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December 1, 2026

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

Re: San Diego Gas & Electric Company
Sixth Transmission Owner Formula's Third Annual Informational Filing Docket No. ER27-_____-000

Dear Secretary Reese:

San Diego Gas & Electric Company submits its Cycle 3[1] Annual Informational Filing ("Informational Filing" or "Filing") of its Sixth Transmission Owner ("TO") formula rate mechanism ("TO6" or "TO6 Formula Rate").[2] The proposed effective date is January 1, 2027.

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

I. NATURE AND PURPOSE OF FILING

Under the terms of SDG&E's TO6 Formula Rate, this filing revises SDG&E's base transmission revenue requirements ("BTRRs"), consisting of SDG&E's BTRR for the California Independent System Operator ("CAISO") used to derive the Transmission Access Charge assessed by CAISO that SDG&E assesses to wholesale customers ("$BTRR_{CAISO}$"), and the BTRR

1 The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 3 is the third annual filing under the TO6 Formula. Unless otherwise defined in this letter, capitalized terms are intended to have the meanings ascribed to them in SDG&E's TO Tariff.

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

3 16 U.S.C. § 824d.

4 *See* Section C.7.c of SDG&E's TO6 Formula Rate Protocols ("Formula Rate Protocols").

that SDG&E uses to derive the transmission rates that SDG&E assesses directly to end-use customers ("$BTRR_{EU}$ ") for the Rate Effective Period ("REP") of January 1, 2027 through December 31, 2027. The revised BTRRs are based on the previous calendar year's data as shown in SDG&E's FERC Form No. 1: Annual Report of Major Electric Utilities, Licensees, and Others ("Form 1") for that year and underlying ledger accounts that provide the inputs to SDG&E's TO6 Formula.

The TO6 Cycle 3 rates reflect a revised $BTRR_{EU}$ that consists of the following four components:

(1) Prior Year Revenue Requirement ("$PYRR_{EU}$") for the 12-month period ending December 31, 2025;

(2) Forecast Period Capital Additions Revenue Requirement ("FC_{EU}") attributed to the forecast capital additions for the 24-month period covering 2026 and 2027;

(3) True-up ("TU") Adjustment for the 12-month period from January 1, 2025 through December 31, 2025; and

(4) An Interest True-Up Adjustment.

The $PYRR_{EU}$, FC_{EU}, and TU Adjustment—including the Interest True-Up Adjustment—quantify SDG&E's cost to own, operate, and maintain its transmission facilities. SDG&E then calculates the $BTRR_{CAISO}$ by removing Electric Power Research Institute ("EPRI") Membership Dues, California Public Utilities Commission ("CPUC") Intervenor Funding Expense, South Georgia Tax Impacts, and Uncollectibles, as detailed below.

II. SUMMARY OF THE TO6 CYCLE 3 BTRR

SDG&E's TO6 Cycle 3 $BTRR_{EU}$ for the 12-month REP of January 1, 2027 to December 31, 2027 is approximately $1,354.3 million, representing a $153.2 million increase, or a 12.8 percent increase, compared to the $BTRR_{EU}$ for TO6 Cycle 2. Much of that increase results from SDG&E's TO6 Cycle 2 $BTRR_{EU}$ being lower than it would otherwise be due to SDG&E making a one-time refund in Cycle 2 of its receipt of the 50-basis point Adder for SDG&E's participation in CAISO ("CAISO Adder") from June 1, 2019-May 30, 2025, per Commission orders.[5] If that one-time CAISO Adder refund is removed from SDG&E's TO6 Cycle 2 $BTRR_{EU}$, the year-over-year increase in SDG&E's TO6 Cycle 3 $BTRR_{EU}$ is approximately $26.2 million, about a 2 percent increase. By contrast, the only CAISO Adder refund included in TO6 Cycle 3 is the

[5] *S.D. Gas & Elec. Co.,* 189 FERC ¶ 61,248 (2024), *reh'g denied*, 192 FERC ¶ 61,015 (2025); *Cal. Pub. Util. Comm'n v. S.D. Gas & Elec. Co.*, 189 FERC ¶ 61,173 (2024), *reh'g denied*, 192 FERC ¶ 61,010 (2025). In the CAISO Adder Orders, the Commission refers to the CAISO Adder as the "RTO Adder." SDG&E has appealed these orders.

difference between the estimated refund for the time period in question included in TO6 Cycle 2 and the actual refund difference included in TO6 Cycle 3, which is about $0.2 million.

The TO6 Cycle 3 $BTRR_{CAISO}$ equals $1,345.5 million, representing a $152.8 million increase—12.8 percent higher—compared to the $BTRR_{CAISO}$ for TO6 Cycle 2. As above, adjusting SDG&E's TO6 Cycle 2 $BTRR_{CAISO}$ to remove the one-time CAISO Adder refund, the year-over-year increase in SDG&E's TO6 Cycle 3 $BTRR_{CAISO}$ is approximately $26.1 million, about a 2 percent increase.

As described above, the $BTRR_{EU}$ is comprised of the following components (all amounts in $ millions):

2025 Prior Year Revenues	=	$1,134.1
Forecast Period Revenues	=	$122.8
12-month TU Adjustment	=	$56.6
Interest TU Adjustment	=	$13.5
Franchise Fees/Uncollectibles	=	$20.9
Other BTRR Adjustments	=	$6.4
Total $BTRR_{EU}$	=	$1,354.3

The $BTRR_{CAISO}$ is as follows after the adjustments described above are made.

So. Georgia Tax Adjustment	=	$(1.3)
Uncollectibles	=	$(7.4)
EPRI Dues	=	$(0.1)
Total $BTRR_{CAISO}$	=	$1,345.5

The net increase in transmission rates from TO6 Cycle 2 to Cycle 3 is attributed primarily to the following:

- As noted, the TO6 Cycle 2 filing reduced total BTRR with the one-time refund of SDG&E's receipt of the CAISO Adder from June 1, 2019-May 30, 2025 that is not applicable to Cycle 3;
- An increase in the 24-month total Weighted Forecast Plant Additions and the related FC;
- An increase in $PYRR_{EU}$, resulting from higher transmission rate base, depreciation expenses, and property taxes; offset by

- A lower True-up Adjustment under-collection in the TO6 Cycle 3 Informational Filing compared to the True-up Adjustment under-collection in the TO6 Cycle 2 Filing.

III. MISCELLANEOUS MATTERS

A. Adjustments to Reflect Correction of Errors

Section C.8 of the TO6 Formula Rate Protocols provides that if an error is identified in SDG&E's prior informational filing, SDG&E shall include a brief description of the error in its subsequent informational filing. SDG&E is thus correcting the following errors from prior years' filings here. Specifically, the "Other BTRR Adjustments" component of total BTRR reflects adjustments for the following:

- The addition of prior period Operations and Maintenance ("O&M") for transmission tree trimming expenses that were erroneously recorded as distribution O&M in SDG&E's CPUC-jurisdictional Tree Trimming Balancing Account;

- Refunds for the removal of two projects that were inadvertently included in rate base, the first of which that was inadvertently included prior to the in-service date, and the second of which that was inadvertently included instead of being written off to expense when it was abandoned; and

- As noted, a true-up of the estimated refunds from the CAISO Adder's impact on Allowance for Funds Used During Construction included in Cycle 2 with the actual amount of refunds in Cycle 3, resulting in a return to SDG&E of $0.2 million in over provided refunds based on the estimate.

The cumulative result is that the total "Other BTRR Adjustments" for Non-CAISO and CAISO wholesale customers, as reflected in Statements BK-1 and BK-2 of the instant filing, are $6.405 million and $6.363 million, respectively.

B. TO6 Formula Rate Spreadsheet Updates

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

IV. LIST OF DOCUMENTS SUBMITTED

This filing consists of the following: Transmittal Letter; TO6 Cycle 3 Formula Rate Spreadsheet; Statement BL—which includes Non-CAISO rate design and CAISO High Voltage and Low Voltage Transmission Revenue Requirements—Base Period and True Up Period Work Papers; and Forecast Period Capital Additions Work Papers.

