

Company: San Diego Gas & Electric Company (U 902 M)  
Proceeding: 2028 General Rate Case  
Application: A.26-06- 015p  
Exhibit No: SDGE-33-WP.1

**REVISED WORKPAPERS TO  
PREPARED DIRECT TESTIMONY OF  
ANNA M. CREVOISERAT  
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY**

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**



**September 2026**

**PROPOSED POST-TEST YEAR RATEMAKING MECHANISM – SDG&E**

**A. TOTAL REVENUE REQUIREMENT**

As described in my testimony (Exhibit SDGE-33), SDG&E's post-test year (PTY) ratemaking mechanism proposes to adjust 2028 test-year (TY) authorized revenue requirement in the PTY's 2029, 2030, and 2031 for:

1. General O&M test-year cost forecast (labor and non-labor) escalated by S&P Global Market Intelligence's utility cost escalation factors forecast (Section B.1.);
2. Medical costs based on the WTW's actuarial forecast (Section B.2);
3. Test-year capital additions forecast escalated using S&P Global's utility cost escalation factors (Section C);
4. A budget-based exception for Wildfire Mitigation Plan Strategic Undergrounding capital additions forecast (Section E); and
5. An Earnings Sharing Mechanism that shares returns above or below authorized Rate of Return (ROR) with ratepayers and shareholders during the post-test years.

The base margin amounts adopted in SDG&E's TY 2028 are from the Summary of Earnings testimony (Exhibit SDGE-32) and utilized throughout these workpapers. Table 1 below summarizes the total revenue requirement associated with SDG&E's PTY ratemaking mechanism including Miscellaneous Revenues and Franchise Fees & Uncollectible (FF&U). FF&U is addressed in Section D.

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 1**

| Line No.                            | Description (\$ in millions)                        | 2029*   | 2030*   | 2031*   |
|-------------------------------------|-----------------------------------------------------|---------|---------|---------|
|                                     | UPI (Labor/Non-Labor)                               | 2.27%   | 2.40%   | 2.49%   |
|                                     | Medical Escalation Rates                            | 6.00%   | 5.75%   | 5.25%   |
| 1                                   | Total O&M Margin (excluding FFU)                    | 1,120.6 | 1,147.4 | 1,176.0 |
| 2                                   | Medical Expense                                     | 38.3    | 40.5    | 42.6    |
| 3                                   | Capital Related Costs (Depreciation, Taxes, Return) | 2,702.9 | 2,857.1 | 3,011.6 |
| 4                                   | Total (L1 + L2 + L3)                                | 3,861.7 | 4,045.0 | 4,230.2 |
| 5                                   | FF&U (Electric = 3.91%, Gas = 2.67%)                | 134.2   | 135.3   | 136.4   |
| 6                                   | Total Base Margin (L4 + L5)                         | 3,996.0 | 4,180.3 | 4,366.6 |
| 7                                   | Miscellaneous Revenues                              | 44.0    | 44.0    | 44.0    |
| 8                                   | Total Revenue Requirement (L6 + L7)                 | 4,039.9 | 4,224.3 | 4,410.6 |
| 9                                   | PTY Capital Exceptions Related Cost (Exc. FF&U)     | 32.4    | 70.5    | 120.9   |
| 10                                  | PTY Capital Exceptions FF&U                         | 1.2     | 2.6     | 4.5     |
| 11                                  | Adjusted Total Revenue Requirement (L8 + L9 + L10)  | 4,073.5 | 4,297.5 | 4,536.0 |
| 12                                  | Revenue Requirement Increase \$                     | 325.3   | 223.9   | 238.5   |
| 13                                  | Revenue Requirement Increase %                      | 8.68%   | 5.50%   | 5.55%   |
| <i>*Difference due to rounding.</i> |                                                     |         |         |         |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**B. OPERATION & MAINTENANCE (O&M) EXPENSES**

The starting base for O&M escalation is the TY 2028 revenue requirement excluding miscellaneous revenues, capital-related margin, medical expense, and FF&U (O&M Margin). O&M expenses are determined in total for the electric distribution, electric generation and gas rate components. Medical costs are escalated separately.

1. Escalation of O&M (excluding medical): For simplicity in calculating PTY escalation, a gas and electric O&M utility input price index (GEOMPI) is used to adjust O&M expenses to reflect the expected cost inflation of goods and services that SDG&E will incur to serve its customers. The calculation of GEOMPI is described in the Escalation and Gas Customer Forecast testimony (Exhibit SCG-20/SDGE-24). The PTY O&M revenue requirement prior to FF&U gross up is calculated below in Table 2 (differences due to rounding):

**Table 2**

| Line No. | O&M Expense Adjustment (\$ in millions) | TY-2028   | 2029      | 2030      | 2031      |
|----------|-----------------------------------------|-----------|-----------|-----------|-----------|
| 1        | Prior Year O&M Margin                   |           | \$1,095.7 | \$1,120.6 | \$1,147.4 |
| 2        | O&M Escalation Rate                     |           | 2.27%     | 2.40%     | 2.49%     |
| 3        | Attrition-year O&M Escalation (L1* L2)  |           | \$24.8    | \$26.8    | \$28.6    |
| 4        | O&M Expense (L1+ L3)                    | \$1,095.7 | \$1,120.6 | \$1,147.4 | \$1,176.0 |

2. Escalation of Medical Costs: Medical costs adopted in SDG&E's Test Year 2028 will be escalated annually using the WTW medical escalation projections as discussed in the Compensation & Benefits testimony (Ex. SCG-16/SDGE-20) and the Pension and PBOP testimony (Ex. SCG-17/SDGE-21). The associated revenue requirement prior to FF&U gross up is calculated in Table 3 below (differences due to rounding):

**Table 3**

| Line No. | Medical Cost Adjustment (\$ in millions)   | TY-2028 | 2029   | 2030   | 2031   |
|----------|--------------------------------------------|---------|--------|--------|--------|
| 1        | Prior Year Medical Expense                 |         | \$36.1 | \$38.3 | \$40.5 |
| 2        | Medical Escalation Rate                    |         | 6.00%  | 5.75%  | 5.25%  |
| 3        | Attrition-year Medical Escalation (L1* L2) |         | \$2.2  | \$2.2  | \$2.1  |
| 4        | Medical Expense (L1+ L3)                   | \$36.1  | \$38.3 | \$40.5 | \$42.6 |

**C. CAPITAL-RELATED COSTS**

1. Test-Year Capital Additions: This section describes the development of PTY plant additions and other PTY rate base changes to determine the capital-related revenue requirement (authorized return, depreciation expense, taxes and gross up)

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

for the electric distribution (ED), electric generation (EG) and gas distribution (GD) rate components. The forecasted (2028) rate base components, plant additions and plant retirements are from the SDG&E Rate Base testimony and workpapers (Exhibit SDGE-28 and SDGE-28-WP). SDG&E escalates the test-year capital additions to determine PTY capital additions. Incremental depreciation and amortization reserve and deferred taxes are also calculated to determine the rate base for the attrition-year. The change in year-over-year rate base is used to calculate the capital costs components of the revenue requirement. The capital-related revenue requirement is shown in Table 4 below (differences due to rounding):

**Table 4<sup>1</sup>**

| Line No. | Capital-Related Attrition (\$ in millions) | TY-2028   | 2029      | 2030      | 2031      |
|----------|--------------------------------------------|-----------|-----------|-----------|-----------|
| 1        | Prior Year Capital-Related Costs           |           | \$2,535.2 | \$2,735.3 | \$2,927.7 |
| 2        | Capital-Related Attrition                  |           | \$200.1   | \$192.4   | \$204.8   |
| 3        | Capital-Related Costs (L1+ L2)             | \$2,535.2 | \$2,735.3 | \$2,927.7 | \$3,132.5 |

The development of the PTY rate base and the derivation of individual revenue requirement components are described in detail below.

2. Weighted Average (WAVG) Rate Base (Tables 5, 7, 9): The starting point in developing WAVG rate base for each attrition-year is the prior year plant-in-service, accumulated depreciation reserve and accumulated amortization reserve. WAVG plant additions are added and plant retirements are subtracted to determine net plant additions. Changes to the net depreciation and net amortization reserve and accumulated deferred tax reserve are calculated as further described below.

a) Weighted Net Plant Additions:

- 1) Plant additions (Table 6, 8, 10: Lines 10, 11-13) for the PTY are calculated using test-year capital additions. These test-year capital additions are then escalated to 2029, 2030, and 2031 dollars using S&P Global's indices, as described in Escalation & Gas Customer Forecast testimony (Ex. SCG-20/SDGE-24). The test-year excludes certain programs to prevent double counting when determining post-test year capital additions.<sup>2</sup>

---

<sup>1</sup> Excludes the impact of the Senate Bill 254-related equity exclusion discussed in the Summary of Earnings testimony (Ex. SDGE-32).

<sup>2</sup> WMP Strategic Undergrounding.

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

- 2) Plant retirements (Table 6, 8, 10: Lines 10, 14-16) for the PTY are calculated using test-year plant retirements. These test-year plant retirements are then escalated to 2029, 2030 and 2031 dollars using S&P Global's indices, as described in the Escalation & Gas Customer Forecast testimony (Ex. SCG-20/SDGE-24). The test-year excludes certain programs to prevent double counting when determining post-test year plant retirements.<sup>3</sup>
  - 3) WAVG Net Plant Additions (Table 6, 8, 10: Lines 1-3, 17): Each PTY's WAVG net plant additions is calculated using the ratio of the prior year WAVG net plant additions balance to the prior year end-of-year (EOY) net plant additions balance multiplied by the attrition-year's EOY net plant additions.
- b) Change in Accumulated Depreciation Reserve (Tables 6, 8, 10: Lines 4-6): Each PTY's WAVG net depreciation reserve is calculated using the ratio of the prior year WAVG net depreciation reserve to the prior year EOY net depreciation reserve multiplied by the attrition-year's EOY net depreciation reserve. Net depreciation reserve includes annual retirements, cost of removal, and salvage.
- c) Change in Net Amortization Reserve (Tables 6, 8, 10: Lines 7-9): Each PTY's WAVG net amortization reserve is calculated using the ratio of the prior year WAVG net amortization reserve to the prior year EOY net amortization reserve multiplied by the attrition-year's EOY net amortization reserve.
- d) Change in Accumulated Deferred Tax Reserve (Tables 5, 7: Line 12, Table 9: Line 13): Each PTY's WAVG accumulated deferred tax is calculated by multiplying the ratio of test year deferred taxes, adjusted for the phase down of bonus depreciation, to the test year WAVG plant in service by the PTY's WAVG plant in service.

---

<sup>3</sup> WMP Strategic Undergrounding.

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

- e) Working Capital and Other (Tables 5, 7: Lines 3, 4, 7, Table 9: Lines 3, 4, 5, 8): SDG&E is not proposing to change the rate base elements of Fuel in Storage, Materials and Supplies, Working Cash, and Customer Advances for Construction from the Test Year 2028 amounts.
- f) Repair Deductions Rate Base Adjustment (Tables 5, 7: Line 6, Table 9: Line 7): SDG&E continues the amortization of this rate base adjustment as ordered in D.16-06-054, page 192.

The resulting WAVG Depreciated Rate Base and supporting calculations are shown in the tables 5-12 below.

