	5,407,877	\$ -
7					
8 <u>Rate Base Additions:</u>					
9 Transmission Plant Held for Future Use	\$	-	\$	-	\$ -
10 Transmission Plant Abandoned Project Cost		-		-	-
11 Total Rate Base Additions	\$	-	\$	-	\$ -
12					
13 <u>Rate Base Reductions:</u>					
14 Transmission Related Accum. Def. Inc. Taxes	\$	(933,383)	\$	(933,383)	\$ -
15 Transmission Plant Abandoned Accum. Def. Inc. Taxes		-		-	-
16 Total Rate Base Reductions	\$	(933,383)	\$	(933,383)	\$ -
17					
18 <u>Working Capital:</u>					
19 Transmission Related Materials and Supplies	\$	51,954	\$	51,954	\$ -
20 Transmission Related Prepayments		37,807		37,807	-
21 Transmission Related Cash Working Capital		22,269		22,269	-
22 Total Working Capital	\$	112,030	\$	112,030	\$ -
23					
24 Other Regulatory Assets/Liabilities	\$	-	\$	-	\$ -
25 Unfunded Reserves	\$	(10,867)	\$	(10,867)	\$ -
26					
27 Total Transmission Rate Base	\$	4,575,657	\$	4,575,657	\$ -
28					
29 B. Incentive ROE Project Transmission Rate Base: ²					
30 Net Incentive Transmission Plant	\$	-	\$	-	\$ -
31 Incentive Transmission Plant Accum. Def. Income Taxes		-		-	-
32 Total Incentive ROE Project Transmission Rate Base	\$	-	\$	-	\$ -
33					
34 C. Incentive Transmission Plant Abandoned Project Rate Base: ²					
35 Incentive Transmission Plant Abandoned Project Cost	\$	-	\$	-	\$ -
36 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes		-		-	-
37 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	\$	-	\$ -
38					
39 D. Incentive Transmission Construction Work In Progress ²	\$	-	\$	-	\$ -

¹ Amounts for TO5 Cycle 4 are as filed in the following dockets: ER22-527, ER23-542, ER24-524, and ER25-270.² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2020

Line No.		(S1,000)			Reference	Line No.
		A Revised TO5 Cycle 4 Amounts	B As Filed TO5 Cycle 4 ¹ Amounts	C = A - B Difference Incr (Decr)		
	<u>A. Transmission Plant:</u>					
1	<u>Gross Transmission Plant:</u>					1
2	Transmission Plant	\$ 6,628,921	\$ 6,628,921	\$ -	Pg6 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	34,629	34,629	-	Pg6 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	86,566	86,566	-	Pg6 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	214,236	214,236	-	Pg6 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,964,352	\$ 6,964,352	\$ -	Sum Lines 2 thru 5	6
7						7
8	<u>Transmission Related Depreciation Reserve:</u>					8
9	Transmission Plant Depreciation Reserve	\$ 1,386,132	\$ 1,386,132	\$ -	Pg7 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	28,446	28,446	-	Pg7 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	35,376	35,376	-	Pg7 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	106,521	106,521	-	Pg7 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,556,475	\$ 1,556,475	\$ -	Sum Lines 9 thru 12	13
14						14
15	<u>Net Transmission Plant:</u>					15
16	Transmission Plant	\$ 5,242,789	\$ 5,242,789	\$ -	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,183	6,183	-	Line 3 Minus Line 10	17
18	Transmission Related General Plant	51,190	51,190	-	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	107,715	107,715	-	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,407,877	\$ 5,407,877	\$ -	Sum Lines 16 thru 19	20
21						21
22	<u>B. Incentive Project Transmission Plant:</u> ²					22
23	Incentive Transmission Plant	\$ -	\$ -	\$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	-	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Line 23 Minus Line 24	25

¹ Amounts for TO5 Cycle 4 are as filed in the following dockets: ER22-527, ER23-542, ER24-524, and ER25-270.² The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

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

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1 Transmission Operation & Maintenance Expense	\$ 95,536	Statement AH; Line 10	1
2			2
3 Transmission Related A&G Expense	82,615	Pg6 Rev Stmt AH; Line 35	3
4			4
5 CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 17	5
6 Total O&M Expenses	\$ 178,151	Sum Lines 1 thru 5	6
7			7
8 Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 225,836	Pg10 Rev Stmt AJ; Line 17	8
9			9
10 Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11			11
12 Transmission Related Property Taxes Expense	57,766	Pg11 Rev Stmt AK; Line 13	12
13			13
14 Transmission Related Payroll Taxes Expense	3,105	Statement AK; Line 20	14
15 Sub-Total Expense	\$ 464,858	Sum Lines 6 thru 14	15
16			16
17 Cost of Capital Rate _(COCR) - Base ROE	9.5817%	Pg8.3; Rev. Stmt AV; Line 31	17
18 Transmission Rate Base	\$ 4,575,657	Page 3; Line 27	18
19 Return and Associated Income Taxes - Base ROE	\$ 438,424	Line 17 x Line 18	19
20			20
21 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000% ✓	Pg5.3 Rev. Stmt AV; Line 64	21
22 Transmission Rate Base	\$ 4,575,657	Page 3; Line 27 - Line 10	22
23 Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ - ✓	Line 21 x Line 22	23
24			24
25 Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26 Transmission Related Revenue Credits	(4,408)	Statement AU; Line 13	26
27 Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28 (Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29			29
30 End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 900,177 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 4 filing ER22-527.

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

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1 Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2			2
3 Incentive Cost of Capital Rate _(COCR) - Base ROE	1.7369%	Pg8.4 Rev Stmt AV; Line 31	3
4 Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5 Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6			6
7 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Pg8.4 Rev. Stmt AV; Line 64	7
8 Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9 Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10			10
11 Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			13
14 Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15			15
16 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17 Cost of Capital Rate _(COCR) - Base ROE	9.5817%	Pg8.3; Rev Stmt AV; Line 31	17
18 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19			19
20 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23			23
24 Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			26
27 Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28 Cost of Capital Rate _(COCR) - Base ROE	9.5817%	Pg8.3; Rev Stmt AV; Line 31	28
29 Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30			30
31 Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000% ✓	Pg5.3; Rev Stmt AV; Line 64	32
33 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34			34
35 Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36			36
37 Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38			38
39 E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 900,177 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 4 filing ER22-527.

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

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

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

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

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1 <u>Net Transmission Plant:</u>			1
2 Transmission Plant	\$ 5,242,789	Page 4; Line 16	2
3 Transmission Related Electric Miscellaneous Intangible Plant	6,183	Page 4; Line 17	3
4 Transmission Related General Plant	51,190	Page 4; Line 18	4
5 Transmission Related Common Plant	107,715	Page 4; Line 19	5
6 Total Net Transmission Plant	\$ 5,407,877	Sum Lines 2 thru 5	6
7			7
8 <u>Rate Base Additions:</u>			8
9 Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10 Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11 Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12			12
13 <u>Rate Base Reductions:</u>			13
14 Transmission Related Accum. Def. Inc. Taxes	\$ (933,383)	Pg8 Rev. Stmt AF; Line 7	14
15 Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16 Total Rate Base Reductions	\$ (933,383)	Line 14 + Line 15	16
17			17
18 <u>Working Capital:</u>			18
19 Transmission Related Materials and Supplies	\$ 51,954	Pg7 Rev Stmt AL; Line 5	19
20 Transmission Related Prepayments	37,807	Pg7 Rev Stmt AL; Line 9	20
21 Transmission Related Cash Working Capital	22,269	Pg7; Rev. Stmt AL; Line 19	21
22 Total Working Capital	\$ 112,030	Sum Lines 19 thru 21	22
23			23
24 Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25 Unfunded Reserves	\$ (10,867)	Statement Misc; Line 7	25
26			26
27 Total Transmission Rate Base	\$ 4,575,657	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
29 <u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			29
30 Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31 Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32 Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33			33
34 <u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹			34
35 Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38			38
39 <u>D. Incentive Transmission Construction Work In Progress</u> ¹	\$ -	Statement AM; Line 1	39

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

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

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1 <u>Gross Transmission Plant:</u>			1
2 Transmission Plant	\$ 6,628,921	Pg6 Rev Stmt AD; Line 11	2
3 Transmission Related Electric Misc. Intangible Plant	34,629	Pg6 Rev Stmt AD; Line 27	3
4 Transmission Related General Plant	86,566	Pg6 Rev Stmt AD; Line 29	4
5 Transmission Related Common Plant	214,236	Pg6 Rev Stmt AD; Line 31	5
6 Total Gross Transmission Plant	\$ 6,964,352	Sum Lines 2 thru 5	6
7			7
8 <u>Transmission Related Depreciation Reserve:</u>			8
9 Transmission Plant Depreciation Reserve	\$ 1,386,132	Pg7 Rev Stmt AE; Line 1	9
10 Transmission Related Electric Misc. Intangible Plant Amortization Reserve	28,446	Pg7 Rev Stmt AE; Line 11	10
11 Transmission Related General Plant Depr Reserve	35,376	Pg7 Rev Stmt AE; Line 13	11
12 Transmission Related Common Plant Depr Reserve	106,521	Pg7 Rev Stmt AE; Line 15	12
13 Total Transmission Related Depreciation Reserve	\$ 1,556,475	Sum Lines 9 thru 12	13
14			14
15 <u>Net Transmission Plant:</u>			15
16 Transmission Plant	\$ 5,242,789	Line 2 Minus Line 9	16
17 Transmission Related Electric Miscellaneous Intangible Plant	6,183	Line 3 Minus Line 10	17
18 Transmission Related General Plant	51,190	Line 4 Minus Line 11	18
19 Transmission Related Common Plant	107,715	Line 5 Minus Line 12	19
20 Total Net Transmission Plant	\$ 5,407,877	Sum Lines 16 thru 19	20
21			21
22 <u>B. Incentive Project Transmission Plant:</u> ¹			22
23 Incentive Transmission Plant	\$ -	Statement AD; Line 13	23
24 Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25 Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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

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

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1 Transmission Operation & Maintenance Expense	\$ 95,536	Statement AH; Line 10	1
2			2
3 Transmission Related A&G Expense	82,615 ✓	Pg6 Rev Stmt AH; Line 35	3
4			4
5 CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 17	5
6 Total O&M Expenses	\$ 178,151 ✓	Sum Lines 1 thru 5	6
7			7
8 Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 225,836	Pg10 Rev Stmt AJ; Line 17	8
9			9
10 Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11			11
12 Transmission Related Property Taxes Expense	57,766	Pg11 Rev Stmt AK; Line 13	12
13			13
14 Transmission Related Payroll Taxes Expense	3,105	Statement AK; Line 20	14
15 Sub-Total Expense	\$ 464,858 ✓	Sum Lines 6 thru 14	15
16			16
17 Cost of Capital Rate _(COCR) - Base ROE	9.5817%	Pg8.3; Rev. Stmt AV; Line 31	17
18 Transmission Rate Base	\$ 4,575,657 ✓	Page 3; Line 27	18
19 Return and Associated Income Taxes - Base ROE	\$ 438,424 ✓	Line 17 x Line 18	19
20			20
21 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3899%	Pg8.3 Rev. Stmt AV; Line 64	21
22 Transmission Rate Base	\$ 4,575,657 ✓	Page 3; Line 27 - Line 10	22
23 Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 17,843 ✓	Line 21 x Line 22	23
24			24
25 Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26 Transmission Related Revenue Credits	(4,408)	Statement AU; Line 13	26
27 Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28 (Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29			29
30 End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 918,020 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

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

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

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1 Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2			2
3 Incentive Cost of Capital Rate _(COCR) - Base ROE	1.7369%	Pg8.4 Rev Stmt AV; Line 31	3
4 Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5 Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6			6
7 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Pg8.4 Rev. Stmt AV; Line 64	7
8 Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9 Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10			10
11 Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			13
14 Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15			15
16 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17 Cost of Capital Rate _(COCR) - Base ROE	9.5817%	Pg8.3; Rev Stmt AV; Line 31	17
18 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19			19
20 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23			23
24 Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			26
27 Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28 Cost of Capital Rate _(COCR) - Base ROE	9.5817%	Pg8.3; Rev Stmt AV; Line 31	28
29 Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30			30
31 Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3899%	Pg8.3; Rev Stmt AV; Line 64	32
33 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34			34
35 Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36			36
37 Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38			38
39 E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 918,020 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

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

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

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

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

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1 <u>Net Transmission Plant:</u>			1
2 Transmission Plant	\$ 5,242,789	Page 4; Line 16	2
3 Transmission Related Electric Miscellaneous Intangible Plant	6,183	Page 4; Line 17	3
4 Transmission Related General Plant	51,190	Page 4; Line 18	4
5 Transmission Related Common Plant	107,715	Page 4; Line 19	5
6 Total Net Transmission Plant	\$ 5,407,877	Sum Lines 2 thru 5	6
7			7
8 <u>Rate Base Additions:</u>			8
9 Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10 Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11 Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12			12
13 <u>Rate Base Reductions:</u>			13
14 Transmission Related Accum. Def. Inc. Taxes	\$ (933,383)	Pg8 Rev. Stmt AF; Line 7	14
15 Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16 Total Rate Base Reductions	\$ (933,383)	Line 14 + Line 15	16
17			17
18 <u>Working Capital:</u>			18
19 Transmission Related Materials and Supplies	\$ 51,954	Pg7 Rev Stmt AL; Line 5	19
20 Transmission Related Prepayments	37,807	Pg7 Rev Stmt AL; Line 9	20
21 Transmission Related Cash Working Capital	22,269 ✓	Pg7; Rev. Stmt AL; Line 19	21
22 Total Working Capital	\$ 112,030 ✓	Sum Lines 19 thru 21	22
23			23
24 Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25 Unfunded Reserves	\$ (10,867)	Statement Misc; Line 7	25
26			26
27 Total Transmission Rate Base	\$ 4,575,657 ✓	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
29 <u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			29
30 Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31 Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32 Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33			33
34 <u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹			34
35 Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38			38
39 <u>D. Incentive Transmission Construction Work In Progress</u> ¹	\$ -	Statement AM; Line 1	39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

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

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

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1 <u>Gross Transmission Plant:</u>			1
2 Transmission Plant	\$ 6,628,921	Pg6 Rev Stmt AD; Line 11	2
3 Transmission Related Electric Misc. Intangible Plant	34,629	Pg6 Rev Stmt AD; Line 27	3
4 Transmission Related General Plant	86,566	Pg6 Rev Stmt AD; Line 29	4
5 Transmission Related Common Plant	214,236	Pg6 Rev Stmt AD; Line 31	5
6 Total Gross Transmission Plant	\$ 6,964,352	Sum Lines 2 thru 5	6
7			7
8 <u>Transmission Related Depreciation Reserve:</u>			8
9 Transmission Plant Depreciation Reserve	\$ 1,386,132	Pg7 Rev Stmt AE; Line 1	9
10 Transmission Related Electric Misc. Intangible Plant Amortization Reserve	28,446	Pg7 Rev Stmt AE; Line 11	10
11 Transmission Related General Plant Depr Reserve	35,376	Pg7 Rev Stmt AE; Line 13	11
12 Transmission Related Common Plant Depr Reserve	106,521	Pg7 Rev Stmt AE; Line 15	12
13 Total Transmission Related Depreciation Reserve	\$ 1,556,475	Sum Lines 9 thru 12	13
14			14
15 <u>Net Transmission Plant:</u>			15
16 Transmission Plant	\$ 5,242,789	Line 2 Minus Line 9	16
17 Transmission Related Electric Miscellaneous Intangible Plant	6,183	Line 3 Minus Line 10	17
18 Transmission Related General Plant	51,190	Line 4 Minus Line 11	18
19 Transmission Related Common Plant	107,715	Line 5 Minus Line 12	19
20 Total Net Transmission Plant	\$ 5,407,877	Sum Lines 16 thru 19	20
21			21
22 <u>B. Incentive Project Transmission Plant:</u> ¹			22
23 Incentive Transmission Plant	\$ -	Statement AD; Line 13	23
24 Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25 Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement 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				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 4 filing ER22-527.