V. SERVICE

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

VI. COMMUNICATIONS

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

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Respectfully submitted,

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

Table of Contents

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
	A. End of Prior Year Revenue Requirement ($PYRR_{EU}$):			
1	Transmission Operation & Maintenance Expense	$ 101,983	Statement AH; Line 5	1
2				2
3	Transmission Related A&G Expense	109,183	Statement AH; Line 20	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 10	5
6	Total O&M Expenses	$ 211,167	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	305,647	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense[1]	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	82,986	Statement AK; Line 5	12
13				13
14	Transmission Related Payroll Taxes Expense	3,909	Statement AK; Line 12	14
15	Sub-Total Expense	$ 603,708	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.6242%	Statement AV; Page 3; Line 38	17
18	Transmission Rate Base	$ 5,651,620	Page 3; Line 28	18
19	Return and Associated Income Taxes - Base ROE	$ 543,924	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 3; Line 78	21
22	Transmission Rate Base	$ 5,651,620	Page 3; Line 28 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(11,869)	Statement AU; Line 13	26
27	Other $BTRR_{EU}$ Adjustments - Black Box Adjustment Per Settlement Agreement	(3,000)	Per Settlement Agreement	27
28	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	28
29	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	29
30				30
31	End of Prior Year Revenue Requirement ($PYRR_{EU}$) Excluding FF&U	$ 1,134,067	Line 15 + Line 19+ Line 23 + (Sum Lines 25 thru 29)	31

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue Requirement:[1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.9330%	Statement AV; Page 4; Line 38	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 33	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 78	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 33	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue Requirement	$ -	Line 1 + Line 5 +Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue Requirement:**[1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 38	16
17	Cost of Capital Rate $_{(COCR)}$ [3] - Base ROE	9.6242%	Statement AV; Page 3; Line 38	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 38	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue Requirement	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue Requirement:**[1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 40	27
28	Cost of Capital Rate $_{(COCR)}$ [3] - Base ROE	9.6242%	Statement AV; Page 3; Line 38	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 40	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 3; Line 78	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue Requirement	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenue Requirement (PYRR $_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U**[4]	$ 1,134,067	Page 1; Line 31 + Line 37	39

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2025
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	$	6,501,750	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		-	Page 4; Line 17	3
4	Transmission Related General Plant		27,493	Page 4; Line 18	4
5	Transmission Related Common Plant		218,929	Page 4; Line 19	5
6	Total Net Transmission Plant	$	6,748,172	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	$	2,550	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$	2,550	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes [1]	$	(1,164,763)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$	(1,164,763)	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	$	58,838	Statement AL; Line 5	19
20	Transmission Related Prepayments		18,488	Statement AL; Line 11	20
21	Transmission Related Cash Working Capital		-	Shall be Zero per the Settlement Agreement	21
22	Total Working Capital	$	77,325	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities	$	-	Statement Misc; Line 5	24
25	Unfunded Reserves		(11,663)	Statement Misc; Line 7	25
26	Deferred Losses/(Gains) from Disposition of Utility Plant		-	Statement Misc; Line 11	26
27					27
28	Total Transmission Rate Base	$	5,651,620	Sum Lines 6, 11, 16, 22, 24, 25, 26	28
29					29
30	**B. Incentive ROE Project Transmission Rate Base:** [2]				30
31	Net Incentive Transmission Plant	$	-	Page 4; Line 25	31
32	Incentive Transmission Plant Accum. Def. Income Taxes		-	Statement AF; Line 9	32
33	Total Incentive ROE Project Transmission Rate Base	$	-	Line 31 + Line 32	33
34					34
35	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]				35
36	Incentive Transmission Plant Abandoned Project Cost	$	-	Statement Misc; Line 9	36
37	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes		-	Statement AF; Line 13	37
38	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$	-	Line 36 + Line 37	38
39					39
40	**D. Incentive Transmission Construction Work In Progress** [2]	$	-	Statement AM; Line 1	40

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	$ 8,948,474	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	-	Statement AD; Line 27	3
4	Transmission Related General Plant	63,728	Statement AD; Line 29	4
5	Transmission Related Common Plant	408,197	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$ 9,420,399	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	$ 2,446,724	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	-	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	36,235	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	189,267	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$ 2,672,227	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	$ 6,501,750	Line 2 - Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	-	Line 3 - Line 10	17
18	Transmission Related General Plant	27,493	Line 4 - Line 11	18
19	Transmission Related Common Plant	218,929	Line 5 - Line 12	19
20	Total Net Transmission Plant	$ 6,748,172	Sum Lines 16 thru 19	20
21				21
22	**B. Incentive Project Transmission Plant:** [1]			22
23	Incentive Transmission Plant	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -	Line 23 - Line 24	25

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Forecast Period Capital Additions Revenue Requirements (FC_{EU})
For the Forecast Period January 1, 2026 - December 31, 2027
($1,000)

Line No.		Amounts	Reference	Line No.
	ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS			
	A. Derivation of Annual Fix Charge Rate ($AFCR_{EU}$) Applicable to Weighted Forecast Plant Additions:			
1	Transmission Rate Base	$ 5,651,620	Page 3; Line 28	1
2	Add back ADIT	1,164,763	Positive of Page 3; Line 16	2
3	Less ADIT Adjustment	(798,997)	Statement AF; Line 15	3
4	Transmission Rate Base Excluding ADIT Adjustment	$ 6,017,387	Sum Lines 1 thru 3	4
5				5
6	Cost of Capital Rate $_{(COCR)}$	9.6242%	Statement AV; Page 3; Line 38	6
7				7
8	Adjusted Return and Associated Income Taxes	$ 579,126	Line 4 x Line 6	8
9	Return and Associated Income Taxes	543,924	Page 1; Line 19 + Line 23	9
10	ADIT Revenue Requirements Adjustment	$ 35,202	Line 8 - Line 9	10
11				11
12	$PYRR_{EU}$ Excluding Franchise Fees and Uncollectible	$ 1,134,067	Page 1; Line 31	12
13	60% of Transmission O&M Expense	(61,190)	Negative of Page 1; Line 1 x 60%	13
14	60% of Transmission Related A&G Expense	(65,510)	Negative of Page 1; Line 3 x 60%	14
15	CPUC Intervenor Funding Expense - Transmission	-	Negative of Page 1; Line 5	15
16	Total of Federal Income Tax Deductions, Other Than Interest	(1,304)	Negative of Page 1; Line 25	16
17	(Gains)/Losses from Sale of Plant Held for Future Use	-	Negative of Page 1; Line 29	17
18	ADIT Revenue Requirements Adjustment	35,202	Line 10 Above	18
19	Adjusted Total ($PYRR_{EU}$) Excluding FF&U	$ 1,041,265	Sum Lines 12 thru 18	19
20				20
21	Net Transmission Plant	$ 6,748,172	Page 4; Line 20	21
22				22
23	Annual Fix Charge Rate ($AFCR_{EU}$)	15.4303%	Line 19 / Line 21	23
24				24
25	Weighted Forecast Plant Additions	$ 819,491	Summary of HV/LV Splits for Forecast Plant Additions; Line 5; Col. f	25
26				26
27	Composite Depreciation Rate	2.88%	Tab AJ-1B; Line 38; Col. c	27
28	Weighted Forecast Plant Additions Depreciation Expense	$ 23,577	Line 25 x Line 27	28
29				29
30	Net Weighted Forecast Plant Additions	$ 795,915	Line 25 - Line 28	30
31				31
32	Forecast Period Capital Addition Revenue Requirements	$ 122,812	Line 23 x Line 30	32

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Forecast Period Capital Additions Revenue Requirements (FC_{EU})
For the Forecast Period January 1, 2026 - December 31, 2027
($1,000)

