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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 2<sup>1</sup> Informational Filing ("Informational Filing" or "Filing") of its Sixth Transmission Owner ("TO") formula rate mechanism ("TO6" or "TO6 Formula Rate").<sup>2</sup> 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.<sup>3</sup> Nor does this Filing subject SDG&E's TO6 Formula Rate to modification.<sup>4</sup>

### 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

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

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.

<sup>&</sup>lt;sup>2</sup> See 16 U.S.C. § 824d; 18 C.F.R. § 35.13.

<sup>&</sup>lt;sup>3</sup> 16 U.S.C. § 824d.

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<sub>EU</sub> 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<sub>EU</sub> for TO6 Cycle 1.

The TO6 Cycle 2 BTRR<sub>CAISO</sub> equals \$1,332.9 million, representing a \$95.4 million increase—a 7.7 percent increase—compared to the BTRR<sub>CAISO</sub> for TO6 Cycle 1.

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

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

### **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, 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

<sup>&</sup>lt;sup>5</sup> 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:

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Respectfully submitted,

/s/ Ross R. Fulton

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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					Line
No.			Amounts	Reference	No.
	A. Revenues:				
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	T ' C IC N D F IEI C' M I II N C C		200,220	C	8
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.		299,229	Statement AJ; Line 17	8
	m the most of the court of the 1			Statement AJ: Line 23	10
10	Transmission Plant Abandoned Project Cost Amortization Expense		-	Statement AJ; Line 23	
11 12	Transmission Related Property Taxes Expense		77,285	Statement AK; Line 5	11 12
13	Transmission Related Froperty Taxes Expense		11,263	Statement AK, Line 3	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	Suo Tour Emperior	Ψ	027,07.	Sum Emes V unu 11	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 <sub>EU</sub> ) Excluding FF&U	\$	1,218,092	Line 15 + Line 19+ Line 23 + (Sum Lines 25 thru 28)	30

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

### Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR <sub>EU</sub>)

For the Base Period & True-Up Period Ending December 31, 2024

(\$1,000)

Line				Line
No.		Amounts	Reference	No.
	B. Incentive ROE Project Transmission Revenue: 1,2			
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate (ICOCR) - Base ROE	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	<u> </u>	Line 3 x Line 4	5
6	C + CC '- ID + CHICOD (' ' - C DOE + II	0.00000/	G	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	<u>s</u> -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	<u>\$</u> -	Line 7 x Line 8	9 10
10 11	Total Incentive ROE Project Transmission Revenue	6	Line 1 + Line 5 +Line 9	10
12	Total meetitive ROL Froject Transmission Revenue	<u> </u>	Line 1 + Line 3 + Line 9	12
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2			13
14		•	Statement AJ; Line 21	13
15	meentive Transmission Frant Abandoned Floject Cost Amortization Expense	<b>5</b> -	Statement AJ, Line 21	15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	<b>S</b> -	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	<u> </u>	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) 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	E. Total (PYRR FII) Excluding FF&U 4	\$ 1,218,092	Page 1; Line 30 + Line 37	39

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.

<sup>&</sup>lt;sup>2</sup> 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.

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.

<sup>&</sup>lt;sup>4</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

### Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR <sub>EU</sub>)

For the Base Period & True-Up Period Ending December 31, 2024

(\$1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			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	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	<u> </u>	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes <sup>1</sup>	\$ (1,141,121)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	<u> </u>	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,141,121)	Line 14 + Line 15	16
17				17
18	Working Capital:			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	<u>s</u> -	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	S -	Line 30 + Line 31	32
33	Total meeting of the Project Transmission rate Base	<u> </u>	Eme 30 · Eme 31	33
34	C. Incentive Transmission Plant Abandoned Project Rate Base: <sup>2</sup>			34
	Incentive Transmission Plant Abandoned Project Cost	6	Section (MC III )	
35		\$ -	Statement Misc; Line 9	35 36
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	
38	,			38
39	D. Incentive Transmission Construction Work In Progress <sup>2</sup>	\$ -	Statement AM; Line 1	39

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

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

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				Line
No.		Amounts	Reference	No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			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	Transmission Related Depreciation Reserve:			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	Net Transmission Plant:			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	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 - Line 24	25

<sup>1</sup> 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<sub>EU</sub>) For the Forecast Period January 1, 2025 - December 31, 2026 (\$1,000)

Line No.			mounts	Reference	Line No.
INO.	ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS		dillounts	Reference	. INO.
	A. Derivation of Annual Fix Charge Rate (AFCR EU) Applicable to				
	Weighted Forecast Plant Additions:				
1	Transmission Rate Base	\$	5,507,812	Page 3; Line 27	1
2	Add back ADIT	4	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 <sub>EU</sub> 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 <sub>EU</sub> ) 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 <sub>EU</sub> )		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;	25
25	weighted Forecast Plant Additions	Э	043,133	Line 5; Col. f	23
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<sub>EU</sub>) For the Forecast Period January 1, 2025 - December 31, 2026 (\$1,000)

Line No.			Amounts	Reference	Line No.
NO.	ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS		Amounts	Reference	INO.
	A. Derivation of Annual Fix Charge Rate (AFCR FILLIR ROE) Applicable to				
	Incentive Weighted Forecast Plant Additions (ROE Incentive Only):				
1	Transmission Rate Base	\$	5,507,812	Page 3; Line 27	1
2	Add back ADIT	Ψ	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	Cost of Capital Rate (COCR)		10.007170	Statement AV, 1 age 3, Line 36	7
8	Adjusted Return and Associated Income Taxes	\$	643,292	Line 4 x Line 6	8
9	Return and Associated Income Taxes	Φ	599,753	Page 1; Line 19 + Line 23	9
10	ADIT Revenue Requirements Adjustment	\$	43,539	Line 8 - Line 9	10
11	1.511 to onde requience requience.		.5,555	Zine () Zine )	11
	PYRR <sub>EU-IR-ROE</sub> Excluding Franchise Fees and Uncollectible	\$	1,218,092	Page 1; Line 30 + Page 2; Line 11	12
13	50% of Transmission O&M Expense	Ψ	(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
	CPUC Intervenor Funding Expense - Transmission		(37,737)	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		(1,304)	Negative of Page 1; Line 28	17
18	ADIT Revenue Requirements Adjustment		43,539	Line 10 Above	18
19	Adjusted Total (PYRR <sub>EU-IR-ROE</sub> ) Excluding FF&U	\$	1,137,105	Sum Lines 12 thru 18	19
20	Adjusted Form (FFRED-IR-ROB Extending FFEE)	- 4	1,137,103	Built Ellies 12 tillu 16	20
21	Net Transmission Plant & Incentive Transmission Plant	\$	6,535,900	Page 4; (Line 20 + Line 25)	21
22	Net Transmission France intentive Transmission France	φ	0,555,900	rage 4, (Line 20 + Line 23)	22
23	In a series A series I Fire Character Date (A FCD)		17.3978%	Line 19 / Line 21	23
	Incentive Annual Fix Charge Rate (AFCR <sub>EU-IR-ROE</sub> ) <sup>2</sup>		17.3978%	Line 19 / Line 21	
24				C CINANCE C E AN ALLE	24
25	Incentive Weighted Forecast Plant Additions	\$	-	Summary of HV/LV Splits for Forecast Plant Additions;	25
26				Line 8; Col. f	26
26 27	Composite Depreciation Rate		3.06%	Page 5; Line 27	26 27
28	Weighted Forecast Plant Additions Depreciation Expense	•	3.00%	Line 25 x Line 27	28
29	Weighted Potecast Fiaht Additions Deptectation Expense	φ		Line 23 x Line 27	29
30	Net Weighted Forecast Plant Additions	•	_	Line 25 - Line 28	30
31	Net Weighted Forceast Flant Additions	Ψ		Eme 25 - Eme 26	31
32	Forecast Period Incentive Capital Addition Revenue Requirements (FC <sub>EU-IR-ROE</sub> )	•		Line 23 x Line 30	32
	Forecast Ferror meetuve Capital Addition Revenue Requirements (FC <sub>EU-IR-ROE</sub> )			Line 23 x Line 30	33
33	D.D. C. C. C. F. AT. C. C. CWIDD				
34	B. Derivation of Incentive Forecast Transmission CWIP Revenues:			Commence of HIV/H V/Colife for Forest Plant A 14ition	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				Line 10 + Line 12; Col. 1	36
	a can him. 1		10.00010/	GOVERNMENT OF THE SECOND	
37	Cost of Capital Rate (COCR)		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;	41
				Line 10 + Line 12; Col. f	
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

<sup>1</sup> The regular Cost of Capital Rate is used for calculation purposes.

<sup>&</sup>lt;sup>2</sup> The Incentive Annual Fixed Charge Rate will be tracked and shown for each incentive project as applicable.

### SAN DIEGOGAS & ELECTRIC COMPANY Statement BK-1 Derivation of End Use Base Transmission Revenue Requirements (BTRR<sub>EU</sub>) For the Rate Effective Period January 1, 2026 - December 31, 2026 (\$1,000)

Line No.			 Amounts	Reference	Line No.
	A. End Use Customer Base Transmission Revenue Requirement (BTRR <sub>EI</sub> ):				
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
10	Forecast Period Capital Addition Revenue Requirements		108,812	Page 5; Line 32	9 10
11	Porecast Ferrou Capital Addition Revenue Requirements		100,012	rage 3, Line 32	11
12	Forecast Period Incentive Capital Additions Revenue Requirements (FC <sub>EU-IR-ROE</sub> )		_	Page 6; Line 32	12
13	1			rage o, Eme 32	13
14	Incentive Transmission Forecast CWIP Projects Revenue Requirements		-	Page 6; Line 47	14
15	·		 		15
16	B. Subtotal BTRR FU Excluding FF&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	C. Subtotal Retail BTRR FU With FF&U:		\$ 1,452,059	Sum Lines 16 thru 19	21
22					22
23	D. Other BTRR EII Adjustments:		(114,936)	Cost Adjustment Workpapers	23
24	E. T I.P II PERP. WILL FRAY.		1 227 122	** ** **	24
25	E. Total Retail BTRR FU With FF&U:		\$ 1,337,123	Line 21 + Line 23	25

<sup>1</sup> 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.

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		Refer	ence			Line No.
1101	A. Derivation of Revenues Related With Total Transmission Facilities:		10.00						- 1.0.
1	Retail BTRR Excluding FF&U	\$	1,434,477	State	ment BK-1; F	age ?	7; Line 16		1
2									2
3	Less: CPUC Intervenor Funding Expense - Transmission		-	Nega	tive of Staten	nent l	3K-1; Page 1	; Line 5	3
4 5	Less: CPUC Intervenor Funding Expense Revenue Adjustment - Base ROE			Maga	tive of Staten		A I . I ima 20		4 5
6	Less: CPOC Intervenor Funding Expense Revenue Adjustment - Base ROE		-	Nega	tive of Staten	nent 1	AL; Line 30		6
7	Less: CPUC Intervenor Funding Expense Revenue Adjustment - CAISO Participation ROE Adder		_	Nega	tive of Staten	nent 1	AL; Line 34		7
8									8
9	Less: South Georgia Income Tax Adjustment		(1,304)	Nega	tive of Staten	nent 1	AQ; Line 1		9
10	To the state of th		(120)	an a					10
11 12	Less: Electric Power Research Institute (EPRI) Dues		(130)	SDG	&E Records				11 12
13	Total Wholesale BTRR Excluding Franchise Fees	S	1,433,043	Sum	Lines 1 thru	11			13
14	Total Wildisold Billion Billio		1,100,010	Jun	Dilles I alla	• •			14
15	B. Derivation of Split Between HV and LV: 1		(a)		(b)		(c)		15
16	1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive		Total	Hig	h Voltage	Lo	w 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 $c = Line 18 \times (Line 19; Col. a)$	20
21	2. Percent Split Between HV & LV Forecast Plant Additions:							Summary of HV/LV Splits for Forecast Plant	21
22	HV/LV Plant Allocation Ratios Based on Forecast Plant Additions		100.00%		1.51%		98.49%	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 $c = \text{Line } 22 \text{ x (Line } 23; \text{Col. a)}$	24
25	C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:								25 26
26 27	Transmission Facilities (BTRR <sub>CAISO</sub> ) Excluding Franchise Fees	s	1.433.043	s	643,632	e	789,411	Line 19 + Line 23	26
28	Franchise Fee <sup>2</sup> 1.0207% <sup>3</sup>	-	14,627	J	6,570	Ф	8,058	Line 27 x Franchise Fee Rate	28
29	Subtotal Wholesale BTRR With Franchise Fees	S	1,447,671	S	650,202	e	797,469	Line 27 + Line 28	29
30	Subtotal Wholesale BTRK With Flanchise Fees	J	1,447,071	J	030,202	Ф	797,409	Line 27 + Line 28	30
31	D. Other BTRR Adjustments with Franchise Fees		(114,727)		(55,620)		(59,108)	Col. a = Cost Adjustment Workpapers	31
32								Col. b and $c = Line 18 \times (Line 31; Col. a)$	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

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

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

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

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

### Statement AD Cost of Plant Base Period & True-Up Period 12 - Months Ending December 31, 2024

(\$1	1 (	M	"

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 2	Total Steam Production Plant <sup>1,3</sup>	204-207; Footnote Data (a)			\$ 593,486	AD-1; Line 18	1 2
3	Total Nuclear Production Plant <sup>1,3</sup>	204-207; Footnote Data (a)			-	AD-2; Line 18	3
5	Total Hydraulic Production Plant <sup>1,3</sup>				-	AD-3; Line 18	5
7	Total Other Production Plant <sup>1,3</sup>	204-207; Footnote Data (a)			583,302	AD-4; Line 18	7
9 10	Total Distribution Plant <sup>2,3</sup>	204-207; Footnote Data (a); BOY and EOY	\$ 11,031,888	\$ 11,900,658	11,466,273	AD-5; Line 6	9 10
11 12	Transmission Plant <sup>1,3</sup>	204-207; Footnote Data (a)			8,351,423	AD-6; Line 18	11 12
13 14	Incentive Transmission Plant <sup>1</sup>				-	AD-7; Line 18	13 14
15 16	Total Electric Miscellaneous Intangible Plan <sup>2, 4</sup>	204-207; Footnote Data (a); BOY and EOY	125,195	236,259	180,727	AD-8; Line 6	15 16
17 18	Total General Plant <sup>2, 4</sup>	204-207; Footnote Data (a); BOY and EOY	614,792	651,436	633,114	AD-9; Line 6	17 18
19 20	Total Common Plant <sup>2, 4</sup>		1,812,002	1,958,808	1,885,405	AD-10; Line 10	19 20
21 22	Total Plant in Service				\$ 23,693,731	Sum Lines 1 thru 19	21 22
23 24	Transmission Wages and Salaries Allocation Factor				20.68%	Statement AI; Line 15	23 24
25 26	Total Transmission Plant & Incentive Transmission Plant				\$ 8,351,423	Line 11 + Line 13	25 26
27 28	Transmission Related Electric Miscellaneous Intangible Plant  Transmission Related General Plant				37,383	Line 15 x Line 23 Line 17 x Line 23	27 28 29
29 30 31	Transmission Related Common Plant				130,959 389,995	Line 19 x Line 23	30 31
32 33 34	Transmission Related Total Plant in Service				\$ 8,909,761	Sum Lines 25 thru 31	32 33
	Transmission Plant Allocation Factor <sup>5</sup>				37.60%	Line 33 / Line 21	34 35

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

<sup>&</sup>lt;sup>2</sup> The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance using beginning and ending year balances.

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

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

<sup>5</sup> Used to allocate all elements of working capital, other than working cash.

### STEAM PRODUCTION

		Total Steam		Steam		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking <sup>1</sup>	Reference	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

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

### NUCLEAR PRODUCTION

		Total Nuclea			Nuclear		
Line		Producti			Production		Line
No.	Month	Per Boo	k	Reference	Ratemaking <sup>1</sup>	Reference	No.
1	Dec-23	\$	-	SDG&E Records	\$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24		-		-		2
3	Feb		-		-		3
4	Mar		-		-		4
	Apr		-		-		5
6	May		-		-		6
7	Jun		-		-		7
8	Jul		-		-		8
	Aug		-		-		9
10	Sep		-		-		10
11	Oct		-		-		11
12	Nov		-		-		12
	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					_	D 4 D 204 207 D 4 D 6	17
18	13-Month Average Balance	\$	-	Average of Lines 1 thru 13	\$ -	Form 1; Page 204-207; Footnote Data (a)	18
19							19

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

### HYDRAULIC PRODUCTION PLANT

		Total				
		Hydraulic		Hydraulic		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking <sup>1</sup>	Reference	No.
1	Dec-23	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-24	-		-		2
3	Feb	-		-		3
4	Mar	_		-		4
5	Apr	-		-		5
	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

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

### OTHER PRODUCTION

		Total			Other		
Line		Other oduction		1	Other Production		Line
No.	Month	er Book	Reference		atemaking 1	Reference	No.
1	Dec-23	\$ 624,502	SDG&E Records	\$	582,309	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24	624,797		, i	582,604	, 5	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

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

### DISTRIBUTION PLANT

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

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

### TRANSMISSION PLANT

		Total Transmission		Transmission		
Line		Plant		Plant		Line
No.	Month	Per Book	Reference	Ratemaking <sup>1</sup>	Reference	No.
1	Dec-23	\$ 8,381,786	SDG&E Records	\$ 8,232,400	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24	8,393,679		8,228,824		2
3	Feb	8,403,501		8,243,848		3
4	Mar	8,409,683		8,250,037		4
5	Apr	8,468,927		8,301,201		5
6	May	8,483,092		8,314,411		6
7	Jun	8,514,139		8,345,550		7
8	Jul	8,528,703		8,360,660		8
9	Aug	8,554,763		8,385,866		9
10	Sep	8,593,229		8,422,321		10
11	Oct	8,606,956		8,435,982		11
	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
	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

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)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Total		7
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 101	Account 101	Account 101	Account 101	Account 101	Account 101	Plant		
Line			Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Adjusted Book		Line
No.	Account	Description	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										7
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	s -	\$ -	s -	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		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			I					Γ.	T	T		23
24	GRAND TO	OTAL 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)

ſ			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		7
										Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 101	Account 101	Account 101	Account 101	Account 101	Account 101	Plant		
Line			Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Adjusted Book		Line
No.	Account	Description	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										
1		Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3		Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4		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		Land & Land Rights	\$ 261,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,558)	\$ 248,246	SDG&E Records	9
10		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		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 TO	OTAL 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.

### INCENTIVE TRANSMISSION PLANT

Line		Total Incentive Transmission Plant		Incentive Transmission Plant		Line
No.	Month	Per Book	Reference	Ratemaking	Reference	No.
	Dec-23	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-24	-		-		2
	Feb	-		-		3
	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	<b>Total 13 Months</b>	\$ -	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

### ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FER Intangible Pla Balance		Line No.
1 2 3 4	Dec-23 Dec-24	\$ 125, 236,		1 2 3 4
5 6 7	Beginning and End Period Average	\$ 180,	727 Average of Line 1 and Line 3	5 6 7

### **GENERAL PLANT**

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

### **COMMON PLANT**

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

### 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	200-201; Footnote Data (b)			\$ 2,128,951	AE-1; Line 18	1
3	Electric Misc. Intangible Plant Amortization Reserve <sup>2,4</sup>		\$ 76,610	\$ 96,782	86,696	AE-2; Line 6	3
4 5	General Plant Depreciation Reserve <sup>2, 4</sup>		268,072	295,031	281,551	AE-3; Line 6	4 5
6 7	Common Plant Depreciation Reserve <sup>2,4</sup>		756,371	875,143	815,757	AE-4; Line 10	6 7
8	Transmission Wages and Salaries Allocation Factor				20.68%	Statement AI; Line 15	8
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve				\$ 17,933	Line 3 x Line 9	10 11
12 13	Transmission Related General Plant Depreciation Reserve				58,239	Line 5 x Line 9	12 13
14	•						14
16	Transmission Related Common Plant Depreciation Reserve				168,739	Line 7 x Line 9	15 16
17 18	Total Transmission Related Depreciation Reserve				\$ 2,373,862	Line 1 + (Sum Lines 11 thru 15)	17 18
19	Incentive Transmission Plant Depreciation Reserve <sup>1</sup>				\$ -	AE-5; Line 18	19

<sup>&</sup>lt;sup>1</sup> The depreciation reserve for Transmission and Incentive Transmission plant is derived based on a 13-month average balance.

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

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

<sup>&</sup>lt;sup>4</sup> Not affected by the "Seven-Element Adjustment Factor".

### TRANSMISSION PLANT

		Tı	Total ransmission		Tr	ansmission		
Line		Reserves				Reserves		Line
No.	Month	Per Book		Reference	Ratemaking 1		Reference	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

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)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		1
										Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 108	Reserves							
Line			Transmission	Reserves Reclass	Ratemaking		Line					
No.	Account	Description	Account 108	as Transmission	to Transmission	as Steam Prod.	as Other Prod.	as Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2		Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4		Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	785	-	-	-	-	785	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 835	\$ -	\$ -	\$ -	<b>S</b> -	\$ 836	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 34,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (399)	\$ 33,793	SDG&E Records	9
10		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		Structures & Improvements	158,133	-	-	(620)	-	-	(25,974)		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		Underground Conduit	128,994	-	-	-	-	-	-	128,994	SDG&E Records	18
19		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
21												21
22	TOTAL	TRANSMISSION PLANT	\$ 2,056,226	\$ -	\$ -	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,021,799	Sum Lines 9 thru 20	22
23												23
24	GRAND TO	OTAL 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)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		1
Line No.	Account	Description	Total Transmission Account 108	Generation Account 108 Reserves Reclass as Transmission	Distribution Account 108 Reserves Reclass to Transmission	Transmission Account 108 Reserves Reclass as Steam Prod.	Transmission Account 108 Reserves Reclass as Other Prod.	Transmission Account 108 Reserves Reclass as Nuclear	Transmission Account 108 Reserves Reclass as Distribution	Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
INO.	Account	Production Related to Trans	Account 100	as 11 ausinission	to 11 ausinission	as Steam 110u.	as Other 110u.	as Nuclear	as Distribution	30W11.7	Keierence	- 140.
1	303.0	Intangibles	\$ -	s -	s -	s -	s -	s -	s -	s -	SDG&E Records	1
2	310.1	Land	φ - -	φ - -	-	φ - -	-				SDG&E Records	2
3	340.0	Land & Land Rights	_	1	_	_	_	_	_	1	SDG&E Records	3
4	360.0	Land & Land Rights	_	-	46	_	_	_	_	46	SDG&E Records	4
5	361.0	Structures & Improvements	_	_	839	_	_	_	_	839	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	<b>s</b> -	\$ 1	\$ 885	\$ -	\$ -	s -	s -	\$ 886	Sum Lines 1 thru 5	7
8												8
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
21												21
22	TOTAL	TRANSMISSION PLANT	\$ 2,275,156	\$ -	\$ -	\$ (6,070)	\$ (700)		\$ (32,166)	\$ 2,236,219	Sum Lines 9 thru 20	22
23	OD AND TO	OTHER DECLACE TRANSPARENCES	0 225151					I @	0.00	0 225 105	1: 7:1: 00	23
24	GRAND TO	OTAL 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.

### ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

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

### **GENERAL PLANT**

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

### **COMMON PLANT**

Month					Line
viontii	Description		Amounts	Reference	No.
ec-23	Total Common Plant Per Book	\$	1,023,506	2023 Form 1; Page 356; Accts 303 to 398	1
	Electric Split of Common Utility Plant		73.90%	2023 Form 1; Page 356; Electric	2
	Total Common Reserves to Electric Per Book	\$	756,371	Line 1 x Line 2	3
					4
ec-24	Total Common Plant Per Book		1,184,707	2024 Form 1; Page 356; Accts 303 to 398	5
	Electric Split of Common Utility Plant		73.87%	2024 Form 1; Page 356; Electric	6
	Total Common Reserves to Electric Per Book	\$	875,143	Line 5 x Line 6	7
			,		8
					9
Beginning and End Period Average			815,757	Average of Line 3 and Line 7	10
-8	g	*	510,707		11
e	c-23	Cc-23 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book	c-23 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book  c-24 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book \$	Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book  Total Common Plant Per Book Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book	Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book  C-24 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Total Common Reserves to Electric Per Book Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Total Common Reserves to Electric Per Book Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book

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

### INCENTIVE TRANSMISSION PLANT

		Total Incentive		Incentive		
		Transmission		Transmission		
Line		Reserves		Reserves		Line
No.	Month	Per Book	Reference	Ratemaking	Reference	No.
1	Dec-23	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-24	-		-		2
3	Feb	-		-		3
4	Mar	_		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-24	-	SDG&E Records	1	SDG&E Records	13
14						14
15	<b>Total 13 Months</b>	\$ -	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

### Statement AF Statement AF Deferred Credits Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Lin		FERC Form 1 Page; Line; Col.	31	(a) I-Dec-23	3	(b) 31-Dec-24		= [(a)+(b)]/2 erage 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
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
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
7	Total Transmission Related ADIT <sup>1, 2</sup>		\$	(1,130,597)	\$	(1,151,644)	\$	(1,141,121)	Sum Lines 1 thru 5	7
9 10	Incentive Transmission Plant ADIT		\$	-	\$	-	\$	<u> </u>	AF-3; Line 1; Col. c	9 10
11	Transmission Plant Abandoned ADIT		\$	-	\$	-	\$		AF-3; Line 3, Col. c	11 12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		\$	-	\$	-	\$	-	AF-3; Line 5; Col. c	13 14
15	ADIT Adjustment - Annual Fixed Charge Rate (AFCR)		\$	(713,526)	\$	(769,044)	\$	(741,285)	AF-4; Line 1; Col. c	15

<sup>1</sup> 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)

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

#### SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AF

## ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023

			(a)		(b)		(c)	(d) = [	Sum (a) thru (c)]		
Line		Re	measured	Defici	ent Reserve 1, 2	(Exc	ess) Reserve 1, 3				Line
No.	Description		Amount		count 182.3		Account 254		Total	Reference	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) <sup>5</sup>		-		-		-		-	TBD	4
5			-		-		-		-		5
6									<u>-</u>		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) <sup>5</sup>		-		-		-		-	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											16
17	Non-Property Related	\$	(9,530)	\$	-	\$	-	\$	(9,530)	2024 Form 1; Page 276-277; Footnote Data (a)	17
18	Others (TBD) <sup>5</sup>		-		-		-		-	TBD	18
19			-		-		-		-		19
20			-		-		-		-		20
21			-						<del>-</del>		21
22	Total of Account 283	\$	(9,530)	\$		\$		\$	(9,530)	Sum Lines 17 thru 21	22
23											23
24	Total ADIT <sup>4</sup>	\$	(880,486)	\$	152,947	\$	(403,058)	\$	(1,130,597)	Line 7 + Line 14 + Line 22	24

<sup>&</sup>lt;sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> 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.

<sup>3 (</sup>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.

<sup>4</sup> 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.

<sup>&</sup>lt;sup>5</sup> 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)

			(a)		(b)		(c)	(d) =	[Sum (a) thru (c)]		
Line		Re	measured	Defici	ent Reserve 1, 2	(Ex	cess) Reserve 1,3				Line
No.	Description		Amount		count 182.3		Account 254		Total	Reference	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) <sup>5</sup>		-		-		-		-	TBD	4
5	, ,		-		-		-		-		5
6			-						<u>-</u> _		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) <sup>5</sup>		-		-		-		-	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
	Account 283										16
17	Non-Property Related	\$	(10,383)	\$	-	\$	-	\$	(10,383)	2024 Form 1; Page 276-277; Footnote Data (b)	17
18	Others (TBD) <sup>5</sup>		-		-		-		-	TBD	18
19			-		-		-		-		19
20			-		-		-		-		20
21	T		- (10.202)						- (10.202)	0 1: 17.1 21	21
22	Total of Account 283	\$	(10,383)	\$		\$		\$	(10,383)	Sum Lines 17 thru 21	22
23	4					_				T. T. T. M. T. 22	23
24	Total ADIT <sup>4</sup>	\$	(904,991)	\$	150,204	\$	(396,857)	\$	(1,151,644)	Line 7 + Line 14 + Line 22	24

<sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> 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.

<sup>3 (</sup>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.

<sup>4</sup> 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.

<sup>&</sup>lt;sup>5</sup> 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) Dec-23	(b) Dec-24	. , .	(a)+(b)]/2 ge Balance	Reference	Line No.
1	Incentive Transmission Plant ADIT	\$ 	\$ -	\$	<u>-</u>	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			(a)		(b)	(c)	= [(a)+(b)]/2		Line
No.	Description	3	1-Dec-23	31	l-Dec-24	Ave	rage Balance	Reference	No.
1 F	FERC Account 282 - Property Related <sup>1</sup>	\$	(713,526)	\$	(769,044)	\$	(741,285)	SDG&E Records	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.

#### 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 <sup>1</sup>	214	\$ -	AG-1; Line 18	1

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

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

#### TRANSMISSION PLANT

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

#### STATEMENT AG

#### SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE) BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK

(\$1,000)

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

#### 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 2 3 4 5 6	Derivation of Transmission Operation and Maintenance Expense: Total Transmission O&M Expense Adjustments to Per Book Transmission O&M Expense Other Cost Adjustments Total Adjusted Transmission O&M Expenses	320-323; 112; b	\$ 148,104 (17,578) - \$ 130,526	AH-1; Line 33; Col. a Negative of AH-1; Line 33; Col. b Not Applicable to 2024 Base Period Sum Lines 2 thru 4	1 2 3 4 5 6
7 8 9	Derivation of Administrative and General Expense: Total Administrative & General Expense Adjustments to Per Book A&G Expense	320-323; 197; b	\$ 608,825 (133,182)	AH-2; Line 16; Col. a Negative of AH-2; Line 16; Col. B + AH-2; Line	7 8 9
10 11 12 13 14 15	CPUC Intervenor Funding Expense - Transmission  Other Cost Adjustments Total Adjusted A&G Expenses Including Property Insurance Less: Property Insurance (Due to different allocation factor) Less: Injuries and Damages (Due to different allocation factor) Total Adjusted A&G Expenses Excluding Property Insurance		\$ 475,643 (10,420) (186,230) \$ 278,992	26; Col. A Negative of AH-2; Line 26; Col. a Not Applicable to 2024 Base Period Sum Lines 8 thru 11 Negative of AH-2; Line 5; Col. c Negative of AH-2; Line 6; Col. c Sum Lines 12 thru 14	10 11 12 13 14 15
16 17 18 19	Transmission Wages and Salaries Allocation Factor Transmission Related Administrative & General Expenses Property Insurance Allocated to Transmission, General, and Common Plant Injuries & Damages - Cost Recovery		20.68% \$ 57,709 3,932 54,276	Statement AI; Line 15 Line 15 x Line 16 Negative of Line 13 x Line 39 Negative of Line 14 x Line 41	16 17 18 19
20 21 22 23 24 25	Transmission Related A&G Expense Including Property Insurance Expense  Derivation of Transmission Plant Property Insurance Allocation Factor:  Transmission Plant & Incentive Transmission Plant  Transmission Related Electric Miscellaneous Intangible Plant  Transmission Related General Plant		\$ 115,917 \$ 8,351,423 - 130,959	Sum Lines 17 thru 19  Statement AD; Line 25  Shall be Zero  Statement AD; Line 29	20 21 22 23 24 25
26 27 28	Transmission Related Common Plant Total Transmission Related Investment in Plant		389,995 \$ 8,872,378	Statement AD; Line 31 Sum Lines 23 thru 26	26 27 28
29 30 31 32 33	Total Transmission Plant & Incentive Transmission Plant Total Steam Production Plant Total Nuclear Production Plant Total Other Production Plant Total Distribution Plant		\$ 8,351,423 593,486 - 583,302 11,466,273	Line 23 Above Statement AD; Line 1 Shall be Zero Statement AD; Line 7 Statement AD; Line 9	29 30 31 32 33
34 35 36 37 38	Transmission Related Electric Miscellaneous Intangible Plant Total General Plant Total Common Plant Total Plant in Service Excluding SONGS		633,114 1,885,405 \$ 23,513,004	Shall be Zero Statement AD; Line 17 Statement AD; Line 19 Sum Lines 29 thru 36	34 35 36 37 38
39 40 41	Transmission Property Insurance and Tax Allocation Factor  Transmission Wages and Plant Blended Allocation Factor		<u>37.73%</u> 29.14%	Line 27 / Line 37 ((Line 16 x 0.5) + (Stmt AD; Line 35 x 0.5))	39 40 41
	· ·			, , , , , , , , , , , , , , , , , ,	

<sup>1</sup> 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	FERC			(a) Total	(b) Excluded		(c) = (a) - (b) Total		Line
No.	Acct	Description  Electric Transmission Operation		Per Books	Expenses		Adjusted	Reference	No.
1	560	Operation Supervision and Engineering	\$	14,900	\$ 11	1	\$ 14,788	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	Ψ	551	· -	1	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	2,80	12	6	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development		98	2,00	~	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			_		- 1	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services		2,519	1,51	6	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	1	-	-		-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses		30,077	13,14	18	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				- /			- /	, 8 ,	16
17		Total Electric Transmission Operation	\$	80,735	\$ 17,57	78	\$ 63,158	Sum Lines 1 thru 15	17
18		, , , , , , , , , , , , , , , , , , ,		,		Ť	,,		18
19		Electric Transmission Maintenance							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		Total Electric Transmission Maintenance	\$	67,369	\$ -		\$ 67,369	Sum Lines 20 thru 29	31
32									32
33		Total Electric Transmission O&M Expenses	\$	148,104	\$ 17,57	8	\$ 130,526	Line 17 + Line 31	33
34 35									34 35
36	Exclude	d Expenses (recovery method in parentheses):							36
37	560	Executive ICP			\$ 11				37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)			2,80				38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)			1,51	6			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	\$ 13,14	18			45
46 47		Total Excluded Expenses			\$ 17,57	78			46 47
48		- Our Davided Dapenses			Ψ 1/93/	J			48
49									49
50									50

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

	EED G		(a)	(b)	(c) = (a) - (b)		<b></b>
Line No.	FERC Acct	Description	Total Per Books	Excluded Expenses	Total Adjusted	Reference	Line No.
110.	Acci	Administrative & General	1 CI DOORS	Expenses	Aujusteu	Reference	110.
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 <sup>1</sup>	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	Exclude	d Expenses:					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 \$XX	XK for PBOP of wh	nich approximately	\$XXK is Transmiss	ion related.	36
37							37

#### 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

## Statement AJ 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
3	Electric Miscellaneous Intangible Plant Amortization Expense	336-337; 1; f	27,972	AJ-2; Line 1	3
5	General Plant Depreciation Expense	336-337; 10; f	28,495	AJ-3; Line 1	5
7	Common Plant Depreciation Expense	336-337; 11; f	178,983	AJ-4; Line 3	7 8
9 10	Transmission Wages and Salaries Allocation Factor		20.68%	Statement AI; Line 15	9 10
11 12	Transmission Related Electric Misc. Intangible Plant Amortization Expense		\$ 5,786	Line 3 x Line 9	11 12
13 14	Transmission Related General Plant Depreciation Expense		5,894	Line 5 x Line 9	13 14
15 16	Transmission Related Common Plant Depreciation Expense		 37,023	Line 7 x Line 9	15 16
17 18	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		\$ 299,229	Line 1 + (Sum Lines 11 thru 15)	17 18
19 20	Incentive Transmission Plant Depreciation Expense		\$ -	AJ-5; Line 15	19 20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup>		\$ -	AJ-6; Line 1	21
22 23	Transmission Plant Abandoned Project Cost Amortization Expense		\$ -	AJ-7; Line 1	22 23

 $<sup>^{1}\,\,</sup>$  Net of Incentive Transmission Plant Depreciation Expense.

## SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AJ ATION & AMORTIZATION EXPENSE RELATED TO TRA

#### DEPRECIATION & AMORTIZATION EXPENSE RELATED TO TRANSMISSION BASE PERIOD / TRUE UP PERIOD - 12/31/2024 (\$1,000)

				FERC		_			
				nsmission			smission		
	Account		E	xpense			pense		Line
No.	No.	Description	P	er Book	Reference	Rate	making <sup>1</sup>	Reference	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									14
15		Total Depreciation and Amortization Expense	\$	254,443	AJ-1A; Line 22; Col. 1	\$	250,526	AJ-1A; Line 22; Col. 7	15
16									16

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)

				(1)		(2)		(3)		(4)	(5) Net		(6)		(7)		
				Total	Dis	stribution	Tra	nsmission		Transmission	Transmission		SWPL	T	Total Trans		
			Tr	ansmission	Accou	unts 403-405	Accou	nts 403-405	Α	ccounts 403-405	Expense	]	Ratemaking		Expense		
Line			Ac	counts 403,	Expe	ense Reclass	Expe	nse Reclass	F	Expense Reclass	403-405		Adj.	R	atemaking <sup>2</sup>		Line
No.	Account	Description	4(	04 & 405 <sup>1</sup>	to Ti	ransmission	to G	eneration	1	to Distribution	Sum 1:4		Expense		SUM 5:6	Reference	No.
		Production Related to Trans											•				1
1	182.0	Valley Rainbow Ratemaking Adj.	\$	_	\$	-	\$	-	\$	-	\$ _	\$	-	\$	-	SDG&E Records	1
2	186.0	SWPL Ratemaking Adj. Amort.		_		-		-		-	-		-		-	SDG&E Records	2
3	303.0	Intangibles		_		-		-		-	-		-		-	SDG&E Records	3
4	360.0	Land and Land Rights		-		1		-		-	1		-		1	SDG&E Records	4
5	361.0	Structures & Improvements		_		56		-		-	56		-		56	SDG&E Records	5
6	362.0	Station Equipment		_		-		-		-	-		-		-	SDG&E Records	6
7																	7
8	TOTAL	TRANSMISSION RELATED	\$	-	\$	57	\$	-	\$	-	\$ 57	\$	-	\$	57	Sum Lines 1 thru 6	8
9																	9
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
22																	22
23	TOTAL	TRANSMISSION PLANT	\$	254,443	\$	-	\$	(553)	\$	(3,421)	\$ 250,469	\$	-	\$	250,469	Sum Lines 10 thru 21	23
24			_										-				24
25	GRAND TO	OTAL 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.

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

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).

#### 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

			(a)	(b)	(c) = (a) + (b)	]
Line	FERC		Life	Removal	Total	Line
No.	Account	Description	Rate	Rate	Rate	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	<b>Towers &amp; Fixtrs</b>	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	<b>Composite Depr</b>	eciation 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

#### Statement AJ - Workpapers

#### **TO6 - Annual Intangible Plant Authorized Amortization Period**

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

Line	FERC		Amortization	Line
No.	Acct No	DESCRIPTION	Period (Yrs)	No.
				<u> </u>
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 2	Dec-24	\$ 28,495	Form 1; Page 336-337; Line 10; Col. f	1 2

#### **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**

		Rates based on	12/31/2024 Plant I	Balances		
Line	FERC		(a) Life	(b) Removal	(c) = (a) + (b) Total	Line
No.	Account	Description	Rate	Rate	Rate	No.
ļ						
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 EquipOther	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 EqOther	4.41%	0.00%	4.41%	7
8	E0139710	Commun. EquipOther	3.09%	1.70%	4.79%	8
9	E0139720	Commun. EquipSWPL	2.66%	1.55%	4.21%	9
10	E0139760	Commun. EquipSRPL	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					Line
No.	Month	Description	Amounts	Reference	No.
1	Dec-24	Total Common Plant Per Book	\$ 242,295	2024 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.87%	2024 Form 1; Page 356; Electric	2
3		Total Common Expense to Electric Per Book	\$ 178,983	(Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	3
4		Î	,		4

#### **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**

		Rates based on	12/31/2024 Plant I	Balances		7
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	Offe 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 EquipOther	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 EquipOther	6.06%	0.00%	6.06%	10
11	C1839510	Laboratory EqOther	4.02%	0.00%	4.02%	11
12	C1839710	Commun. EquipOther	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

			Incentive		Incentive		
			Transmission		Transmission		
Line	Account		Expense		Expense		Line
No.	No.	Description	Per Book	Reference	Per Ratemaking	Reference	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

		<b>Total Incentive</b>		]
		<b>Transmission Plant</b>		
		<b>Abandoned Project</b>		
		Cost		
Line		Amortization Exp.		Line
No.	Month	Per Book	Reference	No.
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

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

#### Statement AK

#### **Taxes Other Than Income Taxes**

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	A	mounts	Reference	Line No.
1	Total Property Taxes Expense <sup>1</sup>	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			<u> </u>			4
5	Transmission Related Property Taxes Expense		\$	77,285	Line 1 x Line 3	5
6				_		6
7						7
8	Total Payroll Taxes Expense <sup>2</sup>	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

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

<sup>&</sup>lt;sup>2</sup> 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.	 Vorking Cash	13-Months Average Balance	Reference	Line No.
1 2	A. Plant Materials and Operating Supplies <sup>1</sup>	227; Footnote Data (a)		\$ 155,267	AL-1; Line 18	1 2
3	Transmission Plant Allocation Factor			37.60%	Statement AD; Line 35	3 4
5 6	Transmission Related Materials and Supplies			\$ 58,386	Line 1 x Line 3	5 6
7 8	B. Prepayments <sup>1</sup>	110-111; Footnote Data (c)		\$ 93,582	AL-2; Line 18	7 8
9 10	Transmission Related Prepayments			\$ 35,190	Line 3 x Line 7	9 10
11 12 13 14	C. Derivation of Transmission Related Cash Working Capital - Retail:  Transmission O&M Expense  Transmission Related A&G Expense - Excl. Intervenor Funding Expense CPUC Intervenor Funding Expense - Transmission		\$ 130,526 115,917 -		Statement AH; Line 5 Statement AH; Line 20 Negative of Statement AH; Line 10	11 12 13 14
15 16 17	Total  One Eighth O&M Rule		\$ 246,443 12.50%		Sum Lines 12 thru 14  FERC Method = 1/8 of O&M Expense	15 16 17
18 19 20	Transmission Related Cash Working Capital - Retail Customers		\$ 30,805		Line 15 x Line 17	18 19 20
21 22 23	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash: CPUC Intervenor Funding Expense - Transmission		\$ -		Line 14 Above	21 22 23
24 25	One Eighth O&M Rule		 12.50%		Line 17 Above	24 25
26 27	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ 		Line 22 x Line 24	26 27
28 29	Cost of Capital Rate (COCR) - Base ROE		10.8891%		Statement AV; Page 3; Line 38	28 29
30 31	CPUC Intervenor Funding Expense Revenue Adj Base ROE $^{\rm 2}$		\$ -		Line 26 x Line 28	30 31
32	Cost of Capital Rate $_{\rm (COCR)}$ - CAISO Participation ROE Adder		0.0000%		Statement AV; Page 3; Line 78	32 33
34	CPUC Intervenor Funding Expense Revenue Adj CAISO Participation ROE Adder <sup>2</sup>		\$ 		Line 26 x Line 32	34

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

# 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

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

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

#### ACCOUNT 165 PREPAYMENTS - ELECTRIC

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

#### Statement 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 <sup>1</sup>		\$ -	AM-1; Line 18	1

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

# SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AM COST OF PLANT BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK

#### BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

#### INCENTIVE TRANSMISSION CONSTRUCTION WORK IN PROGRESS

		Total Incentive Transmission		Incentive Transmission		
Line		CWIP		CWIP		Line
No.	Month	Per Book	Reference	Ratemaking	Reference	No.
1	Dec-23	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-24	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
	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

#### Statement AQ

## Federal Income Tax Deductions, Other Than Interest Base Period & True-Up Period 12 - Months Ending December 31, 2024

(\$1,000)

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

### 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.	Aı	nounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits <sup>1</sup>	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 Taxe	es	\$	(3,458)	Sum Lines 4 thru 6	7
8						8
9	Total Federal Tax Adjustments		\$	(3,723)	Line 1 + Line 7	9

<sup>&</sup>lt;sup>1</sup> 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)

			(a)		(b)	(	$\mathbf{c}) = [(\mathbf{a}) + (\mathbf{b})]$		
Line	;	(Excess	) Reserve 1,3	Deficie	ent Reserve 1, 2				Line
No.	Description		ount 254		ount 182.3		Total	Reference	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					<u> </u>				6
7	Total of Account 190 4	\$	-	\$	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					<u> </u>		<u>-</u>		13
14	<b>Total of Account 282</b>	\$	(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			-		-		<u>-</u>		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

<sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 5 and Col. 7.

<sup>&</sup>lt;sup>3</sup> (Excess) amounts reported in column (a) are sourced from Order 864-3; Col. 6 and Col. 8.

<sup>&</sup>lt;sup>4</sup> 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.

## State and Local Tax Adjustments Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.	<u>-</u>	FERC Form 1 Page; Line; Col.	Amo	ounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits <sup>1</sup>		\$	-		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

<sup>&</sup>lt;sup>1</sup> 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		Deficien	(a) at Reserve <sup>1</sup>	(Excess	(b) ) Reserve <sup>1</sup>	(c) = [(a)			Line
No.	Description	Accou	ınt 182.3	Acco	unt 254	Tota	al	Reference	No.
1	A								1
1	Account 190	\$		\$		\$		N-4 A1:1:1- 4- 2024 D D:- 1	1
2	Non-Property Related	\$	-	Э	-	Э	-	Not Applicable to 2024 Base Period	2
3	Property Related		-		-		-	Not Applicable to 2024 Base Period	3
4			-		-		-		4
5			-		-		-		5
6							-	0 71 01 6	6
7	Total of Account 190	\$		\$		\$	<del>-</del>	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	\$		\$		\$		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	\$	-	\$	-	\$	-	Sum Lines 17 thru 21	22
23									23
24	<b>Total State Amortization</b>	\$		\$	-	\$		Line 7 + Line 14 + Line 22	24

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

### Statement AU

#### **Revenue Credits**

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

Line No.		FERC Form 1 Page; Line; Col.	A	mounts	Reference	Line No.
1	(451) Miscellaneous Service Revenues <sup>1</sup>	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

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	SAP	FERC	GUDA UD LA	(a)	(b)	(c)	(d)	(e)	(f)	(g)	Line
No.	Account #	Account #	SAP Account Description	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	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)			(3,334)			-
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)		(260,011)	(264,352)		(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)	/
19	4371105	456	New Application Fees - PA - Transmission	-	-	9,485	(600)	(150)	(150)	(150	/
20	4371806	456	Elec-Trans Fees/Rev	-	-	-	(22,000)	-	-	-	20
21											21
22			Total Other Electric Revenues <sup>2</sup>	(500,496)	(1,104,616)	(493,299)	(592,951)	(493,319)	(559,275)	(515,759)	) 22
23											23
24		Various	Citizens Border-East Line <sup>3</sup>	(50,636)	(50,635)	(50,636)	(50,636)	(50,635)	(50,636)	(50,636)	) 24
25		Various	Citizens Sycamore-Penasquitos Line <sup>3</sup>	(15,537)	(15,538)	(15,537)	(15,537)	(15,538)	(15,537)	(15,538)	) 25
26			1								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	<b>Total Misce</b>	llaneous Rev	venue	\$ (685,260)	\$ (1,266,055)	\$ (643,669)	\$ (743,295)	\$ (679,215)	\$ (701,966)	\$ (770,632)	) 30
31											31

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.

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).

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	SAP Account #	FERC Account #	SAD Assaurt Description	(h)	(i)	(j) Oct-24	(k) Nov-24	(l) Dec-24	(m) Total	Line No
No.	Account #	Account #	SAP Account Description	Aug-24	Sep-24	Oct-24	N0V-24	Dec-24	Total	INO
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)		(3,333)	(3,333)	(50,463)	3
4	4371080	454	Rent for Prop Use	(43,943)	(46,864)		(84,009)	(698,278)		) 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)	( / / /	) 11
12	4371058	456	Elec Trans Joint Pole Activity	(1,760)			(1,760)	(19,324)		) 12
13	4371061	456	Excess Microwave Capacity - Elec Trans	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)		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 <sup>2</sup>	(612,633)	(501,399)	(532,284)	(1,025,793)	149,525	(6,782,299)	) 22
23										23
24		Various	Citizens Border-East Line <sup>3</sup>	(50,636)	(50,635)	(50,636)	(50,636)	(50,635)	(607,628)	) 24
25		Various	Citizens Sycamore-Penasquitos Line <sup>3</sup>	(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)	_
28										28
29										29
30	Total Misce	ellaneous Re	venue	\$ (748,418)	\$ (649,295)	\$ (1,257,191)	\$ (1,200,156)	\$ (694,027)	\$ (10,039,179)	30
31										31

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.

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).

<sup>&</sup>lt;sup>3</sup> 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.

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

<sup>&</sup>lt;sup>1</sup> Amount is based upon December 31 balances.

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)	$(d) = (b) \times (c)$		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	\$ 8,916,888	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)				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%		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	\$ 8,916,888	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	Cost of Common Equity Component (CAISO Participation RO	E Adder):			0.00%	Line 21; Col. d	24

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.
 Amount is based upon December 31 balances.

No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2	A. Federal Income Tax Component:			2
4	· · · · · · · · · · · · · · · · · · ·			4
5 6	Where:  A = Sum of Preferred Stock and Return on Equity Component	6.52%	Page 1; Line 44	5 6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,723	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	\$ 11,837 \$ 5,507,812	AV-1A; Line 17 Statement BK-1; Page 3; Line 27	8 9
10	FT = Federal Income Tax Rate for Rate Effective Period	3,307,812	Federal Income Tax Rate	10
11				11
12 13	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	1.7042%	Federal Income Tax Expense	12 13
14	(1 11)			14
15	B. State Income Tax Component:			15
16 17	Where:			16 17
18	A = Sum of Preferred Stock and Return on Equity Component	6.52%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	\$ -	Negative of Statement AT; Line 9	19
20 21	C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	\$ 11,837 \$ 5,507,812	Line 8 Above Line 9 Above	20 21
22	FT = Federal Income Tax Expense	1.7042%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24 25	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.8182%	State Income Tax Expense	24 25
26	(1 - ST)			26
27 28	C. Total Federal & State Income Tax Rate	2.5224%	Line 12 + Line 25	27 28
28	C. Total Federal & State Income Tax rate	2.3224%	Line 12 ∓ Line 23	28 29
30	Federal Income Tax Expense	\$ 93,865	Line 9 x Line 12	30
31 32	State Income Tax Expense Total Federal & State Income Tax Expense	\$ 138,929	Line 9 x Line 25 Line 30 + Line 31	31 32
33	Total Federal & State Income Tax Expense	\$ 138,929	Line 30 + Line 31	33
34	D. Total Weighted Cost of Capital	8.3667%	Page 1; Line 42; Col. d	34
35 36	Return on Rate Base	\$ 460,824	Line 9 x Line 34	35 36
37	Retuin on Rate Base	3 400,024	Eine y x Eine 34	37
38	E. Cost of Capital Rate (COCR). Base ROE:	10.8891%	Line 28 + Line 34	38
39 40				39 40
41	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			41
42	A.T. I. II			42
43 44	A. Federal Income Tax Component:			
				43 44
46				43 44 45
	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 57	44 45 46
47	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments	0.00% \$ - \$ -	Shall be Zero for ROE Adder	44 45 46 47
47 48 49	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	\$ - \$ - \$ 5,507,812	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27	44 45 46 47 48 49
47 48 49 50	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for ROE Adder Shall be Zero for ROE Adder	44 45 46 47 48 49 50
47 48 49	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - \$ 5,507,812 21%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate	44 45 46 47 48 49
47 48 49 50 51 52 53	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	\$ - \$ - \$ 5,507,812	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27	44 45 46 47 48 49 50 51 52 53
47 48 49 50 51 52 53 54	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D))*FT) - (B/D) (1 - FT)	\$ - \$ 5,507,812 21%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate	44 45 46 47 48 49 50 51 52 53 54
47 48 49 50 51 52 53	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	\$ - \$ 5,507,812 21%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate	44 45 46 47 48 49 50 51 52 53
47 48 49 50 51 52 53 54 55 56 57	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where:	\$ - \$ 5,507,812 21% 0.0000%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense	44 45 46 47 48 49 50 51 52 53 54 55 56
47 48 49 50 51 52 53 54 55 56 57 58	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	\$ - \$ 5,507,812 21%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense	44 45 46 47 48 49 50 51 52 53 54 55 56 57
47 48 49 50 51 52 53 54 55 56 57	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where:	\$ - \$ 5,507,812 21% 0.0000%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense	44 45 46 47 48 49 50 51 52 53 54 55 56
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	\$ - \$ 5,507,812 21% 0.0000% \$ 0.000% \$ - \$ 5,507,812	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense  Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above	44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C / D)) * FT) - (B / D) (1 - FT)  B. State Income Tax Component:  Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense	\$ - \$ 5,507,812 21% 0.0000% 0.0000% \$ - \$ - \$ 5,507,812 0.0000%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense  Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above	44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 960 61 62
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	\$ - \$ 5,507,812 21% 0.0000% \$ 0.000% \$ - \$ 5,507,812	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense  Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above	44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D))*FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period  State Income Tax = (((A) + (C/D) + Federal Income Tax)*(ST)) - (B/D)	\$ - \$ 5,507,812 21% 0.0000% 0.0000% \$ - \$ - \$ 5,507,812 0.0000%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense  Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above	44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	\$ - \$ 5,507,812 21% 0.0000% \$ 0.000% \$ - \$ 5,507,812 0.0000% 8.84%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense  Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above State Income Tax Rate	44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D))*FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period  State Income Tax = (((A) + (C/D) + Federal Income Tax)*(ST)) - (B/D)	\$ - \$ 5,507,812 21% 0.0000% \$ 0.000% \$ - \$ 5,507,812 0.0000% 8.84%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense  Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above State Income Tax Rate	44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D))*FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period  State Income Tax = (((A) + (C/D) + Federal Income Tax)*(ST)) - (B/D) (1 - ST)  C. Total Federal & State Income Tax Rate:	\$ - \$ 5,507,812 21% 0.0000% 0.0000% 0.0000% 0.0000%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense  Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above State Income Tax Rate  State Income Tax Expense	44 45 46 47 48 49 9 51 52 53 3 54 45 55 56 60 61 62 63 66 66 67 68 69
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Expense ST = State Income Tax Expense State Income Tax Expense State Income Tax Expense FT = Federal Rate for Rate Effective Period	\$ - \$ 5,507,812 21% 0.0000% 0.0000% \$ - \$ 5,507,812 0.0000% 8.84%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate  Federal Income Tax Expense  Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above State Income Tax Expense  Line 52 + Line 65 Line 49 x Line 52	44 45 46 47 48 49 50 0 51 52 53 354 55 56 60 61 62 63 66 66 67 68 69 70
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D))*FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period  State Income Tax = (((A) + (C/D) + Federal Income Tax)*(ST)) - (B/D) (1 - ST)  C. Total Federal & State Income Tax Rate:	\$ - \$ 5,507,812 21% 0.0000% 0.0000% 0.0000% 0.0000%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense  Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above State Income Tax Rate  State Income Tax Expense	44 45 46 47 48 49 9 51 52 53 3 54 45 55 56 60 61 62 63 66 66 67 68 69
47 48 49 50 51 52 53 54 55 56 67 60 61 62 63 64 65 66 67 70 71 72 73	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D))*FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period  State Income Tax = (((A) + (C/D) + Federal Income Tax)*(ST)) - (B/D) (1 - ST)  C. Total Federal & State Income Tax Rate:  Federal Income Tax Expense State Income Tax Expense State Income Tax Expense Total Federal & State Income Tax Expense	\$ - \$ 5,507,812 21% 0.0000% \$ 0.0000% \$ - \$ 5,507,812 0.0000% 8.84% 0.0000% \$ - \$ - \$ 5,507,812 0.0000%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate  Federal Income Tax Expense  Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above State Income Tax Expense  Line 52 + Line 65 Line 49 x Line 52 Line 49 x Line 65 Line 49 x Line 65 Line 70 + Line 71	44 45 46 47 48 49 50 0 51 52 53 54 45 55 56 66 66 67 68 69 70 71 72 73
47 48 49 50 51 52 53 54 55 56 60 61 62 63 64 65 66 67 70 71 72 73 74	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period  State Income Tax = (((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D) (1 - ST)  C. Total Federal & State Income Tax Rate:  Federal Income Tax Expense State Income Tax Expense	\$ - \$ 5,507,812 21% 0.0000% \$ - \$ 5,507,812 0.0000% 8.84% 0.0000% \$ -	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense  Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 49 Above State Income Tax Rate  State Income Tax Expense  Line 52 + Line 65  Line 49 x Line 52 Line 49 x Line 65	44 45 46 47 48 49 50 0 51 52 53 3 54 55 56 66 67 68 69 70 71 72 73 74
47 48 49 50 51 52 53 54 55 56 67 60 61 62 63 64 65 66 67 70 71 72 73	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D))*FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period  State Income Tax = (((A) + (C/D) + Federal Income Tax)*(ST)) - (B/D) (1 - ST)  C. Total Federal & State Income Tax Rate:  Federal Income Tax Expense State Income Tax Expense State Income Tax Expense Total Federal & State Income Tax Expense	\$ - \$ 5,507,812 21% 0.0000% \$ 0.0000% \$ - \$ 5,507,812 0.0000% 8.84% 0.0000% \$ - \$ - \$ 5,507,812 0.0000%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate  Federal Income Tax Expense  Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above State Income Tax Expense  Line 52 + Line 65 Line 49 x Line 52 Line 49 x Line 65 Line 49 x Line 65 Line 70 + Line 71	44 45 46 47 48 49 50 0 51 52 53 54 45 55 56 66 66 67 68 69 70 71 72 73
47 48 49 50 51 52 53 54 55 56 67 68 66 67 68 69 70 71 72 73 74 75	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period  State Income Tax = (((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D) (1 - ST)  C. Total Federal & State Income Tax Expense State Income Tax Expense Total Federal & State Income Tax Expense D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder	\$ - \$ 5,507,812 21% 0.0000% \$ 0.0000% \$ - \$ 5,507,812 0.0000% 8.84% 0.0000% \$ - \$ - \$ 5,507,812 0.0000%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense  Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 49 Above State Income Tax Rate  State Income Tax Expense  Line 52 + Line 65 Line 49 x Line 52 Line 49 x Line 65 Line 70 + Line 71  Page 1; Line 55; Col. d	44 45 46 47 48 49 90 51 51 52 53 35 54 55 56 61 62 63 64 65 66 67 70 71 72 73 74 75

Line No.	Amounts	Reference
1 Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1		
2 3 A. Federal Income Tax Component:		
4 5 Where:		
6 A = Sum of Preferred Stock and Return on Equity Component 7 B = Transmission Total Federal Tax Adjustments	0.00% \$ -	Page 2; Line 11 Shall be Zero for Incentive ROE Projects
8 C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	SDG&E Records
9 D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32
10 FT = Federal Income Tax Rate for Rate Effective Period 11	21%	Page 3; Line 10
12 Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense
13 (1 - FT)		•
14 15 B. State Income Tax Component:		
16		
17 Where:		
<ul> <li>18 A = Sum of Preferred Stock and Return on Equity Component</li> <li>19 B = Transmission Total State Tax Adjustments</li> </ul>	\$ -	Line 6 Above Shall be Zero for Incentive ROE Projects
20 C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above
21 D = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above
<ul> <li>22 FT = Federal Income Tax Expense</li> <li>23 ST = State Income Tax Rate for Rate Effective Period</li> </ul>	0.0000% 8.84%	Line 12 Above Page 3; Line 23
24	0.0470	rage 3, Line 23
25 State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.0000%	State Income Tax Expense
26 (1 - ST) 27		
28 C. Total Federal & State Income Tax Rate	0.0000%	Line 12 + Line 25
29		
30 Federal Income Tax Expense 31 State Income Tax Expense	\$ -	Line 9 x Line 12 Line 9 x Line 25
32 Total Federal & State Income Tax Expense	\$ -	Line 30 + Line 31
33	1.04070/	D 21: 0011
34 D. Total Incentive Weighted Cost of Capital 35	1.8487%	Page 2; Line 9; Col. d
36 Return on Rate Base 37	\$ -	Line 9 x Line 34
38 E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.8487%	Line 28 + Line 34
39	•	
40 41 Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:		
42		
43 A. Federal Income Tax Component:		
43 <u>A. Federal Income Tax Component:</u> 44 45 Where:		
43 <u>A. Federal Income Tax Component:</u> 44  45 Where:  46 A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24 Shall be Zero for locantive POE Projects
43 A. Federal Income Tax Component: 44 45 Where: 46 A = Cost of Common Equity Component - CAISO Participation ROE Adder 47 B = Transmission Total Federal Tax Adjustments	0.00% S - S -	Page 2; Line 24 Shall be Zero for Incentive ROE Projects SDG&E Records
43 A. Federal Income Tax Component:  44  45 Where:  46 A = Cost of Common Equity Component - CAISO Participation ROE Adder  47 B = Transmission Total Federal Tax Adjustments  48 C = Equity AFUDC Component of Transmission Depreciation Expense  49 D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ - \$	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32
43 A. Federal Income Tax Component:  44  45 Where:  46 A = Cost of Common Equity Component - CAISO Participation ROE Adder  47 B = Transmission Total Federal Tax Adjustments  48 C = Equity AFUDC Component of Transmission Depreciation Expense  49 D = Total Incentive ROE Project Transmission Rate Base  50 FT = Federal Income Tax Rate for Rate Effective Period	\$ - \$ -	Shall be Zero for Incentive ROE Projects SDG&E Records
A Federal Income Tax Component:  44  45 Where:  46 A = Cost of Common Equity Component - CAISO Participation ROE Adder  47 B = Transmission Total Federal Tax Adjustments  48 C = Equity AFUDC Component of Transmission Depreciation Expense  49 D = Total Incentive ROE Project Transmission Rate Base  50 FT = Federal Income Tax Rate for Rate Effective Period  51	\$ - \$ - \$	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32
43 A. Federal Income Tax Component:  44  45 Where:  46 A = Cost of Common Equity Component - CAISO Participation ROE Adder  47 B = Transmission Total Federal Tax Adjustments  48 C = Equity AFUDC Component of Transmission Depreciation Expense  49 D = Total Incentive ROE Project Transmission Rate Base  50 FT = Federal Income Tax Rate for Rate Effective Period  51  52 Federal Income Tax = (((A) + (C/D)) * FT) - (B/D)  53	\$ - \$ - \$ - 21%	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50
43 A. Federal Income Tax Component:  44  45 Where:  46 A = Cost of Common Equity Component - CAISO Participation ROE Adder  47 B = Transmission Total Federal Tax Adjustments  48 C = Equity AFUDC Component of Transmission Depreciation Expense  49 D = Total Incentive ROE Project Transmission Rate Base  50 FT = Federal Income Tax Rate for Rate Effective Period  51  52 Federal Income Tax = (((A) + (C/D))*FT) - (B/D)  53 (1 - FT)	\$ - \$ - \$ - 21%	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50
43 A. Federal Income Tax Component:  44  45 Where:  46 A = Cost of Common Equity Component - CAISO Participation ROE Adder  47 B = Transmission Total Federal Tax Adjustments  48 C = Equity AFUDC Component of Transmission Depreciation Expense  49 D = Total Incentive ROE Project Transmission Rate Base  49 FT = Federal Income Tax Rate for Rate Effective Period  50 Federal Income Tax = (((A) + (C/D))*FT) - (B/D)	\$ - \$ - \$ - 21%	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50
43 A. Federal Income Tax Component:  44  45 Where:  46 A = Cost of Common Equity Component - CAISO Participation ROE Adder  47 B = Transmission Total Federal Tax Adjustments  48 C = Equity AFUDC Component of Transmission Depreciation Expense  49 D = Total Incentive ROE Project Transmission Rate Base  40 FT = Federal Income Tax Rate for Rate Effective Period  51  52 Federal Income Tax = (((A) + (C/D)) * FT) - (B/D)  53 (1 - FT)  54  55 B. State Income Tax Component:  66  67 Where:	\$ - \$ - \$ - 21%	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50 Federal Income Tax Expense
A Federal Income Tax Component:  44  45 Where:  46 A = Cost of Common Equity Component - CAISO Participation ROE Adder  47 B = Transmission Total Federal Tax Adjustments  48 C = Equity AFUDC Component of Transmission Depreciation Expense  49 D = Total Incentive ROE Project Transmission Rate Base  50 FT = Federal Income Tax Rate for Rate Effective Period  51  52 Federal Income Tax = (((A) + (C/D))*FT) - (B/D)  53 (1 - FT)  54  55 B. State Income Tax Component:  56  57 Where:  58 A = Cost of Common Equity Component - CAISO Participation ROE Adder	\$ - \$ - \$ - 21% 0.0000%	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50 Federal Income Tax Expense
43 A. Federal Income Tax Component:  44  45 Where:  46 A = Cost of Common Equity Component - CAISO Participation ROE Adder  47 B = Transmission Total Federal Tax Adjustments  48 C = Equity AFUDC Component of Transmission Depreciation Expense  49 D = Total Incentive ROE Project Transmission Rate Base  40 FT = Federal Income Tax Rate for Rate Effective Period  51  52 Federal Income Tax = (((A) + (C/D)) * FT) - (B/D)  53 (1 - FT)  54  55 B. State Income Tax Component:  66  67 Where:	\$ - \$ - \$ - 21% 0.0000%	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50 Federal Income Tax Expense
A Federal Income Tax Component:  43 Where:  44 Where:  45 Where:  46 A = Cost of Common Equity Component - CAISO Participation ROE Adder  47 B = Transmission Total Federal Tax Adjustments  48 C = Equity AFUDC Component of Transmission Depreciation Expense  49 D = Total Incentive ROE Project Transmission Rate Base  40 FT = Federal Income Tax Rate for Rate Effective Period  51 Federal Income Tax = (((A) + (C/D)) * FT) - (B/D)  52 Federal Income Tax = (((A) + (C/D)) * FT) - (B/D)  53 (1 - FT)  54 B. State Income Tax Component:  56 Where:  57 Where:  58 A = Cost of Common Equity Component - CAISO Participation ROE Adder  59 B = Transmission Total State Tax Adjustments  60 C = Equity AFUDC Component of Transmission Depreciation Expense  61 D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ - \$ - 21% 0.0000%	Shall be Zero for Incentive ROE Projects SDC&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50 Federal Income Tax Expense  Line 46 Above Shall be Zero for Incentive ROE Projects Line 48 Above Line 49 Above
A Federal Income Tax Component:  44  45 Where:  46 A = Cost of Common Equity Component - CAISO Participation ROE Adder  47 B = Transmission Total Federal Tax Adjustments  48 C = Equity AFUDC Component of Transmission Depreciation Expense  49 D = Total Incentive ROE Project Transmission Rate Base  50 FT = Federal Income Tax Rate for Rate Effective Period  51  52 Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)  53 (1 - FT)  54  55 B. State Income Tax Component:  56  57 Where:  58 A = Cost of Common Equity Component - CAISO Participation ROE Adder  59 B = Transmission Total State Tax Adjustments  60 C = Equity AFUDC Component of Transmission Depreciation Expense  61 D = Total Incentive ROE Project Transmission Rate Base  62 FT = Federal Income Tax Expense	\$ - \$ - \$ - 21% 0.0000%	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50 Federal Income Tax Expense  Line 46 Above Shall be Zero for Incentive ROE Projects Line 48 Above Line 49 Above Line 52 Above
A Federal Income Tax Component:  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT)  B. State Income Tax Component:  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total State Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Rate for Rate Effective Period	\$ - \$ - \$ - 21% 0.0000%	Shall be Zero for Incentive ROE Projects SDC&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50 Federal Income Tax Expense  Line 46 Above Shall be Zero for Incentive ROE Projects Line 48 Above Line 49 Above
A Federal Income Tax Component:  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D))*FT) - (B/D)  (1 - FT)  B. State Income Tax Component:  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total State Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Depreciation Expense  FT = Federal Income Tax Rate for Rate Effective Period  State Income Tax Rate for Rate Effective Period	\$ - \$ - \$ - 21% 0.0000%	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50 Federal Income Tax Expense  Line 46 Above Shall be Zero for Incentive ROE Projects Line 48 Above Line 49 Above Line 52 Above
A Federal Income Tax Component:  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D))*FT) - (B/D)    (1 - FT)    B . State Income Tax Component:  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total State Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Expense  ST = State Income Tax Rate for Rate Effective Period  (1 - ST)	\$ - \$ - \$ 21% 0.0000% \$ - \$ - \$ - \$ - \$ - \$ 8.84%	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50  Federal Income Tax Expense  Line 46 Above Shall be Zero for Incentive ROE Projects Line 48 Above Line 49 Above Line 49 Above Page 3; Line 63
A Federal Income Tax Component:  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D))*FT) - (B/D)  (1 - FT)  B. State Income Tax Component:  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total State Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Depreciation Expense  FT = Federal Income Tax Rate for Rate Effective Period  State Income Tax Rate for Rate Effective Period	\$ - \$ - \$ 21% 0.0000% \$ - \$ - \$ - \$ - \$ - \$ 8.84%	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50  Federal Income Tax Expense  Line 46 Above Shall be Zero for Incentive ROE Projects Line 48 Above Line 49 Above Line 49 Above Page 3; Line 63
A Federal Income Tax Component:  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D))*FT) - (B/D)  (1 - FT)  B. State Income Tax Component:  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total State Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Rate for Rate Effective Period  State Income Tax Rate for Rate Effective Period  (1 - ST)	\$ - \$ - \$ 21% 0.0000% \$ - \$ - \$ - \$ 0.0000% 8.84% 0.0000%	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50  Federal Income Tax Expense  Line 46 Above Shall be Zero for Incentive ROE Projects Line 48 Above Line 49 Above Line 52 Above Page 3; Line 63  State Income Tax Expense
A Federal Income Tax Component:  43  44  45  46  46  47  48  48  48  49  49  40  40  40  40  40  40  40  40	\$ - \$ - \$ 21% 0.0000% 0.0000% \$ - \$ - \$ - \$ 0.0000% 8.84%	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50  Federal Income Tax Expense  Line 46 Above Shall be Zero for Incentive ROE Projects Line 48 Above Line 49 Above Line 52 Above Page 3; Line 63  State Income Tax Expense  Line 52+ Line 65 Line 49 x Line 52
A Federal Income Tax Component:  43  44  45  46  47  48  48  49  49  40  40  40  40  40  40  40  40	\$ - \$ - \$ 21% 0.0000% \$ - \$ - \$ - \$ 0.0000% 8.84% 0.0000%	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50  Federal Income Tax Expense  Line 46 Above Shall be Zero for Incentive ROE Projects Line 48 Above Line 49 Above Line 52 Above Page 3; Line 63  State Income Tax Expense  Line 52+ Line 65  Line 49 x Line 52 Line 49 x Line 52 Line 49 x Line 52 Line 49 x Line 65
A Federal Income Tax Component:  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT)    Sample	\$ - \$ - \$ - \$ - 21% 0.0000% \$ - \$ - \$ - 0.0000% 8.84% 0.0000% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50  Federal Income Tax Expense  Line 46 Above Shall be Zero for Incentive ROE Projects Line 48 Above Line 49 Above Line 52 Above Page 3; Line 63  State Income Tax Expense  Line 52+ Line 65 Line 49 x Line 52
A Federal Income Tax Component:  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D)) * FT) - (B/D)  (1 - FT)  B	\$ - \$ - \$ - \$ - 21% 0.0000% \$ - \$ - \$ - \$ - 0.0000% 8.84% 0.0000% \$ - -	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50  Federal Income Tax Expense  Line 46 Above Shall be Zero for Incentive ROE Projects Line 48 Above Line 49 Above Line 52 Above Page 3; Line 63  State Income Tax Expense  Line 52+ Line 65  Line 49 x Line 52 Line 49 x Line 52 Line 49 x Line 52 Line 49 x Line 65
A. Federal Income Tax Component:  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = (((A) + (C/D)) * FT) - (B/D)	\$ - \$ - \$ - \$ - 21% 0.0000% \$ - \$ - \$ - 0.0000% 8.84% 0.0000% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50  Federal Income Tax Expense  Line 46 Above Shall be Zero for Incentive ROE Projects Line 48 Above Line 49 Above Line 52 Above Page 3; Line 63  State Income Tax Expense  Line 52+ Line 65 Line 49 x Line 52 Line 49 x Line 55 Line 49 x Line 65 Line 70 + Line 71 Page 2; Line 22
A Federal Income Tax Component:  44  45  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Rate for Rate Effective Period  51  52  Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)  53  (1 - FT)  54  Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total State Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Expense  ST = State Income Tax Rate for Rate Effective Period  64  65  State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)  66  C. Total Federal & State Income Tax Rate:  67  Federal Income Tax Expense  Total Federal & State Income Tax Expense	\$ - \$ - \$ - \$ - 21% 0.0000% \$ - \$ - \$ - 0.0000% 8.84% 0.0000% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50  Federal Income Tax Expense  Line 46 Above Shall be Zero for Incentive ROE Projects Line 48 Above Line 49 Above Line 52 Above Page 3; Line 63  State Income Tax Expense  Line 52+ Line 65 Line 49 x Line 52 Line 49 x Line 55 Line 70 + Line 71

<sup>1</sup> 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)

		Non-Incentive Equity AFUDC	
Line		<b>Component of Transmission</b>	Line
No.	Vintages of Plant <sup>1</sup>	Depn Exp.	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	2022	1.052	8
9	2023	1,052	9
10	2024	221	10
11 12	2024	231	11 12
13			13
13	Total	\$ 12,090	14
15	Total	12,070	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	, J	()	18
	AFUDC Equity Depreciation Expense - Net of		
19	AFUDC Equity Depreciation Expense on Assets	\$ 11,837	19
	Leased to Citizens Sunrise	, , , , , , , , , , , , , , , , , , ,	
20			20

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				Line
No.	Description	Amounts	Reference	No.
1	AFUDC embedded in the Lease Payment on the Border-East Line	\$ 8,358		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	Line 1 x Line 3	5
6				6
7	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	7
8	·		1	8
9	Annual Book Depreciation on AFUDC Equity	\$ 197	Line 5 x Line 7	9
10				10
11		•		11

2				12
3	Description	Amounts	Reference	13
1				14
5	AFUDC embedded in the Lease Payment on the SX-PQ Line	\$ 2,282		15
5				16
7	AFUDC Equity Percentage as of November 2018	73.64%		17
3				18
)	AFUDC Equity Embedded in the SX-PQ Line	\$ 1,681	Line 15 x Line 17	19
)				20
	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	21
2				22
3	Annual Book Depreciation on AFUDC Equity	\$ 56	Line 19 x Line 21	23
1				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 <sup>1</sup>		\$ -		1
2	·				2
3	Transmission Plant Abandoned Project Cost 1		\$ -		3
4					4
5	Other Regulatory Assets/Liabilities <sup>1</sup>		\$ -		5
6					6
7	Unfunded Reserves		\$ (11,349)	Misc1; Line 11; Col. c	7
8					8
9	Incentive Transmission Plant Abandoned Project Cost <sup>1</sup>		\$ -		9

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)	Misc1.1; Line 4	1	
2									2	
3	Workers' Compensation	\$	(2,122)	\$	(1,866)	\$	(1,996)	Misc1.1; Line 9	3	
4									4	
5	Supplemental Executive Retirement Plan (SERP)	\$	(3,818)	\$	(4,483)	\$	(4,146)	Misc1.1; Line 14	5	
6									6	
7	Accrued Vacation	\$	(4,862)	\$	(5,375)	\$	(5,115)	Misc1.1; Line 19	7	
8			, ,						8	
9	Other Unfunded Reserve	\$	-	\$	-	\$	-	Misc1.1; Line 24	9	
10		-							10	
11	Total Unfunded Reserves	\$	(10,868)	\$	(11,841)	\$	(11,349)	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			$(a)^{1} \qquad \qquad (b)$		(b)	(c)	= [(a)+(b)]/2		Line
No.	Description	31	l-Dec-23	31	-Dec-24	Ave	erage Balance	Reference	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	<b>Total Injuries and Damages</b>	\$	(67)	\$	(118)	\$	(92)	Line 2 x Line 3	4
5		<del></del>							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	<b>Total Workers' Compensation</b>	\$	(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			<u> </u>		•				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	<b>Total Other Unfunded Reserve</b>	\$	_	\$	-	\$		Line 22 x Line 23	24
1	The Prior Year's Allocation Factor shown on lines 3, 8	, 13, 18 an		l as follo	ows based on a	ecorded	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 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)

		(a)	(b)	$(c) = (a) \times (b)$			T
		5-Year Average		5-Year Average	12-CP		
		Of 12-CPS		Of 12-CPS; Kilowatts	Allocation Percentages		
Line		Kilowatts	Transmission	@ Transmission	@ Transmission		Line
No.	Customer Class	@ Meter Level 1	Loss Factors <sup>2</sup>	Level	Level	Reference	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	2,2,		.,,		1 1.81 = 1, = 1111 0	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:

# Statement BB

SDG&E Load Research Data: 2019 - 2023.

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

24

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

Line	Customer						5-Year	Line
No.	Class	2019	2020	2021	2022	2023	Average	No.
1	KW						Ö	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 <sup>1</sup>	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>	113,173	<u>86,286</u>	<u>90,971</u>	83,245	103,957	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	% of Total System							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 <sup>1</sup>	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>	0.3%	<u>0.3%</u>	<u>0.2%</u>	0.3%	0.3%	20
21	Total System	100%	100%	100%	100%	100%	100%	21
22	<sup>1</sup> San Diego Unified Port District-sp	ecific data						22

<sup>&</sup>lt;sup>1</sup> San Diego Unified Port District-specific data

23

24

Medium & Large C/I Breakdown: Service Voltage Level & Standby Demand

25			25
26	Customer	5-Year	26
27	Class	Average	27
28	<u>KW</u>		28
29	Med & Large Comm/Ind		29
30	Secondary	10,012,552	30
31	Primary	3,225,041	31
32	Transmission	1,257,106	
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	Med & Large Comm/Ind Total	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

Page BB1 Statement BB

### **Statement BD** SAN DIEGO GAS AND ELECTRIC COMPANY Allocation Energy and Supporting Data Rate Effective Period - (January 1, 2026 - December 31, 2026) Retail Retail **Energy Sales Energy Sales** Line Line @ Transmission Level No. Months @ Meter Level Reference No. Statement BD WP; Page 2; Cols. C & D; Line 1 January-26 1,518,209 1,581,063 1 1 February-26 2 1,382,153 1,439,374 Statement BD WP; Page 2; Cols. C & D; Line 2 2 Statement BD WP; Page 2; Cols. C & D; Line 3 3 3 March-26 1,318,965 1,373,571 April-26 Statement BD WP; Page 2; Cols. C & D; Line 4 4 4 1,247,197 1.298,831 5 1,232,784 1.283,821 Statement BD WP; Page 2; Cols. C & D; Line 5 5 May-26 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 1,698,738 1,769,066 Statement BD WP; Page 2; Cols. C & D; Line 8 8 August-26 8 September-26 9 1,817,174 1,892,405 Statement BD WP; Page 2; Cols. C & D; Line 9 9 1,540,383 1,604,155 Statement BD WP; Page 2; Cols. C & D; Line 10 10 October-26 10 November-26 1,383,756 Statement BD WP; Page 2; Cols. C & D; Line 11 11 1,441,044 11 December-26 Statement BD WP; Page 2; Cols. C & D; Line 12 12 1,487,355 1,548,932 12 13 13 17,431,429 Sub-Total 14 18,153,090 Sum Lines 1 thru 12 14 Lake Hodges Pumped Storage Facility Load Forecast 1 Statement BD WP; Page 4 15 80 15 16 16 Pumped Storage Facility True-Up Adjustment<sup>2</sup> (39,901)17 Statement BD WP; Page 5 17 18 18 Total Gross Load Forecast 19 Sum Lines 14 thru 17 19 18,113,269 20 20 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. Represents the difference between actual and forecast load associated with the Lake Hodges Pumped Storage Facility for the base year.