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.			FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹			<u>0.00%</u>		1
2		(a)	(b)	(c)	(d) = (b) x (c)	2
3			Cap. Struct.	Cost of	Weighted	3
4	<u>Incentive Weighted Cost of Capital:</u>	Amounts ²	Ratio	Capital	Cost of Capital	4
5						5
6	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Page 1, Line 17 6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22 7
8	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 1 Above 8
9	Total Capital	<u>\$ 13,779,848</u>	<u>100.00%</u>		<u>1.74%</u>	Sum Lines 6 thru 8 9
10						10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>			<u>0.00%</u>	Line 7 + Line 8; Col. d	11
12						12
13						13
14	<u>CAISO Participation ROE Adder:</u>			<u>0.00%</u>	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)	15
16			Cap. Struct.	Cost of	Weighted	16
17	<u>Weighted Cost of Capital:</u>	Amounts ²	Ratio	Capital	Cost of Capital	17
18						18
19	Long-Term Debt	\$ 6,040,400	43.84%	0.00%	0.00%	Shall be Zero for ROE Adder 19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder 20
21	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 14 Above 21
22	Total Capital	<u>\$ 13,779,848</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21 22
23						23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>			<u>0.00%</u>	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation - Base ROE:</u>			1
2				2
3	<u>A. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.67%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,299	Page 8; Rev. Negative of Stmt AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,011	AV-1A; Line 40	8
9	D = Transmission Rate Base	\$ 4,575,657	Pg3.3; BK-1 Rev TO5 C4-FERC Audit; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4632%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.67%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,011	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,575,657	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4632%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7090%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.1721%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.4095%	Page 1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR) - Base ROE:</u>	9.5817%	Line 27 + Line 29	31
32				32
33	<u>Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:</u>			33
34				34
35	<u>A. Federal Income Tax Component:</u>			35
36				36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00% ✓	Page 1; Line 55	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	41
42	D = Transmission Rate Base	\$ 4,575,657	Pg3.3; BK-1 Rev TO5 C4-FERC Audit; Line 27	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43
44				44
45	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000% ✓	Federal Income Tax Expense	45
46				46
47				47
48	<u>B. State Income Tax Component:</u>			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00% ✓	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Transmission Rate Base	\$ 4,575,657	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0000% ✓	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000% ✓	State Income Tax Expense	57
58				58
59				59
60	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000% ✓	Line 45 + Line 57	60
61				61
62	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000% ✓	Page 1; Line 53	62
63				63
64	<u>E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:</u>	0.0000% ✓	Line 60 + Line 62	64

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 4 filing ER22-527.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate $_{(ICCR)}$ Calculation - Base ROE:</u> ¹			1
2				2
3	<u>A. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			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%	Page 3; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	1.7369%	Page 2; Line 9	29
30				30
31	<u>E. Incentive Cost of Capital Rate $_{(ICCR)}$ - Base ROE:</u>	1.7369%	Line 27 + Line 29	31
32				32
33				33
34	<u>Cost of Capital Rate $_{(CCR)}$ Calculation - CAISO Participation ROE Adder:</u>			34
35				35
36	<u>A. Federal Income Tax Component:</u>			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		41
42	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	43
44				44
45	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	45
46				46
47				47
48	<u>B. State Income Tax Component:</u>			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0000%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 55	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	57
58				58
59				59
60	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 45 + Line 57	60
61				61
62	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000%	Page 2; Line 22	62
63				63
64	<u>E. Cost of Capital Rate $_{(CCR)}$ - CAISO Participation ROE Adder:</u>	0.0000%	Line 60 + Line 62	64

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

SAN DIEGO GAS & ELECTRIC COMPANY
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				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

1	Long-Term Debt Component - Denominator:				
2	Bonds (Acct 221)	112; 18; c	\$ 6,053,573		
3	Less: Reacquired Bonds (Acct 222)	112; 19; c	-		
4	Other Long-Term Debt (Acct 224)	112; 21; c	-		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c	-		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c	(13,173)		
7	LTD = Long Term Debt		\$ 6,040,400	Sum Lines 2 thru 6	
9	Long-Term Debt Component - Numerator:				
10	Interest on Long-Term Debt (Acct 427)	117; 62; c	\$ 233,779		
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c	4,107		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c	1,450		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c	-		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c	-		
15	i = LTD interest		\$ 239,335	Sum Lines 10 thru 14	
17	Cost of Long-Term Debt:		3.96%	Line 15 / Line 7	
19	Preferred Equity Component:				
20	PF = Preferred Stock (Acct 204)	112; 3; c	\$ -		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118; 29; c	\$ -		
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	
24	Common Equity Component:				
25	Proprietary Capital	112; 16; c	\$ 7,729,414		
26	Less: Preferred Stock (Acct 204)	112; 3; c	-	Negative of Line 20 Above	
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c	-		
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c	10,034		
29	CS = Common Stock		\$ 7,739,448	Sum Lines 25 thru 28	
32	Base Return on Common Equity:		10.10%	SDG&E Base Return on Equity	
33		(a)	(b)	(c)	(d) = (b) x (c)
34		Amounts ¹	Cap. Struct.	Cost of	Weighted
35	Weighted Cost of Capital:		Ratio	Capital	Cost of Capital
37	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%
38	Preferred Equity	-	0.00%	0.00%	0.00%
39	Common Equity	7,739,448	56.16%	10.10%	5.67%
40	Total Capital	\$ 13,779,848	100.00%		7.41%
42	Cost of Equity Component (Preferred & Common):				5.67%
45	CAISO Participation ROE Adder:				0.50%
46		(a)	(b)	(c)	(d) = (b) x (c)
47		Amounts ¹	Cap. Struct.	Cost of	Weighted
48	Weighted Cost of Capital:		Ratio	Capital	Cost of Capital
50	Long-Term Debt	\$ 6,040,400	43.84%	0.00%	0.00%
51	Preferred Equity	-	0.00%	0.00%	0.00%
52	Common Equity	7,739,448	56.16%	0.50%	0.28%
53	Total Capital	\$ 13,779,848	100.00%		0.28%
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.28%

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.			FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹			<u>0.00%</u>		1
2		(a)	(b)	(c)	(d) = (b) x (c)	2
3			Cap. Struct.	Cost of	Weighted	3
4	<u>Incentive Weighted Cost of Capital:</u>	Amounts ²	Ratio	Capital	Cost of Capital	4
5						5
6	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Page 1, Line 17 6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22 7
8	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 1 Above 8
9	Total Capital	<u>\$ 13,779,848</u>	<u>100.00%</u>		<u>1.74%</u>	Sum Lines 6 thru 8 9
10						10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>			<u>0.00%</u>	Line 7 + Line 8; Col. d	11
12						12
13						13
14	<u>CAISO Participation ROE Adder:</u>			<u>0.00%</u>	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)	15
16			Cap. Struct.	Cost of	Weighted	16
17	<u>Weighted Cost of Capital:</u>	Amounts ²	Ratio	Capital	Cost of Capital	17
18						18
19	Long-Term Debt	\$ 6,040,400	43.84%	0.00%	0.00%	Shall be Zero for ROE Adder 19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder 20
21	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 14 Above 21
22	Total Capital	<u>\$ 13,779,848</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21 22
23						23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>			<u>0.00%</u>	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation - Base ROE:</u>			1
2				2
3	<u>A. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.67%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,299	Page 8; Rev. Negative of Stmt AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,011	AV-1A; Line 40	8
9	D = Transmission Rate Base	\$ 4,575,657 ✓	Pg3.3; BK-1 Rev TO5 C4-FERC Audit; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4632%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.67%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,011	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,575,657 ✓	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4632%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7090%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.1721%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.4095%	Page 1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR) - Base ROE:</u>	9.5817%	Line 27 + Line 29	31
32				32
33	<u>Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:</u>			33
34				34
35				35
36	<u>A. Federal Income Tax Component:</u>			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Page 1; Line 55	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	41
42	D = Transmission Rate Base	\$ 4,575,657 ✓	Pg3.3; BK-1 Rev TO5 C4-FERC Audit; Line 27	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43
44				44
45	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0746%	Federal Income Tax Expense	45
46				46
47				47
48	<u>B. State Income Tax Component:</u>			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Transmission Rate Base	\$ 4,575,657 ✓	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0746%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0345%	State Income Tax Expense	57
58				58
59				59
60	<u>C. Total Federal & State Income Tax Rate:</u>	0.1091%	Line 45 + Line 57	60
61				61
62	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.2808%	Page 1; Line 53	62
63				63
64	<u>E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:</u>	0.3899%	Line 60 + Line 62	64

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate _(ICCR) Calculation - Base ROE:</u> ¹			1
2				2
3	<u>A. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			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%	Page 3; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	1.7369%	Page 2; Line 9	29
30				30
31	<u>E. Incentive Cost of Capital Rate _(ICCR) - Base ROE:</u>	1.7369%	Line 27 + Line 29	31
32				32
33				33
34	<u>Cost of Capital Rate _(CCCR) Calculation - CAISO Participation ROE Adder:</u>			34
35				35
36	<u>A. Federal Income Tax Component:</u>			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		41
42	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	43
44				44
45	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	45
46				46
47				47
48	<u>B. State Income Tax Component:</u>			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0000%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 55	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	57
58				58
59				59
60	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 45 + Line 57	60
61				61
62	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000%	Page 2; Line 22	62
63				63
64	<u>E. Cost of Capital Rate _(CCCR) - CAISO Participation ROE Adder:</u>	0.0000%	Line 60 + Line 62	64

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

SAN DIEGO GAS & ELECTRIC COMPANY
T05 Cycle 4 FERC CAISO Adder Refund Adjustment
Derivation of Interest Expense on Other BTRR Adjustment Applicable to T05 Cycle 4
(\$1,000)

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				Cumulative		Cumulative		3
4		Monthly		Overcollection (-) or		Overcollection (-) or		4
5		Undercollection (+) or	Monthly	Undercollection (+)		Undercollection (+)		5
6		Undercollection (+)	Interest	in Revenue	Interest	in Revenue		6
7	Month	Year	in Revenue	Rate ¹	wo Interest	with Interest		7
8	January	2020	\$ (1,487)	0.42%	\$ (1,487)	(3) \$ (1,490)		8
9	February	2020	(1,487)	0.39%	(2,977)	(9) (2,986)		9
10	March	2020	(1,487)	0.42%	(4,472)	(16) (4,488)		10
11	April	2020	(1,487)	0.39%	(5,975)	(20) (5,995)		11
12	May	2020	(1,487)	0.40%	(7,482)	(27) (7,509)		12
13	June	2020	(1,487)	0.39%	(8,996)	(32) (9,028)		13
14	July	2020	(1,487)	0.29%	(10,515)	(28) (10,544)		14
15	August	2020	(1,487)	0.29%	(12,030)	(33) (12,063)		15
16	September	2020	(1,487)	0.28%	(13,550)	(36) (13,586)		16
17	October	2020	(1,487)	0.28%	(15,073)	(40) (15,113)		17
18	November	2020	(1,487)	0.27%	(16,600)	(43) (16,643)		18
19	December	2020	(1,487)	0.28%	(18,129)	(49) (18,178)		19
20	January	2021		0.28%	(18,178)	(51) (18,229)		20
21	February	2021		0.25%	(18,229)	(46) (18,275)		21
22	March	2021		0.28%	(18,275)	(51) (18,326)		22
23	April	2021		0.27%	(18,326)	(49) (18,375)		23
24	May	2021		0.28%	(18,375)	(51) (18,427)		24
25	June	2021		0.27%	(18,427)	(50) (18,476)		25
26	July	2021		0.28%	(18,476)	(52) (18,528)		26
27	August	2021		0.28%	(18,528)	(52) (18,580)		27
28	September	2021		0.27%	(18,580)	(50) (18,630)		28
29	October	2021		0.28%	(18,630)	(52) (18,682)		29
30	November	2021		0.27%	(18,682)	(50) (18,733)		30
31	December	2021		0.28%	(18,733)	(52) (18,785)		31
32	January	2022		0.28%	(18,785)	(53) (18,838)		32
33	February	2022		0.25%	(18,838)	(47) (18,885)		33
34	March	2022		0.28%	(18,885)	(53) (18,938)		34
35	April	2022		0.27%	(18,938)	(51) (18,989)		35
36	May	2022		0.28%	(18,989)	(53) (19,042)		36
37	June	2022		0.27%	(19,042)	(51) (19,094)		37
38	July	2022		0.31%	(19,094)	(59) (19,153)		38
39	August	2022		0.31%	(19,153)	(59) (19,212)		39
40	September	2022		0.30%	(19,212)	(58) (19,270)		40
41	October	2022		0.42%	(19,270)	(81) (19,351)		41
42	November	2022		0.40%	(19,351)	(77) (19,428)		42
43	December	2022		0.42%	(19,428)	(82) (19,510)		43
44	January	2023		0.54%	(19,510)	(105) (19,615)		44
45	February	2023		0.48%	(19,615)	(94) (19,709)		45
46	March	2023		0.54%	(19,709)	(106) (19,816)		46
47	April	2023		0.62%	(19,816)	(123) (19,939)		47
48	May	2023		0.64%	(19,939)	(128) (20,066)		48
49	June	2023		0.62%	(20,066)	(124) (20,191)		49
50	July	2023		0.68%	(20,191)	(137) (20,328)		50
51	August	2023		0.68%	(20,328)	(138) (20,466)		51
52	September	2023		0.66%	(20,466)	(135) (20,601)		52
53	October	2023		0.71%	(20,601)	(146) (20,747)		53
54	November	2023		0.69%	(20,747)	(143) (20,891)		54
55	December	2023		0.71%	(20,891)	(148) (21,039)		55
56	January	2024		0.72%	(21,039)	(151) (21,190)		56
57	February	2024		0.68%	(21,190)	(144) (21,334)		57
58	March	2024		0.72%	(21,334)	(154) (21,488)		58
59	April	2024		0.70%	(21,488)	(150) (21,639)		59
60	May	2024		0.72%	(21,639)	(156) (21,794)		60
61	June	2024		0.70%	(21,794)	(153) (21,947)		61
62	July	2024		0.72%	(21,947)	(158) (22,105)		62
63	August	2024		0.72%	(22,105)	(159) (22,264)		63
64	September	2024		0.70%	(22,264)	(156) (22,420)		64
65	October	2024		0.72%	(22,420)	(161) (22,581)		65
66	November	2024		0.70%	(22,581)	(158) (22,739)		66
67	December	2024		0.72%	(22,739)	(164) (22,903)		67
68	January	2025		0.68%	(22,903)	(156) (23,059)		68
69	February	2025		0.62%	(23,059)	(143) (23,202)		69
70	March	2025		0.68%	(23,202)	(158) (23,360)		70
71	April	2025		0.62%	(23,360)	(145) (23,504)		71
72	May	2025		0.64%	(23,504)	(150) (23,655)		72
73	June	2025		0.62%	(23,655)	(147) (23,801)		73
74	July	2025		0.68%	(23,801)	(162) (23,963)		74
75	August	2025		0.68%	(23,963)	(163) (24,126)		75
76	September	2025		0.68%	(24,126)	(164) (24,290)		76
77	October	2025		0.68%	(24,290)	(165) (24,456)		77
78	November	2025		0.68%	(24,456)	(166) (24,622)		78
79	December	2025		0.68%	(24,622)	(167) (24,789)		79
80		\$ (17,843)				\$ (6,947)		80

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

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

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

Posted FERC Interest rates

Estimated FERC Interest rates

San Diego Gas & Electric Company
TO5 Cycle 5 FERC CAISO Adder Refund
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 5
(\$1,000)

Line No.	Description	Amounts	Reference	Line No.
1	<u>BTRR Adjustment due to TO5 Cycle 5 FERC CAISO Adder Refund Calculation:</u>			1
2	Total BTRR Adjustment - Before Interest	\$ (19,056)	Page 2.1; Line 23	2
3				3
4	Interest Expense	<u>(6,510)</u>	Page 3; Col. 5; Line 56	4
5				5
6	Total BTRR Adjustment Excluding FF&U	(25,566)	Line 2 + Line 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	<u>(263)</u>	Line 6 x 1.0275%	8
9				9
10	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	(25,829)	Line 6 + Line 8	10
11				11
12	Transmission Related Uncollectible Expense	<u>(44)</u>	Line 6 x 0.173	12
13				13
14	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ (25,873)</u></u>	Line 10 + Line 12	14

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2021

(\$1,000)

Line No.		A		B		C = A - B		Line No.
		Revised TO5 Cycle 5 Amounts		As Filed TO5 Cycle 5 ¹ Amounts		Difference Incr (Deer)	Reference	
	A. Revenues:							
1	Transmission Operation & Maintenance Expense	\$ 100,282		\$ 100,282		\$ -	Statement AH; Line 10	1
2								2
3	Transmission Related A&G Expense	98,818		98,818		-	Pg8; Rev. Stmt AH; Line 32	3
4								4
5	CPUC Intervenor Funding Expense - Transmission	-		-		-	Negative of Statement AH; Line 17	5
6	Total O&M Expenses	\$ 199,100		\$ 199,100		\$ -	Sum Lines 1 thru 5	6
7								7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 241,672		\$ 241,672		-	Pg9 Rev Stmt AJ; Line 17	8
9								9
10	Transmission Plant Abandoned Project Cost Amortization Expense ²	-		-		-	Statement AJ; Line 23	10
11								11
12	Transmission Related Property Taxes Expense	63,645		63,645		-	Pg10 Rev Stmt AK; Line 13	12
13								13
14	Transmission Related Payroll Taxes Expense	3,394		3,394		-	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 507,812		\$ 507,812		\$ -	Sum Lines 6 thru 14	15
16								16
17	Cost of Capital Rate _(COCR) - Base ROE	9.5314%		9.5314%		0%	Pg12.3; Rev. Stmt AV; Line 32	17
18	Transmission Rate Base	\$ 4,871,930		\$ 4,871,930		-	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 464,363		\$ 464,363		\$ 0	Line 17 x Line 18	19
20								20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000% ✓		0.3911%		0%	Pg5.3; Rev Stmt AV; Line 66	21
22	Transmission Rate Base	\$ 4,871,930		\$ 4,871,930		\$ -	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	✓	\$ 19,056		\$ (19,056)	Line 21 x Line 22	23
24								24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304		\$ 1,304		\$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,774)		(5,774)		-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		-		-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		-		-	Statement AU; Line 15	28
29								29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 967,704 ✓		\$ 986,760		\$ (19,056)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 5 filing ER23-54

¹ Amounts for TO5 Cycle 5 are as filed in the following dockets: ER23-542, ER24-524, and ER25-270.

² Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021

		(S1,000)	A	B	C = A - B		
Line			Revised TO5 Cycle 5 Amounts	As Filed TO5 Cycle 5 ¹ Amounts	Difference Incr (Decr)	Reference	Line
No.							No.
B. Incentive ROE Project Transmission Revenue^{2,3}							
1	Incentive Transmission Plant Depreciation Expense		\$ -	\$ -	\$ -	Statement AJ; Line 19	1
2							2
3	Incentive Cost of Capital Rate _(COCR) - Base ROE		1.6599%	1.6599%	0%	Pg12.4; Rev. Stmt AV; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base		\$ -	\$ -	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE		\$ -	\$ -	\$ -	Line 3 x Line 4	5
6							6
7	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder		0.0000%	0.0000%	0%	Pg12.4; Rev Stmt AV; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base		\$ -	\$ -	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder		\$ -	\$ -	\$ -	Line 7 x Line 8	9
10							10
11	Total Incentive ROE Project Transmission Revenue		\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11
12							12
C. Incentive Transmission Plant Abandoned Project Revenue^{2,3}							
13	Incentive Transmission Plant Abandoned Project Cost Amortization Expense		\$ -	\$ -	\$ -	Statement AJ; Line 21	13
14							14
15	Total Incentive Transmission Plant Abandoned Project Cost Rate Base		\$ -	\$ -	\$ -	Page 3; Line 37	15
16	Cost of Capital Rate _(COCR) - Base ROE		9.5314%	9.5314%	0%	Pg12.3; Rev. Stmt AV; Line 32	16
17	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE		\$ -	\$ -	\$ -	Line 16 x Line 17	17
18							18
19	Total Incentive Transmission Plant Abandoned Project Cost Rate Base		\$ -	\$ -	\$ -	Page 3; Line 37	19
20	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder		0.0000%	0.0000%	0%	Shall be Zero	20
21	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder		\$ -	\$ -	\$ -	Line 20 x Line 21	21
22							22
23	Total Incentive Transmission Plant Abandoned Project Revenue		\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	23
24							24
25							25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue^{2,3}							
26	Incentive Transmission Construction Work In Progress		\$ -	\$ -	\$ -	Page 3; Line 39	26
27	Cost of Capital Rate _(COCR) - Base ROE		9.5314%	9.5314%	0%	Pg12.3; Rev. Stmt AV; Line 32	27
28	Incentive CWIP Return and Associated Income Taxes - Base ROE		\$ -	\$ -	\$ -	Line 27 x Line 28	28
29							29
30	Incentive Transmission Construction Work In Progress		\$ -	\$ -	\$ -	Page 3; Line 39	30
31	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder		0.0000%	0.3911%	0%	Pg5.3; Rev Stmt AV; Line 66	31
32	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder		\$ -	\$ -	\$ -	Line 31 x Line 32	32
33							33
34	Total Incentive CWIP Revenue		\$ -	\$ -	\$ -	Line 29 + Line 33	34
35							35
36	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U		\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	36
37							37
38							38
39	E. Total (PYRR_{EU}) Excluding FF&U³		\$ 967,704	\$ 986,760	\$ (19,056)	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 5 filing ER23-54

¹ Amounts for TO5 Cycle 5 are as filed in the following dockets: ER23-542, ER24-524, and ER25-270.

² Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

³ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

⁴ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_U)
For the Base Period & True-Up Period Ending December 31, 2021

		(S1,000)					
Line		A	B	C = A - B			Line
No.		Revised TO5 Cycle 5 Amounts	As Filed TO5 Cycle 5 ¹ Amounts	Difference Incr (Decr)	Reference		No.
<u>A. Transmission Rate Base:</u>							
1	Net Transmission Plant:						1
2	Transmission Plant	\$ 5,547,095	\$ 5,547,095	\$ -	Page 4; Line 16		2
3	Transmission Related Electric Miscellaneous Intangible Plant	5,093	5,093	-	Page 4; Line 17		3
4	Transmission Related General Plant	59,555	59,555	-	Page 4; Line 18		4
5	Transmission Related Common Plant	149,365	149,365	-	Page 4; Line 19		5
6	Total Net Transmission Plant	\$ 5,761,108	\$ 5,761,108	\$ -	Sum Lines 2 thru 5		6
7							7
8	<u>Rate Base Additions:</u>						8
9	Transmission Plant Held for Future Use	\$ -	\$ -	\$ -	Statement AG; Line 1		9
10	Transmission Plant Abandoned Project Cost	-	-	-	Statement Misc; Line 3		10
11	Total Rate Base Additions	\$ -	\$ -	\$ -	Line 9 + Line 10		11
12							12
13	<u>Rate Base Reductions:</u>						13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (993,518)	\$ (993,518)	\$ -	Pg7 Rev Stmt AF; Line 7		14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 11		15
16	Total Rate Base Reductions	\$ (993,518)	\$ (993,518)	\$ -	Line 14 + Line 15		16
17							17
18	<u>Working Capital:</u>						18
19	Transmission Related Materials and Supplies	\$ 48,572	\$ 48,572	\$ -	Pg11 Rev Stmt AL; Line 5		19
20	Transmission Related Prepayments	41,903	41,903	-	Pg11 Rev Stmt AL; Line 9		20
21	Transmission Related Cash Working Capital	24,888	24,888	-	Pg11 Rev Stmt AL; Line 19		21
22	Total Working Capital	\$ 115,362	\$ 115,362	\$ -	Sum Lines 19 thru 21		22
23							23
24	Other Regulatory Assets/Liabilities	\$ -	\$ -	\$ -	Statement Misc; Line 5		24
25	Unfunded Reserves	\$ (11,022)	\$ (11,022)	\$ -	Statement Misc; Line 7		25
26							26
27	Total Transmission Rate Base	\$ 4,871,930	\$ 4,871,930	\$ -	Sum Lines 6, 11, 16, 22, 24, 25		27
28							28
29	<u>B. Incentive ROE Project Transmission Rate Base:</u> ²						29
30	Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Page 4; Line 25		30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Statement AF; Line 9		31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Line 30 + Line 31		32
33							33
34	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²						34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	\$ -	\$ -	Statement Misc; Line 9		35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 13		36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Line 35 + Line 36		37
38							38
39	<u>D. Incentive Transmission Construction Work In Progress:</u> ²	\$ -	\$ -	\$ -	Statement AM; Line 1		39

¹ Amounts for TO5 Cycle 5 are as filed in the following dockets: ER23-542, ER24-524, and ER25-270.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_U)
For the Base Period & True-Up Period Ending December 31, 2021

		(S1,000)				
		A	B	C = A - B		
Line		Revised TO5	As Filed TO5			Line
No.		Cycle 5	Cycle 5 ¹	Difference	Reference	No.
		Amounts	Amounts	Incr (Decr)		
	<u>A. Transmission Plant</u>					
1	<u>Gross Transmission Plant:</u>					1
2	Transmission Plant	\$ 7,091,164	\$ 7,091,164	\$ -	Pg5 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	38,763	38,763	-	Pg5 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	101,746	101,746	-	Pg5 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	276,201	276,201	-	Pg5 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	\$ 7,507,874	\$ 7,507,874	\$ -	Sum Lines 2 thru 5	6
7						7
8	<u>Transmission Related Depreciation Reserve:</u>					8
9	Transmission Plant Depreciation Reserve	\$ 1,544,069	\$ 1,544,069	\$ -	Pg6 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	33,670	33,670	-	Pg6 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	42,191	42,191	-	Pg6 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	126,836	126,836	-	Pg6 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,746,766	\$ 1,746,766	\$ -	Sum Lines 9 thru 12	13
14						14
15	<u>Net Transmission Plant:</u>					15
16	Transmission Plant	\$ 5,547,095	\$ 5,547,095	\$ -	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	5,093	5,093	-	Line 3 Minus Line 10	17
18	Transmission Related General Plant	59,555	59,555	-	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	149,365	149,365	-	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,761,108	\$ 5,761,108	\$ -	Sum Lines 16 thru 19	20
21						21
22	<u>B. Incentive Project Transmission Plant:</u> ²					22
23	Incentive Transmission Plant	\$ -	\$ -	\$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	-	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Line 23 Minus Line 24	25

¹ Amounts for TO5 Cycle 5 are as filed in the following dockets: ER23-542, ER24-524, and ER25-270.

² The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ 100,282	Statement AH; Line 10	1
2				2
3	Transmission Related A&G Expense	98,818	Pg6; Rev. Stmt AH; Line 35	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 17	5
6	Total O&M Expenses	\$ 199,100	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 241,672	Pg9 Rev Stmt AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	63,645	Pg10 Rev Stmt AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,394	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 507,812	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate _(COCR) - Base ROE	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	17
18	Transmission Rate Base	\$ 4,871,930	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 464,363	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000% ✓	Pg5.3; Rev. Stmt AV; Line 66	21
22	Transmission Rate Base	\$ 4,871,930	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ - ✓	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,774)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 967,704 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 5 filing ER23-542.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.		Amounts	Reference	Line No.
	<u>B. Incentive ROE Project Transmission Revenue:</u> ^{1,2}			
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate _(COCR) - Base ROE	1.6599%	Pg12.4; Rev. Stmt AV; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Pg12.4; Rev Stmt AV; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12				12
13	<u>C. Incentive Transmission Plant Abandoned Project Revenue:</u> ^{1,2}			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate _(COCR) - Base ROE	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25				25
26	<u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u> ^{1,2}			26
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28	Cost of Capital Rate _(COCR) - Base ROE	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000% ✓	Pg5.3; Rev. Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38				38
39	<u>E. Total (PYRR_{EU}) Excluding FF&U</u> ³	\$ 967,704 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 5 filing ER23-542.

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.		Amounts	Reference	Line No.
	<u>A. Transmission Rate Base:</u>			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,547,095	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	5,093	Page 4; Line 17	3
4	Transmission Related General Plant	59,555	Page 4; Line 18	4
5	Transmission Related Common Plant	149,365	Page 4; Line 19	5
6	Total Net Transmission Plant	\$ 5,761,108	Sum Lines 2 thru 5	6
7				7
8	<u>Rate Base Additions:</u>			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	<u>Rate Base Reductions:</u>			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (993,518)	Pg7 Rev Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (993,518)	Line 14 + Line 15	16
17				17
18	<u>Working Capital:</u>			18
19	Transmission Related Materials and Supplies	\$ 48,572	Pg11 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments	41,903	Pg11 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	24,888	Pg11 Rev Stmt AL; Line 19	21
22	Total Working Capital	\$ 115,362	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	\$ (11,022)	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	\$ 4,871,930	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			29
30	Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33				33
34	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹			34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38				38
39	<u>D. Incentive Transmission Construction Work In Progress</u> ¹	\$ -	Statement AM; Line 1	39