Line No.		Amounts	Reference	Line No.
	ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS			
	A. Derivation of Annual Fix Charge Rate (AFCR $_{EU-IR-ROE}$) Applicable to Incentive Weighted Forecast Plant Additions (ROE Incentive Only):			
1	Transmission Rate Base	$ 5,651,620	Page 3; Line 28	1
2	Add back ADIT	1,164,763	Positive of Page 3; Line 16	2
3	Less ADIT Adjustment	(798,997)	Statement AF; Line 15	3
4	Transmission Rate Base Excluding ADIT Adjustment	$ 6,017,387	Sum Lines 1 thru 3	4
5				5
6	Cost of Capital Rate $_{(COCR)}$ [1]	9.6242%	Statement AV; Page 3; Line 38	6
7				7
8	Adjusted Return and Associated Income Taxes	$ 579,126	Line 4 x Line 6	8
9	Return and Associated Income Taxes	543,924	Page 1; Line 19 + Line 23	9
10	ADIT Revenue Requirements Adjustment	$ 35,202	Line 8 - Line 9	10
11				11
12	PYRR $_{EU-IR-ROE}$ Excluding Franchise Fees and Uncollectible	$ 1,134,067	Page 1; Line 31 + Page 2; Line 11	12
13	60% of Transmission O&M Expense	(61,190)	Negative of Page 1; Line 1 x 60%	13
14	60% of Transmission Related A&G Expense	(65,510)	Negative of Page 1; Line 3 x 60%	14
15	CPUC Intervenor Funding Expense - Transmission	-	Negative of Page 1; Line 5	15
16	Total of Federal Income Tax Deductions, Other Than Interest	(1,304)	Negative of Page 1; Line 25	16
17	(Gains)/Losses from Sale of Plant Held for Future Use	-	Negative of Page 1; Line 29	17
18	ADIT Revenue Requirements Adjustment	35,202	Line 10 Above	18
19	Adjusted Total (PYRR $_{EU-IR-ROE}$) Excluding FF&U	$ 1,041,265	Sum Lines 12 thru 18	19
20				20
21	Net Transmission Plant & Incentive Transmission Plant	$ 6,748,172	Page 4; (Line 20 + Line 25)	21
22				22
23	Incentive Annual Fix Charge Rate (AFCR $_{EU-IR-ROE}$) [2]	15.4303%	Line 19 / Line 21	23
24				24
25	Incentive Weighted Forecast Plant Additions	$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 8; Col. f	25
26				26
27	Composite Depreciation Rate	2.88%	Page 5; Line 27	27
28	Weighted Forecast Plant Additions Depreciation Expense	$ -	Line 25 x Line 27	28
29				29
30	Net Weighted Forecast Plant Additions	$ -	Line 25 - Line 28	30
31				31
32	Forecast Period Incentive Capital Addition Revenue Requirements ($FC_{EU-IR-ROE}$)	$ -	Line 23 x Line 30	32
33				33
34	**B. Derivation of Incentive Forecast Transmission CWIP Revenues:**			34
35	Incentive Weighted Forecast Transmission Construction Work In Progress	$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	35
36				36
37	Cost of Capital Rate $_{(COCR)}$ [1]	9.6242%	Statement AV; Page 3; Line 38	37
38				38
39	Incentive Transmission Forecast CWIP Projects Revenue Requirements	$ -	Line 35 x Line 37	39
40				40
41	Incentive Weighted Forecast Transmission Construction Work In Progress	$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	41
42				42
43	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 3; Line 78	43
44				44
45	Incentive Transmission Forecast CWIP Projects Revenue Requirements - CAISO Participation ROE Adder	$ -	Line 41 x Line 43	45
46				46
47	Total Incentive Transmission Forecast CWIP Projects Revenue Requirements	$ -	Line 39 + Line 45	47

[1] The regular Cost of Capital Rate is used for calculation purposes.
[2] The Incentive Annual Fixed Charge Rate will be tracked and shown for each incentive project as applicable.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Base Transmission Revenue Requirements ($BTRR_{EU}$)
For the Rate Effective Period January 1, 2027 - December 31, 2027
($1,000)

Line No.			Amounts	Reference	Line No.
	A. Non-CAISO Customer Base Transmission Revenue Requirement ($BTRR_{EU}$):				
1					1
2	End of Prior Year Revenue Requirement ($PYRR_{EU}$) Excluding FF&U		$ 1,134,067	Page 1; Line 31	2
3					3
4	Incentive End of Prior Year Revenue Requirement ($PYRR_{EU-IR}$) Excluding FF&U		-	Page 2; Line 37	4
5					5
6	Non-CAISO True-Up Period Adjustment		56,583	Tab "TO5 True-Up"; Line 25; Col. 11	6
7					7
8	Non-CAISO Interest True-Up Adjustment		13,544	Interest True-Up CY; Line 22; Col. 2	8
9					9
10	Forecast Period Capital Addition Revenue Requirements		122,812	Page 5; Line 32	10
11					11
12	Forecast Period Incentive Capital Additions Revenue Requirements ($FC_{EU-IR-ROE}$)		-	Page 6; Line 32	12
13					13
14	Incentive Transmission Forecast CWIP Projects Revenue Requirements		-	Page 6; Line 47	14
15					15
16	**B. Subtotal $BTRR_{EU}$ Excluding FF&U:**		$ 1,327,005	Sum Lines 2 thru 14	16
17					17
18	Transmission Related Municipal Franchise Fees Expenses	1.0207% [1]	13,545	Line 16 x Franchise Fee Rate	18
19	Transmission Related Uncollectible Expense	0.5510% [1]	7,312	Line 16 x Uncollectible Rate	19
20					20
21	**C. Subtotal $BTRR_{EU}$ With FF&U:**		$ 1,347,862	Sum Lines 16 thru 19	21
22					22
23	**D. Other $BTRR_{EU}$ Adjustments:**		6,405	Cost Adjustment Workpapers	23
24					24
25	**E. Total $BTRR_{EU}$ With FF&U:**		$ 1,354,266	Line 21 + Line 23	25

[1] Represents the current Franchise Fees and Uncollectible (FF&U) expense rates approved in SDG&E's General Rate Case (GRC).

Per Section II.B. of Appendix VIII:
Data cells that are colored coded green are manual inputs based on the workpapers and/or FERC Form 1 that are external to the Formula Rate Spreadsheet
Data cells that are color coded yellow are linked to cells on other pages within the Formula Rate Spreadsheet
Data cells color coded grey shall be zero
Uncolored cells reflect formulas (e.g., cells representing the sum of proceding lines) or links to cells on the same page

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-2
Derivation of CAISO HV Transmission Facility ($BTRR_{CAISO-HV}$) & LV Transmission Facility ($BTRR_{CAISO-LV}$) Revenue Requirements
For the Rate Effective Period January 1, 2027 - December 31, 2027
($1,000)