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 5**

San Diego Gas and Electric Company  
WEIGHTED AVERAGE DEPRECIATED RATE BASE  
ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

| 2028 RO Model                                      |                                                           |            |                |            |            | 2029-2031 Attrition Year |            |            |
|----------------------------------------------------|-----------------------------------------------------------|------------|----------------|------------|------------|--------------------------|------------|------------|
| Source: Witness: Steven P. Dais / Exhibit SDG&E-28 |                                                           |            |                |            |            |                          |            |            |
| Line No.                                           | Account Description                                       | Recorded   |                |            | Test       | PTY                      | PTY        | PTY        |
|                                                    |                                                           | Year 2025  | Estimated Year |            | Year 2028  | AY 2029                  | AY 2030    | AY 2031    |
|                                                    |                                                           |            | 2026           | 2027       |            |                          |            |            |
| <b>Fixed Capital</b>                               |                                                           |            |                |            |            |                          |            |            |
| 1                                                  | Plant In Service                                          | 13,862,047 | 14,455,016     | 15,405,877 | 16,463,878 | 17,541,076               | 18,576,289 | 19,631,918 |
| 2                                                  | Total Fixed Capital                                       | 13,862,047 | 14,455,016     | 15,405,877 | 16,463,878 | 17,541,076               | 18,576,289 | 19,631,918 |
| <b>Working Capital</b>                             |                                                           |            |                |            |            |                          |            |            |
| 3                                                  | Materials & Supplies                                      | 180,932    | 188,515        | 194,689    | 198,950    | 198,950                  | 198,950    | 198,950    |
| 4                                                  | Working Cash                                              | 181,632    | 187,081        | 192,694    | 178,003    | 178,003                  | 178,003    | 178,003    |
| 5                                                  | Total Working Capital                                     | 362,564    | 375,596        | 387,383    | 376,953    | 376,953                  | 376,953    | 376,953    |
| 6                                                  | Repair Deductions Rate Base Adjustment (2016 - 2042)      | (27,778)   | (26,144)       | (24,510)   | (22,876)   | (21,242)                 | (19,608)   | (17,974)   |
| 7                                                  | Customer Advances For Construction                        | (18,526)   | (19,030)       | (18,581)   | (18,131)   | (18,131)                 | (18,131)   | (18,131)   |
| 8                                                  | Total Other                                               | (46,304)   | (45,175)       | (43,091)   | (41,007)   | (39,373)                 | (37,739)   | (36,105)   |
| <b>Deductions For Reserves</b>                     |                                                           |            |                |            |            |                          |            |            |
| 9                                                  | Accumulated Deferred Taxes - 2017 Tax Cuts & Jobs Act Adj | 192,475    | 186,158        | 179,202    | 171,582    | 163,961                  | 156,341    | 148,720    |
| 10                                                 | Accumulated Depreciation Reserve                          | 4,844,395  | 5,018,016      | 5,376,621  | 5,750,756  | 6,148,487                | 6,570,938  | 7,017,849  |
| 11                                                 | Accumulated Amortization Reserve                          | 541,053    | 578,738        | 712,194    | 859,537    | 1,019,914                | 1,190,252  | 1,370,450  |
| 12                                                 | Accumulated Deferred Taxes                                | 403,251    | 405,712        | 398,025    | 391,891    | 417,532                  | 442,173    | 467,300    |
| 13                                                 | Total Deductions For Reserves                             | 5,981,174  | 6,188,624      | 6,666,042  | 7,173,766  | 7,749,894                | 8,359,703  | 9,004,320  |
| 14                                                 | Weighted Average Depreciated Rate Base                    | 8,197,133  | 8,596,814      | 9,084,126  | 9,626,058  | 10,128,763               | 10,555,800 | 10,968,446 |
| 15                                                 | Total Weighted Average Rate Base                          |            | 8,596,814      | 9,084,126  | 9,626,058  | 10,128,763               | 10,555,800 | 10,968,446 |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 6**

San Diego Gas and Electric Company  
WAVG Rate Base Support: Capital Additions, Capital Retirements, Net Depreciation and Amortization Reserve  
ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

| 2028 RO Model                    |                                  |                           | 2029-2031 Attrition Year |             |            |               |             |            |               |             |            |               |
|----------------------------------|----------------------------------|---------------------------|--------------------------|-------------|------------|---------------|-------------|------------|---------------|-------------|------------|---------------|
| Line                             |                                  | 2028                      |                          | 2029        |            |               | 2030        |            |               | 2031        |            |               |
| No.                              | Description                      | End of Year               | WAVG                     | End of Year | WAVG       | WAVG Increase | End of Year | WAVG       | WAVG Increase | End of Year | WAVG       | WAVG Increase |
| Plant-in-Service                 |                                  |                           |                          |             |            |               |             |            |               |             |            |               |
| 1                                | Beginning of the Year            | 15,995,037                | 15,995,037               | 17,108,705  | 17,108,705 | 1,113,668     | 18,135,744  | 18,135,744 | 1,027,039     | 19,182,197  | 19,182,197 | 1,046,453     |
| 2                                | Net Plant Additions              | 1,113,668                 | 468,841                  | 1,027,039   | 432,371    | (36,470)      | 1,046,453   | 440,544    | 8,173         | 1,068,250   | 449,720    | 9,176         |
| 3                                | Total                            | 17,108,705                | 16,463,878               | 18,135,744  | 17,541,076 | 1,077,198     | 19,182,197  | 18,576,289 | 1,035,212     | 20,250,447  | 19,631,918 | 1,055,629     |
| Accumulated Depreciation Reserve |                                  |                           |                          |             |            |               |             |            |               |             |            |               |
| 4                                | Beginning of the Year            | 5,560,166                 | 5,560,166                | 5,945,426   | 5,945,426  | 385,260       | 6,355,893   | 6,355,893  | 410,467       | 6,790,584   | 6,790,584  | 434,691       |
| 5                                | Net Depreciation Reserve         | 385,260                   | 190,591                  | 410,467     | 203,061    | 12,470        | 434,691     | 215,045    | 11,984        | 459,393     | 227,265    | 12,220        |
| 6                                | Total                            | 5,945,426                 | 5,750,756                | 6,355,893   | 6,148,487  | 397,730       | 6,790,584   | 6,570,938  | 422,451       | 7,249,978   | 7,017,849  | 446,912       |
| Accumulated Amortization Reserve |                                  |                           |                          |             |            |               |             |            |               |             |            |               |
| 7                                | Beginning of the Year            | 781,627                   | 781,627                  | 936,907     | 936,907    | 155,279       | 1,102,346   | 1,102,346  | 165,439       | 1,277,548   | 1,277,548  | 175,203       |
| 8                                | Net Amortization Reserve         | 155,279                   | 77,910                   | 165,439     | 83,007     | 5,097         | 175,203     | 87,906     | 4,899         | 185,159     | 92,901     | 4,995         |
| 9                                | Total                            | 936,907                   | 859,537                  | 1,102,346   | 1,019,914  | 160,377       | 1,277,548   | 1,190,252  | 170,338       | 1,462,707   | 1,370,450  | 180,198       |
|                                  |                                  | Forecast<br>2028 (2028\$) | PTY<br>2030              |             | 2031       |               |             |            |               |             |            |               |
| 10                               | Escalation Rates to 2028\$       | 0.000%                    | 1.743%                   | 1.890%      | 2.083%     |               |             |            |               |             |            |               |
| 11                               | Capital Additions (Table 11)     | 1,159,668                 |                          |             |            |               |             |            |               |             |            |               |
| 12                               | Capital Additions (2028\$)       | 1,159,668                 |                          |             |            |               |             |            |               |             |            |               |
| 13                               | Capital Additions Test Year      | 1,159,668                 | 1,179,883                | 1,202,186   | 1,227,226  |               |             |            |               |             |            |               |
| 14                               | Capital Retirements (Table 12)   | 150,225                   |                          |             |            |               |             |            |               |             |            |               |
| 15                               | Capital Retirements (2028\$)     | 150,225                   |                          |             |            |               |             |            |               |             |            |               |
| 16                               | Capital Retirements Test Year    | 150,225                   | 152,844                  | 155,733     | 158,977    |               |             |            |               |             |            |               |
| 17                               | Net Plant Additions for Ratebase |                           | 1,027,039                | 1,046,453   | 1,068,250  |               |             |            |               |             |            |               |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 7**

San Diego Gas and Electric Company  
WEIGHTED AVERAGE DEPRECIATED RATE BASE  
ELECTRIC GENERATION  
(Thousands of Dollars)

| 2028 RO Model                                      |                                                           |           |                |           |           | 2029-2031 Attrition Year |           |           |
|----------------------------------------------------|-----------------------------------------------------------|-----------|----------------|-----------|-----------|--------------------------|-----------|-----------|
| Source: Witness: Steven P. Dais / Exhibit SDG&E-28 |                                                           |           |                |           |           |                          |           |           |
| Line No.                                           | Account Description                                       | Recorded  | Estimated Year |           | Test      | PTY                      | PTY       | PTY       |
|                                                    |                                                           | Year      | Estimated Year |           | Year      | AY                       | AY        | AY        |
|                                                    |                                                           | 2025      | 2026           | 2027      | 2028      | 2029                     | 2030      | 2031      |
| <b>Fixed Capital</b>                               |                                                           |           |                |           |           |                          |           |           |
| 1                                                  | Plant In Service                                          | 1,177,055 | 1,327,227      | 1,348,090 | 1,370,843 | 1,387,361                | 1,393,533 | 1,399,749 |
| 2                                                  | Total Fixed Capital                                       | 1,177,055 | 1,327,227      | 1,348,090 | 1,370,843 | 1,387,361                | 1,393,533 | 1,399,749 |
| <b>Working Capital</b>                             |                                                           |           |                |           |           |                          |           |           |
| 3                                                  | Materials & Supplies                                      | 35,853    | 36,637         | 37,124    | 37,508    | 37,508                   | 37,508    | 37,508    |
| 4                                                  | Working Cash                                              | 20,336    | 20,946         | 21,574    | 18,222    | 18,222                   | 18,222    | 18,222    |
| 5                                                  | Total Working Capital                                     | 56,189    | 57,583         | 58,698    | 55,730    | 55,730                   | 55,730    | 55,730    |
| 6                                                  | Repair Deductions Rate Base Adjustment (2016 - 2042)      | -         | -              | -         | -         | -                        | -         | -         |
| 7                                                  | Customer Advances For Construction                        | -         | -              | -         | -         | -                        | -         | -         |
| 8                                                  | Total Other                                               | -         | -              | -         | -         | -                        | -         | -         |
| <b>Deductions For Reserves</b>                     |                                                           |           |                |           |           |                          |           |           |
| 9                                                  | Accumulated Deferred Taxes - 2017 Tax Cuts & Jobs Act Adj | 22,079    | 21,509         | 20,961    | 20,461    | 19,960                   | 19,460    | 18,959    |
| 10                                                 | Accumulated Depreciation Reserve                          | 775,372   | 856,113        | 903,418   | 946,748   | 987,365                  | 1,028,317 | 1,069,451 |
| 11                                                 | Accumulated Amortization Reserve                          | 3,274     | 37,028         | 45,166    | 54,220    | 63,930                   | 73,719    | 83,583    |
| 12                                                 | Accumulated Deferred Taxes                                | 38,285    | 36,630         | 31,344    | 25,738    | 26,048                   | 26,164    | 26,281    |
| 13                                                 | Total Deductions For Reserves                             | 839,010   | 951,280        | 1,000,889 | 1,047,167 | 1,097,303                | 1,147,659 | 1,198,274 |
| 14                                                 | Weighted Average Depreciated Rate Base                    | 394,234   | 433,529        | 405,898   | 379,407   | 345,788                  | 301,604   | 257,205   |
| 15                                                 | Total Weighted Average Rate Base                          |           | 433,529        | 405,898   | 379,407   | 345,788                  | 301,604   | 257,205   |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 8**

San Diego Gas and Electric Company  
WAVG Rate Base Support: Capital Additions, Capital Retirements, Net Depreciation and Amortization Reserve  
ELECTRIC GENERATION  
(Thousands of Dollars)