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1 <u>Gross Transmission Plant:</u>			1
2 Transmission Plant	\$ 7,091,164	Pg5 Rev Stmt AD; Line 11	2
3 Transmission Related Electric Misc. Intangible Plant	38,763	Pg5 Rev Stmt AD; Line 27	3
4 Transmission Related General Plant	101,746	Pg5 Rev Stmt AD; Line 29	4
5 Transmission Related Common Plant	276,201	Pg5 Rev Stmt AD; Line 31	5
6 Total Gross Transmission Plant	\$ 7,507,874	Sum Lines 2 thru 5	6
7			7
8 <u>Transmission Related Depreciation Reserve:</u>			8
9 Transmission Plant Depreciation Reserve	\$ 1,544,069	Pg6 Rev Stmt AE; Line 1	9
10 Transmission Related Electric Misc. Intangible Plant Amortization Reserve	33,670	Pg6 Rev Stmt AE; Line 11	10
11 Transmission Related General Plant Depr Reserve	42,191	Pg6 Rev Stmt AE; Line 13	11
12 Transmission Related Common Plant Depr Reserve	126,836	Pg6 Rev Stmt AE; Line 15	12
13 Total Transmission Related Depreciation Reserve	\$ 1,746,766	Sum Lines 9 thru 12	13
14			14
15 <u>Net Transmission Plant:</u>			15
16 Transmission Plant	\$ 5,547,095	Line 2 Minus Line 9	16
17 Transmission Related Electric Miscellaneous Intangible Plant	5,093	Line 3 Minus Line 10	17
18 Transmission Related General Plant	59,555	Line 4 Minus Line 11	18
19 Transmission Related Common Plant	149,365	Line 5 Minus Line 12	19
20 Total Net Transmission Plant	\$ 5,761,108	Sum Lines 16 thru 19	20
21			21
22 <u>B. Incentive Project Transmission Plant:</u> ¹			22
23 Incentive Transmission Plant	\$ -	Statement AD; Line 13	23
24 Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25 Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ 100,282	Statement AH; Line 10	1
2				2
3	Transmission Related A&G Expense	98,818 ✓	Pg6; Rev. Stmt AH; Line 35	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 17	5
6	Total O&M Expenses	\$ 199,100 ✓	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 241,672	Pg9 Rev Stmt AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	63,645	Pg10 Rev Stmt AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,394	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 507,812 ✓	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate _(COCR) - Base ROE	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	17
18	Transmission Rate Base	\$ 4,871,930 ✓	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 464,363 ✓	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3911%	Pg12.3; Rev. Stmt AV; Line 66	21
22	Transmission Rate Base	\$ 4,871,930 ✓	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 19,056 ✓	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,774)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 986,760 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1 Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2			2
3 Incentive Cost of Capital Rate _(COCR) - Base ROE	1.6599%	Pg12.4; Rev. Stmt AV; Line 32	3
4 Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5 Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6			6
7 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Pg12.4; Rev Stmt AV; Line 66	7
8 Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9 Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10			10
11 Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
13 Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	13
14			14
15			15
16 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17 Cost of Capital Rate _(COCR) - Base ROE	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	17
18 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19			19
20 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23			23
24 Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
26 Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	26
27			27
28 Cost of Capital Rate _(COCR) - Base ROE	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	28
29 Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30			30
31 Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32 Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3911%	Pg12.3; Rev. Stmt AV; Line 66	32
33 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34			34
35 Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36			36
37 Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38			38
39 E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 986,760 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.		Amounts	Reference	Line No.
	<u>A. Transmission Rate Base:</u>			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,547,095	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	5,093	Page 4; Line 17	3
4	Transmission Related General Plant	59,555	Page 4; Line 18	4
5	Transmission Related Common Plant	149,365	Page 4; Line 19	5
6	Total Net Transmission Plant	\$ 5,761,108	Sum Lines 2 thru 5	6
7				7
8	<u>Rate Base Additions:</u>			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	<u>Rate Base Reductions:</u>			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (993,518)	Pg7 Rev Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (993,518)	Line 14 + Line 15	16
17				17
18	<u>Working Capital:</u>			18
19	Transmission Related Materials and Supplies	\$ 48,572	Pg11 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments	41,903	Pg11 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	24,888 ✓	Pg11 Rev Stmt AL; Line 19	21
22	Total Working Capital	\$ 115,362 ✓	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	\$ (11,022)	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	\$ 4,871,930 ✓	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			29
30	Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33				33
34	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹			34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38				38
39	<u>D. Incentive Transmission Construction Work In Progress</u> ¹	\$ -	Statement AM; Line 1	39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1 <u>Gross Transmission Plant:</u>			1
2 Transmission Plant	\$ 7,091,164	Pg5 Rev Stmt AD; Line 11	2
3 Transmission Related Electric Misc. Intangible Plant	38,763	Pg5 Rev Stmt AD; Line 27	3
4 Transmission Related General Plant	101,746	Pg5 Rev Stmt AD; Line 29	4
5 Transmission Related Common Plant	276,201	Pg5 Rev Stmt AD; Line 31	5
6 Total Gross Transmission Plant	\$ 7,507,874	Sum Lines 2 thru 5	6
7			7
8 <u>Transmission Related Depreciation Reserve:</u>			8
9 Transmission Plant Depreciation Reserve	\$ 1,544,069	Pg6 Rev Stmt AE; Line 1	9
10 Transmission Related Electric Misc. Intangible Plant Amortization Reserve	33,670	Pg6 Rev Stmt AE; Line 11	10
11 Transmission Related General Plant Depr Reserve	42,191	Pg6 Rev Stmt AE; Line 13	11
12 Transmission Related Common Plant Depr Reserve	126,836	Pg6 Rev Stmt AE; Line 15	12
13 Total Transmission Related Depreciation Reserve	\$ 1,746,766	Sum Lines 9 thru 12	13
14			14
15 <u>Net Transmission Plant:</u>			15
16 Transmission Plant	\$ 5,547,095	Line 2 Minus Line 9	16
17 Transmission Related Electric Miscellaneous Intangible Plant	5,093	Line 3 Minus Line 10	17
18 Transmission Related General Plant	59,555	Line 4 Minus Line 11	18
19 Transmission Related Common Plant	149,365	Line 5 Minus Line 12	19
20 Total Net Transmission Plant	\$ 5,761,108	Sum Lines 16 thru 19	20
21			21
22 <u>B. Incentive Project Transmission Plant:</u> ¹			22
23 Incentive Transmission Plant	\$ -	Statement AD; Line 13	23
24 Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25 Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Long-Term Debt Component - Denominator:</u>			1
2	Bonds (Acct 221)	112-113; 18; c \$ 6,417,859		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c -		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c -		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c -		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c (16,894)		6
7	LTD = Long Term Debt	\$ 6,400,965	Sum Lines 2 thru 6	7
8				8
9	<u>Long-Term Debt Component - Numerator:</u>			9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c \$ 237,654		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c 4,408		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c 1,275		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c -		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c -		14
15	i = LTD interest	\$ 243,337	Sum Lines 10 thru 14	15
16				16
17	<u>Cost of Long-Term Debt:</u>	3.80%	Line 15 / Line 7	17
18				18
19	<u>Preferred Equity Component:</u>			19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c \$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c \$ -		21
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22
23				23
24	<u>Common Equity Component:</u>			24
25	Proprietary Capital	112-113; 16; c \$ 8,248,584		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c -	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c -		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c 10,117		28
29	CS = Common Stock	\$ 8,258,701	Sum Lines 25 thru 28	29
30				30
31				31
32	<u>Base Return on Common Equity:</u>	10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33				33
34		(a) (b) (c) (d) = (b) x (c)		34
35	<u>Weighted Cost of Capital:</u>	Amounts ¹ Ratio Cost of Capital Cost of Capital		35
36				36
37	Long-Term Debt	\$ 6,400,965 43.66% 3.80% 1.66%	Col. c = Line 17 Above	37
38	Preferred Equity	- 0.00% 0.00% 0.00%	Col. c = Line 22 Above	38
39	Common Equity	8,258,701 56.34% 10.10% 5.69%	Col. c = Line 32 Above	39
40	Total Capital	\$ 14,659,666 100.00% 7.35%	Sum Lines 37 thru 39	40
41				41
42	<u>Cost of Equity Component (Preferred & Common):</u>	5.69%	Line 38 + Line 39; Col. d	42
43				43
44				44
45	<u>CAISO Participation ROE Adder:</u>	0.00% ✓	189 FERC ¶ 61,248 at Page 17	45
46		(a) (b) (c) (d) = (b) x (c)		46
47		Amounts ¹ Ratio Cost of Capital Cost of Capital		47
48	<u>Weighted Cost of Capital:</u>			48
49				49
50	Long-Term Debt	\$ 6,400,965 43.66% 0.00% 0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	- 0.00% 0.00% 0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	8,258,701 56.34% 0.00% ✓ 0.00% ✓	Col. c = Line 45 Above	52
53	Total Capital	\$ 14,659,666 100.00% 0.00% ✓	Sum Lines 50 thru 52	53
54				54
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>	0.00% ✓	Line 52; Col. d	55

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 5 filing ER23-542.

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.		Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹			0.00%		1
2		(a)	(b)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted	3
4	<u>Incentive Weighted Cost of Capital:</u>	Amounts ²	Ratio	Capital	Cost of Capital	4
5						5
6	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Page 1, Line 17
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22
8	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 1 Above
9	Total Capital	\$ 14,659,666	100.00%		1.66%	Sum Lines 6 thru 8
10						10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d
12						12
13						13
14	<u>CAISO Participation ROE Adder:</u>			0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)	15
16			Cap. Struct.	Cost of	Weighted	16
17	<u>Weighted Cost of Capital:</u>	Amounts ²	Ratio	Capital	Cost of Capital	17
18						18
19	Long-Term Debt	\$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder
21	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 14 Above
22	Total Capital	\$ 14,659,666	100.00%		0.00%	Sum Lines 19 thru 21
23						23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d
						24

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

² Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1	Cost of Capital Rate _(COCR) Calculation - Base ROE:		1
2			2
3	A. Federal Income Tax Component:		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	5.69%	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,545	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,977	8
9	D = Transmission Rate Base	\$ 4,871,930	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4694%	12
13		Federal Income Tax Expense	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%	18
19	B = Transmission Total State Tax Adjustments	\$ -	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,977	20
21	D = Transmission Rate Base	\$ 4,871,930	21
22	FT = Federal Income Tax Expense	1.4694%	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	23
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.7121%	25
26		State Income Tax Expense	26
27			27
28	C. Total Federal & State Income Tax Rate:	2.1815%	28
29		Line 12 + Line 25	29
30	D. Total Weighted Cost of Capital:	7.3499%	30
31		Page 1; Line 40	31
32	E. Cost of Capital Rate _(COCR) - Base ROE:	9.5314%	32
33		Line 28 + Line 30	33
34			34
35	Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:		35
36			36
37	A. Federal Income Tax Component:		37
38			38
39	Where:		39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00% ✓	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	42
43	D = Transmission Rate Base	\$ 4,871,930	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	44
45			45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000% ✓	46
47		Federal Income Tax Expense	47
48			48
49	B. State Income Tax Component:		49
50			50
51	Where:		51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00% ✓	52
53	B = Transmission Total State Tax Adjustments	\$ -	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	54
55	D = Transmission Rate Base	\$ 4,871,930	55
56	FT = Federal Income Tax Expense	0.0000% ✓	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	57
58			58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000% ✓	59
60		State Income Tax Expense	60
61			61
62	C. Total Federal & State Income Tax Rate:	0.0000% ✓	62
63		Line 46 + Line 59	63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000% ✓	64
65		Page 1; Line 53	65
66	E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:	0.0000% ✓	66
		Line 62 + Line 64	

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 5 filing ER23-542.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate _(ICOCR) Calculation - Base ROE: ¹			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%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.6599%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate _(ICOCR) - Base ROE:	1.6599%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46
47				47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	59
60				60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>					1	
2	Bonds (Acct 221)	112-113; 18; c	\$ 6,417,859		2		
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3		
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	-		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(16,894)		6		
7	LTD = Long Term Debt		\$ 6,400,965	Sum Lines 2 thru 6	7		
8					8		
9	<u>Long-Term Debt Component - Numerator:</u>					9	
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$ 237,654		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,408		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	1,275		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14		
15	i = LTD interest		\$ 243,337	Sum Lines 10 thru 14	15		
16					16		
17	<u>Cost of Long-Term Debt:</u>		3.80%	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>					19	
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$ -		21		
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22		
23					23		
24	<u>Common Equity Component:</u>					24	
25	Proprietary Capital	112-113; 16; c	\$ 8,248,584		25		
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	10,117		28		
29	CS = Common Stock		\$ 8,258,701	Sum Lines 25 thru 28	29		
30					30		
31					31		
32	<u>Base Return on Common Equity:</u>		10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33		(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35	<u>Weighted Cost of Capital:</u>					35	
36						36	
37	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	8,258,701	56.34%	10.10%	5.69%	Col. c = Line 32 Above	39
40	Total Capital	\$ 14,659,666	100.00%		7.35%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.69%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>CAISO Participation ROE Adder:</u>				0.50%	TO5 Offer of Settlement; Section II.A.1.5.1	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48	<u>Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	8,258,701	56.34%	0.50%	0.28%	Col. c = Line 45 Above	52
53	Total Capital	\$ 14,659,666	100.00%		0.28%	Sum Lines 50 thru 52	53
54							54
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.28%	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		FERC Form 1 Page; Line; Col.			Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	<u>Incentive Weighted Cost of Capital:</u>	Amounts ²	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	<u>\$ 14,659,666</u>	<u>100.00%</u>		<u>1.66%</u>	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	<u>Weighted Cost of Capital:</u>	Amounts ²	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	\$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	<u>\$ 14,659,666</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	Cost of Capital Rate _(COCR) Calculation - Base ROE:		1
2			2
3	A. Federal Income Tax Component:		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	5.69%	Page 1; Line 42
7	B = Transmission Total Federal Tax Adjustments	\$ 3,545	Negative of Statement AR; Line 9
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,977	AV-1A; Line 49
9	D = Transmission Rate Base	\$ 4,871,930	Pg3.3 BK-1 Rev TO5 C5-FERC Audit; Line 27
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4694%	Federal Income Tax Expense
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	5.69%	Line 6 Above
19	B = Transmission Total State Tax Adjustments	\$ -	Negative of Statement AT; Line 9
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,977	Line 8 Above
21	D = Transmission Rate Base	\$ 4,871,930	Line 9 Above
22	FT = Federal Income Tax Expense	1.4694%	Line 12 Above
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.7121%	State Income Tax Expense
26			26
27			27
28	C. Total Federal & State Income Tax Rate:	2.1815%	Line 12 + Line 25
29			29
30	D. Total Weighted Cost of Capital:	7.3499%	Page 1; Line 40
31			31
32	E. Cost of Capital Rate _(COCR) - Base ROE:	9.5314%	Line 28 + Line 30
33			33
34	Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:		34
35			35
36			36
37	A. Federal Income Tax Component:		37
38			38
39	Where:		39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Page 1; Line 55
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder
43	D = Transmission Rate Base	\$ 4,871,930	Pg3.3 BK-1 Rev TO5 C5-FERC Audit; Line 27
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate
45			45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0749%	Federal Income Tax Expense
47			47
48			48
49	B. State Income Tax Component:		49
50			50
51	Where:		51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Line 40 Above
53	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for ROE Adder
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 42 Above
55	D = Transmission Rate Base	\$ 4,871,930	Line 43 Above
56	FT = Federal Income Tax Expense	0.0749%	Line 46 Above
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate
58			58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0346%	State Income Tax Expense
60			60
61			61
62	C. Total Federal & State Income Tax Rate:	0.1095%	Line 46 + Line 59
63			63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2817%	Page 1; Line 53
65			65
66	E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:	0.3911%	Line 62 + Line 64

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: ¹		1
2			2
3	<u>A. Federal Income Tax Component:</u>		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	12
13		Federal Income Tax Expense	13
14			14
15	<u>B. State Income Tax Component:</u>		15
16			16
17	Where:		17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	18
19	B = Transmission Total State Tax Adjustments	\$ -	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	20
21	D = Total Incentive ROE Project Transmission Rate Base	\$ -	21
22	FT = Federal Income Tax Expense	0.0000%	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	23
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	25
26		State Income Tax Expense	26
27			27
28	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	28
29		Line 12 + Line 25	29
30	<u>D. Total Incentive Weighted Cost of Capital:</u>	1.6599%	30
31		Page 2; Line 9	31
32	<u>E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:</u>	1.6599%	32
33		Line 28 + Line 30	33
34			34
35	<u>Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:</u>		35
36			36
37	<u>A. Federal Income Tax Component:</u>		37
38			38
39	Where:		39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	42
43	D = Total Incentive ROE Project Transmission Rate Base	\$ -	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	44
45			45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	46
47		Federal Income Tax Expense	47
48			48
49	<u>B. State Income Tax Component:</u>		49
50			50
51	Where:		51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	52
53	B = Transmission Total State Tax Adjustments	\$ -	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	54
55	D = Total Incentive ROE Project Transmission Rate Base	\$ -	55
56	FT = Federal Income Tax Expense	0.0000%	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	57
58			58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	59
60		State Income Tax Expense	60
61			61
62	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	62
63		Line 46 + Line 59	63
64	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000%	64
65		Page 2; Line 22	65
66	<u>E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:</u>	0.0000%	66
		Line 62 + Line 64	

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO5 Cycle 5 FERC CAISO Adder Refund Adjustment
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 5
(\$1,000)