Line No.		Total			Reference	Line No.
	A. Derivation of Revenue Requirement Related With Total Transmission Facilitie					
1	BTRR $_{EU}$ Excluding FF&U	$ 1,327,005			Statement BK-1; Page 7; Line 16	1
2						2
3	Less: CPUC Intervenor Funding Expense - Transmission	-			Negative of Statement BK-1; Page 1; Line 5	3
4						4
5	Less: CPUC Intervenor Funding Expense Revenue Requirement Adjustment - Base ROE	-			Negative of Statement AL; Line 32	5
6						6
7	Less: CPUC Intervenor Funding Expense Revenue Requirement Adjustment - CAISO Participation ROE Adder	-			Negative of Statement AL; Line 36	7
8						8
9	Less: South Georgia Income Tax Adjustment	(1,304)			Negative of Statement AQ; Line 1	9
10						10
11	Less: Electric Power Research Institute (EPRI) Dues	(66)			SDG&E Records	11
12						12
13	Total BTRR $_{CAISO}$ Excluding Franchise Fees	$ 1,325,635			Sum Lines 1 thru 11	13
14						14
15	**B. Derivation of Split Between HV and LV:**[1]	(a)	(b)	(c)		15
16	**1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive**	Total	High Voltage	Low Voltage	Reference	16
17	**Gross Transmission Plant Facilities and Incentive CWIP**					17
18	HV/LV Plant Allocation Ratios	100.00%	45.85%	54.15%	Summary of HV/LV Plant Allocation Study; Line 34; Col. c and b	18
19	Total HV/LV Transmission Plant Facilities Revenues	$ 1,202,823	$ 551,517	$ 651,306	Col. a = Line 13 - Line 23	19
20					Col. b and c = Line 18 x (Line 19; Col. a)	20
21	**2. Percent Split Between HV & LV Forecast Plant Additions**					21
22	HV/LV Plant Allocation Ratios Based on Forecast Plant Additions	100.00%	7.04%	92.96%	Summary of HV/LV Splits for Forecast Plant Additions; Line 19; Col. d and e	22
23	Total HV/LV Transmission Forecast Plant Additions Revenue Requirements	$ 122,812	$ 8,647	$ 114,165	Col. a = Statement BK-1; Page 7; Sum Lines 10 thru 14	23
24					Col. b and c = Line 22 x (Line 23; Col. a)	24
25	**C. Summary of CAISO Transmission Facilities by**					25
26	**High Voltage and Low Voltage Classification**					26
27	Transmission Facilities (BTRR $_{CAISO}$) Excluding Franchise Fees	$ 1,325,635	$ 560,164	$ 765,471	Line 19 + Line 23	27
28	Franchise Fee[2] 1.0207%[3]	13,531	5,718	7,813	Line 27 x Franchise Fee Rate	28
29	Subtotal BTRR $_{CAISO}$ With Franchise Fees	$ 1,339,166	$ 565,881	$ 773,285	Line 27 + Line 28	29
30						30
31	**D. Other BTRR Adjustments with Franchise Fee**	6,363	2,917	3,445	Col. a = Cost Adjustment Workpapers	31
32					Col. b and c = Line 18 x (Line 31; Col. a)	32
33						33
34	**E. Total BTRR $_{CAISO}$ With Franchise Fees**[4]	$ 1,345,528	$ 568,799	$ 776,730	Line 29 + Line 31	34

[1] SDG&E has followed the CAISO's guidelines to separate all elements of its Transmission facilities into HV and LV components as outlined in Appendix F; Schedule 3; Section 12 of the CAISO tariff.
[2] Base franchise fees are applicable to all SDG&E customers.
[3] Represents the current Franchise Fees expense rate approved in SDG&E's General Rate Case (GRC).
[4] The following HV/LV $BTRR_{CAISO}$ will be used by the CAISO to develop the TAC rates for the applicable rate effective period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AD
Cost of Plant
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Total Steam Production Plant[1,3]	204-207; Footnote Data (a)			**$ 605,412** √	AD-1; Line 18	1
2							2
3	Total Nuclear Production Plant[1,3]	204-207; Footnote Data (a)			-	AD-2; Line 18	3
4							4
5	Total Hydraulic Production Plant[1,3]				-	AD-3; Line 18	5
6							6
7	Total Other Production Plant[1,3,4]	204-207; Footnote Data (a)			619,848	AD-4; Line 18	7
8							8
9	Total Distribution Plant[2,3,4]	204-207; Footnote Data (a); BOY and EOY	**$ 13,028,441** √	$ 13,259,817	13,144,129	AD-5; Line 6	9
10							10
11	Transmission Plant[1, 3]	204-207; Footnote Data (a)			**8,948,474** √	AD-6; Line 18	11
12							12
13	Incentive Transmission Plant[1]				-	AD-7; Line 18	13
14							14
15	Total Electric Miscellaneous Intangible Plant[2, 5]	204-207; Footnote Data (a); BOY and EOY	**-** √	-	-	AD-8; Line 6	15
16							16
17	Total General Plant[2, 5]	204-207; Footnote Data (a); BOY and EOY	**289,482** √	325,936	307,709	AD-9; Line 6	17
18							18
19	Total Common Plant[2, 5]		1,958,808	1,983,123	1,970,965	AD-10; Line 10	19
20							20
21	Total Plant in Service				$ 25,596,537	Sum Lines 1 thru 19	21
22							22
23	Transmission Wages and Salaries Allocation Factor				20.71%	Statement AI; Line 15	23
24							24
25	Total Transmission Plant & Incentive Transmission Plant				$ 8,948,474	Line 11 + Line 13	25
26							26
27	Transmission Related Electric Miscellaneous Intangible Plant				-	Line 15 x Line 23	27
28							28
29	Transmission Related General Plant				63,728	Line 17 x Line 23	29
30							30
31	Transmission Related Common Plant				408,197	Line 19 x Line 23	31
32							32
33	Transmission Related Total Plant in Service				$ 9,420,399	Sum Lines 25 thru 31	33
34							34
35	Transmission Plant Allocation Factor[6]				36.80%	Line 33 / Line 21	35

√ **Items in BOLD do not tie to the TO6 Cycle 2 included in the Offer of Settlement filing per ER25-270-002 and/or the 2025 FERC Form 1 filed on April 17, 2026 due to AFUDC adjustments made in response to settlement negotiations and other adjustments from the Transmission Project Review process.**

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

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

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

4 Other Production Plant and Distribution Plant include Other Renewable Production Plant and Energy Storage Plant, respectively.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking [1]	Reference	Line No.
1	Dec-24	$ **584,632** √	SDG&E Records	$ **600,297** √	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-25	584,715		600,380		2
3	Feb	584,828		600,492		3
4	Mar	590,705		606,369		4
5	Apr	591,401		607,065		5
6	May	591,501		607,165		6
7	Jun	591,855		607,520		7
8	Jul	591,676		607,340		8
9	Aug	591,676		607,340		9
10	Sep	591,680		607,344		10
11	Oct	590,074		605,738		11
12	Nov	591,793		607,457		12
13	Dec-25	590,179	SDG&E Records	605,844	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	**Total 13 Months**	$ **7,666,714**	Sum Lines 1 thru 13	$ **7,870,353**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	$ **589,747**	Average of Lines 1 thru 13	$ **605,412** √	Form 1; Page 204-207; Footnote Data (a)	18
19						19

√ **Items in BOLD do not tie to the TO6 Cycle 2 included in the Offer of Settlement filing per ER25-270-002 and/or the 2025 FERC Form 1 filed on April 17, 2026 due to AFUDC adjustments made in response to settlement negotiations and other adjustments from the Transmission Project Review process.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking[1]	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-25	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-25	-	SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ -**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ -**	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

HYDRAULIC PRODUCTION PLANT

Line No.	Month	Total Hydraulic Production Per Book	Reference	Hydraulic Production Ratemaking[1]	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	$ -	SDG&E Records	1
2	Jan-25	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-25	-	SDG&E Records	-	SDG&E Records	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ -**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ -**	Average of Lines 1 thru 13	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book [1]	Reference	Other Production Ratemaking [2]	Reference	Line No.
1	Dec-24	$ 625,992	SDG&E Records	$ 584,174	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-25	626,211		584,393		2
3	Feb	626,463		585,243		3
4	Mar	626,481		623,694		4
5	Apr	629,752		626,966		5
6	May	633,127		630,341		6
7	Jun	633,618		630,831		7
8	Jul	634,171		631,385		8
9	Aug	634,349		631,563		9
10	Sep	634,536		631,750		10
11	Oct	634,599		631,812		11
12	Nov	635,024		632,238		12
13	Dec-25	636,418	SDG&E Records	633,631	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	**Total 13 Months**	**$ 8,210,741**	Sum Lines 1 thru 13	**$ 8,058,021**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ 631,595**	Average of Lines 1 thru 13	**$ 619,848** √	Form 1; Page 204-207; Footnote Data (a)	18
19						19

√ **Items in BOLD do not tie to the TO6 Cycle 2 included in the Offer of Settlement filing per ER25-270-002 and/or the 2025 FERC Form 1 filed on April 17, 2026 due to AFUDC adjustments made in response to settlement negotiations and other adjustments from the Transmission Project Review process.**

[1] These balances include Other Renewable Production Plant.