Statement BD Page - 1

		State	ment - BD			
		SAN DIEGO GAS &	ELECTRIC COMPA	NY		
		Allocation Energy	and Supporting Data			
		<b>January 1, 2026</b>	- 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	Line
No.	Rate Effective Period	MWh Sales	(City of Escondido)	@ Meter Level	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
						1
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
	regulation (See Suitement BB)	21,002,700	30,100,022	1.0111	2 STAIRIN D / COTAIRIN T	10
16	Retail Sales Forecast @ Transmission Level			18,153,090	Line 14 * Line 15	16

Statement BD Page - 2

						n Diego Gas & Ele								
No.				FER	C Forecast Perio	d: January 2026	- December 2026	1						
1 2	SDG&E: System Net Delivery Determinants													
	stomer 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
	idential	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
	all 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
	d. & Large Comm./Ind. (AD)	-	-	-	-	-	-	-	-	237,310	211,515	-		2,112,100
	d. & 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
	d. & 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
	Diego Unified Port District	217	454	352	1,098	196	-	-		102	747	704	339	4,209
	iculture (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
	iculture (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
	hting	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
	e for Resale	8	8	8	8	8	8	8	8	8	8	8	8	90.8
	al 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
15		,,	,,-	77	, , , , , , ,	, , , , ,	/ /	,,	,,		7 7-	,,,,,,	7 - 7	, . ,
16														
17														
18	Residential													
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
	al 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
21		,/	,	,	,	,			,/	,	,9	,	~-,	,_05
	iveries (MWh) by Time-Of-Use (TOU) Period													
	Vh @ 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
	Vh @ 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
	Vh @ 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
26				=,,,=:		,, 0,	,	=-,	**,*=*	.,,		,	,,	
27														
28	Med. & Large Comm./Ind.													
29	Rate Schedule Billing Determinants													
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
31 Tot	al Deliveries (MWh)													
32														
	al Deliveries (%)													
34 % (	i) 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%
35 % (6	7) 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%
36 % (	7 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%
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%
38 <u>Tot</u>	al Deliveries (MWh)													
39 MV	Vh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0
40 MV	Vh @ Primary Service	0	0	0	0	0	0	0	0	0	0	0	0	0
	Vh @ Transmission Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0	<u>0</u>	0	0	<u>0</u>	<u>0</u>	<u>0</u>	0	0
42	•	0	0	0	0	0	0	0	0	0	0	0	0	0
43 Ma	ximum Demand (%)													
	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%
	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%
	7 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%
47														
48 Ma	ximum Demand (MW)													
49 MV	V @ 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
50 MV	@ 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
	@ 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
	-		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 MW 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
51 MW		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 MW 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

Line				S	Statement BG: Sa	n Diego Gas & El	ectric Company								Line
No.					RC Forecast Perio			1							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	T. 18 H. J. 2577	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 65	Total Deliveries (MWh) 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	64 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	487,243 154,441	1,855,474	66
67	MWh @ Transmission Service	14,775	14,152	14,001	14,035	14,265	15,773	17,538	18,232	19,039	17,430	15,043	15,547	189,831	67
68	IVI W II (@ 11diisiiiissioii Scivice	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 (%)	024,023	570,270	371,000	3,3,322	005,050	055,072	704,020	132,101	705,101	700,703	055,721	057,250	7,041,342	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%	0.202376	0.202576	0.202376	0.202376	0.2025%	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	18.147	17.381	17.196	17.237	17.520	19.223	21.375	22.221	23.205	21.243	18.475	19.094	232.317	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 (%) <sup>2</sup>														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) <sup>2</sup>														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	44.156	42.294	41.842	41.944	42.632	40.162	44.658	46.425	48.481	44.382	44.955	46.461	528.391	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 (%) <sup>3</sup>														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) <sup>3</sup>													!	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	40.008	38.320	37.911	38.003	38.626	45.467	50.556	52.556	54.884	50.243	40.731	42.096	529.401	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				Ç4.	stoment BC . Son	Diago Cas & Fla	atria Campany								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		
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															110
111	,	0	0	0	0 28,781	0	0	0	0	0	0	0	0	240.045	111
112	MWh @ Primary Service MWh @ Transmission Service	28,985 65,189	25,458 57,256	27,994 62,961	28,781 64,730	27,818 62,566	27,213 62,532	30,829 70,840	30,705 70,557	30,885 70,971	29,132 66,940	28,372 63,810	32,772 73,707	348,945 792,061	113
113	IVI WII (ii) Transmission Service	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	Non-Coincident Demand (%)	74,1/4	02,/14	20,233	73,311	90,364	07,743	101,009	101,202	101,030	90,072	92,102	100,460	1,141,003	115
116															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%		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		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 (%) <sup>2</sup>														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) <sup>2</sup>														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
	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	2	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	
135	Coincident Peak Demand-Grandfathered Customers (%)3														135
136	% @ Secondary Service	0.140701	0.14070/	0.14070/	0.14070/	0.14070/	0.16200/	0.16200/	0.16200/	0.16200/	0.16200/	0.140707	0.14070	0.151001	136
	U ,	0.1487%	0.1487%	0.1487%	0.1487%	0.1487%	0.1630%	0.1630%	0.1630%	0.1630%	0.1630%	0.1487%	0.1487%		
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
	G : 11 (B   B   1G   1G   1G   1G   1G   1G   1G														139
140	Coincident Peak Demand-Grandfathered Customers (MW)	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	140 141
141	MW @ Secondary Service MW @ Primary Service	0.000 43.111	0.000 37.864	0.000 41.637	0.000 42.807	0.000 41.376	0.000 44.363	0.000 50.257	0.000 50.055	0.000 50.349	0.000 47.490	0.000 42.199	0.000 48.744	0.000 540.252	
142	MW @ Primary Service MW @ Transmission Service	94.693	37.864 83.169	91.456	94.026	90.882	44.363 89.075	100.909	100.505	101.095	95.354	42.199 92.690	48.744 107.066	1,140.921	142 143
143	IVI W (W Transmission Service	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	143
145		137.004	121.054	133.074	150.055	132.230	133.731	151.100	150.500	131.777	172.077	134.009	155.610	1,001.173	145
146															146
147															147
/															/

No.				FEF	RC Forecast Perio	d: January 2026	- December 2026	1							No.
148	Schedule PA-T-1:	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	148
	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	
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%	
153		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
	Total Deliveries (MWh)														156
	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
	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								<u> </u>				<u> </u>	-	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	Schedule S: Standby Determinants:	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	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		- 101000	- 10.000		- 10.000		- 1010 00		- 101000			- 101000		-,,	180
181															181
182	San Diego Unified Port District	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	182
183	Total Deliveries (MWh)	216,720	453,590	352.390	1,098,010	195.560	-	-	-	102.320	747.300	703.620	339,300		183
184	1	2101720		222070	-,, 0.010	1,5,500						5.1020	227,500	.,200.010	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	(	11,700	20.000	25.700	13.000	0.700	0.000	7.700	0.000	0.000	20.500	20.000	7.000	110.100	186
187	Coincident Peak Demand-Standard Customers (MW) 2											7.580		7.580	187
188	Demand Customers (1.2 III )											7.500		7.500	188
100		l .													-00

Statement BG: San Diego Gas & Electric Company

- 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	1	-	-	-	-	-	-	-	-	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	39,548	SDG&E Records	2
3	Difference	(39,470)	Line 1 Minus Line 2	3
4	Primary Level Distribution Loss Factor	1.0109	Stmt BB; Col. B; Primary Level Factor	4
5	Pumped Storage - True Up Adjustment <sup>1</sup>	(39,901)	Line 3 x Line 4	5

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

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

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

<sup>&</sup>lt;sup>2</sup> 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

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

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

- Pages BG-3 through BG-5, Line 37.
- Page BG-3 through BG-5, Line 39.
- Page BG-3 through BG-5, Lines 41-45.

- Page BG-3 through BG-5, Lines 47-49.
- Page BG-3 through BG-5, Lines 52 and 53.
- Page BG-3 through BG-5, Line 55.
- 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

		(A	)	(B	3)	(C	)	(D	)	
		Jan-	26	Feb-	-26	Mar-	26	Apr-	-26	
Line		Billing Dete	erminants 1	Billing Dete	erminants1	Billing Dete	erminants 1	Billing Dete	erminants 1	Line
No.	Customer Classes	Energy (kWh)	Demand (kW)	No.						
	Residential	530,371,780		444,010,801		387,988,589		316,248,348		1
2										2
	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	
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
	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	
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	
18										18
19	Street Lighting	7,050,041		6,963,639		6,821,384		6,696,434		19
20	a				445.506					20
	Standby		145,506		145,506		145,506		145,506	21
22	mom. r									22
23	TOTAL	1,482,714,250		1,351,218,362		1,291,240,904		1,223,748,121		23

NOTES:

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

			(A	)		(B	)		(C	)		(D	)	$\top$
			Jan-			Feb-			Mar-			Apr-		1
Line		Ch	anged Trans	mission Rates	Cha	inged Trans	mission Rates			mission Rates			mission Rates	Line
No.	Customer Classes	Ene	rgy (kWh)	Demand (kW)	Ener	gy (kWh)	Demand (kW)	Ener	gy (kWh)	Demand (kW)	Ener	gy (kWh)	Demand (kW)	No.
	Residential <sup>2</sup>	s	0.11570		\$	0.11570		\$	0.11570		s	0.11570		24
25 26 27	Small Commercial <sup>2</sup>	\$	0.06304		\$	0.06304		\$	0.06304		s	0.06304		25 26
28	Medium and Large Commercial/Industriaf <sup>2, 3</sup>													27 28
	San Diego Unified Port District <sup>2,5</sup>													30
	Agricultural (Schedules PA and TOU-PA) <sup>2, 3</sup>	\$	0.03742		\$	0.03742		\$	0.03742		\$	0.03742		31
	Street Lighting <sup>2</sup>	s	0.04899		\$	0.04899		\$	0.04899		\$	0.04899		33 34
35 36	Standby <sup>2, 3</sup>													35 36

NOTES:

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

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.

		l	(A	)			(B	3			(C	)			(D	)		
			Jan-				Feb-				Mar-				Apr-	_		t
Line		]	Revenues @ Ch	nang	ged Rates4		Revenues @ Cl	hang	ged Rates4	I	Revenues @ Cl	nang	ed Rates4		Revenues @ Cl	hang	ed Rates4	Line
No.	Customer Classes	E	nergy (kWh)	D	emand (kW)		nergy (kWh)		emand (kW)	Eı	nergy (kWh)	Do	emand (kW)	Е	energy (kWh)	D	emand (kW)	No.
				_		_						_		_		_		
37 38	Residential	\$	61,364,015	\$	-	\$	51,372,050	\$	-	\$	44,890,280	\$	-	\$	36,589,934	\$	-	37 38
	Small Commercial	s	12,696,942	\$		\$	12,222,071			s	11,971,504	•	_	s	11,858,345	s		39
40	Sman Commercial	٥	12,090,942	Ф	-	Ф	12,222,071	Ф	-	Ф	11,9/1,304	,	-	J	11,030,343	Ф	-	40
41	Medium and Large Commercial/Industrial	s				\$				s				s				41
42	Non-Coincident (100%)	-		s	_	Ψ		s	_	Ψ		s	_	_		s	_	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			s	1,456,875			s	1,395,422			s	1,380,524			s	1,383,869	44
45	Maximum Demand at the Time of System Peak-Standard Customers			\$	157,267			\$	138,128			s	151,892			\$	156,160	45
46	Manual Bendid at the Time of System Fall Bandard Castonicis			Ψ	137,207			Ψ	130,120			9	131,032			Ψ	130,100	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
	Street Lighting	\$	345,382	\$	-	\$	341,149	\$	-	\$	334,180	\$	-	\$	328,058	\$	-	55
56 57	Standby			s	1 1/2 450			s	1 162 450			s	1,163,459			s	1,163,459	56 57
58	Statitudy			3	1,163,459			3	1,163,459			3	1,105,459			э	1,105,459	58
59	TOTAL	s	74,734,546	S	43,418,310	S	64,257,014	S	41,342,265	s	57,499,868	S	41,284,153	s	49,112,093	s	41,505,593	59
60	101111	9	, 1,,,,,,,,,	ų.	.5, .10,510	Ψ.	0.,257,014	Ψ.	11,5 12,205	7	27,177,000	٠	.1,207,133	9	.,,.12,0,5	Ψ	, , . , . , . , . , . , . ,	60
61	Grand Total			\$	118,152,856			\$	105,599,279			\$	98,784,021			\$	90,617,686	61
				ŕ	.,,,			É	,,=,-			Ť	, ,			É	, ,	

NOTES:

<sup>4</sup> 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.

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

		(E	)	(F	)	(0	i)	(H	1)	
		May	-26	Jun-	-26	Jul-	26	Aug	-26	1
Line		Billing Dete	rminants1	Billing Dete	erminants1	Billing Det	erminants1	Billing Dete	erminants 1	Line
No.	Customer Classes	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	No.
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
,	Non-Coincident (90%)		1,661,267		1,731,620		1,928,989		1,996,936	
8	Maximum On-Peak Period Demand-Standard Customers		1,419,878 130,893		1,504,853		1,673,288 143,619		1,739,492 143,043	
10	Maximum Demand at the Time of System Peak-Standard Customers		130,893		126,775		143,619		143,043	10
11	San Diego Unified Port District	195,560						_		11
12	Non-Coincident (90%)	193,300	8,700	-	8,800	-	9,900	-	8,000	12
13	Maximum Demand at the Time of System Peak		8,700		8,800		9,900		8,000	13
14	Waximum Demand at the Time of System Feak		-				-		-	14
	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	
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
		-								1

NOTES:

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.

			(E	)		(F	)		(G	6)		(H	)	T
			May			Jun-			Jul-			Aug		-
Line				mission Rates	Ch	anged Trans	mission Rates	Cha	anged Trans	smission Rates	Cha	inged Trans	mission Rates	Line
No.	Customer Classes	Ener	gy (kWh)	Demand (kW)	Ener	gy (kWh)	Demand (kW)	Energ	gy (kWh)	Demand (kW)	Energ	gy (kWh)	Demand (kW)	No.
24 25	Residential <sup>2</sup>	\$	0.11570		\$	0.11570		\$	0.11570		\$	0.11570		24 25
26 27	Small Commercial <sup>2</sup>	\$	0.06304		\$	0.06304		\$	0.06304		\$	0.06304		26 27
28 29	Medium and Large Commercial/Industrial <sup>2, 3</sup>													28 29
30 31	San Diego Unified Port District <sup>2, 5</sup>													30 31
32 33	Agricultural (Schedules PA and TOU-PA) <sup>2,3</sup>	\$	0.03742		\$	0.03742		\$	0.03742		\$	0.03742		32 33
34 35	Street Lighting <sup>2</sup>	\$	0.04899		\$	0.04899		\$	0.04899		\$	0.04899		34 35
	Standby <sup>2,3</sup>													36

NOTES:

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

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.

_	1	1																
			(E Mav				(F Jun-				(C Jul				(H			-
			,						4				4		Aug		4	
Lin			Revenues @ C				Revenues @ Cl				Revenues @ C				Revenues @ Cl			Line
No	Customer Classes	Е	nergy (kWh)	D	emand (kW)	E	Energy (kWh)	D	emand (kW)	Е	nergy (kWh)	D	emand (kW)	E	Energy (kWh)	Do	emand (kW)	No.
37	Residential	s	33,593,510			s	35,863,858		_	s	47,454,392	•		s	63,398,861	s		37
38		Ф	33,393,310	Ф	-	Ф	33,003,030	٥	-	Ф	47,434,392	Ф	-	Ф	05,596,601	3	-	38
39		s	11,843,081	\$	_	s	12,238,605	8		s	13,700,078	6	_	s	14,451,534	s	_	39
40		Ψ	11,043,001	Ψ	_	Ψ	12,230,003	Ψ	_	Ψ	13,700,070	Ψ		Ψ	14,451,554			40
41	Medium and Large Commercial/Industrial	\$	-			s	-			s	_			\$	_			41
42				\$	_			\$	_			\$	-			\$	-	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			\$	1,406,572			\$	7,182,252			\$	7,986,146			\$	8,302,120	44
45	Maximum Demand at the Time of System Peak-Standard Customers			s	150,938			s	794,034			s	899,534			s	895,929	45
46				-	150,550			-	771,031				0,,,,,,,			•	0,0,,2,	46
47		\$	_			s	_			s	_			s	_			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	
54																		54
	Street Lighting	\$	327,617	\$	-	\$	329,273	\$	-	\$	327,191	\$	-	\$	335,032	\$	-	55
56																		56
57		\$	-	\$	1,163,459	\$	-	\$	1,163,459	\$	-	\$	1,163,459	\$	-	\$	1,163,459	
58			46.260.150	6	42.050.002	6	40.002.402	-	50 155 201	-	62.142.622		55 500 105		70.000.520	-	55 (2) (22	58
59 60		\$	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
	Grand Total				00 220 071			6	00 150 711			6	117 072 216				126 526 161	00
61	Grand Total			3	88,329,061			3	99,158,711			\$	117,872,216			3	136,536,161	61
	Nomina																	

NOTES:

<sup>4</sup> 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.

<sup>5</sup> 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

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

NOTES:

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

		(I)	(J	)	(K	.)	(I	.)	(N	1)
		Sep-26	Oct	-26	Nov	-26	Dec	-26	To	tal
Line		Transmission Rates	Changed Trans	mission Rates	Changed Trans	mission Rates	Changed Trans	smission Rates	Changed Trans	smission Rates Lin
No. Customer Classes	Energy (kV	(h) Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW) No
24 Residential <sup>2</sup>	\$ 0.11	570	\$ 0.11570		\$ 0.11570		\$ 0.11570			24
25										2:
26 Small Commercial <sup>2</sup>	\$ 0.06	304	\$ 0.06304		\$ 0.06304		\$ 0.06304			20
27										2
28 Medium and Large Commercial/Industrial <sup>2, 3</sup>										2:
29										2
30 San Diego Unified Port District <sup>2,5</sup>										30
31										3
32 Agricultural (Schedules PA and TOU-PA) <sup>2, 3</sup>	\$ 0.03	742	\$ 0.03742		\$ 0.03742		\$ 0.03742			3:
33	ŷ 0.03	, .2	0.037.12		0.03712		0.05712			3:
34 Street Lighting <sup>2</sup>	\$ 0.04	800	\$ 0.04899		\$ 0.04899		\$ 0.04899			3-
35 Succession States	\$ 0.04	0,7,7	0.04077		3 0.04077		0.040))			3:
36 Standby <sup>2,3</sup>										3:
30 Standoy										31

NOTES:

<sup>&</sup>lt;sup>3</sup> 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.

				I)			(J)				(K)			(L			(N	1)		
			Sep	-26	i		Oct-	26			Nov-	26		Dec-	-26		Tot			
Line		1	Revenues @ C	han	nged Rates4	]	Revenues @ Cl	nang	ed Rates4		Revenues @ Ch			Revenues @ Cl	hanged Rates4		Revenues @ C	Chan	ged Rates	Lin
No.	Customer Classes	En	nergy (kWh)	Ι	Demand (kW)	F	Energy (kWh)	De	mand (kW)	Е	nergy (kWh)	Demand (kW	7)	Energy (kWh)	Demand (kW)	I	Energy (kWh)	Е	emand (kW)	No
37	Residential	s	71,265,348	s	_	s	51,859,372	9		\$	44.635.242	\$ -	9	\$ 52,351,487	s -	s	594,638,348	9		37
38	Residential	Ψ	71,200,540	Ψ	_	J	51,057,572	9	_	Ψ	44,033,242		4	32,331,407		Ψ	374,030,340	Ψ		38
39	Small Commercial	s	15,086,605	\$	_	s	13,323,414	s	_	\$	12,312,693	s -	9	\$ 12,245,142	s -	\$	153,950,013	\$		39
40		'	.,,			-	-,,				, , , , , , ,									40
41	Medium-Large Commercial	\$	-			\$	-			\$	-		9	s -		\$	-			41
42	Non-Coincident (100%)			\$	-			\$	-			\$ -			\$ -			\$	-	42
43	Non-Coincident (90%)			\$	48,320,842			\$	44,356,199			\$ 40,592,54	4		\$ 42,432,757			\$	500,102,049	43
44	Maximum On-Peak Period Demand-Standard Customers <sup>5</sup>			\$	8,669,851			\$	7,936,795			\$ 1,483,22	6		\$ 1,532,927			\$	50,116,580	44
45	Maximum Demand at the Time of System Peak-Standard Customers			\$	901.186			s	850,009			\$ 153,94	0		\$ 177,817			\$	5,426,833	45
46	·				,				,											46
47	San Diego Unified Port District	\$	-			\$	-			\$	-		9	\$ -		\$	-			47
48	Non-Coincident (90%)				10,000				21,125			20,75	0		12,250			\$	180,625	48
49	Maximum Demand at the Time of System Peak				-				-			20,92	1		-			\$	20,921	49
50																				50
51	Agricultural																			51
52	Schedules PA and TOU-PA	\$	708,914			\$	654,243			\$	539,638		9	\$ 497,131		\$	6,151,650			52
53	Schedule PA-T-1 - Non-Coincident (100%)				822,986				795,161			735,18	1		676,654			\$	8,489,769	53
54																				54
55	Street Lighting	\$	330,858	\$	-	\$	332,282	\$	-	\$	348,806	s -	9	\$ 349,735	\$ -	\$	4,029,563	\$	-	55
56						_		_		_										56
57	Standby Customers	\$	-	\$	1,163,459	\$	-	\$	1,163,459	\$	-	\$ 1,163,45	9 8	-	\$ 1,163,459	\$	-	\$	13,961,508	57 58
58	TOTAL	6	87,391,726	6	50,000,222	6	(( 1(0 211		55 100 747	e	57 927 270	6 44 170 00	2 6	C 442 405	6 45 005 074	6	750 760 574	6	570 200 205	
59 60	TOTAL	2	87,391,726	\$	59,888,323	3	66,169,311	3	55,122,747	\$	57,836,379	\$ 44,170,02	2 \$	65,443,495	\$ 45,995,864	3	758,769,574	3	578,298,285	59
61	Grand Total				147,280,049			e 1	21,292,058			\$102,006,40	,		\$111,439,359			¢ 1	,337,067,858	61
01	Giana Iolai			Þ	147,200,049	1		1 ق	21,272,038			\$ 102,000,40	1		\$111,439,339	1		ر د	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	01

 $<sup>^2</sup>$   $\,$  The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.

<sup>4</sup> 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.

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26		Reference 1	No.
1 2 3	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues	718,797,731	680,989,310 0	682,843,723 0	686,833,634 0	693,440,612 0	723,617,547 0		(Page BG-21.3, Line 145) x 1000	1 2 3 4
5	Total Commodity Revenues	3 -	<b>.</b>	3 -		3 -	<b>5</b> -		Line 2 x Line 3	5
-	Non-Coincident Demand (100%) (kW):									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
	Non-Coincident Demand (100%) Rates (\$/kW):									13 14 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			Statement BL, Page BL-1, Line 6, Col. C	17
18 19 20	Transmission Non-Coincident Demand (100%) - Revenues at Changed Rates:	\$ 25.11	\$ 25.11	\$ 25.11	\$ 25.11	\$ 25.11	\$ 25.11		Statement BL, Page BL-1, Line 6, Col. B	18 19 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
										$\perp \perp \perp$

Line			(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	J	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	Reference 1	No.
25 26 27	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh	80	06,489,657 0	833,968,518 0	867,016,873		728,103,253	763,709,821 0	8,982,347,255	(Page BG-21.3, Line 145) x 1000	25 26 27
28		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 26 x Line 27	28
29 30 31	Non-Coincident Demand (100%) (kW): Secondary									(Daga DC 21.1 Lina 42) v 1000	29 30 31
32	Primary		-	-	_	_	_	_	-	(Page BG-21.1, Line 43) x 1000 (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	Non-Coincident Demand (100%)										38
39 40	Rates (\$/kW): Secondary	•	26.10	\$ 26.10	\$ 26.10	\$ 26.10	\$ 26.10	\$ 26.10		Statement BL, Page BL-1, Line 6, Col. D	39 40
41	Primary	\$	25.21		\$ 25.21	\$ 25.21	\$ 25.21	\$ 25.21		Statement BL, Page BL-1, Line 6, Col. D Statement BL, Page BL-1, Line 6, Col. C	41
42	Transmission	\$	25.11	\$ 25.11			\$ 25.11			Statement BL, Page BL-1, Line 6, Col. B	42
43	Non-Coincident Demand (100%) -									, 5	43
44	Revenues at Changed Rates:										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

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

			r	1	1	1		1		
Line		(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	2	Line
No.	Description	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26		Reference <sup>2</sup>	No.
1	Non-coincident									1
	Demand (90%) (kW) 1:									
2		1 215 504	1 164 210	1 151 007	1 154 (70	1 172 (22	1 225 406		(D DC 21 2 8 21 2 Lin . 70 + Lin . 110) - 1000	2 3
4	Secondary Primary	1,215,594 375,169	1,164,318 354,146	1,151,887 356,699	1,154,678 359,184	1,173,622 361,841	1,225,496 378,676		(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (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 71 + Line 117) x 1000 (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	1,721,734	1,054,757	1,054,750	1,043,127	1,001,207	1,751,020		Line 6 Less Line 7	8
9	Difference	-	-	-	-	-	-		Line o Less Line /	9
10	Non-Coincident Demand (90%)									10
	Rates (\$/kW):									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	Non-Coincident Demand (90%) -								, , , , ,	15
16	Revenues at Changed Rates:									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
Lina		(A)	(D)	(C)	(D)	(E)	(E)	(G)		Lina
Line	Possidia.	(A) Jul-26	(B) Aug-26	(C) Sen-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	D=C2	Line
Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference <sup>2</sup>	Line No.
No.	•		` '	` /					Reference <sup>2</sup>	No.
No.	Non-Coincident		` '	` /					Reference <sup>2</sup>	No.
No. 21 22	Non-Coincident  Demand (90%) (kW) <sup>1</sup> :	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total		No. 21 22
No. 21 22 23	Non-Coincident Demand (90%) (kW) <sup>1</sup> : Secondary	Jul-26 1,362,663	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total 15,215,030	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000	No. 21 22 23
No. 21 22 23 24	Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary  Primary	Jul-26 1,362,663 422,347	Aug-26  1,416,577 436,024	Sep-26 1,479,322 452,674	Oct-26 1,354,242 416,335	Nov-26 1,237,581 379,390	Dec-26  1,279,050 399,882	Total  15,215,030 4,692,367	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000	No. 21 22 23 24
No. 21 22 23 24 25	Non-Coincident Demand (90%) (kW) <sup>1</sup> : Secondary Primary Transmission	Jul-26  1,362,663 422,347 143,980	1,416,577 436,024 144,334	1,479,322 452,674 146,035	Oct-26  1,354,242 416,335 137,098	1,237,581 379,390 128,913	1,279,050 399,882 146,661	Total  15,215,030 4,692,367 1,603,150	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000	No. 21 22 23 24 25
No. 21 22 23 24 25 26	Non-Coincident Demand (90%) (kW) <sup>1</sup> : Secondary Primary Transmission Total	Jul-26  1,362,663 422,347 143,980 1,928,989	1,416,577 436,024 144,334 1,996,936	Sep-26 1,479,322 452,674	1,354,242 416,335 137,098 1,907,675	1,237,581 379,390 128,913 1,745,883	1,279,050 399,882 146,661 1,825,593	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25	No. 21 22 23 24 25 26
No. 21 22 23 24 25 26 27	Non-Coincident Demand (90%) (kW) <sup>1</sup> : Secondary Primary Transmission	Jul-26  1,362,663 422,347 143,980	1,416,577 436,024 144,334 1,996,936 1,996,936	1,479,322 452,674 146,035 2,078,031 2,078,031	1,354,242 416,335 137,098 1,907,675 1,907,675	1,237,581 379,390 128,913 1,745,883 1,745,883	1,279,050 399,882 146,661 1,825,593 1,825,593	Total  15,215,030 4,692,367 1,603,150	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7	No. 21 22 23 24 25 26 27
No. 21 22 23 24 25 26 27 28	Non-Coincident Demand (90%) (kW) <sup>1</sup> : Secondary Primary Transmission Total	Jul-26  1,362,663 422,347 143,980 1,928,989	1,416,577 436,024 144,334 1,996,936	1,479,322 452,674 146,035 2,078,031	1,354,242 416,335 137,098 1,907,675	1,237,581 379,390 128,913 1,745,883	1,279,050 399,882 146,661 1,825,593	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25	No. 21 22 23 24 25 26 27 28
No. 21 22 23 24 25 26 27 28 29	Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary  Primary  Transmission  Total  Check Figure	Jul-26  1,362,663 422,347 143,980 1,928,989	1,416,577 436,024 144,334 1,996,936 1,996,936	1,479,322 452,674 146,035 2,078,031 2,078,031	1,354,242 416,335 137,098 1,907,675 1,907,675	1,237,581 379,390 128,913 1,745,883 1,745,883	1,279,050 399,882 146,661 1,825,593 1,825,593	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7	No. 21 22 23 24 25 26 27 28 29
No. 21 22 23 24 25 26 27 28 29 30	Non-Coincident Demand (90%) (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure	Jul-26  1,362,663 422,347 143,980 1,928,989	1,416,577 436,024 144,334 1,996,936 1,996,936	1,479,322 452,674 146,035 2,078,031 2,078,031	1,354,242 416,335 137,098 1,907,675 1,907,675	1,237,581 379,390 128,913 1,745,883 1,745,883	1,279,050 399,882 146,661 1,825,593 1,825,593	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7	No. 21 22 23 24 25 26 27 28 29 30
No. 21 22 23 24 25 26 27 28 29 30 31	Non-Coincident Demand (90%) (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure  Non-Coincident Demand (90%) Rates (\$/kW):	1,362,663 422,347 143,980 1,928,989	1,416,577 436,024 144,334 1,996,936	1,479,322 452,674 146,035 2,078,031 2,078,031	1,354,242 416,335 137,098 1,907,675	1,237,581 379,390 128,913 1,745,883 1,745,883	1,279,050 399,882 146,661 1,825,593 1,825,593	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31
No. 21 22 23 24 25 26 27 28 29 30	Non-Coincident Demand (90%) (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure	1,362,663 422,347 143,980 1,928,989	1,416,577 436,024 144,334 1,996,936 1,996,936	1,479,322 452,674 146,035 2,078,031 2,078,031	1,354,242 416,335 137,098 1,907,675 1,907,675	1,237,581 379,390 128,913 1,745,883 1,745,883	1,279,050 399,882 146,661 1,825,593 1,825,593	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31 32
No. 21 22 23 24 25 26 27 28 29 30 31 32	Non-Coincident Demand (90%) (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure  Non-Coincident Demand (90%) Rates (\$\sirt{k}\$W): Secondary	1,362,663 422,347 143,980 1,928,989 	1,416,577 436,024 144,334 1,996,936	1,479,322 452,674 146,035 2,078,031 2,078,031	1,354,242 416,335 137,098 1,907,675	1,237,581 379,390 128,913 1,745,883	1,279,050 399,882 146,661 1,825,593 	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27  Statement BL, Page BL-1, Line 8, Col. D Statement BL, Page BL-1, Line 8, Col. C	No.  21 22 23 24 25 26 27 28 29 30 31 32 33
No. 21 22 23 24 25 26 27 28 29 30 31 32 33	Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary Primary Transmission Total Check Figure  Non-Coincident Demand (90%) Rates (\$/kW):  Secondary Primary	1,362,663 422,347 143,980 1,928,989 	1,416,577 436,024 144,334 1,996,936 - \$ 23,49 \$ 22.69	\$ 23.49 \$ 22.69	1,354,242 416,335 137,098 1,907,675 1,907,675	1,237,581 379,390 128,913 1,745,883 1,745,883	1,279,050 399,882 146,661 1,825,593 	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34	Non-Coincident Demand (90%) (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure  Non-Coincident Demand (90%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (90%) -	1,362,663 422,347 143,980 1,928,989 	1,416,577 436,024 144,334 1,996,936 - \$ 23,49 \$ 22.69	\$ 23.49 \$ 22.69	1,354,242 416,335 137,098 1,907,675 1,907,675	1,237,581 379,390 128,913 1,745,883 1,745,883	1,279,050 399,882 146,661 1,825,593 	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27  Statement BL, Page BL-1, Line 8, Col. D Statement BL, Page BL-1, Line 8, Col. C	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Non-Coincident Demand (90%) (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure  Non-Coincident Demand (90%) Rates (\$\sigma kW)\$: Secondary Primary Transmission	1,362,663 422,347 143,980 1,928,989 	1,416,577 436,024 144,334 1,996,936 - \$ 23,49 \$ 22.69	\$ 23.49 \$ 22.69	1,354,242 416,335 137,098 1,907,675 - \$ 23.49 \$ 22.69 \$ 22.60	1,237,581 379,390 128,913 1,745,883 1,745,883	1,279,050 399,882 146,661 1,825,593 	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27  Statement BL, Page BL-1, Line 8, Col. D Statement BL, Page BL-1, Line 8, Col. C	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36
No.  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37	Non-Coincident Demand (90%) (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure  Non-Coincident Demand (90%) Rates (\$\(^k\)E\) Secondary Primary Transmission Non-Coincident Demand (90%) - Revenues at Changed Rates:	1,362,663 422,347 143,980 1,928,989 	1,416,577 436,024 144,334 1,996,936 - \$ 23,49 \$ 22,69 \$ 22.60	\$ 23.49 \$ 22.69	1,354,242 416,335 137,098 1,907,675 1,907,675 - \$ 23.49 \$ 22.69 \$ 22.60	1,237,581 379,390 128,913 1,745,883 	1,279,050 399,882 146,661 1,825,593 	Total  15,215,030 4,692,367 1,603,150 21,510,547 21,510,547	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27  Statement BL, Page BL-1, Line 8, Col. D Statement BL, Page BL-1, Line 8, Col. C Statement BL, Page BL-1, Line 8, Col. B	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Non-Coincident Demand (90%) (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure  Non-Coincident Demand (90%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (90%) - Revenues at Changed Rates: Secondary Secondary	\$ 23.49 \$ 22.60 \$ 32,008,955	1,416,577 436,024 144,334 1,996,936 \$ 23.49 \$ 22.69 \$ 22.60	\$ 23.49 \$ 22.60 \$ 34,749,282	1,354,242 416,335 137,098 1,907,675 - \$ 23.49 \$ 22.69 \$ 22.60	\$ 23.49 \$ 22.60 \$ 29,070,770	1,279,050 399,882 146,661 1,825,593 1,825,593 - \$ 23,49 \$ 22.60 \$ 30,044,891 9,073,331	Total  15,215,030 4,692,367 1,603,150 21,510,547 21,510,547 -  \$ 357,401,063	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27  Statement BL, Page BL-1, Line 8, Col. D Statement BL, Page BL-1, Line 8, Col. C Statement BL, Page BL-1, Line 8, Col. B	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Non-Coincident Demand (90%) (kW) 1: Secondary Primary Transmission Total Check Figure  Non-Coincident Demand (90%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (90%) - Revenues at Changed Rates: Secondary Primary	\$ 23.49 \$ 22.60 \$ 32,008,955 9,583,043	\$ 23.49 \$ 22.60 \$ 33,275,397 9,893,393 3,261,950	\$ 23.49 \$ 22.60 \$ 34,749,282 10,271,173	1,354,242 416,335 137,098 1,907,675 1,907,675 - \$ 23,49 \$ 22.69 \$ 22.60 \$ 31,811,150 9,446,644 3,098,405	\$ 23.49 \$ 22.60 \$ 29,070,770 \$,608.351 2,913,424	\$ 23.49 \$ 22.60 \$ 30,044,891 9,073,331 3,314,535	Total  15,215,030 4,692,367 1,603,150 21,510,547 21,510,547 -  \$ 357,401,063 \$ 106,469,800	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27  Statement BL, Page BL-1, Line 8, Col. D Statement BL, Page BL-1, Line 8, Col. C Statement BL, Page BL-1, Line 8, Col. B  Line 23 x Line 32 Line 24 x Line 33	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38

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

<sup>&</sup>lt;sup>2</sup> 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) <sup>1</sup> Rate Effective Period - Twelve Months Ending December 31, 2026

Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26		Reference <sup>3</sup>	No.
INO.	Description	-				,			Reference	INO.
1	Maximum On-Peak									1
2	Period Demand (kW) <sup>2</sup> :									2
3	Secondary	1,126,113	1.079.712	1.067.006	1,069,682	1 007 221	1,156,793		(Page BG-21.2, Line 80) x 1000	3
4	,	300,388	1,078,612 287,717	1,067,096 284,645	285,335	1,087,231 290,016	307,898		, ,	4
	Primary								(Page BG-21.2, Line 81) x 1000	
5	Transmission Total	44,156	42,294	41,842	41,944	42,632	40,162		(Page BG-21.2, Line 82) x 1000	5
6		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	Maximum On-Peak									10
11	Period Demand Rates (\$/kW):									11
12	Secondary	\$ 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	1 '		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	Maximum On-Peak Period Demand -									15
16	Revenues at Changed Rates:									16
17	Secondary	\$ 1,126,113		\$ 1,067,096		\$ 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
					1					
Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference <sup>3</sup>	Line No.
	Description	` '		` '				` '	Reference <sup>3</sup>	No.
	Description  Maximum On-Peak	` '		` '				` '	Reference <sup>3</sup>	
No.	•	` '		` '				` '	Reference <sup>3</sup>	No.
No. 21	Maximum On-Peak	` '		` '				` '	Reference <sup>3</sup> (Page BG-21.2, Line 80) x 1000	No.
No. 21 22	Maximum On-Peak Period Demand (kW) <sup>2</sup> :	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total		No. 21 22
No. 21 22 23	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary	Jul-26 1,286,270	Aug-26	Sep-26 1,396,390	Oct-26	Nov-26 1,146,482	Dec-26	Total 14,215,051	(Page BG-21.2, Line 80) x 1000	No. 21 22 23
No. 21 22 23 24	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary	Jul-26 1,286,270 342,360	Aug-26 1,337,162 355,906	1,396,390 371,670	Oct-26 1,278,322 340,244	Nov-26 1,146,482 305,821	1,184,899 316,068	Total  14,215,051 3,788,066	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000	No. 21 22 23 24
No. 21 22 23 24 25	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission	Jul-26  1,286,270 342,360 44,658	Aug-26  1,337,162 355,906 46,425	1,396,390 371,670 48,481	1,278,322 340,244 44,382	Nov-26 1,146,482 305,821 44,955	1,184,899 316,068 46,461	Total  14,215,051 3,788,066 528,391	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000	No. 21 22 23 24 25
No. 21 22 23 24 25 26	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total	Jul-26  1,286,270 342,360 44,658 1,673,288	1,337,162 355,906 46,425 1,739,492	1,396,390 371,670 48,481 1,816,540	1,278,322 340,244 44,382 1,662,948	1,146,482 305,821 44,955 1,497,258	1,184,899 316,068 46,461 1,547,429	Total  14,215,051 3,788,066 528,391 18,531,509	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25	No. 21 22 23 24 25 26
No. 21 22 23 24 25 26 27 28	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total	1,286,270 342,360 44,658 1,673,288 1,673,288	Aug-26 1,337,162 355,906 46,425 1,739,492 1,739,492	1,396,390 371,670 48,481 1,816,540 1,816,540	1,278,322 340,244 44,382 1,662,948 1,662,948	1,146,482 305,821 44,955 1,497,258 1,497,258	1,184,899 316,068 46,461 1,547,429 1,547,429	Total  14,215,051 3,788,066 528,391 18,531,509	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8	No. 21 22 23 24 25 26 27 28
No. 21 22 23 24 25 26 27 28 29	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure	1,286,270 342,360 44,658 1,673,288 1,673,288	Aug-26 1,337,162 355,906 46,425 1,739,492 1,739,492	1,396,390 371,670 48,481 1,816,540 1,816,540	1,278,322 340,244 44,382 1,662,948 1,662,948	1,146,482 305,821 44,955 1,497,258 1,497,258	1,184,899 316,068 46,461 1,547,429 1,547,429	Total  14,215,051 3,788,066 528,391 18,531,509	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8	No. 21 22 23 24 25 26 27 28 29
No. 21 22 23 24 25 26 27 28 29 30	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure	1,286,270 342,360 44,658 1,673,288 1,673,288	Aug-26 1,337,162 355,906 46,425 1,739,492 1,739,492	1,396,390 371,670 48,481 1,816,540 1,816,540	1,278,322 340,244 44,382 1,662,948 1,662,948	1,146,482 305,821 44,955 1,497,258 1,497,258	1,184,899 316,068 46,461 1,547,429 1,547,429	Total  14,215,051 3,788,066 528,391 18,531,509	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8	No. 21 22 23 24 25 26 27 28 29 30
No. 21 22 23 24 25 26 27 28 29 30 31	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW):	1,286,270 342,360 44,658 1,673,288 1,673,288	1,337,162 355,906 46,425 1,739,492	1,396,390 371,670 48,481 1,816,540	1,278,322 340,244 44,382 1,662,948	1,146,482 305,821 44,955 1,497,258 1,497,258	1,184,899 316,068 46,461 1,547,429	Total  14,215,051 3,788,066 528,391 18,531,509	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31
No. 21 22 23 24 25 26 27 28 29 30 31 32	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary	1,286,270 342,360 44,658 1,673,288 	1,337,162 355,906 46,425 1,739,492 1,739,492	1,396,390 371,670 48,481 1,816,540 -	1,278,322 340,244 44,382 1,662,948 1,662,948	1,146,482 305,821 44,955 1,497,258 1,497,258	1,184,899 316,068 46,461 1,547,429 1,547,429	Total  14,215,051 3,788,066 528,391 18,531,509	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31 32
No. 21 22 23 24 25 26 27 28 29 30 31 32 33	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary	1,286,270 342,360 44,658 1,673,288 1,673,288	1,337,162 355,906 46,425 1,739,492 	1,396,390 371,670 48,481 1,816,540 - \$ 4.81 \$ 4.65	1,278,322 340,244 44,382 1,662,948 1,662,948 - \$ 4.81 \$ 4.65	1,146,482 305,821 44,955 1,497,258 1,497,258	1,184,899 316,068 46,461 1,547,429 	Total  14,215,051 3,788,066 528,391 18,531,509	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27	No.  21 22 23 24 25 26 27 28 29 30 31 32 33
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission	1,286,270 342,360 44,658 1,673,288 1,673,288	1,337,162 355,906 46,425 1,739,492 	1,396,390 371,670 48,481 1,816,540 - \$ 4.81 \$ 4.65	1,278,322 340,244 44,382 1,662,948 1,662,948	1,146,482 305,821 44,955 1,497,258 1,497,258	1,184,899 316,068 46,461 1,547,429 1,547,429 - \$ 1.00 \$ 0.96	Total  14,215,051 3,788,066 528,391 18,531,509	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand -	1,286,270 342,360 44,658 1,673,288 1,673,288	1,337,162 355,906 46,425 1,739,492 	1,396,390 371,670 48,481 1,816,540 - \$ 4.81 \$ 4.65	1,278,322 340,244 44,382 1,662,948 1,662,948 - \$ 4.81 \$ 4.65	1,146,482 305,821 44,955 1,497,258 1,497,258	1,184,899 316,068 46,461 1,547,429 	Total  14,215,051 3,788,066 528,391 18,531,509	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates:	1,286,270 342,360 44,658 1,673,288 1,673,288 	1,337,162 355,906 46,425 1,739,492 - - \$ 4.81 \$ 4.65 \$ 4.64	\$ 4.81 \$ 4.65 \$ 4.65	1,278,322 340,244 44,382 1,662,948 - - \$ 4.81 \$ 4.65 \$ 4.65	1,146,482 305,821 44,955 1,497,258 1,497,258 5 1,00 \$ 0.96 \$ 0.96	1,184,899 316,068 46,461 1,547,429 	Total  14,215,051 3,788,066 528,391 18,531,509 18,531,509	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27  Statement BL, Page 1, Lines 11 & 12, Col. D Statement BL, Page 1, Lines 11 & 12, Col. C Statement BL, Page 1, Lines 11 & 12, Col. B	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary	1,286,270 342,360 44,658 1,673,288 1,673,288 	1,337,162 355,906 46,425 1,739,492 1,739,492 	1,396,390 371,670 48,481 1,816,540 	1,278,322 340,244 44,382 1,662,948 	1,146,482 305,821 44,955 1,497,258 	1,184,899 316,068 46,461 1,547,429 1,547,429 - \$ 1.00 \$ 0.96 \$ 0.96 \$ 1,184,899	Total  14,215,051 3,788,066 528,391 18,531,509 18,531,509 -	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27  Statement BL, Page 1, Lines 11 & 12, Col. D Statement BL, Page 1, Lines 11 & 12, Col. C Statement BL, Page 1, Lines 11 & 12, Col. B	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary Primary Primary Primary Primary Primary Primary Primary	\$ 4.81 \$ 4.65 \$ 4.65 \$ 4.65 \$ 4.65 \$ 4.65 \$ 4.65 \$ 4.65 \$ 4.65 \$ 4.65	1,337,162 355,906 46,425 1,739,492 1,739,492 - \$ 4.81 \$ 4.65 \$ 4.64 \$ 6,431,749 1,654,961	\$ 4.81 \$ 4.65 \$ 4.64 \$ 6,716,634 1,728,265	1,278,322 340,244 44,382 1,662,948 1,662,948 	1,146,482 305,821 44,955 1,497,258 1,497,258 - \$ 1.00 \$ 0.96 \$ 0.96 \$ 1,146,482 293,588	1,184,899 316,068 46,461 1,547,429 1,547,429 - \$ 1.00 \$ 0.96 \$ 0.96 \$ 0.96	Total  14,215,051 3,788,066 528,391 18,531,509 18,531,509 -  \$ 38,808,361 \$ 9,976,249	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27 Statement BL, Page 1, Lines 11 & 12, Col. D Statement BL, Page 1, Lines 11 & 12, Col. C Statement BL, Page 1, Lines 11 & 12, Col. B	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary	1,286,270 342,360 44,658 1,673,288 1,673,288 	1,337,162 355,906 46,425 1,739,492 1,739,492 - \$ 4.81 \$ 4.65 \$ 4.64 \$ 6,431,749 1,654,961 215,410	\$ 4.81 \$ 4.65 \$ 4.64 \$ 6,716,634 1,728,265 224,951	1,278,322 340,244 44,382 1,662,948 1,662,948 	\$ 1.00 \$ 0.96 \$ 1,146,482 305,821 44,955 1,497,258 	1,184,899 316,068 46,461 1,547,429 1,547,429 - \$ 1,00 \$ 0.96 \$ 0.96 \$ 0.96	Total  14,215,051 3,788,066 528,391 18,531,509 18,531,509  \$ 38,808,361 \$ 9,976,249 \$ 1,331,970	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27 Statement BL, Page 1, Lines 11 & 12, Col. D Statement BL, Page 1, Lines 11 & 12, Col. C Statement BL, Page 1, Lines 11 & 12, Col. B	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
No.  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary Primary Transmission	\$ 4.81 \$ 4.65 \$ 4.65 \$ 4.65 \$ 6,186,961 1,591,974 207,212	1,337,162 355,906 46,425 1,739,492 1,739,492 - \$ 4.81 \$ 4.65 \$ 4.64 \$ 6,431,749 1,654,961 215,410	\$ 4.81 \$ 4.65 \$ 4.64 \$ 6,716,634 1,728,265 224,951	1,278,322 340,244 44,382 1,662,948 1,662,948 - \$ 4.81 \$ 4.65 \$ 4.64 \$ 6,148,727 1,582,136 205,931	\$ 1.00 \$ 0.96 \$ 1,146,482 305,821 44,955 1,497,258 	1,184,899 316,068 46,461 1,547,429 1,547,429 - \$ 1,00 \$ 0.96 \$ 0.96 \$ 0.96	Total  14,215,051 3,788,066 528,391 18,531,509 18,531,509 -  \$ 38,808,361 \$ 9,976,249	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27 Statement BL, Page 1, Lines 11 & 12, Col. D Statement BL, Page 1, Lines 11 & 12, Col. C Statement BL, Page 1, Lines 11 & 12, Col. B	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39

<sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.

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) <sup>1</sup> Rate Effective Period - Twelve Months Ending December 31, 2026

Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	(-)	Reference <sup>3</sup>	No.
NO.	Description		-						Reference	INO.
1	Maximum Demand									1
2	at the Time of System Peak (kW) <sup>2</sup> :									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 120) x 1000 (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 127) x 1000 (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		136,381	119,784	131,720	135,421	130,893			Page BG-18, Line 9	7
	Check Figure		,		133,421	1	126,775		<u> </u>	
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	Maximum Demand at the									10
11	Time of System Peak Rates (\$/kW):									11
12	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D	12
13	Primary	\$ 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	Maximum Demand at the Time of System									15
16	Peak - Revenues at Changed Rates:									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	Revenues at Changed Rates:									22
									Line 17 + Page BG-6 Line 21 + Page BG-7 Line 17 + Page	
23	Secondary	\$ 29,680,410	\$ 28,428,434	\$ 28,124,932	\$ 28,193,075	\$ 28,655,605	\$ 34,351,070		BG-8 Line 17	23
									Line 18 + Page BG-6 Line 22 + Page BG-7 Line 18 + Page	
24	Primary	\$ 8,850,650	\$ 8,355,431	\$ 8,414,746	\$ 8,473,148	\$ 8,536,290	\$ 10,289,812		BG-8 Line 18	24
									Line 19 + Page BG-6 Line 23 + Page BG-7 Line 19 + Page	
25	Transmission	\$ 3,109,910	\$ 2,767,428	\$ 2,995,362	\$ 3,068,521	\$ 2,987,337	\$ 3,594,797		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	Total Revenues at Changed Rates:	\$ 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
			,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,	,,,,,,			
	1	1		1	1	1	-			
Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	Reference <sup>3</sup>	No.
110.	Description								Reference	110.
29	Maximum Demand									29
30	at the Time of System Peak (kW) <sup>2</sup> :				1					30
31	•								(D DC 21.2 L 120) 1000	
	Secondary	47.006	45.504	-	45.250	41.024	40.420	526,002	(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 34	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
_	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	Maximum Demand at the				1					38
39	Time of System Peak Rates (\$/kW):				1					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
12	Transmission	6 25	6 6 25	6 6 25	6 25	¢ 115	¢ 1.15		Statement DI Dago DI 1 Lines 10 & 20 Col D	12

NOTES:

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Transmission

Secondary

Total

Secondary

Primary

Transmission

Revenues at Changed Rates:

Primary

Maximum Demand at the Time of System

Peak - Revenues at Changed Rates:

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.

\$ 53,731,622 \$ 55,628,789 \$ 57,891,879

\$ 11,848,411

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

6.25

301,266

598.269

899,534

\$ 38,195,916

\$ 11,476,282

6.25 \$

\$ 39,707,147 \$ 41,465,917

300.058

595.871

895,929

6.25

301,819

599,367

901,186

\$ 12,301,256

6.25

284.679

565,330

850,009

\$ 37,959,877

\$ 11,313,459

\$ 53,731,622 \$ 55,628,789 \$ 57,891,879 \$ 53,143,003 \$ 42,229,710 \$ 44,143,501 \$ 555,645,462

3,869,667

1.15 \$

48.644

105,296

153,940

\$ 30,217,251

8,950,582

\$ 53,143,003 | \$ 42,229,710 | \$ 44,143,501

1.15

56,188

121,628

177,817

\$ 31,229,790

\$ 9,432,945

3,480,766

\$

1.796.964

3,629,869

5,426,833

\$ 396,209,424

\$ 118,243,013

\$ 555,645,462

41,193,025

Statement BL, Page BL-1, Lines 19 & 20, Col. B

Line 31 x Line 40

Line 32 x Line 41

Line 33 x Line 42

Sum Lines 45: 46: 47

Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page

BG-8 Line 37

Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page

BG-8 Line 38

Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page

BG-8 Line 39

Sum Lines 51; 52; 53

Sum Line 54; Page BG-6, Line 28

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Reference data found in Statements BG and BL.

Total Revenues at Changed Rates:

## Statement BG

# SAN DIEGO GAS AND ELECTRIC COMPANY

Transmission Revenues Data to Reflect Changed Rates

Medium & Large Commercial / Industrial Customers (Grandfathered Customers) <sup>1</sup> Rate Effective Period - Twelve Months Ending December 31, 2026

Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	(-)	Reference <sup>3</sup>	No.
INO.	Description				1	,			Reference	INO.
1	Maximum On-Peak									1
2	Period Demand (kW) <sup>2</sup> :									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 90) x 1000 (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 91) x 1000 (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		* *	7
	ε								Page BG-18, Line 10 Line 6 Less Line 7	
8	Difference	_	-	-	-	-	-		Line 6 Less Line /	8
9										9
	Maximum On-Peak									10
	Period Demand Rates (\$/kW):									11
12	Secondary	\$ 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	\$ 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	Maximum On-Peak Period Demand -									15
	Revenues at Changed Rates:									16
17	Secondary	\$ 1,119,601	\$ 1,072,374	\$ 1,060,925		\$ 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		(A)	(B)	(C)	(D)	(E)	(F)	(G)		I ina
Line	Description	(A) Jul-26	(B) Aug-26	(C) Sen-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	D.f	Line
Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference <sup>3</sup>	Line No.
No.	•	` '	` '		· /				Reference <sup>3</sup>	No.
No.	Maximum On-Peak	` '	` '		· /				Reference <sup>3</sup>	No.
No. 21 22	Maximum On-Peak Period Demand (kW) <sup>2</sup> :	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total		No. 21 22
No. 21 22 23	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary	Jul-26 1,384,248	Aug-26 1,439,017	Sep-26	Oct-26	Nov-26	Dec-26	Total 14,225,147	(Page BG-21.2, Line 90) x 1000	No. 21 22 23
No. 21 22 23 24	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary	Jul-26 1,384,248 360,429	Aug-26 1,439,017 374,689	1,502,756 391,285	Oct-26 1,375,694 358,201	Nov-26 1,075,331 294,763	1,111,364 304,640	Total 14,225,147 3,803,896	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000	No. 21 22 23 24
No. 21 22 23 24 25	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission	Jul-26  1,384,248 360,429 50,556	Aug-26  1,439,017 374,689 52,556	1,502,756 391,285 54,884	1,375,694 358,201 50,243	1,075,331 294,763 40,731	1,111,364 304,640 42,096	Total  14,225,147 3,803,896 529,401	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000	No. 21 22 23 24 25
No. 21 22 23 24 25 26	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total	Jul-26  1,384,248 360,429 50,556 1,795,233	1,439,017 374,689 52,556 1,866,261	1,502,756 391,285 54,884 1,948,925	1,375,694 358,201 50,243 1,784,139	1,075,331 294,763 40,731 1,410,826	1,111,364 304,640 42,096 1,458,101	Total  14,225,147 3,803,896 529,401 18,558,444	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25	No. 21 22 23 24 25 26
No. 21 22 23 24 25 26 27	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission	1,384,248 360,429 50,556 1,795,233 1,795,233	1,439,017 374,689 52,556 1,866,261 1,866,261	1,502,756 391,285 54,884 1,948,925 1,948,925	1,375,694 358,201 50,243 1,784,139 1,784,139	1,075,331 294,763 40,731 1,410,826 1,410,826	1,111,364 304,640 42,096 1,458,101 1,458,101	Total  14,225,147 3,803,896 529,401 18,558,444 18,558,444	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10	No. 21 22 23 24 25 26 27
No. 21 22 23 24 25 26 27 28	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total	Jul-26  1,384,248 360,429 50,556 1,795,233	1,439,017 374,689 52,556 1,866,261	1,502,756 391,285 54,884 1,948,925	1,375,694 358,201 50,243 1,784,139	1,075,331 294,763 40,731 1,410,826	1,111,364 304,640 42,096 1,458,101	Total  14,225,147 3,803,896 529,401 18,558,444	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25	No. 21 22 23 24 25 26 27 28
No. 21 22 23 24 25 26 27 28 29	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure	1,384,248 360,429 50,556 1,795,233 1,795,233	1,439,017 374,689 52,556 1,866,261 1,866,261	1,502,756 391,285 54,884 1,948,925 1,948,925	1,375,694 358,201 50,243 1,784,139 1,784,139	1,075,331 294,763 40,731 1,410,826 1,410,826	1,111,364 304,640 42,096 1,458,101 1,458,101	Total  14,225,147 3,803,896 529,401 18,558,444 18,558,444	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10	No. 21 22 23 24 25 26 27 28 29
No. 21 22 23 24 25 26 27 28 29 30	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak	1,384,248 360,429 50,556 1,795,233 1,795,233	1,439,017 374,689 52,556 1,866,261 1,866,261	1,502,756 391,285 54,884 1,948,925 1,948,925	1,375,694 358,201 50,243 1,784,139 1,784,139	1,075,331 294,763 40,731 1,410,826 1,410,826	1,111,364 304,640 42,096 1,458,101 1,458,101	Total  14,225,147 3,803,896 529,401 18,558,444 18,558,444	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10	No. 21 22 23 24 25 26 27 28 29 30
No. 21 22 23 24 25 26 27 28 29 30 31	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW):	1,384,248 360,429 50,556 1,795,233 1,795,233	1,439,017 374,689 52,556 1,866,261	1,502,756 391,285 54,884 1,948,925 1,948,925	1,375,694 358,201 50,243 1,784,139	1,075,331 294,763 40,731 1,410,826 1,410,826	1,111,364 304,640 42,096 1,458,101 1,458,101	Total  14,225,147 3,803,896 529,401 18,558,444 18,558,444	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31
No.  21 22 23 24 25 26 27 28 29 30 31 32	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary	1,384,248 360,429 50,556 1,795,233 1,795,233	1,439,017 374,689 52,556 1,866,261 -	1,502,756 391,285 54,884 1,948,925 1,948,925	1,375,694 358,201 50,243 1,784,139 -	1,075,331 294,763 40,731 1,410,826 1,410,826	1,111,364 304,640 42,096 1,458,101 	Total  14,225,147 3,803,896 529,401 18,558,444 18,558,444	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31 32
No.  21 22 23 24 25 26 27 28 29 30 31 32 33	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary	1,384,248 360,429 50,556 1,795,233 1,795,233	1,439,017 374,689 52,556 1,866,261 	1,502,756 391,285 54,884 1,948,925 1,948,925 - \$ 4,49 \$ 4,33	1,375,694 358,201 50,243 1,784,139 1,784,139	1,075,331 294,763 40,731 1,410,826 1,410,826 - \$ 1.06 \$ 1.02	1,111,364 304,640 42,096 1,458,101 	Total  14,225,147 3,803,896 529,401 18,558,444 18,558,444	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27 Statement BL, Page 1, Lines 15 & 16, Col. D Statement BL, Page 1, Lines 15 & 16, Col. C	No.  21 22 23 24 25 26 27 28 29 30 31 32 33
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission	1,384,248 360,429 50,556 1,795,233 1,795,233	1,439,017 374,689 52,556 1,866,261 	1,502,756 391,285 54,884 1,948,925 1,948,925	1,375,694 358,201 50,243 1,784,139 1,784,139	1,075,331 294,763 40,731 1,410,826 1,410,826	1,111,364 304,640 42,096 1,458,101 	Total  14,225,147 3,803,896 529,401 18,558,444 18,558,444	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand -	1,384,248 360,429 50,556 1,795,233 1,795,233	1,439,017 374,689 52,556 1,866,261 	1,502,756 391,285 54,884 1,948,925 1,948,925 - \$ 4,49 \$ 4,33	1,375,694 358,201 50,243 1,784,139 1,784,139	1,075,331 294,763 40,731 1,410,826 1,410,826 - \$ 1.06 \$ 1.02	1,111,364 304,640 42,096 1,458,101 	Total  14,225,147 3,803,896 529,401 18,558,444 18,558,444	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27 Statement BL, Page 1, Lines 15 & 16, Col. D Statement BL, Page 1, Lines 15 & 16, Col. C	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates:	1,384,248 360,429 50,556 1,795,233 1,795,233 - - \$ 4.49 \$ 4.33 \$ 4.31	1,439,017 374,689 52,556 1,866,261 - - \$ 4.49 \$ 4.33 \$ 4.31	\$ 4.49 \$ 4.33 \$ 4.31	1,375,694 358,201 50,243 1,784,139 - - \$ 4.49 \$ 4.33 \$ 4.31	1,075,331 294,763 40,731 1,410,826 - - \$ 1.06 \$ 1.02 \$ 1.02	1,111,364 304,640 42,096 1,458,101 - - \$ 1.06 \$ 1.02 \$ 1.02	Total  14,225,147 3,803,896 529,401 18,558,444 18,558,444	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27  Statement BL, Page 1, Lines 15 & 16, Col. D Statement BL, Page 1, Lines 15 & 16, Col. C Statement BL, Page 1, Lines 15 & 16, Col. B	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary	1,384,248 360,429 50,556 1,795,233 1,795,233 - \$ 4.49 \$ 4.33 \$ 4.31	1,439,017 374,689 52,556 1,866,261 	1,502,756 391,285 54,884 1,948,925 1,948,925 - \$ 4.49 \$ 4.33 \$ 4.31	1,375,694 358,201 50,243 1,784,139 	1,075,331 294,763 40,731 1,410,826 1,410,826 5 1.02 \$ 1.02 \$ 1.02 \$ 1,139,851	1,111,364 304,640 42,096 1,458,101 1,458,101 - \$ 1.06 \$ 1.02 \$ 1,02	Total  14,225,147 3,803,896 529,401 18,558,444 18,558,444 -  \$ 38,905,573	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27  Statement BL, Page 1, Lines 15 & 16, Col. D Statement BL, Page 1, Lines 15 & 16, Col. C Statement BL, Page 1, Lines 15 & 16, Col. B	No.  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary Primary Primary Primary Primary	1,384,248 360,429 50,556 1,795,233 1,795,233 - \$ 4.49 \$ 4.33 \$ 4.31 \$ 6,215,275 1,560,656	1,439,017 374,689 52,556 1,866,261 1,866,261  \$ 4.49 \$ 4.33 \$ 4.31 \$ 6,461,184 1,622,404	\$ 4.49 \$ 4.33 \$ 6,747,373 1,694,266	1,375,694 358,201 50,243 1,784,139 1,784,139 - \$ 4.49 \$ 4.33 \$ 4.31 \$ 6,176,867 1,551,011	1,075,331 294,763 40,731 1,410,826 1,410,826 - \$ 1.06 \$ 1.02 \$ 1.02 \$ 1,139,851 300,659	1,111,364 304,640 42,096 1,458,101 1,458,101 - \$ 1.06 \$ 1.02 \$ 1.02 \$ 1,178,046 310,733	Total  14,225,147 3,803,896 529,401 18,558,444 18,558,444  \$ 38,905,573 \$ 9,866,942	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27 Statement BL, Page 1, Lines 15 & 16, Col. D Statement BL, Page 1, Lines 15 & 16, Col. C Statement BL, Page 1, Lines 15 & 16, Col. B	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary Primary Transmission Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary Primary Transmission	\$ 4.49 \$ 4.33 \$ 6,215,275 1,560,656 217,895	\$ 4.49 \$ 4.33 \$ 4.31 \$ 6,461,184 1,622,404 226,516	\$ 4.49 \$ 4.33 \$ 6,747,373 1,694,266 236,549	1,375,694 358,201 50,243 1,784,139 1,784,139 - \$ 4.49 \$ 4.33 \$ 4.31 \$ 6,176,867 1,551,011 216,548	\$ 1.06 \$ 1,075,331 294,763 40,731 1,410,826 1,410,826 \$ 1.02 \$ 1.02 \$ 1.02 \$ 1,139,851 300,659 41,546	\$ 1.06 \$ 1,178,046 \$ 1,478,101 \$ 1.02 \$ 1.02 \$ 1,178,046 \$ 310,733 \$ 42,938	Total  14,225,147 3,803,896 529,401 18,558,444 18,558,444 -  \$ 38,905,573 \$ 9,866,942 \$ 1,374,678	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27 Statement BL, Page 1, Lines 15 & 16, Col. D Statement BL, Page 1, Lines 15 & 16, Col. C Statement BL, Page 1, Lines 15 & 16, Col. B	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Maximum On-Peak Period Demand (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary Primary Primary Primary Primary	1,384,248 360,429 50,556 1,795,233 1,795,233 - \$ 4.49 \$ 4.33 \$ 4.31 \$ 6,215,275 1,560,656	1,439,017 374,689 52,556 1,866,261 1,866,261  \$ 4.49 \$ 4.33 \$ 4.31 \$ 6,461,184 1,622,404	\$ 4.49 \$ 4.33 \$ 6,747,373 1,694,266	1,375,694 358,201 50,243 1,784,139 1,784,139 - \$ 4.49 \$ 4.33 \$ 4.31 \$ 6,176,867 1,551,011	1,075,331 294,763 40,731 1,410,826 1,410,826 - \$ 1.06 \$ 1.02 \$ 1.02 \$ 1,139,851 300,659	\$ 1.06 \$ 1,178,046 \$ 1,478,101 \$ 1.02 \$ 1.02 \$ 1,178,046 \$ 310,733 \$ 42,938	Total  14,225,147 3,803,896 529,401 18,558,444 18,558,444  \$ 38,905,573 \$ 9,866,942	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27 Statement BL, Page 1, Lines 15 & 16, Col. D Statement BL, Page 1, Lines 15 & 16, Col. C Statement BL, Page 1, Lines 15 & 16, Col. B	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38

<sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.

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) <sup>1</sup> Rate Effective Period - Twelve Months Ending December 31, 2026

Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	(6)	Reference <sup>3</sup>	No.
,	Maximum Demand									
1 2	at the Time of System Peak (kW) <sup>2</sup> :									1 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	 <del> </del>	(Page BG-21.3, Line 138) x 1000	5
6	Total Check Figure	137,804 137,804	121,034 121,034	133,094 133,094	136,833 136,833	132,258 132,258	133,437 133,437		Sum Lines 3; 4; 5 Page BG-18, Line 11	6 7
8	Difference	137,804	121,034	133,094	130,833	132,236	133,437		Line 6 Less Line 7	8
9	Billerence								Enic o Ecss Enic /	9
10	Maximum Demand at the									10
11	Time of System Peak Rates (\$/kW):	_	_	_	_	_	_			11
12 13	Secondary Primary	\$ - \$ 1.14	\$ - \$ 1.14	\$ - \$ 1.14	\$ - \$ 1.14	\$ - \$ 1.14	\$ - \$ 5.96		Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C	12 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	Maximum Demand at the Time of System								, , , , , ,	15
16	Peak - Revenues at Changed Rates:				•					16
17 18	Secondary Primary	\$ - 49,146	\$ - 43,165	\$ - 47,466	\$ - 48,800	\$ - 47,168	\$ - 264,401		Line 3 x Line 12 Line 4 x Line 13	17 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			Ť	Sum Lines 17; 18; 19	20
21										21
22	Revenues at Changed Rates:								T. TELD DOCT. ALL D. DOCT. TELD	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
23	Secondary	\$ 25,000,410	\$ 20,120,131	Ψ 20,124,732	Ψ 20,173,073	\$ 20,055,005	\$ 54,551,070		Line 18 + Page BG-6 Line 22 + Page BG-7 Line 18 + Page	
24	Primary	\$ 8,850,101	\$ 8,354,949	\$ 8,414,216	\$ 8,472,603	\$ 8,535,764	\$ 10,288,281		BG-8 Line 18	24
									Line 19 + Page BG-6 Line 23 + Page BG-7 Line 19 + Page	
25 26	Transmission Total	\$ 3,110,288 \$ 41,640,799	\$ 2,767,760 \$ 39,551,143	\$ 2,995,727 \$ 39,534,875	\$ 3,068,897 \$ 39,734,575	\$ 2,987,700 \$ 40,179,069	\$ 3,595,797 \$ 48,235,148	+	BG-8 Line 19 Sum Lines 23; 24; 25	25 26
27	Total	\$ 41,040,799	\$ 39,331,143	\$ 39,334,673	\$ 37,734,373	3 40,179,009	\$ 40,233,140		Suiii Lines 23, 24, 23	27
28	Total Revenues at Changed Rates:	\$ 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		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
Line No.	Description	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference <sup>3</sup>	Line No.
No.	•								Reference <sup>3</sup>	No.
No.	Maximum Demand								Reference <sup>3</sup>	No.
No. 29 30	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> :									No. 29 30
No. 29 30 31	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total -	(Page BG-21.3, Line 136) x 1000	No. 29 30 31
No. 29 30	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> :									No. 29 30
No. 29 30 31 32 33 34	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000	No. 29 30 31 32 33 34
No. 29 30 31 32 33 34 35	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure	Jul-26 - 50,257 100,909	Aug-26 50,055 100,505 150,560	Sep-26 - 50,349 101,095	Oct-26 47,490 95,354 142,844 142,844	42,199 92,690 134,889 134,889	Dec-26 - 48,744 107,066	Total  - 540,252 1,140,921	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11	No. 29 30 31 32 33 34 35
No. 29 30 31 32 33 34 35 36	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total	Jul-26 - 50,257 100,909 151,166	Aug-26 50,055 100,505 150,560	Sep-26 - 50,349 101,095 151,444	Oct-26 47,490 95,354 142,844	42,199 92,690 134,889	Dec-26 	Total  - 540,252 1,140,921 1,681,173	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33	No. 29 30 31 32 33 34 35 36
No. 29 30 31 32 33 34 35 36 37	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference	Jul-26 - 50,257 100,909 151,166	Aug-26 50,055 100,505 150,560	50,349 101,095 151,444 151,444	Oct-26 47,490 95,354 142,844 142,844	42,199 92,690 134,889 134,889	48,744 107,066 155,810 155,810	Total  540,252 1,140,921 1,681,173 1,681,173	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11	No. 29 30 31 32 33 34 35 36 37
No. 29 30 31 32 33 34 35 36	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure	Jul-26 - 50,257 100,909 151,166	Aug-26 50,055 100,505 150,560	50,349 101,095 151,444 151,444	Oct-26 47,490 95,354 142,844 142,844	42,199 92,690 134,889 134,889	48,744 107,066 155,810 155,810	Total  540,252 1,140,921 1,681,173 1,681,173	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11	No. 29 30 31 32 33 34 35 36
No.  29 30 31 32 33 34 35 36 37 38 39 40	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the	Jul-26  50,257 100,909 151,166 151,166	Aug-26  50,055 100,505 150,560	Sep-26	Oct-26  47,490 95,354 142,844	Nov-26  42,199 92,690 134,889	48,744 107,066 155,810	Total  540,252 1,140,921 1,681,173 1,681,173	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11	No.  29 30 31 32 33 34 35 36 37 38 39 40
No.  29 30 31 32 33 34 35 36 37 38 39 40 41	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary	Jul-26  50,257 100,909 151,166 151,166 \$ \$ \$ 5,96	Aug-26	Sep-26	Oct-26  47,490 95,354 142,844 1-  \$ \$ 5,96	Nov-26  42,199 92,690 134,889 - \$ \$ - \$ 1.14	48,744 107,066 155,810 	Total  540,252 1,140,921 1,681,173 1,681,173	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C	No.  29 30 31 32 33 34 35 36 37 38 39 40 41
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission	Jul-26  50,257 100,909 151,166 151,166	Aug-26  50,055 100,505 150,560	Sep-26	Oct-26  47,490 95,354 142,844	Nov-26  42,199 92,690 134,889		Total  540,252 1,140,921 1,681,173 1,681,173	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System	Jul-26  50,257 100,909 151,166 151,166 \$ \$ \$ 5,96	Aug-26	Sep-26	Oct-26  47,490 95,354 142,844 1-  \$ \$ 5,96	Nov-26  42,199 92,690 134,889 - \$ \$ - \$ 1.14	48,744 107,066 155,810 	Total  540,252 1,140,921 1,681,173 1,681,173	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission	Jul-26  50,257 100,909 151,166 151,166 \$ \$ \$ 5,96	Aug-26	Sep-26	Oct-26  47,490 95,354 142,844 1-  \$ \$ 5,96	Nov-26  42,199 92,690 134,889 - \$ \$ - \$ 1.14	48,744 107,066 155,810 	Total  540,252 1,140,921 1,681,173 1,681,173	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Primary Secondary Primary	\$ -\$ 5.96 \$ 5.94	\$ - \$ 5.96 \$ 5.94	\$ - \$ 5.96 \$ 5.94	\$ - \$ 5.96 \$ - 283,040	Nov-26  42,199 92,690 134,889 134,889 -  \$ 1.14 \$ 1.14	\$ - \$ 1.14 \$ - \$ 55,568	Total  540,252 1,140,921 1,681,173 1,681,173 -  \$ 1,784,804	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35  Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B  Line 31 x Line 40 Line 32 x Line 41	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission	\$ -\$ 5.96 \$ 5.94	\$0,055 100,505 150,560 150,560 	\$ 50,349 101,095 151,444 151,444 \$ 5,96 \$ 5,94 \$ 300,081 600,503	\$ - \$ 5.94 \$ 283,040 566,401	\$ - \$ 1.14 \$ 1.14 \$ - 48,107 105,666	\$ - \$ 1.14 \$ 55,568 122,056	Total  540,252 1,140,921 1,681,173 1,681,173 -  \$ 1,784,804 \$ 3,637,950	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35  Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B  Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Primary Secondary Primary	\$ -\$ 5.96 \$ 5.94	\$ - \$ 5.96 \$ 5.94	\$ - \$ 5.96 \$ 5.94	\$ - \$ 5.96 \$ - 283,040	\$ - \$ 1.14 \$ 1.14 \$ - 48,107 105,666	\$ - \$ 1.14 \$ - \$ 55,568	Total  540,252 1,140,921 1,681,173 1,681,173 -  \$ 1,784,804 \$ 3,637,950	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35  Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B  Line 31 x Line 40 Line 32 x Line 41	No.  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  44  44  44  44  44  44  48
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission	\$ -\$ 5.96 \$ 5.94	\$0,055 100,505 150,560 150,560 	\$ 50,349 101,095 151,444 151,444 \$ 5,96 \$ 5,94 \$ 300,081 600,503	\$ - \$ 5.94 \$ 283,040 566,401	\$ - \$ 1.14 \$ 1.14 \$ - 48,107 105,666	\$ - \$ 1.14 \$ 55,568 122,056	Total  540,252 1,140,921 1,681,173 1,681,173 -  \$ 1,784,804 \$ 3,637,950	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35  Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B  Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total	\$ -\$ 5.96 \$ 5.94	\$0,055 100,505 150,560 150,560 	\$ 50,349 101,095 151,444 151,444 \$ 5,96 \$ 5,94 \$ 300,081 600,503	\$ - \$ 5.94 \$ 283,040 566,401	\$ - \$ 1.14 \$ 1.14 \$ - 48,107 105,666	\$ - \$ 1.14 \$ 55,568 122,056	Total  540,252 1,140,921 1,681,173 1,681,173 -  \$ 1,784,804 \$ 3,637,950	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35  Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B  Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total	\$ -\$ 5.96 \$ 5.94 \$ -\$ 299,531 599,402 \$ 898,933	\$ 0,055 100,505 150,560 150,560 	\$ 50,349 101,095 151,444 151,444 \$ 5,96 \$ 5,94 \$ 300,081 600,503	\$ - \$ 5.96 \$ 5.94 \$ 490,441	\$ - \$ 1.14 \$ 1.14 \$ - 48,107 105,666 \$ 153,773	\$ - \$ 1.14 \$ 55,568 122,056	Total  540,252 1,140,921 1,681,173 1,681,173   \$ 1,784,804 \$ 3,637,950 \$ 5,422,754	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35  Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B  Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47  Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 56 51	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total  Revenues at Changed Rates: Secondary	\$ -\ \\$ 5.96 \\$ 5.94 \\$ \\$ \ 299,531 \ 599,402 \\$ \\$ 38,195,916	\$ - \$ 5.96 \$ 5.94 \$ - 298,330 \$ 895,330 \$ \$ 39,707,147	\$ - \$ 5.96 \$ 5.94 \$ 5.96 \$ 5.96 \$ 5.94 \$ 41,465,917	\$ - \$ 5.96 \$ 5.94 \$ 283,040 \$ 849,441 \$ 37,959,877	\$ - \$ 1.14 \$ 1.14 \$ \$ 48,107 105,666 \$ 153,773	\$ -\\ \$ 1.14 \$ 1.14 \$ -\ \$ 55,568 \$ 122,056 \$ 31,229,790	Total  540,252 1,140,921 1,681,173 1,681,173 -  \$ 1,784,804 \$ 3,637,950 \$ 5,422,754  \$ 396,209,424	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35  Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B  Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47  Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 66 47 48 49 50
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total  Revenues at Changed Rates:	\$ -\ \\$ 5.96 \\$ 5.94 \\$ \\$ \ 299,531 \ 599,402 \\$ \\$ 38,195,916	\$ 0,055 100,505 150,560 150,560 	\$ - \$ 5.96 \$ 5.94 \$ 5.96 \$ 5.96 \$ 5.94 \$ 41,465,917	\$ - \$ 5.96 \$ 5.94 \$ 490,441	\$ - \$ 1.14 \$ 1.14 \$ - 48,107 105,666 \$ 153,773	\$ - \$ 1.14 \$ 1.14 \$ 1.70,666 \$ 155,810 \$ 1.55,810 \$ 1.14 \$ 1.14	Total  540,252 1,140,921 1,681,173 1,681,173   \$ 1,784,804 \$ 3,637,950 \$ 5,422,754	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35  Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B  Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47  Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 56 51 52
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 56 51	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total  Revenues at Changed Rates: Secondary	\$ -\ \\$ 5.96 \\$ 5.94 \\$ \\$ \ 299,531 \ 599,402 \\$ \\$ 38,195,916	\$ - \$ 5.96 \$ 5.94 \$ - 298,330 \$ 895,330 \$ \$ 39,707,147	\$ -50,349 101,095 151,444 151,444 \$ 5,96 \$ 5,94 \$ 5,94 \$ 5,94 \$ 5,94 \$ 5,94 \$ 12,299,518	\$ - \$ 5.96 \$ 5.94 \$ 283,040 \$ 849,441 \$ 37,959,877	\$ - \$ 1.14 \$ 1.14 \$ \$ 48,107 105,666 \$ 153,773	\$ -\\ \$ 1.14 \$ 1.14 \$ -\ \$ 55,568 \$ 122,056 \$ 31,229,790	Total  540,252 1,140,921 1,681,173 1,681,173 -  \$ 1,784,804 \$ 3,637,950 \$ 5,422,754  \$ 396,209,424	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35  Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B  Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47  Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 50 51 52	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> :  Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total  Revenues at Changed Rates: Secondary Primary Frence Secondary Primary Transmission Total  Revenues at Changed Rates:	\$ -\ \tag{299,531} \ \tag{594,02} \tag{898,933}	\$ - \$ 5.96 \$ 5.96 \$ 5.96 \$ 5.94 \$ - 298,330 \$ 895,330 \$ 11,846,684 \$ 4,074,360	\$ - 50,349 101,095 101,1944 151,444 151,444 \$ 5,96 \$ 5,96 \$ 5,94 \$ - 300,081 600,503 \$ 900,583 \$ 41,465,917 \$ 12,299,518 \$ 4,125,841	\$ - \$ 5.96 \$ 5.94 \$ 37,959,877 \$ 11,311,820	\$ -\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\	\$ -48,744 107,066 155,810 155,810 \$ 1.14 \$ 1.14 \$ 2.55,568 122,056 \$ 177,624 \$ 31,229,790 \$ 9,432,325	\$ -\\$ 1,784,804 \$ 3,637,950 \$ 5,422,754	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35  Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B  Line 31 x Line 23 & 24, Col. B  Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47  Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 50 51 52
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total  Revenues at Changed Rates: Secondary Primary Transmission Total  Transmission Total	\$ -\ \tag{50,257} \\ 100,909 \\ 151,166 \\ \tag{51,166} \\ \tag{55,96} \tag{59,531} \\ 599,402 \\ \tag{898,933} \\ \$ 38,195,916 \\ \$ 11,474,547 \\ \$ 4,060,557 \\ \$ 53,731,020 \end{6mu}	\$ -50,055 100,505 150,560 150,560 	\$ - 50,349	\$ -47,490 95,354 142,844 142,844  \$ 5,96 \$ 5,94 \$ -283,040 566,401 \$ 849,441 \$ 37,959,877 \$ 11,311,820 \$ 3,870,738 \$ 53,142,435	\$ -\\ \$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$ -\\ \$ 1.14 \$ 1.14 \$ 1.2,056 \$ 177,624 \$ 31,229,790 \$ 9,432,325 \$ 3,481,193 \$ 44,143,308	Total  540,252 1,140,921 1,681,173 1,681,173  -  \$ 1,784,804 \$ 3,637,950 \$ 5,422,754  \$ 118,230,853 \$ 41,201,106 \$ 555,641,383	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35  Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B  Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47  Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 47 + Page BG-7 Line 38 + Page BG-8 Line 39 Sum Lines 51; 52; 53	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 50 51 52	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total  Revenues at Changed Rates: Secondary Primary Transmission Total  Revenues at Changed Rates: Secondary Primary Transmission Total  Transmission Total  Transmission	\$ -\ \tag{50,257} \\ 100,909 \\ 151,166 \\ \tag{51,166} \\ \tag{55,96} \tag{59,531} \\ 599,402 \\ \tag{898,933} \\ \$ 38,195,916 \\ \$ 11,474,547 \\ \$ 4,060,557 \\ \$ 53,731,020 \end{6mu}	\$ -50,055 100,505 150,560 150,560 	\$ - 50,349 101,095 101,1944 151,444 151,444 \$ 5,96 \$ 5,96 \$ 5,94 \$ - 300,081 600,503 \$ 900,583 \$ 41,465,917 \$ 12,299,518 \$ 4,125,841	\$ -47,490 95,354 142,844 142,844  \$ 5,96 \$ 5,94 \$ -283,040 566,401 \$ 849,441 \$ 37,959,877 \$ 11,311,820 \$ 3,870,738 \$ 53,142,435	\$ -\\ \$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$ - \$ 1.14 \$ 1.14 \$ 1.7,624 \$ 31,229,790 \$ 9,432,325 \$ 3,481,193	Total  540,252 1,140,921 1,681,173 1,681,173  -  \$ 1,784,804 \$ 3,637,950 \$ 5,422,754  \$ 118,230,853 \$ 41,201,106 \$ 555,641,383	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35  Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B  Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47  Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 39 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 39 Line 47 + Page BG-6 Line 48 Line 39	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 50 51 52

- 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.
- <sup>2</sup> 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

r ·				(P)	- 1	(60)		(D)		T)	1	(ID)	(60)		· ·
Line No.	Description		A) n-26	(B) Feb-26		(C) Mar-26		(D) pr-26		E) y-26		(F) Jun-26	(G)	Reference <sup>3</sup>	Line No.
2	Energy Revenues: Commodity Sales - kWh		216,720	453,		352,390		098,010	1	195,560		-		(Page BG-21.3, Line 160) x 1000	1 2
3 4	Commodity Rate - \$/kWh Total Commodity Revenues	\$	-	\$	- 0	\$ -	\$	- 0	\$	-	\$	- 0		Line 2 x Line 3	3
5 6 7 8	Non-Coincident Demand (90%) (kW) 1: Primary		11,900	16,0	000	15,700		15,800		8,700		8,800		(Page BG-21.3, Line 162) x 1000	5 6 7 8
9 10 11	Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) -	\$	1.25	\$ 1	.25	\$ 1.25	\$	1.25	\$	1.25	\$	1.25		Statement BL, Page BL-1, Line 29, Col. C	9 10 11 12
13 14 15	Revenues at Changed Rates: Primary	\$	14,875	\$ 20,0	000	\$ 19,625	\$	19,750	\$	10,875	\$	11,000		Line 7 x Line 11	13 14 15
16 17 18 19 20	Maximum Demand at the Time of System Peak (kW) <sup>2</sup> : Primary  Maximum Demand at the		-		-	-		-		-		-		(Page BG-21.3, Line 164) x 1000	16 17 18 19 20
21 22 23 24	Time of System Peak Rates (\$/kW): Primary  Maximum Demand at the Time of System	\$	2.76	\$ 2	.76	\$ 2.76	\$	2.76	\$	2.76	\$	2.76		Statement BL, Page BL-1, Lines 31 & 32, Col. C	21 22 23 24
25 26 27	Peak - Revenues at Changed Rates: Primary	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-		Line 18 x Line 22	25 26 27
	Total Revenues	\$	14,875	\$ 20,0	000	\$ 19,625	\$	19,750	\$	10,875	\$	11,000		Sum Lines 4; 14; 26	28
Line															
No.	Description		A) l-26	(B) Aug-26		(C) Sep-26		(D) ct-26		E) v-26	]	(F) Dec-26	(G) Total	Reference <sup>3</sup>	Line No.
29 30	Energy Revenues: Commodity Sales - kWh				-	Sep-26 102,320	Oc	747,300	No	v-26 703,620	]	Dec-26 339,300		Reference <sup>3</sup> (Page BG-21.3, Line 160) x 1000	No. 29 30
29 30 31 32	Energy Revenues:			Aug-26	- 0	Sep-26	Oc	ct-26	No	v-26	\$	Dec-26	Total		No. 29 30 31 32
29 30 31 32 33 34 35 36	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\seta kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1; Primary	Jul	1-26 - 0	Aug-26	- 0	Sep-26 102,320 0	Oc	747,300 0	No	703,620 0		339,300 0	Total 4,208,810	(Page BG-21.3, Line 160) x 1000	No. 29 30 31 32 33 34 35 36
29 30 31 32 33 34 35 36 37 38 39 40	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\seta \text{kWh}\$ Total Commodity Revenues  Non-Coincident Demand (90%) (kW) \(^1\): Primary  Non-Coincident Demand (90%)  Rates (\$\seta \text{kW}): Primary  Non-Coincident Demand (90%) -	Jul	- 0 - 9,900	Aug-26	- 0	Sep-26  102,320 0 \$ -	S	747,300 0	No	703,620 0	\$	339,300 0	4,208,810	(Page BG-21.3, Line 160) x 1000 Line 30 x Line 31	No.  29 30 31 32 33 34 35 36 37 38 39 40
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$\seta kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary  Non-Coincident Demand (90%)  Rates (\$\seta kW\): Primary  Non-Coincident Demand (90%) -  Revenues at Changed Rates: Primary	Jul.	9,900 1.25	Aug-26	0000	Sep-26  102,320 0 \$ -	\$	747,300 0 -	No.	v-26 703,620 0 - 16,600	\$	339,300 0 - 9,800	4,208,810	(Page BG-21.3, Line 160) x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$'kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary  Non-Coincident Demand (90%) Rates (\$'kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary  Maximum Demand at the Time of System Peak (kW) 2: Primary	S S	9,900 1.25	Aug-26	0000	Sep-26  102,320 0 \$ -  8,000 \$ 1.25	\$	747,300 0 - 16,900	No:	v-26 703,620 0 - 16,600	s	339,300 0 - 9,800	Total 4,208,810 \$ - 146,100	(Page BG-21.3, Line 160) x 1000  Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$\seta\kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) \(^1\): Primary  Non-Coincident Demand (90%)  Rates (\$\seta\kW\): Primary  Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary  Maximum Demand at the Time of System Peak (kW) \(^2\): Primary  Maximum Demand at the Time of System Peak Rates (\$\seta\kW\): Primary	S S	9,900 1.25 12,375	\$ 8,0 \$ 10,0	- 0	Sep-26  102,320 0 \$ -  8,000 \$ 1.25	S	747,300 0 - 16,900	No:	v-26 703,620 0 - 16,600 1.25 20,750	\$	339,300 0 - 9,800	Total 4,208,810  \$ - 146,100  182,625	(Page BG-21.3, Line 160) x 1000  Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C  Line 35 x Line 39	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Energy Revenues: Commodity Sales - kWh Commodity Rate - S/kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (S/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary  Maximum Demand at the Time of System Peak (kW) 2: Primary  Maximum Demand at the Time of System Peak Rates (S/kW):	S S	9,900 1.25 12,375	\$ 8,0 \$ 10,0	- 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0	\$ 102,320 0 \$ - \$ 8,000 \$ 1.25 \$ 10,000	S	747,300 0 - 16,900 1.25 21,125	No.	v-26 703,620 0 - 16,600 1.25 20,750 7,580	\$	9,800 1.25	Total 4,208,810  \$ - 146,100  182,625	(Page BG-21.3, Line 160) x 1000  Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C  Line 35 x Line 39  (Page BG-21.3, Line 164) x 1000	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

## NOTES:

<sup>90%</sup> NCD Rates are applicable to CPUC Schedule A6-TOU.