|                                  |                                  | 2028 RO Model |           | 2029-2031 Attrition Year |           |               |             |           |               |             |           |               |
|----------------------------------|----------------------------------|---------------|-----------|--------------------------|-----------|---------------|-------------|-----------|---------------|-------------|-----------|---------------|
| Line                             |                                  | 2028          |           | 2029                     |           |               | 2030        |           |               | 2031        |           |               |
| No.                              | Description                      | End of Year   | WAVG      | End of Year              | WAVG      | WAVG Increase | End of Year | WAVG      | WAVG Increase | End of Year | WAVG      | WAVG Increase |
| Plant-in-Service                 |                                  |               |           |                          |           |               |             |           |               |             |           |               |
| 1                                | Beginning of the Year            | 1,365,017     | 1,365,017 | 1,385,618                | 1,385,618 | 20,602        | 1,391,781   | 1,391,781 | 6,162         | 1,397,977   | 1,397,977 | 6,197         |
| 2                                | Net Plant Additions              | 20,602        | 5,826     | 6,162                    | 1,743     | (4,084)       | 6,197       | 1,752     | 10            | 6,264       | 1,772     | 19            |
| 3                                | Total                            | 1,385,618     | 1,370,843 | 1,391,781                | 1,387,361 | 16,518        | 1,397,977   | 1,393,533 | 6,172         | 1,404,242   | 1,399,749 | 6,216         |
| Accumulated Depreciation Reserve |                                  |               |           |                          |           |               |             |           |               |             |           |               |
| 4                                | Beginning of the Year            | 926,524       | 926,524   | 966,898                  | 966,898   | 40,374        | 1,007,758   | 1,007,758 | 40,860        | 1,048,800   | 1,048,800 | 41,042        |
| 5                                | Net Depreciation Reserve         | 40,374        | 20,224    | 40,860                   | 20,467    | 244           | 41,042      | 20,558    | 91            | 41,225      | 20,650    | 92            |
| 6                                | Total                            | 966,898       | 946,748   | 1,007,758                | 987,365   | 40,618        | 1,048,800   | 1,028,317 | 40,951        | 1,090,026   | 1,069,451 | 41,134        |
| Accumulated Amortization Reserve |                                  |               |           |                          |           |               |             |           |               |             |           |               |
| 7                                | Beginning of the Year            | 49,375        | 49,375    | 59,026                   | 59,026    | 9,651         | 68,793      | 68,793    | 9,767         | 78,604      | 78,604    | 9,811         |
| 8                                | Net Amortization Reserve         | 9,651         | 4,845     | 9,767                    | 4,904     | 58            | 9,811       | 4,926     | 22            | 9,918       | 4,979     | 54            |
| 9                                | Total                            | 59,026        | 54,220    | 68,793                   | 63,930    | 9,709         | 78,604      | 73,719    | 9,789         | 88,522      | 83,583    | 9,865         |
|                                  |                                  | Forecast      | PTY       |                          |           |               |             |           |               |             |           |               |
|                                  |                                  | 2028 (2028\$) | 2029      | 2030                     | 2031      |               |             |           |               |             |           |               |
| 10                               | Escalation Rates to 2028\$       | 0.000%        | 0.651%    | 0.557%                   | 1.092%    |               |             |           |               |             |           |               |
| 11                               | Capital Additions (Table 11)     | 15,698        |           |                          |           |               |             |           |               |             |           |               |
| 12                               | Capital Additions (2028\$)       | 15,698        |           |                          |           |               |             |           |               |             |           |               |
| 13                               | Capital Additions Test Year      | 15,698        | 15,800    | 15,888                   | 16,061    |               |             |           |               |             |           |               |
| 14                               | Capital Retirements (Table 12)   | 9,575         |           |                          |           |               |             |           |               |             |           |               |
| 15                               | Capital Retirements (2028\$)     | 9,575         |           |                          |           |               |             |           |               |             |           |               |
| 16                               | Capital Retirements Test Year    | 9,575         | 9,637     | 9,691                    | 9,797     |               |             |           |               |             |           |               |
| 17                               | Net Plant Additions for Ratebase |               | 6,162     | 6,197                    | 6,264     |               |             |           |               |             |           |               |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 9**

San Diego Gas and Electric Company  
WEIGHTED AVERAGE DEPRECIATED RATE BASE  
GAS DISTRIBUTION  
(Thousands of Dollars)

| 2028 RO Model                                      |                                                           |           |                |           |           | 2029-2031 Attrition Year |           |           |
|----------------------------------------------------|-----------------------------------------------------------|-----------|----------------|-----------|-----------|--------------------------|-----------|-----------|
| Source: Witness: Steven P. Dais / Exhibit SDG&E-28 |                                                           |           |                |           |           |                          |           |           |
| Line No.                                           | Account Description                                       | Recorded  | Estimated Year |           | Test      | PTY                      |           | PTY       |
|                                                    |                                                           | Year      | Year           |           | Year      | AY                       | AY        | AY        |
|                                                    |                                                           | 2025      | 2026           | 2027      | 2028      | 2029                     | 2030      | 2031      |
| <b>Fixed Capital</b>                               |                                                           |           |                |           |           |                          |           |           |
| 1                                                  | Plant In Service                                          | 5,186,271 | 5,426,141      | 5,690,570 | 6,040,451 | 6,505,415                | 6,982,020 | 7,467,360 |
| 2                                                  | Total Fixed Capital                                       | 5,186,271 | 5,426,141      | 5,690,570 | 6,040,451 | 6,505,415                | 6,982,020 | 7,467,360 |
| <b>Working Capital</b>                             |                                                           |           |                |           |           |                          |           |           |
| 3                                                  | Fuel in Storage                                           | 453       | 453            | 453       | 453       | 453                      | 453       | 453       |
| 4                                                  | Materials & Supplies                                      | 23,180    | 23,244         | 23,162    | 23,321    | 23,321                   | 23,321    | 23,321    |
| 5                                                  | Working Cash                                              | 30,267    | 31,176         | 32,111    | 46,164    | 46,164                   | 46,164    | 46,164    |
| 6                                                  | Total Working Capital                                     | 53,901    | 54,873         | 55,726    | 69,938    | 69,938                   | 69,938    | 69,938    |
| 7                                                  | Repair Deductions Rate Base Adjustment (2016 - 2042)      | -         | -              | -         | -         | -                        | -         | -         |
| 8                                                  | Customer Advances For Construction                        | (2,289)   | (1,826)        | (1,694)   | (1,563)   | (1,563)                  | (1,563)   | (1,563)   |
| 9                                                  | Total Other                                               | (2,289)   | (1,826)        | (1,694)   | (1,563)   | (1,563)                  | (1,563)   | (1,563)   |
| <b>Deductions For Reserves</b>                     |                                                           |           |                |           |           |                          |           |           |
| 10                                                 | Accumulated Deferred Taxes - 2017 Tax Cuts & Jobs Act Adj | 64,004    | 62,696         | 61,249    | 59,663    | 58,077                   | 56,491    | 54,905    |
| 11                                                 | Accumulated Depreciation Reserve                          | 1,599,807 | 1,722,426      | 1,840,535 | 1,966,949 | 2,107,322                | 2,258,235 | 2,419,918 |
| 12                                                 | Accumulated Amortization Reserve                          | 208,233   | 239,179        | 291,380   | 346,646   | 405,664                  | 469,111   | 535,415   |
| 13                                                 | Accumulated Deferred Taxes                                | 359,461   | 353,919        | 348,047   | 377,154   | 406,185                  | 435,944   | 466,247   |
| 14                                                 | Total Deductions For Reserves                             | 2,231,505 | 2,378,220      | 2,541,211 | 2,750,412 | 2,977,248                | 3,219,781 | 3,476,486 |
| 15                                                 | Weighted Average Depreciated Rate Base                    | 3,006,377 | 3,100,968      | 3,203,390 | 3,358,414 | 3,596,542                | 3,830,614 | 4,059,249 |
| 16                                                 | Total Weighted Average Rate Base                          |           | 3,100,968      | 3,203,390 | 3,358,414 | 3,596,542                | 3,830,614 | 4,059,249 |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 10**

San Diego Gas and Electric Company  
WAVG Rate Base Support: Capital Additions, Capital Retirements, Net Depreciation and Amortization Reserve  
GAS DISTRIBUTION  
(Thousands of Dollars)

|                                  |                                  | 2028 RO Model             |             | 2029-2031 Attrition Year |           |               |             |           |               |             |           |               |
|----------------------------------|----------------------------------|---------------------------|-------------|--------------------------|-----------|---------------|-------------|-----------|---------------|-------------|-----------|---------------|
| Line                             |                                  | 2028                      |             | 2029                     |           |               | 2030        |           |               | 2031        |           |               |
| No.                              | Description                      | End of Year               | WAVG        | End of Year              | WAVG      | WAVG Increase | End of Year | WAVG      | WAVG Increase | End of Year | WAVG      | WAVG Increase |
| Plant-in-Service                 |                                  |                           |             |                          |           |               |             |           |               |             |           |               |
| 1                                | Beginning of the Year            | 5,851,260                 | 5,851,260   | 6,310,500                | 6,310,500 | 459,240       | 6,783,634   | 6,783,634 | 473,134       | 7,265,193   | 7,265,193 | 481,558       |
| 2                                | Net Plant Additions              | 459,240                   | 189,191     | 473,134                  | 194,915   | 5,724         | 481,558     | 198,385   | 3,470         | 490,738     | 202,167   | 3,782         |
| 3                                | Total                            | 6,310,500                 | 6,040,451   | 6,783,634                | 6,505,415 | 464,964       | 7,265,193   | 6,982,020 | 476,605       | 7,755,931   | 7,467,360 | 485,340       |
| Accumulated Depreciation Reserve |                                  |                           |             |                          |           |               |             |           |               |             |           |               |
| 4                                | Beginning of the Year            | 1,900,940                 | 1,900,940   | 2,036,231                | 2,036,231 | 135,291       | 2,181,936   | 2,181,936 | 145,705       | 2,338,316   | 2,338,316 | 156,380       |
| 5                                | Net Depreciation Reserve         | 135,291                   | 66,009      | 145,705                  | 71,091    | 5,081         | 156,380     | 76,299    | 5,208         | 167,250     | 81,603    | 5,304         |
| 6                                | Total                            | 2,036,231                 | 1,966,949   | 2,181,936                | 2,107,322 | 140,372       | 2,338,316   | 2,258,235 | 150,913       | 2,505,566   | 2,419,918 | 161,684       |
| Accumulated Amortization Reserve |                                  |                           |             |                          |           |               |             |           |               |             |           |               |
| 7                                | Beginning of the Year            | 318,056                   | 318,056     | 374,873                  | 374,873   | 56,818        | 436,064     | 436,064   | 61,191        | 501,739     | 501,739   | 65,674        |
| 8                                | Net Amortization Reserve         | 56,818                    | 28,590      | 61,191                   | 30,791    | 2,201         | 65,674      | 33,046    | 2,256         | 66,926      | 33,676    | 630           |
| 9                                | Total                            | 374,873                   | 346,646     | 436,064                  | 405,664   | 59,018        | 501,739     | 469,111   | 63,447        | 568,665     | 535,415   | 66,304        |
|                                  |                                  | Forecast<br>2028 (2028\$) | PTY<br>2029 |                          | 2030      |               | 2031        |           |               |             |           |               |
| 10                               | Escalation Rates to 2028\$       | 0.000%                    | 1.749%      | 1.781%                   | 1.906%    |               |             |           |               |             |           |               |
| 11                               | Capital Additions (Table 11)     | 476,014                   |             |                          |           |               |             |           |               |             |           |               |
| 12                               | Capital Additions (2028\$)       | 476,014                   |             |                          |           |               |             |           |               |             |           |               |
| 13                               | Capital Additions Test Year      | 476,014                   | 484,338     | 492,961                  | 502,359   |               |             |           |               |             |           |               |
| 14                               | Capital Retirements (Table 12)   | 11,011                    |             |                          |           |               |             |           |               |             |           |               |
| 15                               | Capital Retirements (2028\$)     | 11,011                    |             |                          |           |               |             |           |               |             |           |               |
| 16                               | Capital Retirements Test Year    | 11,011                    | 11,204      | 11,403                   | 11,620    |               |             |           |               |             |           |               |
| 17                               | Net Plant Additions for Ratebase |                           | 473,134     | 481,558                  | 490,738   |               |             |           |               |             |           |               |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 11**