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book [1]	Reference	Distribution Plant Ratemaking [2]	Reference	Line No.
1	Dec-24	$ **12,812,601** √	SDG&E Records	$ **13,028,441** √	Form 1; Page 204-207; Footnote Data (a); BOY	1
2						2
3	Dec-25	13,065,010	SDG&E Records	13,259,817 √	Form 1; Page 204-207; Footnote Data (a); EOY	3
4						4
5						5
6	**Beginning and End Period Average**	$ **12,938,805**	Average of Line 1 and Line 3	$ **13,144,129**	Average of Line 1 and Line 3	6
7						7

√ **Items in BOLD do not tie to the TO6 Cycle 2 included in the Offer of Settlement filing per ER25-270-002 and/or the 2025 FERC Form 1 filed on April 17, 2026 due to AFUDC adjustments made in response to settlement negotiations and other adjustments from the Transmission Project Review process.**

[1] These balances include Energy Storage Plant.

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

TRANSMISSION PLANT

Line No.	Month	Col. A Total Transmission Plant Per Book	Col. B Reference	Col. C Transmission Plant Ratemaking [1]	Reference	Line No.
1	Dec-24	$ **8,967,652** √	SDG&E Records	$ **8,778,189** √	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-25	8,986,373		8,796,910		2
3	Feb	8,995,967		8,804,980		3
4	Mar	8,975,621		8,784,616		4
5	Apr	9,002,018		8,811,034		5
6	May	9,046,733		8,855,772		6
7	Jun	9,075,025		8,884,064		7
8	Jul	9,205,192		9,014,231		8
9	Aug	9,247,270		9,056,309		9
10	Sep	9,255,279		9,064,318		10
11	Oct	9,290,252		9,099,291		11
12	Nov	9,351,396		9,160,619		12
13	Dec-25	9,389,168	SDG&E Records	9,219,833	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	**Total 13 Months**	$ **118,787,947**	Sum Lines 1 thru 13	$ **116,330,165**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	$ **9,137,534**	Average of Lines 1 thru 13	$ **8,948,474** √	Form 1; Page 204-207; Footnote Data (a)	18
19						19
20						20
21	Transmission O&M Allocation Factor			98%	Ratio of Col C; Line 18 and Col A; Line 18	21

√ **Items in BOLD do not tie to the TO6 Cycle 2 included in the Offer of Settlement filing per ER25-270-002 and/or the 2025 FERC Form 1 filed on April 17, 2026 due to AFUDC adjustments made in response to settlement negotiations and other adjustments from the Transmission Project Review process.**

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

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

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
		Production Related to Trans										
1	303.0	Intangibles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,616	-	-	-	-	3,616	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,577	-	-	-	-	1,577	SDG&E Records	5
6												6
7	**TOTAL**	**TRANSMISSION RELATED**	**$ -**	**$ 5**	**$ 5,192**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,197**	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	$ 261,778	$ -	$ -	$ -	$ -	$ -	$ (13,558)	$ 248,221	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	721	-	-	-	-	-	-	721	SDG&E Records	11
12	351.3	Communication Equipment	233,168	-	-	-	-	-	-	233,168	SDG&E Records	12
13	352.0	Structures & Improvements	986,630	-	-	(1,928)	-	-	(161,600)	823,102	SDG&E Records	13
14	353.0	Station Equipment	2,424,473	-	-	(12,010)	(1,420)	-	(2,418)	2,408,625	SDG&E Records	14
15	354.0	Towers and Fixtures	927,129	-	-	-	-	-	-	927,129	SDG&E Records	15
16	355.0	Poles and Fixtures	1,321,574	-	-	-	-	-	-	1,321,574	SDG&E Records	16
17	356.0	OH Conductors and Device	1,072,381	-	-	-	-	-	-	1,072,381	SDG&E Records	17
18	357.0	Underground Conduit	676,525	-	-	-	-	-	-	676,525	SDG&E Records	18
19	358.0	UG Conductors & Devices	662,349	-	-	(1,726)	-	-	-	660,623	SDG&E Records	19
20	359.0	Roads & Trails	400,925	-	-	-	-	-	-	400,925	SDG&E Records	20
21												21
22	**TOTAL**	**TRANSMISSION PLANT**	**$ 8,967,652**	**$ -**	**$ -**	**$ (15,664)**	**$ (1,420)**	**$ -**	**$ (177,575)**	**$ 8,772,992**	Sum Lines 9 thru 20	22
23												23
24	**GRAND TOTAL RECLASS TRANS PLANT**		**$ 8,967,652**	**$ 5**	**$ 5,192**	**$ (15,664)**	**$ (1,420)**	**$ -**	**$ (177,575)**	**$ 8,778,189**	Line 7 + Line 22	24

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

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
BALANCES AS OF 12/31/2025
($1,000)

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
		Production Related to Trans										
1	303.0	Intangibles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	4	-	-	-	-	-	4	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,596	-	-	-	-	3,596	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,577	-	-	-	-	1,577	SDG&E Records	5
6												6
7	**TOTAL**	**TRANSMISSION RELATED**	**$ -**	**$ 4**	**$ 5,172**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,177**	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	$ 262,260	$ -	$ -	$ -	$ -	$ -	$ (13,536)	$ 248,724	SDG&E Records	9
10	351.1	Computer Hardware	32	-	-	-	-	-	-	32	SDG&E Records	10
11	351.2	Computer Software	4,928	-	-	-	-	-	-	4,928	SDG&E Records	11
12	351.3	Communication Equipment	218,106	-	-	-	-	-	-	218,106	SDG&E Records	12
13	352.0	Structures & Improvements	1,040,602	-	-	(1,928)	-	-	(141,473)	897,201	SDG&E Records	13
14	353.0	Station Equipment	2,591,517	-	-	(12,010)	(1,420)	-	(2,418)	2,575,669	SDG&E Records	14
15	354.0	Towers and Fixtures	927,603	-	-	-	-	-	-	927,603	SDG&E Records	15
16	355.0	Poles and Fixtures	1,399,240	-	-	-	-	-	-	1,399,240	SDG&E Records	16
17	356.0	OH Conductors and Device	1,105,807	-	-	-	-	-	-	1,105,807	SDG&E Records	17
18	357.0	Underground Conduit	683,236	-	-	-	-	-	-	683,236	SDG&E Records	18
19	358.0	UG Conductors & Devices	719,875	-	-	(1,726)	-	-	-	718,148	SDG&E Records	19
20	359.0	Roads & Trails	435,962	-	-	-	-	-	-	435,962	SDG&E Records	20
21												21
22	**TOTAL**	**TRANSMISSION PLANT**	**$ 9,389,168**	**$ -**	**$ -**	**$ (15,664)**	**$ (1,420)**	**$ -**	**$ (157,427)**	**$ 9,214,656**	Sum Lines 9 thru 20	22
23												23
24	**GRAND TOTAL RECLASS TRANS PLANT**		**$ 9,389,168**	**$ 4**	**$ 5,172**	**$ (15,664)**	**$ (1,420)**	**$ -**	**$ (157,427)**	**$ 9,219,833**	Line 7 + Line 22	24

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Transmission Plant Per Book	Reference	Incentive Transmission Plant Ratemaking	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	$ -	SDG&E Records	1
2	Jan-25	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-25	-	SDG&E Records	-	SDG&E Records	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ -**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ -**	Average of Lines 1 thru 13	18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-24	$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-25	-	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	**Beginning and End Period Average**	**$ -**	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance		Reference	Line No.
1	Dec-24	$ 289,482	√	Form 1; Page 204-207; Footnote Data (a); BOY	1
2					2
3	Dec-25	325,936		Form 1; Page 204-207; Footnote Data (a); EOY	3
4					4
5					5
6	**Beginning and End Period Average**	**$ 307,709**		Average of Line 1 and Line 3	6
7					7