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

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

1 Energy Revenues			(B)	(C)	(D)	(E)	(F)	(G)		Line
1 Energy Revenues	Description	(A) Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	(0)	Reference <sup>2</sup>	No.
	Description				1				reference	110.
	s:									1
2 Commodity S	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 I	Rate - \$/kWh	0	0	0	0	0	0			3
4 Total Com	modity Revenues \$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6 Non-Coincident	Demand (100%) (kW) 1:									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	1	-	-	-	-	-	-		(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 Figs	ure	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 Non-Coincident	Demand (100%)									14
15 Rates (\$/kW):										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		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
	Demand (100%) -									19
20 Revenues at Cha										20
21 Secondary	\$	,	\$ 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		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
				(C)	(D)	(E)	(F)	(0)		Line
		Int-26	Δ11σ-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	D . C 2	NT.
No. I	Description	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	Reference <sup>2</sup>	No.
	•	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	Reference <sup>2</sup>	
25 Energy Revenues	<u>s:</u>	-		1			-			25
25 Energy Revenues 26 Commodity S	s: Sales - kWh	21,824,506	Aug-26 21,947,825	Sep-26 21,857,831	Oct-26 21,118,824	Nov-26	18,182,715	Total 226,880,082	Reference <sup>2</sup> (Page BG-21.4, Line 169) x 1000	25 26
25 Energy Revenues 26 Commodity S 27 Commodity I	s: Sales - kWh	21,824,506	21,947,825	21,857,831	21,118,824	19,755,427	18,182,715 0	226,880,082	(Page BG-21.4, Line 169) x 1000	25 26 27
25 Energy Revenues 26 Commodity S 27 Commodity I 28	s: Sales - kWh	21,824,506	21,947,825	21,857,831	21,118,824		18,182,715	226,880,082		25 26 27 28
25 Energy Revenues 26 Commodity S 27 Commodity I 28 29	s: Sales - kWh Rate - \$/kWh	21,824,506	21,947,825	21,857,831	21,118,824	19,755,427	18,182,715 0	226,880,082	(Page BG-21.4, Line 169) x 1000	25 26 27 28 29
25 Energy Revenues 26 Commodity S 27 Commodity I 28 29 30 Non-Coincident	s: Sales - kWh	21,824,506	21,947,825 0 \$ -	21,857,831	21,118,824 0	19,755,427 0 \$ -	18,182,715 0	226,880,082 - \$ -	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27	25 26 27 28 29 30
25 Energy Revenues 26 Commodity S 27 Commodity I 28 29 30 Non-Coincident 31 Secondary	s: Sales - kWh Rate - \$/kWh	21,824,506 0 5 -	21,947,825 0 \$ -	21,857,831 0 \$ -	21,118,824 0 \$ -	19,755,427 0 \$ -	18,182,715 0 \$ -	226,880,082 - \$ - 557,233	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000	25 26 27 28 29 30 31
25 Energy Revenues 26 Commodity S 27 Commodity I 28 29 30 Non-Coincident	Sales - kWh Rate - \$/kWh  Demand (100%) (kW) ':	21,824,506	21,947,825 0 \$ -	21,857,831	21,118,824 0	19,755,427 0 \$ -	18,182,715 0 \$ -	226,880,082 - \$ -	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27	25 26 27 28 29 30 31 32
25 Energy Revenues 26 Commodity S 27 Commodity I 28 29 30 Non-Coincident S 31 Secondary 32 Primary	Sales - kWh Rate - \$/kWh  Demand (100%) (kW) ':	21,824,506 0 5 -	21,947,825 0 \$ -	21,857,831 0 \$ -	21,118,824 0 \$ -	19,755,427 0 \$ -	18,182,715 0 \$ - 43,322 18,091	226,880,082 - \$ - 557,233	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000	25 26 27 28 29 30 31
25 Energy Revenues 26 Commodity S 27 Commodity I 28 29 30 Non-Coincident Secondary 31 Secondary 32 Primary 33 Transmission	Sales - kWh Rate - \$/kWh  Demand (100%) (kW) 1:	21,824,506 0 5 - 55,413 19,068	21,947,825 0 \$ - 55,726 19,176	21,857,831 0 \$ - 55,498 19,097	21,118,824 0 \$ - 53,621 18,452	19,755,427 0 \$ - 47,069 19,656	18,182,715 0 \$ - 43,322 18,091	226,880,082 - \$ - 557,233 212,816	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27  (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000	25 26 27 28 29 30 31 32 33
25 Energy Revenues 26 Commodity I 27 Commodity I 28 29 30 Non-Coincident 31 Secondary 32 Primary 33 Transmission 34 Total 35 Check Fig	Sies - kWh Rate - \$/kWh  Demand (100%) (kW) 1:	21,824,506 0 \$ - 55,413 19,068 - 74,481	21,947,825 0 \$ - 55,726 19,176 - 74,902	21,857,831 0 \$ - 55,498 19,097 - 74,595	21,118,824 0 \$ - 53,621 18,452 - 72,073	19,755,427 0 \$ - 47,069 19,656 - 66,725	18,182,715 0 \$ - 43,322 18,091 - 61,413	226,880,082 \$ - \$ 557,233 212,816 - 770,048	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27  (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33	25 26 27 28 29 30 31 32 33 34 35
25 Energy Revenues 26 Commodity I 28 29 30 Non-Coincident 31 Secondary 32 Primary 33 Transmission 34 Total 35 Check Fig	Sies - kWh Rate - \$/kWh  Demand (100%) (kW) 1:	21,824,506 0 \$ - 55,413 19,068 - 74,481 74,481	21,947,825 0 \$ - 55,726 19,176 - 74,902 74,902	21,857,831 0 \$ - 55,498 19,097 - 74,595 74,595	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073	19,755,427 0 \$ - 47,069 19,656 - 66,725 66,725	18,182,715 0 \$ - 43,322 18,091 - 61,413 61,413	226,880,082 \$ - \$ 557,233 212,816 - 770,048	(Page BG-21.4, Line 169) x 1000  Line 26 x Line 27  (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19	25 26 27 28 29 30 31 32 33 34
25 Energy Revenues Commodity I 27 Commodity I 28 29 30 Non-Coincident 31 Secondary 32 Primary 33 Transmission 34 Total 35 Check Figt 36 Difference 37	Sisies - kWh Rate - \$/kWh  Demand (100%) (kW) ':	21,824,506 0 \$ - 55,413 19,068 - 74,481 74,481	21,947,825 0 \$ - 55,726 19,176 - 74,902 74,902	21,857,831 0 \$ - 55,498 19,097 - 74,595 74,595	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073	19,755,427 0 \$ - 47,069 19,656 - 66,725 66,725	18,182,715 0 \$ - 43,322 18,091 - 61,413 61,413	226,880,082 \$ - \$ 557,233 212,816 - 770,048	(Page BG-21.4, Line 169) x 1000  Line 26 x Line 27  (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19	25 26 27 28 29 30 31 32 33 34 35 36 37
25 Energy Revenues Commodity S 27 Commodity I 28 29 30 Non-Coincident 31 Secondary 32 Primary 33 Transmission 34 Total 35 Check Fig 36 Difference 37	Sisies - kWh Rate - \$/kWh  Demand (100%) (kW) ':	21,824,506 0 \$ - 55,413 19,068 - 74,481 74,481	21,947,825 0 \$ - 55,726 19,176 - 74,902 74,902	21,857,831 0 \$ - 55,498 19,097 - 74,595 74,595	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073	19,755,427 0 \$ - 47,069 19,656 - 66,725 66,725	18,182,715 0 \$ - 43,322 18,091 - 61,413 61,413	226,880,082 \$ - \$ 557,233 212,816 - 770,048	(Page BG-21.4, Line 169) x 1000  Line 26 x Line 27  (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19	25 26 27 28 29 30 31 32 33 34 35 36
25   Energy Revenues	Sisies - kWh Rate - \$/kWh  Demand (100%) (kW) ':	21,824,506 0 \$ - 55,413 19,068 - 74,481 74,481	21,947,825 0 \$ - 55,726 19,176 - 74,902 74,902	21,857,831 0 \$ - 55,498 19,097 - 74,595 74,595	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073	19,755,427 0 \$ - 47,069 19,656 - 66,725 66,725	18,182,715 0 \$ - 43,322 18,091 - 61,413 61,413	226,880,082 \$ - \$ 557,233 212,816 - 770,048	(Page BG-21.4, Line 169) x 1000  Line 26 x Line 27  (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19	25 26 27 28 29 30 31 32 33 34 35 36 37 38
25	Sisies - kWh Rate - \$/kWh  Demand (100%) (kW) ':	21,824,506 0 \$ - 55,413 19,068 - 74,481 - -	21,947,825 0 \$ - 55,726 19,176 - 74,902 74,902	21,857,831 0 \$ - 55,498 19,097 - 74,595 74,595 - \$ 11.13 \$ 10.75	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073	19,755,427 0 \$ - 47,069 19,656 - 66,725 66,725	18,182,715 0 \$ - 43,322 18,091 - 61,413 61,413 - \$ 11.13 \$ 10.75	226,880,082 \$ - \$ 557,233 212,816 - 770,048	(Page BG-21.4, Line 169) x 1000  Line 26 x Line 27  (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35  Statement BL, Page BL-1, Line 37, Col. D Statement BL, Page BL-1, Line 37, Col. C	25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41
25	Sister = KWh Rate - \$/kWh  Demand (100%) (kW) 1:  The state = Sister = Sist	21,824,506 0 5 - 55,413 19,068 - 74,481 - - \$ 11.13 \$ 10.75	21,947,825 0 \$ - 55,726 19,176 - 74,902 74,902 - \$ 11.13	21,857,831 0 \$ - 55,498 19,097 - 74,595 74,595	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073	19,755,427 0 \$ - 47,069 19,656 - 66,725 66,725	18,182,715 0 \$ - 43,322 18,091 - 61,413 61,413 - \$ 11.13	226,880,082 - \$ - 557,233 212,816 - 770,048	(Page BG-21.4, Line 169) x 1000  Line 26 x Line 27  (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35  Statement BL, Page BL-1, Line 37, Col. D	25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42
25   Energy Revenues	Sister - kWh Rate - \$/kWh  Demand (100%) (kW) !:  ure  Demand (100%)  Sister - kWh  Si	21,824,506 0 5 - 55,413 19,068 - 74,481 - - \$ 11.13 \$ 10.75	21,947,825 0 \$ - 55,726 19,176 - 74,902 74,902 - \$ 11.13 \$ 10.75	21,857,831 0 \$ - 55,498 19,097 - 74,595 74,595 - \$ 11.13 \$ 10.75	21,118,824 0 \$ - 53,621 18,452 72,073 72,073 - \$ 11.13 \$ 10.75	19,755,427 0 \$ - 47,069 19,656 - 66,725 66,725 - \$ 11.13 \$ 10.75	18,182,715 0 \$ - 43,322 18,091 - 61,413 61,413 - \$ 11.13 \$ 10.75	226,880,082 - \$ - 557,233 212,816 - 770,048	(Page BG-21.4, Line 169) x 1000  Line 26 x Line 27  (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35  Statement BL, Page BL-1, Line 37, Col. D Statement BL, Page BL-1, Line 37, Col. C	25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
25	Sales - kWh Rate - \$\(^k\)Wh  Demand (100\(^k\)) \(^k\)  Demand (100\(^k\))  Demand (100\(^k\))  Demand (100\(^k\)) - nged Rates:	21,824,506 0 \$ - 55,413 19,068 - 74,481 74,481 - - \$ 11.13 \$ 10.75 \$ 10.70	21,947,825 0 \$ - 55,726 19,176 - 74,902 - - \$ 11.13 \$ 10.75 \$ 10.70	21,857,831 0 \$ - 55,498 19,097 - 74,595 74,595 - \$ 11.13 \$ 10.75 \$ 10.70	21,118,824 0 0 \$ - 53,621 18,452 - 72,073 72,073 - \$ 11.13 \$ 10.75 \$ 10.70	19,755,427 0 \$ - 47,069 19,656 - 66,725 - \$ 11.13 \$ 10.75 \$ 10.70	18,182,715 0 \$ - 43,322 18,091 - 61,413 61,413 - \$ 11.13 \$ 10.75 \$ 10.70	226,880,082 - \$ - 557,233 212,816 - 770,048 770,048	(Page BG-21.4, Line 169) x 1000  Line 26 x Line 27  (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35  Statement BL, Page BL-1, Line 37, Col. D Statement BL, Page BL-1, Line 37, Col. C Statement BL, Page BL-1, Line 37, Col. B	25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
25   Energy Revenues	Sister - kWh Rate - \$/kWh  Demand (100%) (kW) !:  ure  Demand (100%)  Sister - kWh  Si	21,824,506 0 0 5 - 55,413 19,068 - 74,481 - 74,481 - \$ 11.13 5 10.75 \$ 10.70	21,947,825 0 \$ - 55,726 19,176 - 74,902 74,902 - \$ 11.13 \$ 10.75 \$ 10.70	21,857,831 0 \$ - 55,498 19,097 - 74,595 74,595 - \$ 11.13 \$ 10.75 \$ 10.70	21,118,824 0 \$ - 53,621 18,452 72,073 72,073 - \$ 11.13 \$ 10.75 \$ 10.70	19,755,427 0 \$ - 47,069 19,656 - 66,725 66,725 - \$ 11.13 \$ 10.75 \$ 10.70	18,182,715 0 \$ - 43,322 18,091 - 61,413 61,413 - \$ 11.13 \$ 10.75 \$ 10.70	226,880,082  \$ -  \$ 557,233	(Page BG-21.4, Line 169) x 1000  Line 26 x Line 27  (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35  Statement BL, Page BL-1, Line 37, Col. D Statement BL, Page BL-1, Line 37, Col. C Statement BL, Page BL-1, Line 37, Col. B	25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45
25	Sister = kWh Rate - \$/kWh  Demand (100%) (kW) ':  Demand (100%)  Demand (100%)  Demand (100%) -  nged Rates:	21,824,506 0 \$ - 55,413 19,068 - 74,481 74,481 - - \$ 11.13 \$ 10.75 \$ 10.70	21,947,825 0 \$ - 55,726 19,176 - 74,902 74,902 - \$ 11.13 \$ 10.75 \$ 10.70	21,857,831 0 \$ - 55,498 19,097 - 74,595 74,595 - \$ 11.13 \$ 10.75 \$ 10.70 \$ 617,691 205,295	\$ 11.13 \$ 10.75 \$ 10.70 \$ 596,807 198,354	19,755,427 0 \$ - 47,069 19,656 - 66,725 - \$ 11.13 \$ 10.75 \$ 10.70	18,182,715 0 \$ - 43,322 18,091 - 61,413 61,413 - \$ 11.13 \$ 10.75 \$ 10.70	\$ - 557,233 212,816 - 770,048 770,048 \$ 6,201,999 \$ 2,287,770	(Page BG-21.4, Line 169) x 1000  Line 26 x Line 27  (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35  Statement BL, Page BL-1, Line 37, Col. D Statement BL, Page BL-1, Line 37, Col. C Statement BL, Page BL-1, Line 37, Col. B	25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46
25	Sales - kWh Rate - \$/kWh  Demand (100%) (kW) !:  ure  Demand (100%)  Demand (100%)  Demand (100%) -  nged Rates:	21,824,506 0 5 - 55,413 19,068 - 74,481 - 5 11.13 5 10.75 5 10.70 6 616,749 204,982	21,947,825 0 \$ - 55,726 19,176 - 74,902 74,902 - \$ 11.13 \$ 10.75 \$ 10.70 \$ 620,234 206,140	21,857,831 0 \$ - 55,498 19,097 - 74,595 74,595 - \$ 11.13 \$ 10.75 \$ 10.70 \$ 617,691 205,295	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073 - \$ 11.13 \$ 10.75 \$ 10.70 \$ 596,807 198,354	\$	\$ 11.13 \$ 10.75 \$ 10.70 \$ 482,178 194,476	\$ - 557,233 212,816 - 770,048 770,048 	(Page BG-21.4, Line 169) x 1000  Line 26 x Line 27  (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35  Statement BL, Page BL-1, Line 37, Col. D Statement BL, Page BL-1, Line 37, Col. C Statement BL, Page BL-1, Line 37, Col. B  Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42	25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47
25	Sister = kWh Rate - \$/kWh  Demand (100%) (kW) ':  Demand (100%)  Demand (100%)  Demand (100%) -  nged Rates:	21,824,506 0 5 - 55,413 19,068 - 74,481 - 5 11.13 5 10.75 5 10.70 6 616,749 204,982	21,947,825 0 \$ - 55,726 19,176 - 74,902 74,902 - \$ 11.13 \$ 10.75 \$ 10.70 \$ 620,234 206,140	21,857,831 0 \$ - 55,498 19,097 - 74,595 74,595 - \$ 11.13 \$ 10.75 \$ 10.70 \$ 617,691 205,295	\$ 11.13 \$ 10.75 \$ 10.70 \$ 596,807 198,354	19,755,427 0 \$ - 47,069 19,656 - 66,725 66,725 - \$ 11.13 \$ 10.75 \$ 10.70	18,182,715 0 \$ - 43,322 18,091 - 61,413 61,413 - \$ 11.13 \$ 10.75 \$ 10.70	\$ - 557,233 212,816 - 770,048 770,048 	(Page BG-21.4, Line 169) x 1000  Line 26 x Line 27  (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35  Statement BL, Page BL-1, Line 37, Col. D Statement BL, Page BL-1, Line 37, Col. C Statement BL, Page BL-1, Line 37, Col. B	25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46

<sup>&</sup>lt;sup>1</sup> Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.

<sup>&</sup>lt;sup>2</sup> 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		(A) Jan-2		(B) Feb-26	(C) Mar-26	(D)	(E)	(F) Jun-26	(G)	1	Line
No.	Description	Jan-2	20	Feb-26	Mar-26	Apr-26	May-26	Jun-26		Reference 1	No.
1 2	Demand - Billing Determinants (kW):										1 2
3	Secondary	6	5,148	6,148	6,148	6,148	6,148	6,148		(Page BG-21.4, Line 197) x 1000	3
4	Primary	84	1,682	84,682	84,682	84,682	84,682	84,682		(Page BG-21.4, Line 198) x 1000	4
5	Transmission	54	1,676	54,676	54,676	54,676	54,676	54,676		(Page BG-21.4, Line 199) x 1000	5
6	Total	145	5,506	145,506	145,506	145,506	145,506	145,506		Sum Lines 3; 4; 5	6
7	Check Figure	145	5,506	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							I.	1			9
10	Demand Rates (\$/kW):										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				Statement BL, Page BL-1, Line 41, Col. B	13
14	Tansinission	Ψ	1.70	7.50	7.50	7.50	3 7.50	ψ 7.50		Statement BE, 1 age BE-1, Eine 41, Col. B	14
15	Revenues at Changed Rates:										15
16	Secondary	\$ 50	),782	\$ 50,782	\$ 50,782	\$ 50,782	\$ 50,782	\$ 50,782		Line 3 x Line 11	16
17	•	1			677,456		-			Line 4 x Line 12	17
18	Primary Transmission		7,456	677,456 435,221	435,221	677,456 435,221	677,456 435,221	677,456 435,221		Line 4 x Line 12 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	Total Revenues										21
22	at Changed Rates:	\$ 1,163	3,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459	\$ 1,163,459		Line 19	22
Line		(A)		(B)	(C)	(D)	(E)	(F)	(G)		Line
Line No.	Description	(A) Jul-2		(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference 1	Line No.
No.	1			· /	· /				` /	Reference <sup>1</sup>	No.
No. 23	Demand - Billing			· /	· /				` /	Reference <sup>1</sup>	No. 23
No. 23 24	Demand - Billing Determinants (kW):	Jul-2	26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total		No. 23 24
No. 23 24 25	Demand - Billing Determinants (kW): Secondary	Jul-2	5,148	Aug-26	Sep-26 6,148	Oct-26	Nov-26 6,148	Dec-26	Total 73,776	(Page BG-21.4, Line 197) x 1000	No. 23 24 25
No. 23 24 25 26	Demand - Billing Determinants (kW): Secondary Primary	Jul-2	5,148 1,682	Aug-26 6,148 84,682	Sep-26 6,148 84,682	Oct-26  6,148 84,682	6,148 84,682	Dec-26 6,148 84,682	Total 73,776 1,016,184	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000	No. 23 24 25 26
No. 23 24 25 26 27	Demand - Billing Determinants (kW): Secondary	Jul-2	6,148 4,682 4,676	Aug-26 6,148 84,682 54,676	6,148 84,682 54,676	Oct-26 6,148 84,682 54,676	6,148 84,682 54,676	6,148 84,682 54,676	73,776 1,016,184 656,112	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000	No. 23 24 25 26 27
No. 23 24 25 26 27 28	Demand - Billing Determinants (kW): Secondary Primary	Jul-2	5,148 1,682	Aug-26 6,148 84,682	Sep-26 6,148 84,682	Oct-26  6,148 84,682	6,148 84,682	Dec-26 6,148 84,682	Total 73,776 1,016,184	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000	No. 23 24 25 26 27 28
No. 23 24 25 26 27	Demand - Billing Determinants (kW): Secondary Primary	Jul-2	6,148 4,682 4,676	Aug-26 6,148 84,682 54,676	6,148 84,682 54,676	6,148 84,682 54,676 145,506	6,148 84,682 54,676	6,148 84,682 54,676	73,776 1,016,184 656,112	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000	No. 23 24 25 26 27
No. 23 24 25 26 27 28	Demand - Billing Determinants (kW): Secondary Primary Transmission	Jul-2	5,148 4,682 4,676 5,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27	No. 23 24 25 26 27 28
No.  23 24 25 26 27 28 29	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure	Jul-2	5,148 1,682 1,676 5,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25	No.  23 24 25 26 27 28 29
No.  23 24 25 26 27 28 29 30	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure	Jul-2	5,148 1,682 1,676 5,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25	No.  23 24 25 26 27 28 29 30
No.  23 24 25 26 27 28 29 30 31	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference Demand Rates (\$/kW):	Jul-2	5,148 1,682 1,676 5,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29	No.  23 24 25 26 27 28 29 30 31
No.  23 24 25 26 27 28 29 30 31 32	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference	Jul-2  6 84 54 145	5,148 4,682 4,676 5,506	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506 	0,148 84,682 54,676 145,506 145,506	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29	No.  23 24 25 26 27 28 29 30 31 32 33
No.  23 24 25 26 27 28 29 30 31 32 33 34	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference  Demand Rates (\$/kW): Secondary Primary	Jul-2  6  84  54  145  145	6,148 4,682 4,676 5,506 - 8.26 8.00	6,148 84,682 54,676 145,506 145,506	6,148 84,682 54,676 145,506 145,506	6,148 84,682 54,676 145,506 145,506	6,148 84,682 54,676 145,506 145,506	0,148 84,682 54,676 145,506 145,506 	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C	No.  23 24 25 26 27 28 29 30 31 32 33 34
No.  23 24 25 26 27 28 29 30 31 32 33 34 35	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference  Demand Rates (\$/kW): Secondary	Jul-2  6  84  54  145  145	5,148 4,682 4,676 5,506 - 8.26	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 145,506	6,148 84,682 54,676 145,506 145,506	6,148 84,682 54,676 145,506 145,506	0,148 84,682 54,676 145,506 145,506 	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29	No.  23 24 25 26 27 28 29 30 31 32 33 34 35
No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36	Demand - Billing Determinants (kW): Secondary Primary Transmission  Check Figure Difference  Demand Rates (\$/kW): Secondary Primary Transmission	Jul-2  6  84  54  145  145	6,148 4,682 4,676 5,506 - 8.26 8.00	6,148 84,682 54,676 145,506 145,506	6,148 84,682 54,676 145,506 145,506	6,148 84,682 54,676 145,506 145,506	6,148 84,682 54,676 145,506 145,506	0,148 84,682 54,676 145,506 145,506 	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C	No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36
No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Demand - Billing Determinants (kW): Secondary Primary Transmission  Check Figure Difference  Demand Rates (\$/kW): Secondary Primary Transmission  Revenues at Changed Rates:	Jul-2  6 84 54 145 145	8.26 8.26 8.26 8.26 8.20 7.96	6,148 84,682 54,676 145,506 	\$ 8.26 \$ 8.00 \$ 7.96	6,148 84,682 54,676 145,506 	\$ 8.26 \$ 8.00 \$ 7.96	6,148 84,682 54,676 145,506 	73,776 1,016,184 656,112 1,746,072 -	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C Statement BL, Page BL-1, Line 41, Col. B	No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Demand - Billing Determinants (kW): Secondary Primary Transmission  Check Figure Difference  Demand Rates (\$/kW): Secondary Primary Transmission  Revenues at Changed Rates: Secondary	Jul-2  6 84 54 145 145  \$ \$	8.26 8.26 8.26 8.26 8.20 7.96	\$ 8.26 \$ 8.00 \$ 50,782	\$ 8.26 \$ 8.00 \$ 50,782	6,148 84,682 54,676 145,506 145,506 - \$ 8.26 \$ 8.00 \$ 7.96	\$ 8.26 \$ 8.00 \$ 50,782	\$ 8.26 \$ 8.00 \$ 7.96	73,776 1,016,184 656,112 1,746,072 \$ 609,384	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. B Line 25 x Line 33	No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38
No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference  Demand Rates (\$/kW): Secondary Primary Transmission  Revenues at Changed Rates: Secondary Primary	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8.26 8.26 8.26 8.26 8.26 8.7,96	\$ 8.26 \$ 8.00 \$ 50,782 677,456	\$ 8.26 \$ 8.00 \$ 7.96	6,148 84,682 54,676 145,506 145,506  \$ 8.26 \$ 8.00 \$ 7.96	\$ 8.26 \$ 8.00 \$ 50,782 677,456	\$ 8.26 \$ 8.00 \$ 7.96	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C Statement BL, Page BL-1, Line 41, Col. B	No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Demand - Billing Determinants (kW): Secondary Primary Transmission  Check Figure Difference  Demand Rates (\$/kW): Secondary Primary Transmission  Revenues at Changed Rates: Secondary Primary Transmission	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8.26 8.26 8.26 8.26 8.26 8.00 7.96	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29  Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C Statement BL, Page BL-1, Line 41, Col. B  Line 25 x Line 33 Line 26 x Line 34 Line 27 x Line 35	No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference  Demand Rates (\$/kW): Secondary Primary Transmission  Revenues at Changed Rates: Secondary Primary	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8.26 8.26 8.26 8.26 8.26 8.00 7.96	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221	6,148 84,682 54,676 145,506 145,506  \$ 8.26 \$ 8.00 \$ 7.96	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C Statement BL, Page BL-1, Line 41, Col. B	No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41
No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Demand - Billing Determinants (kW): Secondary Primary Transmission  Check Figure Difference  Demand Rates (\$/kW): Secondary Primary Transmission  Revenues at Changed Rates: Secondary Primary Transmission Total	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8.26 8.26 8.26 8.26 8.26 8.00 7.96	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29  Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C Statement BL, Page BL-1, Line 41, Col. B  Line 25 x Line 33 Line 26 x Line 34 Line 27 x Line 35	No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42
No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Demand - Billing Determinants (kW): Secondary Primary Transmission  Check Figure Difference  Demand Rates (\$/kW): Secondary Primary Transmission  Revenues at Changed Rates: Secondary Primary Transmission Total  Total Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8.26 8.26 8.26 8.26 8.26 8.26 8.26 8.26 8.26 8.26 8.30 7.96	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221 \$ 1,163,459	\$ 8.26 \$ 8.00 \$ 7.96 \$ 1,163,459	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221 \$ 1,163,459	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221 \$ 1,163,459	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221 \$ 1,163,459	73,776 1,016,184 656,112 1,746,072 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29  Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C Statement BL, Page BL-1, Line 41, Col. B  Line 25 x Line 33 Line 26 x Line 34 Line 27 x Line 35 Sum Lines 38; 39; 40	No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Demand - Billing Determinants (kW): Secondary Primary Transmission  Check Figure Difference  Demand Rates (\$/kW): Secondary Primary Transmission  Revenues at Changed Rates: Secondary Primary Transmission Total	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8.26 8.26 8.26 8.26 8.26 8.26 8.26 8.26 8.26 8.26 8.30 7.96	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221 \$ 1,163,459	\$ 8.26 \$ 8.00 \$ 7.96 \$ 1,163,459	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221 \$ 1,163,459	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221 \$ 1,163,459	\$ 8.26 \$ 8.00 \$ 7.96 \$ 50,782 677,456 435,221 \$ 1,163,459	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29  Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C Statement BL, Page BL-1, Line 41, Col. B  Line 25 x Line 33 Line 26 x Line 34 Line 27 x Line 35	No.  23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42

Reference data found in Statements BG and BL.

## 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

		(1)	(2)	(3) = (1) + (2)		
Line No.	Components	High Voltage TRR	Low Voltage TRR	Combined TRR	Notes & Reference	Line No.
1,01	compension				1000 0 1000	1101
	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	1					2
3	Wholesale TRBAA Forecast <sup>1</sup>	\$ (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
	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

<sup>1</sup> 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.

Revenue Data To Reflect Changed Rates Rate Effective Period - January 1, 2026 thru December 31, 2026

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
Line No.	Customer Class	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	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 3																3
4 5	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
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
8																8
10	HV Access Charge Revenues		\$ 106										,		Line 1 x Line 4	10
11 12	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
13	TOTAL Revenues	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 411	\$ 4,933	Line 9 + Line 11	13

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.

# Transmission Revenues Data to Reflect Changed Rates

# Calculation of Total Rate Impact

Rate Effective Period - Twelve Months Ending December 31, 2026

		(A)	(B)	(C)	(D)	
		<b>Total Estimated Present</b>	<b>Total Proposed</b>			
Line		Rate	Rate	Change	Change	Line
No.	Description	(cents / kWh)	(cents / kWh)	(cents / kWh)	(%)	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 <sup>1</sup>	35.431	36.480	1.049	2.960%	5

<sup>&</sup>lt;sup>1</sup> 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.

### Transmission Revenues Data to Reflect Changed Rates

Billing Determinants

Rate Effective Period - Twelve Months Ending December 31, 2026

		(A)	)	(B)		(C)	)	(D)	)	(E	)	(F)	1	
		Jan-2	26	Feb-2	5	Mar-	26	Apr-	26	May-	-26	Jun-2	26	
Line		Billing Deter		Billing Deterr		Billing Deter		Billing Deter		Billing Dete		Billing Deter		Line
No.	Customer Classes	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	No.
1	Residential <sup>6</sup>	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
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%)	/10,/9/,/31	_	080,585,510	_	002,043,723	_	000,033,034	_	093,440,012	_	723,017,547	_	6
7	Non-Coincident (90%) <sup>2</sup>		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 <sup>3</sup>		1,470,657		1,408,622		1,393,584		1,396,960		1,419,878		1,504,853	
0	Maximum Demand at the Time of System Peak-Standard Customers <sup>4</sup>		136,381		119,784		131,720		135,421		130,893		126,775	
10	Maximum On-Peak Period Demand-Grandfathered Customers <sup>3</sup>		1,385,761		1,327,307		1,313,137		1,316,318		1,337,914		1,614,522	
10														
11 12	Maximum Demand at the Time of System Peak-Grandfathered Customers 4		137,804		121,034		133,094		136,833		132,258		133,437	11
	San Diego Unified Port District	216,720		453,590		352,390		1.098.010		195,560		_		13
14	Non-Coincident (90%) <sup>2</sup>	.,	11,900	,	16,000	,	15,700	,,.	15,800	,	8,700		8,800	14
15	Maximum Demand at the Time of System Peak <sup>4</sup>						-		-				_	15
16	Manual Bendad at the Time of System Feat													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
	Street Lighting	7,050,041		6,963,639		6,821,384		6,696,434		6,687,435		6,721,237		21
22	Sale for Resale	7,569		7,569		7,569		7,569		7,569		7,569		22 23
23	Sale 101 Resale	7,369		7,369		7,569		7,569		7,369		7,569		24
	Standby		145,506		145,506		145,506		145,506		145,506		145,506	
26	_ ^		10,000		10,000		10,000		10,000		12,211			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
														1

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

<sup>&</sup>lt;sup>2</sup> 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.

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.

<sup>4</sup> 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.

<sup>&</sup>lt;sup>5</sup> Billing Determinants are found in Statement BG, Page BG-21.1 through BG-21.4.

<sup>6</sup> 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.

#### Transmission Revenues Data to Reflect Changed Rates

#### Billing Determinants

Rate Effective Period - Twelve Months Ending December 31, 2026

		(0	i)	(H	1)	(I	)	(J	)	(K	.)	(L)		
		Jul-	-26	Aug	-26	Sep-	-26	Oct-	26	Nov	-26	Dec-	26	
Line		Billing Dete	erminants 5	Billing Dete		Billing Dete	erminants 5	Billing Dete	rminants 5	Billing Dete	erminants 5	Billing Deter	minants 5	Line
No.	Customer Classes	Energy (kWh)	Demand (kW)	No.										
1	Residential <sup>6</sup>	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	Medium and Large Commercial/Industrial	806,489,657		833,968,518		867,016,873		796,536,574		728,103,253		763,709,821		4
6	Non-Coincident (100%)	800,489,037	_	655,906,516	_	867,010,873		/90,330,3/4	_	728,103,233	_	/03,/09,821	_	6
7	Non-Coincident (190%) <sup>2</sup>		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 <sup>3</sup>		1,673,288		1,739,492		1.816.540		1,662,948		1,497,258		1,547,429	
9	Maximum Demand at the Time of System Peak-Standard Customers 4		143,619		,,		,,		135,712				154,202	
			- /		143,043		143,883				133,496			
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	
11	Maximum Demand at the Time of System Peak-Grandfathered Customers 4		151,166		150,560		151,444		142,844		134,889		155,810	
12	San Diego Unified Port District					102,320		747,300		703.620		339,300		12
14	Non-Coincident (90%) <sup>2</sup>	-	9,900	-	8,000	102,320	8,000	747,300	16,900	703,020	16 600	339,300	9,800	
	` '		9,900		8,000		8,000		16,900		16,600		9,800	
15 16	Maximum Demand at the Time of System Peak <sup>4</sup>		-		-		-		-		7,580		-	15 16
	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%)	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	
20	Tion Complete Semand Semand 171 1 (10079)	21,024,500	/4,401	21,747,023	74,702	21,037,031	74,373	21,110,024	72,073	17,733,727	00,723	10,102,713	01,413	20
	Street Lighting	6,678,722		6,838,780	1	6,753,592		6,782,649		7,119,937		7,138,909		21
22					1									22
	Sale for Resale	7,569		7,569	1	7,569		7,569		7,569		7,569		23
24														24
	Standby		145,506		145,506		145,506		145,506		145,506		145,506	-
26	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		26 27
21	TOTAL	1,400,140,333		1,037,310,343	1	1,705,930,374	1	1,302,248,018		1,331,210,771		1,447,383,010		= 2/
	1							1			1			

- Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
- 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.
- 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.
- <sup>5</sup> 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

		(M)	)	
		12 Months	to Date	
Line		Billing Deter	rminants 5	Line
No.	Customer Classes	Energy (kWh)	Demand (kW)	No.
1	Residential	5,139,484,424	-	1
2				2
3	Small Commercial	2,442,100,457	-	3
5	Medium and Large Commercial/Industrial	8,982,347,255		5
_	Non-Coincident (100%) <sup>1</sup>	8,982,347,233		Ī.,
6			-	6
7	Non-Coincident (90%) <sup>2</sup>		21,510,547	7
8	Maximum On-Peak Period Demand-Standard Customers <sup>3</sup>		18,531,509	8
9	Maximum Demand at the Time of System Peak-Standard Customers <sup>4</sup>		1,634,929	9
10				10
11	San Diego Unified Port District	4,208,810		11
12	Non-Coincident (90%) <sup>2</sup>		146,100	12
13	Maximum Demand at the Time of System Peak <sup>4</sup>		7,580	13
14				14
15	Agricultural	45420474		15
16	Schedules PA and TOU-PA	164,394,715		16
17	Non-Coincident Demand (100%) 1	226,880,082	770,048	17
18	0	92 252 760		18
19 20	Street Lighting	82,252,760	-	19 20
21	Sale for Resale	90,823	_	20
22	Bale for Resale	70,823	_	22
23	Standby	_	1,746,072	23
24			, -,,	24
25	TOTAL	17,041,759,325	44,346,785	25
	NOTES			

- Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
- <sup>2</sup> 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.
- 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.
- <sup>4</sup> 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.
- <sup>5</sup> Billing Determinants are found in Statement BG, Pages BG-18 and BG-19.

	'n	1	$\alpha$
U	v	1	O:

Line		St	atement BG: Sa	n Diego Gas &	Electric Compa	any								Lin
No.		FER	C Forecast Peri	od: January 20	26 - December	2026 1								No
1	System Delivery													1
2	<u>Determinants</u>													2
-	Customer Class													3 4
	Customer Class 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
	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
-	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
	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
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	<b>17,431,520</b> 16
17														17
18														18
19														19
20	Med. & Large Comm./Ind.													20
21	Rate Schedule													21
22	Billing Determinants													22 23
23														
24	Schedule AD:	<u>Jan-26</u>	Feb-26	Mar-26	<u>Apr-26</u>	<u>May-26</u>	<u>Jun-26</u>	<u>Jul-26</u>	<u>Aug-26</u>	Sep-26	Oct-26	Nov-26	Dec-26	Total 24
25	Total Deliveries (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	- 25 26
	Total Deliveries (%)													27
	% @ 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%	- 28
	% @ 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%	- 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	V (a) 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%	- 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	<u>0</u>	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
	Maximum Demand (%)													37
	% @ 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
	% @ 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
	Maximum Demand (MW)													42
	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
	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
	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 48			_											47
														48
49														49

Line				n Diego Gas &	•	•								Lin
No.		FER	C Forecast Peri	od: January 20	26 - December	2026 '								No
50 51	Schedules  Schedules OL TOWAL TOWAL TOWARD D	I 26	E-1-26	M 26	26	M 26	I 26	1-126	4 26	S 26	0.4.26	N 26	D 26	50
52	Schedules OL-TOU/AL-TOU2/DG-R: Total Deliveries (MWh)	Jan-26 624,623	Feb-26 598,276	Mar-26 591,888	Apr-26 593,322	May-26 603,056	Jun-26 633,872	Jul-26 704,820	Aug-26 732,707	Sep-26 765,161	Oct-26 700,465	Nov-26 635,921	Dec-26 657,230	<u>Total</u> 51 7,841,342 52
53	Total Deliveries (WWII)	024,023	398,270	391,000	393,322	003,030	033,872	704,820	732,707	705,101	700,463	033,921	037,230	7,641,342 52
54	Total Deliveries (%)													54
55		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% 55
56		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% 56
57		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% 57
58		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% 58
59	Total Deliveries (MWh)													59
60	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 60
	Grandfathered Customers have Maximum On-Peak Periods Demand rates based on SDG&E's previous on-peak period of l	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 61
	MWh @ Transmission Service	14,775	14,152	14,001	14,035	14,265	15,773	17,538	18,232	19,039	17,430	15,043	15,547	189,831 62
63		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 63
	Non-Coincident Demand (%)													64
65		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% 65
	% @ 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% 66
67	% @ 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% 67
68	N. C. II. II. I AMI													68
	Non-Coincident Demand (MW) 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 70
	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 71
	MW @ Transmission Service	18.147	17.381	17.196	17.237	17.520	19.223	21.375	22.221	23.205	21.243	18.475	19.094	232.317 72
73	WW (ii) Transmission Service	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 73
74	On-Peak Demand-Standard Customers (%) <sup>2</sup>	1,545.544	1,476.434	1,402.031	1,400.194	1,490.249	1,501.904	1,730.792	1,805.508	1,005.401	1,720.039	1,5/1.405	1,024.120	19,332.439 73
75		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% 75
	% @ Primary Service	0.2047%	0.2432 %	0.2432 %	0.2432 %	0.2432%	0.2476%	0.2476%	0.2476%	0.2476%	0.2476%	0.2432 %	0.2047%	0.2042% 76
	% @ 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% 7
78	70 (6) Transmission Service	0.200070	0.200070	0.200070	0.200070	0.200070	0.201070	0.201070	0.201070	0.201070	0.201070	0.200070	0.200070	78
79	On-Peak Demand-Standard Customers (MW) <sup>2</sup>													79
	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 80
	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 81
82		44.156	42.294	41.842	41.944	42.632	40.162	44.658	46.425	48.481	44.382	44.955	46.461	528.391 83
83		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 83
84	On-Peak Demand-Grandfathered Customers (%) 3													84
85		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% 85
86	% @ 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% 86
87	% @ 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% 87
88														88
89	On-Peak Demand-Grandfathered Customers (MW) <sup>3</sup>													89
90	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 90
	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 91
	MW @ Transmission Service	40.008	38.320	37.911	38.003	38.626	45.467	50.556	52.556	54.884	50.243	40.731	42.096	529.401 92
93		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 9
94														94
95														95
96														96

Line No.			an Diego Gas & iod: January 20										Li
97 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 9
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 9
99	. , .						. ,	. , ,					9
100 Total Deliveries (%)													10
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% 10
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% 10
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% 10
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% 10
105 Total Deliveries (MWh)	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.00 /0 10
106 MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0 10
	28,985	25,458	27,994			27,213	30,829		30,885			32,772	
111 11111111111111111111111111111111111				28,781	27,818			30,705		29,132	28,372		348,945 10
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 10
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 1
110 Non-Coincident Demand (%)													1
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% 1
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% 1
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% 1
114													1
115 Non-Coincident Demand (MW)													1
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 1
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 1
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 1
110	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 1
	170.190	150.505	1/2.039	170.933	1/1.016	109.030	1,2.170	1/1.72/	1,4.331	101.010	1/4.420	201.473	
	0.000001	0.000001	0.000001	0.000001	0.00000	0.00000/	0.000004	0.00000/	0.00000/	0.00000	0.00000	0.00000/	0.00000/
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% 1
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% 1
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% 1
124													11
125 Coincident Peak Demand-Standard Customers (MW) <sup>2</sup>													12
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 12
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 12
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 12
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 12
130 Coincident Peak Demand-Grandfathered Customers (%) 3	130.361	117.704	131.720	155.421	150.075	120.773	143.017	143.043	145.005	155.712	155.470	134.202	1,034.929
	0.00000/	0.00000/	0.00000/	0.00000/	0.00000/	0.00000/	0.00000/	0.00000/	0.00000/	0.00000/	0.00000/	0.00000/	
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% 13
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% 13
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% 13
134													13
135 Coincident Peak Demand-Grandfathered Customers (MW) <sup>3</sup>													1.
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 13
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 1
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 1
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 1
140	137.001	121.001	155.051	150.055	152.250	155.157	131.100	130.300	151.111	112.011	13 1.003	155.010	1,001.175
141													1
142													1
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 14
144 Class Total:		·	·	· ·	<u> </u>	· · · · · · · · · · · · · · · · · · ·			·		·	· · · · · · · · · · · · · · · · · · ·	1
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 1
146	,								.,	-,,	-, -,		1
147 Total Deliveries (MWh)													1
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 1
149 MWh @ Primary Service	175,764	166,045	167,080	168,204	169,529	178,469	199,096	205,546	213,470	196,278	177,805	187,213	2,204,419 1
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	<u>89,254</u>	981,891 1
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 1
152 Non-Coincident Demand (MW)													1
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 1
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 1
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 1
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 1
157													1
158													1
138													1
158   159   San Diego Unified Port District			352	1,098	196	0	0	0	102	747	704	339	4,209 1
159 San Diego Unified Port District	217	454					0	0					
159 San Diego Unified Port District 160 <u>Total Deliveries (MWh)</u>	217	454	332	****									1
159 San Diego Unified Port District 160 Total Deliveries (MWh) 161					9 700	9 900	0.000	8 000	8 000	16 000	16 600	0.800	
159   San Diego Unified Port District     160   Total Deliveries (MWh)     161     162       20	217 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
San Diego Unified Port District	11.900	16.000	15.700	15.800									146.100 1 1
159 San Diego Unified Port District 160 Total Deliveries (MWh) 161 162 Non-Coincident Demand (MW) 163 164 Coincident Peak Demand-Standard Customers (MW) <sup>2</sup>					8.700 0.000	8.800 0.000	9.900 0.000	8.000 0.000	8.000 0.000	16.900 0.000	16.600 7.580	9.800 0.000	146.100 10 10 7.580 10
159	11.900	16.000	15.700	15.800									146.100 16 146.100 16 7.580 16
San Diego Unified Port District   Total Deliveries (MWh)	11.900	16.000	15.700	15.800									146.100 1 1 7.580 1 1
San Diego Unified Port District	11.900	16.000	15.700	15.800									146.100 10 10 7.580 10

Line	Sf	atement BG: Sa	n Diego Gas &	Electric Comns	ınv								Line
No.			od: January 20	-									No.
168 Schedule PA-T-1:	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 168
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	226,880 169
170	.,		-,	-, -		.,	,	,	,	,	.,		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													
194 <u>Schedule S</u>													194
194 <u>Schedule S</u> 195 <u>Standby Determinants:</u>	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	194 Total 195
194   Schedule S       195					<u> </u>	<u> </u>			<u> </u>		· <u></u>	· · · · · · · · · · · · · · · · · · ·	Total 194 195
194   Schedule S     195   Standby Determinants:     196   Standby Demand (MW)     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	Total 194 196 73.776 197
194   Schedule S     195   Standby Determinants:     196   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	Total 192 193 190 73.776 193 1,016.184 198
194   Schedule S     195   Standby Determinants:     196   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service     199   MW @ Transmission Service	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	Total 194 73.776 197 1,016.184 198 656.112 199
194   Schedule S     195   Standby Determinants:     196   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service     199   MW @ Transmission Service     200	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	6.148 84.682	Total 194 Total 195 73.776 197 1,016.184 198 656.112 199 1,746.072 200
194   Schedule S     195   Standby Determinants:     196   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service     199   MW @ Transmission Service     200     201	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	73.776 197 1,016.184 198 656.112 197 1,746.072 201
194   Schedule S     195   Standby Determinants:   196   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service     199   MW @ Transmission Service     200     201     202	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	6.148 84.682 54.676	Total 194 73.776 197 1,016.184 656.112 199 1,746.072 200 201 202
194   Schedule S     195   Standby Determinants:     196   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service     199   MW @ Transmission Service     200     201     202     203   Residential	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	Total 194 73.776 195 1,016.184 198 656.112 195 1,746.072 200 201 202
194   Schedule S     195   Standby Determinants:     196   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service     199   MW @ Transmission Service     200     201     202     203   Residential     204   Schedule EV-TOU-5;	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	Total 194 73.776 197 1,016.184 198 656.112 199 1,746.072 200 201 202 Total 204
194   Schedule S     195   Standby Determinants;     196   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service     199   MW @ Transmission Service     200     201     202     203   Residential     204   Schedule EV-TOU-5;     205   Total Deliveries (MWh)	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	Total 194 73.776 197 1,016.184 198 656.112 199 1,746.072 200 202 202 Total 204 606,203 203
194   Schedule S     195   Standby Determinants:     196   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service     199   MW @ Transmission Service     200     201     202     203   Residential     204   Schedule EV-TOU-5:     205   Total Deliveries (MWh)	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	6.148 84.682 54.676 145.506	Total 194 73.776 197 1,016.184 198 656.112 199 1,746.072 200 201 201 Total 204 606,203 205 206
194	6.148 84.682 54.676 145.506 Jan-26 57,087	6.148 84.682 54.676 145.506 Feb-26 49,775	6.148 84.682 54.676 145.506 Mar-26 44,640	6.148 84.682 54.676 145.506 Apr-26 37,805	6.148 84.682 54.676 145.506 May-26 35,106	6.148 84.682 54.676 145.506 Jun-26 38,745	6.148 84.682 54.676 145.506 Jul-26 43,505	6.148 84.682 54.676 145.506 Aug-26 58,807	6.148 84.682 54.676 145.506 Sep-26 70,375	6.148 84.682 54.676 145.506 Oct-26 56,850	6.148 84.682 54.676 145.506 Nov-26 52,400	6.148 84.682 54.676 145.506 Dec-26 61,108	Total 194 73.776 197 1,016.184 198 656.112 199 1,746.072 200 202 Total 204 606,203 206 207
194   Schedule S     195   Standby Determinants;     196   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service     199   MW @ Transmission Service     200     201     202     203   Residential     204   Schedule EV-TOU-5:     205   Total Deliveries (MWh)     206     207   Deliveries (MWh) by Time-Of-Use (TOU) Period     208   MWh @ On-Peak	6.148 84.682 54.676 145.506 Jan-26 57,087	6.148 84.682 54.676 145.506 Feb-26 49,775	6.148 84.682 54.676 145.506 Mar-26 44,640	6.148 84.682 54.676 145.506 Apr-26 37,805	6.148 84.682 54.676 145.506 May-26 35,106	6.148 84.682 54.676 145.506 Jun-26 38,745	6.148 84.682 54.676 145.506 Jul-26 43,505	6.148 84.682 54.676 145.506 Aug-26 58,807	6.148 84.682 54.676 145.506 Sep-26 70,375	6.148 84.682 54.676 145.506 Oct-26 56,850	6.148 84.682 54.676 145.506 Nov-26 52,400	6.148 84.682 54.676 145.506 Dec-26 61,108	Total 194 73.776 197 1,016.184 198 656.112 195 1,746.072 200 201 202 Total 606,203 205 121,786 208
194   Schedule S     195   Standby Determinants:     196   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service     199   MW @ Transmission Service     200     201     202     203   Residential     204   Schedule EV-TOU-5:     205   Total Deliveries (MWh) by Time-Of-Use (TOU) Period     208   MWh @ On-Peak     209   MWh @ On-Peak     200   MWh @ Off-Peak	6.148 84.682 54.676 145.506 Jan-26 57,087 11,626 9,966	6.148 84.682 54.676 145.506 Feb-26 49,775	6.148 84.682 54.676 145.506 Mar-26 44,640 9,085 7,831	6.148 84.682 54.676 145.506 Apr-26 37,805 7,687 6,669	6.148 84.682 54.676 145.506 May-26 35,106 7,141 6,196	6.148 84.682 54.676 145.506 Jun-26 38,745 7,658 5,141	6.148 84.682 54.676 145.506 <u>Jul-26</u> 43,505 8.595 5,804	6.148 84.682 54.676 145.506 Aug-26 58,807	6.148 84.682 54.676 145.506 Sep-26 70,375	6.148 84.682 54.676 145.506 Oct-26 56,850 11,231 7,476	6.148 84.682 54.676 145.506 Nov-26 52,400	6.148 84.682 54.676 145.506 Dec-26 61,108	Total 194 73.776 197 1,016.184 198 656.112 199 1,746.072 200 200 200 200 200 200 200 200 200 20
194   Schedule S     195   Standby Determinants:     196   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service     199   MW @ Transmission Service     200     201     202     203   Residential     204   Schedule EV-TOU-5:     205   Total Deliveries (MWh)     206     207   Deliveries (MWh) by Time-Of-Use (TOU) Period     208   MWh @ On-Peak     209   MWh @ On-Peak     200   MWh @ Undf-Peak     201   MWh @ Undf-Peak     202   MWh @ Undf-Peak     203   MWh @ Undf-Peak     204   MWh @ Undf-Peak     205   MWh @ Undf-Peak     206   MWh @ Undf-Peak     207   MWh @ Undf-Peak     208   MWh @ Undf-Peak     208   MWh @ Undf-Peak     208   MWh @ Undf-Peak     208   MWh @ Undf-Peak     209   MWh @ Undf-Peak     200   MWh @ Undf-Peak     200	6.148 84.682 54.676 145.506 Jan-26 57,087	6.148 84.682 54.676 145.506 Feb-26 49,775	6.148 84.682 54.676 145.506 Mar-26 44,640	6.148 84.682 54.676 145.506 Apr-26 37,805	6.148 84.682 54.676 145.506 May-26 35,106	6.148 84.682 54.676 145.506 Jun-26 38,745	6.148 84.682 54.676 145.506 Jul-26 43,505	6.148 84.682 54.676 145.506 Aug-26 58,807	6.148 84.682 54.676 145.506 Sep-26 70,375	6.148 84.682 54.676 145.506 Oct-26 56,850	6.148 84.682 54.676 145.506 Nov-26 52,400	6.148 84.682 54.676 145.506 Dec-26 61,108	Total 194 73.776 197 1.016.184 194 6.56.112 199 1.746.072 200 200 200 Total 204 606,203 200 207 121,786 204 94,657 205 389,760 214
194   Schedule S     195   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service     199   MW @ Transmission Service     200     201     202     203   Residential     204   Schedule EV-TOU-5:     205   Total Deliveries (MWh)     206     207   Deliveries (MWh) by Time-Of-Use (TOU) Period     208   MWh @ On-Peak     209   MWh @ On-Peak     200   MWh @ Super Off-Peak     211	6.148 84.682 54.676 145.506 Jan-26 57,087 11,626 9,966	6.148 84.682 54.676 145.506 Feb-26 49,775	6.148 84.682 54.676 145.506 Mar-26 44,640 9,085 7,831	6.148 84.682 54.676 145.506 Apr-26 37,805 7,687 6,669	6.148 84.682 54.676 145.506 May-26 35,106 7,141 6,196	6.148 84.682 54.676 145.506 Jun-26 38,745 7,658 5,141	6.148 84.682 54.676 145.506 <u>Jul-26</u> 43,505 8.595 5,804	6.148 84.682 54.676 145.506 Aug-26 58,807	6.148 84.682 54.676 145.506 Sep-26 70,375	6.148 84.682 54.676 145.506 Oct-26 56,850 11,231 7,476	6.148 84.682 54.676 145.506 Nov-26 52,400	6.148 84.682 54.676 145.506 Dec-26 61,108	Total 194 73.776 197 1,016.184 198 656.112 199 1,746.072 200 201 202 203 Total 606,203 205 206 206 2121,786 208 94,657 209 389,760 210 211
194   Schedule S     195   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service     199   MW @ Transmission Service     200     201     202     203   Residential     204   Schedule EV-TOU-5;     205   Total Deliveries (MWh)     206     207   Deliveries (MWh) by Time-Of-Use (TOU) Period     208   MWh @ On-Peak     210   MWh @ Super Off-Peak     211     212	6.148 84.682 54.676 145.506 Jan-26 57,087 11,626 9,966	6.148 84.682 54.676 145.506 Feb-26 49,775	6.148 84.682 54.676 145.506 Mar-26 44,640 9,085 7,831	6.148 84.682 54.676 145.506 Apr-26 37,805 7,687 6,669	6.148 84.682 54.676 145.506 May-26 35,106 7,141 6,196	6.148 84.682 54.676 145.506 Jun-26 38,745 7,658 5,141	6.148 84.682 54.676 145.506 <u>Jul-26</u> 43,505 8.595 5,804	6.148 84.682 54.676 145.506 Aug-26 58,807	6.148 84.682 54.676 145.506 Sep-26 70,375	6.148 84.682 54.676 145.506 Oct-26 56,850 11,231 7,476	6.148 84.682 54.676 145.506 Nov-26 52,400	6.148 84.682 54.676 145.506 Dec-26 61,108	73.776   196 73.776   197 1,016.184   198 656.112   199 1,746.072   200 201  Total   206 206 206 207 121,786   208 94,657   209 389,760   210
194   Schedule S     195   Standby Demand (MW)     197   MW @ Secondary Service     198   MW @ Primary Service     199   MW @ Transmission Service     200     201     202     203   Residential     204   Schedule EV-TOU-5:     205   Total Deliveries (MWh)     206     207   Deliveries (MWh) by Time-Of-Use (TOU) Period     208   MWh @ On-Peak     209   MWh @ On-Peak     200   MWh @ Super Off-Peak     211	6.148 84.682 54.676 145.506 Jan-26 57,087 11,626 9,966	6.148 84.682 54.676 145.506 Feb-26 49,775	6.148 84.682 54.676 145.506 Mar-26 44,640 9,085 7,831	6.148 84.682 54.676 145.506 Apr-26 37,805 7,687 6,669	6.148 84.682 54.676 145.506 May-26 35,106 7,141 6,196	6.148 84.682 54.676 145.506 Jun-26 38,745 7,658 5,141	6.148 84.682 54.676 145.506 <u>Jul-26</u> 43,505 8.595 5,804	6.148 84.682 54.676 145.506 Aug-26 58,807	6.148 84.682 54.676 145.506 Sep-26 70,375	6.148 84.682 54.676 145.506 Oct-26 56,850 11,231 7,476	6.148 84.682 54.676 145.506 Nov-26 52,400	6.148 84.682 54.676 145.506 Dec-26 61,108	Total 194 73.776 197 1,016.184 198 656.112 199 1,746.072 200 201 202 203 Total 206 606,203 205 206 206 207 121,786 208 94,657 209 389,760 210 211

Reference data based on January 2026 through December 2026 forecasts.

<sup>2</sup> 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.

<sup>3</sup> 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.

## Transmission Revenues Data to Reflect Changed Rates

### Calculation of Total Rate Impact

Rate Effective Period - Twelve Months Ending December 31, 2026

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

<sup>&</sup>lt;sup>1</sup> Transmission Revenues under Changed Rates are revenues based on SDG&E's illustrative proposed rates.

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

<sup>&</sup>lt;sup>3</sup> Incremental Transmission Revenue Change adjusted to reflect difference in CPUC-approved sales and FERC billing determinants.

<sup>&</sup>lt;sup>4</sup> 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

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

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

- <sup>1</sup> Pages BH-2, -3, & -4, Line 37.
- <sup>2</sup> Pages BH-2, -3, & -4, Line 39.
- <sup>3</sup> Pages BH-2, -3, & -4, Sum Lines 41 through 45.
- <sup>4</sup> Pages BH-2, -3, & -4, Sum Lines 47 through 49.

- <sup>5</sup> Pages BH-2, -3, & -4,Sum Lines 52 through 53.
- Pages BH-2, -3, & -4, Sum Line 55.
- Pages BH-2, -3, & -4, Line 57.

# 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

		(A	.)	(B	)	(C	)	(D	)	
		Jan-	26	Feb-	26	Mar-	-26	Apr-	26	
Line		Billing Det	erminants 1	Billing Dete	erminants 1	Billing Dete	erminants 1	Billing Dete	rminants1	Line
No.	Customer Classes	Energy (kWh)	Demand (kW)	No.						
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:

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.

			(A	1)		(B	)		(C	)		(D)	)	
			Jan-	-26		Feb-	-26		Mar-	26		Apr-	26	
Line		P	resent Trans	mission Rates	Pro	esent Transr	nission Rates			nission Rates			nission Rates	Line
No.	Customer Classes	Ene	gy (kWh)	Demand (kW)	Ener	gy (kWh)	Demand (kW)	Ener	gy (kWh)	Demand (kW)	Ene	rgy (kWh)	Demand (kW)	No.
24 25	Residential <sup>2</sup>	\$	0.09771		\$	0.09771		s	0.09771		\$	0.09771		24 25
26 27	Small Commercial <sup>2</sup>	\$	0.05580		\$	0.05580		s	0.05580		\$	0.05580		26 27
28 29	Medium and Large Commercial/Industriat													28 29
30 31	San Diego Unified Port District													30 31
32 33	Agricultural (Schedules PA and TOU-PA) <sup>2</sup>	\$	0.03799		\$	0.03799		s	0.03799		\$	0.03799		32 33
34 35	Street Lighting <sup>2</sup>	\$	0.05131		\$	0.05131		s	0.05131		\$	0.05131		34 35
36	Standby <sup>2</sup>													36

NOTES:

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.

			(A	.)			(B	)			(C	)			(D	)		
			Jan-	-26			Feb-	26			Mar-	26			Apr-	26		
Line			Revenues @ I	rese	nt Rates3		Revenues @ P	rese	ent Rates3		Revenues @ P	rese	nt Rates3		Revenues @ P	resei	nt Rates3	Line
No.	Customer Classes	E	nergy (kWh)	D	emand (kW)	Е	nergy (kWh)	D	emand (kW)	E	nergy (kWh)	D	emand (kW)	Е	nergy (kWh)	De	mand (kW)	No.
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	Madiena and Leave Communication to take the					6				s				s				40
41	Medium and Large Commercial/Industrial	\$	-			\$	-			3	-	e		3	-	6		41
42	Non-Coincident (100%) Non-Coincident (90%)			9	35,222,153			\$	33,454,277			\$	33,440,917			\$	33,609,935	42
44	Maximum On-Peak Period Demand			9	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	Maximum Demand at the Time of Bysem Feak			Ψ	140,701				123,734			Ψ	150,005			Ψ	137,707	46
47	San Diego Unified Port District	\$	-			S	_			s	_			\$	_			47
48	Non-Coincident (90%)			S	9,758			s	13,120			\$	12,874			s	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	1		\$	85,532,054			\$	78,644,478	61

<sup>3</sup> 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

		(E)	)	(F	)	(G		(H	)	
		May-	-26	Jun-	26	Jul-	26	Aug	-26	
Line		Billing Dete	rminants1	Billing Dete	erminants 1	Billing Dete	erminants 1	Billing Dete	erminants 1	Line
No.	Customer Classes	Energy (kWh)	Demand (kW)	No.						
	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	
10										10
	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
	Street Lighting	6,687,435		6,721,237		6,678,722		6,838,780		19
20	C. H		145.506		145 506		145 506		145 506	20
	Standby		145,506		145,506		145,506		145,506	<del>-)</del>
22 23	TOTAL	1 211 014 220		1 260 520 076		1 490 140 005		1 650 209 077		22 23
2.5	IOTAL	1,211,014,330		1,269,520,076		1,480,140,985		1,659,308,977		23

NOTES:

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.

			(E	)		(F)	)		(G	)		(H	)	
			May	-26		Jun-	26		Jul-	26		Aug-	26	Ī
Line				nission Rates			nission Rates			nission Rates			nission Rates	Line
No.	Customer Classes	Energ	gy (kWh)	Demand (kW)	Energ	gy (kWh)	Demand (kW)	Ener	gy (kWh)	Demand (kW)	Ene	rgy (kWh)	Demand (kW)	No.
	Residential <sup>2</sup>	\$	0.09771		\$	0.09771		\$	0.09771		\$	0.09771		24
25														25
	Small Commercial <sup>2</sup>	\$	0.05580		\$	0.05580		\$	0.05580		\$	0.05580		26
27														27
28	Medium and Large Commercial/Industriaf													28
29														29
30	San Diego Unified Port District													30
31														31
32	Agricultural (Schedules PA and TOU-PA) <sup>2</sup>	\$	0.03799		\$	0.03799		\$	0.03799		\$	0.03799		32
33														33
34	Street Lighting <sup>2</sup>	\$	0.05131		\$	0.05131		\$	0.05131		\$	0.05131		34
35														35
36	Standby <sup>2</sup>													36

NOTES

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.

			(E	)			(F	)			(G	)			(H	)		
			May-	26			Jun-	26			Jul-	26			Aug	-26		
Line			Revenues @ P	rese	ent Rates3		Revenues @ F	res	ent Rates3		Revenues @ F	res	ent Rates3		Revenues @ P	rese	nt Rates3	Line
No.	Customer Classes	Eı	nergy (kWh)	D	emand (kW)	E	nergy (kWh)	D	emand (kW)	E	nergy (kWh)	D	emand (kW)	E	Energy (kWh)	Do	emand (kW)	No.
37 38	Residential Customers	s	28,370,111			\$	30,287,446			\$	40,075,788			s	53,541,078			37 38
39 40	Small Commercial	\$	10,482,930			\$	10,833,029			\$	12,126,655			\$	12,791,808			39 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

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

		(1	)	(J)	)	(K	()	(L	.)	(M	1)	
		Sep	-26	Oct-	26	Nov	-26	Dec	-26	Tot	al	
Line		Billing Det	erminants 1	Billing Dete	rminants 1	Billing Dete	erminants 1	Billing Dete	erminants 1	Billing Dete	erminants 1	Line
No.	Customer Classes	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	No.						
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%) Non-Coincident (90%)		2.078.031		1.907.675		1.745.883		1 005 500		21.510.547	6
/	Maximum On-Peak Period Demand		,,		, ,		, , , , , , , ,		1,825,593		J	,
8	Maximum On-Peak Period Demand  Maximum Demand at the Time of System Peak		1,816,540 143,883		1,662,948 135,712		1,497,258 133,496		1,547,429 154,202		18,531,509 1,634,929	8
10	Maximum Demand at the Time of System Peak		143,883		133,/12		133,496		154,202		1,034,929	10
	San Diego Unified Port District	102,320		747,300		703,620		339,300		4,208,810		11
12	Non-Coincident (90%)	102,320	8,000	747,300	16,900	703,020	16,600	339,300	9,800	4,200,010	146,100	12
13	Maximum Demand at the Time of System Peak		8,000		10,900		7,580		9,800		7,580	13
14	Maximum Demand at the Time of System Feak		-				7,580				7,580	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			,	,,	,	,,			0.7,1.0		,	18
19	Street Lighting	6,753,592		6,782,649		7,119,937		7,138,909		82,252,760		19
20						, , , , , ,				, , , , , , , , , , , , , , , , , , , ,		20
	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:

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.

			(I	)		(J	)		(K	)		(L	)	(M	I)	T
			Sep	-26		Oct-	26		Nov-	-26		Dec-	-26	Tot	al	1
Line				nission Rates			nission Rates			nission Rates			nission Rates	Present Transi	nission Rates	Line
No.	Customer Classes	Ener	rgy (kWh)	Demand (kW)	Ener	gy (kWh)	Demand (kW)	Enc	rgy (kWh)	Demand (kW)	Enc	ergy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	No.
24	Residential <sup>2</sup>	\$	0.09771		\$	0.09771		\$	0.09771		\$	0.09771				24
25																25
26	Small Commercial <sup>2</sup>	\$	0.05580		\$	0.05580		\$	0.05580		\$	0.05580				26
27																27
28	Medium and Large Commercial/Industrial <sup>2</sup>															28
29																29
30	San Diego Unified Port District															30
31																31
32	Agricultural (Schedules PA and TOU-PA) <sup>2</sup>	s	0.03799		s	0.03799		S	0.03799		s	0.03799				32
33	,				_						-					33
34	Street Lighting 2	s	0.05131		s	0.05131		s	0.05131		s	0.05131				34
35		_			_			-			-					35
	Standby <sup>2</sup>															36
30	Buildey															30

NOTES:

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.

		П	(I	)			(J	)		Γ	(K	)			(L	)		Т	(M	n	T
			Sep-				Oct-				Nov-				Dec-				Tot	,	†
Line			Revenues @ F	resen	nt Rates <sup>3</sup>		Revenues @ F	res	ent Rates3		Revenues @ P	rese	ent Rates3		Revenues @ P	rese	ent Rates3		Revenues @ F	resent Rates <sup>3</sup>	Line
No.	Customer Classes	Е	nergy (kWh)	Der	nand (kW)	Е	nergy (kWh)	D	emand (kW)	1	Energy (kWh)	Do	emand (kW)	E	nergy (kWh)	D	emand (kW)	Е	nergy (kWh)	Demand (kW)	No.
						_															
	Residential Customers	\$	60,184,418			\$	43,795,845			\$	37,694,983			\$	44,211,441				502,179,023	-	37
38 39	Small Commercial	s	12 252 042			s	11 702 251			s	10,898,608			s	10,838,815				136,269,206		38 39
40	Small Commercial	2	13,353,942			3	11,793,251			3	10,898,008			3	10,838,813				130,209,200	-	40
41	Medium-Large Commercial													e							40
42	Non-Coincident (100%)	3	-			3	-	•		3	-	e		Þ	-	e			-		42
43	Non-Coincident (90%)			\$ 4	12,520,665			\$	39,031,899			\$	35,719,985			\$	37,339,238			440,071,859	43
44	Maximum On-Peak Period Demand				7,624,660			S				S	1,276,669			\$	1,319,448			43,886,979	44
45	Maximum Demand at the Time of System Peak			s	768,334			S				S	137,921			s	159,312			4,673,905	45
46	Maximum Demand at the Time of Dystem Feat			_	700,55				721,702			-	137,721				107,012			1,075,705	46
47	San Diego Unified Port District	s	_			s	_			s	_			s	_				_		47
48	Non-Coincident (90%)			s	6,560	1		s	13,858			s	13,612	·		\$	8,036			119,802	48
49	Maximum Demand at the Time of System Peak			\$	-			\$	-			\$	12,583			\$	-			12,583	49
50	ř																				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	\$ 5	2,753,540	\$	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			\$12	27,358,141			\$	105,158,559			\$	88,417,157			\$	96,441,126	4		\$1,158,357,780	61

<sup>3</sup> 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.