Line No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1								1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3								3
4			Monthly		Cumulative		Cumulative	4
5			Overcollection (-) or	Monthly	Overcollection (-) or		Overcollection (-) or	5
6			Undercollection (+)	Interest	Undercollection (+)		Undercollection (+)	6
7			in Revenue	Rate ¹	in Revenue	Interest	in Revenue	7
8	January	2021	\$ (1,588)	0.28%	\$ (1,588)	\$ (2)	\$ (1,590)	8
9	February	2021	(1,588)	0.25%	(3,178)	(6)	(3,184)	9
10	March	2021	(1,588)	0.28%	(4,772)	(11)	(4,783)	10
11	April	2021	(1,588)	0.27%	(6,371)	(15)	(6,386)	11
12	May	2021	(1,588)	0.28%	(7,974)	(20)	(7,994)	12
13	June	2021	(1,588)	0.27%	(9,582)	(24)	(9,606)	13
14	July	2021	(1,588)	0.28%	(11,194)	(29)	(11,223)	14
15	August	2021	(1,588)	0.28%	(12,811)	(34)	(12,845)	15
16	September	2021	(1,588)	0.27%	(14,433)	(37)	(14,470)	16
17	October	2021	(1,588)	0.28%	(16,058)	(43)	(16,100)	17
18	November	2021	(1,588)	0.27%	(17,688)	(46)	(17,734)	18
19	December	2021	(1,588)	0.28%	(19,322)	(52)	(19,374)	19
20	January	2022		0.28%	(19,374)	(54)	(19,428)	20
21	February	2022		0.25%	(19,428)	(49)	(19,477)	21
22	March	2022		0.28%	(19,477)	(55)	(19,531)	22
23	April	2022		0.27%	(19,531)	(53)	(19,584)	23
24	May	2022		0.28%	(19,584)	(55)	(19,639)	24
25	June	2022		0.27%	(19,639)	(53)	(19,692)	25
26	July	2022		0.31%	(19,692)	(61)	(19,753)	26
27	August	2022		0.31%	(19,753)	(61)	(19,814)	27
28	September	2022		0.30%	(19,814)	(59)	(19,873)	28
29	October	2022		0.42%	(19,873)	(83)	(19,957)	29
30	November	2022		0.40%	(19,957)	(80)	(20,037)	30
31	December	2022		0.42%	(20,037)	(84)	(20,121)	31
32	January	2023		0.54%	(20,121)	(109)	(20,230)	32
33	February	2023		0.48%	(20,230)	(97)	(20,327)	33
34	March	2023		0.54%	(20,327)	(110)	(20,436)	34
35	April	2023		0.62%	(20,436)	(127)	(20,563)	35
36	May	2023		0.64%	(20,563)	(132)	(20,695)	36
37	June	2023		0.62%	(20,695)	(128)	(20,823)	37
38	July	2023		0.68%	(20,823)	(142)	(20,965)	38
39	August	2023		0.68%	(20,965)	(143)	(21,107)	39
40	September	2023		0.66%	(21,107)	(139)	(21,247)	40
41	October	2023		0.71%	(21,247)	(151)	(21,397)	41
42	November	2023		0.69%	(21,397)	(148)	(21,545)	42
43	December	2023		0.71%	(21,545)	(153)	(21,698)	43
44	January	2024		0.72%	(21,698)	(156)	(21,854)	44
45	February	2024		0.68%	(21,854)	(149)	(22,003)	45
46	March	2024		0.72%	(22,003)	(158)	(22,161)	46
47	April	2024		0.70%	(22,161)	(155)	(22,316)	47
48	May	2024		0.72%	(22,316)	(161)	(22,477)	48
49	June	2024		0.70%	(22,477)	(157)	(22,634)	49
50	July	2024		0.72%	(22,634)	(163)	(22,797)	50
51	August	2024		0.72%	(22,797)	(164)	(22,962)	51
52	September	2024		0.70%	(22,962)	(161)	(23,122)	52
53	October	2024		0.72%	(23,122)	(166)	(23,289)	53
54	November	2024		0.70%	(23,289)	(163)	(23,452)	54
55	December	2024		0.72%	(23,452)	(169)	(23,621)	55
56	January	2025		0.68%	(23,621)	(161)	(23,781)	56
57	February	2025		0.62%	(23,781)	(147)	(23,929)	57
58	March	2025		0.68%	(23,929)	(163)	(24,091)	58
59	April	2025		0.62%	(24,091)	(149)	(24,241)	59
60	May	2025		0.64%	(24,241)	(155)	(24,396)	60
61	June	2025		0.62%	(24,396)	(151)	(24,547)	61
62	July	2025		0.68%	(24,547)	(167)	(24,714)	62
63	August	2025		0.68%	(24,714)	(168)	(24,882)	63
64	September	2025		0.68%	(24,882)	(169)	(25,051)	64
65	October	2025		0.68%	(25,051)	(170)	(25,222)	65
66	November	2025		0.68%	(25,222)	(172)	(25,393)	66
67	December	2025		0.68%	(25,393)	(173)	(25,566)	67
68			\$ (19,056)			\$ (6,510)		68

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

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

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

Posted FERC Interest rates

Estimated FERC Interest rates

San Diego Gas & Electric Company
TO5 Cycle6 FERC CAISO Adder Refund
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 6
(\$1,000)

Line No.	Description	Amounts	Reference	Line No.
1	<u>BTRR Adjustment due to TO5 Cycle 6 FERC CAISO Adder Refund Calculation:</u>			1
2	Total BTRR Adjustment - Before Interest	\$ (18,809)	Page 2.1; Line 23	2
3				3
4	Interest Expense	<u>(5,590)</u>	Page 3; Col. 5; Line 44	4
5				5
6	Total BTRR Adjustment Excluding FF&U	(24,398)	Line 2 + Line 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	<u>(249)</u>	Line 6 x 1.0207%	8
9				9
10	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	(24,647)	Line 6 + Line 8	10
11				11
12	Transmission Related Uncollectible Expense	<u>(50)</u>	Line 6 x 0.205	12
13				13
14	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ (24,697)</u></u>	Line 10 + Line 12	14

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

		(\$1,000)				
		A	B	C = A - B		
Line		Revised TO5 C6	As Filed TO5 C6 ¹	Difference		Line
No.		Amounts	Amounts	Incr (Decr)	Reference	No.
	A. Revenues:					
1	Transmission Operation & Maintenance Expense	\$ 103,805	\$ 103,805	\$ -	Statement AH; Line 9	1
2						2
3	Transmission Related A&G Expense	100,897	100,897	-	Statement AH; Line 31	3
4						4
5	CPUC Intervenor Funding Expense - Transmission	-	-	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 204,702	\$ 204,702	\$ -	Sum Lines 1 thru 5	6
7						7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 256,281	\$ 256,281	-	Statement AJ; Line 17	8
9						9
10	Transmission Plant Abandoned Project Cost Amortization Expense ²	-	-	-	Statement AJ; Line 23	10
11						11
12	Transmission Related Property Taxes Expense	66,271	66,271	-	Statement AK; Line 13	12
13						13
14	Transmission Related Payroll Taxes Expense	3,324	3,324	-	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 530,578	\$ 530,578	\$ -	Sum Lines 6 thru 14	15
16						16
17	Cost of Capital Rate _(COCR) - Base ROE	9.2135%	9.2135%	0%	Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	\$ 5,032,003	\$ 5,032,003	\$ -	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 463,622	\$ 463,622	\$ -	Line 17 x Line 18	19
20						20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000% ✓	0.3738%	0%	Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	\$ 5,032,003	\$ 5,032,003	\$ -	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ - ✓	\$ 18,809	\$ (18,809)	Line 21 x Line 22	23
24						24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	\$ 1,304	\$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,365)	(9,365)	-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	-	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	-	-	Statement AU; Line 15	28
29						29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 986,140 ✓	\$ 1,004,949	\$ (18,809)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 6 filing ER24-524.**

¹ Amounts for TO5 C6 are as filed in the following dockets: ER24-524 and ER25-270.

² Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2022

		(\$1,000)				
		A	B	C = A - B		
Line		Revised TO5 C6	As Filed TO5 C6 ¹	Difference		Line
No.		Amounts	Amounts	Incr (Decr)	Reference	No.
	B. Incentive ROE Project Transmission Revenue: ^{2,3}					
1	Incentive Transmission Plant Depreciation Expense	\$ -	\$ -	\$ -	Statement AJ; Line 19	1
2						2
3	Incentive Cost of Capital Rate _(COCR) - Base ROE	1.6901%	1.6901%	0%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	\$ -	\$ -	Line 3 x Line 4	5
6						6
7	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 7 x Line 8	9
10						10
11	Total Incentive ROE Project Transmission Revenue	\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11
12						12
13	C. Incentive Transmission Plant Abandoned Project Revenue: ^{2,3}					13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	\$ -	\$ -	Statement AJ; Line 21	14
15						15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate _(COCR) - Base ROE	9.2135%	9.2135%	0%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	\$ -	\$ -	Line 16 x Line 17	18
19						19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 20 x Line 21	22
23						23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	24
25						25
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{2,3}					26
27	Incentive Transmission Construction Work In Progress	\$ -	\$ -	\$ -	Page 3; Line 39	27
28	Cost of Capital Rate _(COCR) - Base ROE	9.2135%	9.2135%	0%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	\$ -	\$ -	Line 27 x Line 28	29
30						30
31	Incentive Transmission Construction Work In Progress	\$ -	\$ -	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	0.3738%	0%	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 31 x Line 32	33
34						34
35	Total Incentive CWIP Revenue	\$ -	\$ -	\$ -	Line 29 + Line 33	35
36						36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	37
38						38
39	E. Total (PYRR_{EU}) Excluding FF&U ⁴	\$ 986,140	\$ 1,004,949	\$ (18,809)	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 6 filing ER24-524.

¹ Amounts for TO5 C6 are as filed in the following dockets: ER24-524 and ER25-270.

² Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

³ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

⁴ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

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

		(\$1,000)				
		A	B	C = A - B		
Line		Revised TO5 C6	As Filed TO5 C6 ¹	Difference		Line
No.		Amounts	Amounts	Incr (Decr)	Reference	No.
	<u>A. Transmission Rate Base:</u>					
1	Net Transmission Plant:					1
2	Transmission Plant	\$ 5,742,870	\$ 5,742,870	\$ -	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	6,028	6,028	-	Page 4; Line 17	3
4	Transmission Related General Plant	62,222	62,222	-	Page 4; Line 18	4
5	Transmission Related Common Plant	175,604	175,604	-	Page 4; Line 19	5
6	Total Net Transmission Plant	\$ 5,986,725	\$ 5,986,725	\$ -	Sum Lines 2 thru 5	6
7						7
8	<u>Rate Base Additions:</u>					8
9	Transmission Plant Held for Future Use	\$ -	\$ -	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	-	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	\$ -	\$ -	Line 9 + Line 10	11
12						12
13	<u>Rate Base Reductions:</u>					13
14	Transmission Related Accum. Def. Inc. Taxes ²	\$ (1,061,031)	\$ (1,061,031)	\$ -	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,061,031)	\$ (1,061,031)	\$ -	Line 14 + Line 15	16
17						17
18	<u>Working Capital:</u>					18
19	Transmission Related Materials and Supplies	\$ 46,789	\$ 46,789	\$ -	Statement AL; Line 5	19
20	Transmission Related Prepayments	44,866	44,866	-	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	25,588	25,588	-	Statement AL; Line 19	21
22	Total Working Capital	\$ 117,243	\$ 117,243	\$ -	Sum Lines 19 thru 21	22
23						23
24	Other Regulatory Assets/Liabilities	\$ -	\$ -	\$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	\$ (10,934)	\$ (10,934)	\$ -	Statement Misc; Line 7	25
26						26
27	Total Transmission Rate Base	\$ 5,032,003	\$ 5,032,003	\$ -	Sum Lines 6, 11, 16, 22, 24, 25	27
28						28
29	<u>B. Incentive ROE Project Transmission Rate Base:</u> ³					29
30	Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Line 30 + Line 31	32
33						33
34	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ³					34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	\$ -	\$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Line 35 + Line 36	37
38						38
39	<u>D. Incentive Transmission Construction Work In Progress</u> ³	\$ -	\$ -	\$ -	Statement AM; Line 1	39

¹ Amounts for TO5 C6 are as filed in the following dockets: ER24-524 and ER25-270.

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

³ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

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

		(S1,000)				
		A	B	C = A - B		
Line		Revised TO5 C6	As Filed TO5 C6 ¹	Difference	Reference	Line
No.		Amounts	Amounts	Incr (Decr)		No.
	<u>A. Transmission Plant:</u>					
1	<u>Gross Transmission Plant:</u>					1
2	Transmission Plant	\$ 7,476,381	\$ 7,476,381	\$ -	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	30,189	30,189	-	Statement AD; Line 27	3
4	Transmission Related General Plant	108,046	108,046	-	Statement AD; Line 29	4
5	Transmission Related Common Plant	303,089	303,089	-	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 7,917,705	\$ 7,917,705	\$ -	Sum Lines 2 thru 5	6
7						7
8	<u>Transmission Related Depreciation Reserve:</u>					8
9	Transmission Plant Depreciation Reserve	\$ 1,733,511	\$ 1,733,511	\$ -	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	24,162	24,162	-	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	45,823	45,823	-	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	127,485	127,485	-	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,930,981	\$ 1,930,981	\$ -	Sum Lines 9 thru 12	13
14						14
15	<u>Net Transmission Plant:</u>					15
16	Transmission Plant	\$ 5,742,870	\$ 5,742,870	\$ -	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,028	6,028	-	Line 3 Minus Line 10	17
18	Transmission Related General Plant	62,222	62,222	-	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	175,604	175,604	-	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,986,725	\$ 5,986,725	\$ -	Sum Lines 16 thru 19	20
21						21
22	<u>B. Incentive Project Transmission Plant:</u> ¹					22
23	Incentive Transmission Plant	\$ -	\$ -	\$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	-	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Line 23 Minus Line 24	25

¹ Amounts for TO5 C6 are as filed in the following dockets: ER24-524 and ER25-270.

² The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

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

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ 103,805	Pg6 Rev Statement AH; Line 10	1
2				2
3	Transmission Related A&G Expense	100,897	Pg6 Rev Statement AH; Line 33	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 204,702	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	256,281	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	66,271	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,324	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 530,578	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.2135%	Pg8 Rev Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	\$ 5,032,003	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 463,622	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000% ✓	Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	\$ 5,032,003	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ - ✓	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,365)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 986,140 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 6 filing ER24-524.

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

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

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate (COCR) - Base ROE	1.6901%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12				12
13	C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) - Base ROE	9.2135%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25				25
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			26
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28	Cost of Capital Rate (COCR) - Base ROE	9.2135%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000% ✓	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38				38
39	E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 986,140 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 6 filing ER24-524.

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

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

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

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

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1 <u>Net Transmission Plant:</u>			1
2 Transmission Plant	\$ 5,742,870	Page 4; Line 16	2
3 Transmission Related Electric Miscellaneous Intangible Plant	6,028	Page 4; Line 17	3
4 Transmission Related General Plant	62,222	Page 4; Line 18	4
5 Transmission Related Common Plant	175,604	Page 4; Line 19	5
6 Total Net Transmission Plant	\$ 5,986,725	Sum Lines 2 thru 5	6
7			7
8 <u>Rate Base Additions:</u>			8
9 Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10 Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11 Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12			12
13 <u>Rate Base Reductions:</u>			13
14 Transmission Related Accum. Def. Inc. Taxes ¹	\$ (1,061,031)	Pg5 Rev Statement AF; Line 7	14
15 Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16 Total Rate Base Reductions	\$ (1,061,031)	Line 14 + Line 15	16
17			17
18 <u>Working Capital:</u>			18
19 Transmission Related Materials and Supplies	\$ 46,789	Statement AL; Line 5	19
20 Transmission Related Prepayments	44,866	Statement AL; Line 9	20
21 Transmission Related Cash Working Capital	25,588	Pg7 Rev Statement AL; Line 19	21
22 Total Working Capital	\$ 117,243	Sum Lines 19 thru 21	22
23			23
24 Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25 Unfunded Reserves	\$ (10,934)	Statement Misc; Line 7	25
26			26
27 Total Transmission Rate Base	\$ 5,032,003	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
29 <u>B. Incentive ROE Project Transmission Rate Base:</u> ²			29
30 Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31 Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32 Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33			33
34 <u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²			34
35 Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38			38
39 <u>D. Incentive Transmission Construction Work In Progress:</u> ²	\$ -	Statement AM; Line 1	39

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

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

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

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

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

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

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ 103,805 ✓	Pg6 Rev Statement AH; Line 10	1
2				2
3	Transmission Related A&G Expense	100,897 ✓	Pg6 Rev Statement AH; Line 33	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 204,702 ✓	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	256,281	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	66,271	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,324	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 530,578 ✓	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.2135%	Pg8 Rev Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	\$ 5,032,003 ✓	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 463,622 ✓	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3738%	Pg8 Rev Statement AV; Page 3; Line 66	21
22	Transmission Rate Base	\$ 5,032,003 ✓	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 18,809 ✓	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,365)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 1,004,949 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

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

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

Line No.		Amounts	Reference	Line No.
	<u>B. Incentive ROE Project Transmission Revenue:</u> ^{1,2}			
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate (COCR) - Base ROE	1.6901%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12				12
13	<u>C. Incentive Transmission Plant Abandoned Project Revenue:</u> ^{1,2}			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) - Base ROE	9.2135%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25				25
26	<u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u> ^{1,2}			26
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28	Cost of Capital Rate (COCR) - Base ROE	9.2135%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3738%	Statement AV; Page 3; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38				38
39	<u>E. Total (PYRR_{EU}) Excluding FF&U</u> ³	\$ 1,004,949 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