√ **Items in BOLD do not tie to the TO6 Cycle 2 included in the Offer of Settlement filing per ER25-270-002 and/or the 2025 FERC Form 1 fi response to settlement negotiations and other adjustments from the Transmission Project Review process.**

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

COMMON PLANT

Line No.	Month	Description	Amounts		Reference	Line No.
1	Dec-24	Total Common Plant Per Book	$	2,651,696	Form 1; Page 356; Accts 303 to 398; BOY	1
2		Electric Split of Common Utility Plant		73.87%	Form 1; Page 356; Electric	2
3		Total Common Plant to Electric Per Book	$	1,958,808	Line 1 x Line 2	3
4						4
5	Dec-25	Total Common Plant Per Book	$	2,826,169	Form 1; Page 356; Accts 303 to 398; EOY	5
6		Electric Split of Common Utility Plant		70.17%	Form 1; Page 356; Electric	6
7		Total Common Plant to Electric Per Book	$	1,983,123	Line 5 x Line 6	7
8						8
9						9
10	**Beginning and End Period Average**		**$**	**1,970,965**	Average of Line 3 and Line 7	10
11						11

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AE
Accumulated Depreciation and Amortization
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve [1, 3]	200-201; Footnote Data (b)			$ 2,446,724 √	AE-1; Line 18	1
2							2
3	Electric Misc. Intangible Plant Amortization Reserve [2, 4]		$ - √	$ -	-	AE-2; Line 6	3
4							4
5	General Plant Depreciation Reserve [2, 4]		171,621 √	178,303 √	174,962	AE-3; Line 6	5
6							6
7	Common Plant Depreciation Reserve [2, 4]		875,143	952,600	913,871	AE-4; Line 10	7
8							8
9	Transmission Wages and Salaries Allocation Factor				20.71%	Statement AI; Line 15	9
10							10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve				$ -	Line 3 x Line 9	11
12							12
13	Transmission Related General Plant Depreciation Reserve				36,235	Line 5 x Line 9	13
14							14
15	Transmission Related Common Plant Depreciation Reserve				189,267	Line 7 x Line 9	15
16							16
17	Total Transmission Related Depreciation Reserve				$ 2,672,227	Line 1 + (Sum Lines 11 thru 15)	17
18							18
19	Incentive Transmission Plant Depreciation Reserve [1]				$ -	AE-5; Line 18	19

√ **Items in BOLD do not tie to the TO6 Cycle 2 included in the Offer of Settlement filing per ER25-270-002 and/or the 2025 FERC Form 1 filed on April 17, 2026 due to AFUDC adjustments made in response to settlement negotiations and other adjustments from the Transmission Project Review process.**

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking [1]	Reference	Line No.
1	Dec-24	$ 2,364,968 √	SDG&E Records	$ 2,326,917 √	2024 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-25	2,386,453		2,348,031		2
3	Feb	2,408,450		2,369,652		3
4	Mar	2,429,592		2,390,397		4
5	Apr	2,449,325		2,409,782		5
6	May	2,467,333		2,427,439		6
7	Jun	2,486,221		2,445,964		7
8	Jul	2,505,070		2,464,498		8
9	Aug	2,524,046		2,483,125		9
10	Sep	2,545,831		2,504,531		10
11	Oct	2,566,290		2,524,641		11
12	Nov	2,587,319		2,545,328		12
13	Dec-25	2,608,775	SDG&E Records	2,567,111	2025 Form 1; Page 200-201; Footnote Data (b)	13
14						14
15	**Total 13 Months**	**$ 32,329,672**	Sum Lines 1 thru 13	**$ 31,807,416**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ 2,486,898**	Average of Lines 1 thru 13	**$ 2,446,724** √	2025 Form 1; Page 200-201; Footnote Data (b)	18
19						19

√ **Items in BOLD do not tie to the TO6 Cycle 2 included in the Offer of Settlement filing per ER25-270-002 and/or the 2025 FERC Form 1 filed on April 17, 2026 due to AFUDC adjustments made in response to settlement negotiations and other adjustments from the Transmission Project Review process.**

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

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

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
		Production Related to Trans										
1	303.0	Intangibles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	46	-	-	-	-	46	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	839	-	-	-	-	839	SDG&E Records	5
6												6
7	**TOTAL**	**TRANSMISSION RELATED**	**$ -**	**$ 1**	**$ 885**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 886**	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	$ 36,274	$ -	$ -	$ -	$ -	$ -	$ (410)	$ 35,864	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	721	-	-	-	-	-	-	721	SDG&E Records	11
12	351.3	Communication Equipment	90,305	-	-	-	-	-	-	90,305	SDG&E Records	12
13	352.0	Structures & Improvements	178,324	-	-	(660)	-	-	(29,862)	147,802	SDG&E Records	13
14	353.0	Station Equipment	752,739	-	-	(4,723)	(700)	-	(1,894)	745,422	SDG&E Records	14
15	354.0	Towers and Fixtures	324,373	-	-	-	-	-	-	324,373	SDG&E Records	15
16	355.0	Poles and Fixtures	288,650	-	-	-	-	-	-	288,650	SDG&E Records	16
17	356.0	OH Conductors and Device	333,958	-	-	-	-	-	-	333,958	SDG&E Records	17
18	357.0	Underground Conduit	143,340	-	-	-	-	-	-	143,340	SDG&E Records	18
19	358.0	UG Conductors & Devices	141,553	-	-	(688)	-	-	-	140,865	SDG&E Records	19
20	359.0	Roads & Trails	74,730	-	-	-	-	-	-	74,730	SDG&E Records	20
21												21
22	**TOTAL**	**TRANSMISSION PLANT**	**$ 2,364,968**	**$ -**	**$ -**	**$ (6,070)**	**$ (700)**	**$ -**	**$ (32,166)**	**$ 2,326,031**	Sum Lines 9 thru 20	22
23												23
24	**GRAND TOTAL RECLASS TRANS PLANT**		**$ 2,364,968**	**$ 1**	**$ 885**	**$ (6,070)**	**$ (700)**	**$ -**	**$ (32,166)**	**$ 2,326,917**	Line 7 + Line 22	24

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

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
BALANCES AS OF 12/31/2025
($1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
		Production Related to Trans										
1	303.0	Intangibles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	30	-	-	-	-	30	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	907	-	-	-	-	907	SDG&E Records	5
6												6
7	**TOTAL**	**TRANSMISSION RELATED**	**$ -**	**$ 1**	**$ 938**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 939**	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	$ 38,356	$ -	$ -	$ -	$ -	$ -	$ (422)	$ 37,934	SDG&E Records	9
10	351.1	Computer Hardware	31	-	-	-	-	-	-	31	SDG&E Records	10
11	351.2	Computer Software	1,157	-	-	-	-	-	-	1,157	SDG&E Records	11
12	351.3	Communication Equipment	97,948	-	-	-	-	-	-	97,948	SDG&E Records	12
13	352.0	Structures & Improvements	201,404	-	-	(706)	-	-	(32,865)	167,834	SDG&E Records	13
14	353.0	Station Equipment	835,603	-	-	(5,141)	(752)	-	(1,996)	827,713	SDG&E Records	14
15	354.0	Towers and Fixtures	347,641	-	-	-	-	-	-	347,641	SDG&E Records	15
16	355.0	Poles and Fixtures	337,926	-	-	-	-	-	-	337,926	SDG&E Records	16
17	356.0	OH Conductors and Device	353,459	-	-	-	-	-	-	353,459	SDG&E Records	17
18	357.0	Underground Conduit	157,925	-	-	-	-	-	-	157,925	SDG&E Records	18
19	358.0	UG Conductors & Devices	155,679	-	-	(721)	-	-	-	154,958	SDG&E Records	19
20	359.0	Roads & Trails	81,647	-	-	-	-	-	-	81,647	SDG&E Records	20
21												21
22	**TOTAL**	**TRANSMISSION PLANT**	**$ 2,608,775**	**$ -**	**$ -**	**$ (6,568)**	**$ (752)**	**$ -**	**$ (35,283)**	**$ 2,566,172**	Sum Lines 9 thru 20	22
23												23
24	**GRAND TOTAL RECLASS TRANS PLANT**		**$ 2,608,775**	**$ 1**	**$ 938**	**$ (6,568)**	**$ (752)**	**$ -**	**$ (35,283)**	**$ 2,567,111**	Line 7 + Line 22	24