Line		- (	(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description		n-26	(B) Feb-26	Mar-26	(D) Apr-26	May-26	Jun-26	(G)	Reference	No.
	p						,				
1	Energy Revenues										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	Non-Coincident Demand (100%) (kW):										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	Non-Coincident Demand (100%)										14
15	Rates (\$/kW):										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 <sup>2</sup>	18
19	Non-Coincident Demand (100%) -										19
20	Revenues at Present Rates:										20
21	Secondary	\$	-	\$ -	S -	\$ -	\$ -	S -		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		(	(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
Line No.	Description		(A) 1-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference	Line No.
No.	•									Reference	No.
No.	Description  Energy Revenues									Reference	No.
No. 25 26	Energy Revenues Commodity Sales - kWh	Ju								Reference  (Statement BG, Page BG-21.3, Line 145) 1 x 1000	No. 25 26
No. 25 26 27	Energy Revenues  Commodity Sales - kWh  Commodity Rate - \$/kWh	Ju 806.	,489,657	Aug-26 833,968,518	Sep-26 867,016,873	Oct-26 796,536,574	Nov-26 728,103,253	Dec-26 763,709,821	Total 8,982,347,255		No. 25 26 27
No. 25 26 27 28	Energy Revenues Commodity Sales - kWh	Ju	1-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total		No. 25 26 27 28
No. 25 26 27 28 29	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues	Ju 806.	,489,657	Aug-26 833,968,518	Sep-26 867,016,873	Oct-26 796,536,574	Nov-26 728,103,253	Dec-26 763,709,821	Total 8,982,347,255		No. 25 26 27 28 29
No. 25 26 27 28 29 30	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW):	Ju 806.	,489,657	Aug-26 833,968,518	Sep-26 867,016,873	796,536,574 \$ -	Nov-26 728,103,253	763,709,821 \$ -	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) 1 x 1000	No. 25 26 27 28 29 30
No.  25 26 27 28 29 30 31	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary	Ju 806.	,489,657	Aug-26 833,968,518	Sep-26 867,016,873	Oct-26 796,536,574	Nov-26 728,103,253	Dec-26 763,709,821	Total 8,982,347,255	(Statement BG, Page BG-21.3, Line 145) 1 x 1000  (Statement BG, Page BG-21.1, Line 43) 1 x 1000	No.  25 26 27 28 29 30 31
No.  25 26 27 28 29 30 31 32	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary	Ju 806.	,489,657	Aug-26 833,968,518	Sep-26 867,016,873	796,536,574 \$ -	728,103,253 - \$ -	763,709,821 \$ -	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) 1 x 1000  (Statement BG, Page BG-21.1, Line 43) 1 x 1000 (Statement BG, Page BG-21.1, Line 44) 1 x 1000	No.  25 26 27 28 29 30 31 32
No.  25 26 27 28 29 30 31 32 33	Energy Revenues  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission	Ju 806.	,489,657 - - - -	Aug-26  833,968,518  -  \$ -  -  -  -  -	Sep-26  867,016,873 -  \$ -	796,536,574 - \$ -	728,103,253 - \$ -	763,709,821 - \$ -	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) 1 x 1000  (Statement BG, Page BG-21.1, Line 43) 1 x 1000 (Statement BG, Page BG-21.1, Line 44) 1 x 1000 (Statement BG, Page BG-21.1, Line 45) 1 x 1000	No.  25 26 27 28 29 30 31 32 33
No.  25 26 27 28 29 30 31 32 33 34	Energy Revenues  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total	Ju 806.	,489,657	Aug-26 833,968,518 - \$ -	Sep-26  867,016,873  \$ -	96,536,574 \$ -	Nov-26 728,103,253	763,709,821 \$ -	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 43) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 44) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 45) <sup>1</sup> x 1000 Sum Lines 31; 32; 33	No.  25 26 27 28 29 30 31 32 33 34
No.  25 26 27 28 29 30 31 32 33 34 35	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure	Ju 806.	,489,657 - - - -	Aug-26  833,968,518  -  \$ -  -  -  -  -	Sep-26  867,016,873 -  \$ -	796,536,574 - \$ -	728,103,253 - \$ -	763,709,821 - \$ -	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 43) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 44) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 45) <sup>1</sup> x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 <sup>2</sup>	No.  25 26 27 28 29 30 31 32 33 34 35
No.  25 26 27 28 29 30 31 32 33 34 35 36	Energy Revenues  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total	Ju 806.	,489,657 - - - - -	Aug-26  833,968,518 -  \$	Sep-26  867,016,873 - \$	Oct-26  796,536,574	Nov-26  728,103,253 - \$	763,709,821 - \$	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 43) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 44) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 45) <sup>1</sup> x 1000 Sum Lines 31; 32; 33	No.  25 26 27 28 29 30 31 32 33 34 35 36
No.  25 26 27 28 29 30 31 32 33 34 35 36 37	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference	Ju 806.	,489,657 - - - - - -	Aug-26  833,968,518	Sep-26  867,016,873	Oct-26  796,536,574	Nov-26  728,103,253 - \$	763,709,821 - \$	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 43) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 44) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 45) <sup>1</sup> x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 <sup>2</sup>	No.  25 26 27 28 29 30 31 32 33 34 35 36 37
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%)	Ju 806.	,489,657 - - - - - -	Aug-26  833,968,518	Sep-26  867,016,873	Oct-26  796,536,574	Nov-26  728,103,253 - \$	763,709,821 - \$	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 43) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 44) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 45) <sup>1</sup> x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 <sup>2</sup>	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%) Rates (\$/kW):	806.	,489,657 - - - - - -	Aug-26  833,968,518	Sep-26  867,016,873 -  \$	Oct-26  796,536,574	Nov-26  728,103,253 - \$	Dec-26  763,709,821	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 43) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 44) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 45) <sup>1</sup> x 1000 Sum Lines 31; 32; 33  Statement BG, Page BG-19, Line 6 <sup>2</sup> Line 34 Less Line 35	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%)	\$ 806,		Aug-26  833,968,518	Sep-26  867,016,873	Oct-26  796,536,574	Nov-26  728,103,253	Dec-26  763,709,821	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 43) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 44) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 45) <sup>1</sup> x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 <sup>2</sup> Line 34 Less Line 35	25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%) Rates (\$/kW):	806.		Aug-26  833,968,518  -  -  -  -  -  -  -  -  -  -  -  -  -	Sep-26  867,016,873 -  \$	Oct-26  796,536,574	Nov-26  728,103,253 - \$	Dec-26  763,709,821	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 43) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 44) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 45) <sup>1</sup> x 1000 Sum Lines 31; 32; 33  Statement BG, Page BG-19, Line 6 <sup>2</sup> Line 34 Less Line 35	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission Total Total Total Total The control of the contr	\$ 806,		Aug-26  833,968,518	Sep-26  867,016,873	Oct-26  796,536,574	Nov-26  728,103,253	Dec-26  763,709,821	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 43) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 44) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 45) <sup>1</sup> x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 <sup>2</sup> Line 34 Less Line 35	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (100%) -	\$ 806,		Aug-26  833,968,518  -  -  -  -  -  -  -  -  -  -  -  -  -	\$ 67,016,873	96,536,574	Nov-26  728,103,253	Tec-26  763,709,821	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 43) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 44) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 45) <sup>1</sup> x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 <sup>2</sup> Line 34 Less Line 35  Statement BL, Page BL-1, Line 6, Col. D <sup>2</sup> Statement BL, Page BL-1, Line 6, Col. C <sup>2</sup>	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (100%) - Revenues at Present Rates:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Aug-26  833,968,518	\$ 67,016,873	S 22.97 \$ 22.09	Nov-26  728,103,253	Tec-26  763,709,821	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 43) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 44) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 45) <sup>1</sup> x 1000  Sum Lines 31; 32; 33  Statement BG, Page BG-19, Line 6  Line 34 Less Line 35  Statement BL, Page BL-1, Line 6, Col. D <sup>2</sup> Statement BL, Page BL-1, Line 6, Col. B <sup>2</sup>	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (100%) Revenues at Present Rates: Secondary Secondary	\$ 806,		Aug-26  833,968,518  -  -  -  -  -  -  -  -  -  -  -  -  -	\$ 67,016,873	S 22.97 \$ 22.09	\$ 22.97 \$ 22.09	\$ 22.97 \$ 22.09	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 43) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 44) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 45) <sup>1</sup> x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 <sup>2</sup> Line 34 Less Line 35  Statement BL, Page BL-1, Line 6, Col. D <sup>2</sup> Statement BL, Page BL-1, Line 6, Col. C <sup>2</sup> Statement BL, Page BL-1, Line 6, Col. B <sup>2</sup> Line 31 x Line 40	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (100%) - Revenues at Present Rates: Secondary Primary Secondary Primary Primary Transmission	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Aug-26  833,968,518	\$ 67,016,873	S 22.97 \$ 22.09	Nov-26  728,103,253	Tec-26  763,709,821	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) 1 x 1000  (Statement BG, Page BG-21.1, Line 43) 1 x 1000 (Statement BG, Page BG-21.1, Line 44) 1 x 1000 (Statement BG, Page BG-21.1, Line 45) 1 x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 2 Line 34 Less Line 35  Statement BL, Page BL-1, Line 6, Col. D 2 Statement BL, Page BL-1, Line 6, Col. C 2 Statement BL, Page BL-1, Line 6, Col. B 2  Line 31 x Line 40 Line 32 x Line 41	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (100%) Revenues at Present Rates: Secondary Secondary	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	22.97 22.19 22.09	Aug-26  833,968,518	\$ 67,016,873	S 22.97 \$ 22.09	\$ 22.97 \$ 22.09	\$ 22.97 \$ 22.09	Total  8,982,347,255	(Statement BG, Page BG-21.3, Line 145) <sup>1</sup> x 1000  (Statement BG, Page BG-21.1, Line 43) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 44) <sup>1</sup> x 1000 (Statement BG, Page BG-21.1, Line 45) <sup>1</sup> x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 <sup>2</sup> Line 34 Less Line 35  Statement BL, Page BL-1, Line 6, Col. D <sup>2</sup> Statement BL, Page BL-1, Line 6, Col. C <sup>2</sup> Statement BL, Page BL-1, Line 6, Col. B <sup>2</sup> Line 31 x Line 40	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45

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

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

· ·			(P)	100	- CON	(TD)	OTD)	(8)		1 1
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.
INO.	Description	Jan-20	Feb-26	Mar-20	Apr-20	May-26	Jun-20		Reference	NO.
1	Non-Coincident									1
2	Demand (90%) (kW) 1:									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 71 + Line 117) 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
			1 / /						Statement BG, Page BG-18, Line 7 <sup>2</sup>	7
7 8	Check Figure Difference	1,721,734	1,634,939	1,634,750	1,643,129	1,661,267	1,731,620		Line 6 Less Line 7	8
9	Maximum On-Peak Period Demand	-	<del>  -</del>	-	-	-	-		Line 6 Less Line /	9
10	Non-Coincident Demand (90%)									10
11	Rates (\$/kW):									11
12	Secondary	\$ 20.67	\$ 20.67	\$ 20.67	\$ 20.67	\$ 20.67	\$ 20.67		Statement BL, Page BL-1, Line 8, Col. D <sup>3</sup>	12
13	Primary	\$ 19.97	\$ 19.97	\$ 19.97	\$ 19.97	\$ 19.97	\$ 19.97		Statement BL, Page BL-1, Line 8, Col. C <sup>3</sup>	13
14	Transmission	\$ 19.88		\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88		Statement BL, Page BL-1, Line 8, Col. B <sup>3</sup>	14
15	Non-Coincident Demand (90%) -	3 13.00	\$ 15.88	\$ 15.66	\$ 15.66	\$ 15.66	\$ 15.66		Statement BL, Fage BL-1, Line 8, Col. B	15
16	Revenues at Present Rates:									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		2,508,133	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		(A)	(B)	(C)	(D)	(F)	(F)	(G)		Line
Line No.		(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G) Total	Reference	Line No.
	Description		(B) Aug-26	(C) Sep-26					Reference	Line No.
									Reference	
No.	Description								Reference	No.
No.	Description  Non-Coincident								Reference  (Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) <sup>2</sup> x 1000	No. 21 22
No. 21 22	Description  Non-Coincident  Demand (90%) (kW) <sup>1</sup> :	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total		No. 21
No. 21 22 23 24	Description  Non-Coincident Demand (90%) (kW) <sup>1</sup> : Secondary Primary	Jul-26  1,362,663 422,347	Aug-26  1,416,577 436,024	Sep-26  1,479,322 452,674	Oct-26  1,354,242 416,335	Nov-26 1,237,581 379,390	Dec-26  1,279,050 399,882	Total 15,215,030 4,692,367	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) <sup>2</sup> x 1000	No. 21 22 23 24
No. 21 22 23	Description  Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary	Jul-26 1,362,663	Aug-26  1,416,577 436,024	Sep-26	Oct-26	Nov-26	Dec-26	Total 15,215,030	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) <sup>2</sup> x 1000	No. 21 22 23 24
No. 21 22 23 24 25 26	Description  Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary  Primary  Transmission  Total	Jul-26 1,362,663 422,347 143,980 1,928,989	1,416,577 436,024 144,334 1,996,936	1,479,322 452,674 146,035 2,078,031	1,354,242 416,335 137,098 1,907,675	1,237,581 379,390 128,913 1,745,883	1,279,050 399,882 146,661 1,825,593	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) <sup>2</sup> x 1000 Sum Lines 23; 24; 25	No. 21 22 23 24 25 26
No. 21 22 23 24 25 26 27	Description  Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary  Primary  Transmission	Jul-26 1,362,663 422,347 143,980	1,416,577 436,024 144,334	1,479,322 452,674 146,035	1,354,242 416,335 137,098	1,237,581 379,390 128,913	1,279,050 399,882 146,661	Total  15,215,030 4,692,367 1,603,150	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) <sup>2</sup> x 1000	No. 21 22 23 24 25 26 27
No. 21 22 23 24 25 26	Description  Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary  Primary  Transmission  Total  Check Figure	1,362,663 422,347 143,980 1,928,989 1,928,989	1,416,577 436,024 144,334 1,996,936 1,996,936	1,479,322 452,674 146,035 2,078,031 2,078,031	1,354,242 416,335 137,098 1,907,675 1,907,675	1,237,581 379,390 128,913 1,745,883 1,745,883	1,279,050 399,882 146,661 1,825,593 1,825,593	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) $^2$ x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) $^2$ x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) $^2$ x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 $^2$	No. 21 22 23 24 25 26 27 28
No. 21 22 23 24 25 26 27 28	Description  Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary  Primary  Transmission  Total  Check Figure	1,362,663 422,347 143,980 1,928,989 1,928,989	1,416,577 436,024 144,334 1,996,936 1,996,936	1,479,322 452,674 146,035 2,078,031 2,078,031	1,354,242 416,335 137,098 1,907,675 1,907,675	1,237,581 379,390 128,913 1,745,883 1,745,883	1,279,050 399,882 146,661 1,825,593 1,825,593	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) $^2$ x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) $^2$ x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) $^2$ x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 $^2$	No. 21 22 23 24 25 26 27
No.  21 22 23 24 25 26 27 28 29	Description  Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary  Primary  Transmission  Total  Check Figure  Difference	1,362,663 422,347 143,980 1,928,989 1,928,989	1,416,577 436,024 144,334 1,996,936 1,996,936	1,479,322 452,674 146,035 2,078,031 2,078,031	1,354,242 416,335 137,098 1,907,675 1,907,675	1,237,581 379,390 128,913 1,745,883 1,745,883	1,279,050 399,882 146,661 1,825,593 1,825,593	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) $^2$ x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) $^2$ x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) $^2$ x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 $^2$	No. 21 22 23 24 25 26 27 28 29
No. 21 22 23 24 25 26 27 28 29 30	Description  Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary  Primary  Transmission  Total  Check Figure  Difference  Non-Coincident Demand (90%)	1,362,663 422,347 143,980 1,928,989 1,928,989	1,416,577 436,024 144,334 1,996,936	1,479,322 452,674 146,035 2,078,031 2,078,031	1,354,242 416,335 137,098 1,907,675 1,907,675	1,237,581 379,390 128,913 1,745,883 1,745,883	1,279,050 399,882 146,661 1,825,593 1,825,593	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) $^2$ x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) $^2$ x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) $^2$ x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 $^2$	No. 21 22 23 24 25 26 27 28 29 30
No. 21 22 23 24 25 26 27 28 29 30 31	Description  Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary  Primary  Transmission  Total  Check Figure  Difference  Non-Coincident Demand (90%)  Rates (\$/kW):	1,362,663 422,347 143,980 1,928,989 1,928,989	1,416,577 436,024 144,334 1,996,936	1,479,322 452,674 146,035 2,078,031 2,078,031	1,354,242 416,335 137,098 1,907,675	1,237,581 379,390 128,913 1,745,883	1,279,050 399,882 146,661 1,825,593	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) $^2$ x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) $^2$ x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) $^2$ x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line $^2$ Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31
No. 21 22 23 24 25 26 27 28 29 30 31 32	Description  Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary  Primary  Transmission  Total  Check Figure  Difference  Non-Coincident Demand (90%)  Rates (\$/kW):  Secondary	1,362,663 422,347 143,980 1,928,989 	1,416,577 436,024 144,334 1,996,936 	1,479,322 452,674 146,035 2,078,031 2,078,031	1,354,242 416,335 137,098 1,907,675 -	1,237,581 379,390 128,913 1,745,883 1,745,883	1,279,050 399,882 146,661 1,825,593 1,825,593 -	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) <sup>2</sup> x 1000 Sum Lines 23; 24; 25  Statement BG, Page BG-19, Line 7 <sup>2</sup> Line 26 Less Line 27  Statement BL, Page BL-1, Line 8, Col. D <sup>3</sup>	No.  21 22 23 24 25 26 27 28 29 30 31 32
No. 21 22 23 24 25 26 27 28 29 30 31 32 33	Description  Non-Coincident Demand (90%) (kW) ¹: Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (90%) Rates (\$\(\beta\)kW): Secondary Primary Transmission Non-Coincident Demand (90%) -	1,362,663 422,347 143,980 1,928,989 	1,416,577 436,024 144,334 1,996,936 	\$ 20.67 \$ 19.97	1,354,242 416,335 137,098 1,907,675 1,907,675 - \$ 20.67 \$ 19.97	1,237,581 379,390 128,913 1,745,883 1,745,883 \$ 20.67 \$ 19.97	1,279,050 399,882 146,661 1,825,593 1,825,593 - \$ 20.67 \$ 19.97	Total  15,215,030 4,692,367 1,603,150 21,510,547	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 <sup>2</sup> Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D <sup>3</sup> Statement BL, Page BL-1, Line 8, Col. C <sup>3</sup>	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Description  Non-Coincident  Demand (90%) (kW) ¹:  Secondary  Primary  Transmission  Total  Check Figure  Difference  Non-Coincident Demand (90%)  Rates (\$/kW):  Secondary  Primary  Transmission  Non-Coincident Demand (90%) -  Revenues at Present Rates:	1,362,663 422,347 143,980 1,928,989	1,416,577 436,024 144,334 1,996,936	\$ 20.67 \$ 19.97 \$ 19.88	1,354,242 416,335 137,098 1,907,675 1,907,675 - \$ 20.67 \$ 19.97 \$ 19.88	1,237,581 379,390 128,913 1,745,883 1,745,883 - \$ 20.67 \$ 19.97 \$ 19.88	1,279,050 399,882 146,661 1,825,593 1,825,593 - \$ 20.67 \$ 19.97 \$ 19.88	Total  15,215,030 4,692,367 1,603,150 21,510,547 21,510,547	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 <sup>2</sup> Line 26 Less Line 27  Statement BL, Page BL-1, Line 8, Col. D <sup>3</sup> Statement BL, Page BL-1, Line 8, Col. C <sup>3</sup> Statement BL, Page BL-1, Line 8, Col. B <sup>3</sup>	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Description  Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary  Primary  Transmission  Total  Check Figure  Difference  Non-Coincident Demand (90%)  Rates (\$/kW):  Secondary  Primary  Transmission  Non-Coincident Demand (90%) -  Revenues at Present Rates:  Secondary	1,362,663 422,347 143,980 1,928,989 \$ 20.67 \$ 19.97 \$ 19.88	1,416,577 436,024 144,334 1,996,936 1,996,936 \$ 20.67 \$ 19.97 \$ 19.88	\$ 20.67 \$ 19.97 \$ 19.88 \$ 30,577,593	1,354,242 416,335 137,098 1,907,675 1,907,675  \$ 20.67 \$ 19.97 \$ 19.88	1,237,581 379,390 128,913 1,745,883 1,745,883 	1,279,050 399,882 146,661 1,825,593 1,825,593 - \$ 20.67 \$ 19.97 \$ 19.88	Total  15,215,030 4,692,367 1,603,150 21,510,547 21,510,547 -  \$ 314,494,678	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 <sup>2</sup> Line 26 Less Line 27  Statement BL, Page BL-1, Line 8, Col. D <sup>3</sup> Statement BL, Page BL-1, Line 8, Col. C <sup>3</sup> Statement BL, Page BL-1, Line 8, Col. B <sup>3</sup> Line 23 x Line 32	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Description  Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary  Primary  Transmission  Total  Check Figure  Difference  Non-Coincident Demand (90%)  Rates (\$\sik W\$):  Secondary  Primary  Transmission  Non-Coincident Demand (90%) -  Revenues at Present Rates:  Secondary  Primary  Primary  Primary  Primary  Revenues at Present Rates:	\$ 20.67 \$ 19.98 \$ 20.67 \$ 19.98 \$ 28,166,246 8,434,260	1,416,577 436,024 144,334 1,996,936 1,996,936 - \$ 20,67 \$ 19,97 \$ 19.88 \$ 29,280,650 8,707,406	\$ 20.67 \$ 19.97 \$ 20.67 \$ 19.97 \$ 30,577,593 9,039,899	1,354,242 416,335 137,098 1,907,675 1,907,675 \$ 20.67 \$ 19.97 \$ 19.88 \$ 27,992,187 8,314,212	1,237,581 379,390 128,913 1,745,883 1,745,883 - \$ 20.67 \$ 19.97 \$ 19.88	1,279,050 399,882 146,661 1,825,593 1,825,593 - \$ 20.67 \$ 19.97 \$ 19.88 \$ 26,437,969 7,985,651	Total  15,215,030 4,692,367 1,603,150 21,510,547 21,510,547 -  \$ 314,494,678 \$ 93,706,563	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 <sup>2</sup> Line 26 Less Line 27  Statement BL, Page BL-1, Line 8, Col. D <sup>3</sup> Statement BL, Page BL-1, Line 8, Col. C <sup>3</sup> Statement BL, Page BL-1, Line 8, Col. B <sup>3</sup> Line 23 x Line 32 Line 24 x Line 33	No.  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Description  Non-Coincident  Demand (90%) (kW) <sup>1</sup> :  Secondary  Primary  Transmission  Total  Check Figure  Difference  Non-Coincident Demand (90%)  Rates (\$/kW):  Secondary  Primary  Transmission  Non-Coincident Demand (90%) -  Revenues at Present Rates:  Secondary	1,362,663 422,347 143,980 1,928,989 \$ 20.67 \$ 19.97 \$ 19.88	1,416,577 436,024 144,334 1,996,936 1,996,936 \$ 20.67 \$ 19.97 \$ 19.88 \$ 29,280,650 8,707,406 2,869,361	\$ 20.67 \$ 19.97 \$ 19.88 \$ 30,577,593	1,354,242 416,335 137,098 1,907,675 1,907,675  \$ 20.67 \$ 19.97 \$ 19.88	1,237,581 379,390 128,913 1,745,883 1,745,883 	1,279,050 399,882 146,661 1,825,593 1,825,593 - \$ 20.67 \$ 19.97 \$ 19.88 \$ 26,437,969 7,985,651 2,915,617	Total  15,215,030 4,692,367 1,603,150 21,510,547 21,510,547 -  \$ 314,494,678	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) <sup>2</sup> x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 <sup>2</sup> Line 26 Less Line 27  Statement BL, Page BL-1, Line 8, Col. D <sup>3</sup> Statement BL, Page BL-1, Line 8, Col. C <sup>3</sup> Statement BL, Page BL-1, Line 8, Col. B <sup>3</sup> Line 23 x Line 32	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37

 $<sup>\</sup>overline{\text{NCD (90\%)}} \text{ rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.}$ 

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

<sup>&</sup>lt;sup>3</sup> Present rates are defined as rates presented in TO6 Cycle 1, pursuant to Docket No. ER25-270-000.

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	Maximum On-Peak									1
2	Period Demand (kW) 1:									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) 2x 1000	3
4	Primary	300,388	287,717	284,645	285,335	290,016	307,898		(Statement BG, Page BG 21.2, Line 81) 2x 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 <sup>2</sup>	7
8	Difference	-	-	-	=	-	-		Line 6 Less Line 7	8
9	Maximum On-Peak									9
11	Period Demand Rates (\$/kW):									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 <sup>3</sup>	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	14
15	Maximum On-Peak Period Demand -	3 0.82	3 0.62	\$ 0.62	\$ 0.62	\$ 0.82	3 4.00		Statement BL, Page BL-1, Lines 11 & 12, Col. B	15
16	Revenues at Present Rates:									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		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
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.
No.	•	` /						` /	Reference	No.
No.	Maximum On-Peak	` /						` /	Reference	No. 21
No. 21 22	Maximum On-Peak Period Demand (kW) <sup>1</sup> :	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total		No. 21 22
No. 21 22 23	Maximum On-Peak	Jul-26 1,286,270	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000	No. 21 22 23
No. 21 22	Maximum On-Peak Period Demand (kW) <sup>1</sup> :	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000	No. 21 22
No. 21 22 23 24 25	Maximum On-Peak Period Demand (kW) <sup>1</sup> : Secondary Primary Transmission	Jul-26 1,286,270 342,360 44,658	1,337,162 355,906 46,425	1,396,390 371,670 48,481	1,278,322 340,244 44,382	1,146,482 305,821 44,955	1,184,899 316,068 46,461	Total  14,215,051 3,788,066 528,391	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 82) <sup>2</sup> x 1000	No. 21 22 23 24 25
No. 21 22 23 24	Maximum On-Peak Period Demand (kW) <sup>1</sup> : Secondary Primary Transmission Total	Jul-26  1,286,270 342,360	Aug-26  1,337,162 355,906	Sep-26 1,396,390 371,670	Oct-26 1,278,322 340,244	Nov-26 1,146,482 305,821	Dec-26  1,184,899 316,068	Total 14,215,051 3,788,066	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000	No. 21 22 23 24
No. 21 22 23 24 25 26 27	Maximum On-Peak Period Demand (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure	Jul-26 1,286,270 342,360 44,658	1,337,162 355,906 46,425	1,396,390 371,670 48,481	1,278,322 340,244 44,382	1,146,482 305,821 44,955	1,184,899 316,068 46,461	Total  14,215,051 3,788,066 528,391	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 82) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 <sup>2</sup>	No. 21 22 23 24 25
No. 21 22 23 24 25 26 27 28	Maximum On-Peak Period Demand (kW) <sup>1</sup> : Secondary Primary Transmission Total	Jul-26  1,286,270 342,360 44,658 1,673,288	Aug-26  1,337,162 355,906 46,425 1,739,492	Sep-26  1,396,390 371,670 48,481 1,816,540	1,278,322 340,244 44,382 1,662,948	1,146,482 305,821 44,955 1,497,258	1,184,899 316,068 46,461 1,547,429	Total  14,215,051 3,788,066 528,391 18,531,509	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 82) <sup>2</sup> x 1000 Sum Lines 23; 24; 25	No. 21 22 23 24 25 26 27 28
No. 21 22 23 24 25 26 27 28 29	Maximum On-Peak Period Demand (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure Difference	Jul-26  1,286,270 342,360 44,658 1,673,288	1,337,162 355,906 46,425 1,739,492	Sep-26  1,396,390 371,670 48,481 1,816,540	1,278,322 340,244 44,382 1,662,948	1,146,482 305,821 44,955 1,497,258	1,184,899 316,068 46,461 1,547,429	Total  14,215,051 3,788,066 528,391 18,531,509	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 82) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 <sup>2</sup>	No. 21 22 23 24 25 26 27 28 29
No. 21 22 23 24 25 26 27 28 29 30	Maximum On-Peak Period Demand (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure Difference Maximum On-Peak	Jul-26  1,286,270 342,360 44,658 1,673,288	1,337,162 355,906 46,425 1,739,492	Sep-26  1,396,390 371,670 48,481 1,816,540	1,278,322 340,244 44,382 1,662,948	1,146,482 305,821 44,955 1,497,258	1,184,899 316,068 46,461 1,547,429	Total  14,215,051 3,788,066 528,391 18,531,509	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 82) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 <sup>2</sup>	No. 21 22 23 24 25 26 27 28 29 30
No. 21 22 23 24 25 26 27 28 29 30 31	Maximum On-Peak Period Demand (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum On-Peak Period Demand Rates (\$/kW):	1,286,270 342,360 44,658 1,673,288	1,337,162 355,906 46,425 1,739,492	1,396,390 371,670 48,481 1,816,540	1,278,322 340,244 44,382 1,662,948	1,146,482 305,821 44,955 1,497,258	1,184,899 316,068 46,461 1,547,429 1,547,429	Total  14,215,051 3,788,066 528,391 18,531,509	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 82) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 <sup>2</sup> Line 26 Less Line 27	No.  21 22 23 24 25 26 27 28 29 30 31
No. 21 22 23 24 25 26 27 28 29 30 31 32	Maximum On-Peak Period Demand (kW) <sup>1</sup> ; Secondary Primary Transmission Total Check Figure Difference  Maximum On-Peak Period Demand Rates (\$/kW); Secondary	1,286,270 342,360 44,658 1,673,288	1,337,162 355,906 46,425 1,739,492 -	1,396,390 371,670 48,481 1,816,540 	1,278,322 340,244 44,382 1,662,948 	1,146,482 305,821 44,955 1,497,258 -	1,184,899 316,068 46,461 1,547,429 	Total  14,215,051 3,788,066 528,391 18,531,509	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 82) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 <sup>2</sup> Line 26 Less Line 27	No.  21 22 23 24 25 26 27 28 29 30 31 32
No. 21 22 23 24 25 26 27 28 29 30 31 32 33	Maximum On-Peak Period Demand (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary	1,286,270 342,360 44,658 1,673,288 	1,337,162 355,906 46,425 1,739,492 	1,396,390 371,670 48,481 1,816,540 	1,278,322 340,244 44,382 1,662,948 	1,146,482 305,821 44,955 1,497,258 - \$ 0.86 \$ 0.83	1,184,899 316,068 46,461 1,547,429 	Total  14,215,051 3,788,066 528,391 18,531,509	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 82) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 <sup>2</sup> Line 26 Less Line 27  Statement BL, Page BL-1, Lines 11 & 12, Col. D <sup>3</sup> Statement BL, Page BL-1, Lines 11 & 12, Col. C <sup>3</sup>	No.  21 22 23 24 25 26 27 28 29 30 31 32 33
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34	Maximum On-Peak Period Demand (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum On-Peak Period Demand Rates (\$/kW): Secondary	1,286,270 342,360 44,658 1,673,288	1,337,162 355,906 46,425 1,739,492 -	1,396,390 371,670 48,481 1,816,540 	1,278,322 340,244 44,382 1,662,948 	1,146,482 305,821 44,955 1,497,258 -	1,184,899 316,068 46,461 1,547,429 	Total  14,215,051 3,788,066 528,391 18,531,509	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 82) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 <sup>2</sup> Line 26 Less Line 27	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Maximum On-Peak Period Demand (kW) ¹; Secondary Primary Transmission Total Check Figure Difference  Maximum On-Peak Period Demand Rates (\$/kW); Secondary Primary Transmission Maximum On-Peak Period Demand -	1,286,270 342,360 44,658 1,673,288 	1,337,162 355,906 46,425 1,739,492 	1,396,390 371,670 48,481 1,816,540 	1,278,322 340,244 44,382 1,662,948 	1,146,482 305,821 44,955 1,497,258 - \$ 0.86 \$ 0.83	1,184,899 316,068 46,461 1,547,429 	Total  14,215,051 3,788,066 528,391 18,531,509	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 82) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 <sup>2</sup> Line 26 Less Line 27  Statement BL, Page BL-1, Lines 11 & 12, Col. D <sup>3</sup> Statement BL, Page BL-1, Lines 11 & 12, Col. C <sup>3</sup>	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Maximum On-Peak Period Demand (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Present Rates:	1,286,270 342,360 44,658 1,673,288 	1,337,162 355,906 46,425 1,739,492 1,739,492 - \$ 4.23 \$ 4.09 \$ 4.08	1,396,390 371,670 48,481 1,816,540	1,278,322 340,244 44,382 1,662,948 1,662,948 	1,146,482 305,821 44,955 1,497,258 - \$ 0.86 \$ 0.83 \$ 0.82	1,184,899 316,068 46,461 1,547,429 	Total  14,215,051 3,788,066 528,391 18,531,509 18,531,509	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 82) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 <sup>2</sup> Line 26 Less Line 27  Statement BL, Page BL-1, Lines 11 & 12, Col. D <sup>3</sup> Statement BL, Page BL-1, Lines 11 & 12, Col. B <sup>3</sup>	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36
No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Maximum On-Peak Period Demand (kW) ¹; Secondary Primary Transmission Total Check Figure Difference  Maximum On-Peak Period Demand Rates (\$/kW); Secondary Primary Transmission Maximum On-Peak Period Demand -	1,286,270 342,360 44,658 1,673,288 	1,337,162 355,906 46,425 1,739,492 	1,396,390 371,670 48,481 1,816,540 	1,278,322 340,244 44,382 1,662,948 	1,146,482 305,821 44,955 1,497,258 - \$ 0.86 \$ 0.83	1,184,899 316,068 46,461 1,547,429 	Total  14,215,051 3,788,066 528,391 18,531,509	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 82) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 <sup>2</sup> Line 26 Less Line 27  Statement BL, Page BL-1, Lines 11 & 12, Col. D <sup>3</sup> Statement BL, Page BL-1, Lines 11 & 12, Col. C <sup>3</sup>	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Maximum On-Peak Period Demand (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission  Maximum On-Peak Period Demand - Revenues at Present Rates: Secondary	1,286,270 342,360 44,658 1,673,288 1,673,288  -  \$ 4.23 \$ 4.09 \$ 4.08	1,337,162 355,906 46,425 1,739,492 1,739,492 - \$ 4.23 \$ 4.09 \$ 4.08	\$ 4.23 \$ 4.09 \$ 5,906,728	1,278,322 340,244 44,382 1,662,948 1,662,948 - \$ 4.23 \$ 4.09 \$ 4.08	1,146,482 305,821 44,955 1,497,258 1,497,258 \$ 0.86 \$ 0.83 \$ 0.82	1,184,899 316,068 46,461 1,547,429 	Total  14,215,051 3,788,066 528,391 18,531,509 \$ 33,978,081	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 82) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 <sup>2</sup> Line 26 Less Line 27  Statement BL, Page BL-1, Lines 11 & 12, Col. D <sup>3</sup> Statement BL, Page BL-1, Lines 11 & 12, Col. B <sup>3</sup> Line 23 x Line 32	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Maximum On-Peak Period Demand (kW) <sup>1</sup> : Secondary Primary Transmission Total Check Figure Difference  Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Present Rates: Secondary Primary	1,286,270 342,360 44,658 1,673,288 1,673,288  \$ 4.23 \$ 4.09 \$ 4.08	1,337,162 355,906 46,425 1,739,492 1,739,492 - \$ 4.23 \$ 4.09 \$ 4.08	\$ 4.23 \$ 4.09 \$ 5,906,728 \$ 1,520,130 197,802	1,278,322 340,244 44,382 1,662,948 1,662,948 	1,146,482 305,821 44,955 1,497,258 1,497,258 5 0.86 \$ 0.83 \$ 0.82 \$ 985,974 253,831 36,863	1,184,899 316,068 46,461 1,547,429 1,547,429 - \$ 0.86 \$ 0.83 \$ 0.82 \$ 1,019,013 262,337 38,098	Total  14,215,051 3,788,066 528,391 18,531,509 18,531,509	(Statement BG, Page BG 21.2, Line 80) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 81) <sup>2</sup> x 1000 (Statement BG, Page BG 21.2, Line 82) <sup>2</sup> x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 <sup>2</sup> Line 26 Less Line 27  Statement BL, Page BL-1, Lines 11 & 12, Col. D <sup>3</sup> Statement BL, Page BL-1, Lines 11 & 12, Col. C <sup>3</sup> Statement BL, Page BL-1, Lines 11 & 12, Col. B <sup>3</sup> Line 23 x Line 32 Line 24 x Line 33	No.  21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38

- $^{1}\quad \text{Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.}$
- Pages BG-21.2, BG-18, and BG-19 are found in Statement BG.
- 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.

Line		(A		(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jan-	-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26		Reference	No.
١,	Maximum Demand										1
2	at the Time of System Peak (kW)										2
	• • • • • • • • • • • • • • • • • • • •										2
3	Secondary		-	-	-	-	-	-		(Statement BG, Page BG-21.3, Line 126) 2 x1000	3
4	Primary		12,840	37,627	41,376	42,539	41,116	42,279		(Statement BG, Page BG-21.3, Line 127) 2 x1000	
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	13	36,381	119,784	131,720	135,421	130,893	126,775		Sum Lines 3; 4; 5	6
7	Check Figure	13	36,381	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	I										9
10	Maximum Demand at the										10
11	Time of System Peak Rates (\$/kW):										11
12	Secondary	\$	-	\$ -	\$ -	S -	\$ -	\$ -		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. B3	14
15	Maximum Demand at the Time of System										15
16	Peak - Revenues at Present Rates:										16
17	Secondary	\$	-	\$ -	\$ -	S -	\$ -	\$ -		Line 3 x Line 12	17
18	Primary		14,554	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	\$ 14	10,901	\$ 123,754	\$ 136,085	\$ 139,909	\$ 135,231	\$ 676,979		Sum Lines 17; 18; 19	20
21	n . n . n .										21
22	Revenues at Present Rates:										22
	I									Statement BH, Page BH-5 Line 21 + Page BH-6	
23	Secondary	\$ 26.09	24 780	\$ 24 994 053	\$ 24 727 216	\$ 24,787,126	\$ 25 193 779	\$ 30 224 232		Line 17 + Page BH-7 Line 17 + Page BH-8 Line 17	23
23	Secondary	\$ 20,07	74,700	\$ 24,774,033	5 24,727,210	\$ 24,707,120	Ψ 23,173,777	\$ 50,224,232		Eme 1, Tage Bit / Eme 1, Tage Bit o Eme 1,	23
	I									Statement BH, Page BH-5 Line 22 + Page BH-6	
24	Primary	\$ 7,78	35,999	\$ 7,350,235	\$ 7,402,557	\$ 7,453,969	\$ 7,509,446	\$ 9,048,072		Line 18 + Page BH-7 Line 18 + Page BH-8 Line 18	24
	I										
	I									Statement BH, Page BH-5 Line 23 + Page BH-6	
25	Transmission					\$ 2,699,896				Line 19 + Page BH-7 Line 19 + Page BH-8 Line 19	
26	Total	\$ 36,61	17,041	\$ 34,779,123	\$ 34,765,271	\$ 34,940,991	\$ 35,331,634	\$ 42,420,213		Sum Lines 23; 24; 25	26
27											27
28	Total Revenues at Present Rates:	\$ 36,61	17,041	\$ 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
	<u> </u>										Ш

Line			(A)		(B)		(C)		(D)		(E)		(F)		(G)		Line
No.	Description		Jul-26	A	Aug-26	S	Sep-26	C	Oct-26		Nov-26		Dec-26		Total	Reference	No.
29	Maximum Demand																29
30	at the Time of System Peak (kW) 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 92	35
36	Difference		-		-		-		-		-		-		-	Line 34 Less Line 35	36
37																	37
38	Maximum Demand at the																38
39	Time of System Peak Rates (\$/kW):															,	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			Statement BL, Page BL-1, Lines 19 & 20, Col. C <sup>3</sup>	41
42	Transmission	\$	5.33	\$	5.33	\$	5.33	\$	5.33	\$	1.03	\$	1.03			Statement BL, Page BL-1, Lines 19 & 20, Col. B <sup>3</sup>	42
43	Maximum Demand at the Time of System																43
44	Peak - Revenues at Present Rates:	s		s		s		s		\$		s				Line 31 x Line 40	44
45 46	Secondary Primary	2	256,722	2	255,693	2	257,194	3	242,588	2	43,612	2	50,376	\$	1,546,517	Line 31 x Line 40 Line 32 x Line 41	45 46
47	Transmission		510,203		508,158		511,140		482,114		94,309		108,937	\$	3,127,389	Line 32 x Line 41 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	Revenues at Present Rates:																50
l																Statement BH, Page BH-5 Line 45 + Page BH-6	
51	Secondary	\$ 3.	3,607,170	\$ 34	4,936,845	\$ 36	5,484,322	\$ 33	3,399,488	\$ 2	26,566,767	\$ 2	27,456,982	\$ 3	348,472,760	Line 37 + Page BH-7 Line 37 + Page BH-8 Line 45	51
																Statement BH, Page BH-5 Line 46 + Page BH-6	
52	Primary	\$ 1	0.091.235	\$ 10	0 418 753	\$ 10	0 817 223	\$ 9	948 400	s	7 873 854	s	8 298 364	\$ 1	103,998,107	Line 38 + Page BH-7 Line 38 + Page BH-8 Line 46	52
02	Timmy	Ψ.	0,001,200	Ų 1.	0,110,755	J 10	0,017,220	,	,,, 10, 100	-	7,075,051	Ψ	0,270,501	Ψ.	.03,770,107		52
																Statement BH, Page BH-5 Line 47 + Page BH-6	
53	Transmission										2,693,954					Line 39 + Page BH-7 Line 39 + Page BH-8 Line 47	
54	Total	\$ 4	7,253,130	\$ 48	8,922,530	\$ 50	0,913,660	\$ 46	5,736,579	\$ 3	37,134,575	\$ 3	38,817,998	\$ 4	488,632,745	Sum Lines 51; 52; 53	54
55																	55
	T I D		5 050 100		0.000.500		0.012.660						20.017.000		100 (22 515	Sum Line 54; Statement BH, Page BH-5, Line 28	
56	Total Revenues at Present Rates:	\$ 4	7,253,130	\$ 43	8,922,530	\$ 50	J,913,660	\$ 46	5,/36,579	\$ 3	37,134,575	\$ 3	38,817,998	\$ 4	188,632,745	Sum Line 34; Statement BH, Page BH-5, Line 28	56
	Nomes																

<sup>&</sup>lt;sup>1</sup> Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU.

 $<sup>^2</sup>$   $\,$  Pages BG-21.3, BG-18, and BG-19 are found in Statement BG.

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.	Daniel d'an		(A)	(B)		(C)	(D)	(E)	16	(F)	(G)	D-G.	Line
No.	Description		Jan-26	Feb-26		Mar-26	Apr-26	May-2	.6	Jun-26		Reference	No.
1	Energy Revenues:												1
2 3	Commodity Sales - kWh Commodity Rate - \$/kWh		216,720	453,59	0	352,390 0	1,098,010		,560 0	- 0		(Page BG-21.3, Line 160) <sup>2</sup> x 1000	2 3
4	Total Commodity Revenues	\$	-	\$ -	0 9		\$ -	\$	-	\$ -	_	Line 2 x Line 3	4
5	,									<u> </u>			5
6	Non-Coincident Demand (90%) (kW) 1:				_								6
7 8	Primary		11,900	16,00	00	15,700	15,800	8	,700	8,800		(Page BG-21.3, Line 162) x 1000	7 8
9	Non-Coincident Demand (90%)												9
10	Rates (\$/kW):												10
11	Primary	\$	0.82	\$ 0.8	32 5	0.82	\$ 0.82	\$	0.82	\$ 0.82		Statement BL, Page BL-1, Line 29, Col. C <sup>3</sup>	11
12 13	Non-Coincident Demand (90%) - Revenues at Changed Rates:												12 13
14	Primary	\$	9,758	\$ 13,12	20 5	12,874	\$ 12,956	\$ 7	,134	\$ 7,216		Line 7 x Line 11	14
15	,		ŕ			,							15
16	Maximum Demand												16
17 18	at the Time of System Peak (kW) 4:											(Day DC 21.2 Line 164) = 1000	17 18
19	Primary		-	-		-	-		-	-		(Page BG-21.3, Line 164) x 1000	19
20	Maximum Demand at the												20
21	Time of System Peak Rates (\$/kW):												21
22	Primary	\$	1.66	\$ 1.0	66 \$	1.66	\$ 1.66	\$	1.66	\$ 1.66		Statement BL, Page BL-1, Lines 31 & 32, Col. C <sup>3</sup>	
23 24	Maximum Demand at the Time of System												23 24
25	Peak - Revenues at Changed Rates:												25
26	Primary	\$	-	\$ -	5	-	\$ -	\$	-	\$ -		Line 18 x Line 22	26
27 28	Total Revenues	\$	9,758	\$ 13,12	20 5	12,874	\$ 12,956	\$ 7	,134	\$ 7,216		Sum I in a 4, 14, 26	27 28
28	Total Revenues	3	9,738	\$ 15,12	.0 4	12,874	\$ 12,930	\$ /	,134	\$ 7,216		Sum Lines 4; 14; 26	20
Line			(A)	(B)		(C)	(D)	(E)		(F)	(G)		Line
Line No.	Description		(A) Jul-26	(B) Aug-26		(C) Sep-26	(D) Oct-26	(E) Nov-2	6	(F) Dec-26	(G) Total	Reference	Line No.
	Description  Energy Revenues:								6			Reference	
No.	•							Nov-2	,620			Reference (Page BG-21.3, Line 160) <sup>2</sup> x 1000	No.
No. 29 30 31	Energy Revenues:  Commodity Sales - kWh  Commodity Rate - \$/kWh		Jul-26 - 0	Aug-26	0	Sep-26 102,320 0	Oct-26 747,300	703	,620 0	Dec-26 339,300 0	Total 4,208,810	(Page BG-21.3, Line 160) <sup>2</sup> x 1000	No. 29 30 31
No. 29 30 31 32	Energy Revenues: Commodity Sales - kWh	\$	Jul-26 -	Aug-26	0 5	Sep-26 102,320 0	Oct-26	Nov-2	,620	Dec-26	Total		No. 29 30 31 32
No. 29 30 31 32 33	Energy Revenues:  Commodity Sales - kWh  Commodity Rate - \$/kWh  Total Commodity Revenues		Jul-26 - 0	Aug-26	-	Sep-26 102,320 0	Oct-26 747,300	703	,620 0	Dec-26 339,300 0	Total 4,208,810	(Page BG-21.3, Line 160) <sup>2</sup> x 1000	No. 29 30 31 32 33
No. 29 30 31 32	Energy Revenues:  Commodity Sales - kWh  Commodity Rate - \$/kWh		Jul-26 - 0	Aug-26	5	Sep-26 102,320 0	Oct-26 747,300	703	,620 0	Dec-26 339,300 0	Total 4,208,810	(Page BG-21.3, Line 160) <sup>2</sup> x 1000	No. 29 30 31 32 33 34 35
No. 29 30 31 32 33 34 35 36	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\seta\kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary		Jul-26 - 0 -	Aug-26	5	Sep-26  102,320 0	747,300 \$ -	703	,620 0 -	339,300 0 \$ -	Total 4,208,810	(Page BG-21.3, Line 160) <sup>2</sup> x 1000 Line 30 x Line 31	No.  29  30  31  32  33  34  35  36
No.  29 30 31 32 33 34 35 36 37	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary  Non-Coincident Demand (90%)		Jul-26 - 0 -	Aug-26	5	Sep-26  102,320 0	747,300 \$ -	703	,620 0 -	339,300 0 \$ -	Total 4,208,810	(Page BG-21.3, Line 160) <sup>2</sup> x 1000 Line 30 x Line 31	No.  29 30 31 32 33 34 35 36 37
No.  29 30 31 32 33 34 35 36 37 38	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary  Non-Coincident Demand (90%) Rates (\$/kW):	\$	Jul-26  - 0 - 9,900	Aug-26	900	Sep-26  102,320 0 8 - 8,000	747,300 \$ -	703 \$	,620 0 - ,600	339,300 0 \$ -	Total 4,208,810	(Page BG-21.3, Line 160) <sup>2</sup> x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000	No.  29 30 31 32 33 34 35 36 37 38
No.  29 30 31 32 33 34 35 36 37	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary  Non-Coincident Demand (90%)		Jul-26 - 0 -	Aug-26	900	Sep-26  102,320 0 8 - 8,000	747,300 \$ -	703 \$	,620 0 -	339,300 0 \$ -	Total 4,208,810	(Page BG-21.3, Line 160) <sup>2</sup> x 1000 Line 30 x Line 31	No.  29 30 31 32 33 34 35 36 37
No.  29 30 31 32 33 34 35 36 37 38 39 40 41	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates:	\$	Jul-26  - 0 - 9,900  0.82	** - ** ** ** ** ** ** ** ** ** ** ** **	300	Sep-26  102,320 0 5 -  8,000	747,300 \$ - 16,900 \$ 0.82	703 \$	,620 0 - ,600	339,300 0 \$ - 9,800 \$ 0.82	Total 4,208,810 \$ -	(Page BG-21.3, Line 160) <sup>2</sup> x 1000 Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C <sup>3</sup>	No.  29 30 31 32 33 34 35 36 37 38 39 40 41
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary  Non-Coincident Demand (90%)  Rates (\$/kW): Primary  Non-Coincident Demand (90%) -	\$	Jul-26  - 0 - 9,900	Aug-26	300	Sep-26  102,320 0  5  -  8,000	747,300 \$ -	703 \$	,620 0 - ,600	339,300 0 \$ -	Total 4,208,810	(Page BG-21.3, Line 160) <sup>2</sup> x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary  Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary	\$	Jul-26  - 0 - 9,900  0.82	** - ** ** ** ** ** ** ** ** ** ** ** **	300	Sep-26  102,320 0 5 -  8,000	747,300 \$ - 16,900 \$ 0.82	703 \$	,620 0 - ,600	339,300 0 \$ - 9,800 \$ 0.82	Total 4,208,810 \$ -	(Page BG-21.3, Line 160) <sup>2</sup> x 1000 Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C <sup>3</sup>	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates:	\$	Jul-26  - 0 - 9,900  0.82	** - ** ** ** ** ** ** ** ** ** ** ** **	300	Sep-26  102,320 0 5 -  8,000	747,300 \$ - 16,900 \$ 0.82	703 \$	,620 0 - ,600	339,300 0 \$ - 9,800 \$ 0.82	Total 4,208,810 \$ -	(Page BG-21.3, Line 160) <sup>2</sup> x 1000 Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C <sup>3</sup>	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42
No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary  Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary  Maximum Demand	\$	Jul-26  - 0 - 9,900  0.82	** - ** ** ** ** ** ** ** ** ** ** ** **	300	Sep-26  102,320 0 5 -  8,000	747,300 \$ - 16,900 \$ 0.82	703 \$	,620 0 - ,600	339,300 0 \$ - 9,800 \$ 0.82	Total 4,208,810 \$ -	(Page BG-21.3, Line 160) <sup>2</sup> x 1000 Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C <sup>3</sup>	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary  Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary  Maximum Demand at the Time of System Peak (kW) 4: Primary	\$	Jul-26  - 0 - 9,900  0.82	** - ** ** ** ** ** ** ** ** ** ** ** **	300	Sep-26  102,320 0 5 -  8,000	747,300 \$ - 16,900 \$ 0.82	703 \$ 16	,620 0 - ,600	339,300 0 \$ - 9,800 \$ 0.82	Total 4,208,810 \$ - 146,100	(Page BG-21.3, Line 160) <sup>2</sup> x 1000  Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C <sup>3</sup> Line 35 x Line 39	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary  Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary  Maximum Demand at the Time of System Peak (kW) 4: Primary  Maximum Demand at the	\$	Jul-26  - 0 - 9,900  0.82	** - ** ** ** ** ** ** ** ** ** ** ** **	300	Sep-26  102,320 0 5 -  8,000	747,300 \$ - 16,900 \$ 0.82	703 \$ 16	,620 0 - ,600	339,300 0 \$ - 9,800 \$ 0.82	Total 4,208,810 \$ - 146,100	(Page BG-21.3, Line 160) <sup>2</sup> x 1000  Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C <sup>3</sup> Line 35 x Line 39	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48
29 30 31 32 33 34 35 36 37 38 40 41 42 43 44 45 46 47 48 49	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$'kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (\$'kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary  Maximum Demand at the Time of System Peak (kW) 4: Primary  Maximum Demand at the Time of System Peak Rates (\$'kW):	\$	Jul-26  - 0 - 9,900  0.82  8,118	\$ - 8,000 \$ 0.30 \$	332 \$	Sep-26  102,320 0  8  -  8,000  0  0  6  0.82	9 0.82 \$ 13,858	Nov-2 703 \$ 16 \$ 7,58	,620 0 - ,600 0.82 0.82	9,800 \$ 0.82 \$ 8,036	Total 4,208,810 \$ - 146,100	(Page BG-21.3, Line 160) <sup>2</sup> x 1000  Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C <sup>3</sup> Line 35 x Line 39  (Page BG-21.3, Line 164) x 1000	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$'kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary  Non-Coincident Demand (90%) Rates (\$'kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary  Maximum Demand at the Time of System Peak (kW) 4: Primary  Maximum Demand at the Time of System Peak Rates (\$'kW): Primary	\$ \$	Jul-26  - 0 - 9,900  0.82	\$ - 8,000 \$ 0.30 \$	332 \$	Sep-26  102,320 0  8  -  8,000  0  0  6  0.82	9 0.82 \$ 13,858	Nov-2 703 \$ 16 \$ 7,58	,620 0 - ,600 0.82 0.82	9,800 \$ 0.82 \$ 8,036	Total 4,208,810 \$ - 146,100	(Page BG-21.3, Line 160) <sup>2</sup> x 1000  Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C <sup>3</sup> Line 35 x Line 39	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49
No.  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary  Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary  Maximum Demand at the Time of System Peak (kW) 4: Primary  Maximum Demand at the Time of System Peak Rates (\$/kW): Primary  Maximum Demand at the Time of System Peak Rates (\$/kW): Primary  Maximum Demand at the Time of System	\$ \$	Jul-26  - 0 - 9,900  0.82  8,118	\$ - 8,000 \$ 0.30 \$	332 \$	Sep-26  102,320 0  8  -  8,000  0  0  6  0.82	9 0.82 \$ 13,858	Nov-2 703 \$ 16 \$ 7,58	,620 0 - ,600 0.82 0.82	9,800 \$ 0.82 \$ 8,036	Total 4,208,810 \$ - 146,100	(Page BG-21.3, Line 160) <sup>2</sup> x 1000  Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C <sup>3</sup> Line 35 x Line 39  (Page BG-21.3, Line 164) x 1000	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52
No.  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  50  51  52  53	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$'kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (\$'kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary  Maximum Demand at the Time of System Peak (kW) 4: Primary  Maximum Demand at the Time of System Peak Rates (\$'kW): Primary  Maximum Demand at the Time of System Peak Rates (\$'kW): Primary  Maximum Demand at the Time of System Peak Rates (\$'kW): Primary  Maximum Demand at the Time of System Peak - Revenues at Changed Rates:	\$ \$ \$	Jul-26  - 0 - 9,900  0.82  8,118  - 1.66	\$ - 8,000 \$ 0.3 \$ 6,500 \$ 1.0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Sep-26  102,320 0  8 -  8,000  0  6  0.82  6,560  -  1.66	S - 16,900  \$ 13,858	Nov-2 703 \$ 16 \$ \$ 7,58	,620 0 - ,600 0.82 ,612	9,800 \$ 0.82 \$ 8,036	Total 4,208,810 \$ - 146,100  119,802  7,580	(Page BG-21.3, Line 160) <sup>2</sup> x 1000  Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C <sup>3</sup> Line 35 x Line 39  (Page BG-21.3, Line 164) x 1000  Statement BL, Page BL-1, Lines 31 & 32, Col. C <sup>3</sup>	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 3 50 51 52 53
No.  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary  Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary  Maximum Demand at the Time of System Peak (kW) 4: Primary  Maximum Demand at the Time of System Peak Rates (\$/kW): Primary  Maximum Demand at the Time of System Peak Rates (\$/kW): Primary  Maximum Demand at the Time of System	\$ \$	Jul-26  - 0 - 9,900  0.82  8,118	\$ - 8,000 \$ 0.30 \$	332 \$	Sep-26  102,320 0  8 -  8,000  0  6  0.82  6,560  -  1.66	9 0.82 \$ 13,858	Nov-2 703 \$ 16 \$ \$ 7,58	,620 0 - ,600 0.82 0.82	9,800 \$ 0.82 \$ 8,036	Total 4,208,810 \$ - 146,100	(Page BG-21.3, Line 160) <sup>2</sup> x 1000  Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C <sup>3</sup> Line 35 x Line 39  (Page BG-21.3, Line 164) x 1000	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52
No. 29 30 31 32 33 34 43 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 53	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$'kWh Total Commodity Revenues  Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (\$'kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary  Maximum Demand at the Time of System Peak (kW) 4: Primary  Maximum Demand at the Time of System Peak Rates (\$'kW): Primary  Maximum Demand at the Time of System Peak Rates (\$'kW): Primary  Maximum Demand at the Time of System Peak Rates (\$'kW): Primary  Maximum Demand at the Time of System Peak - Revenues at Changed Rates:	\$ \$ \$	Jul-26  - 0 - 9,900  0.82  8,118  - 1.66	\$ - 8,000 \$ 0.85 6,500 \$ 1.00 \$ - 5	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Sep-26  102,320 0  8,000  8,000  - 1,66	S - 16,900  \$ 13,858	\$ 13 7,58 \$ 12	,620 0 - ,600 0.82 ,612	\$ 0.82 \$ 1.66 \$ -	Total 4,208,810 \$ - 146,100  119,802  7,580	(Page BG-21.3, Line 160) <sup>2</sup> x 1000  Line 30 x Line 31  (Page BG-21.3, Line 162) x 1000  Statement BL, Page BL-1, Line 29, Col. C <sup>3</sup> Line 35 x Line 39  (Page BG-21.3, Line 164) x 1000  Statement BL, Page BL-1, Lines 31 & 32, Col. C <sup>3</sup>	No.  29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54

- 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.
- Present rates are defined as rates presented in TO6 Cycle 1, pursuant to Docket No. ER25-270-000.
- <sup>4</sup> Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Shedule 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

-					_		_		1				1_
Line No.	Description		(A)	(B)		(C)	(D)	(E)		(F)	(G)	Reference	Line No.
No.	Description		Jan-26	Feb-26		Mar-26	Apr-26	May-26		Jun-26		Reference	No.
1	Energy Revenues:												1
2	Commodity Sales - kWh	١.,	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	'	0,000,104	10,524,790	0	0	15,750,760	10,700,077	)	0,771,040		(Statement BG, Fage BG 21.4, Ellie 107) X 1000	3
4	Total Commodity Revenues	\$	-	S -	\$	-	S -	\$ -	\$	-		Line 2 x Line 3	4
5	•												5
6	Non-Coincident Demand (100%) (kW) 1:												6
7	Secondary		38,351	38,896	5	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			10,212		-	-	10,001				(Statement BG, Page BG-21.4, Line 189) 2 x 1000	9
10	Total		54,366	55,138	1	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	Billetenee											Eme 10 Eess Eme 11	13
14	Non-Coincident Demand (100%)												14
15	Rates (\$/kW):												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 <sup>3</sup>	17
18	Transmission	\$	10.19	\$ 10.19		10.19	\$ 10.19	\$ 10.19		10.19		Statement BL, Page BL-1, Line 37, Col. B <sup>3</sup>	18
19	Non-Coincident Demand (100%) -	Ф	10.19	\$ 10.15	, 3	10.19	3 10.19	\$ 10.19	Φ	10.19		Statement BE, 1 age BE-1, Ente 37, Col. B	19
20	Revenues at Changed Rates:												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
_		_	(4)	(Ps)			(70)		T	(F)	(0)	I	
II ino													Lina
Line No.	Description		(A) Jul-26	(B) Aug-26		(C) Sep-26	(D) Oct-26	(E) Nov-26			(G) Total	Reference	Line No.
Line No.	Description		(A) Jul-26	(B) Aug-26		(C) Sep-26	(D) Oct-26	(E) Nov-26		Dec-26	(G) Total	Reference	Line No.
	Description  Energy Revenues:											Reference	
No.	Energy Revenues:		Jul-26	Aug-26		Sep-26	Oct-26	Nov-26		Dec-26	Total		No.
No.	*			Aug-26 21,947,825	;							Reference  (Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000	No.
No. 25 26	Energy Revenues:  Commodity Sales - kWh		Jul-26 21,824,506	Aug-26 21,947,825		Sep-26 21,857,831	Oct-26 21,118,824	Nov-26 19,755,427		Dec-26 18,182,715 0	Total		No. 25 26
No. 25 26 27	Energy Revenues:  Commodity Sales - kWh  Commodity Rate - \$/kWh	2	Jul-26 21,824,506 0	Aug-26 21,947,825	0	Sep-26 21,857,831 0	Oct-26 21,118,824 0	Nov-26	)	Dec-26 18,182,715 0	Total 226,880,082	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000	No. 25 26 27
No. 25 26 27 28	Energy Revenues:  Commodity Sales - kWh  Commodity Rate - \$/kWh	2	Jul-26 21,824,506 0	Aug-26 21,947,825	0	Sep-26 21,857,831 0	Oct-26 21,118,824 0	Nov-26	)	Dec-26 18,182,715 0	Total 226,880,082	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000	No. 25 26 27 28
No. 25 26 27 28 29	Energy Revenues:  Commodity Sales - kWh  Commodity Rate - \$/kWh  Total Commodity Revenues	2	Jul-26 21,824,506 0	Aug-26 21,947,825	0 \$	Sep-26 21,857,831 0	Oct-26 21,118,824 0	Nov-26	)	Dec-26 18,182,715 0	Total 226,880,082	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000	No. 25 26 27 28 29
No. 25 26 27 28 29 30	Energy Revenues:  Commodity Sales - kWh  Commodity Rate - \$/kWh  Total Commodity Revenues  Non-Coincident Demand (100%) (kW) 1:	2	Jul-26 21,824,506 0	Aug-26 21,947,825 \$ -	\$	Sep-26 21,857,831 0 -	Oct-26  21,118,824  0 \$ -	19,755,427 (\$ -	)	Dec-26  18,182,715 0 -	Total  226,880,082 - \$ -	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000 Line 26 x Line 27	No. 25 26 27 28 29 30
No.  25 26 27 28 29 30 31 32	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) 1: Secondary Primary	2	Jul-26 21,824,506 0 - 55,413	Aug-26 21,947,825 \$ -	\$	Sep-26 21,857,831 0 - 55,498	Oct-26  21,118,824 0 \$ -	Nov-26  19,755,427  \$ -	)	Dec-26  18,182,715  0  -  43,322	Total  226,880,082  - \$ -  557,233	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000 Line 26 x Line 27 (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000	No. 25 26 27 28 29 30 31 32
No. 25 26 27 28 29 30 31	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) 1: Secondary	2	Jul-26 21,824,506 0 - 55,413	Aug-26 21,947,825 \$ -	\$	Sep-26 21,857,831 0 - 55,498	Oct-26  21,118,824 0 \$ -	Nov-26  19,755,427  \$ -	)	Dec-26  18,182,715 0 -  43,322 18,091	Total  226,880,082  - \$ -  557,233	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000 Line 26 x Line 27 (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000	No. 25 26 27 28 29 30 31
No.  25 26 27 28 29 30 31 32 33	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission	2	Jul-26 21,824,506 0 - 55,413 19,068	Aug-26 21,947,825 \$ - 55,726 19,176	0 \$ \$	Sep-26  21,857,831 0 -  55,498 19,097 -	Oct-26  21,118,824 0 \$	19,755,427 (\$ -	\$	Dec-26  18,182,715 0 -  43,322 18,091 -	Total  226,880,082 - \$ -  557,233 212,816 -	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000  Line 26 x Line 27  (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 189) <sup>2</sup> x 1000	No. 25 26 27 28 29 30 31 32 33
No.  25 26 27 28 29 30 31 32 33 34	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total	2	Jul-26 21,824,506 0 - 55,413 19,068 - 74,481	Aug-26 21,947,825 \$ - 55,726 19,176 - 74,902	0 \$ \$	Sep-26  21,857,831 0 -  55,498 19,097 - 74,595	21,118,824 0 \$ - 53,621 18,452 - 72,073	19,755,427 ( \$ - 47,069 19,656 - 66,725	\$	18,182,715 0 - 43,322 18,091 - 61,413	Total  226,880,082  S -  557,233 212,816 - 770,048	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000 Line 26 x Line 27 (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 189) <sup>2</sup> x 1000 Sum Lines 31; 32; 33	No.  25 26 27 28 29 30 31 32 33 34
No.  25 26 27 28 29 30 31 32 33 34 35	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure	2	Jul-26 21,824,506 0 55,413 19,068 74,481 74,481	Aug-26 21,947,825 \$ - 55,726 19,176 - 74,902 74,902	0 \$ \$	Sep-26  21,857,831 0 -  55,498 19,097 - 74,595 74,595	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073	Nov-26  19,755,427 ( \$ -  47,069 19,656 - 66,725 66,725	\$	18,182,715 0 - 43,322 18,091 - 61,413 61,413	Total  226,880,082  S -  557,233 212,816 - 770,048 770,048	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000  Line 26 x Line 27  (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 189) <sup>2</sup> x 1000 Sum Lines 31; 32; 33  Statement BG, Page BG-19, Line 19	No.  25 26 27 28 29 30 31 32 33 34 35
No.  25 26 27 28 29 30 31 32 33 34 35 36	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure	2	Jul-26 21,824,506 0 55,413 19,068 74,481 74,481	Aug-26 21,947,825 \$ - 55,726 19,176 - 74,902 74,902	0 \$ \$	Sep-26  21,857,831 0 -  55,498 19,097 - 74,595 74,595	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073	Nov-26  19,755,427 ( \$ -  47,069 19,656 - 66,725 66,725	\$	18,182,715 0 - 43,322 18,091 - 61,413 61,413	Total  226,880,082  S -  557,233 212,816 - 770,048 770,048	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000  Line 26 x Line 27  (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 189) <sup>2</sup> x 1000 Sum Lines 31; 32; 33  Statement BG, Page BG-19, Line 19	No.  25 26 27 28 29 30 31 32 33 34 35 36
No.  25 26 27 28 29 30 31 32 33 34 35 36 37	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference	2	Jul-26 21,824,506 0 55,413 19,068 74,481 74,481	Aug-26 21,947,825 \$ - 55,726 19,176 - 74,902 74,902	0 \$ \$	Sep-26  21,857,831 0 -  55,498 19,097 - 74,595 74,595	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073	Nov-26  19,755,427 ( \$ -  47,069 19,656 - 66,725 66,725	\$	18,182,715 0 - 43,322 18,091 - 61,413 61,413	Total  226,880,082  S -  557,233 212,816 - 770,048 770,048	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000  Line 26 x Line 27  (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 189) <sup>2</sup> x 1000 Sum Lines 31; 32; 33  Statement BG, Page BG-19, Line 19	No. 25 26 27 28 29 30 31 32 33 34 35 36 37
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$\frac{1}{2}\$kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) \frac{1}{2}\$.  Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%)	2	Jul-26 21,824,506 0 55,413 19,068 74,481 74,481	Aug-26 21,947,825 \$ - 55,726 19,176 - 74,902 74,902	0 \$	Sep-26  21,857,831 0 -  55,498 19,097 - 74,595 74,595	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073	Nov-26  19,755,427 ( \$ -  47,069 19,656 - 66,725 66,725	\$	18,182,715 0 - 43,322 18,091 - 61,413 61,413	Total  226,880,082  S -  557,233 212,816 - 770,048 770,048	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000  Line 26 x Line 27  (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 189) <sup>2</sup> x 1000 Sum Lines 31; 32; 33  Statement BG, Page BG-19, Line 19	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$\frac{1}{2}\$kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) \(^1\): Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%) Rates (\$\frac{1}{2}\$kW): Secondary	\$	Jul-26 21,824,506 0 - 55,413 19,068 - 74,481 - 10.61	Aug-26 21,947,825 \$ - 55,726 19,176 - 74,902 74,902 \$ 10.61	0	Sep-26  21,857,831 0 55,498 19,097 74,595 74,595 10.61	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073 - \$ 10.61	19,755,427 (\$ - 47,069 19,656 - 66,725 - \$ 10.61	\$	Dec-26  18,182,715 0 -  43,322 18,091 - 61,413 61,413 -  10.61	Total  226,880,082  S -  557,233 212,816 - 770,048 770,048	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000  Line 26 x Line 27  (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000  (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000  (Statement BG, Page BG-21.4, Line 189) <sup>2</sup> x 1000  Sum Line 31; 32; 33  Statement BG, Page BG-19, Line 19  Line 34 Less Line 35	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary	\$ \$	Jul-26 21,824,506 0 - 55,413 19,068 - 74,481 - 10.61 10.24	Aug-26  21,947,825  \$ -  55,726 19,176 - 74,902 74,902 \$ 10.61 \$ 10.24	0	\$\frac{\sep-26}{21,857,831} \\ \frac{0}{-} \]  55,498 19,097 - 74,595 74,595 - 10.61 10.24	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073 - \$ 10.61 \$ 10.24	Nov-26  19,755,427 ( \$ -  47,069 19,656 - 66,725 66,725 -  \$ 10.61 \$ 10.24	\$ \$ \$ \$ \$	18,182,715 0 - 43,322 18,091 - 61,413 - 10.61 10.24	Total  226,880,082  S -  557,233 212,816 - 770,048 770,048	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000  Line 26 x Line 27  (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 Sum Lines 31; 32; 33  Statement BG, Page BG-19, Line 19 Line 34 Less Line 35  Statement BL, Page BL-1, Line 37, Col. D <sup>3</sup> Statement BL, Page BL-1, Line 37, Col. C <sup>3</sup>	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission	\$	Jul-26 21,824,506 0 - 55,413 19,068 - 74,481 - 10.61	Aug-26 21,947,825 \$ - 55,726 19,176 - 74,902 74,902 \$ 10.61	0	Sep-26  21,857,831 0 55,498 19,097 74,595 74,595 10.61	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073 - \$ 10.61	19,755,427 (\$ - 47,069 19,656 - 66,725 - \$ 10.61	\$ S S S	Dec-26  18,182,715 0 -  43,322 18,091 - 61,413 61,413 -  10.61	Total  226,880,082  S -  557,233 212,816 - 770,048 770,048	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000  Line 26 x Line 27  (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000  (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000  (Statement BG, Page BG-21.4, Line 189) <sup>2</sup> x 1000  Sum Line 31; 32; 33  Statement BG, Page BG-19, Line 19  Line 34 Less Line 35	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (100%) -	\$ \$	Jul-26 21,824,506 0 - 55,413 19,068 - 74,481 - 10.61 10.24	Aug-26  21,947,825  \$ -  55,726 19,176 - 74,902 74,902 \$ 10.61 \$ 10.24	0	\$\frac{\sep-26}{21,857,831} \\ \frac{0}{-} \]  55,498 19,097 - 74,595 74,595 - 10.61 10.24	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073 - \$ 10.61 \$ 10.24	Nov-26  19,755,427 ( \$ -  47,069 19,656 - 66,725 66,725 -  \$ 10.61 \$ 10.24	\$ \$ \$ \$ \$	18,182,715 0 - 43,322 18,091 - 61,413 - 10.61 10.24	Total  226,880,082  S -  557,233 212,816 - 770,048 770,048	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000  Line 26 x Line 27  (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 Sum Lines 31; 32; 33  Statement BG, Page BG-19, Line 19 Line 34 Less Line 35  Statement BL, Page BL-1, Line 37, Col. D <sup>3</sup> Statement BL, Page BL-1, Line 37, Col. C <sup>3</sup>	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission	\$ \$	Jul-26 21,824,506 0 - 55,413 19,068 - 74,481 - 10.61 10.24	Aug-26  21,947,825  \$ -  55,726 19,176 - 74,902 74,902 \$ 10.61 \$ 10.24	0	\$\frac{\sep-26}{21,857,831} \\ \frac{0}{-} \]  55,498 19,097 - 74,595 74,595 - 10.61 10.24	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073 - \$ 10.61 \$ 10.24	Nov-26  19,755,427 ( \$ -  47,069 19,656 - 66,725 66,725 -  \$ 10.61 \$ 10.24	\$ \$ \$ \$ \$	18,182,715 0 - 43,322 18,091 - 61,413 61,413 - 10.61 10.24 10.19	Total  226,880,082  S -  557,233 212,816 - 770,048 770,048	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000  Line 26 x Line 27  (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 Sum Lines 31; 32; 33  Statement BG, Page BG-19, Line 19 Line 34 Less Line 35  Statement BL, Page BL-1, Line 37, Col. D <sup>3</sup> Statement BL, Page BL-1, Line 37, Col. C <sup>3</sup>	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$\frac{1}{2}\$KWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) \(^1\): Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%) Rates (\$\frac{1}{2}\$KW): Secondary Primary Transmission Non-Coincident Demand (100%) - Revenues at Changed Rates:	\$ \$ \$ \$ \$ \$ \$	Jul-26 21,824,506 0 - 55,413 19,068 - 74,481 - 10.61 10.24 10.19	Aug-26  21,947,825  \$ -  55,726 19,176 - 74,902 74,902 -  \$ 10.61 \$ 10.24 \$ 10.19	0	Sep-26  21,857,831 0 - 55,498 19,097 - 74,595 74,595 - 10.61 10.24 10.19	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073 - \$ 10.61 \$ 10.24 \$ 10.19	19,755,427 (\$ - 47,069 19,656 - 66,725 66,725 - \$ 10.61 \$ 10.24 \$ 10.19	\$ \$ \$ \$ \$ \$ \$	18,182,715 0 - 43,322 18,091 - 61,413 61,413 - 10.61 10.24 10.19	Total  226,880,082 - \$ -  557,233 212,816 -  770,048 770,048	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000  Line 26 x Line 27  (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 189) <sup>2</sup> x 1000 Sum Lines 31; 32; 33  Statement BG, Page BG-19, Line 19 Line 34 Less Line 35  Statement BL, Page BL-1, Line 37, Col. D <sup>3</sup> Statement BL, Page BL-1, Line 37, Col. C <sup>3</sup> Statement BL, Page BL-1, Line 37, Col. B <sup>3</sup>	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (100%) - Revenues at Changed Rates: Secondary	\$ \$ \$ \$ \$ \$ \$	Jul-26 21,824,506 0 55,413 19,068 74,481 10.61 10.24 10.19 587,934 195,257	Aug-26  21,947,825  \$ -  55,726 19,176 - 74,902 74,902 -  \$ 10.61 \$ 10.24 \$ 10.19  \$ 591,257 196,360	0	Sep-26  21,857,831 0  55,498 19,097 74,595 74,595  10.61 10.24 10.19  588,832 195,555	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073 - \$ 10.61 \$ 10.24 \$ 10.19 \$ 568,924 188,943	Nov-26  19,755,427 ( \$ -  47,069 19,656 - 66,725 66,725 -  \$ 10.61 \$ 10.24 \$ 10.19	\$ \$ \$ \$ \$ \$ \$	18,182,715 0 - 43,322 18,091 - 61,413 61,413 - 10.61 10.24 10.19 459,650 185,250	Total  226,880,082  S -  557,233 212,816 - 770,048 770,048 -  \$ 5,912,238	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000  Line 26 x Line 27  (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 189) <sup>2</sup> x 1000 Sum Lines 31; 32; 33  Statement BG, Page BG-19, Line 19 Line 34 Less Line 35  Statement BL, Page BL-1, Line 37, Col. D <sup>3</sup> Statement BL, Page BL-1, Line 37, Col. B <sup>3</sup> Line 31 x Line 40	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45
No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Energy Revenues:  Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues  Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference  Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (100%) - Revenues at Changed Rates: Secondary Primary Primary Secondary Primary Primary Revenues at Changed Rates: Secondary Primary	\$ \$ \$ \$ \$ \$ \$	Jul-26 21,824,506 0 - 55,413 19,068 - 74,481 74,481 - 10.61 10.24 10.19 587,934 195,257	Aug-26  21,947,825  \$ -  55,726 19,176 - 74,902 74,902 \$ 10.61 \$ 10.24 \$ 10.19	0	\$\frac{\text{Sep-26}}{21,857,831} \\ \text{0} \\ \text{-} \\ \text{55,498} \\ \text{19,097} \\ \text{-} \\ \text{74,595} \\ \text{74,595} \\ \text{-} \\ \text{10.61} \\ \text{10.24} \\ \text{10.19} \\ \text{588,832}	21,118,824 0 \$ - 53,621 18,452 - 72,073 72,073 - \$ 10.61 \$ 10.24 \$ 10.19	Nov-26  19,755,427 ( \$ -  47,069 19,656 - 66,725 66,725 -  \$ 10.61 \$ 10.24 \$ 10.19	s s s s	18,182,715 0 	Total  226,880,082  S -  557,233 212,816 -  770,048 770,048 -  \$ 5,912,238 \$ 2,179,234	(Statement BG, Page BG-21.4, Line 169) <sup>2</sup> x 1000  Line 26 x Line 27  (Statement BG, Page BG-21.4, Line 187) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 188) <sup>2</sup> x 1000 (Statement BG, Page BG-21.4, Line 189) <sup>2</sup> x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 19 Line 34 Less Line 35  Statement BL, Page BL-1, Line 37, Col. D <sup>3</sup> Statement BL, Page BL-1, Line 37, Col. C <sup>3</sup> Statement BL, Page BL-1, Line 37, Col. B <sup>3</sup> Line 31 x Line 40 Line 32 x Line 41	No.  25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45

<sup>&</sup>lt;sup>1</sup> Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.

<sup>&</sup>lt;sup>2</sup> Pages BG-21.4, BG-18, and BG-19 are found in Statement BG.

<sup>&</sup>lt;sup>3</sup> 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

			(1)	(2)	(	(3) = (1) + (2)		
Line No.	Components	I	High Voltage TRR	Low Voltage TRR		Combined TRR	Notes & Reference	Line No.
	Wholesale Base Transmission Revenue Requirement <sup>1</sup>	\$	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 <sup>1</sup>	\$	(7,768,656)	\$ (8,179,836)	\$	(15,948,492)	2025 TRBAA Wholesale Stmt BL; Page 1; Line 5	5
6								6
	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

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.

#### Revenue Data To Reflect Changed Rates

Rate Effective Period - Twelve Months Ending December 31, 2026 City of Escondido

		(A)		(B)	(C)		(D)	(E)	(F	)	(G)	(H)	(I)	(J)		(K)	(L)	(M)	(N)	
Line No.	Customer Class	Jan-26	F	Feb-26	Mar-26		Apr-26	May-26	Jun-	26	Jul-26	Aug-26	Sep-26	Oct-26		Nov-26	Dec-26	Total	Reference	Line No.
1	Billing Determinants (kWh)	7,569		7,569	7,56	9	7,569	7,569		7,569	7,569	7,569	7,569	7,56	9	7,569	7,569	90,823	Stmt BD; Page -3.1; Line "Sale for Resale" * 1000	1
3																				3
4	HV Access Charge Rate (\$/kwh)1	\$ 0.01402	\$	0.01402	\$ 0.0140	2 \$	0.01402	\$ 0.01402	\$ 0.0	1402	\$ 0.01402	\$ 0.01402	\$ 0.01402	\$ 0.0140	2 \$	0.01402	\$ 0.01402		See Note 1	4 5
6	LV Access Charge Rate (\$/kwh)	\$ 0.02693	\$	0.02693	\$ 0.0269	3 \$	0.02693	\$ 0.02693	\$ 0.0	2693	\$ 0.02693	\$ 0.02693	\$ 0.02693	\$ 0.0269	3 \$	0.02693	\$ 0.02693		Page BG-15; Line 11; Col. (2) / 1000	6
7 8																				7 8
9	HV Access Charge Revenues	\$ 106	\$	106	\$ 10	6 \$	106	\$ 106	\$	106	\$ 106	\$ 106	\$ 106	\$ 10	6 \$	106	\$ 106	\$ 1,273	Line 1 x Line 4	9
11	LV Access Charge Revenues	204		204	20	4	204	204		204	204	204	204	20	4	204	204	2,446	Line 1 x Line 6	11
12 13	TOTAL Revenues	\$ 310	\$	310	\$ 31	0 \$	310	\$ 310	\$	310	\$ 310	\$ 310	\$ 310	\$ 31	0 \$	310	\$ 310	\$ 3,719	Line 9 + Line 11	12
		·							•											

NOTES

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 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.

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Line 41

#### 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

Lina		(4)	(D)	(C)	(D)	(E)	(E)	(C)		T in a
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.
INO.	Description	Jan-20	160-20	Mai-20	Apr-20	May-20	Juli-20		Reference	INO.
1	Demand - Billing									1
2	Determinants (kW):									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 <sup>1</sup>	7
8	Difference	143,300	143,300	143,300	145,500	143,300	143,300		Line 6 Less Line 7	8
9	Billerence								Ellie o Eess Ellie /	9
10	Demand Rates (\$/kW):									10
11	Secondary	\$ 7.45	\$ 7.45	\$ 7.45	\$ 7.45	\$ 7.45	\$ 7.45		Statement BL, Page BL-1, Line 41, Col. D <sup>2</sup>	11
12	Primary	\$ 7.13	\$ 7.21	\$ 7.21	\$ 7.21	\$ 7.21	\$ 7.21		Statement BL, Page BL-1, Line 41, Col. C <sup>2</sup>	12
13	Transmission	\$ 7.18	\$ 7.18	\$ 7.18	\$ 7.18	\$ 7.18	\$ 7.18		Statement BL, Page BL-1, Line 41, Col. B <sup>2</sup>	13
14	Transmission	\$ 7.16	\$ 7.16	\$ 7.18	\$ 7.16	\$ 7.16	\$ 7.16		Statement BL, Fage BL-1, Line 41, Col. B	14
15	Revenues at Present Rates:									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	Total Revenues									21
22	at Present Rates:	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934	\$ 1,048,934		Line 19	22
Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	Reference	No.
		-			-	-				
23	Demand - Billing									
24	Determinants (kW):									23
25	0 1									23 24
26	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	
26	Secondary Primary	6,148 84,682	6,148 84,682	6,148 84,682	6,148 84,682	6,148 84,682	6,148 84,682	73,776 1,016,184	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000	24
26	·		,	*			*	,	, , ,	24 25
	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	24 25 26
27	Primary Transmission	84,682 54,676	84,682 54,676	84,682 54,676	84,682 54,676	84,682 54,676	84,682 54,676	1,016,184 656,112	(Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000	24 25 26 27
27 28	Primary Transmission Total	84,682 54,676 145,506	84,682 54,676 145,506	84,682 54,676 145,506	84,682 54,676 145,506	84,682 54,676 145,506	84,682 54,676 145,506	1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27	24 25 26 27 28
27 28 29	Primary Transmission Total Check Figure	84,682 54,676 145,506	84,682 54,676 145,506	84,682 54,676 145,506 145,506	84,682 54,676 145,506 145,506	84,682 54,676 145,506	84,682 54,676 145,506 145,506	1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 198) <sup>1</sup> x 1000 (Statement BG, Page BG-21.4, Line 199) <sup>1</sup> x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 <sup>1</sup>	24 25 26 27 28 29
27 28 29 30	Primary Transmission Total Check Figure	84,682 54,676 145,506	84,682 54,676 145,506	84,682 54,676 145,506 145,506	84,682 54,676 145,506 145,506	84,682 54,676 145,506 145,506	84,682 54,676 145,506 145,506	1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 198) <sup>1</sup> x 1000 (Statement BG, Page BG-21.4, Line 199) <sup>1</sup> x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 <sup>1</sup>	24 25 26 27 28 29 30
27 28 29 30 31	Primary Transmission Total Check Figure Difference	84,682 54,676 145,506	84,682 54,676 145,506	84,682 54,676 145,506 145,506	84,682 54,676 145,506 145,506	84,682 54,676 145,506 145,506	84,682 54,676 145,506 145,506	1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 198) <sup>1</sup> x 1000 (Statement BG, Page BG-21.4, Line 199) <sup>1</sup> x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 <sup>1</sup>	24 25 26 27 28 29 30 31
27 28 29 30 31 32	Primary Transmission Total Check Figure Difference  Demand Rates (\$/kW):	84,682 54,676 145,506 145,506	84,682 54,676 145,506 145,506	84,682 54,676 145,506 145,506	84,682 54,676 145,506 145,506	84,682 54,676 145,506 145,506	84,682 54,676 145,506 145,506	1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 198) <sup>1</sup> x 1000 (Statement BG, Page BG-21.4, Line 199) <sup>1</sup> x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 <sup>1</sup> Line 28 Less Line 29	24 25 26 27 28 29 30 31 32
27 28 29 30 31 32 33 34	Primary Transmission Total Check Figure Difference  Demand Rates (\$/kW): Secondary Primary	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	\$4,682 54,676 145,506 145,506 - - \$ 7.45 \$ 7.21	84,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29  Statement BL, Page BL-1, Line 41, Col. D <sup>2</sup> Statement BL, Page BL-1, Line 41, Col. C <sup>2</sup>	24 25 26 27 28 29 30 31 32 33 34
27 28 29 30 31 32 33	Primary Transmission Total Check Figure Difference  Demand Rates (\$/kW): Secondary	84,682 54,676 145,506 145,506	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	\$4,682 54,676 145,506 145,506 - - \$ 7.45 \$ 7.21	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	84,682 54,676 145,506 145,506	84,682 54,676 145,506 145,506	1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29  Statement BL, Page BL-1, Line 41, Col. D <sup>2</sup>	24 25 26 27 28 29 30 31 32 33
27 28 29 30 31 32 33 34 35	Primary Transmission Total Check Figure Difference  Demand Rates (\$/kW): Secondary Primary	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	\$4,682 54,676 145,506 145,506 - - \$ 7.45 \$ 7.21	84,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29  Statement BL, Page BL-1, Line 41, Col. D <sup>2</sup> Statement BL, Page BL-1, Line 41, Col. C <sup>2</sup>	24 25 26 27 28 29 30 31 32 33 34 35
27 28 29 30 31 32 33 34 35 36 37 38	Primary Transmission Total Check Figure Difference  Demand Rates (\$/kW): Secondary Primary Transmission	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	84,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	\$4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21	1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29  Statement BL, Page BL-1, Line 41, Col. D <sup>2</sup> Statement BL, Page BL-1, Line 41, Col. C <sup>2</sup>	24 25 26 27 28 29 30 31 32 33 34 35 36
27 28 29 30 31 32 33 34 35 36 37 38 39	Primary Transmission Total Check Figure Difference  Demand Rates (\$/kW): Secondary Primary Transmission  Revenues at Present Rates:	\$4,682 54,676 145,506 145,506  \$ 7.45 \$ 7.21 \$ 7.18 \$ 45,803 610,557	\$ 45,803 610,557	\$4,682 54,676 145,506 145,506 - \$7.45 \$7.21 \$7.18	\$ 4,682 54,676 145,506 145,506 - \$ 7.45 \$ 7.21 \$ 7.18	\$ 45,803 610,557	\$ 45,803 610,557	1,016,184 656,112 1,746,072 1,746,072	(Statement BG, Page BG-21.4, Line 198) <sup>1</sup> x 1000 (Statement BG, Page BG-21.4, Line 199) <sup>1</sup> x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 <sup>1</sup> Line 28 Less Line 29  Statement BL, Page BL-1, Line 41, Col. D <sup>2</sup> Statement BL, Page BL-1, Line 41, Col. C <sup>2</sup> Statement BL, Page BL-1, Line 41, Col. B <sup>2</sup>	24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
27 28 29 30 31 32 33 34 35 36 37 38 39 40	Primary Transmission Total Check Figure Difference  Demand Rates (\$/kW): Secondary Primary Transmission  Revenues at Present Rates: Secondary Primary Transmission	\$4,682 54,676 145,506 	\$ 45,803 610,557 392,574	\$4,682 54,676 145,506 145,506 - \$7.45 \$7.21 \$7.18 \$45,803 610,557 392,574	\$ 45,803 610,557 392,574	\$ 45,803 610,557 392,574	\$ 45,803 610,557 392,574	1,016,184 656,112 1,746,072 1,746,072 - - \$ 549,636 7,326,684 4,710,888	(Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29  Statement BL, Page BL-1, Line 41, Col. D 2 Statement BL, Page BL-1, Line 41, Col. C 2 Statement BL, Page BL-1, Line 41, Col. B 2  Line 25 x Line 33 Line 26 x Line 34 Line 27 x Line 35	24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40
27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Primary Transmission Total Check Figure Difference  Demand Rates (\$/kW): Secondary Primary Transmission  Revenues at Present Rates: Secondary Primary	\$4,682 54,676 145,506 145,506  \$ 7.45 \$ 7.21 \$ 7.18 \$ 45,803 610,557	\$ 45,803 610,557 392,574	\$4,682 54,676 145,506 145,506 - \$7.45 \$7.21 \$7.18	\$ 45,803 610,557	\$ 45,803 610,557	\$ 45,803 610,557	1,016,184 656,112 1,746,072 1,746,072 - - \$ 549,636 7,326,684	(Statement BG, Page BG-21.4, Line 198) <sup>1</sup> x 1000 (Statement BG, Page BG-21.4, Line 199) <sup>1</sup> x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 <sup>1</sup> Line 28 Less Line 29  Statement BL, Page BL-1, Line 41, Col. D <sup>2</sup> Statement BL, Page BL-1, Line 41, Col. C <sup>2</sup> Statement BL, Page BL-1, Line 41, Col. B <sup>2</sup> Line 25 x Line 33 Line 26 x Line 34	24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41
27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Primary Transmission Total Check Figure Difference  Demand Rates (\$/kW): Secondary Primary Transmission  Revenues at Present Rates: Secondary Primary Transmission	\$4,682 54,676 145,506 	\$ 45,803 610,557 392,574	\$4,682 54,676 145,506 145,506 - \$7.45 \$7.21 \$7.18 \$45,803 610,557 392,574	\$ 45,803 610,557 392,574	\$ 45,803 610,557 392,574	\$ 45,803 610,557 392,574	1,016,184 656,112 1,746,072 1,746,072 - - \$ 549,636 7,326,684 4,710,888	(Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29  Statement BL, Page BL-1, Line 41, Col. D 2 Statement BL, Page BL-1, Line 41, Col. C 2 Statement BL, Page BL-1, Line 41, Col. B 2  Line 25 x Line 33 Line 26 x Line 34 Line 27 x Line 35	24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40

#### NOTES:

44 at Present Rates:

\$ 1,048,934 \$ 1,048,934 \$ 1,048,934 \$ 1,048,934 \$ 1,048,934 \$ 1,048,934

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

 $<sup>^{2}\,\,</sup>$  Present rates are defined as rates presented in TO6 Cycle 1, pursuant to Docket No. ER25-270-000.