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

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

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

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

Line No.		Amounts	Reference	Line No.
A. Transmission Rate Base:				
1	<u>Net Transmission Plant:</u>			1
2	Transmission Plant	\$ 5,742,870	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	6,028	Page 4; Line 17	3
4	Transmission Related General Plant	62,222	Page 4; Line 18	4
5	Transmission Related Common Plant	175,604	Page 4; Line 19	5
6	Total Net Transmission Plant	\$ 5,986,725	Sum Lines 2 thru 5	6
7				7
8	<u>Rate Base Additions:</u>			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	<u>Rate Base Reductions:</u>			13
14	Transmission Related Accum. Def. Inc. Taxes ¹	\$ (1,061,031) ✓	Pg5 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,061,031) ✓	Line 14 + Line 15	16
17				17
18	<u>Working Capital:</u>			18
19	Transmission Related Materials and Supplies	\$ 46,789	Statement AL; Line 5	19
20	Transmission Related Prepayments	44,866	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	25,588 ✓	Pg7 Rev Statement AL; Line 19	21
22	Total Working Capital	\$ 117,243 ✓	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	\$ (10,934)	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	\$ 5,032,003 ✓	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	<u>B. Incentive ROE Project Transmission Rate Base:</u> ²			29
30	Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33				33
34	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²			34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38				38
39	<u>D. Incentive Transmission Construction Work In Progress</u> ²	\$ -	Statement AM; Line 1	39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

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

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Long-Term Debt Component - Denominator:</u>			1
2	Bonds (Acct 221)	112-113; 18; c \$ 7,400,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c -		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c 400,000		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c -		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c (19,901)		6
7	LTD = Long Term Debt	\$ 7,780,099	Sum Lines 2 thru 6	7
8				8
9	<u>Long-Term Debt Component - Numerator:</u>			9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c \$ 279,209		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c 4,857		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c 772		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c -		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c -		14
15	i = LTD interest	\$ 284,837	Sum Lines 10 thru 14	15
16				16
17	<u>Cost of Long-Term Debt:</u>	3.66%	Line 15 / Line 7	17
18				18
19	<u>Preferred Equity Component:</u>			19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c \$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c \$ -		21
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22
23				23
24	<u>Common Equity Component:</u>			24
25	Proprietary Capital	112-113; 16; c \$ 9,066,195		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c -	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c -		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c 7,253		28
29	CS = Common Stock	\$ 9,073,448	Sum Lines 25 thru 28	29
30				30
31				31
32	<u>Base Return on Common Equity:</u>	10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33				33
34		(a) (b) (c) (d) = (b) x (c)		34
35	<u>Weighted Cost of Capital:</u>	Amounts ¹ Cap. Struct. Ratio Cost of Capital Weighted Cost of Capital		35
36				36
37	Long-Term Debt	\$ 7,780,099 46.16% 3.66% 1.69%	Col. c = Line 17 Above	37
38	Preferred Equity	- 0.00% 0.00% 0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,073,448 53.84% 10.10% 5.44%	Col. c = Line 32 Above	39
40	Total Capital	\$ 16,853,547 100.00% 7.13%	Sum Lines 37 thru 39	40
41				41
42	<u>Cost of Equity Component (Preferred & Common):</u>	5.44%	Line 38 + Line 39; Col. d	42
43				43
44				44
45	<u>CAISO Participation ROE Adder:</u>	0.00% ✓	189 FERC ¶ 61,248 at Page 17	45
46		(a) (b) (c) (d) = (b) x (c)		46
47	<u>Weighted Cost of Capital:</u>	Amounts ¹ Cap. Struct. Ratio Cost of Capital Weighted Cost of Capital		47
48				48
49				49
50	Long-Term Debt	\$ 7,780,099 46.16% 0.00% 0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	- 0.00% 0.00% 0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	9,073,448 53.84% 0.00% ✓ 0.00% ✓	Col. c = Line 45 Above	52
53	Total Capital	\$ 16,853,547 100.00% 0.00% ✓	Sum Lines 50 thru 52	53
54				54
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>	0.00% ✓	Line 52; Col. d	55

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 6 filing ER24-524.

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

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

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

² Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1	Cost of Capital Rate _(COCR) Calculation - Base ROE:		1
2			2
3	A. Federal Income Tax Component:		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	5.44%	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,759	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,935	8
9	D = Transmission Rate Base	\$ 5,032,003	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4033%	12
13		Federal Income Tax Expense	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%	18
19	B = Transmission Total State Tax Adjustments	\$ -	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,935	20
21	D = Transmission Rate Base	\$ 5,032,003	21
22	FT = Federal Income Tax Expense	1.4033%	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	23
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.6825%	25
26		State Income Tax Expense	26
27			27
28	C. Total Federal & State Income Tax Rate:	2.0859%	28
29		Line 12 + Line 25	29
30	D. Total Weighted Cost of Capital:	7.1276%	30
31		Page 1; Line 40	31
32	E. Cost of Capital Rate _(COCR) - Base ROE:	9.2135%	32
33		Line 28 + Line 30	33
34	Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:		34
35			35
36	A. Federal Income Tax Component:		36
37			37
38	Where:		38
39			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00% ✓	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	42
43	D = Transmission Rate Base	\$ 5,032,003	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	44
45			45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000% ✓	46
47		Federal Income Tax Expense	47
48			48
49	B. State Income Tax Component:		49
50			50
51	Where:		51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00% ✓	52
53	B = Transmission Total State Tax Adjustments	\$ -	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	54
55	D = Transmission Rate Base	\$ 5,032,003	55
56	FT = Federal Income Tax Expense	0.0000% ✓	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	57
58			58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000% ✓	59
60		State Income Tax Expense	60
61			61
62	C. Total Federal & State Income Tax Rate:	0.0000% ✓	62
63		Line 46 + Line 59	63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000% ✓	64
65		Page 1; Line 53	65
66	E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:	0.0000% ✓	66
		Line 62 + Line 64	

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 6 filing ER24-524.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (i_{COCR}) Calculation - Base ROE: ¹		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%	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	12
13		Federal Income Tax Expense	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%	18
19	B = Transmission Total State Tax Adjustments	\$ -	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	20
21	D = Total Incentive ROE Project Transmission Rate Base	\$ -	21
22	FT = Federal Income Tax Expense	0.0000%	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	23
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	25
26		State Income Tax Expense	26
27			27
28	C. Total Federal & State Income Tax Rate:	0.0000%	28
29		Line 12 + Line 25	29
30	D. Total Incentive Weighted Cost of Capital:	1.6901%	30
31		Page 2; Line 9	31
32	E. Incentive Cost of Capital Rate (i_{COCR}) - Base ROE:	1.6901%	32
33		Line 28 + Line 30	33
34			34
35	Cost of Capital Rate (i_{COCR}) Calculation - CAISO Participation ROE Adder:		35
36			36
37	A. Federal Income Tax Component:		37
38			38
39	Where:		39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	42
43	D = Total Incentive ROE Project Transmission Rate Base	\$ -	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	44
45			45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	46
47		Federal Income Tax Expense	47
48			48
49	B. State Income Tax Component:		49
50			50
51	Where:		51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	52
53	B = Transmission Total State Tax Adjustments	\$ -	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	54
55	D = Total Incentive ROE Project Transmission Rate Base	\$ -	55
56	FT = Federal Income Tax Expense	0.0000%	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	57
58			58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	59
60		State Income Tax Expense	60
61			61
62	C. Total Federal & State Income Tax Rate:	0.0000%	62
63		Line 46 + Line 59	63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	64
65		Page 2; Line 22	65
66	E. Cost of Capital Rate (i_{COCR}) - CAISO Participation ROE Adder:	0.0000%	66
		Line 62 + Line 64	

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

1	Long-Term Debt Component - Denominator:									
2	Bonds (Acct 221)	112-113; 18; c	\$	7,400,000						
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c		-						
4	Other Long-Term Debt (Acct 224)	112-113; 21; c		400,000						
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c		-						
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c		(19,901)						
7	LTD = Long Term Debt		\$	7,780,099		Sum Lines 2 thru 6				
8										
9	Long-Term Debt Component - Numerator:									
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$	279,209						
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c		4,857						
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c		772						
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c		-						
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c		-						
15	i = LTD interest		\$	284,837		Sum Lines 10 thru 14				
16										
17	Cost of Long-Term Debt:			3.66%		Line 15 / Line 7				
18										
19	Preferred Equity Component:									
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$	-						
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$	-						
22	Cost of Preferred Equity			0.00%		Line 21 / Line 20				
23										
24	Common Equity Component:									
25	Proprietary Capital	112-113; 16; c	\$	9,066,195						
26	Less: Preferred Stock (Acct 204)	112-113; 3; c		-		Negative of Line 20 Above				
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c		-						
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c		7,253						
29	CS = Common Stock		\$	9,073,448		Sum Lines 25 thru 28				
30										
31										
32	Base Return on Common Equity:			10.10%		TO5 Offer of Settlement; Section II.A.1.5.1				
33		(a)	(b)	(c)	(d) = (b) x (c)					
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital					
35	Weighted Cost of Capital:									
36										
37	Long-Term Debt	\$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Line 17 Above				
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above				
39	Common Equity	9,073,448	53.84%	10.10%	5.44%	Col. c = Line 32 Above				
40	Total Capital	\$ 16,853,547	100.00%		7.13%	Sum Lines 37 thru 39				
41										
42	Cost of Equity Component (Preferred & Common):				5.44%	Line 38 + Line 39; Col. d				
43										
44										
45	CAISO Participation ROE Adder:				0.50%	TO5 Offer of Settlement; Section II.A.1.5.1				
46		(a)	(b)	(c)	(d) = (b) x (c)					
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital					
48	Weighted Cost of Capital:									
49										
50	Long-Term Debt	\$ 7,780,099	46.16%	0.00%	0.00%	Shall be Zero for ROE Adder				
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder				
52	Common Equity	9,073,448	53.84%	0.50%	0.27%	Col. c = Line 45 Above				
53	Total Capital	\$ 16,853,547	100.00%		0.27%	Sum Lines 50 thru 52				
54										
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.27%	Line 52; Col. d				

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

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

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

² Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	Cost of Capital Rate _(COCR) Calculation - Base ROE:		1
2			2
3	A. Federal Income Tax Component:		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	5.44%	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,759	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,935	8
9	D = Transmission Rate Base	\$ 5,032,003 ✓	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4033%	12
13		Federal Income Tax Expense	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%	18
19	B = Transmission Total State Tax Adjustments	\$ -	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,935	20
21	D = Transmission Rate Base	\$ 5,032,003 ✓	21
22	FT = Federal Income Tax Expense	1.4033%	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	23
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.6825%	25
26		State Income Tax Expense	26
27			27
28	C. Total Federal & State Income Tax Rate:	2.0859%	28
29		Line 12 + Line 25	29
30	D. Total Weighted Cost of Capital:	7.1276%	30
31		Page 1; Line 40	31
32	E. Cost of Capital Rate _(COCR) - Base ROE:	9.2135%	32
33		Line 28 + Line 30	33
34	Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:		34
35			35
36	A. Federal Income Tax Component:		36
37			37
38	Where:		38
39			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27%	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	42
43	D = Transmission Rate Base	\$ 5,032,003 ✓	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	44
45			45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0716%	46
47		Federal Income Tax Expense	47
48			48
49	B. State Income Tax Component:		49
50			50
51	Where:		51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27%	52
53	B = Transmission Total State Tax Adjustments	\$ -	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	54
55	D = Transmission Rate Base	\$ 5,032,003 ✓	55
56	FT = Federal Income Tax Expense	0.0716%	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	57
58			58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0330%	59
60		State Income Tax Expense	60
61			61
62	C. Total Federal & State Income Tax Rate:	0.1046%	62
63		Line 46 + Line 59	63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2692%	64
65		Page 1; Line 53	65
66	E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:	0.3738%	66
		Line 62 + Line 64	

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICCR)}$ Calculation - Base ROE: ¹		1
2			2
3	<u>A. Federal Income Tax Component:</u>		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	12
13		Federal Income Tax Expense	13
14			14
15	<u>B. State Income Tax Component:</u>		15
16			16
17	Where:		17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	18
19	B = Transmission Total State Tax Adjustments	\$ -	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	20
21	D = Total Incentive ROE Project Transmission Rate Base	\$ -	21
22	FT = Federal Income Tax Expense	0.0000%	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	23
24			24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	25
26		State Income Tax Expense	26
27			27
28	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	28
29		Line 12 + Line 25	29
30	<u>D. Total Incentive Weighted Cost of Capital:</u>	1.6901%	30
31		Page 2; Line 9	31
32	<u>E. Incentive Cost of Capital Rate $_{(ICCR)}$ - Base ROE:</u>	1.6901%	32
33		Line 28 + Line 30	33
34			34
35	<u>Cost of Capital Rate $_{(CCCR)}$ Calculation - CAISO Participation ROE Adder:</u>		35
36			36
37	<u>A. Federal Income Tax Component:</u>		37
38			38
39	Where:		39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	42
43	D = Total Incentive ROE Project Transmission Rate Base	\$ -	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	44
45			45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	46
47		Federal Income Tax Expense	47
48			48
49	<u>B. State Income Tax Component:</u>		49
50			50
51	Where:		51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	52
53	B = Transmission Total State Tax Adjustments	\$ -	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	54
55	D = Total Incentive ROE Project Transmission Rate Base	\$ -	55
56	FT = Federal Income Tax Expense	0.0000%	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	57
58			58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	59
60		State Income Tax Expense	60
61			61
62	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	62
63		Line 46 + Line 59	63
64	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000%	64
65		Page 2; Line 22	65
66	<u>E. Cost of Capital Rate $_{(CCCR)}$ - CAISO Participation ROE Adder:</u>	0.0000%	66
		Line 62 + Line 64	

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO5 Cycle 6 FERC CAISO Adder Refund Adjustment
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 6
(\$1,000)

Line No.		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
1								1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			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	2022	\$ (1,567)	0.28%	(1,567)	\$ (2)	(1,570)	8
9	February	2022	(1,567)	0.25%	(3,137)	(6)	(3,143)	9
10	March	2022	(1,567)	0.28%	(4,710)	(11)	(4,721)	10
11	April	2022	(1,567)	0.27%	(6,289)	(15)	(6,304)	11
12	May	2022	(1,567)	0.28%	(7,871)	(20)	(7,891)	12
13	June	2022	(1,567)	0.27%	(9,458)	(23)	(9,482)	13
14	July	2022	(1,567)	0.31%	(11,049)	(32)	(11,081)	14
15	August	2022	(1,567)	0.31%	(12,648)	(37)	(12,685)	15
16	September	2022	(1,567)	0.30%	(14,252)	(40)	(14,293)	16
17	October	2022	(1,567)	0.42%	(15,860)	(63)	(15,924)	17
18	November	2022	(1,567)	0.40%	(17,491)	(67)	(17,558)	18
19	December	2022	(1,567)	0.42%	(19,125)	(77)	(19,202)	19
20	January	2023		0.54%	(19,202)	(104)	(19,306)	20
21	February	2023		0.48%	(19,306)	(93)	(19,399)	21
22	March	2023		0.54%	(19,399)	(105)	(19,503)	22
23	April	2023		0.62%	(19,503)	(121)	(19,624)	23
24	May	2023		0.64%	(19,624)	(126)	(19,750)	24
25	June	2023		0.62%	(19,750)	(122)	(19,872)	25
26	July	2023		0.68%	(19,872)	(135)	(20,007)	26
27	August	2023		0.68%	(20,007)	(136)	(20,143)	27
28	September	2023		0.66%	(20,143)	(133)	(20,276)	28
29	October	2023		0.71%	(20,276)	(144)	(20,420)	29
30	November	2023		0.69%	(20,420)	(141)	(20,561)	30
31	December	2023		0.71%	(20,561)	(146)	(20,707)	31
32	January	2024		0.72%	(20,707)	(149)	(20,856)	32
33	February	2024		0.68%	(20,856)	(142)	(20,998)	33
34	March	2024		0.72%	(20,998)	(151)	(21,149)	34
35	April	2024		0.70%	(21,149)	(148)	(21,297)	35
36	May	2024		0.72%	(21,297)	(153)	(21,451)	36
37	June	2024		0.70%	(21,451)	(150)	(21,601)	37
38	July	2024		0.72%	(21,601)	(156)	(21,756)	38
39	August	2024		0.72%	(21,756)	(157)	(21,913)	39
40	September	2024		0.70%	(21,913)	(153)	(22,066)	40
41	October	2024		0.72%	(22,066)	(159)	(22,225)	41
42	November	2024		0.70%	(22,225)	(156)	(22,381)	42
43	December	2024		0.72%	(22,381)	(161)	(22,542)	43
44	January	2025		0.68%	(22,542)	(153)	(22,695)	44
45	February	2025		0.62%	(22,695)	(141)	(22,836)	45
46	March	2025		0.68%	(22,836)	(155)	(22,991)	46
47	April	2025		0.62%	(22,991)	(143)	(23,134)	47
48	May	2025		0.64%	(23,134)	(148)	(23,282)	48
49	June	2025		0.62%	(23,282)	(144)	(23,426)	49
50	July	2025		0.68%	(23,426)	(159)	(23,586)	50
51	August	2025		0.68%	(23,586)	(160)	(23,746)	51
52	September	2025		0.68%	(23,746)	(161)	(23,907)	52
53	October	2025		0.68%	(23,907)	(163)	(24,070)	53
54	November	2025		0.68%	(24,070)	(164)	(24,234)	54
55	December	2025		0.68%	(24,234)	(165)	(24,398)	55
56			<u>\$ (18,809)</u>			<u>\$ (5,590)</u>		56