**SAN DIEGO GAS & ELECTRIC**  
**RECORDED & FORECASTED CAPITAL ADDITIONS BY FUNCTION**  
**(Thousands of Dollars)**

|                          |                                                                    | FORECASTS | EXCLUSIONS FOR POST-TEST YEAR CAPITAL EXCEPTIONS | ADJUSTED FORECASTS |
|--------------------------|--------------------------------------------------------------------|-----------|--------------------------------------------------|--------------------|
|                          |                                                                    | 2028      | 2028                                             | 2028               |
| Asset ID                 | Description/Function                                               |           |                                                  |                    |
| 10                       | Steam Production Land                                              | -         | -                                                | -                  |
| 20                       | Steam Production Easements                                         | -         | -                                                | -                  |
| 30                       | Steam Production Other                                             | -         | -                                                | -                  |
| 35                       | Steam Generation IT Hardware                                       | -         | -                                                | -                  |
| 36                       | Steam Generation Software 2 - 5 Year Life                          | -         | -                                                | -                  |
| 36                       | Steam Generation Software 2 - 5 Year Life - Fully Recovered        | -         | -                                                | -                  |
| 37                       | Steam Generation Software 10 - 15 Year Life                        | -         | -                                                | -                  |
| 37                       | Steam Generation Software 10 - 15 Year Life - Fully Recovered      | -         | -                                                | -                  |
| 40                       | Other Production Land                                              | -         | -                                                | -                  |
| 50                       | Other Production Easements                                         | -         | -                                                | -                  |
| 60                       | Other Production Other                                             | 13,035    | -                                                | 13,035             |
| 65                       | Other Production IT Hardware                                       | -         | -                                                | -                  |
| 66                       | Other Production Software 2 - 5 Year Life                          | -         | -                                                | -                  |
| 66                       | Other Production Software 2 - 5 Year Life - Fully Recovered        | -         | -                                                | -                  |
| 67                       | Other Production Software 10 - 15 Year Life                        | -         | -                                                | -                  |
| 67                       | Other Production Software 10 - 15 Year Life - Fully Recovered      | -         | -                                                | -                  |
| 70                       | Electric Transmission Assigned to Generation                       | -         | -                                                | -                  |
| 80                       | Electric Distribution Assigned to Generation                       | -         | -                                                | -                  |
| 90                       | Nuclear Generation                                                 | -         | -                                                | -                  |
| 100                      | Electric Distribution Software 2 - 5 Year Life                     | 34,325    | -                                                | 34,325             |
| 100                      | Electric Distribution Software 2 - 5 Year Life - Fully Recovered   | -         | -                                                | -                  |
| 105                      | Electric Distribution Software 10 - 15 Year Life                   | -         | -                                                | -                  |
| 105                      | Electric Distribution Software 10 - 15 Year Life - Fully Recovered | -         | -                                                | -                  |
| 106                      | Electric Distribution Franchises                                   | -         | -                                                | -                  |
| 107                      | Electric Distribution IT Hardware                                  | -         | -                                                | -                  |
| 110                      | Electric Distribution Land                                         | -         | -                                                | -                  |
| 120                      | Electric Distribution Easements                                    | 5,929     | -                                                | 5,929              |
| 130                      | Electric Distribution Other                                        | 1,003,648 | 165,300                                          | 838,348            |
| 140                      | Electric Generation Assigned to Electric Distribution              | 1,043,902 | 165,300                                          | 878,602            |
| 150                      | Electric Transmission Land Assigned to Electric Distribution       | -         | -                                                | -                  |
| 151                      | Electric Transmission Easement Assigned to Electric Distribution   | -         | -                                                | -                  |
| 152                      | Electric Transmission Other Assigned to Electric Distribution      | -         | -                                                | -                  |
| 500                      | Energy Storage Software 2 - 5 Year Life                            | -         | -                                                | -                  |
| 500                      | Energy Storage Software 2 - 5 Year Life - Fully Recovered          | -         | -                                                | -                  |
| 510                      | Energy Storage Software 10 - 15 Year Life                          | -         | -                                                | -                  |
| 510                      | Energy Storage Software 10 - 15 Year Life - Fully Recovered        | -         | -                                                | -                  |
| 520                      | Energy Storage IT Hardware                                         | -         | -                                                | -                  |
| 530                      | Energy Storage Land                                                | -         | -                                                | -                  |
| 540                      | Energy Storage Easements                                           | -         | -                                                | -                  |
| 550                      | Energy Storage Other                                               | -         | -                                                | -                  |
| 160                      | Electric General Land & Non Depreciables                           | -         | -                                                | -                  |
| 161                      | Electric General Software 2 - 5 Year Life                          | 10,476    | -                                                | 10,476             |
| 161                      | Electric General Software 2 - 5 Year Life - Fully Recovered        | -         | -                                                | -                  |
| 162                      | Electric General Software 10 - 15 Year Life                        | -         | -                                                | -                  |
| 162                      | Electric General Software 10 - 15 Year Life - Fully Recovered      | -         | -                                                | -                  |
| 163                      | Electric General IT Hardware                                       | 1,760     | -                                                | 1,760              |
| 170                      | Electric General Other                                             | 72,130    | -                                                | 72,130             |
| 180                      | Gas Storage Land                                                   | 84,365    | -                                                | 84,365             |
| 190                      | Gas Storage Other                                                  | -         | -                                                | -                  |
| 200                      | Gas Transmission Land                                              | -         | -                                                | -                  |
| 210                      | Gas Transmission Easements                                         | -         | -                                                | -                  |
| 220                      | Gas Transmission Other                                             | 193,560   | -                                                | 193,560            |
| 230                      | Gas Distribution Software & Franchises                             | 193,560   | -                                                | 193,560            |
| 230                      | Gas Distribution Software & Franchises - Fully Recovered           | -         | -                                                | -                  |
| 240                      | Gas Distribution & General Land                                    | -         | -                                                | -                  |
| 250                      | Gas Distribution & General Easements                               | -         | -                                                | -                  |
| 260                      | Gas Distribution & General Other                                   | 201,713   | -                                                | 201,713            |
| 270                      | Common Software 2 - 5 Year Life                                    | 201,713   | -                                                | 201,713            |
| 270                      | Common Software 2 - 5 Year Life - Fully Recovered                  | 205,050   | -                                                | 205,050            |
| 280                      | Common Software 10 - 15 Year Life                                  | -         | -                                                | -                  |
| 280                      | Common Software 10 - 15 Year Life - Fully Recovered                | -         | -                                                | -                  |
| 290                      | Common Land & Non-Depreciable Easements                            | -         | -                                                | -                  |
| 300                      | Common IT Hardware                                                 | 19,889    | -                                                | 19,889             |
| 310                      | Common Other                                                       | 54,702    | -                                                | 54,702             |
| 315                      | Common Transportation Equip - Aviation                             | 463       | -                                                | 463                |
|                          |                                                                    | 280,104   | -                                                | 280,104            |
| Total                    |                                                                    | 1,816,680 | 165,300                                          | 1,651,380          |
| Allocation of Common IT: |                                                                    |           |                                                  |                    |
| Electric Generation      |                                                                    | 2,376     | -                                                | 2,663              |
| Electric Distribution    |                                                                    | 205,673   | -                                                | 196,701            |
| Gas                      |                                                                    | 72,055    | -                                                | 80,741             |
|                          |                                                                    | 280,104   | -                                                | 280,104            |
| Description/Function     | Asset ID                                                           | 2028      | 2028                                             | 2028               |
| Electric Distribution    | 100+110+120+130+140+150+151+152+160+170+Common IT                  | 1,333,940 | 165,300                                          | 1,159,668          |
| Electric Generation      | 10+20+30+40+50+60+70+80+Common IT                                  | 15,411    | -                                                | 15,698             |
| Gas Distribution         | 180+190+200+210+220+230+240+250+260+Common IT                      | 467,328   | -                                                | 476,014            |
|                          |                                                                    | 1,816,680 | 165,300                                          | 1,651,380          |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 12**

**SAN DIEGO GAS & ELECTRIC  
CAPITAL RETIREMENTS BY FUNCTION  
(Thousands of Dollars)**

|                                     |                                                                    | FORECASTS | EXCLUSIONS FOR POST-<br>TEST YEAR CAPITAL<br>EXCEPTIONS | ADJUSTED FORECASTS |
|-------------------------------------|--------------------------------------------------------------------|-----------|---------------------------------------------------------|--------------------|
|                                     |                                                                    | 2028      | 2028                                                    | 2028               |
| Asset ID                            | Description/Function                                               |           |                                                         |                    |
| 10                                  | Steam Production Land                                              | -         | -                                                       | -                  |
| 20                                  | Steam Production Easements                                         | -         | -                                                       | -                  |
| 30                                  | Steam Production Other                                             | 127       | -                                                       | 127                |
| 35                                  | Steam Generation IT Hardware                                       | -         | -                                                       | -                  |
| 36                                  | Steam Generation Software 2 - 5 Year Life                          | -         | -                                                       | -                  |
| 36                                  | Steam Generation Software 2 - 5 Year Life - Fully Recovered        | -         | -                                                       | -                  |
| 37                                  | Steam Generation Software 10 - 15 Year Life                        | -         | -                                                       | -                  |
| 37                                  | Steam Generation Software 10 - 15 Year Life - Fully Recovered      | -         | -                                                       | -                  |
|                                     |                                                                    | 127       | -                                                       | 127                |
| 40                                  | Other Production Land                                              | -         | -                                                       | -                  |
| 50                                  | Other Production Easements                                         | -         | -                                                       | -                  |
| 60                                  | Other Production Other                                             | 7,392     | -                                                       | 7,392              |
| 65                                  | Other Production IT Hardware                                       | -         | -                                                       | 0                  |
| 66                                  | Other Production Software 2 - 5 Year Life                          | -         | -                                                       | 0                  |
| 66                                  | Other Production Software 2 - 5 Year Life - Fully Recovered        | -         | -                                                       | 0                  |
| 67                                  | Other Production Software 10 - 15 Year Life                        | -         | -                                                       | 0                  |
| 67                                  | Other Production Software 10 - 15 Year Life - Fully Recovered      | -         | -                                                       | 0                  |
|                                     |                                                                    | 7,392     | -                                                       | 7,392              |
| 70                                  | Electric Transmission Assigned to Generation                       | -         | -                                                       | -                  |
| 80                                  | Electric Distribution Assigned to Generation                       | -         | -                                                       | -                  |
| 90                                  | Nuclear Generation                                                 | -         | -                                                       | -                  |
| 100                                 | Electric Distribution Software 2 - 5 Year Life                     | -         | -                                                       | -                  |
| 100                                 | Electric Distribution Software 2 - 5 Year Life - Fully Recovered   | -         | -                                                       | -                  |
| 105                                 | Electric Distribution Software 10 - 15 Year Life                   | -         | -                                                       | -                  |
| 105                                 | Electric Distribution Software 10 - 15 Year Life - Fully Recovered | -         | -                                                       | -                  |
| 106                                 | Electric Distribution Franchises                                   | -         | -                                                       | -                  |
| 107                                 | Electric Distribution IT Hardware                                  | -         | -                                                       | -                  |
| 110                                 | Electric Distribution Land                                         | -         | -                                                       | -                  |
| 120                                 | Electric Distribution Easements                                    | 915       | -                                                       | 915                |
| 130                                 | Electric Distribution Other                                        | 115,075   | -                                                       | 115,075            |
|                                     |                                                                    | 115,989   | -                                                       | 115,989            |
| 140                                 | Electric Generation Assigned to Electric Distribution              | -         | -                                                       | -                  |
| 150                                 | Electric Transmission Land Assigned to Electric Distribution       | -         | -                                                       | -                  |
| 151                                 | Electric Transmission Easement Assigned to Electric Distribution   | -         | -                                                       | -                  |
| 152                                 | Electric Transmission Other Assigned to Electric Distribution      | -         | -                                                       | -                  |
|                                     |                                                                    | -         | -                                                       | -                  |
| 160                                 | Electric General Land & Non Depreciables                           | -         | -                                                       | -                  |
| 161                                 | Electric General Software 2 - 5 Year Life                          | -         | -                                                       | -                  |
| 161                                 | Electric General Software 2 - 5 Year Life - Fully Recovered        | -         | -                                                       | -                  |
| 162                                 | Electric General Software 10 - 15 Year Life                        | -         | -                                                       | -                  |
| 162                                 | Electric General Software 10 - 15 Year Life - Fully Recovered      | -         | -                                                       | -                  |
| 163                                 | Electric General IT Hardware                                       | -         | -                                                       | -                  |
| 170                                 | Electric General Other                                             | 1,976     | -                                                       | 1,976              |
|                                     |                                                                    | 1,976     | -                                                       | 1,976              |
| 180                                 | Gas Storage Land                                                   | -         | -                                                       | -                  |
| 190                                 | Gas Storage Other                                                  | -         | -                                                       | -                  |
|                                     |                                                                    | -         | -                                                       | -                  |
| 200                                 | Gas Transmission Land                                              | -         | -                                                       | -                  |
| 210                                 | Gas Transmission Easements                                         | 3         | -                                                       | 3                  |
| 220                                 | Gas Transmission Other                                             | 935       | -                                                       | 935                |
|                                     |                                                                    | 938       | -                                                       | 938                |
| 230                                 | Gas Distribution Software & Franchises                             | -         | -                                                       | -                  |
| 230                                 | Gas Distribution Software & Franchises - Fully Recovered           | -         | -                                                       | -                  |
| 240                                 | Gas Distribution & General Land                                    | -         | -                                                       | -                  |
| 250                                 | Gas Distribution & General Easements                               | 18        | -                                                       | 18                 |
| 260                                 | Gas Distribution & General Other                                   | 7,690     | -                                                       | 7,690              |
|                                     |                                                                    | 7,708     | -                                                       | 7,708              |
| 270                                 | Common Software 2 - 5 Year Life                                    | -         | -                                                       | -                  |
| 270                                 | Common Software 2 - 5 Year Life - Fully Recovered                  | -         | -                                                       | -                  |
| 280                                 | Common Software 10 - 15 Year Life                                  | -         | -                                                       | -                  |
| 280                                 | Common Software 10 - 15 Year Life - Fully Recovered                | -         | -                                                       | -                  |
| 290                                 | Common Land & Non-Depreciable Easements                            | -         | -                                                       | -                  |
| 300                                 | Common IT Hardware                                                 | 3,613     | -                                                       | 3,613              |
| 310                                 | Common Other                                                       | 33,068    | -                                                       | 33,068             |
| 315                                 | Common Transportation Equip - Aviation                             | -         | -                                                       | 0                  |
|                                     |                                                                    | 36,681    | -                                                       | 36,681             |
| Total                               |                                                                    | 170,811   | -                                                       | 170,811            |
| <b>Allocation of Common IT:</b>     |                                                                    |           |                                                         |                    |
| Electric Generation                 |                                                                    | 2,056     | -                                                       | 2,056              |
| Electric Distribution               |                                                                    | 32,260    | -                                                       | 32,260             |
| Gas                                 |                                                                    | 2,365     | -                                                       | 2,365              |
|                                     |                                                                    | 36,681    | -                                                       | 36,681             |
| Description/Function                | Asset ID                                                           | 2028      | 2028                                                    | 2028               |
| Electric Distribution               | 100+110+120+130+140+150+151+152+160+170+Common IT                  | 150,225   | -                                                       | 150,225            |
| Electric Generation                 | 10+20+30+40+50+60+70+80+Common IT                                  | 9,575     | -                                                       | 9,575              |
| Gas Distribution                    | 180+190+200+210+220+230+240+250+260+Common IT                      | 11,011    | -                                                       | 11,011             |
| Total Retirements by Major Function |                                                                    | 170,811   | -                                                       | 170,811            |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