#### Rate Design Information

#### Summary of Transmission Rates

Rate Effective Period - Twelve Months Ending December 31, 2026

			(A)		(B)		(C)		(D)		
				Tra	nsmission	1	Primary	S	Secondary		
			nsmission		Level		Level		Level		
Line No.	Customer Classes		ergy Rates \$/kWh	1	nand Rates /kW-Mo	l	mand Rates kW-Mo		mand Rates \$/kW-Mo	Reference	Line No.
NO.	Customer Classes		\$/K W II	J.	K W -IVIO	φ.	5/K W -1VIO	4	5/K W -1VIO	Reference	NO.
1 2	Residential <sup>1</sup>	\$	0.11570							Page BL-3, Line 7, Col A.	1 2
3 4	Small Commercial	\$	0.06304							Page BL-3, Line 7, Col B.	3 4
5	Medium & Large Commercial/Industrial				25.11		25.21		26.10	D DI 4 I : 05 04 05	5
6 7	Non-Coincident Demand (100%)			\$	25.11	\$	25.21	\$	26.10	Page BL-4, Lines 37; 36; 35	6 7
8	Non-Coincident Demand (90%) <sup>2</sup>			\$	22.60	\$	22.69	\$	23.49	Page BL-4, Lines 54; 53; 52	8 9
10	Maximum On-Peak Period Demand (Standard Customers) <sup>3</sup>										10
11	Summer <sup>5</sup>			\$	4.64	\$	4.65	\$	4.81	Page BL-6, Lines 41; 40; 39, Col A.	11
12	Winter <sup>5</sup>			\$	0.96	\$	0.96	\$	1.00	Page BL-6, Lines 41; 40; 39, Col B.	12
13	3										13
14	Maximum On-Peak Period Demand (Grandfathered Customers) 3				4.21		4.22	Φ.	4.40	P. D. C. L. 41 40 20 C. LC	14
15 16	Summer <sup>3</sup> Winter <sup>5</sup>			\$ \$	4.31 1.02	\$	4.33 1.02	\$	4.49 1.06	Page BL-6, Lines 41; 40; 39, Col C. Page BL-6, Lines 41; 40; 39, Col D.	15 16
17	Winter			Þ	1.02	Þ	1.02	Ф	1.00	rage BL-0, Lines 41, 40, 39, Col D.	17
18	Maximum Demand at the Time of System Peak (Standard Customers) 4										18
19	Summer <sup>5</sup>			\$	6.25	\$	6.29	\$	-	Page BL-7, Lines 42; 41; 40, Col A.	19
20	Winter <sup>5</sup>			\$	1.15	\$	1.16	\$	-	Page BL-7, Lines 42; 41; 40, Col B.	20
21	Manierona Danieral et de Timo ef Sonten Beals (Considérde en d'Outennes) 4										21
22 23	Maximum Demand at the Time of System Peak (Grandfathered Customers)   Summer   Summer			\$	5.94	\$	5.96	\$	_	Page BL-7, Lines 42; 41; 40, Col C.	22 23
24	Winter			\$	1.14	\$	1.14		-	Page BL-7, Lines 42, 41, 40, Col D.	24
25	White			Ψ	1.11	Ψ	1.11	Ψ		1 age BE 7, Ellies 12, 11, 10, Col B.	25
26	Vehicle Grid Integration Pilot Program (Schedule VGI)	\$	0.06186							Page BL-3, Line 7, Col C.	26
27 28	San Diego Unified Port District										27 28
29	Non-Coincident Demand (90%) <sup>2</sup>					\$	1.25			Page BL-10, Line 11.	29
30	Maximum Demand at the Time of System Peak (Standard Customers) 4									3	30
31	Summer <sup>5</sup>					\$	2.76			Page BL-10, Line 21.	31
32	Winter <sup>5</sup>					\$	2.76			Page BL-10, Line 21.	32
33 34	A character 1 (C to but a DA cont TOU DA)	\$	0.03742							P PL 2 1 7 C. l P.	33 34
35	Agricultural (Schedules PA and TOU-PA)	Ф	0.03742							Page BL-3, Line 7, Col D.	35
36	Agricultural (Schedule PA-T1) <sup>6</sup>										36
37	Non-Coincident Demand (100%)			\$	10.70	\$	10.75	\$	11.13	Page BL-8, Lines 40; 39; 38	37
38 39	Street Lighting	\$	0.04899							Page BL-3, Line 7, Col E.	38 39
40	Succe Engineenty	Ф	0.04899							rage de-3, eine /, Coi e.	40
41	Standby			\$	7.96	\$	8.00	\$	8.26	Page BL-9, Lines 37; 36; 35	41

- 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.
- NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.
- 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.
- <sup>4</sup> 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.
- <sup>5</sup> Summer June-Oct; Winter Nov-May.
- Non-Coincident Demand (NCD) (100%) rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedule PA-T-1.

# Rate Design Information

Allocation of Base Transmission Revenue Requirements (BTRR) Based on 12 CPs Rate Effective Period - Twelve Months Ending December 31, 2026 (\$000)

		(A)	(B)	(C)		
				Allocated Base		
				Transmission		
Line		Total 12 CPs @		Revenue		Line
No.	Customer Classes	Transmission Level <sup>1</sup>	Percentages <sup>2</sup>	Requirement	Reference	No.
1	Total Base Transmission Revenue Requirement			1,337,123	Statement BK1, Page 7, Line 25	1
2						2
3	Allocation of BTRR Based on 12-CP:					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

<sup>&</sup>lt;sup>1</sup> Page BL-11, Column D.

<sup>&</sup>lt;sup>2</sup> Page BL-11, Column E.

### Rate Design Information Transmission Energy Rates

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

		(A)	(B)	(C)	(D)	(E)		
		Derivation of	Derivation of	Derivation of	Derivation of	Derivation of		
Line		Residential <sup>1</sup>	Small Commercial <sup>2</sup>	VGI Pilot <sup>3</sup>	Agricultural <sup>4</sup>	Street Lighting <sup>5</sup>		Line
No.	Description	Transmission Rate	Transmission Rate	Transmission Rate	Transmission Rate	Transmission Rate	Reference <sup>6</sup>	No.
1 2	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
3 4	Billing Determinants (MWh) <sup>7</sup>	5,139,484	2,442,100	8,982,347	391,275	82,253	Statements BG, Page BG-19,	3 4
5	Energy Rate per kWh	\$ 0.1157033	\$ 0.0630440	\$ 0.0618620	\$ 0.0374204	\$ 0.0489862	Line 1 / Line 3	5
	Energy Rate per kWh - Rounded	\$ 0.11570	\$ 0.06304	\$ 0.06186	\$ 0.03742	\$ 0.04899	Line 5, Rounded to 5 Decimal Places	7

- 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.
- 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.
- The California Public Utilities Commission (CPUC) tariff offered to customers participating on the following Schedules: VGI, GIR, and EV-HP.
- 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.
- <sup>5</sup> 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.
- <sup>6</sup> Reference data found in Statements BG and BL.
- <sup>7</sup> 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 Customers<sup>1</sup> Rate Effective Period - Twelve Months Ending December 31, 2026 (\$000)

		Derivation of		
		Non-Coincident Demand Transmission Rate	1	
Line				Line
No.	Description		Reference <sup>2</sup>	No.
1	Med & Lrg. C/I - Demand Revenue Requirement	\$ 555,666	Page BL-2, Line 6, Col. C	1
2	Domand Determinants (with Transmission LE Adjustment)			2
4	Demand Determinants (with Transmission LF Adjustment) Used to Allocate Total Class Revenues to Voltage Level (MW)			4
5	Secondary	15,924	Page BL-12, Line 29, Col. D	5
6	Primary	4,744		6
7	Transmission	1,614		7
8	Total	22,282	Sum Lines 5; 6; 7	8
9 10	Allocation Factors Per Above to Allocate			9
11	Demand Revenue Requirements to Voltage Level			11
12	Secondary	71.479		12
13	Primary	21.299		13
14 15	Transmission Total	7.249		14 15
16	1000	100.00	Sum Emes 12, 13, 14	16
17	Allocation of Revenue Requirements to Voltage Level			17
18	Secondary	\$ 397,111		18
19	Primary	\$ 118,305 \$ 40,250		19
20 21	Transmission Total	\$ 40,250 \$ 555,660		20 21
22		. 555,000		22
23	Demand Determinants by Voltage Level @ Meter Level (MW)			23
24	Secondary	15,215		24
25 26	Primary Transmission	4,692 1,603		25 26
27	Total	21,511		27
28				28
29	Non-Coincident Demand Rate by Voltage Level @ Meter (Rounded)			29
30	Secondary	\$ 26.09991 \$ 25.21229		30
31 32	Primary Transmission	\$ 25.21229 \$ 25.1066		31 32
33		23110001	Emic 20 / Emic 20	33
34	100% of Total Medium and Large Commercial/Industrial NCD Rates (Rounded)			34
35	Secondary	\$ 26.10	*	35
36 37	Primary Transmission	\$ 25.21 \$ 25.11	*	36 37
38	Talishission	23.11	Elife 32, Rounded to 2 Decimal Flaces	38
39	NCD Determinants by Voltage Level @ Meter Level (MW) Pertaining to 90% NCD			39
40	Secondary	15,215		40
41 42	Primary Transmission	3,905		41 42
43	Total	19,352		43
44				44
45				45
46	90% Non-Coincident Demand Rate by Voltage Level @ Meter	\$ 23.49000		46
47 48	Secondary Primary	\$ 22.68900 \$ 22.59900		47 48
49	Transmission	22.37700	Ellie 37 A 5076	49
50				50
51	90% of Total Medium and Large Commercial/Industrial NCD Rates (Rounded)		1 46 B	51
52 53	Secondary Primary	\$ 23.49 \$ 22.69		52 53
55 54	Transmission	\$ 22.60		54
55			,	55
56	Annual Revenues from 100% of Total Med. & Lrg. Comm./Ind. NCD Rates	A		56
57 58	Secondary Primary	\$ 397,112 \$ 98,448		57 58
59	Transmission	\$ 5,833		59
60	Total	\$ 501,394		60
61				61
62 63	Annual Revenues from 90% of Total Med. & Lrg. Comm./Ind. NCD Rates Secondary	\$ 357,401	Line 52 X Line 40	62
64	Primary	\$ 88,607		64
65	Transmission	\$ 5,250		65
66	Total	\$ 451,258	Sum Lines 63; 64; 65	66
67	December 1 Parille and a Manistra Co. D. I. D. 1 I. D. 1			67
68 69	Revenue Reallocation to Maximum On-Peak Period Demand Secondary	\$ 39,711	Line 57 Less Line 63	68 69
70	Primary	\$ 9,841		70
71	Transmission	\$ 583	Line 59 Less Line 65	71
72	Total	\$ 50,135	Sum Lines 69; 70; 71	72

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.

<sup>&</sup>lt;sup>2</sup> Reference data found in Statement BL.

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

### Rate Design Information

Medium & Large Commercial/Industrial Customers
Rate Effective Period - Twelve Months Ending December 31, 2026
(\$000)

		Derivation of		
		Commodity Rate		
Line				Line
No.	Description		Reference <sup>2</sup>	No.
1	Pertaining to Schedules @ 90% NCD with			1
2	Maximum Demand at Time of System Peak <sup>1</sup>			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

<sup>&</sup>lt;sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> Reference data found in Statement BL.

#### Statement BL SAN DIEGO GAS AND ELECTRIC COMPANY Rate Design Information

Medium & Large Commercial/Industrial Customers (Standard Customers) <sup>1</sup>
Rate Effective Period - Twelve Months Ending December 31, 2026 (\$000)

		(A) Derivation of		(B) Derivation of	(C) Derivation of	(D) Derivation of		
		Summer		Winter	Grandfather Summer	Grandfather Winter		
T in a		Transmission Ra	ite	Transmission Rate	Transmission Rate	Transmission Rate		Line
Line	B 11.2						D C 7	
No.	Description						Reference <sup>7</sup>	No.
1 Revenue	e Reallocation to Maximum							1
2 On-Peal	k Period Demands <sup>2</sup>	\$ 50,	135				Page BL-4, Line 72	2
3							, , , , , , , , , , , , , , , , , , , ,	3
4 Maximu	um On-Peak Period Demands							4
5 by Volta	age Level @ Meter Level (MW) 3,5							5
6 Secon		6,	455	7,760	6,947	7,279	Page BL-12, Line 36; 41; 48; 53, Col. B	6
7 Prima	ıry	1,	718	2,070	1,809	1,995	Page BL-12, Line 37; 42; 49; 54, Col. B	7
8 Transi	mission		224	304	254	276	Page BL-12, Line 38; 43; 50; 55, Col. B	8
9 To	otal	8,	397	10,134	9,009	9,549	Sum Lines 6; 7; 8	9
10								10
11 Maximu	um On-Peak Period Demands							11
	age Level @ Transmission Level (MW)							12
13 Secon		- /	756	8,122	7,270	7,618	Page BL-12, Line 36; 41; 48; 53, Col. D	13
14 Prima	,		737	2,093	1,828	2,017	Page BL-12, Line 37; 42; 49; 54, Col. D	14
	mission		226	306	255	277	Page BL-12, Line 38; 43; 50; 55, Col. D	15
1 1	otal	8,	719	10,521	9,353	9,912	Sum Lines 13; 14; 15	16
17								17
	um On-Peak Period Allocation to Voltage Levels		4007	77.200/	77 720/	76.060	T: 12 /T: 16	18
19 Secon			49%	77.20%	77.73%	76.86%		19
20 Prima 21 Transi	rry mission		92% 59%	19.89% 2.91%	19.54% 2.73%	20.35% 2.79%		20 21
	mission otal	100.		100.00%	100.00%	100.00%	4	22
23	otai	100.	0076	100.0076	100.0076	100.00%	Suii Lines 19, 20, 21	23
	f Total Revenue Allocation to Peak Period	80	00%	20.00%	80.00%	20.00%		24
25	1 Total Revenue Anocation to Fear Ferrou	80.	0070	20.0070	80.0070	20.0070		25
	es for Summer Maximum							26
	k Period Demand Rates							27
28 Secon		\$ 31,	078	\$ 7,741	\$ 31,176	\$ 7,706	Line 2 x Line 24 x Line 19	28
29 Prima				\$ 1,995	\$ 7,839	\$ 2,040	Line 2 x Line 24 x Line 20	29
30 Transi	mission	\$ 1,	040	\$ 292	\$ 1,094	\$ 280	Line 2 x Line 24 x Line 21	30
31 To	otal	\$ 40,	108	\$ 10,027	\$ 40,108	\$ 10,027	Sum Lines 28; 29; 30	31
32								32
33 Maximu	um On-Peak Period Demand Rates <sup>4,6</sup>	\$/kW						33
34 Secon		\$ 4.81	464	\$ 0.99750	\$ 4.48790	\$ 1.05879	Line 28 / Line 6	34
35 Prima	ıry	\$ 4.65	075	\$ 0.96365	\$ 4.33390	\$ 1.02269	Line 29 / Line 7	35
	mission	\$ 4.63	894	\$ 0.95843	\$ 4.31016	\$ 1.01639	Line 30 / Line 8	36
37								37
	um On-Peak Period Demand Rates (Rounded)							38
39 Secon	•		.81	\$ 1.00	\$ 4.49	\$ 1.06	Line 34, Rounded to 2 Decimal Places	39
40 Prima	•		.65	\$ 0.96	\$ 4.33	\$ 1.02	Line 35, Rounded to 2 Decimal Places	40
41 Transi	mission	\$ 4	.64	\$ 0.96	\$ 4.31	\$ 1.02	Line 36, Rounded to 2 Decimal Places	41
1 1								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.
- <sup>2</sup> 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.
- Summer Maximum On-Peak Period Determinants for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- Summer Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- Winter Maximum On-Peak Period Determinants for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- <sup>6</sup> Winter Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- Reference data found in Statement BL.

#### Statement BL SAN DIEGO GAS AND ELECTRIC COMPANY Rate Design Information

Medium & Large Commercial/Industrial Customers (Standard Customers) <sup>1</sup>
Rate Effective Period - Twelve Months Ending December 31, 2026
(\$000)

					(T)	1			Г	1
		(A			(B)	l _	(C)	(D)		
		Deriva			Derivation of		Derivation of	Derivation of		
		Sum		_	Winter		dfather Summer	Grandfather Winter		
		Transmis	sion Rate	Tra	ansmission Rate	Trai	nsmission Rate	Transmission Rate		
Line										Line
No.	Description								Reference 7	No.
1	Revenue Reallocation to Maximum Demands at the Time of System Peak 2	\$	5,425						Page BL-5, Line 26	1
2										2
	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			0,73	1	712	1	72)	732	2 mes 5, 0, 7	9
	Maximum Demands at the Time of System Peak									10
	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	1001		0,,		717		733	757	5um Emes 12, 13, 14	16
	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%	ĺ	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	Total		100.0070	<u>'</u>	100.0070	<u>'</u>	100.0070	100.0070	Sum Emes 17, 20, 21	23
_	Share of Total Revenue Allocation									24
24 25	Maximum Demand at the Time of System Peak		80.00%		20.00%		80.00%	20.00%		25
26	Maximum Demand at the Time of System reak		80.0076	Ί	20.0076	1	00.0070	20.0076		26
	Revenues for Summer Maximum									27
28	Demand at the Time of System Peak Rates									28
29	Secondary	s	_	\$	_	s	_	S -	Line 1 x Line 25 x Line 19	29
30	Primary	S	1,453	\$	342	\$	1,447	\$ 341	Line 1 x Line 25 x Line 19 Line 1 x Line 25 x Line 20	30
31	Transmission	S	2,887	\$	743	\$	2,893	\$ 744	Line 1 x Line 25 x Line 20 Line 1 x Line 25 x Line 21	31
32	Total	S	4,340	\$	1,085	\$	4,340	\$ 1.085	Sum Lines 29; 30; 31	32
33	10141	Ψ	7,240	φ	1,065	φ	7,340	ψ 1,003	Julii Lilics 27, 50, 51	33
	Maria Barata Maria Contra Dalay 46				0.0.777					
34	Maximum Demand at the Time of System Peak Rates 4,6	\$/k	W		\$/kW		\$/kW	Ф	1: 20 / 1: 5	34
35	Secondary	\$		\$	-	\$	-	\$ -	Line 29 / Line 5	35
36	Primary	S S	6.28582	\$	1.15533	\$	5.96493	\$ 1.14371	Line 30 / Line 6	36
37	Transmission	2	6.25003	\$	1.15027	\$	5.94154	\$ 1.13827	Line 31 / Line 7	37
38	Maria Daniel III. Company Daniel De la Company									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
1		1				1				1

- 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.
- <sup>2</sup> 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.
- <sup>3</sup> Summer Maximum Demand at the Time of System Peak Determinants for the following CPUC tariff: Schedule A6-TOU.
- 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.
- Winter Maximum Demand at the Time of System Peak Demand Charges for the following CPUC tariff: Schedule A6-TOU.
- <sup>7</sup> Reference data found in Statement BL.

#### Statement BL

### SAN DIEGO GAS AND ELECTRIC COMPANY

### Rate Design Information

## Agricultural Customers 1

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

		Derivation of		T
		Commodity Rate		
Line				Line
No.	Description		Reference <sup>3</sup>	No.
1	Schedules PA and TOU-PA Billing Determinants (MWh)	164,395	Statement BG, Page BG-20, Line 12	1
2	A ID C CLIL DA ITOUDAE D	0 (150	D DIAL TOLDYI'I	2
3 4	Annual Revenues from Schedules PA and TOU-PA Energy Rates	\$ 6,152	Page BL-3, Line 7, Col. D X Line 1	3
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	Revenue Anocated to Schedule 1 A-1-1 Ivon-confedent Demand Charges	\$ 0,490	1 age BL-2, Ellie 6, Col. C Willias Ellie 3	6
	Non-Coincident Demand Determinants <sup>2</sup>			7
7 8	Secondary	583	Page BL-12, Line 92, Col. D	8
9	Primary	215	Page BL-12, Line 92, Col. D	9
10	Transmission	-	Page BL-12, Line 94, Col. D	10
11	Total	798	Sum Lines 8; 9; 10	11
12		7,7	,,,,,,	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 27	Schedule PA-T-1 Demand Determinants by Voltage Level @ Meter Level (MW)	557	D DI 12 I in 02 C-1 D	26 27
28	Secondary Primary	213	Page BL-12, Line 92, Col. B Page BL-12, Line 93, Col. B	28
29	Transmission	213	Page BL-12, Line 93, Col. B	29
30	Total	770	Sum Lines 27; 28; 29	30
31	1 Otti	770	Juli Ellies 27, 26, 27	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

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.

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

<sup>&</sup>lt;sup>3</sup> Reference data found in Statement BL.

# Rate Design Information Standby Customers

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

Line		erivation of dby Surcharge		Line
No.	Description		Reference 1	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:

<sup>&</sup>lt;sup>1</sup> Reference data found in Statement BL.

# Rate Design Information San Diego Unified Port District

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

			rivation of		
Line		Com	modity Rate		Lina
				Reference <sup>2</sup>	Line
No.	Description			Reference	No.
1	San Diego Unified Port District - Demand Revenue Requirement	\$	204	Page BL-2, Line 7, Col. C	1
2					2
3	Non-Coincident Demand (NCD) Rates				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 <sup>1</sup>		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	Maximum Time of System Peak Demand Rates				13
14	Decree Delle d'est Mer' est T'est Contain De la Decree d'Article		21	Time 1 - FI in a 11 - I in a 51	14
15 16	Revenue Reallocation to Maximum Time of System Peak Demand Rates		21	Line 1 - [Line 11 x Line 5]	15 16
17	Annual Maximum Demands at the Time of System Peak (MW)		8	Page BL-12, Line 86 + Line 87, Col. B	17
18	Thindal Maximum Demands at the Time of System Feak (WW)		8	rage BL-12, Line oo - Line o/, Col. B	18
19	Annual Maximum Demand at the Time of the System Peak Rate @ Meter	\$	2.75975	Line 15 / Line 17	19
20			2.,0,,,0	2mc 10 . 2mc 1 ,	20
21	Annual Maximum Demand at the Time of the System Peak Rate @ Meter (Rounded)	\$	2.76	Line 19, Rounded to 2 Decimal Places	21

<sup>&</sup>lt;sup>1</sup> 90% NCD Rates are applicable to CPUC Schedule A6-TOU.

<sup>&</sup>lt;sup>2</sup> Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Schedule A6-TOU.

# Rate Design Information

## Development of 12-CP Allocation Factors

Rate Effective Period - Twelve Months Ending December 31, 2026

	(A)	(B)	(C)	$(D) = (B) \times (C)$	(E)		
		5-year Average		5-year Average			
		Of 12 CPs		Of 12 CPs			
Line		Kilowatt @	Transmission	Kilowatt @			Line
No.	Customer Class	Meter Level	Loss Factors	Transmission Level	Ratio	Reference 1	No.
	T' 12 CD 11						
	Five-year Average - 12-CP Allocation Factors:	15 242 454	1.0466	16.057.611	4.4.4507	D DD 1 1 . 1	1
	Residential	15,342,474	1.0466	16,057,611	44.47%	Page BB-1, Line 1	2
	Small Commercial	3,972,258	1.0466	4,157,411	11.51%	Page BB-1, Line 2	3
	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
	Standby					- 1.6,	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		2,501		2,100	2.0.70		24
	System Total	34,669,766		36,106,622	100.00%	Sum Lines 2; 3; 8; 10; 16; 18; 23	25

<sup>&</sup>lt;sup>1</sup> Reference data found in Statement BB.

# 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

	(A)	(B) Forecast Demand Determinants	(C) Transmission	(D) = (B) x (C) Forecast Demand Determinants Megawatt @	(E)		
Line No.	Customer Class	Megawatt @ Meter Level	Loss Factors <sup>1</sup>	Transmission Level	Ratios	Reference <sup>2</sup>	Line No.
	Forecast Demand Determinants for						26
2	Medium & Large Commercial/Industrial Customers:						27
3 4	Non-Coincident Demand Determinants Pertaining to Customers on Schedule AD @ 100% NCD Rate						28 29
5	Secondary	-	1.0466	-	0.00%	Statement BG, Page BG-21.1, Line 43	30
6 7	Primary Transmission	-	1.0109 1.0065		0.00% 0.00%	Statement BG, Page BG-21.1, Line 44 Statement BG, Page BG-21.1, Line 45	31 32
8	Total	-	1.0352		0.00%	Sum Lines 30; 31; 32	33 34
10	Non-Coincident Demand Determinants Pertaining to						35
	Customers on Schedules AL-TOU, AY-TOU, DGR @ 90% NCD Rate						36 37
13	with Maximum On-Peak Period Demand						38
14 15	Secondary Primary	15,215 3,905	1.0466 1.0109	15,924 3,948	79.20% 19.64%	Statement BG, Page BG-21.2, Line 70 Statement BG, Page BG-21.2, Line 71	39 40
16 17	Transmission Total	232 19,352	1.0065 1.0352	234 20,106	1.16%	Statement BG, Page BG-21.2, Line 72 Sum Lines 39; 40; 41	41 42
18		19,332	1.0332	20,100	100.0078	Suiti Lines 37, 40, 41	43
	Non-Coincident Demand Determinants Pertaining to Customers on Schedule A6-TOU @ 90% NCD Rate						44 45
21	with Maximum Demand at the Time of System Peak						46
22 23	Secondary Primary	787	1.0466 1.0109	796	0.00% 36.58%	Statement BG, Page BG-21.3, Line 116 Statement BG, Page BG-21.3, Line 117	47 48
24	Transmission	1,371	1.0065	1,380	63.42%	Statement BG, Page BG-21.3, Line 118	49
25 26	Total	2,158	1.0352	2,176	100.00%	Sum Lines 47; 48; 49	50 51
27	Total Non-Coincident Demand Determinants for						52
29	Medium & Large Commercial/Industrial Customers Secondary	15,215	1.0466	15,924	71.47%	Sum Lines 30; 39; 47	53 54
30 31	Primary Transmission	4,692 1,603	1.0109 1.0065	4,744 1,614	21.29% 7.24%	Sum Lines 31; 40; 48 Sum Lines 32; 41; 49	55 56
32	Total	21,511	1.0352	22,282	100.00%	Sum Lines 54; 55; 56	57
33	Maximum On-Peak Period Demand Determinants (Standard Customers) <sup>3</sup>						58 59
35	Summer						60
36 37	Secondary Primary	6,455 1,718	1.0466 1.0109	6,756 1,737	77.49% 19.92%	Statement BG, Page BG-21.2, Line 80 Statement BG, Page BG-21.2, Line 81	61 62
38	Transmission	224	1.0065	226	2.59%	Statement BG, Page BG-21.2, Line 82	63
39 40	Total Winter	8,397	1.0352	8,719	100.00%	Sum Lines 61; 62; 63	64 65
41	Secondary	7,760	1.0466	8,122	77.20%	Statement BG, Page BG-21.2, Line 80	66
42 43	Primary Transmission	2,070 304	1.0109 1.0065	2,093 306	19.89% 2.91%	Statement BG, Page BG-21.2, Line 81 Statement BG, Page BG-21.2, Line 82	67 68
44	Total	10,134	1.0352	10,521	100.00%	Sum Lines 66; 67; 68	69
45 46	Maximum On-Peak Period Demand Determinants (Grandfathered Customers)						70 71
47	Summer						72
48 49	Secondary Primary	6,947 1,809	1.0466 1.0109	7,270 1,828	77.73% 19.54%	Statement BG, Page BG-21.2, Line 90 Statement BG, Page BG-21.2, Line 91	73 74
50	Transmission	254	1.0065	255	2.73%	Statement BG, Page BG-21.2, Line 92	75
51 52	Total Winter	9,009	1.0352	9,353	100.00%	Sum Lines 73; 74; 75	76 77
53 54	Secondary	7,279 1,995	1.0466 1.0109	7,618	76.86%	Statement BG, Page BG-21.2, Line 90	78 79
55	Primary Transmission	276	1.0065	2,017 277	20.35% 2.79%	Statement BG, Page BG-21.2, Line 91 Statement BG, Page BG-21.2, Line 92	80
56 57	Total	9,549	1.0352	9,912	100.00%	Sum Lines 78; 79; 80	81 82
58	Maximum Demand at the Time of						83
59 60	System Peak Determinants-Standard Customers <sup>3</sup> Summer						84 85
61	Secondary	-	1.0466	-	0.00%	Statement BG, Page BG-21.3, Line 126	86
62 63	Primary Transmission	231 462	1.0109 1.0065	234 465	33.48% 66.52%	Statement BG, Page BG-21.3, Line 127 Statement BG, Page BG-21.3, Line 128	87 88
64	Total	693	1.0352	699	100.00%	Sum Lines 86; 87; 88	89
65 66	Winter Secondary	-	1.0466	-	0.00%	Statement BG, Page BG-21.3, Line 126	90 91
67	Primary Transmission	296 646	1.0109	299	31.51%	Statement BG, Page BG-21.3, Line 127	92 93
68 69	Total	942	1.0065 1.0352	650 949	68.49% 100.00%	Statement BG, Page BG-21.3, Line 128 Sum Lines 91; 92; 93	94
70	Maximum Demand at the Time of						95
71 72	System Peak Determinants-Grandfathered Customers <sup>4</sup> Summer						96 97
73	Secondary	- 242	1.0466	- 245	0.00%	Statement BG, Page BG-21.3, Line 136	98 99
74 75	Primary Transmission	243 487	1.0109 1.0065	245 490	33.33% 66.67%	Statement BG, Page BG-21.3, Line 137 Statement BG, Page BG-21.3, Line 138	100
76 77	Total Winter	729	1.0352	735	100.00%	Sum Lines 98; 99; 100	101
78	Secondary	-	1.0466	-	0.00%	Statement BG, Page BG-21.3, Line 136	103
79 80	Primary Transmission	298 654	1.0109 1.0065	301 658	31.39% 68.61%	Statement BG, Page BG-21.3, Line 137 Statement BG, Page BG-21.3, Line 138	104
81	Total	952	1.0352	959	100.00%	Sum Lines 103; 104; 105	106
82 83	Forecasted Demand Determinants for San Diego Unified Port District						107
84	Non-Coincident Demand Determinants	146	1.0109	148	100.00%	Statement BG, Page BG-21.3, Line 162	109
85 86	Maximum Demand at the Time of System Peak Determinants Summer	-	-		100.00%	Statement BG, Page BG-21.3, Line 164	110
87 88	Winter	8	1.0109	8	100.00%	Statement BG, Page BG-21.3, Line 164	112 113
89	Forecast Demand Determinants for Agricultural Customers:						114
90 91	Non-Coincident Demand Determinants Pertaining to Customers on Schedule PA-T-1 @ 100% Non-Coincident Demand Rate						115 116
92	Secondary	557	1.0466	583	73.06%	Statement BG, Page BG-21.4, Line 187	117
93 94	Primary Transmission	213	1.0109 1.0065	215	26.94% 0.00%	Statement BG, Page BG-21.4, Line 188 Statement BG, Page BG-21.4, Line 189	118
95	Total	770	1.0422	798	100.00%	Sum Lines 117; 118; 119	120
96 97	Forecast Demand Determinants for Standby Customers:						121
98	Contracted Demand Determinants		_			n	123
99 100	Secondary Primary	74 1,016	1.0466 1.0109	77 1,027	4.37% 58.22%	Statement BG, Page BG-21.4, Line 197 Statement BG, Page BG-21.4, Line 198	124
101	Transmission	656 1,746	1.0065 1.0151	660 1,764	37.41% 100.00%	Statement BG, Page BG-21.4, Line 199 Sum Lines 124; 125; 126	126
102	Total					aum ranes 174: 173: 170	

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

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. 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

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

### NOTES:

<sup>1</sup> 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

		(1)	(2)	(3) = (1) + (2)		
		Total	Total	Total		
		HIGH VOLTAGE	LOW VOLTAGE	Transmission		
Line		Transmission Revenue	Transmission Revenue	Revenue		Line
No.	Components	Requirement	Requirement	Requirement	Reference	No.
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 <sup>1</sup>	(35,001,351)	-	(35,001,351)	See Footnote No. 1 Below	7
8						8
9	Settlements, Metering and Client Relations <sup>1</sup>	8,752	9,248	18,000	See Footnote No. 1 Below	9
10						10
11	APS-IID ETC Cost Differentials <sup>1</sup>	(141,698)	(149,742)	(291,439)	See Footnote No. 1 Below	11
12						12
13	Other PTO Related Revenue (Credits)/Charges <sup>1</sup>	(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
	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 <sup>1</sup>	\$ (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:

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

ſ			(1)	(2)	(3) = (1) + (2)		
				LV Wheeling			
			High Voltage	Access Rate &	Combined		
	Line		Utility Specific	LV Access	TRR		Line
L	No.	Components	Rate	Charge Rate		Notes & Reference	No.
Ī							
	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 <sup>2</sup>	\$ 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			22.2377	100.0070	2 c c c (2), 2 c c c c (c), 2 c c c c (2), 2 c c c c (c)	6
	7	Total HV-LV Standby Revenue Credits <sup>1</sup>	\$ (6,227,769)	\$ (7,733,739)	\$ (13,961,508)	Line 5 Ratios x (Col. 3; Line 1)	7
	/	Total IIV-LV Standby Revenue Cledits	\$ (0,227,769)	φ (1,133,139 <u>)</u>	\$ (13,901,308)	Line 3 Rados x (Col. 3; Line 1)	/
			1				

### NOTES:

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.

Wholesale Base TRR information comes from SDG&E's TO6 Cycle 2 Annual Informational Filing.

#### 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	
	<u>Col. 1</u>	Col. 2	Col. 3	Col. 4	Col. 5	<u>Col. 6</u>	Col. 7	<u>Col. 8</u>	<u>Col. 9</u>	Col. 10	Col. 11	Col. 12	Col. 13	
			Ī	I					SDG&E Records	Σ Col. 3 thru Col. 8	= Order 864-2 Col. 8	= Col. 10 + Col. 11	= Col. 10 + Col. 11	
Line No.	Description (Note 1)	FERC Acct	Beginning Deficient ADIT - Acct 182.3	Beginning (Excess) ADIT - Acct 254	Return to Provision and Other Adjustments Acct 182.3	Return to Provision and Other Adjustments Acct 254	ADIT Amortization Acet 410.1	ADIT Amortization Acct 411.1	Cumulative Amortization of Excess/Deficient ADIT	Net (Excess)/ Deficient ADIT at Current Tax Rate	Adjustment for New Tax Rate - Acct 182.3 / 254	Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acct 254	Reference
1	Unprotected - Non-Property Related - (Note 2)													
2	Compensation Related Items:													
3	Accrued Bonus	190	-						(122)	-		-	-	SDG&E Records
4	Accrued Vacation	190	-	-					(67)		-	-	-	SDG&E Records
5	Workers Compensation	190	-	-					(214)	-	-	-	-	SDG&E Records
6	Post Retirement Benefits:								-					
7	SERP	190	-						(555)	-	-	-	-	SDG&E Records
8	Ad Valorem Taxes:								-					
9	Property Tax: Calend Year - Book	283	-						(21,828)		-	-	-	SDG&E Records
10	Property Tax: Lien (Tax)	283	-	-					24,388	-		-	-	SDG&E Records
11														
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	1,601	-	-	-	-	Sum Lines 2 thru 10
13														
14	Protected - Property Related - (Note 4)									_				
15	Net Operating Loss	190	103,896	-	1		(1,514)		(8,077)	102,382	-	102,382	-	SDG&E Records
16	Accumulated Depreciation Timing Differences:													
17	Depreciable Plant - Method/Life	282	-	(372,692)	)	(2)		5,609	28,637	(367,086)	-	-	(367,086)	SDG&E Records
18	Capitalized Interest	282	-	6,737		(0)		(879)				-	5,859	SDG&E Records
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
20														
21	Unprotected - Property Related - (Note 4)									_				
22	AFUDC Debt	282	-	(11,886)	)	(0)		269	1,588			-	(11,617)	SDG&E Records
23	Repairs	282	-	(31,184)		(0)		971				-	(30,214)	SDG&E Records
24	Other	282	13,314		513		(239)		207			13,587	-	SDG&E Records
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
26														
27	Unprotected - Property Related - (Note 4)									_				
28	Cost of Removal - Book Accrual	282	38,052	-	(528)		(547)	·	(2,929)	36,978	-	36,978	-	SDG&E Records
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
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
				•	·	•	•	•	•	·	·	•		

#### 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.

Loss in Account 190 is computed on a FERC transmission standalone basis.

- 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
- 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.

						••		J 5 * ·	
					Col. 12	Col. 13			
								Gross-up on	Gross-up on (Excess)
					Ending Deficient	Ending (Excess)		Deficient Deferred	Deferred Taxes - Acct
Cal	culation of Gross-up Rate		New Tax Rate		ADIT - Acct 182.3	ADIT - Acct 254	Gross-up Rate	Taxes - Acct 182.3	254
	Federal Tax Rate	a	21.00%	Total Non-Property Related (Line No. 12)	-	-	0.3886	-	-
	California Tax Rate	b	8.84%	Total Property Related (Line No. 30)	152,947	(403,058)	0.3886	59,431	(156,617)
	Fed Offset of State Benefit	$c = -a \times b$	-1.86%						
Combi	ned Statutory Tax Rate (net of state benefit)	d = a+b+c	27.9836%						
	Net of Tax Rate	e = 1 - d	72.0164%						
	Groce-un Rate	f = 1/a	1 3886						

#### 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"):

	<u>Col. 1</u>	Col. 2	Col. 3	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>		
					New Tax Rate Adju	ustment Calculation				
					= Col. 3 x (NR)	= Col. 4 - Col. 5	= Order 864-1 Col. 9	= Col. 6 - Col. 7		
Line No.	Description (Note 1)	FERC Acct	Gross Accumulated Schedule M Adjustments	Ending ADIT Balances at Prior Tax Rate	ADIT Balances at New Tax Rate	Net (Excess)/ Deficient ADIT at New Tax Rate	Net (Excess)/ Deficient ADIT at Prior Tax Rate	Adjustment for New Tax Rate	Reference	Line No.
1	Unprotected - Non-Property Related - (Note 2)						<u>.</u>	<u>l</u>	Reference	
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 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 30	Total Property Related (Note 5)								1: 10 - 1: 25 - 1: 20	29 30
	Total Property Related (Note 5)			-	-	-	-		Line 19 + Line 25 + Line 28	
31	C 17 (10) ( C								1: 12   1: 20	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.

## 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	
	<u>Col. 1</u>	Col. 2	<u>Col. 3</u>	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	<u>Col. 9</u>	Col. 10	Col. 11	<u>Col. 12</u>	Col. 13	
						I	I	I	SDG&E Records	Σ Col. 3 thru Col. 8	= Order 864-4 Col. 8	= Col. 10 + Col. 11	= Col. 10 + Col. 11	
Line No.	Description (Note 1)	FERC Acct	Beginning Deficient ADIT - Acct 182.3	Beginning (Excess) ADIT - Acet 254	Return to Provision and Other Adjustments Acct 182.3	Return to Provision and Other Adjustments Acct 254	ADIT Amortization Acet 410.1	ADIT Amortization Acet 411.1	Cumulative Amortization of Excess/Deficient ADIT	Net (Excess)/ Deficient ADIT at Current Tax Rate	Adjustment for New Tax Rate - Acct 182.3 / 254	Ending Deficient ADIT - Acet 182.3	Ending (Excess) ADIT - Acet 254	Line Reference No.
1	Unprotected - Non-Property Related - (Note 2)	1	•											1
2	Compensation Related Items: Accrued Bonus	190	-	-					(122)		-	-	-	SDG&E Records 2
4	Accrued Vacation	190	-	-					(67)		-	-	-	SDG&E Records 4
6	Workers Compensation Post Retirement Benefits:	190	-	-					(214)	-	-	-	-	SDG&E Records 5
7 8	SERP Ad Valorem Taxes:	190	-	-					(555)	-	-	-	-	SDG&E Records 7 8
9	Property Tax: Calend Year - Book	283	-	-					(21,828)	-	-	-	-	SDG&E Records 9
10 11	Property Tax: Lien (Tax)	283		<u> </u>					24,388	-	-	-		SDG&E Records 10
12	Total Non-Property Related (Note 3)				-		-	-	1,601	-	-	-		Sum Lines 2 thru 10 12
13 14	Protected - Property Related - (Note 4)													13 14
15 16	Net Operating Loss Accumulated Depreciation Timing Differences:	190	102,382	-	2		(1,569)		(9,643)	100,816	-	100,816	-	SDG&E Records 15
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)		5,027	-	-	5,027	SDG&E Records 18
19 20	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
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	-	SDG&E Records 24
25 26	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
27	Unprotected - Property Related - (Note 4)													27
28 29	Cost of Removal - Book Accrual	282	36,978		(204)		(750)		(3,679)	36,024	-	36,024		SDG&E Records 28 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 32	Grand Total (Note 6)		152,947	(403,058)	(182)	(9)	(2,561)	6,210	26,970	(246,653)	-	150,204	(396,857)	31 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.

1.3886

4) Amortized into rates under average rate assumption method (ARAM) over book life.

Gross-up Rate f = 1/e

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.

				Col. 12	Col. 13			
				·	·			Gross-up on (Excess)
				Ending Deficient	Ending (Excess)		Deferred Taxes - Acct	Deferred Taxes - Acct
Calculation of Gross-up Rate		New Tax Rate		ADIT - Acct 182.3	ADIT - Acct 254	Gross-up Rate	182.3	254
Federal Tax Rate	a	21.00%	Total Non-Property Related (Line No. 12)	-	-	0.3886	-	-
California Tax Rate	b	8.84%	Total Property Related (Line No. 30)	150,204	(396,857)	0.3886	58,365	(154,208)
Fed Offset of State Benefit	$c = -a \times b$	-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%						

i = f - 1

j = g x i

 $k = h \times i$ 

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

	<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>		
					New Tax Rate Adj	ustment Calculation				
					= Col. 3 x (NR)	= Col. 4 - Col. 5	= Order 864-3 Col. 9	= Col. 6 - Col. 7		
Line		FERC	Gross Accumulated Schedule M	Ending ADIT Balances at Prior Tax	ADIT Balances at New Tax Rate	Net (Excess)/ Deficient ADIT at	Net (Excess)/ Deficient ADIT at	Adjustment for New Tax Rate		Line
No.	Description (Note 1)	Acct	Adjustments	Rate	Tien Tail Itale	New Tax Rate	Prior Tax Rate	Tust Tuste	Reference	No.
1	Unprotected - Non-Property Related - (Note 2)									1
2	Compensation Related Items:									2
3	Accrued Bonus	190			-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190			-	-	-	-	SDG&E Records	4
5	Workers Compensation	190			-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:									6
7	SERP	190			-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:									8
9	Property Tax: Calend Year - Book	283			-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283			-	-	-	<u> </u>	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								<u>.</u>		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.

## TO6-Cycle 2 True-Up Adjustment For 12-Month True-Up Period January 1, 2024 Through December 31, 2024

Lin No													Line No.
			_		Reference								
1	Total Prior Year	Revenue Requiren	nents 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 Ra	nte							2
3	Uncollectible Ex	rpense	0.2050%	2,307	Line 1 x Uncollectible Ra	te							3
4	Total True-Up C	Cost of Service		\$ 1,139,375	Sum Lines 1 thru 3								4
5	_												5
6		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	6
7	Calculations:		= 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										Cumulative		Cumulative	9
10								Monthly		Overcollection (-) or		Overcollection (-) or	10
11			Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	11
12			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	12
13	<b>Month</b>	<u>Year</u>	Cost of Service	Revenues 2	Adjustment 3	BTRR Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	<u>Interest</u>	with Interest	13
	January	2024		97,362	\$ 6,413	\$ 47	6 102.022	\$ (8,874)	0.72%	¢ (0.074) ¢		6 (0.000)	14
15			\$ 94,948			\$ 4/	\$ 103,822			\$ (8,874) \$	(32)		
	February	2024	94,948	72,758	6,413	47	79,217	15,731	0.68%	6,825	(7)	6,818	15
16	March	2024 2024		72,758 66,202	6,413 6,413				0.68% 0.72%		(7) 129	6,818 29,234	15 16
		2024 2024 2024	94,948 94,948 94,948	72,758 66,202 69,927	6,413 6,413 6,413	47	79,217 72,661 76,387	15,731	0.68% 0.72% 0.70%	6,825 29,105 47,795	(7) 129 270	6,818 29,234 48,065	
17 18	March April May	2024 2024 2024 2024	94,948 94,948 94,948 94,948	72,758 66,202 69,927 64,357	6,413 6,413 6,413 6,413	47 47	79,217 72,661 76,387 70,817	15,731 22,287	0.68% 0.72% 0.70% 0.72%	6,825 29,105 47,795 72,196	(7) 129 270 433	6,818 29,234 48,065 72,629	16
17 18 19	March April May June	2024 2024 2024 2024 2024	94,948 94,948 94,948 94,948 94,948	72,758 66,202 69,927 64,357 65,088	6,413 6,413 6,413 6,413 6,413	47 47 47 47 47	79,217 72,661 76,387 70,817 71,548	15,731 22,287 18,561 24,131 23,400	0.68% 0.72% 0.70% 0.72% 0.70%	6,825 29,105 47,795 72,196 96,029	(7) 129 270 433 590	6,818 29,234 48,065 72,629 96,619	16 17 18 19
17 18 19 20	March April May June July	2024 2024 2024 2024 2024 2024	94,948 94,948 94,948 94,948 94,948 94,948	72,758 66,202 69,927 64,357 65,088 90,189	6,413 6,413 6,413 6,413 6,413 6,413	47 47 47 47 47 47	79,217 72,661 76,387 70,817 71,548 96,648	15,731 22,287 18,561 24,131 23,400 (1,701)	0.68% 0.72% 0.70% 0.72% 0.70% 0.72%	6,825 29,105 47,795 72,196 96,029 94,919	(7) 129 270 433 590 690	6,818 29,234 48,065 72,629 96,619 95,608	16 17 18 19 20
17 18 19 20 21	March April May June July August	2024 2024 2024 2024 2024 2024 2024 2024	94,948 94,948 94,948 94,948 94,948 94,948 94,948	72,758 66,202 69,927 64,357 65,088 90,189 96,006	6,413 6,413 6,413 6,413 6,413 6,413 6,413	47 47 47 47 47 47 47	79,217 72,661 76,387 70,817 71,548 96,648 102,466	15,731 22,287 18,561 24,131 23,400 (1,701) (7,518)	0.68% 0.72% 0.70% 0.72% 0.70% 0.72% 0.72%	6,825 29,105 47,795 72,196 96,029 94,919 88,090	(7) 129 270 433 590 690 661	6,818 29,234 48,065 72,629 96,619 95,608 88,752	16 17 18 19 20 21
17 18 19 20 21 22	March April May June July August September	2024 2024 2024 2024 2024 2024 2024 2024	94,948 94,948 94,948 94,948 94,948 94,948 94,948 94,948	72,758 66,202 69,927 64,357 65,088 90,189 96,006 97,293	6,413 6,413 6,413 6,413 6,413 6,413 6,413	47 47 47 47 47 47 47 47	79,217 72,661 76,387 70,817 71,548 96,648 102,466	15,731 22,287 18,561 24,131 23,400 (1,701) (7,518) (8,805)	0.68% 0.72% 0.70% 0.72% 0.70% 0.72% 0.72% 0.70%	6,825 29,105 47,795 72,196 96,029 94,919 88,090 79,947	(7) 129 270 433 590 690 661 590	6,818 29,234 48,065 72,629 96,619 95,608 88,752 80,537	16 17 18 19 20 21 22
17 18 19 20 21 22 23	March April May June July August September October	2024 2024 2024 2024 2024 2024 2024 2024	94,948 94,948 94,948 94,948 94,948 94,948 94,948 94,948	72,758 66,202 69,927 64,357 65,088 90,189 96,006 97,293 93,921	6,413 6,413 6,413 6,413 6,413 6,413 6,413 6,413	47 47 47 47 47 47 47 47	79,217 72,661 76,387 70,817 71,548 96,648 102,466 103,753 100,380	15,731 22,287 18,561 24,131 23,400 (1,701) (7,518) (8,805) (5,432)	0.68% 0.72% 0.70% 0.72% 0.72% 0.72% 0.72% 0.70%	6,825 29,105 47,795 72,196 96,029 94,919 88,090 79,947 75,105	(7) 129 270 433 590 690 661 590	6,818 29,234 48,065 72,629 96,619 95,608 88,752 80,537 75,666	16 17 18 19 20 21 22 23
17 18 19 20 21 22 23 24	March April May June July August September October November	2024 2024 2024 2024 2024 2024 2024 2024	94,948 94,948 94,948 94,948 94,948 94,948 94,948 94,948 94,948	72,758 66,202 69,927 64,357 65,088 90,189 96,006 97,293 93,921 69,380	6,413 6,413 6,413 6,413 6,413 6,413 6,413 6,413 6,413	47 47 47 47 47 47 47 47 47 47	79,217 72,661 76,387 70,817 71,548 96,648 102,466 103,753 100,380 75,839	15,731 22,287 18,561 24,131 23,400 (1,701) (7,518) (8,805) (5,432) 19,109	0.68% 0.72% 0.70% 0.72% 0.72% 0.72% 0.72% 0.72% 0.72% 0.72%	6,825 29,105 47,795 72,196 96,029 94,919 88,090 79,947 75,105 94,774	(7) 129 270 433 590 690 661 590 560 597	6,818 29,234 48,065 72,629 96,619 95,608 88,752 80,537 75,666 95,371	16 17 18 19 20 21 22
17 18 19 20 21 22 23 24	March April May June July August September October	2024 2024 2024 2024 2024 2024 2024 2024	94,948 94,948 94,948 94,948 94,948 94,948 94,948 94,948	72,758 66,202 69,927 64,357 65,088 90,189 96,006 97,293 93,921 69,380 76,142	6,413 6,413 6,413 6,413 6,413 6,413 6,413 6,413 6,413 6,413	47 47 47 47 47 47 47 47 47 47 47	79,217 72,661 76,387 70,817 71,548 96,648 102,466 103,753 100,380 75,839 82,601	15,731 22,287 18,561 24,131 23,400 (1,701) (7,518) (8,805) (5,432) 19,109 12,347	0.68% 0.72% 0.70% 0.72% 0.72% 0.72% 0.72% 0.70%	6,825 29,105 47,795 72,196 96,029 94,919 88,090 79,947 75,105	(7) 129 270 433 590 690 661 590	6,818 29,234 48,065 72,629 96,619 95,608 88,752 80,537 75,666	16 17 18 19 20 21 22 23

<sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> SDG&E's recorded Retail Transmission revenues, excluding TACBAA and TRBAA, during the true-up period.

<sup>&</sup>lt;sup>3</sup> Adjustment to back-out the prior year true-up adjustment that is included in the recorded monthly true-up revenues in Column 3.

<sup>4</sup> 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.

<sup>&</sup>lt;sup>5</sup> Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

<sup>&</sup>lt;sup>6</sup> Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

<sup>&</sup>lt;sup>7</sup> 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.

# Statement BK-1 Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>) 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	CONTOL E 1. E T			N CT II CO AND I 16	4
5	CPUC Intervenor Funding Expense - Transmission	e	220.662	Negative of True-Up Stmt AH; Line 16	5
6	Total O&M Expenses	\$	230,662	Sum Lines 1 thru 5	6
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.		299,229	Statement AJ; Line 17	8
9	Transmission, General, Common Frant Depn. Exp., and Electric wise. Intangible Frant Amort. Exp.		299,229	Statement AJ, Line 17	9
10	The standard of the standard o			Statement AJ; Line 23	10
11	Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup>		-	Statement AJ, Line 23	11
12	Transmission Related Property Taxes Expense		77,285	Statement AK; Line 5	12
13	Transmission related Property Taxes Expense		77,203	Statement AK, Eine 3	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	Sub Tour Expense	Ψ.	011,275	Sum Emes v unu 11	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	ī				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		- 1	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

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

#### Statement BK-1

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

## For the Base Period & True-Up Period Ending December 31, 2024 (\$1,000)

Line No.					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 (ICOCR) - Base ROE		1.8993%	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%	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 $1 + \text{Line } 5 + \text{Line } 9$	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	,	\$	-	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) - Base ROE		9.4979%	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	TALL C. T. C. D. (AL. I. ID.) (C. (D.)	0		D 2 I 27	19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	Þ	-	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	e		Line 14 + Line 18 + Line 22	23 24
25	Total Incentive Transmission Plant Abandoned Project Revenue	3	<del></del>	Line 14 + Line 18 + Line 22	25
	D. I. C. T. W. I. I. D. (CWID) D. 1,2				26
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2 Incentive Transmission Construction Work In Progress	¢.		D 2. I : 20	26
27	· · · · · · · · · · · · · · · · · · ·	\$	9,4979%	Page 3; Line 39	
28 29	Cost of Capital Rate (COCR) - Base ROE  Incentive CWIP Return and Associated Income Taxes - Base ROE	\$	9.49/9%	True-Up Stmt AV; Page 3; Line 32 Line 27 x Line 28	28
30	incentive CWIP Return and Associated income Taxes - Base ROE	3	<del></del>	Line 27 x Line 28	29 30
31	Incentive Transmission Construction Work In Progress	•		Page 3; Line 39	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	Ψ	0.0000%	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	incentive Cwir Return and Associated income Taxes - CAISO I anterpation ROL Adder	Ф		Line 31 x Line 32	34
35	Total Incentive CWIP Revenue	\$	_	Line 29 + Line 33	35
36	Total Incolute Civil Revenue	Ψ		Ellie 27 · Ellie 33	36
37	Total Incentive End of Prior Year Revenues (PYRR FILIR) Excluding FF&U	\$	_	Sum Lines 11, 24, 35	37
38	Town mount of the found of the EU-IR/ Enclosing theo	Ψ		Juni Emes 11, 24, 33	38
	n m . I m m . n . I u . m v . l	Φ.	1 105 570	D 1 1 20 1 1 27	
39	E. Total (PYRR FII) Excluding FF&U <sup>3</sup>	\$	1,125,578	Page 1; Line 30 + Line 37	39

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.

<sup>&</sup>lt;sup>2</sup> 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.

<sup>&</sup>lt;sup>3</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

#### Statement BK-1

# Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>) For the Base Period & True-Up Period Ending December 31, 2024 (\$1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			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	D. D. Aller			7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes <sup>1</sup>	\$ (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	Working Capital:			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	B. Incentive ROE Project Transmission Rate Base: <sup>2</sup>			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: <sup>2</sup>			34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc: Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	<u> </u>	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 <sup>2</sup>	<b>©</b>	Statement AM: Line 1	39
5)	D. Incentive Transmission Construction Work in Frogress	Ψ	Statement 1111, Ellie 1	3)

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

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

#### Statement BK-1

# Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>) For the Base Period & True-Up Period Ending December 31, 2024 (\$1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			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	Transmission Related Depreciation Reserve:			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	Net Transmission Plant:			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	B. Incentive Project Transmission Plant:			22
23	Incentive Transmission Plant	<b>S</b> -	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

<sup>1</sup> 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.

#### 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.
		Mthly Deferred	Deferred		Number of Days	Prorata	Monthly	<b>Annual Accumulated</b>	
	<b>Future Test Period</b>	Tax Amount 1	Tax Balance <sup>2</sup>	Days in Month	Left in Period	Percentages	Prorata Amounts	Prorata Calculation	
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)						

<sup>&</sup>lt;sup>1</sup> The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.

<sup>&</sup>lt;sup>2</sup> January through December equals previous month balance plus amount in Column 2.

#### 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 2 3 4 5 6 7 8 9	Derivation of Transmission Operation and Maintenance Expense: Total Transmission O&M Expense Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services Reliability, Planning & Standards Developmen Transmission of Electricity by Others Miscellaneous Transmission Expense Other Transmission O&M Exclusion Adjustments Total Adjusted Transmission O&M Expenses	320-323; 112; b	\$ 148,104 (2,802) (1,516) - (13,148) (111) \$ 130,526	AH-1; Line 33; Col. a  Negative of AH-1; Line 38; Col. b Negative of AH-1; Line 39; Col. b Negative of AH-1; Line 40; Col. b Negative of AH-1; Line 46; Col. b Negative of AH-1; Line 37; Col. b Sum Lines 2 thru 8	1 2 3 4 5 6 7 8 9
11 12 13 14	Derivation of Administrative and General Expense: Total Administrative & General Expense Adjustments to Per Book A&G Expense: Abandoned Projects CPUC energy efficiency programs	320-323; 197; b	\$ 608,825 (279) (1,621)	True-Up AH-2; Line 16; Col. a  Negative of True-Up AH-2; Line 33; Col. a  Negative of True-Up AH-2; Sum Lines (22, 28);	11 12 13 14
16 17 18 19 20 21 22 23	CPUC Intervenor Funding Expense - Transmission <sup>1</sup> CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Injuries & Damages General Advertising Expenses Franchise Requirements Hazardous substances - Hazardous Substance Cleanup Cost Account Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1,168) (17,282) - (31) (112,801)	Col. a; and Line 24; Col. b Negative of True-Up AH-2; Line 29; Col. a Negative of True-Up AH-2; Line 30; Col. a Negative of True-Up AH-2; Line 26; Col. a Not Applicable to 2024 Base Period Negative of True-Up AH-2; Line 32; Col. b Negative of True-Up AH-2; Line 25; Col. b Negative of True-Up AH-2; Line 35; Col. b Negative of True-Up AH-2; Line 27; Col. a	16 17 18 19 20 21 22 23
24	Other A&G Exclusion Adjustments		(130)	Negative of True-Up AH-2; Sum Lines (23, 34); Col. a; and Sum Lines (20, 21, 31); Col. b	24
25 26 27 28 29 30 31 32	Total Adjusted A&G Expenses Including Property Insurance Less: Property Insurance (Due to different allocation factor) Total Adjusted A&G Expenses Excluding Property Insurance Transmission Wages and Salaries Allocation Factor Transmission Related Administrative & General Expenses Property Insurance Allocated to Transmission, General, and Common Plant Transmission Related A&G Expense Including Property Insurance Expense		\$ 475,513 (10,420) \$ 465,093 20.68% \$ 96,204 3,932 \$ 100,136	Sum Lines 12 thru 24 Negative of True-Up AH-2; Line 5; Col. c Line 25 + Line 26 Statement AI; Line 15 Line 27 x Line 28 Negative of Line 26 x Line 50 Line 29 + Line 30	25 26 27 28 29 30 31 32
33 34 35 36 37 38 39	Derivation of Transmission Plant Property Insurance Allocation Factor: Transmission Plant & Incentive Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant Transmission Related General Plant Transmission Related Common Plant Total Transmission Related Investment in Plant		\$ 8,351,423 130,959 389,995 \$ 8,872,378	Statement AD; Line 25 Shall be Zero Statement AD; Line 29 Statement AD; Line 31 Sum Lines 34 thru 37	33 34 35 36 37 38 39
40 41 42 43 44 45 46 47 48	Total Transmission Plant & Incentive Transmission Plant Total Steam Production Plant Total Nuclear Production Plant Total Other Production Plant Total Distribution Plant Transmission Related Electric Miscellaneous Intangible Plant Total General Plant Total Common Plant Total Plant in Service Excluding SONGS		\$ 8,351,423 593,486 - 583,302 11,466,273 - 633,114 1,885,405 \$ 23,513,004	Line 34 Above Statement AD; Line 1 Shall be Zero Statement AD; Line 7 Statement AD; Line 9 Shall be Zero Statement AD; Line 17 Statement AD; Line 19 Sum Lines 40 thru 47	40 41 42 43 44 45 46 47 48
49	Transmission Property Insurance and Tax Allocation Factor		37.73%	Line 38 / Line 48	49 50

<sup>&</sup>lt;sup>1</sup> 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)

				(a)	(b)		(c) = (a) - (b)		٦.
Line	FERC			Total	Exclud		Total		Line
No.	Acct	Description Description	- 1	Per Books	Expens	es	Adjusted	Reference	No.
1	920	Administrative & General A&G Salaries	\$	58,483			\$ 58,483	Form 1; Page 320-323; Line 181	1
2	920	Office Supplies & Expenses	Þ	30,463		_	30,61	, 8 ,	2
3	922	Less: Administrative Expenses Transferred-Credit		(12,726)		-	(12,720	, 5	3
4	923	Outside Services Employed		114,139		50	114,089		4
5	924	Property Insurance		10,420		50	10,420		5
6	925	Injuries & Damages		186,591		440	186,150		6
7	926	Employee Pensions & Benefits <sup>1</sup>		50,517		733	49,784		7
8	927	Franchise Requirements		112,801	11	2,801	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses		31,807		8,977	12,830		9
10	929	Less: Duplicate Charges (Company Energy Use)		(10,043)	1	-	(10,04)		10
11	930.1	General Advertising Expenses		(10,043)		31	(10,04.	Form 1; Page 320-323; Line 191	11
12	930.1	Miscellaneous General Expenses		1,709		279	1,430		12
13	931	Rents		14,689		219	14,689		13
14	935	Maintenance of General Plant		19,796		_	19,790		14
15	755	Transcriance of General Flant		15,750			15,75	5 1 01111 1, 1 age 320 323, Ellie 130	15
16		Total Administrative & General Expenses	\$	608,825	S 13	3,311	\$ 475,513	Sum Lines 1 thru 14	16
17				000,020		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		17
18							I .	L	18
19	Exclude	d Expenses:							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			11	2,801			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	020	CPUC Intervenor Funding Expense - Distribution		1,168	. 1	8,977			30
31	929	Duplicate Charges				-			31
32 33	930.1	General Advertising Expenses Abandoned Projects		270		31			32 33
34	930.2	Electric Power Research Institute (EPRI) Dues		279		279			34
35	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account							35
36	933	nazardous Substances-nazardous Substance Cleanup Cost Account				-	_		36
37		Total Excluded Expenses			<b>\$</b> 13.	3,311			37
38		Total Excluded Expenses			<b>5</b> 13.	3,311	-		38
39									39
40	1	FERC Acct 926, Employee Pensions & Benefits, includes approximately \$X	VVV f	or PROP of w	hich annrovi	matals	VYVV is Transm	niccion related	40
41		1 Like 1866 720, Employee 1 chistons & Benefits, includes approximately \$A	AAN I	OLIDOLOLW	шен арргохі	matery	φαλικ is ITailSII	nission felated.	41
41									41

## Statement AL

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

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

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

<sup>&</sup>lt;sup>2</sup> Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

#### Statement AV

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

Line No.			-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acet 221) Less: Reacquired Bonds (Acet 222) Other Long-Term Debt (Acet 224) Unamortized Premium on Long-Term Debt (Acet 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acet 225) LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 8,950,000 - - - (33,112) \$ 8,916,888	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4	29.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 362,480 7,061 672 - - \$ 370,213	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17	Cost of Long-Term Debt:				4.15%	Line 15 / Line 7	16 17
18 19 20 21 22 23	Preferred Equity Component:  PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23
26 27 28	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219)	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 10,563,428 - - 12,087	Negative of Line 20 Above	24 25 26 27 28
29 30	CS = Common Stock				\$ 10,575,516	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.10% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35
38 39 40	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 8,916,888 - 10,575,516 \$ 19,492,404	45.75% 0.00% 54.25% 100.00%	4.15% 0.00% 10.10%	1.90% 0.00% 5.48% 7.38%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	36 37 38 39 40
41 42 43	Cost of Equity Component (Preferred & Common):				5.48%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47	Incentive Return on Common Equity: <sup>2</sup>	(a)	(b) Cap. Struct.	(c) Cost of	0.00% (d) = (b) x (c) Weighted		44 45 46 47
48	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48
51 52	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 8,916,888 - 10,575,516 \$ 19,492,404	45.75% 0.00% 54.25% 100.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52	49 50 51 52 53 54
	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 52; Col. d	55

Amount is based upon December 31 balances.

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

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

<sup>1</sup> 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.

Amount is based upon December 31 balances.

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:	Timound	TO T	1
2	a. Federal Income Tax Component:			2 3
3 4	a. rederal income Tax Component:			4
5	Where:	5 400/	P 1. I 42	5
6 7	A = Sum of Preferred Stock and Return on Equity Component B = Trans. Amount of Other Federal Tax Adjustments	\$ 5.48% \$ 3,723	Page 1; Line 42 Negative of Statement AR; Line 9	6 7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,837	AV-1A; Line17	8
9 10	D = Transmission Rate Base FT = Federal Income Tax Rate	\$ 5,506,692 21%	TO5 True-Up BK-1; Page 3; Line 27 Federal Income Tax Rate	9 10
11	. Pedeta income tan tan		Touchai Moome Tan Nate	11
12 13	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	1.4282%	Federal Income Tax Expense	12 13
14	(1-11)			14
15 16	B. State Income Tax Component:			15
17	Where:			16 17
18	A = Sum of Preferred Stock and Return on Equity Component	5.48%	Line 6 Above	18
19 20	B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ 11,837	Negative of Statement AT; Line 9 Line 8 Above	19 20
21	D = Transmission Rate Base	\$ 5,506,692	Line 9 Above	21
22 23	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	1.4282% 8.84%	Line 12 Above State Income Tax Rate	22 23
24		0.0470	State meone Tax Rate	24
25	State Income Tax = $\frac{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}{(1 - ST)}$	0.6907%	State Income Tax Expense	25
26 27	(1-81)			26 27
28	C. Total Federal & State Income Tax Rate:	2.1189%	Line 12 + Line 25	28
29 30	D. Total Weighted Cost of Capital:	7.3790%	Page 1; Line 40	29 30
31	E. Cont. of Conital Pate. Page POE.	0.40700/	1: 20   1: 20	31
32 33	E. Cost of Capital Rate (COCR) - Base ROE:	9.4979%	Line 28 + Line 30	32 33
34				34
35 36	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			35 36
37	A. Federal Income Tax Component:			37
38	W.			38
39 40	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	39 40
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	41
42 43	C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	\$ - \$ 5,506,692	Shall be Zero for ROE Adder TO5 True-Up BK-1; Page 3; Line 27	42 43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45 46	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	45 46
47	$\frac{((A) + (C + D) - (B + D))}{(1 - FT)}$	0.000076	rederal meome Tax Expense	47
48	D.C., I. T. C.			48 49
49 50	B. State Income Tax Component:			50
51	Where:			51
52 53	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments	\$ -	Line 40 Above Shall be Zero for ROE Adder	52 53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 42 Above	54
55 56	D = Transmission Rate Base FT = Federal Income Tax Expense	\$ 5,506,692 0.0000%	Line 43 Above Line 46 Above	55 56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58	Grad I T (((A) ) (G/D)   F. I II T \4 (GT)\ (D/D)	0.00000/	Ct. t. I	58
59 60	State Income Tax = $\frac{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	59 60
61				61
62 63	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62 63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	64
65 66	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	65 66

#### 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 (ICOCR) Calculation - Base ROE: 1			1
2 3 4	a. Federal Income Tax Component:			2 3 4
5 6 7	Where:  A = Sum of Preferred Stock and Return on Equity Component  B = Transmission Total Federal Tax Adjustments	0.00% \$ -	Page 2; Line 11 Shall be Zero for Incentive ROE Projects	5 6 7
8 9 10 11	C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - \$ - 21%	TO5 True-Up BK-1; Page 3; Line 32 Page 3; Line 10	8 9 10 11
12 13 14	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12 13 14
15 16	B. State Income Tax Component:			15 16
17 18 19 20 21 22 23	Where:  A = Sum of Preferred Stock and Return on Equity Component  B = Transmission Total State Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Expense  ST = State Income Tax Rate for Rate Effective Period	0.00% \$ - \$ - \$ - 0.0000% 8.84%	Line 6 Above Shall be Zero for Incentive ROE Projects Line 8 Above Line 9 Above Line 12 Above Page 3; Line 23	17 18 19 20 21 22 23
24 25 26 27	State Income Tax = $\underline{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}$ (1 - ST)	0.0000%	State Income Tax Expense	24 25 26 27
28 29	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28 29
30 31	D. Total Incentive Weighted Cost of Capital:	1.8993%	Page 2; Line 9	30 31
32 33	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.8993%	Line 28 + Line 30	32 33
34 35 36	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34 35 36
37 38	A. Federal Income Tax Component:			37 38
39 40 41 42	Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense	0.00% \$ - \$ -	Page 2; Line 24 Shall be Zero for Incentive ROE Projects	39 40 41 42
43 44 45	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	TO5 True-Up BK-1; Page 3; Line 32 Page 3; Line 44	43 44 45
46 47 48	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46 47 48
49 50 51	B. State Income Tax Component:  Where:			49 50 51
52 53 54 55 56 57	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.00% \$ - \$ - \$ - 0.0000% 8.84%	Line 40 Above Shall be Zero for Incentive ROE Projects Line 42 Above Line 43 Above Line 46 Above Page 3; Line 57	52 53 54 55 56 57
58 59 60 61	State Income Tax = $\frac{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	58 59 60 61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
64 65	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64 65
66	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

### **Miscellaneous Statement**

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits <sup>1</sup>		\$ -		1
3	Transmission Plant Abandoned Project Cost <sup>1</sup>		\$ -		3
5	Other Regulatory Assets/Liabilities <sup>1</sup>		\$ -		5
6 7	Unfunded Reserves		\$ (11,349)	True-Up Misc1; Line 9; Col. c	6 7
8 9	Incentive Transmission Plant Abandoned Project Cost <sup>1</sup>		\$ -		8 9

<sup>&</sup>lt;sup>1</sup> 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

#### BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2024 (\$1,000)

Line No.	Description	31-	(a) -Dec-23	(b) 31-Dec-24	= [(a)+(b)]/2 erage Balance	Reference	Line No.
1 2	Injuries and Damages	\$	(67)	\$ (118)	\$ (92)	True-Up Misc1.1; Line 4	1 2
3	Workers' Compensation	\$	(2,122)	\$ (1,866)	\$ (1,996)	True-Up Misc1.1; Line 9	3 4
5	Supplemental Executive Retirement Plan (SERP)	\$	(3,818)	\$ (4,483)	\$ (4,146)	True-Up Misc1.1; Line 14	5
7 8	Accrued Vacation	\$	(4,862)	\$ (5,375)	\$ (5,115)	True-Up Misc1.1; Line 19	7 8
9	Total Unfunded Reserves	\$	(10,868)	\$ (11,841)	\$ (11,349)	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	;		$(a)^1$		(b)	(	(c) = [(a)+(b)]/2		Line
No.	Description	31	-Dec-23	31	1-Dec-24	A	verage Balance	Reference	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 1	8 is derived as	follows	s based on reco	orded d	ata:		
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

#### **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>	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	<b>Month</b>	<u>Year</u>	Adjustment 1	Rate	wo Interest	<u>Interest</u>	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						\$ (556)		19

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

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

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

<sup>&</sup>lt;sup>4</sup> 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.

# TO6-Cycle 2 Interest True-Up Adjustment For 12-Month True-Up Period January 1, 2024 Through December 31, 2024 (\$1,000)

Line	:								Line
No.									No.
1		Col. 1	<u>Col. 2</u>	Col. 3	Col. 4	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	1
2			<del></del>	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	<b>Month</b>	<u>Year</u>	Rate 1	Balance	<b>Amortization</b>	<b>Principal</b>	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						_	\$ (319)		19
20						·			20
21	True Up Adjustment		\$ 108,449 Bas	se Period True-Up Adjustme	nt Calculation; Line 25;	Col. 11			21
22	Interest True Up Adjustment		(876) Into	erest True-Up Adjustment - I	Base Period; Line 19; C	ol. 5 + Interest True-Up Adju	ustment - Current Year; Line	19; Col. 6	22
23	Total		\$ 107,573						23

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

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

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

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

		$(\mathbf{a}) = (\mathbf{b}) + (\mathbf{c})$	(b)	(c)	_
Line		\$'s in TRANSMISSION	LOW VOLTAGE	HIGH VOLTAGE	Line
No.	Substation	Total	< 200 kv	> 200 kv	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		ŕ			25
26	TOTAL SUBSTATIONS	\$ 3,018,303	\$ 1,390,559	\$ 1,627,744	26
27			, ,		27
28	TRANSMISSION TOWERS and LAND <sup>2</sup>	4,951,677	2,715,581	2,236,096	28
29	TRANSMISSION TO WERS and EARLY	1,551,077	2,713,501	2,230,090	29
30	NON-UNITIZED	588,553	303,223	285,330	30
31	NON-ONITIZED	366,333	303,223	283,330	31
	TOTAL TED ANGLESCAN DE ANTE	0.550.522	4 400 262	0 4140150	4
32	TOTAL TRANSMISSION PLANT	\$ 8,558,532	\$ 4,409,362	\$ 4,149,170	32
33		,			33
34	PERCENTAGES	100.00%	51.52%	48.48%	
35					35
36			Line 32; Col. b / Line 32; Col. a	Line 32; Col. c / Line 32; Col. a	36
37					37

<sup>&</sup>lt;sup>1</sup> 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.

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)

No.				(a)		(b)	(c)	= (a) + (b)		(d)		(e)	(f)	= (d) + (e)		
Non-Incentive Projects:   Forecast Period - Transmission Plant Additions   S			_				U	_					V	Veighted		Line
Forecast Period - Transmission Plant Additions	No.		]	HV		LV		Total	Wı	td-HV	1	Wtd-LV		Total	Reference	No.
Forecast Period - Transmission Related General; Common; and Electric Misc. Intangible Plant  Sub-Total Non-Incentive Projects Forecast Plant Additions  Sub-Total Incentive Transmission CWIP for the period after the base period and before the effective period  Sub-Total Incentive Transmission CWIP for the period during the rate effective period  Sub-Total Incentive Projects Forecast Plant Additions  Sub-Total Incentive Projects Forecast Plant Addit																
Sub-Total Non-Incentive Projects Forecast Plant Additions  \$ 13,095	1	Forecast Period - Transmission Plant Additions	\$	7,438	\$	914,568	\$	922,006	\$	5,420	\$	630,138	\$	635,558	See Footnote 1	1
Sub-Total Non-Incentive Projects Forecast Plant Additions  \$ 13,095	2															2
Incentive Projects: Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  See Footnote 3  See Footnote 4  If the second of the period during the rate effective period of the period of the period during the rate effective period of the period during the rate effective period of the period of the period of the period during the rate effective period of the period of	3	Forecast Period - Transmission Related General; Common; and Electric Misc. Intangible Plan	t	5,657		6,860		12,517		4,337		5,260		9,597	See Footnote 2	3
Incentive Projects: Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  See Footnote 3  See Footnote 4  If the second of the period during the rate effective period of the period of the period during the rate effective period of the period during the rate effective period of the period of the period of the period during the rate effective period of the period of	4	Col. T. (1N) I Doi: of E Dloof A 14'd	•	12.005	•	021 420		024 522	e e	0.757	•	(25.200	6	(45.155	11-11-2	4
Incentive Projects:  Forecast Period - Incentive Transmission Plant Additions  Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Trans	5	Sub-Total Non-Incentive Projects Forecast Plant Additions	Э	13,093	2	921,428	2	934,323	2	9,/3/	3	633,398	2	645,155	Line 1 + Line 3	5
Forecast Period - Incentive Transmission Plant Additions  Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Sub-Total Incentive Projects Forecast Plant Additions  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period after		Incontino Projector														7
Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period  Forecast Period - Incentive Transmission CWIP for the period during the rate effective period  See Footnote 4  See Footnote 4  See Footnote 5  Sub-Total Incentive Projects Forecast Plant Additions  Sub-Total Incentive Project	8		\$		\$		\$	_	\$		\$	_	s	_	See Footnote 3	8
before the effective period    10	9	1 orecast 1 error incentive Transmission Flant Additions	Ψ		Ψ		Ψ		Ψ		Ψ		Ψ		See I dollate 3	9
before the effective period    10		Forecast Period - Incentive Transmission CWIP for the period after the base period and														
11   12   Forecast Period - Incentive Transmission CWIP for the period during the rate effective period	10			-		-		-		-		-		-	See Footnote 4	10
Sub-Total Incentive Projects Forecast Plant Additions   Sub-Total Incentive Projects	11															11
Sub-Total Incentive Projects Forecast Plant Additions   Sub-Total Incentive Projects	12	Formand David Inscribe Transmission CWID for the maind design the note official and a													Saa Faatuata 5	12
Sub-Total Incentive Projects Forecast Plant Additions   \$ - \$ - \$ - \$ - \$ - \$ - \$ Sum Lines 8 thru 12   14   15   16   17   17   18   18   18   19   19   19   19   19	12	Forecast Period - Incentive Transmission C with for the period during the rate effective period		-		-		-		-		-		-	See Foothote 3	12
15 16 17 18 18 18 18 18 18 18 18 18 18 18 18 18	13															13
16 Total		Sub-Total Incentive Projects Forecast Plant Additions	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Sum Lines 8 thru 12	14
17 18 HV = Line 16; Col. d / Line 16; Col. f 15																15
18 HV = Line 16; Col. d / Line 16; Col. f		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	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
		11.72. Tanto ( e.g.nea Tantoniosto I oterast I initi Inditions)								1.5170		75.1770		100.0070	2. Zino 10, 201. 67 Elife 10, 201. 1	20

<sup>&</sup>lt;sup>1</sup> See Summary of Weighted Transmission Plant Additions Workpaper; Line 25.

<sup>&</sup>lt;sup>2</sup> See Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions Workpaper; Line 25.

<sup>&</sup>lt;sup>3</sup> See Summary of Weighted Incentive Transmission Plant Additions Workpaper; Line 25.

<sup>&</sup>lt;sup>4</sup> See Summary of Weighted Incentive Transmission CWIP - A Workpaper; Line 25.

<sup>&</sup>lt;sup>5</sup> See Summary of Weighted Incentive Transmission CWIP - B Workpaper; Line 25.