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

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

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

Posted FERC Interest rates

Estimated FERC Interest rates

San Diego Gas & Electric Company
TO6 Cycle 1 FERC CAISO Adder Refund
Derivation of Other BTRR Adjustment Applicable to TO6 Cycle 1
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>BTRR Adjustment due to TO6 Cycle 1 FERC CAISO Adder Refund Calculation:</u>			1
2	Total BTRR Adjustment - Before Interest	\$ (19,646)	Page 2.1; Line 23	2
3				3
4	Interest Expense	<u>(4,451)</u>	Page 3; Col. 5; Line 44	4
5				5
6	Total BTRR Adjustment Excluding FF&U	(24,098)	Line 2 + Line 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	<u>(246)</u>	Line 6 x 1.0207%	8
9				9
10	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	(24,344)	Line 6 + Line 8	10
11				11
12	Transmission Related Uncollectible Expense	<u>(49)</u>	Line 6 x 0.205	12
13				13
14	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ (24,393)</u></u>	Line 10 + Line 12	14

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023

For the Base Period & True-Up Period Ending December 31, 2023						
		(\$1,000)				
Line		A	B	C = A - B		Line
No.		Revised TO6 C1	As Filed TO6 C1 ¹	Difference		No.
		Amounts	Amounts	Incr (Decr)	Reference	
	A. Revenues:					
1	Transmission Operation & Maintenance Expense	\$ 117,262	\$ 117,262	\$ -	Statement AH; Line 9	1
2						2
3	Transmission Related A&G Expense	100,675	100,675	-	Statement AH; Line 31	3
4						4
5	CPUC Intervenor Funding Expense - Transmission	-	-	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 217,937	\$ 217,937	\$ -	Sum Lines 1 thru 5	6
7						7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 279,273	\$ 279,273	-	Statement AJ; Line 17	8
9						9
10	Transmission Plant Abandoned Project Cost Amortization Expense ²	-	-	-	Statement AJ; Line 23	10
11						11
12	Transmission Related Property Taxes Expense	71,348	71,348	-	Statement AK; Line 13	12
13						13
14	Transmission Related Payroll Taxes Expense	3,846	3,846	-	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 572,404	\$ 572,404	\$ -	Sum Lines 6 thru 14	15
16						16
17	Cost of Capital Rate _(COCR) - Base ROE	9.3026%	9.3026%	0%	Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	\$ 5,319,978	\$ 5,319,978	\$ -	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 494,898	\$ 494,898	\$ -	Line 17 x Line 18	19
20						20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000% √	0.3693%	0%	Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	\$ 5,319,978	\$ 5,319,978	\$ -	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ - √	\$ 19,646	\$ (19,646)	Line 21 x Line 22	23
24						24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	\$ 1,304	\$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,501)	(9,501)	-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	-	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	-	-	Statement AU; Line 15	28
29						29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 1,059,106 √	\$ 1,078,752	\$ (19,646)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.**
¹ Amounts for TO6 C1 are as filed in docket ER25-270.
² Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023

For the Base Period & Turn-Up Period Ending December 31, 2023						
Line No.	(\$1,000)			Reference	Line No.	
	A	B	C = A - B			
	Revised TO6 C1	As Filed TO6 C1 ¹	Difference			
	Amounts	Amounts	Incr (Decr)			
B. Incentive ROE Project Transmission Revenue: ^{2,3}						
1	Incentive Transmission Plant Depreciation Expense	\$ -	\$ -	\$ -	Statement AJ; Line 19	1
2						2
3	Incentive Cost of Capital Rate _(COCR) - Base ROE	1.8647%	1.8647%	0%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	\$ -	\$ -	Line 3 x Line 4	5
6						6
7	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 7 x Line 8	9
10						10
11	Total Incentive ROE Project Transmission Revenue	\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11
12						12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{2,3}						
13						13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	\$ -	\$ -	Statement AJ; Line 21	14
15						15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate _(COCR) - Base ROE	9.3026%	9.3026%	0%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	\$ -	\$ -	Line 16 x Line 17	18
19						19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 20 x Line 21	22
23						23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	24
25						25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{2,3}						
26						26
27	Incentive Transmission Construction Work In Progress	\$ -	\$ -	\$ -	Page 3; Line 39	27
28	Cost of Capital Rate _(COCR) - Base ROE	9.3026%	9.3026%	0%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	\$ -	\$ -	Line 27 x Line 28	29
30						30
31	Incentive Transmission Construction Work In Progress	\$ -	\$ -	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	0.3693%	0%	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 31 x Line 32	33
34						34
35	Total Incentive CWIP Revenue	\$ -	\$ -	\$ -	Line 29 + Line 33	35
36						36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	37
38						38
39	E. Total (PYRR _{EU}) Excluding FF&U ⁴	\$ 1,059,106	\$ 1,078,752	\$ (19,646)	Page 1; Line 30 + Line 37	39

✓ **Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.**

¹ Amounts for TO6 C1 are as filed in docket ER25-270.

² Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

³ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

⁴ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023

(\$1,000)					
Line No.	A		B		C = A - B
	Revised TO6 C1	As Filed TO6 C1 ¹	Difference	Reference	
	Amounts	Amounts	Incr (Decr)		
A. Transmission Rate Base:					
1	<u>Net Transmission Plant:</u>				
2	Transmission Plant	\$ 6,056,558	\$ 6,056,558	\$ -	Page 4; Line 16
3	Transmission Related Electric Miscellaneous Intangible Plant	9,152	9,152	-	Page 4; Line 17
4	Transmission Related General Plant	67,559	67,559	-	Page 4; Line 18
5	Transmission Related Common Plant	196,520	196,520	-	Page 4; Line 19
6	Total Net Transmission Plant	\$ 6,329,790	\$ 6,329,790	\$ -	Sum Lines 2 thru 5
7					
8	<u>Rate Base Additions:</u>				
9	Transmission Plant Held for Future Use	\$ -	\$ -	\$ -	Statement AG; Line 1
10	Transmission Plant Abandoned Project Cost	-	-	-	Statement Misc; Line 3
11	Total Rate Base Additions	\$ -	\$ -	\$ -	Line 9 + Line 10
12					
13	<u>Rate Base Reductions:</u>				
14	Transmission Related Accum. Def. Inc. Taxes ²	\$ (1,117,205)	\$ (1,117,205)	\$ -	Statement AF; Line 7
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 11
16	Total Rate Base Reductions	\$ (1,117,205)	\$ (1,117,205)	\$ -	Line 14 + Line 15
17					
18	<u>Working Capital:</u>				
19	Transmission Related Materials and Supplies	\$ 51,954	\$ 51,954	\$ -	Statement AL; Line 5
20	Transmission Related Prepayments	38,860	38,860	-	Statement AL; Line 9
21	Transmission Related Cash Working Capital	27,242	27,242	-	Statement AL; Line 19
22	Total Working Capital	\$ 118,056	\$ 118,056	\$ -	Sum Lines 19 thru 21
23					
24	Other Regulatory Assets/Liabilities	\$ -	\$ -	\$ -	Statement Misc; Line 5
25	Unfunded Reserves	\$ (10,663)	\$ (10,663)	\$ -	Statement Misc; Line 7
26					
27	Total Transmission Rate Base	\$ 5,319,978	\$ 5,319,978	\$ -	Sum Lines 6, 11, 16, 22, 24, 25
28					
29	<u>B. Incentive ROE Project Transmission Rate Base:</u> ³				
30	Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Page 4; Line 25
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Statement AF; Line 9
32	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Line 30 + Line 31
33					
34	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ³				
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	\$ -	\$ -	Statement Misc; Line 9
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 13
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Line 35 + Line 36
38					
39	<u>D. Incentive Transmission Construction Work In Progress</u> ³	\$ -	\$ -	\$ -	Statement AM; Line 1

¹ Amounts for TO6 C1 are as filed in docket ER25-270.
² Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.
³ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023

For the Base Period & True-Up Period Ending December 31, 2023						
	(\$1,000)					
	A	B	C = A - B			
Line	Revised TO6 C1	As Filed TO6 C1 ¹	Difference		Line	
No.	Amounts	Amounts	Incr (Decr)	Reference	No.	
<u>A. Transmission Plant:</u>						
1	<u>Gross Transmission Plant:</u>				1	
2	Transmission Plant	\$ 7,990,057	\$ 7,990,057	\$ -	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	23,810	23,810	-	Statement AD; Line 27	3
4	Transmission Related General Plant	118,679	118,679	-	Statement AD; Line 29	4
5	Transmission Related Common Plant	336,813	336,813	-	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 8,469,360	\$ 8,469,360	\$ -	Sum Lines 2 thru 5	6
7						7
8	<u>Transmission Related Depreciation Reserve:</u>					8
9	Transmission Plant Depreciation Reserve	\$ 1,933,499	\$ 1,933,499	\$ -	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,658	14,658	-	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	51,120	51,120	-	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	140,293	140,293	-	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 2,139,570	\$ 2,139,570	\$ -	Sum Lines 9 thru 12	13
14						14
15	<u>Net Transmission Plant:</u>					15
16	Transmission Plant	\$ 6,056,558	\$ 6,056,558	\$ -	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	9,152	9,152	-	Line 3 Minus Line 10	17
18	Transmission Related General Plant	67,559	67,559	-	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	196,520	196,520	-	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 6,329,790	\$ 6,329,790	\$ -	Sum Lines 16 thru 19	20
21						21
22	<u>B. Incentive Project Transmission Plant:</u> ¹					22
23	Incentive Transmission Plant	\$ -	\$ -	\$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	-	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Line 23 Minus Line 24	25

¹ Amounts for TO6 C1 are as filed in docket ER25-270.
² The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ 117,262	Pg6 Rev Statement AH; Line 10	1
2				2
3	Transmission Related A&G Expense	100,675	Pg6 Rev Statement AH; Line 33	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 217,937	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	279,273	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	71,348	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,846	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 572,404	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.3026%	Pg5 Rev Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	\$ 5,319,978	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 494,898	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000% ✓	Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	\$ 5,319,978	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ - ✓	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,501)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	<u>\$ 1,059,106</u> ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.
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REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.		Amounts	Reference	Line No.
	<u>B. Incentive ROE Project Transmission Revenue:</u> ^{1,2}			
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate _(ICOCR) - Base ROE	1.8647%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12				12
13	<u>C. Incentive Transmission Plant Abandoned Project Revenue:</u> ^{1,2}			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate _(COCR) - Base ROE	9.3026%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25				25
26	<u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u> ^{1,2}			26
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28	Cost of Capital Rate _(COCR) - Base ROE	9.3026%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000% ✓	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38				38
39	<u>E. Total (PYRR_{EU}) Excluding FF&U</u> ³	\$ 1,059,106 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.

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

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

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

Line No.		Amounts	Reference	Line No.
	<u>A. Transmission Rate Base:</u>			
1	<u>Net Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,056,558	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	9,152	Page 4; Line 17	3
4	Transmission Related General Plant	67,559	Page 4; Line 18	4
5	Transmission Related Common Plant	196,520	Page 4; Line 19	5
6	Total Net Transmission Plant	\$ 6,329,790	Sum Lines 2 thru 5	6
7				7
8	<u>Rate Base Additions:</u>			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	<u>Rate Base Reductions:</u>			13
14	Transmission Related Accum. Def. Inc. Taxes ¹	\$ (1,117,205)	Pg5 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,117,205)	Line 14 + Line 15	16
17				17
18	<u>Working Capital:</u>			18
19	Transmission Related Materials and Supplies	\$ 51,954	Statement AL; Line 5	19
20	Transmission Related Prepayments	38,860	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	27,242	Pg7 Rev Statement AL; Line 19	21
22	Total Working Capital	\$ 118,056	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	\$ (10,663)	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	\$ 5,319,978	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	<u>B. Incentive ROE Project Transmission Rate Base:</u> ²			29
30	Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33				33
34	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²			34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38				38
39	<u>D. Incentive Transmission Construction Work In Progress</u> ²	\$ -	Statement AM; Line 1	39

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

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

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.		Amounts	Reference	Line No.
	<u>A. Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 7,990,057	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	23,810	Statement AD; Line 27	3
4	Transmission Related General Plant	118,679	Statement AD; Line 29	4
5	Transmission Related Common Plant	336,813	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 8,469,360	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,933,499	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,658	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	51,120	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	140,293	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 2,139,570	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 6,056,558	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	9,152	Line 3 Minus Line 10	17
18	Transmission Related General Plant	67,559	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	196,520	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 6,329,790	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Transmission Plant:</u> ¹			22
23	Incentive Transmission Plant	\$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

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

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ 117,262	Statement AH; Line 5	1
2				2
3	Transmission Related A&G Expense	100,675	Statement AH; Line 20	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 10	5
6	Total O&M Expenses	\$ 217,937	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	279,273	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	71,348	Statement AK; Line 5	12
13				13
14	Transmission Related Payroll Taxes Expense	3,846	Statement AK; Line 12	14
15	Sub-Total Expense	\$ 572,404	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.3026% ✓	Pg6 True-Up Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	\$ 5,319,978	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 494,898 ✓	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3693% ✓	Pg6 True-Up Stmt AV; Page 3; Line 66	21
22	Transmission Rate Base	\$ 5,319,978	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 19,646 ✓	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,501)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	<u>\$ 1,078,752 ✓</u>	Line 15 + Line 19+ Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.
¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.		Amounts	Reference	Line No.
	<u>B. Incentive ROE Project Transmission Revenue:</u> ^{1, 2}			
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate _(ICOCR) - Base ROE	1.8647% ✓	Pg6 True-up Stmt AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Pg6 True-Up Stmt AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 +Line 9	11
12				12
13	<u>C. Incentive Transmission Plant Abandoned Project Revenue:</u> ^{1, 2}			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate _(COCR) ³ - Base ROE	9.3026% ✓	Pg6 True-Up Stmt AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25				25
26	<u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u> ^{1, 2}			26
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28	Cost of Capital Rate _(COCR) ³ - Base ROE	9.3026% ✓	Pg6 True-Up Stmt AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3693% ✓	Pg6 True-Up Stmt AV; Page 3; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38				38
39	<u>E. Total (PYRR_{EU}) Excluding FF&U</u> ⁴	\$ 1,078,752 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.

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

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

³ The revenues attributed to Transmission Plant Abandoned Projects and Transmission Construction Work in Progress (CWIP) incentives are derived using the regular Cost of Capital Rate.