3. Capital-Related Revenue Requirement Calculations: The capital-related revenue requirement components for each attrition-year are calculated using the methodology described below:
- a) Depreciation Expense (Tables 14, 17, 20: Lines 1-7): Depreciation expense is calculated by multiplying the current PTY plant-in-service weighted average increase by the TY's system average depreciation rate (ED 4.76%, EG 4.48%, GD 3.73%).
  - b) Ad Valorem Tax (Tables 14, 17, 20: Lines 8-14): Ad Valorem Tax is calculated by multiplying the current attrition-year additions by the TY's system ad valorem tax rate (ED 1.11%, EG 0.63%, GD 1.05%).
  - c) State Tax Depreciation (Tables 14, 17, 20: Lines 15-23): State Tax Depreciation income tax expense is calculated by multiplying the current attrition-year additions by the TY's system average state tax depreciation rate (ED 3.00%, EG 2.66%, GD 2.24%) and by the state income tax rate (8.84%).
  - d) Payroll Tax (Tables 14, 17, 20: Lines 24-28): Payroll Tax is calculated by multiplying the prior year payroll taxes by the current attrition-year labor escalation rate forecasted by S&P Global (2.92% 2029, 2.87% 2030, 2.90% 2031).
  - e) Federal Tax Depreciation (Tables 15, 18, 21: Lines 1-9): Federal Tax Depreciation income tax expense is calculated by multiplying current attrition-year additions by the TY's system average federal tax depreciation rate (ED 3.10%, EG 2.37%, GD 2.34%) and by the federal income tax rate (21%).
  - f) California Corporation Franchise Tax (Prior Year) (Tables 15, 18, 21: Lines 10-28): Prior Year's state income tax is a deduction for federal income tax purposes.
  - g) Long-Term Debt Cost (Tables 16, 19, 22: Lines 4-10): Long-Term Debt Cost is calculated by multiplying the attrition-year change in WAVG rate base by the authorized weighted cost of Long-Term Debt.

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

- h) Preferred Stock Cost (Tables 16, 19, 22: Lines 11-17): Preferred Stock Cost is calculated by multiplying the attrition-year change in WAVG rate base by the authorized weighted return on Preferred Stock.
- i) Common Equity Cost (Tables 16, 19, 22: Lines 18-24): Common Equity Cost is calculated by multiplying the attrition-year change in WAVG rate base by the authorized weighted return on Common Equity.
- j) Gross Ups: All revenue requirement components which are not directly deductible for income taxes are grossed up for income taxes by factors shown in Table 13. These components are Book Depreciation, State Tax Depreciation, Federal Tax Depreciation, Preferred Stock Cost, Common Equity Cost, and California Corporation Franchise Tax (Prior Year). All revenue requirement components are grossed up for FF&U, as described in Section D.

**D. FRANCHISE FEES AND UNCOLLECTIBLE GROSS UP**

All revenue requirement components are grossed up for FF&U using the franchise fee factors of 3.22% (electric) and 2.05% (gas), and the uncollectible factor of 0.564% (electric and gas). The calculations of the gross up factors (Table 13) are from the TY 2028 GRC Results of Operations (RO) Model.

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 13**

SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2028  
NET-TO-GROSS MULTIPLIER

| Line No. | Description                                         | Uncollectible and Franchise Fee Factor |          | State & Federal Tax Factor | N-T-G Multiplier |          |
|----------|-----------------------------------------------------|----------------------------------------|----------|----------------------------|------------------|----------|
|          |                                                     | Electric                               | Gas      | Electric and Gas           | Electric         | Gas      |
| 1        | Revenues                                            | 1.000000                               | 1.000000 | 1.000000                   | 1.000000         | 1.000000 |
| 2        | Uncollectible Tax Rate                              | 0.005640                               | 0.005640 | 0.000000                   | 0.005640         | 0.005640 |
| 3        | Uncollectible Amount Applied                        | 1.000000                               | 1.000000 | 1.000000                   | 1.000000         | 1.000000 |
| 4        | Less: Uncollectible (Line 2 * Line 3)               | 0.005640                               | 0.005640 | 0.000000                   | 0.005640         | 0.005640 |
| 5        | Subtotal (Line 3 - Line 4)                          | 0.994360                               | 0.994360 | 1.000000                   | 0.994360         | 0.994360 |
| 6        | Franchise Fees Tax Rate                             | 0.032177                               | 0.020497 | 0.000000                   | 0.032177         | 0.911600 |
| 7        | Franchise Fees Amount Applied (Line 5)              | 0.994360                               | 0.994360 | 1.000000                   | 0.994360         | 0.911600 |
| 8        | Less: Franchise Fees (Line 6 * Line 7)              | 0.031996                               | 0.020381 | 0.000000                   | 0.031996         | 0.911600 |
| 9        | Subtotal (Line 7 - Line 8)                          | 0.962365                               | 0.973979 | 1.000000                   | 0.962365         | 0.911600 |
| 10       | S.I.T. Rate                                         |                                        |          | 0.088400                   | 0.088400         | 0.088400 |
| 11       | S.I.T. Amount Applied (Line 9)                      |                                        |          | 1.000000                   | 0.962365         | 0.973979 |
| 12       | Less: S.I.T. (Line 10 * Line 11)                    |                                        |          | 0.088400                   | 0.085073         | 0.086100 |
| 13       | Subtotal (Line 11 - Line 12)                        |                                        |          | 0.911600                   | 0.877292         | 0.887879 |
| 14       | F.I.T. Rate                                         |                                        |          | 0.210000                   | 0.210000         | 0.210000 |
| 15       | F.I.T. Amount Applied (Line 13)                     |                                        |          | 0.911600                   | 0.877292         | 0.887879 |
| 16       | Less: F.I.T. (Line 14 * Line 15)                    |                                        |          | 0.191436                   | 0.184231         | 0.186455 |
| 17       | Net Operating Revenues (Line 15 - Line 16)          |                                        |          | 0.720164                   | 0.693060         | 0.701424 |
| 18       | Uncollectible and Franchise Fee Factor (1 / Line 9) | 1.039107                               | 1.026717 |                            |                  |          |
| 19       | State & Federal Tax Factor (1 / Line 17)            |                                        |          | 1.388573                   |                  |          |
| 20       | N-T-G Multiplier (1 / Line 17)                      |                                        |          |                            | 1.4428759        | 1.425671 |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 14**

SAN DIEGO GAS & ELECTRIC  
2028 CPUC General Rate Case (Application)  
Electric Distribution  
Calculation of Revenue Requirement Increase  
Depreciation Expense, State Tax Depreciation, Ad Valorem Taxes, & Payroll Taxes  
(Thousands of Dollars)

| Line No.                                        | Description                                   | TY 2028           | PTY 2029              | PTY 2030              | PTY 2031              |
|-------------------------------------------------|-----------------------------------------------|-------------------|-----------------------|-----------------------|-----------------------|
| <b><u>Depreciation Expense</u></b>              |                                               |                   |                       |                       |                       |
| 1                                               | Test Year (TY) Accrual                        | 784,002           |                       |                       |                       |
| 2                                               | / TY Weighted Average (WAVG) Plant-in-Service | <u>16,463,878</u> |                       |                       |                       |
| 3                                               | = System Average Depreciation Rate            | 4.76%             | 4.76%                 | 4.76%                 | 4.76%                 |
| 4                                               | x Plant in Service Weighted Average Increase  |                   | <u>1,077,198</u>      | <u>1,035,212</u>      | <u>1,055,629</u>      |
| 5                                               | = Increase in Depreciation Expense            |                   | 51,296                | 49,296                | 50,269                |
| 6                                               | x Net-to-Gross Multiplier                     | 1.442876          | <u>1.442876</u>       | <u>1.442876</u>       | <u>1.442876</u>       |
| 7                                               | = <b>Increase in Revenue Requirement</b>      |                   | <b><u>74,013</u></b>  | <b><u>71,128</u></b>  | <b><u>72,531</u></b>  |
| <b><u>Ad Valorem Taxes</u></b>                  |                                               |                   |                       |                       |                       |
| 8                                               | TY Ad Valorem Taxes                           | 189,518           |                       |                       |                       |
| 9                                               | / TY Plant In Service                         | <u>17,108,705</u> |                       |                       |                       |
| 10                                              | = System Average Ad Valorem Tax Rate          | 1.11%             | 1.11%                 | 1.11%                 | 1.11%                 |
| 11                                              | x Current Attrition Year Additions            |                   | <u>1,027,039</u>      | <u>1,046,453</u>      | <u>1,068,250</u>      |
| 12                                              | = Increase to Ad Valorem Taxes                |                   | 11,377                | 11,592                | 11,833                |
| 13                                              | x FF&U Factor                                 | 1.039107          | <u>1.039107</u>       | <u>1.039107</u>       | <u>1.039107</u>       |
| 14                                              | = <b>Increase in Revenue Requirement</b>      |                   | <b><u>11,822</u></b>  | <b><u>12,045</u></b>  | <b><u>12,296</u></b>  |
| <b><u>State Regulatory Tax Depreciation</u></b> |                                               |                   |                       |                       |                       |
| 15                                              | TY State Tax Depreciation                     | 512,805           |                       |                       |                       |
| 16                                              | / TY Plant In Service                         | <u>17,108,705</u> |                       |                       |                       |
| 17                                              | = System Average State Tax Depreciation Rate  | 3.00%             | 3.00%                 | 3.00%                 | 3.00%                 |
| 18                                              | x Current Attrition Year Additions            |                   | <u>1,027,039</u>      | <u>1,046,453</u>      | <u>1,068,250</u>      |
| 19                                              | = Increase in State Tax Depreciation Expense  |                   | 30,784                | 31,366                | 32,019                |
| 20                                              | x -State Income Tax Rate                      | (0.0884)          | <u>(0.0884)</u>       | <u>(0.0884)</u>       | <u>(0.0884)</u>       |
| 21                                              | = State Income Taxes                          |                   | (2,721)               | (2,773)               | (2,830)               |
| 22                                              | x Net-to-Gross Multiplier                     | 1.442876          | <u>1.442876</u>       | <u>1.442876</u>       | <u>1.442876</u>       |
| 23                                              | = <b>Decrease in Revenue Requirement</b>      |                   | <b><u>(3,926)</u></b> | <b><u>(4,001)</u></b> | <b><u>(4,084)</u></b> |
| <b><u>Payroll Taxes</u></b>                     |                                               |                   |                       |                       |                       |
| 24                                              | Prior Year Payroll Taxes                      |                   | 13,973                | 14,381                | 14,794                |
| 25                                              | x Current Year Labor Escalation Rate          |                   | <u>2.92%</u>          | <u>2.87%</u>          | <u>2.90%</u>          |
| 26                                              | = Increase in Full Year Additions             |                   | 409                   | 412                   | 429                   |
| 27                                              | x FF&U Factor                                 |                   | <u>1.039107</u>       | <u>1.039107</u>       | <u>1.039107</u>       |
| 28                                              | = <b>Increase in Revenue Requirement</b>      |                   | <b><u>425</u></b>     | <b><u>429</u></b>     | <b><u>445</u></b>     |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 15**