**Derivation of Weighted Plant Additions** 

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

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

Line		Gross Fo	orecast Plant Ad	lditions 1		Retirements		Net F	orecast Plant Ad	ditions	Weighting	Weighted 1	Net Forecast Plar	nt Additions	Line
No.	Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total	No.
1	Jan-25	\$ 298	\$ 10,533	\$ 10,831	\$ 1	\$ 20	\$ 21		\$ 10,513	\$ 10,810	1.00000	\$ 297	\$ 10,513	. ,	1
2	Feb-25	366	11,349	11,715	1	22	23	365	11,327	11,692	1.00000	365	11,327	11,692	
3	Mar-25	1,018	31,154	32,172	2	60	62	1,016	31,094	32,110	1.00000	1,016	31,094	- / -	3
4	Apr-25	(2,390)	17,976 105,417	15,586 105,493	(5)	35 204	30 204	(2,385)	17,941 105,213	15,556 105,289	1.00000	(2,385)	17,941 105,213	15,556 105,289	5
5 6	May-25 Jun-25	76 76	23,212	23,288	0	45	45	76 76	23,167	23,243	1.00000	76 76	23,167	23,243	6
7	Jul-25 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	1,308	18,407	18,580	0	36	36	1,303	18,371	18,544	1.00000	1,303	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	-
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	
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								ı							26
27				Total Retirement			\$ 16,953		Form 1; Page 20	4-207; Line 58; Co	ol. d				27
28				T 10 D			A 0.750.501	l	E 1 B 20	4 <b>2</b> 05 <b>1</b>					28
29				Total Gross Plant	Į.		\$ 8,759,521		Form 1; Page 20	4-207; Line 58; Co	ol. g				29
30				D-4			0.1040/	i	Line 27 / Line 29	`					30
31				Retirement Rate	<b>:</b>		0.194%		Line 2// Line 29	,					31
32 33															32 33
					C	- f T	Dl4 4 dd:4:	N-4 HV	N-4 I M	I II	1	WAJ HV	33/43 1 3/	W4J T-4-1	
34 35						of Transmission Net - Electric Tra		Net HV \$ 7,424	Net LV \$ 912,798	Unweighted \$ 920,222	ł	Wtd-HV \$ 5,420	Wtd-LV \$ 630,138	Wtd-Total \$ 635,558	34 35
36						Net - Electric 1 ra	ansmission Plant	<b>3</b> /,424	3 912,/98	920,222	l	3 5,420	3 030,138	3 030,558	36
37							Total	0.81%	99.19%	100.00%		0.85%	99.15%	100.00%	
38							ı otai	0.81%	99.19%	100.00%	l	0.85%	99.15%	100.00%	38
38 39									l		l	<u> </u>	L		38
39															39

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

**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)

ne	Gross F	orecast Plant A	dditions 1		Retirements		Net F	orecast Plant Ad	ditions	Weighting	Weighted 1	Net Forecast Plai	nt Additions
Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total
Jan-25	\$ 33	\$ 40	\$ 73	\$ 0	\$ 0	\$ 0	\$ 33	\$ 40	\$ 73	1.00000	\$ 33	\$ 40	\$ 73
Jan-25 Feb-25	31	38		3 0	0	3 0	31	38	69	1.00000	\$ 33 31	38	69
Mar-25	198	240		0	0	1	198	240	437	1.00000	198	240	
Apr-25	27	33			0	0	27	33	60	1.00000	27	33	
May-25	22	26			0	0	22	26	48	1.00000	22	26	
Jun-25	795	964			2	3	793	962	1,756	1.00000	793	962	1,756
Jul-25	226	274			1	1	226	273	499	1.00000	226	273	
Aug-25	62	76	138	0	0	0	62	76	138	1.00000	62	76	138
Sep-25	129	156	285	0	0	1	129	156	284	1.00000	129	156	284
Oct-25	44	53	97	0	0	0	44	53	97	1.00000	44	53	97
Nov-25	22	27	49	0	0	0	22	27	49	1.00000	22	27	49
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
Jan-26	44	54			0	0	44	54	98	1.00000	44	54	
Feb-26	358	434			1	2	357	433	790	0.91667	328	397	725
Mar-26	115	139			0	0	115	139	254	0.83333	96	116	
Apr-26 May-26	54	65			0	0	54	65	119	0.75000	40	49	
May-26	64	78			0	0	64		142	0.66667	43	52	
Jun-26	187	227			0	1	187	227	413	0.58333	109	132	
Jul-26	259	315			1	1	258	314	573	0.50000	129	157	286
Aug-26	53	64			0	0	53	64	117		22	27	
Sep-26 Oct-26	53	64			0	0	53	64	117	0.33333	18	21	
	54	65		0	0	0	54	65	119	0.25000	13	16	
Nov-26 Dec-26	53 948	1 150	117 2,098	0	2	0	53 946	64	117	0.16667	9 79	11	19 174
	\$ 5,657	1,150 \$ 6,860		\$ 11		\$ 24		1,148 <b>\$ 6,847</b>	2,094 \$ 12,493	0.08333	\$ 4,337	96 <b>\$</b> 5,260	
Total	\$ 5,057	3 0,000	\$ 12,517	3 11	\$ 13	3 24	\$ 5,040	5 0,047	\$ 12,493		\$ 4,337	\$ 5,200	\$ 9,397
			Total Retiremen	t		\$ 16,953		Form 1; Page 204	4-207; Line 58; Co	ol. d			
			Total Gross Plan	nt		\$ 8,759,521		Form 1; Page 204	4-207; Line 58; Co	ol. g			
			D 4		1	0.194%	I	1. 27/1. 20					
			Retirement Ra	æ:		0.194%		Line 27 / Line 29					
			6 67	· · · D.	. 10 0	1.0 E1.4	NI 4 TINY	N 4 T X7	I T	1	WALTEN	XX/ 1 T X/	W/17 / 1
			Summary of 1	ransmission Rela		nerai, & Electric Plant Additions:		Net LV \$ 6,847	Unweighted \$ 12,493	-	Wtd-HV \$ 4,337	Wtd-LV \$ 5,260	Wtd-Total \$ 9,597
I					intangible	FIANT AGGITIONS:	5 5,040	3 0,84/	\$ 12,493		3 4,337	5,260	3 9,59/
						Total	45.19%	54.81%	100.00%		45.19%	54.81%	100.00%
						- 0 4 411	12.12770	2 1.51 70		1	12.17 / 0	2 332 70	
										•			•

<sup>1</sup> 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.

#### **Derivation of Weighted Plant Additions**

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

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

e	Gross	Forecast I	Plant Ado	ditions		Retiremen	ts		Net	Forecast Plant Ad	ditions	Weighting	Weighted	l Net Forecast Pla	nt Additions
Date	HV	L	V	Total	HV	LV		Total	HV	LV	Total	Factor	HV	LV	Total
Jan-25 Feb-25 Mar-25 Apr-25	\$ - - -	\$	-	\$ - - - -	\$ - - - -		- \$ - -	- - -	\$ - - - -	\$ - - - -	\$ - - - -	1.00000 1.00000 1.00000 1.00000	\$ - - - -	\$ - - - -	\$ - - -
May-25 Jun-25 Jul-25 Aug-25	- - -		- - -	- - -	- - -		- - -	-	-	- - -	- - -	1.00000 1.00000 1.00000 1.00000	- - -	-	- - -
Sep-25 Oct-25 Nov-25 Dec-25	- - - -		-	-	- - -		- - -			- - -	- - -	1.00000 1.00000 1.00000 1.00000	- - -		- - - -
Jan-26 Feb-26 Mar-26 Apr-26	- - - -		- - -	- - -	- - - -		-			- - -	- - -	1.00000 0.91667 0.83333 0.75000	- - -	- - -	- - -
May-26 Jun-26 Jul-26 Aug-26	- - - -		-	-	- - -		- - -			- - -	- - -	0.66667 0.58333 0.50000 0.41667	- - -	- - - -	- - -
Sep-26 Oct-26 Nov-26 Dec-26	- - - -			- - -	- - - -	- - -	- - -			- - -	- - -	0.33333 0.25000 0.16667 0.08333	- - -	- - - -	- - -
Total	\$ -	\$	-	\$ -	\$ -	\$	- \$	-	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
				Total Retiremen			\$	16,953			4-207; Line 58; Co				
				Total Gross Plar Retirement Rat			\$	8,759,521 0.194%		Line 27 / Line 29	4-207; Line 58; Co	o1. g			
			ļ		Summa	ry of Transmis Net - Electric			Net HV	Net LV	Unweighted \$ -	]	Wtd-HV	Wtd-LV	Wtd-Total
						ret - Electri	C 1 FAIISH	Total	0.00%		0.00%	<u> </u>	0.009		

**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)

		Forecast Plant A			Retirements			orecast Plant Ad	ditions	Weighting		Net Forecast Plan	nt Additions
Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total
Jan-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -
Feb-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Mar-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Apr-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
May-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Jun-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Jul-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Aug-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Sep-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Oct-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Nov-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Dec-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Jan-26	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Feb-26	-	-	-	-	-	-	-	-	-	0.91667	-	-	-
Mar-26	-	-	-	-	-	-	-	-	-	0.83333	-	-	-
Apr-26	-	-	-	-	-	-	-	-	-	0.75000	-	-	-
May-26	-	-	-	-	-	-	-	-	-	0.66667	-	-	-
Jun-26	-	-	-	-	-	-	-	-	-	0.58333	-	-	-
Jul-26	-	-	-	-	-	-	-	-	-	0.50000	-	-	-
Aug-26	-	-	-	-	-	-	-	-	-	0.41667	-	-	-
Sep-26 Oct-26	-	-	-	-	-	-	-	-	-	0.33333 0.25000	-	-	-
Nov-26	-	-	-	-	-	-	_	-	-	0.23000	-		_
Dec-26	-	-	-	-	-	-	_	_	-	0.16667	-	-	_
Total	s -	s -	s -	s -	s -	s -	- S -	\$ -	\$ -	0.06333	s -	s -	s -
Total	9 -	-	-			-	-	_	_		-	_	- σ
			Total Retiremen	ıt		\$ 16,953		Form 1; Page 204	4-207; Line 58; Co	l. d			
			Total Gross Pla	nt		\$ 8,759,521		Form 1; Page 204	4-207; Line 58; Co	l. g			
			Retirement Ra	te:		0.194%	1	Line 27 / Line 29					
							4						
				Summar	v of Transmission	1 Plant Additions:	Net HV	Net LV	Unweighted	1	Wtd-HV	Wtd-LV	Wtd-Total
				Summai		ransmission Plant		\$ -	S -	1	\$ -	\$ -	S -
					Encure I			<u> </u>		1	<u> </u>	<u> </u>	
						Total	0.00%	0.00%	0.00%		0.00%	0.00%	0.009
								1	1	1		1	1

#### **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)

		Forecast Plant A	dditions		Retirements			orecast Plant Ad	ditions	Weighting	Weighted	Net Forecast Plan	nt Additions
Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total
Jan-25	\$ -	\$ -	\$ -	s -	s -	\$ -	s -	s -	s -	1.00000	\$ -	\$ -	s -
Feb-25	-	-	_	ψ -	_	-	-	-	-	1.00000			-
Mar-25	_	_	_	_	_	_	_	_	_	1.00000	_	_	_
Apr-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
May-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Jun-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Jul-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Aug-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Sep-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
Oct-25 Nov-25	-	-	-	_	_	-	_	-	-	1.00000 1.00000	-		
Dec-25			_	-		_	Ī _	_	_	1.00000		_	
Jan-26	-	-	-	-	-	-		_	-	1.00000	-	-	-
Feb-26	_	-	-	-	_	-	_	_	_	0.91667	-	_	_
Mar-26	-	-	-	-	-	-	-	-	-	0.83333	-	-	-
Apr-26	-	-	-	-	-	-	-	-	-	0.75000	-	-	-
May-26	-	-	-	-	-	-	-	-	-	0.66667	-	-	-
Jun-26	-	-	-	-	-	-	-	-	-	0.58333	-	-	-
Jul-26	-	-	-	-	-	-	-	-	-	0.50000	-	-	-
Aug-26	-	-	-	-	-	-	-	-	-	0.41667 0.33333	-	-	-
Sep-26 Oct-26	-		_	-	-	_	_	-	-	0.33333	_	_	-
Nov-26				_		_	_	_	_	0.23000		_	_
Dec-26	_	_	_	_	_	_	_	_	_	0.08333	_	_	_
	<b>s</b> -	<b>s</b> -	<b>s</b> -	\$ -	<b>s</b> -	\$ -	\$ -	s -	\$ -		<b>\$</b> -	\$ -	\$ -
			Total Retirement			\$ 16,953		Form 1: Page 20/	4-207; Line 58; Co	.1 .4			
			Total Kethemen			\$ 10,933		Tomi 1, Fage 20-	+-207, Line 38, CC	n. u			
			Total Gross Plan	t		\$ 8,759,521		Form 1; Page 204	4-207; Line 58; Co	ol. g			
			Retirement Rat	e:		0.194%	]	Line 27 / Line 29	1				
				Summar	y of Transmission	Plant Additions:	Net HV	Net LV	Unweighted	1	Wtd-HV	Wtd-LV	Wtd-Total
				·	Net - Electric Tr	ansmission Plant	\$ -	\$ -	\$ -		\$ -	\$ -	<b>S</b> -
						Total	0.00%	0.00%	0.00%	4	0.00%	0.00%	0.00
										J			

SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO6 CYCLE 2
\$ In Thousands (000's)

Part	\$1	n Thousands (000'	3) 						2025 Plant	Additions										21	026 Plant Additions					Tot	tal Plant Additions	High Voltage
The content is a part of the content is a pa	Project Name	Voltage	Budget Code	lon 25	Ech 25	Mar 25	Apr 25	May 25			Aug 25	San 25	Oct 25	Nov 25	Dog 25	lon 26	Eab 26	Mar 26	Anz 26 Ma			Aug 26	San 26 Oa	+ 26 N	lov 26 Do		tal Flant Additions	200kV+
The control of the co	Project Name	voitage	Duuget Code	Jan-20	i en-25	ividi -20	Aþ1-20	mdy-20	Juli-20	Jul-20	Aug-20	3eh-79	OCI-20	NOV-20	Dec-20	Jan-20	1 en-70	IVIGI - 20	Ahi-To Mg	4y-20	Jui-26	Aug-26	Зер-20 UC	20 N	De	.0-20		
Column   C	nsmission Substation Reliability Projects		103	-	-		28	58	-						356					358				369				
Section 1				10		10	10		10	10	10		10	10	11	1000	11		7.1	11	• •			11		11 \$		
Second column	ctric Distribution Tools & Equipment	69kV	206	56	2	2	2	2	2	2	2	2	2	2	2	2	18	18	36	36	36	36 36	36	36	36	18 \$	419	0.00%
The section of the se			290 1145	- 8	-	-	18	- 1	1 25	181	265	413	295	1,142	731	219	261	417	511	923	603 7	91 712	2.118	607	607	5 \$ 608 \$		
The content of the	nsmission System Automation	Various			78	75	237	73				283			251			83			83	33 84	235	236	236		3,550	0.44%
Section of the content of the conten	ergency Transformer & Switchgear er Optic for Relay Protection & Telecommunication				2	268	-	-	-		593	1,306	1,041		2,111	3,069	1,927	1,383	812	1,391			675	455	1,514	380 \$		
Marie	stressed Breaker Replacements	138kV		-	-	-	-	-	-	117	176	83	83		2,290	203	203	204	204	204	330 3	57 331	331	332	332		6,195	0.00%
Separate Sep				- 8	277	78	52	-	-	(75)	(75)	(75)	(75)	(75)	9,494	82	82	82	455	537	717 4	- 455	572	11	419 8	675 \$ 3 \$		
September 1988 1989 1999 1999 1999 1999 1999 199	lition-Based Maintenance (CBM)	Various	13139			120	117	117	120	113	109	80	80	80	80			-	-	-	-		-		-	- \$	1,307	0.44%
THE PROPERTY OF THE PROPERTY O	us Substation Security Upgrades (CAST)			- 2	- 2	- 2	- 2	- 2	- 2	-	-	-	-		17.515	-		-	-	-			25	-	- 18	7 \$ - \$		
STATE	hreat Zone Adv Protect & SCADA Upg	69kV			7	7		4	-			7	7	7	5,038			18		18	4						11,307	0.00%
Column   C	tation Security Installations tation DC Reliability Upgrades															328	20	- 20	- 20	- 20	21 3	22 322	322	323	323	324 \$		
Control   Cont	Fiber Links HFTD	Various	19134			-	-																	1,067	1,031		51,211	0.44%
*** *** *** *** *** *** *** *** *** **	Engineering Enhancements				-	-	-	-	-	-	-	-	-	-	11	11	11	11	11	28	10	10 14	11	11	1			
**************************************	ctive Maintenance Program			330	405		6,286	2,343			2,398			3,213				3,355		3,364				3,201	3,206			
Second Continue	ctive Maintenance Program Tier 2&3		20127	183	282	1,307	784	914		1,230	860	980	920					1,044	1,039	1,050				927	928			0.44%
The control of the	Assessments - Tier 2			40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	10 40	40	40	40	34 \$	958	0.00%
THE CHAPTER SHAPE THE SHAP	c Transmission Small Reliability (HFTD)	Various	21134	-	-	-	-	-	-								1,360										18,978	0.44%
The section of the se	mission Construction & Maint - HFTD			155 18	833 39		168		307 5																			0.44%
Source content formers (1966) 1969 1969 1969 1969 1969 1969 1969	pter Access for Transmission Structures (HATS)	Various	21146				821	821		689	689	689	689	644	1,143	-	-	-	-		-		-	-	-	- \$	11,912	0.44%
See the field of the control of the						158	(4.407)			642 86	147 30				269					356 9				138	122	235 \$		
	nission Power Quality	500kV	22126			14	21		4	7	7	7	7	7	338	35				55		17 41	48	40	50	438 \$	1,528	100.00%
Part	tion Circuit Reliability	69kV	93240	6	6	6	6	7	10	3	3	3	3	3	3	3	3	3	3	3	3	5 5	5	5	5	5 \$		
Control   Cont																										>	312,390	
**************************************	Rincon to Valley Center Fire Hardening			-	-		-	-	-	-	-		-	-	1,885	-	-		•					-	-	- \$		
AND PART OF THE PA	- Avocado to Camp Pendleton TL659 Direct Buried Cable Replacement (Cabrillo - Point Loma)			-		2,542	-				-	-			- :		-		26.431		-	:	-		-	- \$ 40.227 \$		0.00%
Secretary Secret	Nood to Steel Replacement	69kV	12149		-	-	-	-		-	-	-	-	-	-	3,741		-		-			-	-	-	- \$	23,027	0.00%
Set			14140 17125	-	-	12,822	-	-	-	-	-	-	-	-	-	-		-	-		-	<del>:                                     </del>		-	-	- \$ 46 621 \$		
100 100 100 100 100 100 100 100 100 100	Direct Buried Cable Replacement (Old Town - Point Loma)		17127	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-		-	-	-			
Company   Comp				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		- 07	-	- 07			
The Control Professor (1966) (1967) (					•		1,051		33	33	33	-	-	-	-	- 50	- 300	- 566	-	-		-	-	-	-	- \$	1,741	
Helphology of the property of	Tier 2 W2S Project			-				-		-	-		9,376	401	10	-		-		-				-		- \$		
1							1,984				-				- :									-		- \$ - \$		
March   Marc	2 Tier 2 W2S Project	69kV	20139	-	-,			-		-	383	-	7,862	342	10			-	-	-	-		-	-	-	- \$	8,598	0.00%
The Proper Service Ser				- 19	- 19	- 19	- 19	- 19	2 452		2 452	- 19	- 19	- 19	- 4	1 968	1 968	3 074	1 964	1 964	1 964 1 9			-	-	- \$		0.00%
West	Tier 2 W2S Project					17	17			17			17		2,149	3,579							1,447	1,447	1,447	1,447 \$		0.00%
The contribution of the co				-	-	-	-	-	-	-	-		-	-		4,157		-	-	-	- 57 850 1		- 72	- 35	- 25	- \$		
Commitment when the fine when	int Reactor Replacement			5	5	6	6	- 6	-			-				-	-	-	-		-		-	-	-	- \$		
Consecution of the control decoration of the	C Camp Pendleton Wood to Steel		20152	43	4	-	196	52	-	-	-	-	-	-	- 070	-	-	-	-	-	-		-	-	-	- \$		0.00%
Company Property   Company Pro						15 3	15 3	30	19				2/0		- 270					-				-		- \$ - \$		
Store   Conference   Conferen	C Reconductor Project	69kV	21148	16	16	16	16		16				16		16	426	426	172	172	172	172 1	72 129	-	-	-	- \$	2,031	0.00%
THE PROPERTY OF THE PROPERTY O																				- 9				-				
Part							-						- (1,072)		-					-				-		3,516 \$	3,516	0.00%
Segretal properties   1989   1	TATION ENERGY STOPAGE NETWORK LIDGRADES INTERCONNECTIONS AND																									\$	357,002	UBTOTAL
The control of the co																												
The control of the co	Orange County Reliability Enhancement			- 220	224		- 16	-	-	1 156	112	112	112	112		110	- 110	110	- 110	110	110 4		110	110	110	- \$	889	100.00%
Mary New	view 69/12KV Sub Rebuild	69kV	13244				-	-		3	-	26,517	401	407	1,496	260	279	249									32,459	0.00%
Figure 12 property (1997)  Figure 12 property (1998)  Figure 12 property (1	69kV Sub Rebuild					-	-	93,820		2,004	1,770		2,939	1,263		107	82	8,593	-	-	-		-	-		- \$		
Substation Probability (Substation Probability (Substa						-	-	-			-		-	-	-	-	-			-				-	-	- \$		0.00%
Second   1864	Substation Rebuild	69kV	20251	-	-	-	8,364	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- \$	8.364	0.00%
Selection   1980   21156   -   -   -   -   -   -   -   -   -				- 3	3	45	-	-	-	-	-		-	-		-	-				-		-	-	-	- \$ - \$	4,037	100.00%
Miss   Company	ck Solar Farm (Q1166)	230kV	21156	·		-	308	-	-	-	-	-	(390)	-		-	-	-	-		-		-	-	-	- \$	(83)	100.00%
1	/ista Energy2			-		-	1.331		40	10	10	(1.595)	19		11	10	10	11	10	9	- 24			-		- \$ - \$		
- Capper Prover   GSMV   21156   3	on Wind	230kV	21156	-	-		-				-		-		-	-	-	(94)	-	-	-		-	-	-	- \$	<b>9</b>	100.00%
with minimal m							209	-	269		-		(375)	-		-	-							-		- \$ - \$	1,148	0.00%
Cheson (1970) 21156	wk	138kV	21156										-		-	1000				-	-			-		- \$	(1,277)	0.00%
Solar   99KV   21156   -   -   -   -   -   -   -   -   -	ohnson					-	(2 771)						-				288							-		- \$	193	0.00%
Solar   Sola	ESS	69kV	21156			- 6			-						_ +					:+			-			- \$	(1,879)	0.00%
Solar (C)1432    Sola	Solar	69kV			-	-	- '	-	(565)	-	-	-	-	-		-	- 100	-	-	-	-		-	-	-	- \$	(565)	0.00%
Segret 1156	րել it Solar (Q1432)			1,213	20	20	20	20	20	76	20	20	20	20	20		2,183				- (1,8 (1,614)			-	-	- S		
BuilDetection 69kV 22256	60	69kV	21156	-,2.0		-				-	-	-			-	-	-	-	-	-	- 7		-	-	-	- \$	(245)	0.00%
Sebulid   Galaxy   Carally Routable Connectivity (SERC) (23129)   Galaxy   Carally R				-		87	-		-		-	(176)	-	-		-	-				-		-	-		3.160 \$		
69/12 V Substation Rebuild 69/12 V Substation Re	s Rebuild	69kV			-					-	-	-	-		-	-		-		-	-		-	-	-	8,604 \$	8,604	
Cand Total:   1,083   11,715   32,173   1,586   10,549   10,549   10,549   10,549   10,549   10,549   10,549   10,549   10,549   10,549   10,849   11,715   11,849   11,715   11,849	tion Externally Routable Connectivity (SERC) (23129)	69kV	23129				521	761			316			324	326	297				298				310		311 \$	8.393	0.00%
Grand Total: \$ 10,830 \$ 11,715 \$ 32,173 \$ 15,586 \$ 105,494 \$ 23,288 \$ 20,711 \$ 18,579 \$ 49,459 \$ 33,385 \$ 14,770 \$ 63,174 \$ 15,085 \$ 19,300 \$ 98,175 \$ 14,808 \$ 20,908 \$ 15,193 \$ 12,514 \$ 13,492 \$ 179,346 \$ 922,006 \$ 105,494 \$	110 09/ 12KY OUDStation Reduind	DSKV	24201	-	-	-	-	-	-	-	-	-	-	4	3,640	-	-		-		-		-	-	-	3,231 \$	192,608	UBTOTAL
High Voltage: 298 366 1,018 (2,390) 76 76 1,308 173 28 (199) 1,280 1,538		<u></u>	Grand Total:	\$ 10,830	\$ 11,715	\$ 32,173	\$ 15,586	\$ 105,494	\$ 23,288	\$ 20,711 \$	18,579	\$ 49,459 \$	33,385	\$ 14,770	\$ 63,174	\$ 28,219	\$ 28,287	\$ 28,662 \$	63,938 \$	19,300 \$	98,175 \$ 14,8	08 \$ 20,908	\$ 15,193 \$ 1	2,514 \$	13,492 \$ 1	179,346 \$		
Low Voltage: 10,533 11,349 31,154 17,976 105,417 23,212 19,403 18,407 49,431 33,584 13,491 61,636 28,518 61,718 13,1715 32,172 15,518 11,715 32,172 15,518 15,518 11,715 32,172 15,518 15,518 11,715 32,172 15,518 15,518 12,513 15,518 12,513 13,492 179,346 18,918 12,918			F	298	366	1,018	(2,390)	76	76	1,308	173	28	(199)	1,280	1,538	201	221	126	207	227	446 9	53 238	214	194	209	630 \$	7,438	igh Voltage
Grand Total: \$ 1,862 \$ 6,838 \$ 18,872 \$ 7,913 \$ 96,660 \$ 8,368 \$ 5,067 \$ 5,493 \$ 37,203 \$ 17,323 \$ 1,710 \$ 12,208 \$ 15,087 \$ 9,159 \$ 15,834 \$ 50,544 \$ 4,827 \$ 60,553 \$ 2,457 \$ 5,721 \$ 2,196 \$ 2,131 \$ 159,451 \$ 549,610 \$ 300055						31,154											28,066			19,073							914,568	ow Voltage
			Total:	\$ 10,831	\$ 11,715	\$ 32,172	\$ 15,586	\$ 105,493	\$ 23,288	\$ 20,711	18,580	\$ 49,459 \$	\$ 33,385	\$ 14,771	\$ 63,174	\$ 28,219	\$ 28,287	\$ 28,662 \$	63,938 \$	19,300 \$	98,175   \$ 14,8	08   \$ 20,908	\$ 15,193   \$ 1	2,513 \$	13,492 \$ 1	179,346 \$	922,006	otal
			Grand Total	\$ 1.862	\$ 6838	\$ 18.872	\$ 7.913	\$ 96.660	\$ 8368	\$ 5067	5,493	\$ 37 203 \$	17 323	\$ 1710	\$ 12 208	\$ 15.087	\$ 9.159	\$ 15.834 \$	50.544 \$	4.827 \$	60.553 \$ 2.4	57 \$ 5.721	\$ 2.196 \$	2.131 \$	2.131 \$ 1	159.451 \$	549 610	ross
	HV/LV calculation to determine the allocation to be used for blanket budget pro	ects:	High Voltage:	246	329		(2,441)	\$ 90,000 14		1,156	113	(33)	(277)	113	1,009	110	110		110	110				110	110	110 \$		

#### 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	110.	SECTION 1:		Jun 20		100 20		20		p. 20		uy 20		van 20
2		Summary of Common, General and Electric Intangible Plant Forecast:												
3	Α	Common Plant Additions (Facilities)	\$	377,040	\$	156,595	\$	323,460	\$	268,130	\$	268,341	\$	284,423
4	Α	Common Plant Additions (IT)		54,672		225,750		2,414,352		180,117		109,596		8,433,605
5	В	General Plant Additions (IT)		32,476		50,521		96,740		(42,315)		(48,210)		2,063,043
6														
7			_		١.								_	
8		Total	\$	464,188	\$	432,866	\$	2,834,552	\$	405,931	\$	329,727	\$	10,781,071
9					-									
10		SECTION 2:	s	421.712		202 245	•	2 727 812	6	449.246	•	277.027	6	0.710.030
11 12	A	Total Common Plant Forecast (Lines 3 to 4)	3	431,712	\$	382,345	\$	2,737,812	\$	448,246	\$	377,937	\$	8,718,028
13		Common Plant Allocation Factor (Common Allocation Ratio Method)		73.87%		73.87%		73.87%		73.87%		73.87%		73.87%
14		common Finale Amocadon Factor (Common Amocadon Radio Mediod)		73.0770	1	75.0770		73.0770		75.0770		73.0770		73.0770
15		Common Plant (Facilities, IT) - Electric Only	\$	318,905	\$	282,438	s	2,022,422	\$	331,120	\$	279,182	\$	6,440,007
16		·			1					ŕ		,		
17														
18	В	Total General and Electric Intangible Plant Forecast (Line 5)	\$	32,476	\$	50,521	\$	96,740	\$	(42,315)	\$	(48,210)	\$	2,063,043
19														
20	_		_		١.									
21	С	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		Transmission Salaries & wages Ratio (Statement AI)		20.0670	,	20.0876		20.0876		20.0876		20.0676		20.0676
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	s	72,683	s	68,872	s	438,348	s	59,739	s	47,777	s	1,758,853
26	-	The Third of the Total Common, General, & Meet Common, & Mee	-	72,000		00,072		100,010		55,.65	Ψ	,	Ψ	1,700,000
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 34		HV/LV Transmission Weighted Forecast Plant Additions	\$	5 420		5 420	•	5 420	6	5 420	•	5 420	6	5 420
34		HV (\$1,000)	3	5,420	\$	5,420	3	5,420	2	5,420	2	5,420	3	5,420
35		LV (\$1,000)		630,138		630,138		630,138		630,138		630,138		630,138
33		£ (\$1,000)		030,130		050,150		030,130		050,150		030,130		030,130
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
40		LV (\$1,000)	_	5,039,500	<u> </u>	5,039,500		5,039,500	L.	5,039,500	L	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 % LV %		45.19% 54.81%	1	45.19% 54.81%		45.19% 54.81%		45.19% 54.81%		45.19% 54.81%		45.19% 54.81%
44 45		LV % Total		100.00%	+	100.00%		100.00%		100.00%		100.00%		100.00%
46		1 (44)		100.00 /0	+	100.00 /6		100.00 /0		100.00 /0		100.00 /0		100.00 /0
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)			+									
48		High Voltage \$	s	32,844	s	31,122	s	198,079	s	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	s	68,872	s	438,348	s	59,739	s	47,777	s	1,758,853
51				,000	۳	-	9	-	,	-	,		•	-
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#### 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	Ref.													
No.	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:			١.									
3	A	Common Plant Additions (Facilities)	\$	282,205	\$		\$	269,203	\$		\$	269,644	\$	269,866
4		Common Plant Additions (IT)		2,060,455		529,361		1,294,272		423,999		110,041		6,715,730
5	В	General Plant Additions (IT)		683,755		77,784		221,882		(42,667)		(45,154)		14,370,694
6 7					+									
8		Total	\$	3,026,415	s	876,130	s	1,785,357	s	650,754	\$	334,530	\$	21,356,290
9		10tai		5,020,415		070,150	J	1,700,007	J	030,734	Ψ	554,550	Ψ	21,030,270
10		SECTION 2:			t									
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	_				١.		_				_			
18	В	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)	s	2,414,278	e	667,523	s	1,376,821	•	469,563	s	235,319	s	19,530,953
22	C	Total - Common, General, & Electric Intangible Frant Forecast (Sections A & D)	J	2,414,276	J	007,323		1,370,621		407,303	J	233,319	9	17,330,733
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		HV/LV Transmission Plant Balance @ Dec 31, 2024			١.									
29		HV (\$1,000)	\$	4,149,170	\$		\$	4,149,170	\$	4,149,170	\$	4,149,170	\$	4,149,170
30 31		LV (\$1,000) Total	•	4,409,362 8,558,532	s	4,409,362 8,558,532	S	4,409,362 8,558,532	\$	4,409,362 8,558,532	\$	4,409,362 8,558,532	\$	4,409,362 8,558,532
32		1 Otal	Þ	8,338,332	Þ	6,336,332	3	8,338,332	Þ	8,338,332	Þ	6,336,332	Þ	8,338,332
33		HV/LV Transmission Weighted Forecast Plant Additions												
34		HV (\$1,000)	\$	5,420	s	5,420	s	5,420	s	5,420	s	5,420	\$	5,420
٠.		(#1,000)		5,120	"	5,120		5,.20	Ψ.	3,.20	Ψ.	5,.20	Ψ	5,120
35		LV (\$1,000)		630,138		630,138		630,138		630,138		630,138		630,138
						ŕ		,		, i				
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			١.									
39		HV (\$1,000)	\$	4,154,590	\$	, - ,	\$	4,154,590	\$	, . ,	\$	4,154,590	\$	4,154,590
40		LV (\$1,000)	6	5,039,500	6	5,039,500	6	5,039,500	6	5,039,500	e	5,039,500	6	5,039,500
41 42		Total  HV/LV Allocation % = Dec 31, 2024 Balance + Forecast Plant Additions	2	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 Flant Additions HV %		45.19%		45.19%		45.19%		45.19%		45.19%		45.19%
43		LV %		45.19% 54.81%		45.19% 54.81%	1	45.19% 54.81%		45.19% 54.81%		45.19% 54.81%		54.81%
45		Total		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
46					H									
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)	1		T									
48	-	High Voltage \$	\$	225,664	\$	62,394	s	128,692	\$	43,890	\$	21,995	\$	1,825,567
49		Low Voltage \$		273,729	1	75,683	1	156,103		53,239		26,680		2,214,405
50		Total	\$	499,393	\$		\$	284,795	\$	97,129	\$	48,676	\$	4,039,971
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#### San Diego Gas and Electric Company Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions TO6 - Cycle 2 January 2025 - December 2026

SECTION 1:   Section   S	Line															
Sammars of Common General and Electric Intangible Plant Forecast (			Description		Jan-26	↓	Feb-26		Mar-26		Apr-26		May-26		Jun-26	
3   A   Common Plant Additions (Tacilities)   S   64,074   S   S,096   S   84,090   S   26,421   S   26,403   S   26,503	- 1															
A   A   Common Plant Addition (T)   370,794   495,831   31,070   495,831   172,49   12749		۸		•	60 744	•	92 006	•	94.060	•	264 211	•	264 622	e	265 027	
S			, ,	٩		٠		Φ		Ф		Ф		Ф	715,468	
Total \$ 640.537 \$ 3,976.814 \$ 1,379,705 \$ 775.081 \$ 883.42 \$ 2,255.44 \$ 100 \$ 5 640.537 \$ 3,976.814 \$ 1,379,705 \$ 775.081 \$ 883.42 \$ 2,255.44 \$ 100 \$ 5 640.537 \$ 5 787.270 \$ 5 775.081 \$ 883.42 \$ 2,255.44 \$ 100 \$ 773.875 \$ 73.875					-						510,070				1,274,983	
Section 2   Sect	6	_	()				-,,,		,				,		-,_, ,,,,,	
Section Signate   Section Si	7															
SECTION 2:   Common Plant Forecast (Lines 3 to 4)   Section A & Electric Intangible Plant Forecast (Line 5)   Section A & Electric Intangible Plant Forecast Plant Additions   Section A & Electric Intangible Plant Forecast Plant Additions   Section A & Electric Intangible Plant Forecast Plant Additions   Section A & Electric Intangible Plant Forecast Plant Additions   Section A & Electric Intangible Plant Forecast Pla			Total	\$	640,537	\$	3,976,814	\$	1,379,705	\$	775,081	\$	883,842	\$	2,255,489	
Total Common Plant Forecast (Lines 3 to 4)   S 640,537   S 78,727   S 79,700   S 775,081   S 760,253   S 980,552   S 78,727   S 73,87%   T 73	_															
Common Plant Allocation Factor (Common Allocation Ratio Method)				_										_		
3		A	Total Common Plant Forecast (Lines 3 to 4)	\$	640,537	\$	578,727	\$	579,700	\$	775,081	\$	760,253	\$	980,506	
15   Common Plant (Facilities, IT) - Electric Only			Common Plant Allocation Factor (Common Allocation Ratio Method)		73 87%		73 87%		73 87%		73 87%		73 87%		73.87%	
Common Plant (Facilities, IT) - Electric Only			Common Frank Anocation Factor (Common Anocation Ratio Method)	<b>-</b>	75.0770	_	75.6770		75.8770		75.8770		73.8770		73.8770	
Total General and Electric Intangible Plant Forecast (Line 5)   S			Common Plant (Facilities, IT) - Electric Only	\$	473,165	\$	427,506	\$	428,224	s	572,552	\$	561,599	\$	724,300	
R   Ford General and Electric Intangible Plant Forecast (Line 5)   S - S   3,398,087   S   800,005   S - S   123,589   S   1,274,091	16		•													
19	17															
20   1		В	Total General and Electric Intangible Plant Forecast (Line 5)	\$	-	\$	3,398,087	\$	800,005	\$	-	\$	123,589	\$	1,274,983	
C   Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)   S   473,165   S   3,825,592   S   1,228,290   S   572,552   S   685,188   S   1,999,20																
23		C	Total Common Conoral & Floatria Intendible Plant Foregoet (Sections A & D)	e ·	473 165	e	2 925 502		1 228 220		572 552	•	695 199	•	1 000 292	
Transmission Salaries & Wages Ratio (Statement AI)		·	Total - Common, General, & Electric Intangiole Frant Porecast (Sections A & B)	J	473,103	J	3,623,392		1,220,229	.9	312,332		005,100	J	1,777,203	
Page			Transmission Salaries & Wages Ratio (Statement AI)		20.68%	5	20.68%		20.68%		20.68%		20.68%		20.68%	
27   E																
27   E		D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$	97,874	\$	791,323	\$	254,059	\$	118,432	\$	141,731	\$	413,551	
No.   HV/LV Transmission Plant Balance @ Dec 31, 2024   HV (\$1,000)   \$ 4,149,170																
HV (\$1,000)																
1					4 140 170	•	4 140 170	6	4 140 170		4 140 170	•	4 140 170	•	4 140 170	
Total   S   8,558,532   S   8,558,58   S   5,54,58,58   S				2		2	, .,	Þ		2		2		2	4,149,170	
HIV/LV Transmission Weighted Forecast Plant Additions   S 5,420 \$ 5,				S		\$		\$		\$		\$		\$	8,558,532	
S	32															
LV (\$1,000)	33		HV/LV Transmission Weighted Forecast Plant Additions													
Total   S   635,558   S   63	34		HV (\$1,000)	\$	5,420	\$	5,420	\$	5,420	\$	5,420	\$	5,420	\$	5,420	
Total   S   635,558   S   63																
State   Total HV/LV @ Dec 31, 2024 Balance + Weighted Forecast Plant Additions   State   Sta	35		LV (\$1,000)		630,138		630,138		630,138		630,138		630,138		630,138	
State   Total HV/LV @ Dec 31, 2024 Balance + Weighted Forecast Plant Additions   State   Sta	26		Total	•	625 559	•	625 559	6	625 550	•	625 550	•	625 550	¢	635,558	
Total HV/LV @ Dec 31, 2024 Balance + Weighted Forecast Plant Additions   \$ 4,154,590 \$ 4,154,590 \$ 5,039,500 \$ 5			Total	Φ	033,336	φ	055,556	φ	033,338	Ψ	055,558	φ	033,338	φ	055,558	
HV (\$1,000)			Total HV/LV @ Dec 31, 2024 Balance + Weighted Forecast Plant Additions	1												
LV (\$1,000)				\$	4,154,590	\$	4,154,590	\$	4,154,590	\$	4,154,590	\$	4,154,590	\$	4,154,590	
HV/LV Allocation % = Dec 31, 2024 Balance + Forecast Plant Additions			LV (\$1,000)		- , ,	L	5,039,500		- ) )				- ) )		5,039,500	
HV %   45.19%   45.				\$	9,194,090	\$	9,194,090	\$	9,194,090	\$	9,194,090	\$	9,194,090	\$	9,194,090	
LV %   54.81%   54.																
Total     100.00%   100.				1		1									45.19%	
46				<u> </u>		╁									54.81% 100.00%	
F   Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)   S   44,227   S   357,580   S   114,803   S   53,517   S   64,045   S   186,8			1 Viai	_	100.0076	╁	100.0076	H	100.00%		100.0076		100.0076		100.0076	
48     High Voltage \$     \$ 44,227 \$ 357,580 \$ 114,803 \$ 53,517 \$ 64,045 \$ 186,8       49     Low Voltage \$     53,647 433,743 139,256 64,916 77,686 226,6       50     Total     \$ 97,874 \$ 791,323 \$ 254,059 \$ 118,432 \$ 141,731 \$ 413,5		F	Allocated Common General & Flectric Intangible Plant Forecast (Unweighted)			H										
49 Low Voltage S 53,647 433,743 139,256 64,916 77,686 226,6 5 0 Total 5 97,874 \$ 791,323 \$ 254,059 \$ 118,432 \$ 141,731 \$ 413,5		-		s	44,227	\$	357,580	s	114,803	s	53,517	\$	64,045	s	186,874	
50 Total \$ 97,874 \$ 791,323 \$ 254,059 \$ 118,432 \$ 141,731 \$ 413,5						ľ	,	-		ľ	,			_	226,677	
	50		e e e e e e e e e e e e e e e e e e e	\$		\$		\$		\$		\$		\$	413,551	
	51			Ė		Ť	-	ŕ	-	ŕ	-	Ė	-		-	

#### 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	Ref.												
No.	No.	Description		Jul-26	Aug-26		Sep-26		Oct-26		Nov-26		Dec-26
1		SECTION 1:											
2 3	Α	Summary of Common, General and Electric Intangible Plant Forecast: Common Plant Additions (Facilities)	\$	265,455	\$ 265,876	\$	266,299	\$	266,726	\$	267,155	e	563,293
4	A	Common Plant Additions (IT)	J.	1,771,203	498,069	Ф	498,069	Ф	513,309	Ф	498,069	Ф	11,761,651
5		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:					=		=00.004			_	
11 12	A	Total Common Plant Forecast (Lines 3 to 4)	\$	2,036,658	\$ 763,945	\$	764,368	\$	780,034	\$	765,225	\$	12,324,944
13		Common Plant Allocation Factor (Common Allocation Ratio Method)		73.87%	73.87%		73.87%		73.87%		73.87%		73.87%
14		Common Faint Anocation Factor (Common Anocation Ratio Method)		75.0770	75.8770		75.6770		75.6770		75.6770		73.8770
15		Common Plant (Facilities, IT) - Electric Only	\$	1,504,479	\$ 564,326	\$	564,639	s	576,211	\$	565,271	\$	9,104,436
16		•											
17													
18	В	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)	s	2,774,459	\$ 564,326	s	564,639	s	576,211	s	565,271	s	10,146,003
22	·	Total - Common, General, & Electric Intangible Flant Forecast (Sections A & B)	J	2,774,437	3 304,320		304,037	.9	3/0,211	J	303,271	J	10,140,003
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		SECTION 3:											
28 29		HV/LV Transmission Plant Balance @ Dec 31, 2024 HV (\$1,000)	\$	4,149,170	\$ 4,149,170		4,149,170	s	4,149,170	\$	4,149,170	6	4,149,170
30		LV (\$1,000)	3	4,149,170	4,409,362	3	4,149,170	2	4,149,170	2	4,149,170	3	4,149,170
31		Total	\$	8,558,532	\$ 8,558,532	\$	8,558,532	\$	8,558,532	\$	8,558,532	\$	8,558,532
32			Ė	-,,			- / /				- / /		-,,
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	6	635,558	•	635,558	6	635,558	•	635,558
37		Total	ð	033,338	\$ 033,338	Þ	033,338	Þ	655,558	Ф	033,338	Þ	053,338
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)	L.	5,039,500	5,039,500	L	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%
44		LV %	<u> </u>	54.81% 100.00%	54.81% 100.00%	-	54.81% 100.00%		54.81%		54.81% 100.00%		54.81% 100.00%
45 46		Total	<b>-</b>	100.00%	100.00%	-	100.00%	-	100.00%		100.00%		100.00%
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)	<del>                                     </del>		<del>                                     </del>					-			
48	-	Anocated Common, General & Electric Intangible Flant Forecast (Unweighted)  High Voltage \$	s	259,330	\$ 52,748	s	52,777	s	53,859	s	52,836	s	948,351
49		Low Voltage \$	"	314,566	63,983		64,018	"	65,330	,	64,090	<b>"</b>	1,150,346
50		Total	s	573,896		s	116,795	s	119,189	\$	116,926	s	2,098,697
51			Ť	-	-	Ť	-	Ť	-	Ť	-	_	-
					1								

#### 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	Α	Common Plant Additions (Facilities)	\$ 6,232,898	Facilities Capital Additions	3
4	Α	Common Plant Additions (IT)	41,376,343	IT Capital Additions	4
5	В	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		C Di . A II	73.87%	Control AD Don AD 10 I in C	12
13 14		Common Plant Allocation Factor (Common Allocation Ratio Method)	/3.8/70	Statement AD; Page AD-10; Line 6	13 14
15		Common Plant (Facilities, IT) - Electric Only	\$ 35,168,946	Line 11 x Line 13	15
16		Common Trant (Facinities, 11) - Electric Omy	3 33,100,740	Line 11 x Line 13	16
17					17
18	В	Total General and Electric Intangible Plant Forecast (Line 5)	\$ 25,326,758	Line 5	18
19	_	Total General and Electric Intangative Flant Porcens, (Eline 6)	20,020,700	Elile 5	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)	\$ 8,558,532	HV-LV Plant Study; Col. (b); Line 32	30
31		Total	\$ 8,338,332	Line 29 + Line 30	31
32 33		HV/LV Transmission Weighted Forecast Plant Additions			32 33
34		HV (\$1,000)	\$ 5,420	Summary of HV-LV Splits for Forecast Plant	34
34		117 (\$1,000)	3 3,420	Additions work papers; Page 1; Line 1	34
35		LV (\$1,000)	630,138	Summary of HV-LV Splits for Forecast Plant	35
33		L* (#1,000)	030,130	Additions work papers; Page 1; Line 1	33
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		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	•	Base	Period 2019 -	Bas	se Period 2020 -	Base Period 2021 -	Base Period 2022 -	Base Period 2023 -		Line
No.	Description	TC	O5 Cycle 3 <sup>1</sup>	7	TO5 Cycle 4 <sup>2</sup>	TO5 Cycle 5 <sup>3</sup>	TO5 Cycle 6 4	TO6 Cycle 1 5	Total	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

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

<sup>&</sup>lt;sup>2</sup> Information and related workpapers are included within tab labeled 'TO5 Cycle 4 Cost Adjustment'.

<sup>&</sup>lt;sup>3</sup> Information and related workpapers are included within tab labeled 'TO5 Cycle 5 Cost Adjustment'.

<sup>&</sup>lt;sup>4</sup> Information and related workpapers are included within tab labeled 'TO5 Cycle 6 Cost Adjustment'.

<sup>&</sup>lt;sup>5</sup> 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			Amounts	Reference	Line
No.					No.
2	BTRR Adjustment due to TO5 Cycle 3 FERC CAISO Adder Refund Calculati Total BTRR Adjustment - Before Interest	ø	(17,471)	Page 2.1; Line 23	2
3	Total BTKK Adjustificit - Defore interest	Э	(17,471)	rage 2.1, Line 23	3
1	TO6 rates were suspended for 5 months, in effect on 6/1/2019		7/12	189 FERC ¶ 61,248 at Page 17	1
5	100 fates were suspended for 3 months, in effect on 6/1/2017		//12	10) 1 LKC    01,240 at 1 age 17	5
6	Total BTRR Adjustment - Before Interest w/5-month suspension		(10,191)	Line 2 x Line 4	6
7	Town Billion Indiana Superior		(10,171)	Eme 2 n Eme	7
8	Interest Expense		(4,521)	Page 3; Col. 5; Line 80	8
9	1		( )- )	8 - , ,	9
10	Total BTRR Adjustment Excluding FF&U		(14,712)	Line 2 + Line 4	10
11					11
12	Transmission Related Municipal Franchise Fees Expenses		(151)	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		(25)	Line 6 x 0.169%	16
17					17
18	Total BTRR Adjustment Including FF&U (RETAIL)	\$	(14,888)	Line $10 + \text{Line } 12$	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 (S1,000) A B

C = A - B

Line No.			TO5 Cycle 3	As Fi	iled TO5 Cycle 3 <sup>1</sup> Amounts		ifference cr (Decr)	Reference	Line No.
1	A. Revenues: Transmission Operation & Maintenance Expense	\$	82,583	\$	82,583	s	-	Pg10 Rev Stmt AH; Line 11	1
2	Transmission Related A&G Expense		71,005		71,005			Pg10 Rev Stmt AH; Line 35	2
1	Haisinission Related A&O Expense		71,005		71,003		-	1 g10 KeV Sunt A11, Line 33	4
5	CPUC Intervenor Funding Expense - Transmission							Negative of Statement AH; Line 18	5
6	Total O&M Expenses	S	153,588	S	153,588	S	-	Sum Lines 1 thru 5	6
7	•		,						7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	S	192,772	\$	192,772		-	Pg11 Rev Stmt AJ; Line 17	8
9									9
10	Transmission Plant Abandoned Project Cost Amortization Expense <sup>2</sup>		-		-		-	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 <sub>(COCR)</sub> - 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% v	,	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	\$	- v	\$	17,471	\$	(17,471)	Line 21 x Line 22	23
24									24
25	Total of Federal Income Tax Deductions, Other Than Interest	S	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 30	End of Prior Year Revenues (PYRR <sub>EU</sub> ) Excluding FF&U	s	823,450 v	s	840,921	s	(17.471)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	29 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.
 Amounts for TO5 Cycle 3 are as filed in the following dockets: ER21-526, ER22-527, ER23-542, ER24-524, and ER25-270.

<sup>2</sup> 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 <sub>EU</sub>)
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

		(31,	A		В	C =	A - B		
Lin	e	Revised	l TO5 Cycle 3	As File	d TO5 Cycle 3 1	Diff	erence		Line
No			mounts		Amounts		(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(ICOCR) - 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 <sub>(COCR)</sub> - 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	S	-	\$	-	\$	-	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	S	-	S	-	S	-	Line 27 x Line 28	29
30									30
31	Incentive Transmission Construction Work In Progress	S	-	\$	-	\$	-	Page 3; Line 39	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.0000% v	1	0.4035%		0%	Pg5.3 Rev Stmt AV; Line 64	32
33		\$	-	\$	-	\$	-	Line 31 x Line 32	33
34									34

823,450 v \$

840,921 \$ (17,471)

- 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.

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

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

  The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.
- <sup>4</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

Total Incentive CWIP Revenue

E. Total (PYRR FU) Excluding FF&U 4

Total Incentive End of Prior Year Revenues (PYRR<sub>EU-IR</sub>) Excluding FF&U

Line 29 + Line 33

Sum Lines 11, 24, 35

Page 1; Line 30 + Line 37

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)
A B
B

			A		В	C =	A - B		
Line	2	Revised	TO5 Cycle 3	As Fi	led TO5 Cycle 3 1	Diff	erence		Line
No.		Aı	mounts		Amounts	Incr	(Decr)	Reference	No.
	A. Transmission Rate Base:								
1	Net Transmission Plant:								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	Rate Base Additions:								8
9	Transmission Plant Held for Future Use	\$	-	\$	-	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-		-		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	\$	-	\$	-	Line 9 + Line 10	11
12									12
13	Rate Base Reductions:								13
14		S	(846,641)	\$	(846,641)	\$	-	Pg9 Rev Stmt AF; Line 7	14
	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-		-		-	Statement AF; Line 11	15
16		\$	(846,641)	\$	(846,641)	\$	-	Line 14 + Line 15	16
17									17
	Working Capital:								18
	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			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
	Other Regulatory Assets/Liabilities	\$	-	\$	-	\$	-	Statement Misc; Line 5	24
	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
	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

 $<sup>^{1}\</sup>quad \text{Amounts for TO5 Cycle 3 are as filed in the following dockets: ER21-526, ER22-527, ER23-542, ER24-524, and ER25-270.}$ 

D. Incentive Transmission Construction Work In Progress

Statement Misc; Line 9 Statement AF; Line 13 Line 35 + Line 36 Statement AM; Line 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 <sub>EU</sub>)

For the Base Period & To	rue-Up	Period	Ending	December	31,	201
	(61	000)				

			A		В	C	= A - B		
Lin			TO5 Cycle 3	As	Filed TO5 Cycle 3 1		ference		Line
No		A	mounts		Amounts	Inc	r (Decr)	Reference	No.
	A. Transmission Plant:								
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	Transmission Related Depreciation Reserve:								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	Net Transmission Plant:								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	B. Incentive Project Transmission Plant; <sup>2</sup>								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	S	-	\$	-	\$	-	Line 23 Minus Line 24	25

 $<sup>^{1}\</sup>quad \text{Amounts for TO5 Cycle 3 are as filed in the following dockets: ER21-526, ER22-527, ER23-542, ER24-524, and ER25-270.}$ 

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 $_{\mathrm{EU}}$ )

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

Line Line A. Revenues: 82,583 Transmission Operation & Maintenance Expense Pg6 Rev Stmt AH: Line 14 Transmission Related A&G Expense 71,005 Pg6 Rev Stmt AH; Line 41 CPUC Intervenor Funding Expense - Transmission Negative of Statement AH; Line 18 Total O&M Expenses 153,588 Sum Lines 1 thru 5 Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp. Pg11 Rev Stmt AJ; Line 17 10 Transmission Plant Abandoned Project Cost Amortization Expense Statement AJ; Line 23 10 11 11 12 Transmission Related Property Taxes Expense Pg12 Rev Stmt AK; Line 13 14 Transmission Related Payroll Taxes Expense Statement AK; Line 20 14 15 399,391 15 Sub-Total Expense Sum Lines 6 thru 14 16 16 17 Cost of Capital Rate  $_{\rm (COCR)}$  - Base ROE 9.8914% 17 Pg8.3 Rev Stmt AV; Line 31 Page 3; Line 27 18 Transmission Rate Base 18 19 Return and Associated Income Taxes - Base ROE 428,313 Line 17 x Line 18 19 20 20 Pg5.3 Rev Stmt AV; Line 64 21 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder 0.0000% v 21 Page 3; Line 27 - Line 10 22 22 Transmission Rate Base 4,330,162 23 23 Return and Associated Income Taxes - CAISO Participation ROE Adder Line 21 x Line 22 24 24 25 Total of Federal Income Tax Deductions, Other Than Interest 1,347 Statement AQ; Line 3 25 26 27 Transmission Related Revenue Credits
Transmission Related Regulatory Debits/Credits (5,601)Statement AU; Line 13 26 27 Statement Misc; Line 1 28 (Gains)/Losses from Sale of Plant Held for Future Use Statement AU; Line 15 29 29 End of Prior Year Revenues (PYRR  $_{\rm EU}$ ) Excluding FF&U 823,450 v Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28) 30

v 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.

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 $_{\mathrm{EU}}$ )

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

Reference B. Incentive ROE Project Transmission Revenue: 1,2 Incentive Transmission Plant Depreciation Expense Statement AJ; Line 19 3 Incentive Cost of Capital Rate (ICOCR) - Base ROE Pg8.4 Rev Stmt AV; Line 31 Total Incentive ROE Project Transmission Rate Base Page 3; Line 32 Incentive ROE Project Return and Associated Income Taxes - Base ROE Line 3 x Line 4 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Pg8.4 Rev Stmt AV: Line 64 Total Incentive ROE Project Transmission Rate Base Page 3; Line 32 Return and Associated Income Taxes - CAISO Participation ROE Adder Line 7 x Line 8 10 10 Line 1 + Line 5 + Line 9 11 Total Incentive ROE Project Transmission Revenue 11 12 12 C. Incentive Transmission Plant Abandoned Project Revenue: 1,2 13 13 14 Incentive Transmission Plant Abandoned Project Cost Amortization Expense Statement AJ: Line 21 14 15 15 Total Incentive Transmission Plant Abandoned Project Cost Rate Base Page 3; Line 37 16 16 17 Cost of Capital Rate (COCR) - Base ROE 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 Line 20 x Line 21 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder 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 Pg8.3 Rev Stmt AV; Line 31 28 Line 27 x Line 28 Incentive CWIP Return and Associated Income Taxes - Base ROE 30 30 Incentive Transmission Construction Work In Progress 31 Page 3; Line 39 31 32 Cost of Capital Rate  $_{\rm (COCR)}$  - 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 Line 29 + Line 33 35 Total Incentive CWIP Revenue 35 36 36 37 Total Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U Sum Lines 11, 24, 35 37 38 38 823,450 v 39 E. Total (PYRR EU) Excluding FF&U Page 1; Line 30 + Line 37

V 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.

<sup>1</sup> 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.

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

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

## SAN DIEGO GAS & ELECTRIC COMPANY

SAN DEGO GAS & ELEC I RIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line					Line
No.		A	Amounts	Reference	No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				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	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(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	Working Capital:				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	mulmu di bara				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;				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 <sup>1</sup>	\$	-	Statement AM; Line 1	39

<sup>1</sup> 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 RK-1

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

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

Line Reference A. Transmission Plant: Gross Transmission Plant: Pg7 Rev Stmt AD; Line 11 6,181,343 Transmission Plant Transmission Related Electric Misc. Intangible Plant 34,205 Pg7 Rev Stmt AD; Line 27 Transmission Related General Plant Pg7 Rev Stmt AD; Line 29 Transmission Related Common Plant 198,337 Pg7 Rev Stmt AD; Line 31 Total Gross Transmission Plant 6,494,468 Sum Lines 2 thru 5 <u>Transmission Related Depreciation Reserve:</u> Pg8 Rev Stmt AE; Line 1 Transmission Plant Depreciation Reserve Transmission Related Electric Misc. Intangible Plant Amortization Reserve 26,294 Pg8 Rev Stmt AE; Line 11 32,544 11 Transmission Related General Plant Depr Reserve Pg8 Rev Stmt AE; Line 13 11 12 Transmission Related Common Plant Depr Reserve Pg8 Rev Stmt AE; Line 15 12 13 13 Total Transmission Related Depreciation Reserve 1,403,589 Sum Lines 9 thru 12 14 14 15 Net Transmission Plant: 4,930,938 Line 2 Minus Line 9 Transmission Related Electric Miscellaneous Intangible Plant 17 7,911 Line 3 Minus Line 10 17 18 Transmission Related General Plant 48.039 Line 4 Minus Line 11 18 19 19 Transmission Related Common Plant Line 5 Minus Line 12 103,991 20 Total Net Transmission Plant 5,090,879 Sum Lines 16 thru 19 20 21 21 22 22 B. Incentive Project Transmission Plant: 1 23 Statement AD; Line 13 23 Incentive Transmission Plant 24 Incentive Transmission Plant Depreciation Reserve Statement AE; Line 19 24 25 Total Net Incentive Transmission Plant Line 23 Minus Line 24

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

SAN DEGO GAS & ELEC I RIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line				D.C.	Line
No.		A	mounts	Reference	No.
1	A. Revenues: Transmission Operation & Maintenance Expense	S	82,583	Pg6 Rev Stmt AH; Line 14	1
2	Transmission operation of transmission Expense	<u> </u>	02,505	150 100 5000 1111, 2000 11	2
3	Transmission Related A&G Expense		71,005 V	Pg6 Rev Stmt AH; Line 41	3
4	1		,,,,,,	,	4
5	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 18	5
6	Total O&M Expenses	S	153,588 V	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 <sup>1</sup>		-	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	S	399,391 √	Sum Lines 6 thru 14	15
16					16
17	Cost of Capital Rate (COCR) - Base ROE		9.8914% v	Pg8.3 Rev Stmt AV; Line 31	17
18	Transmission Rate Base	\$	4,330,162 V	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	S	428,313 V	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 V	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	17,471 <b>√</b>	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	E LCD' W D (DVDD ) E L I' EEGH		0.40.004		29
30	End of Prior Year Revenues (PYRR FU) Excluding FF&U	\$	840,921 v	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.

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 RK-1

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

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

Reference B. Incentive ROE Project Transmission Revenue: 1,2 Incentive Transmission Plant Depreciation Expense Statement AJ; Line 19 3 Incentive Cost of Capital Rate (ICOCR) - Base ROE Pg8.4 Rev Stmt AV; Line 31 Total Incentive ROE Project Transmission Rate Base Page 3; Line 32 Incentive ROE Project Return and Associated Income Taxes - Base ROE Line 3 x Line 4 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Pg8.4 Rev Stmt AV: Line 64 Total Incentive ROE Project Transmission Rate Base Page 3; Line 32 Return and Associated Income Taxes - CAISO Participation ROE Adder Line 7 x Line 8 10 10 Line 1 + Line 5 + Line 9 11 Total Incentive ROE Project Transmission Revenue 11 12 12 C. Incentive Transmission Plant Abandoned Project Revenue: 1,2 13 13 Statement AJ: Line 21 14 Incentive Transmission Plant Abandoned Project Cost Amortization Expense 14 15 15 Total Incentive Transmission Plant Abandoned Project Cost Rate Base Page 3; Line 37 16 16 17 Cost of Capital Rate (COCR) - Base ROE 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 Line 20 x Line 21 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder 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 Pg8.3 Rev Stmt AV; Line 31 28 Line 27 x Line 28 Incentive CWIP Return and Associated Income Taxes - Base ROE 30 30 Incentive Transmission Construction Work In Progress 31 Page 3; Line 39 31 32 Cost of Capital Rate  $_{\rm (COCR)}$  - CAISO Participation ROE Adder 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 Line 29 + Line 33 35 Total Incentive CWIP Revenue 35 36 36 37 Total Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U Sum Lines 11, 24, 35 37 38 38 840,921 v 39 E. Total (PYRR EU) Excluding FF&U Page 1; Line 30 + Line 37

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

<sup>1</sup> 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.

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

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

### SAN DIEGO GAS & ELECTRIC COMPANY Statement RK-1

#### Statement BK-

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

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

Reference . Transmission Rate Base: Net Transmission Plant: 4,930,938 Page 4; Line 16 Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant 7,911 Page 4; Line 17 Transmission Related General Plant 48,039 Page 4; Line 18 Transmission Related Common Plant Page 4; Line 19 Total Net Transmission Plant 5.090.879 Sum Lines 2 thru 5 Rate Base Additions: Transmission Plant Held for Future Use Statement AG; Line 1 Transmission Plant Abandoned Project Cost Statement Misc; Line 3 11 Total Rate Base Additions Line 9 + Line 10 11 12 12 13 Rate Base Reductions: 13 Transmission Related Accum. Def. Inc. Taxes (846,641) Pg9 Rev Stmt AF; Line 7 14 14 Transmission Plant Abandoned Accum. Def. Inc. Taxes Statement AF; Line 11 15 Total Rate Base Reductions (846,641) Line 14 + Line 15 17 17 18 18 Working Capital: 19 Transmission Related Materials and Supplies 19 Pg7 Rev Stmt AL; Line 5 51,621 20 Transmission Related Prepayments Pg7 Rev Stmt AL; Line 9 20 Transmission Related Cash Working Capital 19,198 √ Pg7 Rev Stmt AL; Line 19 22 23 Total Working Capital 96,675 √ Sum Lines 19 thru 21 22 23 24 24 Statement Misc: Line 5 Other Regulatory Assets/Liabilities 25 (10,751) 25 Unfunded Reserves Statement Misc; Line 7 26 27 Total Transmission Rate Base 4,330,162 V Sum Lines 6, 11, 16, 22, 24, 25 27 28 28 29 B. Incentive ROE Project Transmission Rate Base: 1 30 Net Incentive Transmission Plant Page 4; Line 25 30 31 Incentive Transmission Plant Accum. Def. Income Taxes Statement AF; Line 9 32 Total Incentive ROE Project Transmission Rate Base Line 30 + Line 31 32 33 33 34 34 C. Incentive Transmission Plant Abandoned Project Rate Base: 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 39 Statement AM; Line 1 D. Incentive Transmission Construction Work In Progress

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

<sup>1</sup> 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

#### $\underline{\textbf{Derivation of End Use Prior Year Revenue}} \, \underline{\textbf{Requirements (PYRR}_{EU})}$

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

Line Reference A. Transmission Plant: Gross Transmission Plant: Pg7 Rev Stmt AD; Line 11 6,181,343 Transmission Plant Transmission Related Electric Misc. Intangible Plant 34,205 Pg7 Rev Stmt AD; Line 27 Transmission Related General Plant Pg7 Rev Stmt AD; Line 29 Transmission Related Common Plant 198,337 Pg7 Rev Stmt AD; Line 31 Total Gross Transmission Plant 6,494,468 Sum Lines 2 thru 5 <u>Transmission Related Depreciation Reserve:</u> Pg8 Rev Stmt AE; Line 1 Transmission Plant Depreciation Reserve Transmission Related Electric Misc. Intangible Plant Amortization Reserve 26,294 Pg8 Rev Stmt AE; Line 11 32,544 11 Transmission Related General Plant Depr Reserve Pg8 Rev Stmt AE; Line 13 11 12 Transmission Related Common Plant Depr Reserve Pg8 Rev Stmt AE; Line 15 12 13 Total Transmission Related Depreciation Reserve 1,403,589 13 Sum Lines 9 thru 12 14 14 15 Net Transmission Plant: 4,930,938 Line 2 Minus Line 9 Transmission Related Electric Miscellaneous Intangible Plant 17 7,911 Line 3 Minus Line 10 17 18 Transmission Related General Plant 48.039 Line 4 Minus Line 11 18 19 19 Transmission Related Common Plant Line 5 Minus Line 12 103,991 20 Total Net Transmission Plant 5,090,879 Sum Lines 16 thru 19 20 21 21 22 22 B. Incentive Project Transmission Plant: 1 23 Statement AD; Line 13 23 Incentive Transmission Plant 24 Incentive Transmission Plant Depreciation Reserve Statement AE; Line 19 24 25 Total Net Incentive Transmission Plant Line 23 Minus Line 24

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
2 Bonds (Acct 22 3 Less: Reacquire 4 Other Long-Ten 5 Unamortized Pr	i Bonds (Acct 222) n Debt (Acct 224) emium on Long-Term Debt (Acct 225) ed Discount on Long-Term Debt-Debit (Acct 226	)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 5,140,552 - - (12,166) \$ 5,128,386	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
10 Interest on Long 11 Amort. of Debt 12 Amortization of 13 Less: Amort. of	t Component - Numerator: -Term Debt (Acct 427) Disc. and Expense (Acct 428) Loss on Reacquired Debt (Acct 428.1) Premium on Debt-Credit (Acct 429) on of Gain on Reacquired Debt-Credit (Acct 429.	1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 213,847 3,709 1,831 - - \$ 219,387	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17 Cost of Long-Te					4.28%	Line 15 / Line 7	16 17
18 19 <u>Preferred Equity</u> 20 PF = Preferred S	Component: tock (Acct 204) vidends Declared-Preferred Stocks (Acct 437)			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23
<ul> <li>24 <u>Common Equity</u></li> <li>25 Proprietary Cap</li> <li>26 Less: Preferred</li> <li>27 Less: Unapprop</li> </ul>	tal Stock (Acct 204) iated Undistributed Subsidiary Earnings (Acct 210) her Comprehensive Income (Acct 219)	5.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,099,081 - - 15,874 \$ 7,114,955	Negative of Line 20 Above  Sum Lines 25 thru 28	24 25 26 27 28 29 30
31	Common Equity:	(a) Amounts <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	10.10% (d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34 35
36 37 Long-Term Deb 38 Preferred Equity 39 Common Equity 40 Total Capital	· •	\$ 5,128,386 - 7,114,955 \$ 12,243,341	41.89% 0.00% 58.11% 100.00%	4.28% 0.00% 10.10%	1.79% 0.00% 5.87% 7.66%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39 Line 38 + Line 39; Col. d	36 37 38 39 40 41 42
43 44							43
	of Capital:	(a) Amounts <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	189 FERC ¶ 61,248 at Page 17	45 46 47 48
50 Long-Term Deb 51 Preferred Equity 52 Common Equity 53 Total Capital 54	t	\$ 5,128,386 - - - - - - - - - - - - - - - - - - -	41.89% 0.00% 58.11% 100.00%	0.00% 0.00% 0.00%	0.00% 0.00%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52 Line 52; Col. d	48 49 50 51 52 53 54 55

V 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.

Amount is based upon December 31 balances.

#### SAN DIEGO GAS & ELECTRIC COMPANY Statement AV

Line					FERC Form 1			Line
No.				<u>_1</u>	Page; Line; Col.	Amounts	Reference	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:	Ar	mounts 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	\$ 1	2,243,341	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:	Ar	mounts 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	\$ 1	2,243,341	100.00%		0.00%	Sum Lines 19 thru 21	22
23								23
24	Cost of Common Equity Component (CAISO Participation ROE A	Adder):				0.00%	Line 21; Col. d	24

<sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> Amount is based upon December 31 balances.

#### SAN DIEGO GAS & ELECTRIC COMPANY

#### Statement AV

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2	A. Federal Income Tax Component:			2 3
4 5	Where:			4 5
6	A = Sum of Preferred Stock and Return on Equity Component	5.87%	Page 1; Line 42	6
7 8	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 3,603 \$ 7,238	Negative of Statement AR; Line 9 AV-1A; Line 44	7 8
9	D = Transmission Rate Base	\$ 4,330,162	Pg3.3; BK-1 TO5 C3-FERC Audit; Line 27	9
10 11	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10 11
12		1.4993%	Federal Income Tax Expense	12
13 14	(1 - FT)			13 14
15	B. State Income Tax Component:			15
16 17	Where:			16 17
18	A = Sum of Preferred Stock and Return on Equity Component	5.87%	Line 6 Above	18
19 20	B = Equity AFUDC Component of Transmission Depreciation Expense C = Transmission Rate Base	\$ 7,238 \$ 4,330,162	Line 8 Above Line 9 Above	19 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 24	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	0.7308%	State Income Tax Expense	23 24
25	(1 - ST)			25
26 27	C. Total Federal & State Income Tax Rate:	2.2301%	Line 12 + Line 24	26 27
28				28
29 30	D. Total Weighted Cost of Capital:	7.6613%	Page 1; Line 40	29 30
31	E. Cost of Capital Rate (COCR) - Base ROE:	9.8914%	Line 27 + Line 29	31
32				32
34	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34
35				35
36 37	A. Federal Income Tax Component:			36 37
38				38
39 40	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments	0.00% √ S -	Page 1; Line 55 Shall be Zero for ROE Adder	39 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 44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43 44
45		0.0000% √	Federal Income Tax Expense	45
46 47	(1 - FT)			46 47
48	B. State Income Tax Component:			48
49 50	Where:			49 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 54	C = Transmission Rate Base FT = Federal Income Tax Expense	\$ 4,330,162 0.0000% v	Line 42 Above Line 45 Above	53 54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56 57	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$	0.0000% √	State Income Tax Expense	56 57
58	$\frac{(A) + (B + C) + \text{redeal income rax}}{(1 - \text{ST})}$	0.0000 /8 V	State meonie Tax Expense	58
59	C. Tatal Fadamil 6, State Jacons Tan Date.	0.00000/ -1	Line 45 + L' - 57	59
60 61	C. Total Federal & State Income Tax Rate:	0.0000% √	Line 45 + Line 57	60 61
62 63	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%_ √	Page 1; Line 53	62 63
64	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000% √	Line 60 + Line 62	64

V 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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1
2 3 4	A. Federal Income Tax Component:			2 3 4
5 6 7 8	Where:  A = Sum of Preferred Stock and Return on Equity Component  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense	0.00% \$ - \$ -	Page 2; Line 11 Shall be Zero for Incentive ROE Projects	5 6 7 8
9 10	D = Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32 Page 3; Line 10	9 10 11
11 12 13	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12 13
14 15 16	B. State Income Tax Component:			14 15 16
17 18 19 20 21 22	Where:  A = Sum of Preferred Stock and Return on Equity Component  B = Equity AFUDC Component of Transmission Depreciation Expense  C = Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Expense  ST = State Income Tax Rate for Rate Effective Period	0.00% \$ - \$ - 0.0000% 8.84%	Line 6 Above Line 8 Above Line 9 Above Line 12 Above Page 3; Line 22	17 18 19 20 21 22
23 24 25	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$ (1 - ST)	0.0000%	State Income Tax Expense	23 24 25
26 27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	26 27
28 29 30	D. Total Incentive Weighted Cost of Capital:	1.7919%	Page 2; Line 9	28 29 30
31 32	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.7919%	Line 27 + Line 29	31 32
33 34	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			33 34
35 36 37	A. Federal Income Tax Component:			35 36 37
38 39 40 41	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	0.00% \$ - \$ -	Page 2; Line 24 Shall be Zero for Incentive ROE Projects	38 39 40 41
42 43 44	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32 Page 3; Line 10	42 43 44
45 46 47	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(I - FT)}$	0.0000%	Federal Income Tax Expense	45 46 47
48 49	B. State Income Tax Component:			48 49
50 51 52 53 54 55	Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Equity AFUDC Component of Transmission Depreciation Expense  C = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Expense  ST = State Income Tax Rate for Rate Effective Period	0.00% \$ - \$ - 0.0000% 8.84%	Line 39 Above Line 41 Above Line 42 Above Line 45 Above Page 3; Line 55	50 51 52 53 54 55
56 57 58	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ (1 - ST)	0.0000%	State Income Tax Expense	56 57 58
59 60	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	59 60
61 62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	61 62
63 64	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000%	Line 60 + Line 62	63 64

<sup>1</sup> 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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) LTD = Long Term Debt			112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 5,140,552 - - - (12,166) \$ 5,128,386	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1) i = LTD interest			117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 213,847 3,709 1,831 - - \$ 219,387	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17	Cost of Long-Term Debt:				4.28%	Line 15 / Line 7	16 17
18 19 20 21 22 23	Preferred Equity Component:  PF = Preferred Stock (Acct 204)  d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)  Cost of Preferred Equity			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23
24 25 26 27 28 29	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1 Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,099,081 - 15,874 \$ 7,114,955	Negative of Line 20 Above  Sum Lines 25 thru 28	24 25 26 27 28 29
30 31 32 33 34	Base Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.10% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	30 31 32 33 34
38	Preferred Equity	Amounts <sup>1</sup> \$ 5,128,386	Ratio 41.89% 0.00%	Capital 4.28% 0.00%	1.79% 0.00%	Col. c = Line 17 Above Col. c = Line 22 Above	35 36 37 38
39 40	Common Equity Total Capital	7,114,955 \$ 12,243,341	58.11% 100.00%	10.10%	5.87% 7.66%	Col. c = Line 32 Above Sum Lines 37 thru 39	39 40
41 42 43	Cost of Equity Component (Preferred & Common):				5.87%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47 48	CAISO Participation ROE Adder: Weighted Cost of Capital:	(a) Amounts <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	$\begin{array}{c} 0.50\% \\ \text{(d) = (b) x (c)} \\ \text{Weighted} \\ \text{Cost of Capital} \end{array}$	TO5 Offer of Settlement; Section II.A.1.5.1	44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 5,128,386 - 7,114,955 \$ 12,243,341	41.89% 0.00% 58.11% 100.00%	0.00% 0.00% 0.50%	0.00% 0.00% 0.29% 0.29%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52	49 50 51 52 53 54
55	Cost of Common Equity Component (CAISO Participation ROE Ad	der):			0.29%	Line 52; Col. d	55

<sup>&</sup>lt;sup>1</sup> Amount is based upon December 31 balances.

## SAN DIEGO GAS & ELECTRIC COMPANY

#### Statement AV

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Incentive Return on Common Equity: 1				0.00%		1
2	<del></del>	(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		- IIIIo uiiio		1	<u> </u>		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

<sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> Amount is based upon December 31 balances.

#### SAN DIEGO GAS & ELECTRIC COMPANY

#### Statement AV

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

V 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

Line No.		Amounts	Reference	Line No.
1 2	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1 2
3	A. Federal Income Tax Component:			3 4
5	Where:			5
6 7	A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total Federal Tax Adjustments	0.00% \$ -	Page 2; Line 11 Shall be Zero for Incentive ROE Projects	6 7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	· ·	8
9 10	D = Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32 Page 3; Line 10	9 10
11			_	11
12	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12 13
14 15 16	B. State Income Tax Component:			14 15 16
17				17
18 19	A = Sum of Preferred Stock and Return on Equity Component B = Equity AFUDC Component of Transmission Depreciation Expense	0.00% \$ -	Line 6 Above Line 8 Above	18 19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21 22	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.0000% 8.84%	Line 12 Above Page 3; Line 22	21 22
23	S1 – State income 1ax Rate for Rate Effective Period	8.8470	rage 3; Line 22	23
24 25	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$ (1 - ST)	0.0000%	State Income Tax Expense	24 25
26 27 28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	26 27 28
29 30	D. Total Incentive Weighted Cost of Capital:	1.7919%	Page 2; Line 9	29 30
31 32	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.7919%	Line 27 + Line 29	31 32
33				33
34	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34
35 36	A. Federal Income Tax Component:			35 36
37	WI			37
38 39	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	38 39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	40
41 42	C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ -	Statement BK-1; Page 3; Line 32	41 42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	43
44 45	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	44 45
46	(((-FT)) (1-FT)	0.000070	redetal meome rax Expense	46
47 48	B. State Income Tax Component:			47 48
49 50	Where:			49 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 Line 42 Above	52
53 54	C = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense	\$ - 0.0000%	Line 42 Above Line 45 Above	53 54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 55	55
56 57	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$	0.0000%	State Income Tax Expense	56 57
58	State income tax $-\frac{(A) + (B + C) + \text{Federal income tax}) \cdot (S1)}{(1 - ST)}$	0.000076	State meome 1ax Expense	58
59	C. Tatal Fadamil 9, State Jacons Tay Date.	0.00000/	I in a 45 + 1 '   57	59
60 61	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	60 61
62 63	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	62 63
	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000%	Line 60 + Line 62	64

<sup>1</sup> 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

Line								Line
No. 1 2	Calculations:	Col. 1	<u>Col. 2</u> = Col. 2 - Col. 6	<u>Col. 3</u>	Col. 4 See Footnote 2	Col. 5 See Footnote 3	<u>Col. 6</u> = Col. 4 + Col. 5	No. 1 2
3 4			Monthly		Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	3 4
5 6 7	Month	Year	Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate <sup>1</sup>	Undercollection (+) in Revenue wo Interest	Interest	Undercollection (+) in Revenue with Interest	5 6 7
8	January	2019	S -	0.44%		s -	\$ -	8
9 10	February March	2019 2019		0.40% 0.44%	-	-	-	9 10
11	April	2019	-	0.45%	-	-	-	11
12	May	2019		0.46%	- (1.450	- (2)	- (1.450)	12
13 14	June July	2019 2019	(1,456) (1,456)	0.45% 0.47%	(1,456) (2,915)	(3)	(1,459) (2,925)	13 14
15	August	2019	(1,456)	0.47%	(4,381)	(17)	(4,398)	15
16 17	September October	2019 2019	(1,456)	0.45%	(5,854)	(23)	(5,877)	16
18	November	2019	(1,456) (1,456)	0.46% 0.45%	(7,333) (8,820)	(30)	(7,364) (8,856)	17 18
19	December	2019	(1,456)	0.46%	(10,312)	(44)	(10,356)	19
20 21	January February	2020 2020		0.42% 0.39%	(10,356) (10,400)	(43) (41)	(10,400) (10,440)	20 21
22	March	2020		0.42%	(10,440)	(44)	(10,484)	22
23	April	2020		0.39%	(10,484)	(41)	(10,525)	23
24 25	May June	2020 2020		0.40% 0.39%	(10,525) (10,567)	(42) (41)	(10,567) (10,608)	24 25
26	July	2020		0.29%	(10,608)	(31)	(10,639)	26
27 28	August September	2020 2020		0.29% 0.28%	(10,639) (10,670)	(31)	(10,670) (10,700)	27 28
29	October	2020		0.28%	(10,700)	(30)	(10,730)	29
30	November	2020		0.27%	(10,730)	(29)	(10,759)	30
31 32	January January	2020		0.28% 0.28%	(10,759) (10,789)	(30)	(10,789) (10,819)	31
33	February	2021		0.25%	(10,819)	(27)	(10,846)	33
34	March	2021		0.28%	(10,846)	(30)	(10,876)	34
35 36	April May	2021 2021		0.27% 0.28%	(10,876) (10,906)	(29)	(10,906) (10,936)	35 36
37	June	2021		0.27%	(10,936)	(30)	(10,966)	37
38 39	July	2021 2021		0.28%	(10,966)	(31)	(10,996)	38
40	August September	2021		0.28% 0.27%	(10,996) (11,027)	(31)	(11,027) (11,057)	39 40
41	October	2021		0.28%	(11,057)	(31)	(11,088)	41
42 43	November December	2021 2021		0.27% 0.28%	(11,088) (11,118)	(30)	(11,118) (11,149)	42 43
44	January	2022		0.28%	(11,118)	(31)	(11,149)	44
45	February	2022		0.25%	(11,180)	(28)	(11,208)	45
46 47	March April	2022 2022		0.28% 0.27%	(11,208) (11,240)	(31)	(11,240) (11,270)	46 47
48	May	2022		0.28%	(11,270)	(32)	(11,301)	48
49	June	2022		0.27%	(11,301)	(31)	(11,332)	49
50 51	July August	2022 2022		0.31% 0.31%	(11,332) (11,367)	(35) (35)	(11,367) (11,402)	50 51
52	September	2022		0.30%	(11,402)	(34)	(11,437)	52
53 54	October November	2022 2022		0.42% 0.40%	(11,437) (11,485)	(48) (46)	(11,485) (11,531)	53 54
55	December	2022		0.42%	(11,531)	(48)	(11,579)	55
56 57	January	2023		0.54% 0.48%	(11,579)	(63)	(11,641)	56
58	February March	2023 2023		0.54%	(11,641) (11,697)	(56) (63)	(11,697) (11,761)	57 58
59	April	2023		0.62%	(11,761)	(73)	(11,833)	59
60 61	May June	2023 2023		0.64% 0.62%	(11,833) (11,909)	(76) (74)	(11,909) (11,983)	60 61
62	July	2023		0.68%	(11,983)	(81)	(12,065)	62
63 64	August September	2023 2023		0.68% 0.66%	(12,065)	(82)	(12,147)	63 64
65	October	2023		0.71%	(12,147) (12,227)	(80) (87)	(12,227) (12,314)	65
66	November	2023		0.69%	(12,314)	(85)	(12,398)	66
67 68	December January	2023 2024		0.71% 0.72%	(12,398)	(88)	(12,487)	
69	February	2024		0.68%	(12,576)	(86)	(12,662)	69
70 71	March April	2024 2024		0.72% 0.70%	(12,662) (12,753)	(91) (89)	(12,753) (12,842)	70 71
72	May	2024		0.70%	(12,842)	(92)	(12,935)	
73	June	2024		0.70%	(12,935)	(91)	(13,025)	73
74 75	July August	2024 2024		0.72% 0.72%	(13,025) (13,119)	(94) (94)	(13,119) (13,214)	74 75
76		2024		0.70%	(13,214)	(92)	(13,306)	
77	October	2024		0.72%	(13,306)	(96)	(13,402)	77
78 79	November December	2024 2024		0.70% 0.72%	(13,402) (13,496)	(94) (97)	(13,496) (13,593)	
80	January	2025		0.68%	(13,593)	(92)	(13,685)	80
81 82	February March	2025 2025		0.62% 0.68%	(13,685)	(85) (94)	(13,770) (13,864)	
83	April	2025		0.68%	(13,770) (13,864)	(86)	(13,864)	
84	May	2025		0.64%	(13,950)	(89)	(14,039)	84
85 86	June July	2025 2025		0.62% 0.68%	(14,039) (14,126)	(87) (96)	(14,126) (14,222)	85 86
87	August	2025		0.68%	(14,222)	(97)	(14,319)	87
88 89	September	2025		0.68%	(14,319)	(97)	(14,416)	
90 90	October November	2025 2025		0.68% 0.68%	(14,416) (14,514)	(98) (99)	(14,514) (14,613)	
91	December	2025		0.68%	(14,613)	(99)	(14,712)	91
92			\$ (10,191)			(4,521)		92

 $<sup>^{1}</sup>$  Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

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

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

Posted FERC Interest rates

Estimated FERC Interest rates

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

Line	<u>Description</u>		<b>Amounts</b>	<u>Reference</u>	Line
No.	_				No.
1	BTRR Adjustment due to TO5 Cycle 4 FERC CAISO Adder Refund Calculation	n:			1
2	Total BTRR Adjustment - Before Interest	\$	(17,843)	Page 2.1; Line 23	2
3					3
4	Interest Expense		(6,947)	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		(255)	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		(41)	Line 6 x 0.165%	12
13					13
14	Total BTRR Adjustment Including FF&U (RETAIL)	\$	(25,085)	Line $10 + \text{Line } 12$	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, 2020

		(\$1,000)							
		A			В	C	= A - B		
Line		Revise	d TO5 Cycle		Filed TO5				Line
Line			4		Cycle 4 1	D	ifference		Line
No.	<u>_</u>	A	mounts		Amounts	In	cr (Decr)	Reference	No.
	A. Revenues:								
1	Transmission Operation & Maintenance Expense	\$	95,536	\$	95,536	\$	-	Statement AH; Line 10	1
2	The state of the s		00.615		02.615			D 0 D - G	2
3	Transmission Related A&G Expense		82,615		82,615		-	Pg9 Rev Stmt AH; Line 33	3
4	CDLIC Leterano Familia Famous Terranicio							Negative of Statement AH; Line 17	4
6	CPUC Intervenor Funding Expense - Transmission Total O&M Expenses	S	178,151	S		S		Sum Lines 1 thru 5	6
7	Total Occivi Expenses	٥	176,131	Ф	170,131	Þ	-	Suiti Lines I tillu 3	7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	S	225,836	\$	225,836		_	Pg10 Rev Stmt AJ; Line 17	8
9		-	,		===,				9
10	Transmission Plant Abandoned Project Cost Amortization Expense <sup>2</sup>		_		_		_	Statement AJ; Line 23	10
11	Transmission Frank Touridoned Froject Cost American Expense							, -	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	\$	- <b>v</b>	\$	17,843	\$	(17,843)	Line 21 x Line 22	23
24	The Later of the L		1.204	e e	1 204			0	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 Statement Misc: Line 1	26
27 28	Transmission Related Regulatory Debits/Credits (Gains)/Losses from Sale of Plant Held for Future Use		-		-		-	Statement Misc; Line 1 Statement AU; Line 15	27 28
29	(Gains)/Losses from Sale of Flant field for Future Ose		-		-		-	Statement AU; Line 13	28 29
30	End of Prior Year Revenues (PYRR FU) Excluding FF&U	•	900,177 √	\$	918,020	e	(17,843)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30
50	End of Front Teal Revenues (1 TRR EU) Excluding 11 dec	3	900,1// V	<u> </u>	710,020	3	(17,843)	Line 15 + Line 15 + Line 25 + (Suin Lines 25 thru 28)	30

V 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.