⁴ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2023

(\$1,000)

Line No.		Amounts	Reference	Line No.
	<u>A. Transmission Rate Base:</u>			
1	<u>Net Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,056,558	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	9,152	Page 4; Line 17	3
4	Transmission Related General Plant	67,559	Page 4; Line 18	4
5	Transmission Related Common Plant	196,520	Page 4; Line 19	5
6	Total Net Transmission Plant	\$ 6,329,790	Sum Lines 2 thru 5	6
7				7
8	<u>Rate Base Additions:</u>			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	<u>Rate Base Reductions:</u>			13
14	Transmission Related Accum. Def. Inc. Taxes ¹	\$ (1,117,205)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,117,205)	Line 14 + Line 15	16
17				17
18	<u>Working Capital:</u>			18
19	Transmission Related Materials and Supplies	\$ 51,954	Statement AL; Line 5	19
20	Transmission Related Prepayments	38,860	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	27,242	Statement AL; Line 19	21
22	Total Working Capital	\$ 118,056	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	(10,663)	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	\$ 5,319,978	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	<u>B. Incentive ROE Project Transmission Rate Base:</u> ²			29
30	Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33				33
34	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²			34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38				38
39	<u>D. Incentive Transmission Construction Work In Progress</u> ²	\$ -	Statement AM; Line 1	39

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

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

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.		Amounts	Reference	Line No.
	<u>A. Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 7,990,057	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	23,810	Statement AD; Line 27	3
4	Transmission Related General Plant	118,679	Statement AD; Line 29	4
5	Transmission Related Common Plant	336,813	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 8,469,360	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,933,499	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,658	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	51,120	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	140,293	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 2,139,570	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 6,056,558	Line 2 - Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	9,152	Line 3 - Line 10	17
18	Transmission Related General Plant	67,559	Line 4 - Line 11	18
19	Transmission Related Common Plant	196,520	Line 5 - Line 12	19
20	Total Net Transmission Plant	\$ 6,329,790	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Transmission Plant:</u> ¹			22
23	Incentive Transmission Plant	\$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 - Line 24	25

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

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>					1	
2	Bonds (Acct 221)	112-113; 18; c	\$ 8,350,000		2		
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3		
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(29,213)		6		
7	LTD = Long Term Debt		\$ 8,720,787	Sum Lines 2 thru 6	7		
8					8		
9	<u>Long-Term Debt Component - Numerator:</u>					9	
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$ 340,602		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	6,104		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	689		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14		
15	i = LTD interest		\$ 347,394	Sum Lines 10 thru 14	15		
16					16		
17	<u>Cost of Long-Term Debt:</u>		3.98%	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>					19	
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$ -		21		
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22		
23					23		
24	<u>Common Equity Component:</u>					24	
25	Proprietary Capital	112-113; 16; c	\$ 9,901,206		25		
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	8,348		28		
29	CS = Common Stock		\$ 9,909,554	Sum Lines 25 thru 28	29		
30					30		
31					31		
32	<u>Base Return on Common Equity:</u>		10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33	(a)	(b)	(c)	(d) = (b) x (c)	33		
34		Cap. Struct.	Cost of	Weighted	34		
35	<u>Weighted Cost of Capital:</u>	Amounts ¹	Ratio	Capital	Cost of Capital	35	
36						36	
37	Long-Term Debt	\$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,909,554	53.19%	10.10%	5.37%	Col. c = Line 32 Above	39
40	Total Capital	\$ 18,630,341	100.00%		7.24%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>			5.37%	Line 38 + Line 39; Col. d		42
43							43
44							44
45	<u>CAISO Participation ROE Adder:</u>			0.00% ✓	189 FERC ¶ 61,248 at Page 17		45
46	(a)	(b)	(c)	(d) = (b) x (c)			46
47		Cap. Struct.	Cost of	Weighted			47
48	<u>Weighted Cost of Capital:</u>	Amounts ¹	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	\$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	9,909,554	53.19%	0.00% ✓	0.00% ✓	Col. c = Line 45 Above	52
53	Total Capital	\$ 18,630,341	100.00%		0.00% ✓	Sum Lines 50 thru 52	53
54							54
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>			0.00% ✓	Line 52; Col. d		55

[√] Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.

¹ Amount is based upon December 31 balances.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		FERC Form 1 Page; Line; Col.			Amounts	Reference	Line No.
1	Incentive Return on Common Equity: ¹				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts ²	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	\$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	\$ 18,630,341	100.00%		1.86%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts ²	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	\$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	\$ 18,630,341	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2023

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation - Base ROE:</u>			1
2				2
3	<u>A. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.37%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,918	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,020	AV-1A; Line 49	8
9	D = Transmission Rate Base	\$ 5,319,978	Pg3.3 Rev Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.3899%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			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 = Transmission Total State Tax Adjustments	\$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,020	Line 8 Above	20
21	D = Transmission Rate Base	\$ 5,319,978	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.3899%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.6758%	State Income Tax Expense	25
26				26
27				27
28	<u>C. Total Federal & State Income Tax Rate:</u>	2.0657%	Line 12 + Line 25	28
29				29
30	<u>D. Total Weighted Cost of Capital:</u>	7.2369%	Page 1; Line 40	30
31				31
32	<u>E. Cost of Capital Rate (COCR) - Base ROE:</u>	9.3026%	Line 28 + Line 30	32
33				33
34				34
35	<u>Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:</u>			35
36				36
37	<u>A. Federal Income Tax Component:</u>			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00% ✓	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	\$ 5,319,978	Pg3.3 Rev Statement BK-1; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000% ✓	Federal Income Tax Expense	46
47				47
48				48
49	<u>B. State Income Tax Component:</u>			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00% ✓	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 42 Above	54
55	D = Transmission Rate Base	\$ 5,319,978	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000% ✓	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000% ✓	State Income Tax Expense	59
60				60
61				61
62	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000% ✓	Line 46 + Line 59	62
63				63
64	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000% ✓	Page 1; Line 53	64
65				65
66	<u>E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:</u>	0.0000% ✓	Line 62 + Line 64	66

✓ Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 11	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -		8
9	\$ -	Statement BK-1; Page 3; Line 32	9
10	21%	Page 3; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Shall be Zero for Incentive ROE Projects	19
20	\$ -	Line 8 Above	20
21	\$ -	Line 9 Above	21
22	0.0000%	Line 12 Above	22
23	8.84%	Page 3; Line 23	23
24			24
25	0.0000%	State Income Tax Expense	25
26			26
27			27
28	0.0000%	Line 12 + Line 25	28
29			29
30	1.8647%	Page 2; Line 9	30
31			31
32	1.8647%	Line 28 + Line 30	32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40	0.00%	Page 2; Line 24	40
41	\$ -	Shall be Zero for Incentive ROE Projects	41
42	\$ -		42
43	\$ -	Statement BK-1; Page 3; Line 32	43
44	21%	Page 3; Line 44	44
45			45
46	0.0000%	Federal Income Tax Expense	46
47			47
48			48
49			49
50			50
51			51
52	0.00%	Line 40 Above	52
53	\$ -	Shall be Zero for Incentive ROE Projects	53
54	\$ -	Line 42 Above	54
55	\$ -	Line 43 Above	55
56	0.0000%	Line 46 Above	56
57	8.84%	Page 3; Line 57	57
58			58
59	0.0000%	State Income Tax Expense	59
60			60
61			61
62	0.0000%	Line 46 + Line 59	62
63			63
64	0.0000%	Page 2; Line 22	64
65			65
66	0.0000%	Line 62 + Line 64	66

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

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>				1		
2	Bonds (Acct 221)	112-113; 18; c	\$ 8,350,000		2		
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3		
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(29,213)		6		
7	LTD = Long Term Debt		\$ 8,720,787	Sum Lines 2 thru 6	7		
8					8		
9	<u>Long-Term Debt Component - Numerator:</u>				9		
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$ 340,602		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	6,104		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	689		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14		
15	i = LTD interest		\$ 347,394	Sum Lines 10 thru 14	15		
16					16		
17	<u>Cost of Long-Term Debt:</u>		3.98%	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>				19		
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$ -		21		
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22		
23					23		
24	<u>Common Equity Component:</u>				24		
25	Proprietary Capital	112-113; 16; c	\$ 9,901,206		25		
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	8,348		28		
29	CS = Common Stock		\$ 9,909,554	Sum Lines 25 thru 28	29		
30					30		
31					31		
32	<u>Return on Common Equity:</u>		10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33		(a)	(b)	(c)	(d) = (b) x (c)	33	
34			Cap. Struct.	Cost of	Weighted	34	
35	<u>Weighted Cost of Capital:</u>	Amounts ¹	Ratio	Capital	Cost of Capital	35	
36						36	
37	Long-Term Debt	\$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,909,554	53.19%	10.10%	5.37%	Col. c = Line 32 Above	39
40	Total Capital	\$ 18,630,341	100.00%		7.24%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.37%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u> ²				0.50%	TO5 Offer of Settlement; Section II.A.1.5.1	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	<u>Weighted Cost of Capital:</u>	Amounts ¹	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	\$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	9,909,554	53.19%	0.50%	0.27%	Col. c = Line 45 Above	52
53	Total Capital	\$ 18,630,341	100.00%		0.27%	Sum Lines 50 thru 52	53
54							54
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.27%	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

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

Line No.		FERC Form 1 Page; Line; Col.		Amounts	Reference	Line No.
1	Incentive Return on Common Equity: ¹			0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)	2
3			Cap. Struct.	Cost of	Weighted	3
4	Incentive Weighted Cost of Capital:	Amounts ²	Ratio	Capital	Cost of Capital	4
5						5
6	Long-Term Debt	\$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Page 1, Line 17 6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22 7
8	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 1 Above 8
9	Total Capital	\$ 18,630,341	100.00%		1.86%	Sum Lines 6 thru 8 9
10						10
11	Incentive Cost of Equity Component (Preferred & Common):			0.00%	Line 7 + Line 8; Col. d	11
12						12
13						13
14	CAISO Participation ROE Adder:			0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)	15
16			Cap. Struct.	Cost of	Weighted	16
17	Weighted Cost of Capital:	Amounts ²	Ratio	Capital	Cost of Capital	17
18						18
19	Long-Term Debt	\$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder 19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder 20
21	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 14 Above 21
22	Total Capital	\$ 18,630,341	100.00%		0.00%	Sum Lines 19 thru 21 22
23						23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):			0.00%	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

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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.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate _(COCR) Calculation - Base ROE:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.37%	Page 1; Line 42	6
7	B = Trans. Amount of Other Federal Tax Adjustments	\$ 3,918	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,020	AV-1A; Line17	8
9	D = Transmission Rate Base	\$ 5,319,978	Pg3.3 Rev Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.3899%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			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 = Transmission Total State Tax Adjustments	\$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,020	Line 8 Above	20
21	D = Transmission Rate Base	\$ 5,319,978	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.3899%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.6758%	State Income Tax Expense	25
26				26
27				27
28	<u>C. Total Federal & State Income Tax Rate:</u>	2.0657%	Line 12 + Line 25	28
29				29
30	<u>D. Total Weighted Cost of Capital:</u>	7.2369%	Page 1; Line 40	30
31				31
32	<u>E. Cost of Capital Rate _(COCR) - Base ROE:</u>	9.3026%	Line 28 + Line 30	32
33				33
34				34
35	<u>Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:</u>			35
36				36
37	<u>A. Federal Income Tax Component:</u>			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27%	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	\$ 5,319,978	Pg3.3 Rev Statement BK-1; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0707%	Federal Income Tax Expense	46
47				47
48				48
49	<u>B. State Income Tax Component:</u>			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 42 Above	54
55	D = Transmission Rate Base	\$ 5,319,978	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0707%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0326%	State Income Tax Expense	59
60				60
61				61
62	<u>C. Total Federal & State Income Tax Rate:</u>	0.1033%	Line 46 + Line 59	62
63				63
64	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.2660%	Page 1; Line 53	64
65				65
66	<u>E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:</u>	0.3693%	Line 62 + Line 64	66

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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.		Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate _(ICOCR) Calculation - Base ROE:</u> ¹			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			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 = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	25
26				26
27				27
28	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 12 + Line 25	28
29				29
30	<u>D. Total Incentive Weighted Cost of Capital:</u>	1.8647%	Page 2; Line 9	30
31				31
32	<u>E. Incentive Cost of Capital Rate _(ICOCR) - Base ROE:</u>	1.8647%	Line 28 + Line 30	32
33				33
34				34
35	<u>Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:</u>			35
36				36
37	<u>A. Federal Income Tax Component:</u>			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46
47				47
48				48
49	<u>B. State Income Tax Component:</u>			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	59
60				60
61				61
62	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 46 + Line 59	62
63				63
64	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000%	Page 2; Line 22	64
65				65
66	<u>E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:</u>	0.0000%	Line 62 + Line 64	66

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO6 Cycle 1 FERC CAISO Adder Refund Adjustment
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO6 Cycle 1
(\$1,000)

Line No.		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
1								1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			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	(1,637)	0.54%	(1,637)	(4)	(1,642)	8
9	February	2023	(1,637)	0.48%	(3,279)	(12)	(3,291)	9
10	March	2023	(1,637)	0.54%	(4,928)	(22)	(4,950)	10
11	April	2023	(1,637)	0.62%	(6,587)	(36)	(6,623)	11
12	May	2023	(1,637)	0.64%	(8,260)	(48)	(8,308)	12
13	June	2023	(1,637)	0.62%	(9,945)	(57)	(10,002)	13
14	July	2023	(1,637)	0.68%	(11,639)	(74)	(11,712)	14
15	August	2023	(1,637)	0.68%	(13,350)	(85)	(13,435)	15
16	September	2023	(1,637)	0.66%	(15,072)	(94)	(15,166)	16
17	October	2023	(1,637)	0.71%	(16,803)	(113)	(16,917)	17
18	November	2023	(1,637)	0.69%	(18,554)	(122)	(18,676)	18
19	December	2023	(1,637)	0.71%	(20,313)	(138)	(20,452)	19
20	January	2024		0.72%	(20,452)	(147)	(20,599)	20
21	February	2024		0.68%	(20,599)	(140)	(20,739)	21
22	March	2024		0.72%	(20,739)	(149)	(20,889)	22
23	April	2024		0.70%	(20,889)	(146)	(21,035)	23
24	May	2024		0.72%	(21,035)	(151)	(21,186)	24
25	June	2024		0.70%	(21,186)	(148)	(21,334)	25
26	July	2024		0.72%	(21,334)	(154)	(21,488)	26
27	August	2024		0.72%	(21,488)	(155)	(21,643)	27
28	September	2024		0.70%	(21,643)	(151)	(21,794)	28
29	October	2024		0.72%	(21,794)	(157)	(21,951)	29
30	November	2024		0.70%	(21,951)	(154)	(22,105)	30
31	December	2024		0.72%	(22,105)	(159)	(22,264)	31
32	January	2025		0.68%	(22,264)	(151)	(22,415)	32
33	February	2025		0.62%	(22,415)	(139)	(22,554)	33
34	March	2025		0.68%	(22,554)	(153)	(22,708)	34
35	April	2025		0.62%	(22,708)	(141)	(22,849)	35
36	May	2025		0.64%	(22,849)	(146)	(22,995)	36
37	June	2025		0.62%	(22,995)	(143)	(23,137)	37
38	July	2025		0.68%	(23,137)	(157)	(23,295)	38
39	August	2025		0.68%	(23,295)	(158)	(23,453)	39
40	September	2025		0.68%	(23,453)	(159)	(23,613)	40
41	October	2025		0.68%	(23,613)	(161)	(23,773)	41
42	November	2025		0.68%	(23,773)	(162)	(23,935)	42
43	December	2025		0.68%	(23,935)	(163)	(24,098)	43
44			<u>\$ (19,646)</u>			<u>\$ (4,451)</u>		44

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

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

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

Posted FERC Interest rates

Estimated FERC Interest rates

Model Reference and Footnote Updates

00289

Page in Model	Reference and Footnote Update Description	Reason for Update
AJ-1A	Deleted footnote 3 from the prior TO6 Cycle 1.	Deleted footnote not applicable in 2024.
Stmt AH; Lines 14 thru 24	Updated the Line number referencing and links.	To account for changes to A&G exclusions by FERC for 2024.
AH-1, Line 46 and Footnote 1	Deleted O&M exclusion on Line 46 and Footnote 1 from the prior year TO6 Cycle 1 related to In-house fire brigade costs.	Deleted O&M excluded expense and footnote not applicable in 2024.
AH-2, Line 20 and Footnote 2	Deleted A&G exclusion on Line 20 and Footnote 2 from the prior TO6 Cycle 1 related to In-house fire brigade costs.	Deleted A&G excluded expense and footnote not applicable in 2024.
True-up Stmt AH	Updated the Line number referencing and links.	To account for changes to A&G exclusions by FERC for 2024.
True-up AH-2	Deleted A&G exclusion on Line 21 and Footnote 2 from the prior TO6 Cycle 1 related to the In-house fire brigade costs. Added Electric Power Research Institute (EPRI) Dues in FERC 923 Excluded Expenses for TO6 Cycle 2.	Deleted and added A&G excluded expenses as applicable for 2024.