SAN DIEGO GAS & ELECTRIC  
2028 CPUC General Rate Case (Application)  
Electric Distribution  
Calculation of Revenue Requirement Increase  
Federal Tax Depreciation Expense & Prior Year CCFT  
(Thousands of Dollars)

| Line No.                                                        | Description                                                    | TY<br>2028        | PTY<br>2029    | PTY<br>2030    | PTY<br>2031     |
|-----------------------------------------------------------------|----------------------------------------------------------------|-------------------|----------------|----------------|-----------------|
| <b><u>Federal Regulatory Tax Depreciation</u></b>               |                                                                |                   |                |                |                 |
| 1                                                               | TY Federal Tax Depreciation                                    | 530,756           |                |                |                 |
| 2                                                               | / TY Plant-In-Service                                          | <u>17,108,705</u> |                |                |                 |
| 3                                                               | = System Average Federal Tax Depreciation Rate                 | 3.10%             | 3.10%          | 3.10%          | 3.10%           |
| 4                                                               | x Current Attrition Year Additions                             |                   | 1,027,039      | 1,046,453      | 1,068,250       |
| 5                                                               | = Increase in Federal Tax Depreciation Expense                 |                   | 31,861         | 32,464         | 33,140          |
| 6                                                               | x -Federal Income Tax Rate                                     | (0.2100)          | (0.2100)       | (0.2100)       | (0.2100)        |
| 7                                                               | = Federal Income Taxes                                         |                   | (6,691)        | (6,817)        | (6,959)         |
| 8                                                               | x Net-to-Gross Multiplier                                      | 1.442876          | 1.442876       | 1.442876       | 1.442876        |
| 9                                                               | = Decrease in Revenue Requirement                              |                   | <u>(9,654)</u> | <u>(9,837)</u> | <u>(10,041)</u> |
| <b><u>California Corporation Franchise Tax (Prior Year)</u></b> |                                                                |                   |                |                |                 |
| 10                                                              | + RevReq from Book Depreciation                                |                   |                | 74,013         | 71,128          |
| 11                                                              | + RevReq from State Tax Depreciation                           |                   |                | (3,926)        | (4,001)         |
| 12                                                              | + RevReq from Federal Tax Depreciation (ACRS, MACRS)           |                   |                | (9,654)        | (9,837)         |
| 13                                                              | + Rate Base: Preferred Stock                                   |                   |                | 1,233          | 1,047           |
| 14                                                              | + Rate Base: Common Stock Equity                               |                   |                | 37,428         | 31,794          |
| 15                                                              | + CCFT                                                         |                   |                | (736)          | (1,810)         |
| 16                                                              | = Revenue Requirement Increase                                 |                   |                | 98,357         | 88,322          |
| 17                                                              | x Prior Year State Income Tax Cumulative Component             |                   |                | 0.088400       | 0.088400        |
| 18                                                              | = Prior Year State Income Tax Increase                         |                   |                | 8,695          | 7,808           |
| 19                                                              | + Prior Year State Income Tax (State Tax Depreciation Expense) |                   |                | (2,721)        | (2,773)         |
| 20                                                              | + Prior Year State Income Tax (State Rate Change)              |                   |                | -              | -               |
| 21                                                              | = Prior Year Total State Income Tax Increase                   |                   |                | 5,973          | 5,035           |
| 22                                                              | Prior Year Current California Corp Franchise Tax               |                   | 44,102         | 50,076         | 55,111          |
| 23                                                              | - Prior Year CCFT Deductible for Federal Income Taxes          |                   | 41,672         | 44,102         | 50,076          |
| 24                                                              | = Increase CCFT Deduction on Federal Income Taxes              |                   | 2,430          | 5,973          | 5,035           |
| 25                                                              | x -Federal Income Tax Rate                                     |                   | (0.2100)       | (0.2100)       | (0.2100)        |
| 26                                                              | = Federal Income Taxes                                         |                   | (510)          | (1,254)        | (1,057)         |
| 27                                                              | x Net-To-Gross Multiplier                                      |                   | 1.442876       | 1.442876       | 1.442876        |
| 28                                                              | = Decrease in Revenue Requirement                              |                   | <u>(736)</u>   | <u>(1,810)</u> | <u>(1,526)</u>  |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 16**

SAN DIEGO GAS & ELECTRIC  
2028 CPUC General Rate Case (Application)  
Electric Distribution  
Calculation of Revenue Requirement Increase  
Return on Rate Base  
(Thousands of Dollars)

| Line No.                                           | Description                                   | TY 2028   | PTY 2029       | PTY 2030       | PTY 2031       |
|----------------------------------------------------|-----------------------------------------------|-----------|----------------|----------------|----------------|
| <b><u>Change in Weighted Average Rate Base</u></b> |                                               |           |                |                |                |
| 1                                                  | TY WAVG Rate Base                             | 9,626,058 | 9,626,058      |                |                |
| 2                                                  | CY WAVG Rate Base                             |           | 10,128,763     | 10,555,800     | 10,968,446     |
| 3                                                  | Change in WAVG Rate Base                      |           | 502,705        | 427,037        | 412,647        |
| <b><u>Long Term Debt</u></b>                       |                                               |           |                |                |                |
| 4                                                  | Prior Year Return on Debt                     | 4.59%     | 4.59%          | 4.59%          | 4.59%          |
| 5                                                  | x Prior Year Debt Capitalization              | 45.25%    | 45.25%         | 45.25%         | 45.25%         |
| 6                                                  | = Prior Year Weighted Cost of Debt            | 2.08%     | 2.08%          | 2.08%          | 2.08%          |
| 7                                                  | x Change in WAVG Rate Base                    |           | 502,705        | 427,037        | 412,647        |
| 8                                                  | = Change in Weighted Cost of Debt             |           | 10,456         | 8,882          | 8,583          |
| 9                                                  | x FF&U Factor                                 | 1.039107  | 1.039107       | 1.039107       | 1.039107       |
| 10                                                 | = Increase in Revenue Requirement             |           | <b>10,865</b>  | <b>9,230</b>   | <b>8,919</b>   |
| <b><u>Preferred Stock</u></b>                      |                                               |           |                |                |                |
| 11                                                 | Prior Year Return on Preferred Stock          | 6.22%     | 6.22%          | 6.22%          | 6.22%          |
| 12                                                 | x Prior Year Preferred Stock Capitalization   | 2.75%     | 2.75%          | 2.75%          | 2.75%          |
| 13                                                 | = Prior Year Weighted Cost of Preferred Stock | 0.17%     | 0.17%          | 0.17%          | 0.17%          |
| 14                                                 | x Change in WAVG Rate Base                    |           | 502,705        | 427,037        | 412,647        |
| 15                                                 | = Change in Weighted Cost of Preferred Stock  |           | 855            | 726            | 701            |
| 16                                                 | x Net-To-Gross Multiplier                     | 1.442876  | 1.442876       | 1.442876       | 1.442876       |
| 17                                                 | = Increase in Revenue Requirement             |           | <b>1,233</b>   | <b>1,047</b>   | <b>1,012</b>   |
| <b><u>Common Equity</u></b>                        |                                               |           |                |                |                |
| 18                                                 | Prior Year Return on Common Equity            | 9.93%     | 9.93%          | 9.93%          | 9.93%          |
| 19                                                 | x Prior Year Common Equity Capitalization     | 52.00%    | 52.00%         | 52.00%         | 52.00%         |
| 20                                                 | = Prior Year Weighted Cost of Common Equity   | 5.16%     | 5.16%          | 5.16%          | 5.16%          |
| 21                                                 | x Change in WAVG Rate Base                    |           | 502,705        | 427,037        | 412,647        |
| 22                                                 | = Change in Weighted Cost of Common Equity    |           | 25,940         | 22,035         | 21,293         |
| 23                                                 | x Net-To-Gross Multiplier                     | 1.442876  | 1.442876       | 1.442876       | 1.442876       |
| 24                                                 | = Increase in Revenue Requirement             |           | <b>37,428</b>  | <b>31,794</b>  | <b>30,723</b>  |
| 25                                                 | Total Increase in ED Revenue Requirement      |           | <b>121,468</b> | <b>110,026</b> | <b>110,275</b> |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 17**

SAN DIEGO GAS & ELECTRIC  
2028 CPUC General Rate Case (Application)  
Electric Generation  
Calculation of Revenue Requirement Increase  
Depreciation Expense, State Tax Depreciation, Ad Valorem Taxes, & Payroll Taxes  
(Thousands of Dollars)

| Line No.                                        | Description                                   | TY 2028          | PTY 2029            | PTY 2030           | PTY 2031           |
|-------------------------------------------------|-----------------------------------------------|------------------|---------------------|--------------------|--------------------|
| <b><u>Depreciation Expense</u></b>              |                                               |                  |                     |                    |                    |
| 1                                               | Test Year (TY) Accrual                        | 61,435           |                     |                    |                    |
| 2                                               | / TY Weighted Average (WAVG) Plant-in-Service | <u>1,370,843</u> |                     |                    |                    |
| 3                                               | = System Average Depreciation Rate            | 4.48%            | 4.48%               | 4.48%              | 4.48%              |
| 4                                               | x Plant in Service Weighted Average Increase  |                  | <u>16,518</u>       | <u>6,172</u>       | <u>6,216</u>       |
| 5                                               | = Increase in Depreciation Expense            |                  | 740                 | 277                | 279                |
| 6                                               | x Net-to-Gross Multiplier                     | 1.442876         | <u>1.442876</u>     | <u>1.442876</u>    | <u>1.442876</u>    |
| 7                                               | = Increase in Revenue Requirement             |                  | <u><b>1,068</b></u> | <u><b>399</b></u>  | <u><b>402</b></u>  |
| <b><u>Ad Valorem Taxes</u></b>                  |                                               |                  |                     |                    |                    |
| 8                                               | TY Ad Valorem Taxes                           | 8,725            |                     |                    |                    |
| 9                                               | / TY Plant In Service                         | <u>1,385,618</u> |                     |                    |                    |
| 10                                              | = System Average Ad Valorem Tax Rate          | 0.63%            | 0.63%               | 0.63%              | 0.63%              |
| 11                                              | x Current Attrition Year Additions            |                  | <u>6,162</u>        | <u>6,197</u>       | <u>6,264</u>       |
| 12                                              | = Increase to Ad Valorem Taxes                |                  | 39                  | 39                 | 39                 |
| 13                                              | x FF&U Factor                                 | 1.039107         | <u>1.039107</u>     | <u>1.039107</u>    | <u>1.039107</u>    |
| 14                                              | = Increase in Revenue Requirement             |                  | <u><b>40</b></u>    | <u><b>41</b></u>   | <u><b>41</b></u>   |
| <b><u>State Regulatory Tax Depreciation</u></b> |                                               |                  |                     |                    |                    |
| 15                                              | TY State Tax Depreciation                     | 36,808           |                     |                    |                    |
| 16                                              | / TY Plant In Service                         | <u>1,385,618</u> |                     |                    |                    |
| 17                                              | = System Average State Tax Depreciation Rate  | 2.66%            | 2.66%               | 2.66%              | 2.66%              |
| 18                                              | x Current Attrition Year Additions            |                  | <u>6,162</u>        | <u>6,197</u>       | <u>6,264</u>       |
| 19                                              | = Increase in State Tax Depreciation Expense  |                  | 164                 | 165                | 166                |
| 20                                              | x -State Income Tax Rate                      | (0.0884)         | <u>(0.0884)</u>     | <u>(0.0884)</u>    | <u>(0.0884)</u>    |
| 21                                              | = State Income Taxes                          |                  | (14)                | (15)               | (15)               |
| 22                                              | x Net-to-Gross Multiplier                     | 1.442876         | <u>1.442876</u>     | <u>1.442876</u>    | <u>1.442876</u>    |
| 23                                              | = Decrease in Revenue Requirement             |                  | <u><b>(21)</b></u>  | <u><b>(21)</b></u> | <u><b>(21)</b></u> |
| <b><u>Payroll Taxes</u></b>                     |                                               |                  |                     |                    |                    |
| 24                                              | Prior Year Payroll Taxes                      |                  | 1,974               | 2,032              | 2,090              |
| 25                                              | x Current Year Labor Escalation Rate          |                  | <u>2.92%</u>        | <u>2.87%</u>       | <u>2.90%</u>       |
| 26                                              | = Increase in Full Year Additions             |                  | 58                  | 58                 | 61                 |
| 27                                              | x FF&U Factor                                 |                  | <u>1.039107</u>     | <u>1.039107</u>    | <u>1.039107</u>    |
| 28                                              | = Increase in Revenue Requirement             |                  | <u><b>60</b></u>    | <u><b>61</b></u>   | <u><b>63</b></u>   |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 18**