Amounts for TO5 Cycle 4 are as filed in the following dockets: FR29-577 FR23-542 FR24-574 and FR24-570

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

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 <sub>EU</sub>) For the Base Period & True-Up Period Ending December 31, 2020 (\$1,000)

Reference		(31,000) A		В		C = A - B		
No.   Receive Fransmission Recents   S	Line				_			Line
Recentive ROVE Protect Transmission Plant Depreciation Expense   1,756974   1,1756974   1,1756974   1,756974	No	•					Pafaranca	No
1		Timounts		inounts		ici (Deci)	Reference	110.
2   1,7369%		\$ -	\$	_	S	_	Statement AI: Line 19	1
Total Incentive ROE Project Transmission Rate Base ROE   S		Ψ	Ψ		-		Statement 111, 2me 17	2
1   Total Incentive ROE Project Transmission Rue Base   S	3 Incentive Cost of Capital Rate (ICOCR) - Base ROE	1.7369%		1.7369%		0%	Pg13.4 Rev Stmt AV; Line 31	3
Cost of Capital Rate _cocca_* CAISO Participation ROE Adder  Total Incentive ROE Project Transmission Rate Base  Return and Associated Income Taxes - CAISO Participation ROE Adder  Total Incentive ROE Project Transmission Revenue  S		\$ -	\$	_	\$	=	Page 3; Line 32	4
Cost of Capital Rate   Cocon   Capital Rate	5 Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	\$	-	\$	-	Line 3 x Line 4	5
Return and Associated Income Taxes - CAISO Participation ROE Adder   S - S - S - C   Page 3; Line 32   S   S - C   Page 3; Line 34   Line 1 + Line 5 + Line 9   Line 1 + Lin	6							6
Return and Associated Income Taxes - CAISO Participation ROE Adder   10   10   11	7 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%		0.0000%		0%	Pg13.4 Rev. Stmt AV; Line 64	7
10   10   10   10   10   10   10   10		\$ -		-	\$	<u>-</u>	Page 3; Line 32	
Total Incentive ROE Project Transmission Revenue   S		\$ -	\$	-	\$	-	Line 7 x Line 8	
13								
	,	\$ -	\$		\$	<del></del>	Line 1 + Line 5 + Line 9	
Remitive Transmission Plant Abandoned Project Cost Amortization Expense   S								
15   15   15   15   16   16   16   16								
Total Incentive Transmission Plant Abandoned Project Cost Rate Base RDE		\$ -	\$	-	\$	-	Statement AJ; Line 21	
17   Cost of Capital Rate   COCR  - Base ROE		¢	e		e		D 2. I in- 27	
Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE   S - S - S - Line 16 x Line 17   18   19   19   10   10   10   10   10   10		0.59170/	2	0.59170/	э	-		
19   20   Total Incentive Transmission Plant Abandoned Project Cost Rate Base   S -   S -   Page 3; Line 37   20		9.3817%	•	9.381/70	•	0%		
Total Incentive Transmission Plant Abandoned Project Cost Rate Base   S		ъ  -	Þ	-	Þ	-	Line 10 x Line 17	
Cost of Capital Rate (COCR) - CAISO Participation ROE Adder   0.0000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.000000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.000000%   0.000000%   0.000000%   0.000000%   0.000000%   0.0000000000		\$ -	\$	_	S	_	Page 3: Line 37	
Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder   S - S - S - Line 20 x Line 21   22   23   24   Total Incentive Transmission Plant Abandoned Project Revenue   S - S - S - Line 14 + Line 18 + Line 22   24   25   25   26   D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 2.5   25   26   D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 2.5   26   D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 2.5   2.		0.0000%	Ψ.	0.0000%	-	0%		
23	. ()		S	-	S	-		
Total Incentive Transmission Plant Abandoned Project Revenue   S		Ψ	Ψ.		-		Eme 20 x Eme 21	
26   D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 2.3		\$ -	\$	-	\$	-	Line 14 + Line 18 + Line 22	
	25							25
28   Cost of Capital Rate (COCK) - Base ROE   9.5817%   9.5817%   0.5817%	26 D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 2,3							26
29   Incentive CWIP Return and Associated Income Taxes - Base ROE   \$ - \$ - \$ - \$   Line 27 x Line 28   29	27 Incentive Transmission Construction Work In Progress	\$ -	\$	-	\$	-	Page 3; Line 39	27
S	28 Cost of Capital Rate (COCR) - Base ROE	9.5817%		9.5817%		0%	Pg 13.3; Rev Stmt AV; Line 31	28
S	29 Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	\$	-	\$	-	Line 27 x Line 28	29
Solution   Capital Rate (COCR) - CAISO Participation ROE Adder   CAISO Participation ROE Add	30							30
33   Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder   \$ - \$ - \$ - \$ - \$   Line 31 x Line 32   33   34     34     35     36     36     36     37     38   38     3	31 Incentive Transmission Construction Work In Progress	\$ -	\$	-	\$	-	Page 3; Line 39	31
34     35		0.0000% v	1	0.3899%		0%	Pg 5.3; Rev Stmt AV; Line 64	
S		\$ -	\$	-	\$	-	Line 31 x Line 32	
36 37 Total Incentive End of Prior Year Revenues (PYRR <sub>EU-IR</sub> ) Excluding FF&U \$ - \$ - \$ - \$ Sum Lines 11, 24, 35 37 38 38								
37 Total Incentive End of Prior Year Revenues (PYRR <sub>EU-IR</sub> ) Excluding FF&U		\$ -	\$		\$		Line 29 + Line 33	
38								
	· · · · · · · · · · · · · · · · · · ·	\$ -	\$		\$	=	Sum Lines 11, 24, 35	
39 E. Total (PYRR pr.) Excluding FF&U 4 \$ 900.177 √ \$ 918.020 \$ (17.843) Page 1; Line 30 + Line 37 39								
	39 E. Total (PYRR FII) Excluding FF&U 4	\$ 900,177 v	\$	918,020	\$	(17,843)	Page 1; Line 30 + Line 37	39

V 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.

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

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

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

<sup>&</sup>lt;sup>4</sup> 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 <sub>EU</sub>) For the Base Period & True-Up Period Ending December 31, 2020 (\$1,000)

		(\$1,00	UU)							
			A		В	C =	= A - B			
		Revise	d TO5 Cycle	As	Filed TO5					
Line			4	(	Cycle 4 1	Dif	ference		Line	
No.		,	Amounts		Amounts		r (Decr)	Reference	No.	
INO.			Amounts		Amounts	IIIC	(Deci)	Reference	INO.	
	A. Transmission Rate Base:									
1	Net Transmission Plant:					_			1	
2	Transmission Plant	\$	5,242,789	\$	5,242,789	\$	-	Page 4; Line 16	2	
3	Transmission Related Electric Miscellaneous Intangible Plant		6,183		6,183		-	Page 4; Line 17	3	
4	Transmission Related General Plant		51,190		51,190		-	Page 4; Line 18	4	
5	Transmission Related Common Plant		107,715		107,715		-	Page 4; Line 19	5	
6	Total Net Transmission Plant	\$	5,407,877	\$	5,407,877	\$	-	Sum Lines 2 thru 5	6	
7									7	
8	Rate Base Additions:								8	
9	Transmission Plant Held for Future Use	\$	-	\$	-	\$	-	Statement AG; Line 1	9	
10	Transmission Plant Abandoned Project Cost		_		_		_	Statement Misc: Line 3	10	
11	Total Rate Base Additions	S	-	S	-	\$	_	Line 9 + Line 10	11	
12				*		*			12	
13	Rate Base Reductions:								13	
14	Transmission Related Accum, Def. Inc. Taxes	•	(933,383)	S	(933,383)	S		Pg8 Rev. Stmt AF; Line 7	14	
15		φ	(255,565)	φ	(955,565)		-	Statement AF; Line 11	15	
16	Total Rate Base Reductions	\$	(933,383)	S	(933,383)	S		Line 14 + Line 15	16	
17	Total Rate Base Reductions	Þ	(933,383)	3	(933,383)	3	-	Line 14 + Line 13	16	
	mate of the									
18						_			18	
19		\$	51,954	\$	51,954	\$	-	Pg12 Rev Stmt AL; Line 5	19	
20			37,807		37,807		-	Pg12 Rev Stmt AL; Line 9	20	
21	Transmission Related Cash Working Capital		22,269		22,269			Pg12; Rev. Stmnt AL; Line 19	21	
22	Total Working Capital	\$	112,030	\$	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)	\$	(10,867)	\$	-	Statement Misc; Line 7	25	
26									26	
27	Total Transmission Rate Base	\$	4,575,657	\$	4,575,657	\$	-	Sum Lines 6, 11, 16, 22, 24, 25	27	
28			//						28	
29	B. Incentive ROE Project Transmission Rate Base: <sup>2</sup>								29	
	Net Incentive Transmission Plant	0		S		•		D 4 T : 25		
30		2	-	2	-	\$	-	Page 4; Line 25 Statement AF: Line 9	30	
31	Incentive Transmission Plant Accum. Def. Income Taxes	_	-		-	_		,	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 <sup>2</sup>	\$		S	_	\$	_	Statement AM; Line 1	39	
59	D. Intentity Transmission Construction Work in 110gress	Ψ		Ψ		Φ	-	Statement / Livi, Enic 1	37	

 $<sup>^{1}\</sup>quad \text{Amounts for TO5 Cycle 4 are as filed in the following dockets: ER22-527, ER23-542, ER24-524, and ER25-270.}$ 

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)

Derivation of End esertion Tear Revenue Requirements (TTRIX EU)
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

		(01,0	.00)						
			A		В	C =	= A - B		
Line		Revis	ed TO5 Cycle	As	Filed TO5				Line
Line			4		Cycle 4 1	Dif	ference		Line
No.			Amounts		Amounts	Inc	r (Decr)	Reference	No.
	A. Transmission Plant:								
1	Gross Transmission Plant:								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	Transmission Related Depreciation Reserve:								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	Net Transmission Plant:								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	B. Incentive Project Transmission Plant: <sup>2</sup>								22
23	Incentive Transmission Plant	\$	_	S	_	\$	_	Statement AD: Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	_	-	_	-	_	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	S	_	S	-	S		Line 23 Minus Line 24	25

<sup>&</sup>lt;sup>1</sup> Amounts for TO5 Cycle 4 are as filed in the following dockets: ER22-527, ER23-542, ER24-524, and ER25-270.

<sup>&</sup>lt;sup>2</sup> 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<sub>EU</sub>)
For the Base Period & True-Up Period Ending December 31, 2020

Lin	2				Line
No.	_		Amounts	Reference	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	TO COLO DIO DE LEI CACA LA TINICA A	0	225.026	D 10 D . C A I I 17	7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	3	225,836	Pg10 Rev Stmt AJ; Line 17	9
-	The state of the s			Statement AJ; Line 23	10
10 11	Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup>		-	Statement AJ; Line 23	11
11	Transmission Related Property Taxes Expense		57,766	Pg11 Rev Stmt AK; Line 13	12
13	Transmission Related Property Taxes Expense		37,700	rg11 Kev Sunt AK, Line 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	Sub Total Expense	Ψ.	101,020	Sum Emes V una 11	16
17	Cost of Capital Rate (COCR) - Base ROE		9.5817%	Pg8.3; Rev. Stmt AV; Line 31	17
18	Transmission Rate Base	S	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	S	4,575,657	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	- <b>√</b>	Line 21 x Line 22	23
24	1				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 $_{\rm EU}$ ) Excluding FF&U	\$	900,177 √	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

V 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.

Blank lines that show up in the Formula Rate Spreadchest will not be populated with any result of the complete of with any result of the complete of the comp

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

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

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

Line					Line
No.		A	mounts	Reference	No.
	B. Incentive ROE Project Transmission Revenue: 1,2				
1	Incentive Transmission Plant Depreciation Expense	\$	-	Statement AJ; Line 19	1
2	To the Good Add States on the Park				2
3	Incentive Cost of Capital Rate (ICOCR) - 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 6	Incentive ROE Project Return and Associated Income Taxes - Base ROE	3	-	Line 3 x Line 4	5 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	e	0.000070	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$		Line 7 x Line 8	9
10	retain and resource intoine rates of the respector reservation	•		Elile / A Elile o	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
	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	Total I and the Total and the I had a local Day of the Day	S		D 2- I : 27	19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	2	0.0000%	Page 3; Line 37 Shall be Zero	20 21
21	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$	0.0000%	Line 20 x Line 21	21
22 23	incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	3	-	Line 20 x Line 21	22
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$		Line 14 + Line 18 + Line 22	24
25	Total inventive Transmission Tr			Eme 11 Eme 10 Eme 22	25
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2				26
27		\$	_	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	6	\$	-	Page 3; Line 39	31
32	1 (6561)		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	Tally of Falance to Book and the Province of t				36
37	Total Incentive End of Prior Year Revenues (PYRR <sub>EU-IR</sub> ) Excluding FF&U	\$		Sum Lines 11, 24, 35	37
38	1				38
39	E. Total (PYRR FII) Excluding FF&U 3	\$	900,177 v	Page 1; Line 30 + Line 37	39

tems 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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<sup>&</sup>lt;sup>3</sup> 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<sub>EU</sub>)
For the Base Period & True-Up Period Ending December 31, 2020

Line				Line
No.		Amounts	Reference	No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			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	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (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	Working Capital:			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. Stmnt 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	B. Incentive ROE Project Transmission Rate Base: 1			29
30		<b>c</b> _	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	<u>_</u>	Statement AF: Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	\$ _	Line 30 + Line 31	32
33	Total incentive ROL Froject Transmission Rate Base	<b>5</b> -	Ellie 30   Ellie 31	33
	C. Leverine Transmission Blood Alexander of Book Base 1			34
34	C. Incentive Transmission Plant Abandoned Project Rate Base:	Φ.	C	
35		\$ -	Statement Misc; Line 9	35
36		<u>-</u>	Statement AF; Line 13	36 37
37 38	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
			Control of the Contro	
39	D. Incentive Transmission Construction Work In Progress 1	\$ -	Statement AM; Line 1	39

<sup>1</sup> 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<sub>EU</sub>)
For the Base Period & True-Up Period Ending December 31, 2020

Line					Line
No.		Amounts		Reference	No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				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	Transmission Related Depreciation Reserve:				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	Net Transmission Plant:				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			<u>.</u>		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

<sup>1</sup> 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 <sub>EU</sub>)

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

Line Line Reference No. Amounts No. A. Revenues:
Transmission Operation & Maintenance Expense Statement AH; Line 10 82,615 V 3 Transmission Related A&G Expense Pg6 Rev Stmt AH; Line 35 4 CPUC Intervenor Funding Expense - Transmission Negative of Statement AH: Line 17 178,151 √ 6 Total O&M Expenses Sum Lines 1 thru 5 Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp. Pg10 Rev Stmt AJ; Line 17 Statement AJ; Line 23 10 10 Transmission Plant Abandoned Project Cost Amortization Expense<sup>1</sup> 11 11 12 Transmission Related Property Taxes Expense Pg11 Rev Stmt AK; Line 13 12 13 14 Transmission Related Payroll Taxes Expense Statement AK; Line 20 15 Sub-Total Expense 464,858 V 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 Page 3; Line 27 18 19 Return and Associated Income Taxes - Base ROE 438,424 V 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 4,575,657 V Page 3; Line 27 - Line 10 23 Return and Associated Income Taxes - CAISO Participation ROE Adder 17,843 v Line 21 x Line 22 23 24 25 26 24 25 Total of Federal Income Tax Deductions, Other Than Interest 1.304 Statement AQ; Line 3 26 Transmission Related Revenue Credits (4,408)Statement AU; Line 13 27 27 Transmission Related Regulatory Debits/Credits Statement Misc; Line 1 (Gains)/Losses from Sale of Plant Held for Future Use Statement AU; Line 15 29 29 End of Prior Year Revenues (PYRR  $_{\rm EU}$ ) Excluding FF&U 918,020 √ Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)

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

<sup>1</sup> 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

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

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

(\$1,000)

Line					Line
No.		Ar	nounts	Reference	No.
	B. Incentive ROE Project Transmission Revenue: 1,2				
1	Incentive Transmission Plant Depreciation Expense	\$	-	Statement AJ; Line 19	1
2					2
3	Incentive Cost of Capital Rate (ICOCR) - Base ROE		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	Control Control Design CARGO Design of the DOE Address		0.00000/	DOAD COLANTICA	6
7	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	en en	0.0000%	Pg8.4 Rev. Stmt AV; Line 64	/
8	Total Incentive ROE Project Transmission Rate Base	\$	-	Page 3; Line 32 Line 7 x Line 8	8 9
10	Return and Associated Income Taxes - CAISO Participation ROE Adder	3	-	Line / x Line 8	10
11	Total Incentive ROE Project Transmission Revenue	-\$		Line 1 + Line 5 + Line 9	11
12	Total meditive ROL Project Plansingsion revenue	Ψ		Enic 1 · Enic 5 · Enic 7	12
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2				13
14	•	S	_	Statement AJ; Line 21	14
15	mount of Transmission Transmission Conditional Condition Condition	Ψ.		Statement 110, Elife 21	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	1 ()		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					26
27	8	\$	-	Page 3; Line 39	27
28	1 (coch)		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	I	e		D 2- I : 20	30 31
31		\$	0.3899%	Page 3; Line 39 Pg8.3; Rev Stmt AV; Line 64	32
32	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder		0.3899%	Line 31 x Line 32	32
33 34	incentive CWIP Return and Associated income Taxes - CAISO Participation ROE Adder	3	-	Line 31 x Line 32	33 34
35	Total Incentive CWIP Revenue	-\$		Line 29 + Line 33	35
36	Total incentive Cwiff Revenue	φ		Enic 27 Enic 33	36
37	Total Incentive End of Prior Year Revenues (PYRR FU-IR) Excluding FF&U	s	_	Sum Lines 11, 24, 35	37
38	EU-IK/ Endaning 1	Ψ		Juli Ellies 11, 24, 33	38
39	E. Total (PYRR <sub>FU</sub> ) Excluding FF&U <sup>3</sup>	•	918,020 √	Page 1; Line 30 + Line 37	39
39	E. 10tal (1 TAN FII) Excluding FF&U	<b>3</b>	710,020 V	rage 1, Line 30 + Line 3/	39

t Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.
 l Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

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

<sup>&</sup>lt;sup>3</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

## SAN DIEGO GAS & ELECTRIC COMPANY

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

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

(\$1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			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	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	_	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (933,383)	Pg8 Rev. Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	<u> </u>	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (933,383)	Line 14 + Line 15	16
17				17
18	Working Capital:			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 V	Pg7; Rev. Stmnt AL; Line 19	21
22	Total Working Capital	\$ 112,030 V	Sum Lines 19 thru 21	22
23	5 1	,		23
24	Other Regulatory Assets/Liabilities	<u>s</u> -	Statement Misc; Line 5	24
25	Unfunded Reserves	\$ (10,867)	Statement Misc; Line 7	25
26		(-0,007)		26
27	Total Transmission Rate Base	\$ 4,575,657 <b>√</b>	Sum Lines 6, 11, 16, 22, 24, 25	27
28		g Horoldon		28
29	B. Incentive ROE Project Transmission Rate Base: 1			29
30	Net Incentive Transmission Plant	· C	Page 4; Line 25	30
31	Incentive Transmission Plant Accum, Def. Income Taxes		Statement AF; Line 9	31
		<u> </u>		
32	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33	1			33
34	C. Incentive Transmission Plant Abandoned Project Rate Base:			34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36		-	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

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

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 <sub>EU</sub>)

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

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

<sup>1</sup> 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

Line				FERC Form 1		n. a	Line
No.			<u>_ I</u>	Page; Line; Col.	Amounts	Reference	No.
1	Long-Term Debt Component - Denominator:			112 10	0 (052,552		1
2	Bonds (Acct 221)			112; 18; c	\$ 6,053,573		2
3	Less: Reacquired Bonds (Acct 222)			112; 19; c	•		3
4	Other Long-Term Debt (Acct 224)			112; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)			112; 22; c	(12.172)		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)			112; 23; c	(13,173)	G I: 24 6	6
7 8	LTD = Long Term Debt				\$ 6,040,400	Sum Lines 2 thru 6	7 8
	I T D-ht C Nt						8
9 10	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427)			117; 62; c	\$ 233,779		10
11	Amort. of Debt Disc. and Expense (Acct 428)			117; 62; c 117; 63; c	4,107		10
	Amortization of Loss on Reacquired Debt (Acct 428.1)			117; 63; c 117; 64; c	1,450		12
12 13	Less: Amort. of Premium on Debt-Credit (Acct 429)			117; 64; c	1,430		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)			117, 65, c 117; 66; c	-		14
15	i = LTD interest			117, 00, 0	\$ 239,335	Sum Lines 10 thru 14	15
16	I – LID interest				\$ 239,333	Suili Lilies 10 tillu 14	16
17	Cost of Long-Term Debt:				3.96%	Line 15 / Line 7	17
18	Cost of Long-Term Debt.				3.90%	Line 13 / Line /	18
	Park and Frank Comment						18
19 20	Preferred Equity Component: PF = Preferred Stock (Acct 204)			112; 3; c	¢		20
	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)			112, 3, c 118; 29; c	\$ - \$ -		20
21 22	Cost of Preferred Equity			118; 29; 0	0.00%	Line 21 / Line 20	22
23	Cost of Preferred Equity				0.00%	Line 21 / Line 20	23
	C						23 24
24	Common Equity Component:			112, 16, -	0 7 730 414		25
25 26	Proprietary Capital Less: Preferred Stock (Acct 204)			112; 16; c 112; 3; c	\$ 7,729,414	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.	1)		112, 3, c 112; 12; c	-	Negative of Line 20 Above	27
28	Accumulated Other Comprehensive Income (Acct 219)	1)		112; 12; c	10,034		28
29	CS = Common Stock			112, 13, 0	\$ 7,739,448	Sum Lines 25 thru 28	29
30	CS – Collilloli Stock				\$ 7,739,440	Suili Lilies 23 uliu 28	30
31							31
32	Base Return on Common Equity:				10.10%	SDG&E Base Return on Equity	32
33	Base Return on Common Equity.	(a)	(b)	(a)	$(d) = (b) \times (c)$	SDG&E Base Return on Equity	33
34		(a)		(c) Cost of			33 34
	W. I. I. G	. 1	Cap. Struct.		Weighted		
35	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35
36			40.0407		. =		36
	Long-Term Debt \$	6,040,400	43.84%	3.96%	1.74%	Col. c = Line 17 Above	37
38	Preferred Equity		0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	7,739,448	56.16%	10.10%	5.67%	Col. c = Line 32 Above	39
40	Total Capital \$	13,779,848	100.00%		7.41%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.67%	Line 38 + Line 39; Col. d	42
43							43
44							44
	CAISO Participation ROE Adder:				0.00% √	189 FERC ¶ 61,248 at Page 17	45
46		(a)	(b)	(c)	$(d) = (b) \times (c)$		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt \$	6,040,400	43.84%	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	7,739,448	56.16%	0.00%		Col. $c = Line 45$ Above	52
53	Total Capital \$	13,779,848	100.00%		0.00% √	Sum Lines 50 thru 52	53
54					· · · · · · · · · · · · · · · · · · ·		54
55	Cost of Common Equity Component (CAISO Participation ROE Add	der):			0.00% √	Line 52; Col. d	55

v 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.

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

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.

<sup>2</sup> Amount is based upon December 31 balances.

### SAN DIEGO GAS & ELECTRIC COMPANY

### Statement AV

Line No.		Amounts	Reference	Line No.
1 2	Cost of Capital Rate (COCR) Calculation - Base ROE:			1 2
3	A. Federal Income Tax Component:			3
4	W			4
5 6	Where: A = Sum of Preferred Stock and Return on Equity Component	5.67%	Page 1; Line 42	5 6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,299	Page 8; Rev. Negative of Stmnt 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 11	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10 11
12 13	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	1.4632%	Federal Income Tax Expense	12 13
14 15	B. State Income Tax Component:			14 15
16	Where:			16 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 22	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	1.4632% 8.84%	Line 12 Above State Income Tax Rate	21 22
23	51 – State income Tax Rate for Rate Effective Feriou	8.0470	State income Tax Rate	23
24 25	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ (1 - ST)	0.7090%	State Income Tax Expense	24 25
26 27	C. Total Federal & State Income Tax Rate:	2.1721%	Line 12 + Line 24	26 27
28 29 30	D. Total Weighted Cost of Capital:	7.4095%	Page 1; Line 40	28 29 30
31	E. Cost of Capital Rate (COCR) - Base ROE:	9.5817%	Line 27 + Line 29	31
32				32
33				33
34 35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34 35
36	A. Federal Income Tax Component:			36
37	<del></del>			37
38	Where:	0.000/		38
39 40	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments	0.00% √	Page 1; Line 55 Shall be Zero for ROE Adder	39 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 45	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000% √	Federal Income Tax Expense	44 45
46	(1 - FT)	0.000070	redetal meome ray Expense	46
47				47
48 49	B. State Income Tax Component:			48 49
	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 55	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.0000% √ 8.84%	Line 45 Above State Income Tax Rate	54 55
56	51 — State medice 1 ax Rate for Rate Effective I criod	0.0470	State meone Tax Rate	56
57	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$	0.0000% √	State Income Tax Expense	57
58	(1 - ST)			58
59 60	C. Total Federal & State Income Tax Rate:	0.0000% √	Line 45 + Line 57	59 60
61	C. Total Federal & State Incolle Tax Rate.	0.000070 V	Line 43 + Line 37	61
62 63	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000% <sub>1</sub> √	Page 1; Line 53	62 63
	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000% √	Line 60 + Line 62	64

v 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

Line No.		Amounts	Reference	Line No.
1 2	Incentive Cost of Capital Rate (ICOCR), Calculation - Base ROE: 1			1 2
3	A. Federal Income Tax Component:			3 4
5 6 7 8	Where:  A = Sum of Preferred Stock and Return on Equity Component  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense	0.00% \$ - \$ -	Page 2; Line 11 Shall be Zero for Incentive ROE Projects	5 6 7 8
9 10	D = Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32 Page 3; Line 10	9 10
11 12 13 14	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	11 12 13 14
15 16 17	B. State Income Tax Component:  Where:			15 16 17
18 19 20 21 22	A = Sum of Preferred Stock and Return on Equity Component B = Equity AFUDC Component of Transmission Depreciation Expense C = Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.00% \$ - \$ - 0.0000% 8.84%	Line 6 Above Line 8 Above Line 9 Above Line 12 Above Page 3; Line 22	18 19 20 21 22
23 24 25 26	State Income Tax = $(A) + (B/C) + Federal Income Tax)*(ST)$ (1 - ST)	0.0000%	State Income Tax Expense	23 24 25 26
27 28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27 28
29 30	D. Total Incentive Weighted Cost of Capital:	1.7369%	Page 2; Line 9	29 30
31 32	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.7369%	Line 27 + Line 29	31 32
33 34	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			33 34
35 36 37	A. Federal Income Tax Component:			35 36 37
38 39 40 41 42	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base	0.00% \$ - \$ - \$ -	Page 2; Line 24 Shall be Zero for Incentive ROE Projects Statement BK-1; Page 3; Line 32	38 39 40 41 42
43 44 45 46	FT = Federal Income Tax Rate for Rate Effective Period  Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$ $(1 - FT)$	0.0000%	Page 3; Line 10 Federal Income Tax Expense	43 44 45 46
47 48 49	B. State Income Tax Component:			47 48 49
50 51 52 53 54 55	Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Equity AFUDC Component of Transmission Depreciation Expense  C = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Expense  ST = State Income Tax Rate for Rate Effective Period	0.00% \$ - \$ - 0.0000% 8.84%	Line 39 Above Line 41 Above Line 42 Above Line 45 Above Page 3; Line 55	50 51 52 53 54 55
56 57 58		0.0000%	State Income Tax Expense	56 57 58
59 60	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	59 60
61 62 63	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	61 62 63
64	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000%	Line 60 + Line 62	64

<sup>1</sup> 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 FERC Form 1 Line Page; Line; Col. Reference No. Long-Term Debt Component - Denominator: 1 2 Bonds (Acct 221) 112; 18; c 6,053,573 2 Less: Reacquired Bonds (Acct 222) 112; 19; c 3 Other Long-Term Debt (Acct 224) 112; 21; c 4 Unamortized Premium on Long-Term Debt (Acct 225) 112; 22; c 5 Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) 112; 23; c (13,173)6,040,400 Sum Lines 2 thru 6 LTD = Long Term Debt Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) 117; 62; c 233,779 10 Amort. of Debt Disc. and Expense (Acct 428) 117; 63; c 11 4,107 11 12 Amortization of Loss on Reacquired Debt (Acct 428.1) 117; 64; c 1,450 12 13 Less: Amort, of Premium on Debt-Credit (Acct 429) 117: 65: c 13 14 Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1) 117: 66: c 14 239,335 15 i = LTD interest Sum Lines 10 thru 14 15 16 16 17 Cost of Long-Term Debt: 3.96% Line 15 / Line 7 17 18 18 19 19 Preferred Equity Component: 20 PF = Preferred Stock (Acct 204) 112; 3; c 20 21 118; 29; c 21 d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity 0.00% Line 21 / Line 20 22 23 23 24 24 Common Equity Component: 25 112: 16: c 25 Proprietary Capital Less: Preferred Stock (Acct 204) Negative of Line 20 Above 26 112; 3; c 26 Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1) 27 27 112:12:c 10,034 28 Accumulated Other Comprehensive Income (Acct 219) 112; 15; c 28 29 CS = Common Stock 7,739,448 Sum Lines 25 thru 28 29 30 30 31 31 32 10.10% SDG&E Base Return on Equity 32 Base Return on Common Equity: 33 (a) (b) (c)  $(d) = (b) \times (c)$ 33 34 Weighted Cap. Struct. Cost of 34 35 Cost of Capital 35 Weighted Cost of Capital: Capital Amounts 36 36 37 43.84% 3.96% 1.74% Col. c = Line 17 Above 37 Long-Term Debt 6,040,400 38 Preferred Equity 0.00% 0.00% 0.00% Col. c = Line 22 Above 38 Common Equity 39 7.739.448 56.16% 10.10% Col. c = Line 32 Above 39 5.67% 13,779,848 7.41% 40 100.00% Sum Lines 37 thru 39 40 Total Capital 41 41 42 Cost of Equity Component (Preferred & Common): 5.67% Line 38 + Line 39; Col. d 42 43 43 44 44 0.50% 45 CAISO Participation ROE Adder: Order No. 679, 116 FERC ¶ 61,057 at P 326 45 46 (a) (b) (c)  $(d) = (b) \times (c)$ 46 47 Cap. Struct. Cost of Weighted 47

Amounts 1

6,040,400

7 739 448

13,779,848

Ratio

43.84%

0.00%

56.16%

100.00%

Capital

0.00%

0.00%

0.50%

Cost of Capital

0.00%

0.00%

0.28%

0.28%

0.28%

Cost of Common Equity Component (CAISO Participation ROE Adder):

Weighted Cost of Capital:

Long-Term Debt

Preferred Equity

Common Equity

Total Capital

48

49

50

51

52

53

54

55

Shall be Zero for ROE Adder

Shall be Zero for ROE Adder

Col. c = Line 45 Above

Sum Lines 50 thru 52

Line 52; Col. d

48 49

50

51

52

53

54

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

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.

<sup>2</sup> Amount is based upon December 31 balances.

### SAN DIEGO GAS & ELECTRIC COMPANY

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

v 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

Line No		Amounts	Reference	Line No.
1 2	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1 2
3	A. Federal Income Tax Component:			3 4
5 6 7 8 9 10	Where:  A = Sum of Preferred Stock and Return on Equity Component  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Rate for Rate Effective Period	\$ - \$ - \$ - 21%	Page 2; Line 11 Shall be Zero for Incentive ROE Projects Statement BK-1; Page 3; Line 32 Page 3; Line 10	5 6 7 8 9 10
12 13	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12 13
14 15 16 17	·			14 15 16 17
18 19 20 21 22 23	A = Sum of Preferred Stock and Return on Equity Component B = Equity AFUDC Component of Transmission Depreciation Expense C = Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.00% \$ - \$ - 0.0000% 8.84%	Line 6 Above Line 8 Above Line 9 Above Line 12 Above Page 3; Line 22	18 19 20 21 22 23
24 25 26	State Income Tax = $(A) + (B/C) + Federal Income Tax)*(ST)$ (1 - ST)	0.0000%	State Income Tax Expense	24 25 26
27 28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27 28
29 30	D. Total Incentive Weighted Cost of Capital:	1.7369%	Page 2; Line 9	29 30
31	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.7369%	Line 27 + Line 29	31 32
33 34 35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			33 34 35
36 37	A. Federal Income Tax Component:			36 37
38 39 40 41 42 43	Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Rate for Rate Effective Period	0.00% \$ - \$ - \$ - 21%	Page 2; Line 24 Shall be Zero for Incentive ROE Projects Statement BK-1; Page 3; Line 32 Page 3; Line 10	38 39 40 41 42 43
44 45 46 47 48	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$ B. State Income Tax Component:	0.0000%	Federal Income Tax Expense	44 45 46 47 48
49 50 51 52 53 54	Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Equity AFUDC Component of Transmission Depreciation Expense  C = Total Incentive ROE Project Transmission Rate Base  FT = Federal Income Tax Expense	0.00% \$ - \$ - 0.0000%	Line 39 Above Line 41 Above Line 42 Above Line 45 Above	49 50 51 52 53 54
55 56 57 58	ST = State Income Tax Rate for Rate Effective Period  State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ $(1 - ST)$	0.0000%	Page 3; Line 55 State Income Tax Expense	55 56 57 58
59 60	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	59 60
61 62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	61 62
63 64	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000%	Line 60 + Line 62	63 64

<sup>1</sup> 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 4 FERC CAISO Adder Refund Adjustment Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 4 (\$1,000)

Line No.								Line No.
1	-	Col. 1	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	Col. 5	Col. 6	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3 4			Manthle		Cumulative		Cumulative	3
5			Monthly Overcollection (-) or	Monthly	Overcollection (-) or Undercollection (+)		Overcollection (-) or Undercollection (+)	4 5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	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 2020	(1,487)	0.29% 0.29%	(10,515)	(28)	(10,544)	14 15
15 16	August September	2020	(1,487) (1,487)	0.28%	(12,030) (13,550)	(33)	(12,063) (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)	
22	March	2021		0.28%	(18,275)	(51)	(18,326)	22
23	April	2021		0.27%	(18,326)	(49)	(18,375)	23
24 25	May June	2021 2021		0.28% 0.27%	(18,375) (18,427)	(51) (50)	(18,427) (18,476)	24 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 34	February March	2022 2022		0.25% 0.28%	(18,838) (18,885)	(47) (53)	(18,885) (18,938)	33 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 43	November December	2022 2022		0.40% 0.42%	(19,351)	(77)	(19,428) (19,510)	42 43
44	January	2023		0.54%	(19,428) (19,510)	(82)	(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 2023		0.68%	(20,191)	(137)	(20,328)	50
51 52	August September	2023		0.68% 0.66%	(20,328) (20,466)	(138) (135)	(20,466) (20,601)	51 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 59	March April	2024 2024		0.72% 0.70%	(21,334) (21,488)	(154) (150)	(21,488) (21,639)	58 59
	May	2024		0.70%	(21,639)	(156)	(21,794)	
61	June	2024		0.70%	(21,794)	(153)	(21,947)	
62	July	2024		0.72%	(21,947)	(158)	(22,105)	
63	August	2024		0.72%	(22,105)	(159)	(22,264)	
64	September	2024		0.70%	(22,264)	(156)	(22,420)	64
65	October	2024		0.72%	(22,420)	(161)	(22,581)	
66	November	2024		0.70%	(22,581)	(158)	(22,739)	
67 68	December January	2024		0.72% 0.68%	(22,739) (22,903)	(164)	(22,903) (23,059)	
68 69	February	2025		0.62%	(23,059)	(143)	(23,202)	
70	March	2025		0.68%	(23,202)	(158)	(23,360)	
71	April	2025		0.62%	(23,360)	(145)	(23,504)	
72	May	2025		0.64%	(23,504)	(150)	(23,655)	
73	June	2025		0.62%	(23,655)	(147)	(23,801)	
74	July	2025		0.68%	(23,801)	(162)	(23,963)	
75	August	2025		0.68%	(23,963)	(163)	(24,126)	75
76	September	2025		0.68%	(24,126)	(164)	(24,290)	
77 78	October November	2025 2025		0.68% 0.68%	(24,290) (24,456)	(165) (166)	(24,456) (24,622)	77 78
79	December	2025		0.68%	(24,622)	(167)	(24,789)	79
80			\$ (17,843)		\$	(6,947)	, ,,	80

 $<sup>^{1}</sup>$  Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

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

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

Posted FERC Interest rates

Estimated FERC Interest rates

### San Diego Gas & Electric Company TO5 Cycle 5 FERC CAISO Adder Refund Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 5 (\$1,000)

Line	<u>Description</u>		<b>Amounts</b>	<u>Reference</u>	Line
No.					No.
1	BTRR Adjustment due to TO5 Cycle 5 FERC CAISO Adder Refund Calculat	ion:			1
2	Total BTRR Adjustment - Before Interest	\$	(19,056)	Page 2.1; Line 23	2
3					3
4	Interest Expense		(6,510)	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		(263)	Line 6 x 1.0275%	8
9					9
10	<b>Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)</b>		(25,829)	Line 6 + Line 8	10
11					11
12	Transmission Related Uncollectible Expense		(44)	Line 6 x 0.173	12
13					13
14	Total BTRR Adjustment Including FF&U (RETAIL)	\$	(25,873)	Line 10 + Line 12	14

### SAN DIEGO GAS & ELECTRIC COMPANY Statement BK-1

### Derivation of End Use Prior Year Revenue Requirements (PYR $R_{U}$ ) For the Base Period & True-Up Period Ending December 31, 2021

### (\$1,000)As Filed TO5 Revised TO5 Line Line Cycle 5 1 Cycle 5 Difference No. Amounts Amounts Incr (Decr) No. A. Revenues: 100,282 Statement AH: Line 10 Transmission Operation & Maintenance Expense 98,818 Transmission Related A&G Expense Pg8; Rev. Stmt AH; Line 32 CPUC Intervenor Funding Expense - Transmission Negative of Statement AH; Line 17 Total O&M Expenses Sum Lines 1 thru 5 241,672 Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp. Pg9 Rev Stmt AJ; Line 17 Statement AJ; Line 23 10 10 Transmission Plant Abandoned Project Cost Amortization Expense 11 12 Transmission Related Property Taxes Expense Pg10 Rev Stmt AK; Line 13 12 13 13 14 Transmission Related Payroll Taxes Expense Statement AK; Line 20 14 15 15 Sub-Total Expense 507,812 507,812 Sum Lines 6 thru 14 17 Cost of Capital Rate $_{(COCR)}$ - Base ROE 9.5314% 0% Pg12.3; Rev. Stmt AV; Line 32 Page 3; Line 27 Line 17 x Line 18 18 19 18 Transmission Rate Base Return and Associated Income Taxes - Base ROE 464,363 464,363 20 20 21 22 23 24 25 26 27 21 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder 0.3911% Pg5.3; Rev Stmt AV; Line 66 0.0000% v 0% 4,871,930 Page 3; Line 27 - Line 10 Transmission Rate Base 4,871,930 (19,056) 23 Return and Associated Income Taxes - CAISO Participation ROE Adder 19,056 Line 21 x Line 22 24 25 Total of Federal Income Tax Deductions, Other Than Interest Statement AQ; Line 3 26 (5,774)(5,774)Transmission Related Revenue Credits Statement AU: Line 13 Transmission Related Regulatory Debits/Credits Statement Misc; Line 1 28 (Gains)/Losses from Sale of Plant Held for Future Use Statement AU; Line 15 28

967,704 v \$

986,760

(19,056)

Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)

End of Prior Year Revenues (PYRR  $_{\rm EU}$ ) Excluding FF&U

v 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

Amounts for TO5 Cycle 5 are as filed in the following dockets: ER23-542, ER24-524, and ER25-270.

<sup>2</sup> 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<sub>EU</sub>)
For the Base Period & True-Up Period Ending December 31, 2021
(S1,000)

Line No.	A Revised TO5 Cycle 5 Amounts	B As Filed TO5 Cycle 5 <sup>1</sup> Amounts	C = A - B  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 (ICOCR) - Base ROE	1.6599%	1.6599%	0%	Pg12.4; Rev. Stmt AV; Line 32	3
4 Total Incentive ROE Project Transmission Rate Base	\$ -	<u>\$</u> -	<u>\$</u> -	Page 3; Line 32	4
5 Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	\$ -	\$ -	Line 3 x Line 4	5
6 7. Control Control Parts CAISO Participation POE Address	0.00000/	0.00000	00/	D 12 4 D C( + AV 1; - ((	6
7 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	0.0000%		Pg12.4; Rev Stmt AV; Line 66	/
8 Total Incentive ROE Project Transmission Rate Base 9 Return and Associated Income Taxes - CAISO Participation ROE Adder	<u>s</u> -	<u>\$</u> -	<u>\$</u> -	Page 3; Line 32 Line 7 x Line 8	8
9 Return and Associated Income Taxes - CAISO Participation ROE Adder 10	3 -	5 -	<b>3</b> -	Line / x Line 8	10
11 Total Incentive ROE Project Transmission Revenue	S -	s -	\$ -	Line 1 + Line 5 + Line 9	11
12		Ψ -		Enic 1 · Enic 5 · Enic 7	12
13 C. Incentive Transmission Plant Abandoned Project Revenue <sup>2, 3</sup>					13
14 Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	S -	s -	Statement AJ; Line 21	14
15	•	Ψ	_	Statement 115, Enic 21	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%	9.5314%	0%	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%	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 <sup>2, 3</sup>					26
27 Incentive Transmission Construction Work In Progress	\$ -	\$ -	\$ -	Page 3; Line 39	27
28 Cost of Capital Rate (COCR) - Base ROE	9.5314%	9.5314%	0%	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	\$ -	\$ -	•	B 0.1: 00	30
31 Incentive Transmission Construction Work In Progress	Ψ	Ψ	\$ -	Page 3; Line 39	31
32 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%		<u>0%</u>	Pg5.3; Rev Stmt AV; Line 66	32
33 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	<b>v</b> \$ -	\$ -	Line 31 x Line 32	33 34
34 35 Total Incentive CWIP Revenue	<u>s</u> -	\$ -	<u>s</u> -	Line 29 + Line 33	35
36 Total incentive CWIP Revenue	<u> </u>	<u> </u>	<u> </u>	Line 29 T Line 33	36
Total Incentive End of Prior Year Revenues (PYRR <sub>EILIR</sub> ) Excluding FF&U	s -	\$ -	s -	Sum Lines 11, 24, 35	37
38	<b>3</b> -	<b>9</b>	3 -	Suii Lines 11, 24, 33	38
	0 00==04			D 4 71 20 71 27	
39 E. Total (PYRR EU) Excluding FF&U <sup>3</sup>	\$ 967,704	<b>√</b> \$ 986,760	\$ (19,056)	Page 1; Line 30 + Line 37	39

### v 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

Amounts for TO5 Cycle 5 are as filed in the following dockets: ER23-542, ER24-524, and ER25-270.

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.

<sup>3</sup> 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.

<sup>&</sup>lt;sup>4</sup> 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<sub>EU</sub>)
For the Base Period & True-Up Period Ending December 31, 2021
(S1,000)

Line No.			A vised TO5 Cycle 5 amounts		B s Filed TO5 Cycle 5 <sup>1</sup> Amounts	Diff	A - B erence (Decr)	Reference	Line No.
2	Transmission Plant	S	5,547,095	S	5,547,095	S	_	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	4	5,093	4	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	Rate Base Additions:								8
9	Transmission Plant Held for Future Use	\$	-	\$	-	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-		-		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	\$	-	\$	-	Line 9 + Line 10	11
12									12
13									13
	Transmission Related Accum. Def. Inc. Taxes	\$	(993,518)	\$	(993,518)	\$	-	Pg7 Rev Stmt AF; Line 7	14
15			-		-		-	Statement AF; Line 11	15
16		\$	(993,518)	\$	(993,518)	\$	-	Line 14 + Line 15	16
17									17
18									18
19		\$	48,572	\$	48,572	\$	-	Pg11 Rev Stmt AL; Line 5	19
	Transmission Related Prepayments		41,903		41,903		-	Pg11 Rev Stmt AL; Line 9	20
21			24,888		24,888	_		Pg11 Rev Stmt AL; Line 19	21
22		\$	115,362	\$	115,362	\$	-	Sum Lines 19 thru 21	22
23		Φ.							23
24	Other Regulatory Assets/Liabilities Unfunded Reserves	\$	(11.022)	\$	(11,022)	\$ \$	-	Statement Misc; Line 5	24
25		2	(11,022)	2	(11,022)	3	<del></del>	Statement Misc; Line 7	25 26
27	Total Transmission Rate Base		4,871,930	\$	4,871,930	\$		Sum Lines 6, 11, 16, 22, 24, 25	26
28		3	4,8/1,930	3	4,8/1,930	3		Sum Lines 6, 11, 16, 22, 24, 25	28
	•								
29		-							29
	Net Incentive Transmission Plant	\$	-	\$	-	\$	-	Page 4; Line 25	30
31		S	-		-	S		Statement AF; Line 9	31
32 33		\$	-	\$	-	3	-	Line 30 + Line 31	32 33
34		-				_			34
	Incentive Transmission Plant Abandoned Project Cost	\$	-	\$	-	\$	-	Statement Misc; Line 9	35
	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	\$	-	\$	-	\$	-	Statement AM; Line 1	39

Amounts for TO5 Cycle 5 are as filed in the following dockets: ER23-542, ER24-524, and ER25-270.

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<sub>EU</sub>)
For the Base Period & True-Up Period Ending December 31, 2021
(S1,000)

Line No.	A Revised TO5 Cycle 5 Amounts	B As Filed TO5 Cycle 5  Amounts	C = A - B  Difference Incr (Decr)	Reference	Line No.
A. Transmission Plant	Amounts	Alliounts	mer (Decr)	Reference	INO.
1 Gross Transmission Plant:					1
2 Transmission Plant	\$ 7,091,164	\$ 7.091.164	S -	Pg5 Rev Stmt AD; Line 11	2
3 Transmission Related Electric Misc. Intangible Plant	38.76			Pg5 Rev Stmt AD; Line 27	3
4 Transmission Related General Plant	101.74		_	Pg5 Rev Stmt AD; Line 29	4
5 Transmission Related Common Plant	276,20		_	Pg5 Rev Stmt AD; Line 31	5
6 Total Gross Transmission Plant	\$ 7,507,874		S -	Sum Lines 2 thru 5	6
7	.,,	,,,,,,,,,	*		7
8 Transmission Related Depreciation Reserve:					8
9 Transmission Plant Depreciation Reserve	\$ 1,544,069	\$ 1,544,069	S -	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	42,19		-	Pg6 Rev Stmt AE; Line 13	11
12 Transmission Related Common Plant Depr Reserve	126,830	126,836	-	Pg6 Rev Stmt AE; Line 15	12
13 Total Transmission Related Depreciation Reserve	\$ 1,746,760	\$ 1,746,766	\$ -	Sum Lines 9 thru 12	13
14					14
15 Net Transmission Plant:					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	149,36	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 B. Incentive Project Transmission Plant; <sup>2</sup>					22
23 Incentive Transmission Plant	S -	S -	s -	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

Amounts for TO5 Cycle 5 are as filed in the following dockets: ER23-542, ER24-524, and ER25-270.

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 <sub>EU</sub>) For the Base Period & True-Up Period Ending December 31, 2021

(\$1,000)

Line					Line
No.	_		Amounts	Reference	No.
	A. Revenues:	e e	100.282	Control of the Contro	1
2	Transmission Operation & Maintenance Expense	2	100,282	Statement AH; Line 10	1
2	Transmission Related A&G Expense		98,818	Pg6; Rev. Stmt AH; Line 35	2
4	Transmission Related A&O Expense		90,010	rgo, kev. Sunt Ari, Line 33	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 <sup>1</sup>		-	Statement AJ; Line 23	10
11					11
12	Transmission Related Property Taxes Expense		63,645	Pg10 Rev Stmt AK; Line 13	12
13	T ' DI LID HT F		2.204	Control of the Contro	13
14	Transmission Related Payroll Taxes Expense Sub-Total Expense	S	3,394 507,812	Statement AK; Line 20 Sum Lines 6 thru 14	14 15
15 16	Suo-Total Expense	Þ	307,812	Sum Lines 6 thru 14	16
17	Cost of Capital Rate (COCR) - Base ROE		9.5314%	Pg12.3; Rev. Stmt AV; Line 32	17
18	Transmission Rate Base	ø	4,871,930	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	<u> </u>	464,363	Line 17 x Line 18	19
20	Return and Associated income Taxes - Base ROE	Ф	404,303	Line 17 x Line 18	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	1	-			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 <sub>EU</sub> ) Excluding FF&U	\$	967,704 √	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

V 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.

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  $_{\rm EU})$ 

## For the Base Period & True-Up Period Ending December 31, 2021 (\$1,000)

Line					Line
No.		A	mounts	Reference	No.
	B. Incentive ROE Project Transmission Revenue: 1,2				
1	Incentive Transmission Plant Depreciation Expense	\$	-	Statement AJ; Line 19	1
2	To the second state of the				2
3	Incentive Cost of Capital Rate (ICOCR) - 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 6	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$	-	Line 3 x Line 4	5 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	S	0.000070	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	<u></u>	-	Line 7 x Line 8	9
10	Return and Associated income Taxes - CAISO Farticipation ROL Adder	J	-	Line / x Line o	10
11	Total Incentive ROE Project Transmission Revenue	\$		Line 1 + Line 5 + Line 9	11
12	j				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	J I			,	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	,	\$	-	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		9.5314%	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	I de Taracta de la Maria De	ė.		D 2 I : 20	30
31	· ·	\$	-	Page 3; Line 39	31
32	1 (0001)		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	•	<del></del>	Lin- 20   Lin- 22	34 35
36	Total Incentive Cwip Revenue	3		Line 29 + Line 33	36
37	Total Incentive End of Prior Year Revenues (PYRR FILIR) Excluding FF&U	e		S I in 11 24 25	37
	Total meetitive End of FIIOL Teal Revenues (FTRR EU-IR) Excluding FT&O	3		Sum Lines 11, 24, 35	
38	T. T. J. CHURD. A. P. J. H. PROM. 3		0.55.504	D 11: 20 11: 27	38
39	E. Total (PYRR <sub>EU</sub> ) Excluding FF&U <sup>3</sup>	\$	967,704 v	Page 1; Line 30 + Line 37	39

V 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.

<sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> 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.

<sup>&</sup>lt;sup>3</sup> 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 <sub>EU</sub>)

For the Base Period & True-Up Period Ending December 31, 2021

(\$1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:		B 4 T 4 C	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	D. D. Aller			7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		Statement Mise; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:	(000.510)	B	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		40.550	B 44 B - 0: - 17 T1 - 5	18
19	11	\$ 48,572	Pg11 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments	41,903	Pg11 Rev Stmt AL; Line 9	20
21	č 1	24,888	Pg11 Rev Stmt AL; Line 19	21
22	Total Working Capital	\$ 115,362	Sum Lines 19 thru 21	22
23				23
24	6 ,	\$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	\$ (11,022)	Statement Misc; Line 7	25
26	mulmus to the purpose	4.074.000	a	26
27	Total Transmission Rate Base	\$ 4,871,930	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	y .	-	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 <sup>1</sup>	\$ -	Statement AM; Line 1	39

<sup>1</sup> 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 <sub>EU</sub>)

For the Base Period & True-Up Period Ending December 31, 2021

(\$1,000)

Line					Line
No.			Amounts	Reference	No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				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	Net Transmission Plant:				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	B. Incentive Project Transmission Plant: 1				22
23	Incentive Transmission Plant	S	_	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

<sup>1</sup> 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 <sub>EU</sub>) For the Base Period & True-Up Period Ending December 31, 2021

(\$1,000)

Line				Line
No.		 Amounts	Reference	No.
1 2	A. Revenues: Transmission Operation & Maintenance Expense	\$ 100,282	Statement AH; Line 10	1
3 4	Transmission Related A&G Expense	98,818 V	Pg6; Rev. Stmt AH; Line 35	3
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 <sup>1</sup>	-	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

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

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  $_{\rm EU})$ 

## For the Base Period & True-Up Period Ending December 31, 2021 (\$1,000)

Line					Line
No.		A	mounts	Reference	No.
	B. Incentive ROE Project Transmission Revenue: 1,2				
1	Incentive Transmission Plant Depreciation Expense	\$	-	Statement AJ; Line 19	1
2	To the distance of the party of				2
3	Incentive Cost of Capital Rate (ICOCR) - 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
5 6	Incentive ROE Project Return and Associated Income Taxes - Base ROE	2	-	Line 3 x Line 4	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	s	-	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$		Line 7 x Line 8	9
10	1				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	J	\$	-	Page 3; Line 37	16
17	1 (0001)		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	The late of the state of the late of the l	ė.		D 2 L: 27	19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Page 3; Line 37	20
21	1 (0001)		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 24	Total Incentive Transmission Plant Abandoned Project Revenue	\$		Line 14 + Line 18 + Line 22	23 24
25	Total incentive Transmission Flant Abandoned Floject Revenue	<u> </u>	<del></del>	Line 14 + Line 18 + Line 22	25
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2				26
27	Incentive Transmission Construction Work In Progress (CWIF) Revenue:	\$		Page 3; Line 39	27
28	Cost of Capital Rate (COCR) - Base ROE	Φ	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	•	9.331470	Line 27 x Line 28	29
30	incentive Cwif Return and Associated income Taxes - base ROE	Þ	-	Line 27 x Line 28	30
31	Incentive Transmission Construction Work In Progress	S	_	Page 3; Line 39	31
32	and the contract of the contra	-	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	incoming of the recum and responded income range of the respondent restriction	Ψ		Eme 31 % Eme 32	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 <sub>EII</sub> ) Excluding FF&U <sup>3</sup>	\$	986,760 √	Page 1; Line 30 + Line 37	39

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

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.

<sup>&</sup>lt;sup>2</sup> 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.

<sup>&</sup>lt;sup>3</sup> 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  $_{\mathrm{EU}}$ )

## For the Base Period & True-Up Period Ending December 31, 2021 (\$1,000)

Line					Line
No.			Amounts	Reference	No.
	A. Transmission Rate Base:				
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	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(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	Working Capital:				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 V	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	S	4,871,930 √	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	e		Page 4; Line 25	30
31	Incentive Transmission Plant Accum, Def. Income Taxes	φ	-	Statement AF: Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	S	-	Line 30 + Line 31	32
33	Total incentive KOE Floject Transmission Kate Base	J.	-	Line 30 + Line 31	33
					34
34	C. Incentive Transmission Plant Abandoned Project Rate Base: 1				
35	Incentive Transmission Plant Abandoned Project Cost	2	-	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 <sup>1</sup>	\$	-	Statement AM; Line 1	39

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

<sup>1</sup> 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 <sub>EU</sub>)

For the Base Period & True-Up Period Ending December 31, 2021

(\$1,000)

Line					Line
No.			Amounts	Reference	No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				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	Net Transmission Plant:				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	B. Incentive Project Transmission Plant: 1				22
23	Incentive Transmission Plant	S	_	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

<sup>1</sup> 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

Line No.		-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 Long-Term Debt Component - Denominator: 2 Bonds (Acct 221) 3 Less: Reacquired Bonds (Acct 222) 4 Other Long-Term Debt (Acct 224) 5 Unamortized Premium on Long-Term Debt (Acct 225) 6 Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) 7 LTD = Long Term Debt	et 226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 6,417,859 - - (16,894) \$ 6,400,965	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 Long-Term Debt Component - Numerator: 10 Interest on Long-Term Debt (Acct 427) 11 Amort. of Debt Disc. and Expense (Acct 428) 12 Amortization of Loss on Reacquired Debt (Acct 428.1) 13 Less: Amort. of Premium on Debt-Credit (Acct 429) 14 Less: Amortization of Gain on Reacquired Debt-Credit (Acct 15 i = LTD interest	t 429.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 237,654 4,408 1,275 - - - \$ 243,337	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16					1: 15/1: 7	16
17 Cost of Long-Term Debt: 18 19 Preferred Equity Component: 20 PF = Preferred Stock (Acct 204) 21 d(pf) = Total Dividends Declared-Preferred Stocks (Acct 43	7)		112-113; 3; c 118-119; 29; c	3.80% \$ - \$ -	Line 15 / Line 7	17 18 19 20 21
22 Cost of Preferred Equity 23 24 Common Equity Component:	,			0.00%	Line 21 / Line 20	22 23 24
<ul> <li>25 Proprietary Capital</li> <li>26 Less: Preferred Stock (Acct 204)</li> <li>27 Less: Unappropriated Undistributed Subsidiary Earnings (Ac</li> <li>28 Accumulated Other Comprehensive Income (Acct 219)</li> </ul>	ect 216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 8,248,584 - - 10,117	Negative of Line 20 Above	25 26 27 28
29 CS = Common Stock 30			112-113; 13; 0	\$ 8,258,701	Sum Lines 25 thru 28	29 30
31 32 Base Return on Common Equity: 33 34	(a)	(b) Cap. Struct.	(c) Cost of	10.10% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 Weighted Cost of Capital: 36	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 Long-Term Debt 38 Preferred Equity 39 Common Equity 40 Total Capital	\$ 6,400,965 - 8,258,701 \$ 14,659,666	43.66% 0.00% 56.34% 100.00%	3.80% 0.00% 10.10%	1.66% 0.00% 5.69% 7.35%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42 Cost of Equity Component (Preferred & Common): 43				5.69%	Line 38 + Line 39; Col. d	42 43
44 45 CAISO Participation ROE Adder: 46 47	(a)	(b) Cap. Struct.	(c) Cost of	0.00% V (d) = (b) x (c) Weighted	189 FERC ¶ 61,248 at Page 17	44 45 46 47
48 Weighted Cost of Capital: 49 50 Long-Term Debt 51 Preferred Equity	Amounts <sup>1</sup> \$ 6,400,965	Ratio 43.66% 0.00%	Capital 0.00% 0.00%	0.00% 0.00%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder	48 49 50 51
52 Common Equity 53 Total Capital 54	8,258,701 \$ 14,659,666	56.34% 100.00%	0.00%	0.00% V 0.00% V	Col. c = Line 45 Above Sum Lines 50 thru 52	52 53 54
55 Cost of Common Equity Component (CAISO Participation I	ROE Adder):			<u>0.00%</u> V	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.

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 FERC Form 1 No. Page; Line; Col. Reference No. 1 Incentive Return on Common Equity: 1 1 2 (a) (b) (c) (d) = (b) x (c)Cap. Struct. Weighted 3 Cost of Incentive Weighted Cost of Capital: Amounts <sup>2</sup> Cost of Capital 4 4 Ratio Capital Long-Term Debt 6,400,965 43.66% 3.80% Col. c = Page 1, Line 17 6 1.66% Col. c = Page 1, Line 22 0.00% 0.00% 0.00% Preferred Equity 8,258,701 56.34% 0.00% 0.00% Col. c = Line 1 Above 8 8 Common Equity 9 Total Capital 9 14,659,666 100.00% Sum Lines 6 thru 8 1.66% 10 10 11 Incentive Cost of Equity Component (Preferred & Common): 0.00% Line 7 + Line 8; Col. d 11 12 12 13 13 Order No. 679, 116 FERC ¶ 61,057 at P 326 14 14 CAISO Participation ROE Adder: 0.00% 15 (a) (b) (c) (d) = (b) x (c)15 16 Cap. Struct. Cost of Weighted 16 17 Amounts 2 Capital Cost of Capital 17 Weighted Cost of Capital: Ratio 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% Shall be Zero for ROE Adder 20 56.34% 8,258,701 0.00% Col. c = Line 14 Above 21 Common Equity 0.00%21 22 Total Capital 100.00% Sum Lines 19 thru 21 22 14,659,666 0.00% 23 23 0.00% Line 21; Col. d 24 Cost of Common Equity Component (CAISO Participation ROE Adder): 24

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.

<sup>&</sup>lt;sup>2</sup> Amount is based upon December 31 balances.

### SAN DIEGO GAS & ELECTRIC COMPANY

### Statement AV

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2	A. Federal Income Tax Component:			2
4				4
5 6	Where: A = Sum of Preferred Stock and Return on Equity Component	5.69%	Page 1; Line 42	5 6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,545	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,977	AV-1A; Line 49	8
9	D = Transmission Rate Base	\$ 4,871,930	Pg3.3 BK-1 Rev TO5 C5-FERC Audit; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11 12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.4694%	Federal Income Tax Expense	11 12
13	$\frac{((A) + (C \cap B))^{-1} + (B \cap B)}{(1 - FT)}$	1.407470	redetai income rax Expense	13
14				14
15	B. State Income Tax Component:			15
16 17	Where:			16 17
18	A = Sum of Preferred Stock and Return on Equity Component	5.69%	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	\$ 8,977	Line 8 Above	20
21	D = Transmission Rate Base	\$ 4,871,930	Line 9 Above	21
22 23	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	1.4694% 8.84%	Line 12 Above State Income Tax Rate	22 23
24	S1 – State income Tax Rate for Rate Effective Period	8.84%	State income 1ax Rate	24
25	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.7121%	State Income Tax Expense	25
26	(1 - ST)		•	26
27				27
28	C. Total Federal & State Income Tax Rate:	2.1815%	Line 12 + Line 25	28
29 30	D. Total Weighted Cost of Capital:	7.3499%	Page 1; Line 40	29 30
31	5. Total Holginea Cost of Capitali.	7.317770	rage 1, Ellie 10	31
32	E. Cost of Capital Rate (COCR) - Base ROE:	9.5314%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			35
36 37	A. Federal Income Tax Component:			36 37
38	A. Federal income Tax Component.			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 43	C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	\$ - \$ 4,871,930	Shall be Zero for ROE Adder Pg3.3 BK-1 Rev TO5 C5-FERC Audit; Line 27	42 43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = $\underline{(((A) + (C/D)) * FT) - (B/D)}$	0.0000% √	Federal Income Tax Expense	46
47 48	(1 - FT)			47 48
49	B. State Income Tax Component:			49
50	= <del></del>			50
	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00% √	Line 40 Above	52
53 54	B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for ROE Adder Line 42 Above	53 54
55	D = Transmission Rate Base	\$ 4,871,930	Line 42 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	C. I. T. ((A) - (C (D) - F. I. II. T. ) * (CT) - (C (D) - F. I. II. T. ) * (CT) - (C (D) - F. I. II. T. ) * (CT) - (C (D) - F. I. II. T. ) * (CT) - (C (D) - F. I. II. T. ) * (CT) - (C (D) - F. I. II. T. ) * (CT) - (C (D) - F. I. II. T. ) * (CT) - (C (D) - F. I. II. T. ) * (CT) - (C (D) - F. I. II. T. ) * (CT) - (C (D) - F. I. II. T. ) * (CT) - (C (D) - F. I. II. T. ) * (CT) - (C (D) - F. I. II. T. ) * (CT) - (CT	-	G I	58
59 60	State Income Tax = $\underline{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}$	0.0000% √	State Income Tax Expense	59 60
60 61	(1 - ST)			60 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 1; Line 53	64
65	F. Cost of Conital Pota CAISO Participation POE Addom	0.00004	11 (0) 11 (1)	65
66	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000% √	Line 62 + Line 64	66

V 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)

No. Reference No. Amounts Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1 2 3 A. Federal Income Tax Component: 3 5 Where: A = Sum of Preferred Stock and Return on Equity Component Page 2: Line 11 6 6 Shall be Zero for Incentive ROE Projects B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense 8 8  $D = Total \ Incentive \ ROE \ Project \ Transmission \ Rate \ Base$ Statement BK-1; Page 3; Line 32 9 9 10 FT = Federal Income Tax Rate for Rate Effective Period Page 3; Line 10 10 11 11 Federal Income Tax =  $\underline{(((A) + (C / D)) * FT) - (B / D)}$ 0.0000% Federal Income Tax Expense 13 13 14 14 15 15 B. State Income Tax Component: 16 16 17 Where: 17 A = Sum of Preferred Stock and Return on Equity Component 0.00% Line 6 Above 18 18 Shall be Zero for Incentive ROE Projects 19 B = Transmission Total State Tax Adjustments19 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 Page 3; Line 23 23 24 24 25 State Income Tax = (((A) + (C/D) + Federal Income Tax) \* (ST)) - (B/D)0.0000% State Income Tax Expense 26 26 27 27 28 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 25 28 29 29 1.6599% 30 D. Total Incentive Weighted Cost of Capital: 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 39 40 A = Cost of Common Equity Component - CAISO Participation ROE Adder Page 2; Line 24 40 41 41 B = Transmission Total Federal Tax Adjustments Shall be Zero for Incentive ROE Projects 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 Page 3: Line 44 44 45 45 Federal Income Tax = (((A) + (C/D)) \* FT) - (B/D)0.0000% 46 Federal Income Tax Expense 46 47 47 (1 - FT) 48 48 49 B. State Income Tax Component: 49 50 50 51 51 52 0.00% 52 A = Cost of Common Equity Component - CAISO Participation ROE Adder Line 40 Above 53 B = Transmission Total State Tax Adjustments Shall be Zero for Incentive ROE Projects 53 54 54 C = Equity AFUDC Component of Transmission Depreciation Expense Line 42 Above D = Total Incentive ROE Project Transmission Rate Base 55 Line 43 Above 55 56 0.0000% FT = Federal Income Tax Expense Line 46 Above 56 57 57 ST = State Income Tax Rate for Rate Effective Period Page 3; Line 57 58 58 59 State Income Tax =  $\underline{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}$ 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 63 63 D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder: 0.0000% Page 2; Line 22 64 64 65 65 66 E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder: 0.0000%Line 62 + Line 64 66

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

## SAN DIEGO GAS & ELECTRIC COMPANY

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 6,417,859 - - (16,894) \$ 6,400,965	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	1 ,	429.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 237,654 4,408 1,275 - \$ 243,337	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17	Cost of Long-Term Debt:				3.80%	Line 15 / Line 7	16 17
18 19 20 21 22 23	Cost of Preferred Equity	)		112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23
25	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acc Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	t 216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 8,248,584 - 10,117 \$ 8,258,701	Negative of Line 20 Above	24 25 26 27 28 29
30	CS = Common Stock				\$ 8,258,701	Sum Lines 25 thru 28	30
31 32 33 34	Base Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.10% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 6,400,965 - 8,258,701 \$ 14,659,666	43.66% 0.00% 56.34% 100.00%	3.80% 0.00% 10.10%	1.66% 0.00% 5.69% 7.35%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				5.69%	Line 38 + Line 39; Col. d	42 43
44 45 46 47	CAISO Participation ROE Adder:	(a)	(b) Cap. Struct.	(c) Cost of	0.50% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	44 45 46 47
51 52 53 54	Weighted Cost of Capital:  Long-Term Debt Preferred Equity Common Equity Total Capital	Amounts 1  \$ 6,400,965	Ratio  43.66% 0.00% 56.34% 100.00%	Capital  0.00% 0.00% 0.50%	Cost of Capital  0.00% 0.00% 0.28% 0.28%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52	48 49 50 51 52 53 54
55	Cost of Common Equity Component (CAISO Participation RO	OE Adder):			0.28%	Line 52; Col. d	55

<sup>&</sup>lt;sup>1</sup> Amount is based upon December 31 balances.

## SAN DIEGO GAS & ELECTRIC COMPANY

### Statement AV

Line No.					FERC Form 1 age; 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:	1	Amounts <sup>2</sup>	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	\$	14,659,666	100.00%		1.66%	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			iniounis		F			18
19	Long-Term Debt	s	6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	Ψ	-	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	\$	14,659,666	100.00%	0.0070	0.00%	Sum Lines 19 thru 21	22
23		Ψ	,007,000	100.0070		0.0070	San Direct 17 and 21	23
24	Cost of Common Equity Component (CAISO Participation RC	DE A	dder):			0.00%	Line 21; Col. d	24

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.

Amount is based upon December 31 balances.

### SAN DIEGO GAS & ELECTRIC COMPANY

### Statement AV

Line No.		Amounts	Reference	Line No.
1 2	Cost of Capital Rate (COCR) Calculation - Base ROE:			1 2
3	A. Federal Income Tax Component:			3
5 6 7 8	Where:  A = Sum of Preferred Stock and Return on Equity Component  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 5.69% \$ 3,545 \$ 8,977	Page 1; Line 42 Negative of Statement AR; Line 9 AV-1A; Line 49	5 6 7 8
9	D = Transmission Rate Base	\$ 4,871,930 <b>√</b>	Pg3.3 BK-1 Rev TO5 C5-FERC Audit; Line 27	9
10 11	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10 11
12 13 14	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	1.4694%	Federal Income Tax Expense	12 13 14
15 16 17	B. State Income Tax Component:  Where:			15 16
17 18 19 20 21 22 23 24 25 26	Where:  A = Sum of Preferred Stock and Return on Equity Component  B = Transmission Total State Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Transmission Rate Base  FT = Federal Income Tax Expense  ST = State Income Tax Rate for Rate Effective Period  State Income Tax = (((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)  (1 - ST)	\$ 8,977 \$ 4,871,930 v 1.4694% 8.84%	Line 6 Above Negative of Statement AT; Line 9 Line 8 Above Line 9 Above Line 12 Above State Income Tax Rate State Income Tax Expense	17 18 19 20 21 22 23 24 25 26
27 28	C. Total Federal & State Income Tax Rate:	2.1815%	Line 12 + Line 25	27 28
29 30	D. Total Weighted Cost of Capital:	7.3499%	Page 1; Line 40	29 30
31 32 33	E. Cost of Capital Rate (COCR) - Base ROE:	9.5314%	Line 28 + Line 30	31 32 33
34 35	Cost of Capital Rate (COCE) Calculation - CAISO Participation ROE Adder:			34 35
36 37	A. Federal Income Tax Component:			36 37
38 39 40 41 42	Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total Federal Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense	0.28% \$ - \$ -	Page 1; Line 55 Shall be Zero for ROE Adder Shall be Zero for ROE Adder	38 39 40 41 42
43	D = Transmission Rate Base	\$ 4,871,930 <b>√</b>	Pg3.3 BK-1 Rev TO5 C5-FERC Audit; Line 27	43
44 45	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44 45
46 47 48	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0749%	Federal Income Tax Expense	46 47 48
50	B. State Income Tax Component:			49 50
51 52 53 54 55 56 57 58	Where:  A = Cost of Common Equity Component - CAISO Participation ROE Adder  B = Transmission Total State Tax Adjustments  C = Equity AFUDC Component of Transmission Depreciation Expense  D = Transmission Rate Base  FT = Federal Income Tax Expense  ST = State Income Tax Rate for Rate Effective Period	0.28% \$ - \$ 4,871,930 √ 0.0749% 8.84%	Line 40 Above Shall be Zero for ROE Adder Line 42 Above Line 43 Above Line 46 Above State Income Tax Rate	51 52 53 54 55 56 57 58
59 60 61	State Income Tax = $\underline{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}$ (1 - ST)	0.0346%	State Income Tax Expense	59 60 61
62 63	C. Total Federal & State Income Tax Rate:	0.1095%	Line 46 + Line 59	62 63
64 65	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2817%	Page 1; Line 53	64 65
	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.3911%	Line 62 + Line 64	66

v 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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1
2	Incentive Cost of Capital Rate (ICOCR) Calculation - base ROE:			2
3	A. Federal Income Tax Component:			3
5	Where:			5
6 7	A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total Federal Tax Adjustments	0.00% \$ -	Page 2; Line 11 Shall be Zero for Incentive ROE Projects	6 7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	shall be Zelo for incentive ROE Projects	8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10 11	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10 11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	12
13 14	(1 - FT)			13 14
15	B. State Income Tax Component:			15
16 17	Where:			16 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 21	C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ -	Line 8 Above Line 9 Above	20 21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23 24	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23 24
25	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.0000%	State Income Tax Expense	25
26 27	(1 - ST)			26 27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29	D.T. II W. 1. 10	1.65000/	D 21: 0	29
30 31	D. Total Incentive Weighted Cost of Capital:	1.6599%	Page 2; Line 9	30 31
32	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.6599%	Line 28 + Line 30	32
33				33
35	Cost of Capital Rate (COCE) Calculation - CAISO Participation ROE Adder:			35
36	- ()			36
37 38	A. Federal Income Tax Component:			37 38
	Where:			39
40 41	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments	0.00% \$ -	Page 2; Line 24 Shall be Zero for Incentive ROE Projects	40 41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for meetitive ROE 1 rojects	42
43	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ -	Statement BK-1; Page 3; Line 32	43
44 45	F1 = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44 45
46	Federal Income Tax = $\underline{(((A) + (C/D)) * FT) - (B/D)}$	0.0000%	Federal Income Tax Expense	46
47 48	(1 - FT)			47 48
49	B. State Income Tax Component:			49
50	Where:			50 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 55	C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ -	Line 42 Above Line 43 Above	54 55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57 58	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57 58
59	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.0000%	State Income Tax Expense	59
60 61	(1 - ST)			60 61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63	·			63
64 65	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64 65
66	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

<sup>1</sup> 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.								Line No.
1	_	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	Col. 5	<u>Col. 6</u>	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly	Mandala	Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6 7	Month	Year	Undercollection (+) in Revenue	Interest Rate <sup>1</sup>	in Revenue wo Interest	Interest	in Revenue with Interest	6 7
8	January	2021	\$ (1,588)	0.28%	\$ (1,588) \$		\$ (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
16	August September	2021 2021	(1,588) (1,588)	0.28% 0.27%	(12,811) (14,433)	(34) (37)	(12,845) (14,470)	15 16
	October	2021	(1,588)	0.28%	(16,058)	(43)	(16,100)	17
18	November	2021	(1,588)	0.27%	(17,688)	(46)	(17,734)	
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 24	April May	2022 2022		0.27% 0.28%	(19,531) (19,584)	(53) (55)	(19,584) (19,639)	23 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 32	December January	2022		0.42%	(20,037) (20,121)	(84)	(20,121) (20,230)	31 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)	
39 40	August	2023		0.68% 0.66%	(20,965)	(143)	(21,107)	39
40	September October	2023 2023		0.71%	(21,107) (21,247)	(139) (151)	(21,247) (21,397)	40 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 48	April May	2024 2024		0.70% 0.72%	(22,161) (22,316)	(155) (161)	(22,316) (22,477)	47 48
49	June	2024		0.72%	(22,477)	(157)	(22,634)	49
	July	2024		0.72%	(22,634)	(163)	(22,797)	
51	August	2024		0.72%	(22,797)	(164)	(22,962)	51
	September	2024		0.70%	(22,962)	(161)	(23,122)	
53		2024		0.72%	(23,122)	(166)	(23,289)	
	November	2024		0.70%	(23,289)	(163)	(23,452)	
	December January	2024 2025		0.72% 0.68%	(23,452) (23,621)	(169)	(23,621) (23,781)	
	February	2025		0.62%	(23,781)	(147)	(23,929)	
58	March	2025		0.68%	(23,929)	(163)	(24,091)	
59	April	2025		0.62%	(24,091)	(149)	(24,241)	
60	May	2025		0.64%	(24,241)	(155)	(24,396)	60
61	June	2025		0.62%	(24,396)	(151)	(24,547)	
62	July	2025		0.68%	(24,547)	(167)	(24,714)	
	August September	2025		0.68%	(24,714)	(168)	(24,882)	
64 65	October	2025 2025		0.68% 0.68%	(24,882) (25,051)	(169) (170)	(25,051) (25,222)	
	November	2025		0.68%	(25,222)	(170)	(25,393)	66
67	December	2025		0.68%	(25,393)	(173)	(25,566)	67
68	<u> </u>		\$ (19,056)		\$	(6,510)		68

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

Posted FERC Interest rates

Estimated FERC Interest rates

<sup>&</sup>lt;sup>2</sup> Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

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

### San Diego Gas & Electric Company TO5 Cycle6 FERC CAISO Adder Refund Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 6 (\$1,000)

Line	<b>Description</b>		<b>Amounts</b>	Reference	Line
No.					No.
1	BTRR Adjustment due to TO5 Cycle 6 FERC CAISO Adder Refund Calculat	ion:			1
2	Total BTRR Adjustment - Before Interest	\$	(18,809)	Page 2.1; Line 23	2
3					3
4	Interest Expense		(5,590)	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		(249)	Line 6 x 1.0207%	8
9					9
10	<b>Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)</b>		(24,647)	Line 6 + Line 8	10
11					11
12	Transmission Related Uncollectible Expense		(50)	Line 6 x 0.205	12
13					13
14	Total BTRR Adjustment Including FF&U (RETAIL)	\$	(24,697)	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	0) A		В	С	= A - B		_
Line		Revised TO5 C6		As Filed TO5 C6 1		Difference			Line
No.		A	mounts		Amounts	In	cr (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	CINICIA E II E T							N C CC A AH I 1	4
6	CPUC Intervenor Funding Expense - Transmission Total O&M Expenses	S	204,702	\$	204,702	S		Negative of Statement AH; Line 16 Sum Lines 1 thru 5	5 6
7	Total Octivi Expenses	Þ	204,702	Ф	204,702	3	-	Suit Lines 1 till u 3	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	Transmission, General, Common Frank Depth Dapt, and Dieeste Frank Frank Frank Frank Exp.	Ψ.	250,201	Ψ	230,201			Statement 18, Ente 17	9
10	Transmission Plant Abandoned Project Cost Amortization Expense <sup>2</sup>		_		_		_	Statement AJ; Line 23	10
11	Tunismission Tunic Touridated Traject Cost Timornaudin 2/1/pense							, ,	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		\$	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%	٧	0.3738%		0%	Pg5.3 Rev Stmt AV; Line 66	21
22		\$	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	man and an analysis of many an		1.204		1 204			G	24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$	1,304	\$	1,304	\$	-	Statement AQ; Line 3	25
26 27	Transmission Related Revenue Credits Transmission Related Regulatory Debits/Credits		(9,365)		(9,365)		-	Statement AU; Line 13 Statement Misc: Line 1	26 27
28	e ,		-				-	Statement AU; Line 15	28
29	(Gallis) Losses from Sale of Flain field for Future Ose		-		-			Statement AU, Line 13	29
30	End of Prior Year Revenues (PYRR EU) Excluding FF&U	•	986,140	. s	1.004.949	s	(18,809)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30
50	(* Trace Eu) Enotating 17 600	٠	700,140	Ψ	1,004,545	9	(10,009)	zine 15 - Zine 17 - Zine 25 - (Sum Zines 25 unu 26)	50

V 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.