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-24	$ - √	2024 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-25	-	2025 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	**Beginning and End Period Average**	**$ -**	Average of Line 1 and Line 3	6
7				7

√ **Items in BOLD do not tie to the TO6 Cycle 2 included in the Offer of Settlement filing per ER25-270-002 and/or the 2025 FERC Form 1 filed on April response to settlement negotiations and other adjustments from the Transmission Project Review process.**

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance		Reference	Line No.
1	Dec-24	$ 171,621	√	2024 Form 1; Page 200-201; Footnote Data (b)	1
2					2
3	Dec-25	178,303	√	2025 Form 1; Page 200-201; Footnote Data (b)	3
4					4
5					5
6	**Beginning and End Period Average**	**$ 174,962**		Average of Line 1 and Line 3	6
7					7

√ **Items in BOLD do not tie to the TO6 Cycle 2 included in the Offer of Settlement filing per ER25-270-002 and/or the 2025 FERC Form 1 fi response to settlement negotiations and other adjustments from the Transmission Project Review process.**

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-24	Total Common Plant Per Book	$ 1,184,707	2024 Form 1; Page 356.1; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.87%	2024 Form 1; Page 356.1; Electric	2
3		Total Common Reserves to Electric Per Book	$ 875,143	Line 1 x Line 2	3
4					4
5	Dec-25	Total Common Plant Per Book	$ 1,357,560	2025 Form 1; Page 356.1; Accts 303 to 398	5
6		Electric Split of Common Utility Plant	70.17%	2025 Form 1; Page 356.1; Electric	6
7		Total Common Reserves to Electric Per Book	$ 952,600	Line 5 x Line 6	7
8					8
9					9
10	**Beginning and End Period Average**		**$ 913,871**	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
DEPRECIATION RESERVE
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Transmission Reserves Per Book	Reference	Incentive Transmission Reserves Ratemaking	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	$ -	SDG&E Records	1
2	Jan-25	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-25	-	SDG&E Records	-	SDG&E Records	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ -**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ -**	Average of Lines 1 thru 13	18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF
Deferred Credits
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	234; Footnote Data (c) and (d)	$ 101,983	$ 101,308	$ 101,646	AF-1 and AF-2; Line 7; Col. d	1
2							2
3	FERC Account 282	274-275; Footnote Data (a) and (b)	(1,243,244)	(1,267,122)	(1,255,183)	AF-1 and AF-2; Line 14; Col. d	3
4							4
5	FERC Account 283	276-277; Footnote Data (a) and (b)	(10,383)	(12,068)	(11,226)	AF-1 and AF-2; Line 22; Col. d	5
6							6
7	Total Transmission Related ADIT[1, 2]		$ (1,151,644)	$ (1,177,883)	$ (1,164,763)	Sum Lines 1 thru 5	7
8							8
9	Incentive Transmission Plant ADIT		$ -	$ -	$ -	AF-3; Line 1; Col. c	9
10							10
11	Transmission Plant Abandoned ADIT		$ -	$ -	$ -	AF-3; Line 3, Col. c	11
12							12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		$ -	$ -	$ -	AF-3; Line 5; Col. c	13
14							14
15	ADIT Adjustment - Annual Fixed Charge Rate (AFCR)		$ (769,044)	$ (828,950)	$ (798,997)	AF-4; Line 1; Col. c	15

1 The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 274-275; Footnote Data (a) and (b)
2 Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

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

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve [1, 2] Account 182.3	(c) (Excess) Reserve [1, 3] Account 254	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	$ 1,168	$ -	$ -	$ 1,168	2025 Form 1; Page 234; Footnote Data (c)	2
3	Property Related	-	100,816	-	100,816	2025 Form 1; Page 234; Footnote Data (c)	3
4	Others (TBD) [5]	-	-	-	-	TBD	4
5		-	-	-	-		5
6		-	-	-	-		6
7	**Total of Account 190**	**$ 1,168**	**$ 100,816**	**$ -**	**$ 101,983**	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	$ (895,776)	$ 49,388	$ (396,857)	$ (1,243,244)	SDG&E Records	10
11	Others (TBD) [5]	-	-	-	-	TBD	11
12		-	-	-	-		12
13		-	-	-	-		13
14	**Total of Account 282**	**$ (895,776)**	**$ 49,388**	**$ (396,857)**	**$ (1,243,244)**	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	$ (10,383)	$ -	$ -	$ (10,383)	2025 Form 1; Page 276-277; Footnote Data (a)	17
18	Others (TBD) [5]	-	-	-	-	TBD	18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	**Total of Account 283**	**$ (10,383)**	**$ -**	**$ -**	**$ (10,383)**	Sum Lines 17 thru 21	22
23							23
24	**Total ADIT [4]**	**$ (904,991)**	**$ 150,204**	**$ (396,857)**	**$ (1,151,644)**	Line 7 + Line 14 + Line 22	24

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

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

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

[4] Remeasured amount reported in column (a) includes ($142) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-1; Line 32; Col. 12 for federal taxes includes $11.7M related to Federal Benefit of State Taxes.

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2025
($1,000)

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve [1, 2] Account 182.3	(c) (Excess) Reserve [1, 3] Account 254	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	$ 2,144	$ -	$ -	$ 2,144	2025 Form 1; Page 234; Footnote Data (d)	2
3	Property Related	-	99,164	-	99,164	2025 Form 1; Page 234; Footnote Data (d)	3
4	Others (TBD) [5]	-	-	-	-	TBD	4
5		-	-	-	-		5
6		-	-	-	-		6
7	**Total of Account 190**	**$ 2,144**	**$ 99,164**	**$ -**	**$ 101,308**	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	$ (925,195)	$ 48,417	$ (390,345)	$ (1,267,122)	2025 Form 1; Page 274-275; Footnote Data (b)	10
11	Others (TBD) [5]	-	-	-	-	TBD	11
12		-	-	-	-		12
13		-	-	-	-		13
14	**Total of Account 282**	**$ (925,195)**	**$ 48,417**	**$ (390,345)**	**$ (1,267,122)**	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	$ (12,068)	$ -	$ -	$ (12,068)	2025 Form 1; Page 276-277; Footnote Data (b)	17
18	Others (TBD) [5]	-	-	-	-	TBD	18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	**Total of Account 283**	**$ (12,068)**	**$ -**	**$ -**	**$ (12,068)**	Sum Lines 17 thru 21	22
23							23
24	**Total ADIT [4]**	**$ (935,119)**	**$ 147,581**	**$ (390,345)**	**$ (1,177,883)**	Line 7 + Line 14 + Line 22	24

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

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

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

[4] Remeasured amount reported in column (a) includes ($150) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-3; Line 32; Col. 12 for federal taxes includes $11.6M related to Federal Benefit of State Taxes.