SAN DIEGO GAS & ELECTRIC  
2028 CPUC General Rate Case (Application)  
Electric Generation  
Calculation of Revenue Requirement Increase  
Federal Tax Depreciation Expense & Prior Year CCFT  
(Thousands of Dollars)

| Line No.                                                        | Description                                                    | TY 2028          | PTY 2029           | PTY 2030           | PTY 2031           |
|-----------------------------------------------------------------|----------------------------------------------------------------|------------------|--------------------|--------------------|--------------------|
| <b><u>Federal Regulatory Tax Depreciation</u></b>               |                                                                |                  |                    |                    |                    |
| 1                                                               | TY Federal Tax Depreciation                                    | 32,790           |                    |                    |                    |
| 2                                                               | / TY Plant-In-Service                                          | <u>1,385,618</u> |                    |                    |                    |
| 3                                                               | = System Average Federal Tax Depreciation Rate                 | 2.37%            | 2.37%              | 2.37%              | 2.37%              |
| 4                                                               | x Current Attrition Year Additions                             |                  | <u>6,162</u>       | <u>6,197</u>       | <u>6,264</u>       |
| 5                                                               | = Increase in Federal Tax Depreciation Expense                 |                  | 146                | 147                | 148                |
| 6                                                               | x -Federal Income Tax Rate                                     | (0.2100)         | <u>(0.2100)</u>    | <u>(0.2100)</u>    | <u>(0.2100)</u>    |
| 7                                                               | = Federal Income Taxes                                         |                  | (31)               | (31)               | (31)               |
| 8                                                               | x Net-to-Gross Multiplier                                      | 1.442876         | <u>1.442876</u>    | <u>1.442876</u>    | <u>1.442876</u>    |
| 9                                                               | = <b>Decrease in Revenue Requirement</b>                       |                  | <b><u>(44)</u></b> | <b><u>(44)</u></b> | <b><u>(45)</u></b> |
| <b><u>California Corporation Franchise Tax (Prior Year)</u></b> |                                                                |                  |                    |                    |                    |
| 10                                                              | + RevReq from Book Depreciation                                |                  |                    | 1,068              | 399                |
| 11                                                              | + RevReq from State Tax Depreciation                           |                  |                    | (21)               | (21)               |
| 12                                                              | + RevReq from Federal Tax Depreciation (ACRS/MACRS)            |                  |                    | (44)               | (44)               |
| 13                                                              | + Rate Base: Preferred Stock                                   |                  |                    | (82)               | (108)              |
| 14                                                              | + Rate Base: Common Stock Equity                               |                  |                    | (2,503)            | (3,290)            |
| 15                                                              | + CCFT                                                         |                  |                    | <u>(64)</u>        | <u>48</u>          |
| 16                                                              | = Revenue Requirement Increase                                 |                  |                    | (1,646)            | (3,016)            |
| 17                                                              | x Prior Year State Income Tax Cumulative Component             |                  |                    | <u>0.088400</u>    | <u>0.088400</u>    |
| 18                                                              | = Prior Year State Income Tax Increase                         |                  |                    | (146)              | (267)              |
| 19                                                              | + Prior Year State Income Tax (State Tax Depreciation Expense) |                  |                    | (14)               | (15)               |
| 20                                                              | + Prior Year State Income Tax (State Rate Change)              |                  |                    | <u>-</u>           | <u>-</u>           |
| 21                                                              | = Prior Year Total State Income Tax Increase                   |                  |                    | (160)              | (281)              |
| 22                                                              | Prior Year Current California Corp Franchise Tax               |                  | 5,640              | 5,480              | 5,199              |
| 23                                                              | - Prior Year CCFT Deductible for Federal Income Taxes          |                  | <u>5,429</u>       | <u>5,640</u>       | <u>5,480</u>       |
| 24                                                              | = Increase CCFT Deduction on Federal Income Taxes              |                  | 211                | (160)              | (281)              |
| 25                                                              | <u>x -Federal Income Tax Rate</u>                              |                  | <u>(0.2100)</u>    | <u>(0.2100)</u>    | <u>(0.2100)</u>    |
| 26                                                              | = Federal Income Taxes                                         |                  | (44)               | 34                 | 59                 |
| 27                                                              | x Net-To-Gross Multiplier                                      |                  | <u>1.442876</u>    | <u>1.442876</u>    | <u>1.442876</u>    |
| 28                                                              | = <b>Increase (Decrease) in Revenue Requirement</b>            |                  | <b><u>(64)</u></b> | <b><u>48</u></b>   | <b><u>85</u></b>   |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 19**

SAN DIEGO GAS & ELECTRIC  
2028 CPUC General Rate Case (Application)  
Electric Generation  
Calculation of Revenue Requirement Increase  
Return on Rate Base  
(Thousands of Dollars)

| Line No.                                           | Description                                   | TY 2028  | PTY 2029 | PTY 2030 | PTY 2031 |
|----------------------------------------------------|-----------------------------------------------|----------|----------|----------|----------|
| <b><u>Change in Weighted Average Rate Base</u></b> |                                               |          |          |          |          |
| 1                                                  | TY WAVG Rate Base                             | 379,407  | 379,407  |          |          |
| 2                                                  | CY WAVG Rate Base                             |          | 345,788  | 301,604  | 257,205  |
| 3                                                  | Change in WAVG Rate Base                      |          | (33,619) | (44,184) | (44,399) |
| <b><u>Long Term Debt</u></b>                       |                                               |          |          |          |          |
| 4                                                  | Prior Year Return on Debt                     | 4.59%    | 4.59%    | 4.59%    | 4.59%    |
| 5                                                  | x Prior Year Debt Capitalization              | 45.25%   | 45.25%   | 45.25%   | 45.25%   |
| 6                                                  | = Prior Year Weighted Cost of Debt            | 2.08%    | 2.08%    | 2.08%    | 2.08%    |
| 7                                                  | x Change in WAVG Rate Base                    |          | (33,619) | (44,184) | (44,399) |
| 8                                                  | = Change in Weighted Cost of Debt             |          | (699)    | (919)    | (923)    |
| 9                                                  | x FF&U Factor                                 | 1.039107 | 1.039107 | 1.039107 | 1.039107 |
| 10                                                 | = Increase (Decrease) in Revenue Requirement  |          | (727)    | (955)    | (960)    |
| <b><u>Preferred Stock</u></b>                      |                                               |          |          |          |          |
| 11                                                 | Prior Year Return on Preferred Stock          | 6.22%    | 6.22%    | 6.22%    | 6.22%    |
| 12                                                 | x Prior Year Preferred Stock Capitalization   | 2.75%    | 2.75%    | 2.75%    | 2.75%    |
| 13                                                 | = Prior Year Weighted Cost of Preferred Stock | 0.17%    | 0.17%    | 0.17%    | 0.17%    |
| 14                                                 | x Change in WAVG Rate Base                    |          | (33,619) | (44,184) | (44,399) |
| 15                                                 | = Change in Weighted Cost of Preferred Stock  |          | (57)     | (75)     | (75)     |
| 16                                                 | x Net-To-Gross Multiplier                     | 1.442876 | 1.442876 | 1.442876 | 1.442876 |
| 17                                                 | = Increase (Decrease) in Revenue Requirement  |          | (82)     | (108)    | (109)    |
| <b><u>Common Equity</u></b>                        |                                               |          |          |          |          |
| 18                                                 | Prior Year Return on Common Equity            | 9.93%    | 9.93%    | 9.93%    | 9.93%    |
| 19                                                 | x Prior Year Common Equity Capitalization     | 52.00%   | 52.00%   | 52.00%   | 52.00%   |
| 20                                                 | = Prior Year Weighted Cost of Common Equity   | 5.16%    | 5.16%    | 5.16%    | 5.16%    |
| 21                                                 | x Change in WAVG Rate Base                    |          | (33,619) | (44,184) | (44,399) |
| 22                                                 | = Change in Weighted Cost of Common Equity    |          | (1,735)  | (2,280)  | (2,291)  |
| 23                                                 | x Net-To-Gross Multiplier                     | 1.442876 | 1.442876 | 1.442876 | 1.442876 |
| 24                                                 | = Increase (Decrease) in Revenue Requirement  |          | (2,503)  | (3,290)  | (3,306)  |
| 25                                                 | Total Increase in EG Revenue Requirement      |          | (2,273)  | (3,870)  | (3,849)  |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 20**

SAN DIEGO GAS & ELECTRIC  
2028 CPUC General Rate Case (Application)  
Gas Distribution  
Calculation of Revenue Requirement Increase  
Depreciation Expense, State Tax Depreciation, Ad Valorem Taxes, & Payroll Taxes  
(Thousands of Dollars)

| Line No.                                        | Description                                   | TY 2028          | PTY 2029              | PTY 2030              | PTY 2031              |
|-------------------------------------------------|-----------------------------------------------|------------------|-----------------------|-----------------------|-----------------------|
| <b><u>Depreciation Expense</u></b>              |                                               |                  |                       |                       |                       |
| 1                                               | Test Year (TY) Accrual                        | 225,242          |                       |                       |                       |
| 2                                               | / TY Weighted Average (WAVG) Plant-in-Service | <u>6,040,451</u> |                       |                       |                       |
| 3                                               | = System Average Depreciation Rate            | 3.73%            | 3.73%                 | 3.73%                 | 3.73%                 |
| 4                                               | x Plant in Service Weighted Average Increase  |                  | <u>464,964</u>        | <u>476,605</u>        | <u>485,340</u>        |
| 5                                               | = Increase in Depreciation Expense            |                  | 17,338                | 17,772                | 18,098                |
| 6                                               | x Net-to-Gross Multiplier                     | 1.425671         | <u>1.425671</u>       | <u>1.425671</u>       | <u>1.425671</u>       |
| 7                                               | = Increase in Revenue Requirement             |                  | <b><u>24,718</u></b>  | <b><u>25,337</u></b>  | <b><u>25,801</u></b>  |
| <b><u>Ad Valorem Taxes</u></b>                  |                                               |                  |                       |                       |                       |
| 8                                               | TY Ad Valorem Taxes                           | 66,388           |                       |                       |                       |
| 9                                               | / TY Plant In Service                         | <u>6,310,500</u> |                       |                       |                       |
| 10                                              | = System Average Ad Valorem Tax Rate          | 1.05%            | 1.05%                 | 1.05%                 | 1.05%                 |
| 11                                              | x Current Attrition Year Additions            |                  | <u>473,134</u>        | <u>481,558</u>        | <u>490,738</u>        |
| 12                                              | = Increase to Ad Valorem Taxes                |                  | 4,977                 | 5,066                 | 5,163                 |
| 13                                              | x FF&U Factor                                 | 1.026717         | <u>1.026717</u>       | <u>1.026717</u>       | <u>1.026717</u>       |
| 14                                              | = Increase in Revenue Requirement             |                  | <b><u>5,110</u></b>   | <b><u>5,201</u></b>   | <b><u>5,301</u></b>   |
| <b><u>State Regulatory Tax Depreciation</u></b> |                                               |                  |                       |                       |                       |
| 15                                              | TY State Tax Depreciation                     | 141,196          |                       |                       |                       |
| 16                                              | / TY Plant In Service                         | <u>6,310,500</u> |                       |                       |                       |
| 17                                              | = System Average State Tax Depreciation Rate  | 2.24%            | 2.24%                 | 2.24%                 | 2.24%                 |
| 18                                              | x Current Attrition Year Additions            |                  | <u>473,134</u>        | <u>481,558</u>        | <u>490,738</u>        |
| 19                                              | = Increase in State Tax Depreciation Expense  |                  | 10,586                | 10,775                | 10,980                |
| 20                                              | x -State Income Tax Rate                      | (0.0884)         | <u>(0.0884)</u>       | <u>(0.0884)</u>       | <u>(0.0884)</u>       |
| 21                                              | = State Income Taxes                          |                  | (936)                 | (952)                 | (971)                 |
| 22                                              | x Net-to-Gross Multiplier                     | 1.425671         | <u>1.425671</u>       | <u>1.425671</u>       | <u>1.425671</u>       |
| 23                                              | = Decrease in Revenue Requirement             |                  | <b><u>(1,334)</u></b> | <b><u>(1,358)</u></b> | <b><u>(1,384)</u></b> |
| <b><u>Payroll Taxes</u></b>                     |                                               |                  |                       |                       |                       |
| 24                                              | Prior Year Payroll Taxes                      |                  | 7,867                 | 8,097                 | 8,329                 |
| 25                                              | x Current Year Labor Escalation Rate          |                  | <u>2.92%</u>          | <u>2.87%</u>          | <u>2.90%</u>          |
| 26                                              | = Increase in Full Year Additions             |                  | 230                   | 232                   | 241                   |
| 27                                              | x FF&U Factor                                 |                  | <u>1.026717</u>       | <u>1.026717</u>       | <u>1.026717</u>       |
| 28                                              | = Increase in Revenue Requirement             |                  | <b><u>236</u></b>     | <b><u>238</u></b>     | <b><u>248</u></b>     |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Worksheets - ERRATA