Amounts for TO5 C6 are as filed in the following dockets: ER24-524 and ER25-270.

<sup>&</sup>lt;sup>2</sup> 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 $_{\rm EU})$

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

C = A - BLine Line Revised TO5 C6 As Filed TO5 C6 1 Difference Reference Incr (Decr) Amounts Amounts B. Incentive ROE Project Transmission Revenue: 2,3 Incentive Transmission Plant Depreciation Expense Statement AJ: Line 19 Incentive Cost of Capital Rate (ICOCR) - Base ROE Statement AV; Page 4; Line 32 1.69019 0% Total Incentive ROE Project Transmission Rate Base Page 3: Line 32 Incentive ROE Project Return and Associated Income Taxes - Base ROE Line 3 x Line 4 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Statement AV; Page 4; Line 66 0.0000% Total Incentive ROE Project Transmission Rate Base Page 3; Line 32 Line 7 x Line 8 Return and Associated Income Taxes - CAISO Participation ROE Adder 10 10 Total Incentive ROE Project Transmission Revenue Line 1 + Line 5 + Line 9 11 11 12 13  $\underline{C.\ Incentive\ Transmission\ Plant\ Abandoned\ Project\ Revenue:}^{2,3}$ Incentive Transmission Plant Abandoned Project Cost Amortization Expense Statement AJ; Line 21 15 15 Total Incentive Transmission Plant Abandoned Project Cost Rate Base Page 3; Line 37 16 16 Cost of Capital Rate (COCR) - Base ROE 17 Statement AV; Page 3; Line 32 17 0% Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE Line 16 x Line 17 19 19 20 Total Incentive Transmission Plant Abandoned Project Cost Rate Base Page 3: Line 37 20 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder 0.0000% Shall be Zero 21 0.0000% 21 22 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder Line 20 x Line 21 23 23 24 Line 14 + Line 18 + Line 22 24 Total Incentive Transmission Plant Abandoned Project Revenue 25 25 D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 2,3 Incentive Transmission Construction Work In Progress 26 26 27 Page 3; Line 39 27 Cost of Capital Rate (COCR) - Base ROE Statement AV; Page 3; Line 32 Line 27 x Line 28 29 Incentive CWIP Return and Associated Income Taxes - Base ROE 30 30 31 Incentive Transmission Construction Work In Progress Page 3: Line 39 31 32 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder 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 35 Total Incentive CWIP Revenue Line 29 + Line 33 36 36 37 Total Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U Sum Lines 11, 24, 35 38 39 1.004.949 (18,809) Page 1: Line 30 + Line 37 E. Total (PYRR FII) Excluding FF&U 4 986,140 v \$

- Amounts for TO5 C6 are as filed in the following dockets: ER24-524 and ER25-270.
- 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.
- Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

v 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 BK-1

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

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

C = A - BLine Line Revised TO5 C6 As Filed TO5 C6 1 Difference Reference Incr (Decr) Amounts Amounts A. Transmission Rate Base: Net Transmission Plant: Transmission Plant Page 4; Line 16 6,028 62,222 Page 4; Line 17 Page 4; Line 18 Transmission Related Electric Miscellaneous Intangible Plant 6,028 Transmission Related General Plant Transmission Related Common Plant Page 4; Line 19 5,986,725 5,986,725 Total Net Transmission Plant Sum Lines 2 thru 5 Rate Base Additions: Transmission Plant Held for Future Use Statement AG; Line 1 Transmission Plant Abandoned Project Cost 11 Total Rate Base Additions Line 9 + Line 10 11 12 12 13 13 Rate Base Reductions: 14 Transmission Related Accum. Def. Inc. Taxes  $^{\mathrm{2}}$ (1,061,031) \$ (1,061,031) Statement AF; Line 7 14 Statement AF; Line 11 Line 14 + Line 15 15 Transmission Plant Abandoned Accum. Def. Inc. Taxes 15 (1,061,031) (1,061,031) Total Rate Base Reductions 16 16 17 18 Working Capital: 18 19 Transmission Related Materials and Supplies 46,789 Statement AL; Line 5 19 46,789 20 21 22 44,866 25,588 20 21 Transmission Related Prepayments 44,866 Statement AL; Line 9 25,588 Transmission Related Cash Working Capital Statement AL: Line 19 Total Working Capital 117,243 Sum Lines 19 thru 21 117,243 23 24 23 24 Other Regulatory Assets/Liabilities Statement Misc: Line 5 Statement Misc; Line 7 25 Unfunded Reserves 26 26 27 27 5,032,003 5,032,003 Total Transmission Rate Base Sum Lines 6, 11, 16, 22, 24, 25 28 28 29 29 B. Incentive ROE Project Transmission Rate Base: Net Incentive Transmission Plant 30 30 Page 4; Line 25 Statement AF; Line 9 Line 30 + Line 31 31 Incentive Transmission Plant Accum. Def. Income Taxes 31 32 Total Incentive ROE Project Transmission Rate Base 32 33 33 34 34 C. Incentive Transmission Plant Abandoned Project Rate Base: 3 35 36 37 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 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 38 38

D. Incentive Transmission Construction Work In Progress

39

Statement AM; Line 1

Amounts for TO5 C6 are as filed in the following dockets: ER24-524 and ER25-270.

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

<sup>3</sup> 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
(\$1,000)

C = A - B

Line		Revi	sed TO5 C6	As l	Filed TO5 C6 1	Dif	ference		Line
No.		A	Amounts		Amounts	Inc	r (Decr)	Reference	No.
	A. Transmission Plant:								
1	Gross Transmission Plant:								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	Transmission Related Depreciation Reserve:								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	Net Transmission Plant;								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	B. Incentive Project Transmission Plant: 1								22
23	Incentive Transmission Plant	S	_	\$	_	S	_	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

Amounts for TO5 C6 are as filed in the following dockets: ER24-524 and ER25-270.

<sup>&</sup>lt;sup>2</sup> 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<sub>EU</sub>) For the Base Period & True-Up Period Ending December 31, 2022

(\$1,000)

Line					Line
No.		A	Amounts	Reference	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	ONIOL BUILD TO THE			N	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
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.		256,281	Statement AJ; Line 17	,
9	Transmission, General, Common Frant Depti. Exp., and Electric Wisc. Intangible Frant Amort. Exp.		230,201	Statement AJ, Line 17	9
10	Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup>			Statement AJ; Line 23	10
11	Transmission Plant Abandoned Project Cost Amortization Expense		-	Statement AJ, Line 23	11
12	Transmission Related Property Taxes Expense		66,271	Statement AK; Line 13	12
13	Transmission Related Property Taxes Expense		00,271	Statement AK, Line 13	13
14	Transmission Related Payroll Taxes Expense		3,324	Statement AK: Line 20	14
15	Sub-Total Expense	S	530,578	Sum Lines 6 thru 14	15
16	Suo Toma Emperior	•	220,270	Sam Emiles V and T i	16
17	Cost of Capital Rate (COCR) - Base ROE		9.2135%	Pg8 Rev Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	S	5,032,003	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	S	463,622	Line 17 x Line 18	19
20		•	,		20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.0000% v	Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	s	5,032,003	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	S	- V	Line 21 x Line 22	23
24	1				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		<u></u>			29
30	End of Prior Year Revenues (PYRR <sub>EU</sub> ) Excluding FF&U	\$	986,140 √	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

V 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.

 Blank lines that show up in the Formula Rate Spreadsheet will not be completed with some and the spreadsheet will not be completed with the

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  $_{\rm EU}\!)$ 

#### For the Base Period & True-Up Period Ending December 31, 2022 (\$1,000)

Lin					Line
No		A	mounts	Reference	No.
	B. Incentive ROE Project Transmission Revenue: 1,2				
1	Incentive Transmission Plant Depreciation Expense	\$	-	Statement AJ; Line 19	1
2					2
3	Incentive Cost of Capital Rate (ICOCR) - Base ROE		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	Control Constant Date CAIGO Destinium ton DOE Adden		0.0000%	Statement AV. Dans A. Line (	6
7	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	S	0.0000%	Statement AV; Page 4; Line 66	8
8	Total Incentive ROE Project Transmission Rate Base Return and Associated Income Taxes - CAISO Participation ROE Adder	5	-	Page 3; Line 32 Line 7 x Line 8	8
10	Return and Associated income Taxes - CAISO Farticipation ROE Adder	3	-	Line / x Line 8	10
11	Total Incentive ROE Project Transmission Revenue	S		Line 1 + Line 5 + Line 9	11
12					12
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2				13
14		\$	-	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	, , , , , , , , , , , , , , , , , , ,	\$	-	Page 3; Line 37	20
21	1 (6561)		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 24	Total Incentive Transmission Plant Abandoned Project Revenue	-		Line 14 + Line 18 + Line 22	23 24
25	Total Incentive Transmission Plant Abandoned Project Revenue	3	<del></del>	Line 14 + Line 18 + Line 22	25
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2				26
27		S		Page 3; Line 39	27
28	· · · · · · · · · · · · · · · · · · ·	J.	9.2135%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	S	7.215570	Line 27 x Line 28	29
30	mentive CWH Retain and Associated meonic races. Base ROL	ų.		Ellie 27 X Ellie 20	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 <sub>EU</sub> ) Excluding FF&U <sup>3</sup>	\$	986,140 √	Page 1; Line 30 + Line 37	39

v 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.

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

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

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

#### SAN DIEGO GAS & ELECTRIC COMPANY

#### Statement BK-1

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

### For the Base Period & True-Up Period Ending December 31, 2022 (\$1,000)

Line					Line
No.			Amounts	Reference	No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				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	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes <sup>1</sup>	\$	(1,061,031)	Pg5 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		_ 1	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(1,061,031)	Line 14 + Line 15	16
17					17
18	Working Capital:				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	B. Incentive ROE Project Transmission Rate Base: <sup>2</sup>				29
30	Net Incentive Transmission Plant	\$		Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	Ψ		Statement AF: Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	S		Line 30 + Line 31	32
33	Total mediane New York Talleman, and Talle Dase			Eme 30 · Eme 31	33
34	C. Incentive Transmission Plant Abandoned Project Rate Base: <sup>2</sup>				34
	Incentive Transmission Plant Abandoned Project Cost	S		Statement Misc; Line 9	35
35	Incentive Transmission Plant Abandoned Project Cost Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	3	-	Statement Misc; Line 9 Statement AF; Line 13	36
36	· · · · · · · · · · · · · · · · · · ·	S	-	Line 35 + Line 36	36 37
37 38	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	3	-	Line 35 + Line 30	38
		6		Control AMARIA	
39	D. Incentive Transmission Construction Work In Progress <sup>2</sup>	\$	-	Statement AM; Line 1	39

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

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

#### SAN DIEGO GAS & ELECTRIC COMPANY

#### Statement BK-1

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

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

Line					Line
No.		Amounts		Reference	No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				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	Transmission Related Depreciation Reserve:				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	Net Transmission Plant:				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	B. Incentive Project Transmission Plant: 1				22
23	Incentive Transmission Plant	S	_	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

<sup>1</sup> 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  $_{\rm EU}$ )

#### For the Base Period & True-Up Period Ending December 31, 2022

(\$1,000)

Line					Line
No.			Amounts	Reference	No.
1 2	A. Revenues: Transmission Operation & Maintenance Expense	\$	103,805 √	Pg6 Rev Statement AH; Line 10	1 2
3 4	Transmission Related A&G Expense		100,897 √	Pg6 Rev Statement AH; Line 33	3 4
5	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 16	5
6 7	Total O&M Expenses	\$	204,702 √	Sum Lines 1 thru 5	6 7
8 9	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.		256,281	Statement AJ; Line 17	8 9
10 11	Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup>		-	Statement AJ; Line 23	10 11
12 13	Transmission Related Property Taxes Expense		66,271	Statement AK; Line 13	12 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 20	Return and Associated Income Taxes - Base ROE	\$	463,622 √	Line 17 x Line 18	19 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 24	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	18,809 √	Line 21 x Line 22	23 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 29	(Gains)/Losses from Sale of Plant Held for Future Use		-	Statement AU; Line 15	28 29
30	End of Prior Year Revenues (PYRR EU) Excluding FF&U	S	1,004,949 √	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

V 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.

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<sub>EU</sub>)

#### For the Base Period & True-Up Period Ending December 31, 2022 (\$1,000)

Line No. Reference No. B. Incentive ROE Project Transmission Revenue: 1,2 1 Incentive Transmission Plant Depreciation Expense Statement AJ: Line 19 1 2 Incentive Cost of Capital Rate (ICOCR) - Base ROE 3 Statement AV; Page 4; Line 32 Total Incentive ROE Project Transmission Rate Base 4 4 Page 3: Line 32 Incentive ROE Project Return and Associated Income Taxes - Base ROE Line 3 x Line 4 7 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Statement AV; Page 4; Line 66 Total Incentive ROE Project Transmission Rate Base Page 3; Line 32 Return and Associated Income Taxes - CAISO Participation ROE Adder Line 7 x Line 8 10 10 Line 1 + Line 5 + Line 9 11 Total Incentive ROE Project Transmission Revenue 11 12 12 C. Incentive Transmission Plant Abandoned Project Revenue: 1,2 14 Statement AJ; Line 21 14 Incentive Transmission Plant Abandoned Project Cost Amortization Expense 15 15 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 16 Page 3: Line 37 16 17 Cost of Capital Rate (COCR) - Base ROE Statement AV; Page 3; Line 32 17 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 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 Line 14 + Line 18 + Line 22 24 Total Incentive Transmission Plant Abandoned Project Revenue 25 26 26 D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2 27 27 Incentive Transmission Construction Work In Progress Page 3; Line 39 28 Cost of Capital Rate (COCR) - Base ROE 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 Statement AV; Page 3; Line 66 32 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder 33 33 Line 31 x Line 32 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

V 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.

1,004,949 v

38

39

E. Total (PYRR EII) Excluding FF&U

Page 1; Line 30 + Line 37

38

<sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> 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.

<sup>&</sup>lt;sup>3</sup> 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<sub>EU</sub>)

#### For the Base Period & True-Up Period Ending December 31, 2022 (\$1,000)

Line No. Reference No. A. Transmission Rate Base: Net Transmission Plant: Page 4; Line 16 Transmission Plant 6,028 Transmission Related Electric Miscellaneous Intangible Plant Page 4; Line 17 Transmission Related General Plant Page 4; Line 18 5 Transmission Related Common Plant Page 4; Line 19 5,986,725 Total Net Transmission Plant Sum Lines 2 thru 5 Rate Base Additions: 8 9 Transmission Plant Held for Future Use 9 Statement AG: Line 1 10 Transmission Plant Abandoned Project Cost 10 Statement Misc; Line 3 Total Rate Base Additions Line 9 + Line 10 11 11 12 12 13 Rate Base Reductions: 13 14 Transmission Related Accum. Def. Inc. Taxes 1 Pg5 Rev Statement AF; Line 7 14 (1,061,031) v 15 Transmission Plant Abandoned Accum. Def. Inc. Taxes Statement AF; Line 11 15 (1,061,031) Line 14 + Line 15 Total Rate Base Reductions 16 16 17 17 18 Working Capital: 18 Transmission Related Materials and Supplies 19 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 22 Total Working Capital 117,243 √ Sum Lines 19 thru 21 23 23 24 Other Regulatory Assets/Liabilities Statement Misc; Line 5 24 (10.934) 25 25 Unfunded Reserves Statement Misc; Line 7 26 26 27 Total Transmission Rate Base 5,032,003 √ Sum Lines 6, 11, 16, 22, 24, 25 27 29 29 B. Incentive ROE Project Transmission Rate Base: 2 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 34 C. Incentive Transmission Plant Abandoned Project Rate Base: 2 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

D. Incentive Transmission Construction Work In Progress<sup>2</sup>

39

Statement AM; Line 1

V 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.

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

<sup>&</sup>lt;sup>2</sup> 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

(\$1,000)

Lin	e			Line
No		Amounts	Reference	No.
	A. Transmission Plant:	 		
1	Gross Transmission Plant:			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	Transmission Related Depreciation Reserve:			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	Net Transmission Plant:			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	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

<sup>1</sup> 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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
2 Bonds 3 Less: R 4 Other I 5 Unamo 6 Less: U	Term Debt Component - Denominator: (Acct 221) Reacquired Bonds (Acct 222) Long-Term Debt (Acct 224) ortized Premium on Long-Term Debt (Acct 225) Unamortized Discount on Long-Term Debt-Debit (Acct 200) D = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 7,400,000 - 400,000 - (19,901) \$ 7,780,099	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
10 Interest 11 Amort. 12 Amorti 13 Less: A 14 Less: A	Term Debt Component - Numerator: t on Long-Term Debt (Acct 427) . of Debt Disc. and Expense (Acct 428) ization of Loss on Reacquired Debt (Acct 428.1) Amort. of Premium on Debt-Credit (Acct 429) Amortization of Gain on Reacquired Debt-Credit (Acct 4	29.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 279,209 4,857 772 - - \$ 284,837	Sum Lines 10 thru 14	9 10 11 12 13 14
16							16
18 19 Preferm 20 PF = Pr 21 d(pf) = 22 Cos 23	f Long-Term Debt:  red Equity Component:  Preferred Stock (Acct 204)  = Total Dividends Declared-Preferred Stocks (Acct 437) st of Preferred Equity  non Equity Component:			112-113; 3; c 118-119; 29; c	3.66% \$ - \$ - 0.00%	Line 15 / Line 7 Line 21 / Line 20	17 18 19 20 21 22 23 24
25 Proprie 26 Less: P 27 Less: U 28 Accum	Control Components  Preferred Stock (Acct 204)  Unappropriated Undistributed Subsidiary Earnings (Acct rulated Other Comprehensive Income (Acct 219)  = Common Stock	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,066,195 - - - - - - - - - - - - -	Negative of Line 20 Above  Sum Lines 25 thru 28	25 26 27 28 29 30
33 34	Return on Common Equity: ted Cost of Capital:	(a) Amounts <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	$   \begin{array}{c}                                     $	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34 35
36	•				<u> </u>		36
37 Long-T 38 Preferr	Геrm Debt red Equity	\$ 7,780,099	46.16% 0.00%	3.66% 0.00%	1.69% 0.00%	Col. $c = Line 17$ Above Col. $c = Line 22$ Above	37 38
	ion Equity	9,073,448	53.84%	10.10%	5.44%	Col. c = Line 32 Above	39
	al Capital	\$ 16,853,547	100.00%		7.13%	Sum Lines 37 thru 39	40
43	f Equity Component (Preferred & Common):				5.44%	Line 38 + Line 39; Col. d	41 42 43
46 47	D Participation ROE Adder: ted Cost of Capital:	(a)  Amounts <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% V (d) = (b) x (c) Weighted Cost of Capital	189 FERC ¶ 61,248 at Page 17	44 45 46 47 48
49 50 Long-T 51 Preferr 52 Commo 53 Tota 54	Ferm Debt red Equity ion Equity al Capital	\$ 7,780,099 - 9,073,448 \$ 16,853,547	46.16% 0.00% 53.84% 100.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% v 0.00% v	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52	49 50 51 52 53 54
55 Cost of	f Common Equity Component (CAISO Participation RC	DE Adder):			<u>0.00%</u> √	Line 52; Col. d	55

V 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.

Amount is based upon December 31 balances.

#### SAN DIEGO GAS & ELECTRIC COMPANY

#### Statement AV

Line				FERC Form 1			Line
No.			<u>_ P</u>	age; Line; Col.	Amounts	Reference	No.
1 Incentive Return on Common Equity: 1 2 3		(a)	(b) Cap. Struct.	(c) Cost of	0.00% (d) = (b) x (c) Weighted		1 2 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	\$	16,853,547	100.00%		1.69%	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	\$	16,853,547	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24 Cost of Common Equity Component (CAISO Participation R	OE A	Adder):			0.00%	Line 21; Col. d	24

<sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> Amount is based upon December 31 balances.

#### SAN DIEGO GAS & ELECTRIC COMPANY

#### Statement AV

Line No.		Amounts	Reference	Line No.
1 Cost of Capital Rate (COCR) Calculation	n - Base ROE:			1
2 3 A. Federal Income Tax Component:				2 3
4 5 Where:				4 5
6 A = Sum of Preferred Stock and R	eturn on Equity Component	5.44%	Page 1; Line 42	6
7 B = Transmission Total Federal Ta		\$ 3,759	Negative of Statement AR; Line 9	7
	f Transmission Depreciation Expense	\$ 9,935	AV-1A; Line 49	8
9 D = Transmission Rate Base		\$ 5,032,003	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	(D) * ET) (D (D)	1.40220/		11
12 Federal Income Tax = $\underline{(((A) + (C))}$ 13 (1	- FT)	1.4033%	Federal Income Tax Expense	12 13
14				14
15 B. State Income Tax Component:				15
16				16
17 Where:				17
A = Sum of Preferred Stock and R		5.44%	Line 6 Above	18
19 B = Transmission Total State Tax		\$ -	Negative of Statement AT; Line 9	19
	f Transmission Depreciation Expense	\$ 9,935 \$ 5.032,003	Line 8 Above	20
<ul> <li>D = Transmission Rate Base</li> <li>FT = Federal Income Tax Expense</li> </ul>		\$ 5,032,003 1,4033%	Line 9 Above Line 12 Above	21 22
23 ST = State Income Tax Rate for Ra		8.84%	State Income Tax Rate	23
24	NO ESTOCIA O FOSSO	0.0170	Same meeme ran rane	24
25 State Income Tax = $(((A) + (C/D)$	) + Federal Income Tax) * (ST)) - (B / D)	0.6825%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28 C. Total Federal & State Income Tax	Rate:	2.0859%	Line 12 + Line 25	28
29		7 12760/	D 1. I in- 40	29
30 <u>D. Total Weighted Cost of Capital:</u> 31		7.1276%	Page 1; Line 40	30 31
32 E. Cost of Capital Rate (COCR) - Base I	ROE:	9.2135%	Line 28 + Line 30	32
33	<del></del>	7.213370	Ellie 20 · Ellie 30	33
34				34
35 Cost of Capital Rate (COCR) Calculation	n - CAISO Participation ROE Adder:			35
36				36
37 A. Federal Income Tax Component:				37
38				38
39 Where:	autop pod to de popular		D 4 71 45	39
<ul> <li>40 A = Cost of Common Equity Com</li> <li>41 B = Transmission Total Federal Ta</li> </ul>	ponent - CAISO Participation ROE Adder	0.00% √ \$ -	Page 1; Line 55 Shall be Zero for ROE Adder	40 41
	f Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	42
43 D = Transmission Rate Base	Transmission Depreciation Expense	\$ 5,032,003	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		<u></u>		45
46 Federal Income Tax = $\underline{(((A) + (C))^2)}$		0.0000% √	Federal Income Tax Expense	46
	- FT)			47
48				48
49 B. State Income Tax Component: 50				49 50
51 Where:				51
	ponent - CAISO Participation ROE Adder	0.00% √	Line 40 Above	52
53 B = Transmission Total State Tax	•	\$ -	Shall be Zero for ROE Adder	53
	Transmission Depreciation Expense	\$ -	Line 42 Above	54
55 D = Transmission Rate Base		\$ 5,032,003	Line 43 Above	55
56 FT = Federal Income Tax Expense		0.0000% √	Line 46 Above	56
57 ST = State Income Tax Rate for Ra	ate Effective Period	8.84%	State Income Tax Rate	57
58 59 State Income Tax = $(((A) + (C/D)$	) + Federal Income Tax) * (ST)) - (B / D)	0.0000% √	State Income Tax Expense	58 59
State income 1ax $-\frac{((A)+(C/D)}{60}$	(1 - ST)	0.0000% V	State meonic Tax Expense	60
61	(1-51)			61
62 C. Total Federal & State Income Tax	Rate:	0.0000% √	Line 46 + Line 59	62
63				63
	Equity - CAISO Participation ROE Adder:	0.0000% √	Page 1; Line 53	64
65	D. J. J. BOD. III			65
66 E. Cost of Capital Rate (COCR) - CAISO	O Participation ROE Adder:	0.0000% √	Line 62 + Line 64	66

V 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

Line No.		Amounts	Reference	Line No.
1 2	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1 2
3	A. Federal Income Tax Component:			3
4 5	Where:			4 5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7 8	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for Incentive ROE Projects	7 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 12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	11 12
13	redetai income rax $-\frac{(((A) + (C \cap D)) \cdot F1) - (B \cap D)}{(1 - FT)}$	0.000076	redetai income Tax Expense	13
14				14
15 16	B. State Income Tax Component:			15 16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19 20	B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for Incentive ROE Projects Line 8 Above	19 20
21	D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ -	Line 9 Above	20
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23 24	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23 24
25	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.0000%	State Income Tax Expense	25
26	(1 - ST)			26
27	C.T. (15.1.10.0), J. T. D.	0.00000/	1. 12 - 1. 25	27
28 29	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28 29
30	D. Total Incentive Weighted Cost of Capital:	1.6901%	Page 2; Line 9	30
31	E. Learning Cost of Conital Pate. Page POE	1.60010/	1. 28   1. 20	31
32 33	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.6901%	Line 28 + Line 30	32 33
34				34
35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			35
36	A.P. L. M. G. C. C.			36
37 38	A. Federal Income Tax Component:			37 38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41 42	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for Incentive ROE Projects	41 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 46	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	45 46
47	(1 - FT)	*******		47
48	D.C. J. T. C.			48
49 50	B. State Income Tax Component:			49 50
	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53 54	B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for Incentive ROE Projects Line 42 Above	53 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 58	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57 58
58 59	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.0000%	State Income Tax Expense	58 59
60	(1 - ST)		<u>F</u>	60
61	C. Takal Fadamal & Chaka Taranana Tara Dakar	0.00000/	I : 46 + I : 50	61
62 63	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62 63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65 66	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	65 66
00	- (COLA)	3.00070	Zine (Z · Dine ())	30

<sup>1</sup> 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

Line No.			-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 217) LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 7,400,000 - 400,000 - (19,901) \$ 7,780,099	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4	29.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 279,209 4,857 772 -		9 10 11 12 13 14
15 16 17	i = LTD interest  Cost of Long-Term Debt:				\$ 284,837 3.66%	Sum Lines 10 thru 14  Line 15 / Line 7	15 16 17
18 19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23
	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,066,195 - - - - - - - - - - - - -	Negative of Line 20 Above  Sum Lines 25 thru 28	24 25 26 27 28 29
30	CS – Common Stock				\$ 9,073,446	Suit Lines 25 thru 26	30
32 33 34	Base Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$\frac{10.10\%}{(d) = (b) \times (c)}$ Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 7,780,099 - 9,073,448 \$ 16,853,547	46.16% 0.00% 53.84% 100.00%	3.66% 0.00% 10.10%	1.69% 0.00% 5.44% 7.13%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40
41 42 43	Cost of Equity Component (Preferred & Common):				5.44%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47	CAISO Participation ROE Adder:	(a)	(b) Cap. Struct.	(c) Cost of	(d) = (b) x (c)  Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	44
	Weighted Cost of Capital:  Long-Term Debt Preferred Equity Common Equity Total Capital	Amounts <sup>1</sup> \$ 7,780,099 - 9,073,448 \$ 16,853,547	Ratio  46.16% 0.00% 53.84% 100.00%	Capital  0.00% 0.00% 0.50%	Cost of Capital  0.00% 0.00% 0.27%  0.27%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52	48 49 50 51 52 53 54
55	Cost of Common Equity Component (CAISO Participation RC	DE Adder):			0.27%	Line 52; Col. d	55

<sup>1</sup> Amount is based upon December 31 balances.

#### SAN DIEGO GAS & ELECTRIC COMPANY Statement AV

Incentive Return on Common Equity:   1   1   1   1   1   1   1   1   1	Line No.					FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
S	1 2 3 4	<del></del>		. ,	Cap. Struct.	Cost of	(d) = (b) x (c) Weighted		1 2 3 4
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         \$16,853,547         100.00%         1.69%         Sum Lines 6 thru 8         9           10 Incentive Cost of Equity Component (Preferred & Common):         -         0.00%         Line 7 + Line 8; Col. d         11           12 Incentive Cost of Equity Component (Preferred & Common):         -         0.00%         Line 7 + Line 8; Col. d         11           12 Incentive Cost of Equity Component (Preferred & Common):         -         0.00%         Corder No. 679, 116 FERC ¶ 61,057 at P         12           13 Incentive Cost of Equity Component (Preferred & Common):         -         0.00%         0.00%         Order No. 679, 116 FERC ¶ 61,057 at P         13           14 CAISO Participation ROE Adder:         -         0.00         0.00%         0.00%         Order No. 679, 116 FERC ¶ 61,057 at P         14           15 Cap. Struct.         Cost of Capital.         Cost of Capital.         0.00%         Weighted         0.00%         Shall be Zero for ROE Adder         16           17 Meighted Cost of Capital.         \$ 7,780,099         46.16%	5				46.160/	2.660/	1.600/	G.1	5
Note   Common Equity   Standard   Standard	6	E	\$	7,780,099					6
Total Capital   Sum Lines 6 thru 8   9   10   10   10   10   10   10   10	7	1 3		-					7
10	8		_			0.00%			
Incentive Cost of Equity Component (Preferred & Common):		Total Capital	\$	16,853,547	100.00%		1.69%	Sum Lines 6 thru 8	
12   13   14   CAISO Participation ROE Adder:   0.00%   0.00%   0.00%   0.00%   Shall be Zero for ROE Adder   19   19   19   19   19   19   19   1	10								
13   14   CAISO Participation ROE Adder:   0.00%   0	11	Incentive Cost of Equity Component (Preferred & Common):					0.00%	Line 7 + Line 8; Col. d	11
CAISO Participation ROE Adder:         Order No. 679, 116 FERC ¶ 61,057 at P 326         14           Log-Term Debt         Amounts         Ratio         Cap. Struct.         Cost of Weighted         Cost of Capital         Cost of Capital         17           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%         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         \$ 16,853,547         100.00%         0.00%         Sum Lines 19 thru 21         22									
Calso Participation ROE Adder:   326   14	13								13
16         Cap. Struct.         Cost of Veighted         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%         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         \$16,853,547         100.00%         0.00%         Sum Lines 19 thru 21         22	14	CAISO Participation ROE Adder:					0.00%	· · · · · · · · · · · · · · · · · · ·	14
16         Cap. Struct.         Cost of Veighted         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%         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         \$16,853,547         100.00%         0.00%         Sum Lines 19 thru 21         22	15			(a)	(b)	(c)	$(d) = (b) \times (c)$		15
17         Weighted Cost of Capital:         Amounts 2         Ratio         Capital         Cost of Capital         17           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%         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         \$ 16,853,547         100.00%         0.00%         Sum Lines 19 thru 21         22	16			. ,	, ,				16
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%         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         \$ 16,853,547         100.00%         0.00%         Sum Lines 19 thru 21         22	17	Weighted Cost of Capital:		Amounts 2	•	Capital			17
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%       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       16,853,547       100.00%       0.00%       Sum Lines 19 thru 21       22	18	<del></del>		IIII uiii		1	1		18
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       \$16,853,547       100.00%       0.00%       Sum Lines 19 thru 21       22		Long-Term Debt	s	7 780 099	46 16%	0.00%	0.00%	Shall be Zero for ROE Adder	
21 Common Equity     9,073,448     53.84%     0.00%     0.00%     Col. c = Line 14 Above     21       22 Total Capital     \$ 16,853,547     100.00%     0.00%     Sum Lines 19 thru 21     22			Ψ.	-,,,,,,,,,,					
22 Total Capital \$ 16,853,547 100.00%				9 073 448					
			\$			0.0070			
	23	10m cupimi	4	10,000,017	130.0070		0.0070	Sum Emes 17 till 21	23
23 Cost of Common Equity Component (CAISO Participation ROE Adder): 0.00% Line 21; Col. d 24		Cost of Common Equity Component (CAISO Participation RC	DE A	(dder):			0.00%	Line 21: Col. d	

<sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> Amount is based upon December 31 balances.

#### SAN DIEGO GAS & ELECTRIC COMPANY

#### Statement AV

Line No.		Amounts	Reference	Line No.
1 2	Cost of Capital Rate (COCR) Calculation - Base ROE:			1 2
3 4	A. Federal Income Tax Component:			3 4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	\$ 5.44% \$ 3,759	Page 1; Line 42	6 7
7 8	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,935	Negative of Statement AR; Line 9 AV-1A; Line 49	8
9	D = Transmission Rate Base	\$ 5,032,003	Pg3.3 Rev Statement BK-1; Page 3; Line	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	27 Federal Income Tax Rate	10
11		2170	redefai meome rax reae	11
12 13 14	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	1.4033%	Federal Income Tax Expense	12 13 14
15 16	B. State Income Tax Component:			15 16
17 18	Where: A = Sum of Preferred Stock and Return on Equity Component	5.44%	Line 6 Above	17 18
19	B = Transmission Total State Tax Adjustments	\$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,935	Line 8 Above	20
21 22	D = Transmission Rate Base FT = Federal Income Tax Expense	\$ 5,032,003 V 1.4033%	Line 9 Above Line 12 Above	21 22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24 25	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.6825%	State Income Tax Expense	24 25
26	State medine Tax = $\frac{(((A) + (C + D) + \text{Textera medine Tax}) - (B + D)}{(1 - ST)}$	0.082370	State meonie Tax Expense	26
27				27
28 29	C. Total Federal & State Income Tax Rate:	2.0859%	Line 12 + Line 25	28 29
30 31	D. Total Weighted Cost of Capital:	7.1276%	Page 1; Line 40	30 31
32	E. Cost of Capital Rate (COCR) - Base ROE:	9.2135%	Line 28 + Line 30	32
33				33
35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			35
36				36
37 38	A. Federal Income Tax Component:			37 38
39	Where:			39
40 41	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments	\$ -	Page 1; Line 55 Shall be Zero for ROE Adder	40 41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	\$ 5,032,003	Pg3.3 Rev Statement BK-1; Page 3; Line	43
44	FT = Federal Income Tax Rate for Rate Effective Period	3,032,003 21%	27 Federal Income Tax Rate	44
45				45
46 47	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0716%	Federal Income Tax Expense	46 47
48	(1-11)			48
49	B. State Income Tax Component:			49
50 51	Where:			50 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 C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for ROE Adder	53
54 55	D = Transmission Rate Base	\$ 5,032,003 √	Line 42 Above Line 43 Above	54 55
56	FT = Federal Income Tax Expense	0.0716%	Line 46 Above	56
57 58	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57 58
59	State Income Tax = $(((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)$	0.0330%	State Income Tax Expense	59
60	(1 - ST)		-	60
61 62	C. Total Federal & State Income Tax Rate:	0.1046%	Line 46 + Line 59	61 62
63			Ente to Ente 57	63
64 65	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2692%	Page 1; Line 53	64 65
66	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.3738%	Line 62 + Line 64	66

V 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 attribut Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

#### SAN DIEGO GAS & ELECTRIC COMPANY Statement AV

Line No.	Amounts	Reference	Line No.
1 Incentive Cost of Capital Rate <sub>(ICOCR)</sub> , Calculation - Base ROE: 1			1
2			2
3 A. Federal Income Tax Component: 4			3 4
<ul> <li>Where:</li> <li>A = Sum of Preferred Stock and Return on Equity Component</li> </ul>	0.00%	Page 2; Line 11	5 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 9 D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ -	Statement BK-1; Page 3; Line 32	8 9
10 FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11 12 Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	11 12
12 Federal Income Tax = (((A) + (C / D)) * FT) - (B / D) 13 (1 - FT)		•	13
15 B. State Income Tax Component:			14 15
16 17 Where:			16 17
18 A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
<ul> <li>B = Transmission Total State Tax Adjustments</li> <li>C = Equity AFUDC Component of Transmission Depreciation Expense</li> </ul>	\$ - \$ -	Shall be Zero for Incentive ROE Projects Line 8 Above	19 20
21 D = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	21
<ul> <li>FT = Federal Income Tax Expense</li> <li>ST = State Income Tax Rate for Rate Effective Period</li> </ul>	0.0000% 8.84%	Line 12 Above Page 3; Line 23	22 23
24		-	24
25 State Income Tax = $\underline{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}$ 26 $\underline{(1 - ST)}$	0.0000%	State Income Tax Expense	25 26
27	0.00001/	11 12 11 25	27
28 C. Total Federal & State Income Tax Rate: 29	0.0000%	Line 12 + Line 25	28 29
30 D. Total Incentive Weighted Cost of Capital: 31	1.6901%	Page 2; Line 9	30 31
32 E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.6901%	Line 28 + Line 30	32
33 34			33
35 Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			35
36 37 A. Federal Income Tax Component:			36 37
38			38
<ul> <li>Where:</li> <li>A = Cost of Common Equity Component - CAISO Participation ROE Adder</li> </ul>	0.00%	Page 2; Line 24	39 40
41 B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	41
<ul> <li>42 C = Equity AFUDC Component of Transmission Depreciation Expense</li> <li>43 D = Total Incentive ROE Project Transmission Rate Base</li> </ul>	\$ - \$ -	Statement BK-1; Page 3; Line 32	42 43
FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45 46 Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	45 46
47 (1 - FT) 48			47 48
49 B. State Income Tax Component:			49
50 51 Where:			50 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 54 C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for Incentive ROE Projects Line 42 Above	53 54
55 D = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 43 Above	55
<ul> <li>FT = Federal Income Tax Expense</li> <li>ST = State Income Tax Rate for Rate Effective Period</li> </ul>	0.0000% 8.84%	Line 46 Above	56 57
58	0.0470	Page 3; Line 57	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
61			61
62 C. Total Federal & State Income Tax Rate: 63	0.0000%	Line 46 + Line 59	62 63
D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder: 65	0.0000%	Page 2; Line 22	64 65
66 E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

<sup>1</sup> 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.

# 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.								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>	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			<b>Undercollection (+)</b>	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)	
26	July	2023		0.68%	(19,872)	(135)	(20,007)	
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 37	May	2024 2024		0.72% 0.70%	(21,297)	(153)	(21,451)	36
38	June July	2024		0.70%	(21,451)	(150) (156)	(21,601) (21,756)	37 38
39	August	2024		0.72%	(21,601) (21,756)	(157)	(21,730)	39
40	September	2024		0.72%	(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)	
43	December	2024		0.72%	(22,381)	(161)	(22,542)	
44	January	2025		0.68%	(22,542)	(153)	(22,695)	•
45	February	2025		0.62%	(22,695)	(141)	(22,836)	
46	March	2025		0.68%	(22,836)	(155)	(22,991)	
47	April	2025		0.62%	(22,991)	(143)	(23,134)	
48	May	2025		0.64%	(23,134)	(148)	(23,134) $(23,282)$	
49	June	2025		0.62%	(23,282)	(144)	(23,426)	
50	July	2025		0.68%	(23,426)	(159)	(23,586)	
51	August	2025		0.68%	(23,586)	(160)	(23,746)	
52	September	2025		0.68%	(23,746)	(161)	(23,907)	
53	October	2025		0.68%	(23,907)	(163)	(24,070)	
54	November	2025		0.68%	(24,070)	(164)	(24,234)	
55	December	2025		0.68%	(24,234)	(165)	(24,398)	55
56			\$ (18,809)		<u>\$</u>	(5,590)	` ' /	56
					<del>==</del>			

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

Posted FERC Interest rates

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

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

# San Diego Gas & Electric Company TO6 Cycle 1 FERC CAISO Adder Refund Derivation of Other BTRR Adjustment Applicable to TO6 Cycle 1 (\$1,000)

Line	<b>Description</b>	<b>Amounts</b>	<u>Reference</u>	Line
No.				No.
1	BTRR Adjustment due to TO6 Cycle 1 FERC CAISO Adder Refund Calculat	ion:		1
2	Total BTRR Adjustment - Before Interest	\$ (19,64	6) Page 2.1; Line 23	2
3				3
4	Interest Expense	(4,45	1) Page 3; Col. 5; Line 44	4
5			<del>-</del>	5
6	Total BTRR Adjustment Excluding FF&U	(24,09	8) Line 2 + Line 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	(24	6) Line 6 x 1.0207%	8
9				9
10	<b>Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)</b>	(24,34	4) Line 6 + Line 8	10
11				11
12	Transmission Related Uncollectible Expense	(4	9) Line 6 x 0.205	12
13			<del></del>	13
14	Total BTRR Adjustment Including FF&U (RETAIL)	\$ (24,39)	Line 10 + Line 12	14

#### Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR <sub>EU</sub>)

For the Base Period &		•		, Συ,				
	(\$1,0			,				
		A		В	C	= A - B		
Line	Rev	ised TO6 C1	As I	Filed TO6 C1 1	D	ifference		Line
No.		Amounts		Amounts	In	cr (Decr)	Reference	No.
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 CDUC Laterrane Fronting Francisco							No ation of Chatamant All Line 16	4
5 CPUC Intervenor Funding Expense - Transmission  Tetal O&M Expenses	•	217,937	¢	217,937	•		Negative of Statement AH; Line 16 Sum Lines 1 thru 5	5
6 Total O&M Expenses	\$	217,937	\$	217,937	\$	-	Sum Lines 1 thru 3	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	Ψ	217,213	Ψ	217,213			Statement 10, Dire 17	9
10 Transmission Plant Abandoned Project Cost Amortization Expense <sup>2</sup>		_		_		_	Statement AJ; Line 23	10
11							2,000,000,000,000	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		$0.0000\%$ $_{ m V}$	V	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	\$	- <b>\</b>	<b>v</b> \$	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	•	4 0 80 40 4	- C	1 050 550			1: 15 1: 10 11: 22 1/2 1: 25 1	29
End of Prior Year Revenues (PYRR <sub>EU</sub> ) Excluding FF&U	\$	1,059,106	V <u>\$</u>	1,078,752	\$	(19,646)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

### **V** Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.

<sup>&</sup>lt;sup>1</sup> Amounts for TO6 C1 are as filed in docket ER25-270.

<sup>&</sup>lt;sup>2</sup> Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

#### Statement BK-1

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

For the Base Period & True-Up Period Ending December 31, 2023

		(\$1,00	00)		,				
			A		В	C	= A - B		
Line		Revi	ised TO6 C1	As F	iled TO6 C1 <sup>1</sup>	Di	ifference		Line
No.			Amounts		Amounts	In	cr (Decr)	Reference	No.
	<b>B.</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 (ICOCR) - 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	\$	-	\$	-	\$	<del>-</del>	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	-	\$	-	\$	-	Line 7 x Line 8	9
10	Total In antice DOE Design Transmission Devenue	•		•		•		Line 1 + Line 5 + Line 9	10
11	Total Incentive ROE Project Transmission Revenue	<u> </u>		\$	-	<u> </u>	<del>_</del>	Line 1 + Line 3 + Line 9	11
12	C $I$								12
13	C. Incentive Transmission Plant Abandoned Project Revenue: 2,3  Incentive Transmission Plant Abandoned Project Cost Amantization Expanse	<b>C</b>		•		¢		Statement A.I. Line 21	13
14 15	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	<b>D</b>	-	Þ	-	<b>3</b>	-	Statement AJ; Line 21	14 15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	_	\$	_	\$	_	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) - Base ROE	Ψ	9.3026%	Ψ	9.3026%	Ψ	0%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$	<i>7.302070</i>	\$	<i>7.302070</i>	\$	-	Line 16 x Line 17	18
19	incentive Trans. Frant Aband. 110J. Return & Assoc. Inc. Taxes Base Roll	Ψ		Ψ		Ψ		Ellie 10 X Ellie 17	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	J	,		*		,			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		9.3026%		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%	V	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	\$		\$		\$	<u>-</u>	Line 29 + Line 33	35
36									36
37	Total Incentive End of Prior Year Revenues (PYRR <sub>EU-IR</sub> ) Excluding FF&U	\$	-	\$	-	\$		Sum Lines 11, 24, 35	37
38									38
39	E. Total (PYRR <sub>EU</sub> ) Excluding FF&U <sup>4</sup>	\$	1,059,106	v_\$	1,078,752	\$	(19,646)	Page 1; Line 30 + Line 37	39

### **V** Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.

Amounts for TO6 C1 are as filed in docket ER25-270.

<sup>&</sup>lt;sup>2</sup> Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

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

<sup>&</sup>lt;sup>4</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

#### **Statement BK-1**

Derivation of End Use Prior Year Revenue Requirements (PYRR  $_{\rm EU}$ )
For the Base Period & True-Up Period Ending December 31, 2023

	For the base reflou & 110	(\$1,0		CCIIID	er 31, 2023				
		( )	A		В	C =	A - B		
Line		Rev	ised TO6 C1	As F	Filed TO6 C1 1	Diff	erence		Line
No.			Amounts		Amounts		(Decr)	Reference	No.
	A. Transmission Rate Base:		_		_				
	Net Transmission Plant:								1
2	Transmission Plant	\$	6,056,558	\$	6,056,558	\$	-	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		9,152		9,152		-	Page 4; Line 17	3
4	Transmission Related General Plant		67,559		67,559		-	Page 4; Line 18	4
5	Transmission Related Common Plant		196,520		196,520			Page 4; Line 19	5
6	Total Net Transmission Plant	\$	6,329,790	\$	6,329,790	\$	-	Sum Lines 2 thru 5	6
7									7
8	Rate Base Additions:								8
9	Transmission Plant Held for Future Use	\$	-	\$	-	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-		-			Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	\$	-	\$	-	Line 9 + Line 10	11
12									12
	Rate Base Reductions:								13
14	Transmission Related Accum. Def. Inc. Taxes <sup>2</sup>	\$	(1,117,205)	\$	(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)	\$	(1,117,205)	\$	-	Line 14 + Line 15	16
17									17
	Working Capital:								18
	Transmission Related Materials and Supplies	\$	51,954	\$	51,954	\$	-	Statement AL; Line 5	19
20	Transmission Related Prepayments		38,860		38,860		-	Statement AL; Line 9	20
	Transmission Related Cash Working Capital		27,242	Φ.	27,242			Statement AL; Line 19	21
22	Total Working Capital	\$	118,056	\$	118,056	\$	-	Sum Lines 19 thru 21	22
23		Φ.		Φ.		Φ.			23
	Other Regulatory Assets/Liabilities	\$	(10.662)	\$	(10,662)	\$	-	Statement Misc; Line 5	24
25	Unfunded Reserves	\$	(10,663)	\$	(10,663)	_\$		Statement Misc; Line 7	25
26	Tatal Tanggarianian Bata Dana	¢.	5 210 070	ď	5 210 070	¢.		S Lines ( 11 16 22 24 25	26
27	Total Transmission Rate Base	<u> </u>	5,319,978	\$	5,319,978	\$	<del>_</del>	Sum Lines 6, 11, 16, 22, 24, 25	27
28									28
	B. Incentive ROE Project Transmission Rate Base: 3	Φ.		Φ.		•		D 4 7: 05	29
	Net Incentive Transmission Plant	\$	-	\$	-	\$	-	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	Φ.	-	Φ.	-			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: 3	Φ.		Φ.		Φ.			34
	Incentive Transmission Plant Abandoned Project Cost	\$		\$	<del>-</del>	\$	-	Statement Misc; Line 9	35
	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	Φ.	-	Φ.	-			Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	\$	-	\$	-	Line 35 + Line 36	37
38		Φ.		Φ.					38
39	D. Incentive Transmission Construction Work In Progress <sup>3</sup>	\$	-	\$	-	\$	-	Statement AM; Line 1	39

<sup>&</sup>lt;sup>1</sup> Amounts for TO6 C1 are as filed in docket ER25-270.

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

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

#### Statement BK-1

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

For the Base Period & True-Up Period Ending December 31, 2023

(\$1,000)											
	A	В	C = A - B								
Line	Revised TO6 C1	As Filed TO6 C1 1	Difference		Line						
No.	Amounts	Amounts	Incr (Decr)	Reference	No.						
A. Transmission Plant:											
1 Gross Transmission Plant:					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 Transmission Related Depreciation Reserve:					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						
Total Transmission Related Depreciation Reserve	\$ 2,139,570	\$ 2,139,570	\$ -	Sum Lines 9 thru 12	13						
14					14						
15 Net Transmission Plant:					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						
Total Net Transmission Plant	\$ 6,329,790	\$ 6,329,790	\$ -	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						

Amounts for TO6 C1 are as filed in docket ER25-270.

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 $_{\rm EU}$ )

### For the Base Period & True-Up Period Ending December 31, 2023

Line Line No. Reference No. Amounts A. Revenues: Transmission Operation & Maintenance Expense 117,262 Pg6 Rev Statement AH; Line 10 2 3 3 Transmission Related A&G Expense 100,675 Pg6 Rev Statement AH; Line 33 4 5 **CPUC Intervenor Funding Expense - Transmission** Negative of Statement AH; Line 16 217,937 Sum Lines 1 thru 5 6 Total O&M Expenses 6 Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp. 279,273 Statement AJ; Line 17 9 Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup> Statement AJ; Line 23 10 10 11 11 12 Transmission Related Property Taxes Expense 71,348 Statement AK; Line 13 12 13 13 14 Transmission Related Payroll Taxes Expense Statement AK; Line 20 14 572,404 15 Sub-Total Expense 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 5,319,978 18 18 Transmission Rate Base Page 3; Line 27 19 Return and Associated Income Taxes - Base ROE 494,898 Line 17 x Line 18 19 20 20 0.0000% v Pg5.3 Rev Stmt AV; Line 66 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder 21 Page 3; Line 27 - Line 10 22 22 Transmission Rate Base 23 23 Return and Associated Income Taxes - CAISO Participation ROE Adder Line 21 x Line 22 24 24 Total of Federal Income Tax Deductions, Other Than Interest Statement AQ; Line 3 25 25 1,304 26 Transmission Related Revenue Credits (9,501)Statement AU; Line 13 26 27 Transmission Related Regulatory Debits/Credits Statement Misc; Line 1 27 (Gains)/Losses from Sale of Plant Held for Future Use 28 28 Statement AU; Line 15 29 29 30 End of Prior Year Revenues (PYRR <sub>EU</sub>) Excluding FF&U 1,059,106 v 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.

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 $_{\rm EU}$ )

### For the Base Period & True-Up Period Ending December 31, 2023

Line					Line
No.			amounts	Reference	No.
	<b>B.</b> Incentive ROE Project Transmission Revenue: 1,2				
1	Incentive Transmission Plant Depreciation Expense	\$	-	Statement AJ; Line 19	1
2					2
3	Incentive Cost of Capital Rate (ICOCR) - Base ROE		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	Total Incentive BOE Project Transmission Peyrony	•		Line 1 + Line 5 + Line 9	10
11 12	Total Incentive ROE Project Transmission Revenue	<u> </u>	<del>-</del>	Line 1 + Line 3 + Line 9	11 12
	C. Inner Control Transport of the Property of December 1,2				13
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2 Incentive Transmission Plant Abandoned Project Cost Amortization Expense	<b>C</b>		Statement AJ; Line 21	13
15	incentive Transmission Frant Abandoned Project Cost Amortization Expense	φ	-	Statement AJ, Line 21	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	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		9.3026%	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		<mark>0.0000%</mark> √	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	To the site of With D	ф.		11 00 11 00	34
35	Total Incentive CWIP Revenue		<del>-</del>	Line 29 + Line 33	35
36	Table of the Police Value Day (DVDD - A P. 1.1) FROM	Φ.		0 1: 11 24 25	36
37	Total Incentive End of Prior Year Revenues (PYRR <sub>EU-IR</sub> ) Excluding FF&U	\$	<u>-</u>	Sum Lines 11, 24, 35	37
38	<b>1</b>				38
39	E. Total (PYRR <sub>FII</sub> ) Excluding FF&U <sup>3</sup>	\$	1,059,106 v	Page 1; Line 30 + Line 37	39

### **V** Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.

- Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.
- The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.
- Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

#### SAN DIEGO GAS & ELECTRIC COMPANY Statement BK-1

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

### For the Base Period & True-Up Period Ending December 31, 2023

Line					Line
No.		•	Amounts	Reference	No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:	Φ.	6076770	D 171 16	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	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes <sup>1</sup>	\$	(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	Working Capital:				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		<u> </u>			28
29	B. Incentive ROE Project Transmission Rate Base: <sup>2</sup>				29
30	Net Incentive Transmission Plant	\$		Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	Ψ	_	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	\$		Line 30 + Line 31	32
33	Total meentive Red Troject Transmission Rate Base	Ψ		Ellie 30 × Ellie 31	33
34	C. Incontine Transmission Plant Abandoned Project Pate Page 2				34
	C. Incentive Transmission Plant Abandoned Project Rate Base: 2	<b>o</b>		Statement Miner Line O	
35	Incentive Transmission Plant Abandoned Project Cost	\$	-	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	Ф	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Line 35 + Line 36	37
38				0	38
39	D. Incentive Transmission Construction Work In Progress <sup>2</sup>	\$	-	Statement AM; Line 1	39

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

<sup>&</sup>lt;sup>2</sup> 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 (\$1,000)

Line Line Reference No. No. Amounts A. Transmission Plant: **Gross Transmission Plant:** 2 **Transmission Plant** 7,990,057 Statement AD; Line 11 2 23,810 3 Transmission Related Electric Misc. Intangible Plant Statement AD; Line 27 Transmission Related General Plant 118,679 Statement AD; Line 29 4 Transmission Related Common Plant 336,813 Statement AD; Line 31 8,469,360 6 **Total Gross Transmission Plant** Sum Lines 2 thru 5 <u>Transmission Related Depreciation Reserve:</u> 9 Transmission Plant Depreciation Reserve 1,933,499 Statement AE; Line 1 10 Transmission Related Electric Misc. Intangible Plant Amortization Reserve 14,658 Statement AE; Line 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 2,139,570 13 13 Total Transmission Related Depreciation Reserve Sum Lines 9 thru 12 14 14 15 15 Net Transmission Plant: Transmission Plant 6,056,558 Line 2 Minus Line 9 16 16 Transmission Related Electric Miscellaneous Intangible Plant 9,152 Line 3 Minus Line 10 17 Transmission Related General Plant 67,559 Line 4 Minus Line 11 18 18 196,520 Line 5 Minus Line 12 19 19 Transmission Related Common Plant Sum Lines 16 thru 19 20 20 **Total Net Transmission Plant** 6,329,790 21 21 22 22 **B.** Incentive Project Transmission Plant: <sup>1</sup> **Incentive Transmission Plant** 23 23 Statement AD; Line 13 24 Incentive Transmission Plant Depreciation Reserve Statement AE; Line 19 24 25 25 Total Net Incentive Transmission Plant Line 23 Minus Line 24

<sup>1</sup> 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 <sub>EU</sub>)

For the Base Period & True-Up Period Ending December 31, 2023

(\$1,000)

Line				Line
No.		 Amounts	Reference	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	1			9
10	Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup>	-	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		2 222 424		16
17	Cost of Capital Rate (COCR) - Base ROE	9.3026% <sub>V</sub>	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 <b>√</b>	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 <sub>EU</sub> ) Excluding FF&U	\$ 1,078,752 √	Line 15 + Line 19+ Line 23 + (Sum Lines 25 thru 28)	30

**V** Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.

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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#### **AS FILED**

#### 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 Line No. Reference No. Amounts B. Incentive ROE Project Transmission Revenue: 1,2 Incentive Transmission Plant Depreciation Expense Statement AJ; Line 19 2 Incentive Cost of Capital Rate (ICOCR) - Base ROE Pg6 True-up Stmt AV; Page 4; Line 32 1.8647% √ Total Incentive ROE Project Transmission Rate Base Page 3; Line 32 Incentive ROE Project Return and Associated Income Taxes - Base ROE Line 3 x Line 4 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder 0.0000% Pg6 True-Up Stmt AV; Page 4; Line 66 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 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 13 Incentive Transmission Plant Abandoned Project Cost Amortization Expense Statement AJ; Line 21 14 14 15 15 16 Total Incentive Transmission Plant Abandoned Project Cost Rate Base Page 3; Line 37 16 Cost of Capital Rate (COCR) <sup>3</sup> - Base ROE Pg6 True-Up Stmt AV; Page 3; Line 32 17 9.3026% v 17 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE Line 16 x Line 17 18 18 19 19 Total Incentive Transmission Plant Abandoned Project Cost Rate Base Page 3; Line 37 20 20 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder 21 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 26 Incentive Transmission Construction Work In Progress Page 3; Line 39 27 Cost of Capital Rate (COCR) <sup>3</sup> - Base ROE 28 Pg6 True-Up Stmt AV; Page 3; Line 32 28 9.3026% v 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 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Pg6 True-Up Stmt AV; Page 3; Line 66 32 32 0.3693% v 33 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder Line 31 x Line 32 33

#### **V** Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.

Total Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U

- 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.
- <sup>2</sup> 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.
- 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.
- <sup>4</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

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Total Incentive CWIP Revenue

E. Total (PYRR <sub>FII</sub>) Excluding FF&U <sup>4</sup>

Line 29 + Line 33

Sum Lines 11, 24, 35

Page 1; Line 30 + Line 37

1,078,752 v

#### SAN DIEGO GAS & ELECTRIC COMPANY Statement BK-1

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

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

Line				Line
No.		Amounts	Reference	No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			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	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	<u> </u>	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes <sup>1</sup>	\$ (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	Working Capital:			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	<b>\$</b>	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	B. Incentive ROE Project Transmission Rate Base: <sup>2</sup>			29
30	Net Incentive Transmission Plant	<u> </u>	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	<u> </u>	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	<u> </u>	Line 30 + Line 31	32
33	20 m. 2.20 2.20 2.20 2.20 2.20 2.20 2.20	<u> </u>		33
34	C. Incentive Transmission Plant Abandanad Presiect Data Page 2			34
	C. Incentive Transmission Plant Abandoned Project Rate Base:  In centive Transmission Plant Abandoned Project Cost	<b>o</b>	Statement Misse Line 0	
35	Incentive Transmission Plant Abandoned Project Cost	<del>-</del>	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	<u>-</u>	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	<u> </u>	Line 35 + Line 36	37
38	•			38
39	D. Incentive Transmission Construction Work In Progress <sup>2</sup>	\$ -	Statement AM; Line 1	39

<sup>&</sup>lt;sup>1</sup> Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

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

#### 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 Line No. No. Reference Amounts A. Transmission Plant: **Gross Transmission Plant:** 7,990,057 Statement AD; Line 11 **Transmission Plant** Transmission Related Electric Misc. Intangible Plant 23,810 Statement AD; Line 27 Transmission Related General Plant 118,679 Statement AD; Line 29 336,813 Transmission Related Common Plant Statement AD; Line 31 **Total Gross Transmission Plant** 8,469,360 Sum Lines 2 thru 5 Transmission Related Depreciation Reserve: Transmission Plant Depreciation Reserve 1,933,499 Statement AE; Line 1 14,658 Statement AE; Line 11 10 10 Transmission Related Electric Misc. Intangible Plant Amortization Reserve Statement AE; Line 13 11 Transmission Related General Plant Depr Reserve 51,120 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 Net Transmission Plant: 15 15 6,056,558 16 Transmission Plant Line 2 - Line 9 16 17 Transmission Related Electric Miscellaneous Intangible Plant 9,152 Line 3 - Line 10 17 Transmission Related General Plant 67,559 Line 4 - Line 11 18 19 Transmission Related Common Plant 196,520 Line 5 - Line 12 19 6,329,790 20 **Total Net Transmission Plant** Sum Lines 16 thru 19 20 21 21 22 22 **B.** Incentive Project Transmission Plant: <sup>1</sup> 23 23 **Incentive Transmission Plant** Statement AD; Line 13 24 Incentive Transmission Plant Depreciation Reserve Statement AE; Line 19 24 25 Total Net Incentive Transmission Plant Line 23 - Line 24 25

<sup>1</sup> 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, 2023

(\$1,000)

Line No.			_	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 8,350,000 - 400,000 - (29,213) \$ 8,720,787	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4 i = LTD interest	\$ 340,602 6,104 689 - - \$ 347,394	Sum Lines 10 thru 14	9 10 11 12 13 14			
16							16
17 18 19 20 21	Cost of Long-Term Debt:  Preferred Equity Component:  PF = Preferred Stock (Acct 204)  d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)			112-113; 3; c 118-119; 29; c	\$ - \$ -	Line 15 / Line 7	17 18 19 20 21
22 23 24	Cost of Preferred Equity  Common Equity Component:			0.00%	Line 21 / Line 20	22 23 24	
25 26 27	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c	\$ 9,901,206	Negative of Line 20 Above	25 26 27
28 29 30	Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock			112-113; 15; c	\$,348 \$ 9,909,554	Sum Lines 25 thru 28	28 29 30
31 32 33 34	Base Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$\frac{10.10\%}{(d) = (b) \times (c)}$ Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital		35 36
37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 8,720,787 - 9,909,554 \$ 18,630,341	46.81% 0.00% 53.19% 100.00%	3.98% 0.00% 10.10%	1.86% 0.00% 5.37% 7.24%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42 43	Cost of Equity Component (Preferred & Common):				5.37%	Line 38 + Line 39; Col. d	42 43
44 45 46 47 48	CAISO Participation ROE Adder: Weighted Cost of Capital:	(a) Amounts <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% V  (d) = (b) x (c)  Weighted  Cost of Capital	189 FERC ¶ 61,248 at Page 17	44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 8,720,787 - 9,909,554 \$ 18,630,341	46.81% 0.00% 53.19% 100.00%	0.00% 0.00% <b>0.00% V</b>	0.00% 0.00% 0.00% V 0.00% V	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52	49 50 51 52 53 54
55	Cost of Common Equity Component (CAISO Participation RC	<u>)E Adder):</u>			0.00% √	Line 52; Col. d	55

**V** Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.

<sup>1</sup> 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, 2023 (\$1,000)

FERC Form 1 Line Line No. Page; Line; Col. Reference No. Amounts Incentive Return on Common Equity: 1 0.00%  $\overline{(d)} = (b) x (c)$ 2 (a) (b) (c) 2 Cap. Struct. 3 Weighted 3 Cost of Amounts <sup>2</sup> <u>Incentive Weighted Cost of Capital:</u> Ratio Capital Cost of Capital 4 5 Long-Term Debt 8,720,787 46.81% 3.98% 1.86% Col. c = Page 1, Line 17 0.00%Col. c = Page 1, Line 22 Preferred Equity 0.00%0.00%Common Equity 9,909,554 53.19% 0.00%0.00%Col. c = Line 1 Above \$ 18,630,341 1.86% 9 Total Capital 100.00% 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 CAISO Participation ROE Adder: 0.00% Order No. 679, 116 FERC ¶ 61,057 at P 326 14 14 15 (d) = (b) x (c)15 (a) (b) (c) 16 Cap. Struct. Cost of Weighted 16 Cost of Capital Weighted Cost of Capital: Amounts <sup>2</sup> Ratio Capital 17 17 18 18 19 Long-Term Debt 8,720,787 46.81% 0.00%Shall be Zero for ROE Adder 0.00%19 Shall be Zero for ROE Adder 20 Preferred Equity 0.00%0.00% 0.00%20 9,909,554 53.19% 0.00%0.00%Col. c = Line 14 Above 21 21 Common Equity Total Capital 100.00% 22 \$ 18,630,341 0.00%Sum Lines 19 thru 21 22 23 23 24 Cost of Common Equity Component (CAISO Participation ROE Adder): 24 0.00%Line 21; Col. d

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.

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, 2023 (\$1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2 3	A. Federal Income Tax Component:			2
4				4
5	Where:	5 270/	Daniel I. I. in a 42	5
6 7	A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total Federal Tax Adjustments	5.37% \$ 3,918	Page 1; Line 42 Negative of Statement AR; Line 9	6 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 11	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10 11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.3899%	Federal Income Tax Expense	12
13	(1 - FT)			13
14 15	B. State Income Tax Component:			14 15
16	<del></del>			16
17	Where:	5.270/	T : (A1	17
18 19	A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total State Tax Adjustments	5.37% \$ -	Line 6 Above Negative of Statement AT; Line 9	18 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 23	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	1.3899% 8.84%	Line 12 Above State Income Tax Rate	22 23
24	51 State meome Tax Rate for Rate Effective Feriod	0.0170	State moome Tax Rate	24
25	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.6758%	State Income Tax Expense	25
26 27	(1 - ST)			26 27
28	C. Total Federal & State Income Tax Rate:	2.0657%	Line 12 + Line 25	28
29				29
30 31	D. Total Weighted Cost of Capital:	7.2369%	Page 1; Line 40	30 31
32	E. Cost of Capital Rate (COCR) - Base ROE:	9.3026%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			35
36 37	A. Federal Income Tax Component:			36 37
38				38
39	Where:  A = Cost of Common Equity Commonant CAISO Portionation POE Adden	0.00% √	Daga 1. Lina 55	39 40
40 41	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments	\$ -	Page 1; Line 55 Shall be Zero for ROE Adder	40
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 45	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44 45
46	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000% √	Federal Income Tax Expense	46
47	(1 - FT)			47
48 49	B. State Income Tax Component:			48 49
50				50
51	Where:	0.000/ -4	Line 40 Above	51 52
52 53	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments	0.00% √ \$ -	Line 40 Above Shall be Zero for ROE Adder	52 53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 42 Above	54
55 5.5	D = Transmission Rate Base	\$ 5,319,978	Line 43 Above	55
56 57	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.0000% √ 8.84%	Line 46 Above State Income Tax Rate	56 57
58	State medice Tax Rate for Rate Effective Feriod	0.0470	State meome Tax Rate	58
59	State Income Tax = $\underline{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}$	0.0000% √	State Income Tax Expense	59
60 61	(1 - ST)			60 61
62	C. Total Federal & State Income Tax Rate:	0.0000% √	Line 46 + Line 59	61 62
63				63
64 65	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000% √	Page 1; Line 53	64 65
65 66	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000% √	Line 62 + Line 64	66
50		V.UUU /0 V	Line 02 · Line 07	00

**V** Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.

### 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 Line No. Reference No. Amounts Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 2 2 A. Federal Income Tax Component: 3 5 Where: 6 A = Sum of Preferred Stock and Return on Equity Component 0.00% Page 2; Line 11 B = Transmission Total Federal Tax Adjustments Shall be Zero for Incentive ROE Projects 8 C = Equity AFUDC Component of Transmission Depreciation Expense 9 9 D = Total Incentive ROE Project Transmission Rate Base Statement BK-1; Page 3; Line 32 FT = Federal Income Tax Rate for Rate Effective Period 21% 10 10 Page 3; Line 10 11 11 Federal Income Tax = (((A) + (C/D)) \* FT) - (B/D)0.0000% 12 Federal Income Tax Expense 12 13 (1 - FT)13 14 14 B. State Income Tax Component: 15 15 16 16 17 17 Where: 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 20 C = Equity AFUDC Component of Transmission Depreciation Expense Line 8 Above 21 D = Total Incentive ROE Project Transmission Rate Base \$ Line 9 Above 21 22 0.0000%22 FT = Federal Income Tax Expense Line 12 Above 23 23 ST = State Income Tax Rate for Rate Effective Period 8.84% Page 3; Line 23 24 24 25 State Income Tax = (((A) + (C/D) + Federal Income Tax) \* (ST)) - (B/D)0.0000%State Income Tax Expense 25 26 (1 - ST)26 27 27 28 28 C. Total Federal & State Income Tax Rate: 0.0000%Line 12 + Line 25 29 29 D. Total Incentive Weighted Cost of Capital: 1.8647% 30 30 Page 2; Line 9 31 31 32 32 E. Incentive Cost of Capital Rate (ICOCR) - Base ROE: Line 28 + Line 30 1.8647% 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 Shall be Zero for Incentive ROE Projects 41 41 B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense 42 42 43 D = Total Incentive ROE Project Transmission Rate Base 43 Statement BK-1; Page 3; Line 32 FT = Federal Income Tax Rate for Rate Effective Period Page 3; Line 44 44 44 21% 45 45 0.0000% Federal Income Tax Expense 46 46 Federal Income Tax = (((A) + (C/D)) \* FT) - (B/D)47 (1 - FT)47 48 48 B. State Income Tax Component: 49 49 50 50 51 Where: 51 Line 40 Above 0.00%52 52 A = Cost of Common Equity Component - CAISO Participation ROE Adder 53 53 B = Transmission Total State Tax Adjustments Shall be Zero for Incentive ROE Projects C = Equity AFUDC Component of Transmission Depreciation Expense 54 Line 42 Above 54 55 D = Total Incentive ROE Project Transmission Rate Base Line 43 Above 55 FT = Federal Income Tax Expense 0.0000% Line 46 Above 56 56 57 ST = State Income Tax Rate for Rate Effective Period 8.84% Page 3; Line 57 57 58 58 59 State Income Tax = (((A) + (C/D) + Federal Income Tax) \* (ST)) - (B/D)0.0000%59 State Income Tax Expense 60 (1 - ST)60 61 61 Line 46 + Line 59 62 C. Total Federal & State Income Tax Rate: 0.0000%62 63 63 64 D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder: 0.0000% Page 2; Line 22 64 65 65 E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder: 66 0.0000%Line 62 + Line 64 66

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

#### 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 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 8,350,000 - 400,000 - (29,213) \$ 8,720,787	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4	29.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 340,602 6,104 689 -		9 10 11 12 13 14
15 16	i = LTD interest				\$ 347,394	Sum Lines 10 thru 14	15 16
17	Cost of Long-Term Debt:				3.98%	Line 15 / Line 7	17
18 19 20 21 22 23 24	Preferred Equity Component:  PF = Preferred Stock (Acct 204)  d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)  Cost of Preferred Equity  Common Equity Component:			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24
25 26 27 28	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219)	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,901,206 - - 8,348	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock			112-113, 13, 0	\$ 9,909,554	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$(d) = (b) \times (c)$ Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital		35 36
37 38 39 40	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 8,720,787 - 9,909,554 \$ 18,630,341	46.81% 0.00% 53.19% 100.00%	3.98% 0.00% 10.10%	1.86% 0.00% 5.37% 7.24%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40
41 42 43	Cost of Equity Component (Preferred & Common):				5.37%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47 48	Incentive Return on Common Equity: <sup>2</sup> Weighted Cost of Capital:	(a) Amounts <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1	44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 8,720,787 - 9,909,554 \$ 18,630,341	46.81% 0.00% 53.19% 100.00%	0.00% 0.00% 0.50%	0.00% 0.00% 0.27% 0.27%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52	49 50 51 52 53 54
55	<u>Incentive Cost of Equity Component (Preferred &amp; Common):</u>				0.27%	Line 52; Col. d	55

<sup>&</sup>lt;sup>1</sup> 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, 2023

(\$1,000)

Line					FERC Form 1			Line
No.				-	Page; Line; Col.	Amounts	Reference	No.
1 Ince	entive Return on Common Equity: 1					0.00%		1
2	ntive Return on Common Equity.		(a)	(b)	(c)	(d) = (b) x (c)		2
3			(a)	Cap. Struct.	Cost of	Weighted		3
	entive Weighted Cost of Capital:	^	Amounts <sup>2</sup>	Ratio	Capital	Cost of Capital		4
5	ntive weighted cost of capital.		Amounts	Ratio	Сарпа	Cost of Capital		5
2	g-Term Debt	\$	8,720,787	46.81%	3.98%	1.86%	Col. $c = Page 1$ , Line 17	6
_	erred Equity	Ψ	0,720,707	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
	nmon Equity		9,909,554	53.19%	0.00%	0.00%	Col. c = Line 1 Above	8
	Total Capital	\$	18,630,341	100.00%	0.0070	1.86%	Sum Lines 6 thru 8	9
10	our cupiui	Ψ	10,050,511	100.0070		1.0070	Sam Emes o tina o	10
	entive Cost of Equity Component (Preferred & Common):					0.00%	Line 7 + Line 8; Col. d	11
12	mire cost of Equity component (Freierred & Common).					0.0070	Eme 7 · Eme 0, con d	12
13								13
14 <u>CAIS</u>	SO 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 Weig	ghted Cost of Capital:	Δ	Amounts <sup>2</sup>	Ratio	Capital	Cost of Capital		17
18	<u></u>		inounts		<u>F</u>			18
	g-Term Debt	\$	8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	19
_	Perred Equity	Ψ	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
	nmon Equity		9,909,554	53.19%	0.00%	0.00%	Col. c = Line 14 Above	21
	Cotal Capital	\$	18,630,341	100.00%		0.00%	Sum Lines 19 thru 21	22
23	1		, ,-				-	23
	t of Common Equity Component (CAISO Participation ROI	E Add	ler):			0.00%	Line 21; Col. d	24

<sup>&</sup>lt;sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> Amount is based upon December 31 balances.

#### SAN DIEGO GAS AND ELECTRIC COMPANY

#### Statement AV

#### Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2	Cost of Capital Rate (COCR) Calculation - Base ROE.			2
3	a. Federal Income Tax Component:			3
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.37%	Page 1; Line 42	6
7 8	B = Trans. Amount of Other Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 3,918 \$ 11,020	Negative of Statement AR; Line 9 AV-1A; Line17	7 8
9	D = Transmission Rate Base	\$ 5,319,978	Pg3.3 Rev Statement BK-1; Page 3; Line 27	9
10 11	FT = Federal Income Tax Rate	21%	Federal Income Tax Rate	10 11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.3899%	Federal Income Tax Expense	12
13	(1 - FT)			13
14 15	B. State Income Tax Component:			14 15
16				16
17 18	Where: A = Sum of Preferred Stock and Return on Equity Component	5.37%	Line 6 Above	17 18
19	B = Transmission Total State Tax Adjustments	\$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	\$ 11,020	Line 8 Above	20
21 22	FT = Federal Income Tax Expense	\$ 5,319,978 1.3899%	Line 9 Above Line 12 Above	21 22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24 25	State Income Tax = $(((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)$	0.6758%	State Income Tax Expense	24 25
26	$\frac{((1) + (2+2) + 1 \cdot 2 \cdot 2 \cdot 1) + (2+2)}{(1 - ST)}$	0.073070	State meome Tax Expense	26
27 28	C. Total Federal & State Income Tax Rate:	2.0657%	Line 12 + Line 25	27 28
29	C. Total rederal & State Income Tax Rate.	2.003778	Lille 12 + Lille 23	29
30 31	D. Total Weighted Cost of Capital:	7.2369%	Page 1; Line 40	30 31
32	E. Cost of Capital Rate (COCR) - Base ROE:	9.3026%	Line 28 + Line 30	32
33				33
34 35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34 35
36	Cost of Capital Rate (COCR) Calculation - CAISO I articipation ROL Adder.			36
37	A. Federal Income Tax Component:			37
38 39	Where:			38 39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27%	Page 1; Line 55	40
41 42	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$	Shall be Zero for ROE Adder Shall be Zero for ROE Adder	41 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 46	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0707%	Federal Income Tax Expense	45 46
47	(1 - FT)		1	47
48 49	B. State Income Tax Component:			48 49
50	B. State meonie Tax component.			50
51	Where:	0.270/	T : 40 A1	51
52 53	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments	0.27% \$ -	Line 40 Above Shall be Zero for ROE Adder	52 53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 42 Above	54
55 56	D = Transmission Rate Base FT = Federal Income Tax Expense	\$ 5,319,978 0.0707%	Line 43 Above Line 46 Above	55 56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58 50	State Income Toy $= (((A) \pm (C/D) \pm E_0 down! L_{0.0000} Toy) * (CT)) (D/D)$	0.02260/	Stata Inagena Tay Everage	58 50
59 60	State Income Tax = $\underline{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}$ (1 - ST)	0.0326%	State Income Tax Expense	59 60
61		_	· · · · · ·	61
62 63	C. Total Federal & State Income Tax Rate:	0.1033%	Line 46 + Line 59	62 63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2660%	Page 1; Line 53	64
65 66	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.3693%	Line 62 + Line 64	65 66
00		0.507570	Line OZ · Line OT	55

#### ${\bf SAN\ DIEGO\ GAS\ AND\ ELECTRIC\ COMPANY}$

### 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.
110.		Amounts	Reference	_ 110.
2	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			2
3	a. Federal Income Tax Component:			3
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total Federal Tax Adjustments	0.00%	Page 2; Line 11 Shall be Zero for Incentive ROE Projects	6
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shan be Zero for incentive ROL Projects	8
9	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ -	Statement BK-1; Page 3; Line 32	9
10 11	r I – rederal income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10 11
12	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13 14	(1-11)			13 14
15	B. State Income Tax Component:			15
16 17	Where:			16 17
18 19	A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total State Tax Adjustments	0.00%	Line 6 Above Shall be Zero for Incentive ROE Projects	18 19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense	\$ - 0.0000%	Line 9 Above Line 12 Above	21
22 23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	22 23
24 25	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.0000%	State Income Tax Expense	24 25
26	State income Tax $-\frac{(((A) + (C / D) + Federal income Tax) \cdot (S1)) - (B / D)}{(1 - ST)}$	0.000078	State income Tax Expense	26
27 28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	27 28
29				29
30 31	D. Total Incentive Weighted Cost of Capital:	1.8647%	Page 2; Line 9	30 31
32	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.8647%	Line 28 + Line 30	32
33				33
35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			35
36 37	A. Federal Income Tax Component:			36 37
38	11. Tederal meome Tax component.			38
39 40	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	39 40
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	41
42 43	C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ -	Statement BK-1; Page 3; Line 32	42 43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45 46	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	45 46
47	$\frac{((H) + (C + D))^{-1} + (D + D)}{(1 - FT)}$	0.000070	redefai meome rax Expense	47
48 49	B. State Income Tax Component:			48 49
50				50
51 52	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	51 52
53	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	53
54 55	C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ -	Line 42 Above Line 43 Above	54 55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57 58	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57 58
59	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.0000%	State Income Tax Expense	59
60 61	(1 - ST)			60 61
61	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	61 62
63 64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	63 64
65 66	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	65 66

<sup>&</sup>lt;sup>1</sup> 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.

# TO6 Cycle 1 FERC CAISO Adder Refund Adjustment Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO6 Cycle 1

(\$1,000)

Line								Line
No.	_	Cal 1	Cal. 2	Cal 2	Cal. 4	Cal 5	Cal. (	No.
2	Calculations:	<u>Col. 1</u>	<u>Col. 2</u> = Col. 2 - Col. 6	<u>Col. 3</u>	<u>Col. 4</u> See Footnote 2	Col. 5 See Footnote 3	<u>Col. 6</u> = Col. 4 + Col. 5	2
3	Calculations.		- Coi. 2 - Coi. 0		Cumulative	see roomote s	- Coi. 4 + Coi. 3  Cumulative	3
3 1			Monthly		Overcollection (-) or		Overcollection (-) or	_
5			Monthly Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	4 5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
, Q	January	2023	(1,637)	0.54%	(1,637)	(4)	(1,642)	- 8
0	February	2023	(1,637)	0.48%	(3,279)	(12)	(3,291)	
10	March	2023	(1,637)	0.54%	· · · · · ·		` ′	
10					(4,928)	(22)	(4,950)	
11	April	2023	(1,637)	0.62%	(6,587)	(36)	(6,623)	
12	May	2023	(1,637)	0.64%	(8,260)	(48)	(8,308)	
13	June	2023	(1,637)	0.62%	(9,945)	(57)	(10,002)	
14	July	2023	(1,637)	0.68%	(11,639)	(74)	(11,712)	
15	August	2023	(1,637)	0.68%	(13,350)	(85)	(13,435)	
16	September	2023	(1,637)	0.66%	(15,072)	(94)	(15,166)	
17	October	2023	(1,637)	0.71%	(16,803)	(113)	(16,917)	
18	November	2023	(1,637)	0.69%	(18,554)	(122)	(18,676)	
19	December	2023	(1,637)	0.71%	(20,313)	(138)	(20,452)	-
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)	
32	January	2025		0.68%	(22,264)	(151)	(22,415)	_
33	February	2025		0.62%	(22,415)	(139)	(22,554)	
34	March	2025		0.68%	(22,554)	(153)	(22,708)	
35	April	2025		0.62%	(22,708)	(141)	(22,849)	
36	May	2025		0.64%	(22,849)	(146)	(22,995)	
37	June	2025		0.62%	(22,995)	(143)	(23,137)	
38	July	2025		0.68%	(23,137)	(157)	(23,295)	
39	August	2025		0.68%	(23,295)	(158)	(23,453)	
40	September September	2025		0.68%	(23,453)	(159)	(23,613)	
41	October	2025		0.68%	(23,613)	(161)	(23,773)	
42	November	2025		0.68%	(23,773)	(161) $(162)$	(23,773) $(23,935)$	
43	December	2025		0.68%	(23,773) $(23,935)$	(162) $(163)$	(24,098)	
	December	2023	¢ (10.646)	0.08%	· · · /	· /	(24,098)	-
44			\$ (19,646)		<u>\$</u>	6 (4,451)		44

<sup>&</sup>lt;sup>1</sup> Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

Posted FERC Interest rates
Estimated FERC Interest rates

<sup>&</sup>lt;sup>2</sup> Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

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

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 Inhouse 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.