**Table 21**

SAN DIEGO GAS & ELECTRIC  
2028 CPUC General Rate Case (Application)  
Gas Distribution  
Calculation of Revenue Requirement Increase  
Federal Tax Depreciation Expense & Prior Year CCFT  
(Thousands of Dollars)

| Line No.                                                        | Description                                                    | TY 2028          | PTY 2029       | PTY 2030        | PTY 2031        |
|-----------------------------------------------------------------|----------------------------------------------------------------|------------------|----------------|-----------------|-----------------|
| <b><u>Federal Regulatory Tax Depreciation</u></b>               |                                                                |                  |                |                 |                 |
| 1                                                               | TY Federal Tax Depreciation                                    | 147,535          |                |                 |                 |
| 2                                                               | / TY Plant-In-Service                                          | <u>6,310,500</u> |                |                 |                 |
| 3                                                               | = System Average Federal Tax Depreciation Rate                 | 2.34%            | 2.34%          | 2.34%           | 2.34%           |
| 4                                                               | x Current Attrition Year Additions                             |                  | 473,134        | 481,558         | 490,738         |
| 5                                                               | = Increase in Federal Tax Depreciation Expense                 |                  | 11,062         | 11,258          | 11,473          |
| 6                                                               | x -Federal Income Tax Rate                                     | (0.2100)         | (0.2100)       | (0.2100)        | (0.2100)        |
| 7                                                               | = Federal Income Taxes                                         |                  | (2,323)        | (2,364)         | (2,409)         |
| 8                                                               | x Net-to-Gross Multiplier                                      | 1.425671         | 1.425671       | 1.425671        | 1.425671        |
| 9                                                               | = Decrease in Revenue Requirement                              |                  | <u>(3,312)</u> | <u>(3,371)</u>  | <u>(3,435)</u>  |
| <b><u>California Corporation Franchise Tax (Prior Year)</u></b> |                                                                |                  |                |                 |                 |
| 10                                                              | + RevReq from Book Depreciation                                |                  |                | 24,718          | 25,337          |
| 11                                                              | + RevReq from State Tax Depreciation                           |                  |                | (1,334)         | (1,358)         |
| 12                                                              | + RevReq from Federal Tax Depreciation (ACRS,MACRS)            |                  |                | (3,312)         | (3,371)         |
| 13                                                              | + Rate Base: Preferred Stock                                   |                  |                | 577             | 567             |
| 14                                                              | + Rate Base: Common Stock Equity                               |                  |                | 17,518          | 17,219          |
| 15                                                              | + CCFT                                                         |                  |                | <u>(78)</u>     | <u>(728)</u>    |
| 16                                                              | = Revenue Requirement Increase                                 |                  |                | 38,089          | 37,667          |
| 17                                                              | x Prior Year State Income Tax Cumulative Component             |                  |                | <u>0.088400</u> | <u>0.088400</u> |
| 18                                                              | = Prior Year State Income Tax Increase                         |                  |                | 3,367           | 3,330           |
| 19                                                              | + Prior Year State Income Tax (State Tax Depreciation Expense) |                  |                | (936)           | (952)           |
| 20                                                              | + Prior Year State Income Tax (State Rate Change)              |                  |                | <u>-</u>        | <u>-</u>        |
| 21                                                              | = Prior Year Total State Income Tax Increase                   |                  |                | 2,431           | 2,377           |
| 22                                                              | Prior Year Current California Corp Franchise Tax               |                  | 4,187          | 6,619           | 8,996           |
| 23                                                              | - Prior Year CCFT Deductible for Federal Income Taxes          |                  | <u>3,927</u>   | <u>4,187</u>    | <u>6,619</u>    |
| 24                                                              | = Increase CCFT Deduction on Federal Income Taxes              |                  | 260            | 2,431           | 2,377           |
| 25                                                              | x -Federal Income Tax Rate                                     |                  | (0.2100)       | (0.2100)        | (0.2100)        |
| 26                                                              | = Federal Income Taxes                                         |                  | (55)           | (511)           | (499)           |
| 27                                                              | x Net-To-Gross Multiplier                                      |                  | 1.425671       | 1.425671        | 1.425671        |
| 28                                                              | = Decrease in Revenue Requirement                              |                  | <u>(78)</u>    | <u>(728)</u>    | <u>(712)</u>    |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 22**

SAN DIEGO GAS & ELECTRIC  
2028 CPUC General Rate Case (Application)  
Gas Distribution  
Calculation of Revenue Requirement Increase  
Return on Rate Base  
(Thousands of Dollars)

| Line No.                                           | Description                                     | TY 2028   | PTY 2029      | PTY 2030      | PTY 2031      |
|----------------------------------------------------|-------------------------------------------------|-----------|---------------|---------------|---------------|
| <b><u>Change in Weighted Average Rate Base</u></b> |                                                 |           |               |               |               |
| 1                                                  | TY WAVG Rate Base                               | 3,358,414 | 3,358,414     |               |               |
| 2                                                  | CY WAVG Rate Base                               |           | 3,596,542     | 3,830,614     | 4,059,249     |
| 3                                                  | Change in WAVG Rate Base                        |           | 238,128       | 234,072       | 228,635       |
| <b><u>Long Term Debt</u></b>                       |                                                 |           |               |               |               |
| 4                                                  | Prior Year Return on Debt                       | 4.59%     | 4.59%         | 4.59%         | 4.59%         |
| 5                                                  | x Prior Year Debt Capitalization                | 45.25%    | 45.25%        | 45.25%        | 45.25%        |
| 6                                                  | = Prior Year Weighted Cost of Debt              | 2.08%     | 2.08%         | 2.08%         | 2.08%         |
| 7                                                  | x Change in WAVG Rate Base                      |           | 238,128       | 234,072       | 228,635       |
| 8                                                  | = Change in Weighted Cost of Debt               |           | 4,953         | 4,869         | 4,756         |
| 9                                                  | x FF&U Factor                                   | 1.026717  | 1.026717      | 1.026717      | 1.026717      |
| 10                                                 | = Increase in Revenue Requirement               |           | <b>5,085</b>  | <b>4,999</b>  | <b>4,883</b>  |
| <b><u>Preferred Stock</u></b>                      |                                                 |           |               |               |               |
| 11                                                 | Prior Year Return on Preferred Stock            | 6.22%     | 6.22%         | 6.22%         | 6.22%         |
| 12                                                 | x Prior Year Preferred Stock Capitalization     | 2.75%     | 2.75%         | 2.75%         | 2.75%         |
| 13                                                 | = Prior Year Weighted Cost of Preferred Stock   | 0.17%     | 0.17%         | 0.17%         | 0.17%         |
| 14                                                 | x Change in WAVG Rate Base                      |           | 238,128       | 234,072       | 228,635       |
| 15                                                 | = Change in Weighted Cost of Preferred Stock    |           | 405           | 398           | 389           |
| 16                                                 | x Net-To-Gross Multiplier                       | 1.425671  | 1.425671      | 1.425671      | 1.425671      |
| 17                                                 | = Increase in Revenue Requirement               |           | <b>577</b>    | <b>567</b>    | <b>554</b>    |
| <b><u>Common Equity</u></b>                        |                                                 |           |               |               |               |
| 18                                                 | Prior Year Return on Common Equity              | 9.93%     | 9.93%         | 9.93%         | 9.93%         |
| 19                                                 | x Prior Year Common Equity Capitalization       | 52.00%    | 52.00%        | 52.00%        | 52.00%        |
| 20                                                 | = Prior Year Weighted Cost of Common Equity     | 5.16%     | 5.16%         | 5.16%         | 5.16%         |
| 21                                                 | x Change in WAVG Rate Base                      |           | 238,128       | 234,072       | 228,635       |
| 22                                                 | = Change in Weighted Cost of Common Equity      |           | 12,287        | 12,078        | 11,798        |
| 23                                                 | x Net-To-Gross Multiplier                       | 1.425671  | 1.425671      | 1.425671      | 1.425671      |
| 24                                                 | = Increase in Revenue Requirement               |           | <b>17,518</b> | <b>17,219</b> | <b>16,819</b> |
| 25                                                 | <b>Total Increase in GD Revenue Requirement</b> |           | <b>48,522</b> | <b>48,106</b> | <b>48,076</b> |

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**E. PTY CAPITAL EXCEPTION-RELATED COSTS**

SDG&E proposes that the PTY attrition mechanism for capital costs include a budget-based exception for Wildfire Mitigation Plan (WMP) Strategic Undergrounding. SDG&E expects to make significant capital investments in the post-test years for strategic undergrounding projects necessary for safety and reliability. Because these investments are expected to ramp up over the post-test years of 2029-2031 and are also significant in magnitude, they are not adequately reflected or accounted for in the proposed test-year capital additions mechanism.

Tables 23-25 provide the revenue requirement, rate base and return, and property tax details for our proposed Strategic Undergrounding capital exception.

San Diego Gas & Electric Company  
2028 GRC - APP  
Post-Test Year Ratemaking Workpapers - ERRATA

**Table 23**

| <b>WMP SUG (\$ in Dollars)</b> | <b>Total</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> |
|--------------------------------|--------------|-------------|-------------|-------------|
| <b>Revenue Requirement</b>     | 232,171,028  | 33,609,248  | 73,165,827  | 125,395,953 |
| FF&U:                          | 8,392,524    | 1,214,908   | 2,644,800   | 4,532,816   |
| O&M:                           | -            | -           | -           | -           |
| Working Capital:               | -            | -           | -           | -           |
| Depreciation:                  | 56,279,236   | 8,244,327   | 17,736,912  | 30,297,997  |
| Return on Common:              | 86,127,435   | 12,868,079  | 27,304,529  | 45,954,827  |
| Return on Preferred:           | 2,853,067    | 426,269     | 904,493     | 1,522,305   |
| Return On Debt:                | 34,643,375   | 5,175,978   | 10,982,807  | 18,484,589  |
| Federal Taxes:                 | 24,618,017   | 3,717,053   | 7,823,507   | 13,077,457  |
| State Taxes:                   | 6,086,106    | 894,328     | 1,918,005   | 3,273,772   |
| Property Taxes:                | 13,171,269   | 1,068,304   | 3,850,774   | 8,252,191   |

**Table 24**

| <b>WMP SUG   Rate Base and Return (\$ in Dollars)</b> | <b>Total</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> |
|-------------------------------------------------------|--------------|-------------|-------------|-------------|
| Average Monthly Rate Base                             |              | 249,207,518 | 528,788,609 | 889,976,502 |
| Return on Equity (\$)                                 | 86,127,435   | 12,868,079  | 27,304,529  | 45,954,827  |
| Weighted Return on Equity (%)                         |              | 5.16%       | 5.16%       | 5.16%       |
| Return on Preferred (\$)                              | 2,853,067    | 426,269     | 904,493     | 1,522,305   |
| Weighted Return on Preferred (%)                      |              | 0.17%       | 0.17%       | 0.17%       |
| Return on Debt (\$)                                   | 34,643,375   | 5,175,978   | 10,982,807  | 18,484,589  |
| Weighted Return on Debt (%)                           |              | 2.08%       | 2.08%       | 2.08%       |
| Total Return                                          | 123,623,876  | 18,470,327  | 39,191,829  | 65,961,721  |
| Total Rate of Return                                  |              | 7.41%       | 7.41%       | 7.41%       |

**Table 25**

| <b>WMP SUG   Property Tax (\$ in Dollars)</b> | <b>Total</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> |
|-----------------------------------------------|--------------|-------------|-------------|-------------|
| Average of Month-End Rate Base                |              | 248,778,088 | 527,870,094 | 888,418,329 |
| Property Tax Rate                             |              | 0.43%       | 0.73%       | 0.93%       |
| <b>Property Tax</b>                           | 13,171,269   | 1,068,304   | 3,850,774   | 8,252,191   |