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
DEFERRED CREDITS
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2025
($1,000)

Line No.	Description	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Incentive Transmission Plant ADIT	$ -	$ -	$ -	Not Applicable to 2025 Base Period	1
2						2
3	Transmission Plant Abandoned ADIT	$ -	$ -	$ -	Not Applicable to 2025 Base Period	3
4						4
5	Incentive Transmission Plant Abandoned Project Cost ADIT	$ -	$ -	$ -	Not Applicable to 2025 Base Period	5

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ANNUAL FIXED CHARGE RATE - ADIT ADJUSTMENT
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2025
($1,000)

Line No.	Description	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 282 - Property Related [1]	$ (769,044)	$ (828,950)	$ (798,997)	SDG&E Records	1

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AG
Specified Plant Account (Other than Plant in Service) and Deferred Debits
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Average Balance	Reference	Line No.
1	Transmission Plant Held for Future Use [1]	214	$ 2,550	AG-1; Line 18	1

[1] The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE) AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	1
2	Jan-25	-		2
3	Feb	-		3
4	Mar	-		4
5	Apr	-		5
6	May	-		6
7	Jun	-		7
8	Jul	-		8
9	Aug	-		9
10	Sep	-		10
11	Oct	11,047		11
12	Nov	11,048		12
13	Dec-25	11,050	SDG&E Records	13
14				14
15	**Total 13 Months**	**$ 33,144**	Sum Lines 1 thru 13	15
16				16
17				17
18	**13-Month Average**	**$ 2,550**	Average of Lines 1 thru 13	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH
Operation and Maintenance Expenses
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				1
2	Total Transmission O&M Expense	320-323; 112; b	$ 109,226	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense		(5,088)	Negative of AH-1; Line 33; Col. b	3
4	Transmission O&M Expense Adjustment - Plant Transfers between G, T and D.		(2,155)	Negative AH-1; Line 57; Col. c	4
5	Total Adjusted Transmission O&M Expenses		$ 101,983	Sum Lines 2 thru 4	5
6					6
7	Derivation of Administrative and General Expense:				7
8	Total Administrative & General Expense	320-323; 197; b	$ 630,055	AH-2; Line 16; Col. a	8
9	Adjustments to Per Book A&G Expense		(136,514)	Negative of AH-2; Line 16; Col. B + AH-2; Line 30; Col. A	9
10	CPUC Intervenor Funding Expense - Transmission [1]		-	Negative of AH-2; Line 30; Col. a	10
11					11
12	Total Adjusted A&G Expenses Including Property Insurance		$ 493,540	Sum Lines 8 thru 10	12
13	Less: Property Insurance (Due to different allocation factor)		(10,561)	Negative of AH-2; Line 5; Col. c	13
14	Less: Injuries and Damages (Due to different allocation factor)		(163,713)	Negative of AH-2; Line 6; Col. c	14
15	Total Adjusted A&G Expenses Excluding Property Insurance		$ 319,267	Sum Lines 12 thru 14	15
16	Transmission Wages and Salaries Allocation Factor		20.71%	Statement AI; Line 15	16
17	Transmission Related Administrative & General Expenses		$ 66,122	Line 15 x Line 16	17
18	Property Insurance Allocated to Transmission, General, and Common Plant		3,887	Negative of Line 13 x Line 39	18
19	Injuries & Damages - Cost Recovery		39,175	Negative of Line 14 x Line 41	19
20	Transmission Related A&G Expense Including Property Insurance Expense		$ 109,183	Sum Lines 17 thru 19	20
21					21
22	Derivation of Transmission Plant Property Insurance Allocation Factor:				22
23	Transmission Plant & Incentive Transmission Plant		$ 8,948,474	Statement AD; Line 25	23
24	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	24
25	Transmission Related General Plant		63,728	Statement AD; Line 29	25
26	Transmission Related Common Plant		408,197	Statement AD; Line 31	26
27	Total Transmission Related Investment in Plant		$ 9,420,399	Sum Lines 23 thru 26	27
28					28
29	Total Transmission Plant & Incentive Transmission Plant		$ 8,948,474	Line 23 Above	29
30	Total Steam Production Plant		605,412	Statement AD; Line 1	30
31	Total Nuclear Production Plant		-	Shall be Zero	31
32	Total Other Production Plant		619,848	Statement AD; Line 7	32
33	Total Distribution Plant		13,144,129	Statement AD; Line 9	33
34	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	34
35	Total General Plant		307,709	Statement AD; Line 17	35
36	Total Common Plant		1,970,965	Statement AD; Line 19	36
37	Total Plant in Service Excluding SONGS		$ 25,596,537	Sum Lines 29 thru 36	37
38					38
39	Transmission Property Insurance and Tax Allocation Factor		36.80%	Line 27 / Line 37	39
40					40
41	Transmission Wages and Plant Blended Allocation Factor		23.93%	((Line 16 x 0.8) + (Stmt AD; Line 35 x 0.2))	41

[1] The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the $BTRR_{EU}$ on Statement BK-1; Page 1; Line 5. This expense will be excluded in $BTRR_{CAISO}$ on Statement BK-2; Line 3.

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2025
($1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		Electric Transmission Operation					
1	560	Operation Supervision and Engineering	$ 16,351	$ 6,603	$ 9,748	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	589	-	589	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,790	-	1,790	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	407	-	407	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	2,615	2,615	(0)	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	105	-	105	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,283	1,345	938	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	10,742	-	10,742	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	7,985	-	7,985	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	-	-	-	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	5,250	(7,133)	12,383	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,977	-	3,977	Form 1; Page 320-323; Line 98	15
16							16
17		*Total Electric Transmission Operation*	$ 52,094	$ 3,430	$ 48,664	Sum Lines 1 thru 15	17
18							18
19		***Electric Transmission Maintenance***					19
20	568	Maintenance Supervision and Engineering	$ 3,327	$ -	$ 3,327	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	392	-	392	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,026	-	1,026	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	3,227	-	3,227	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	0	-	0	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	132	-	132	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	20,256	-	20,256	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	27,560	1,658	25,902	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	1,213	-	1,213	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	(0)	-	(0)	Form 1; Page 320-323; Line 110	29
30							30
31		*Total Electric Transmission Maintenance*	$ 57,132	$ 1,658	$ 55,474	Sum Lines 20 thru 29	31
32							32
33		**Total Electric Transmission O&M Expenses**	**$ 109,226**	**$ 5,088**	**$ 104,138**	Line 17 + Line 31	33
34							34
35							35
36	**Excluded Expenses (recovery method in parentheses):**						36
37	560	SDG&E Executive Compensation [1]		$ 3,457			37
38		SDG&E Non-Executive ICP Financial Metrics and LTIP [1]		1,371			38
39		Sempra Executive Compensation [1]		279			39
40		Sempra Non-Executive ICP Financial Metrics and LTIP [1]		1,496			40
41	561.4	Scheduling, System Control and Dispatch Services (ERRA)		2,615			41
42	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,345			42
43	565	Transmission of Electricity by Others (ERRA)		-			43
44	566	Century Energy Systems Balancing Account (CES-21BA)	$ -				44
45		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				45
46		ISO Grid Management Costs (ERRA)	482				46
47		Reliability Services (RS rates)	453				47
48		Other (TRBAA, TACBAA)	(8,069)	$ (7,133)			48
49	571	Tree Trimming error correction		1,658			49
50							50
51		**Total Excluded Expenses**		**$ 5,088**			51
52							52
53	1	For simplicity purposes, total exclusion will be made to O&M.					53
54							54
55							55
56		Transmission O&M Allocation Factor			98%	From Statement AD - 6	56
57		Adjusted O&M Expense			$ 101,983	Line 33 x Line 55	57
58		Transmission O&M Expense Adjustment - Plant Transfers between G, T and D.			$ 2,155	Line 33 minus Line 56	58
59							59

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2025
($1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		Administrative & General					
1	920	A&G Salaries	$ 54,245	$ 201	$ 54,044	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	31,118	69	31,049	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(11,800)		(11,800)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	135,104	78	135,026	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	10,561		10,561	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	164,318	605	163,713	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits[1]	67,897	1,217	66,679	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	118,730	115,768	2,962	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	27,648	15,063	12,585	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(6,962)	-	(6,962)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	611	611	(0)	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	8,280	2,331	5,949	Form 1; Page 320-323; Line 192	12
13	931	Rents	13,845	539	13,306	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	16,460	32	16,428	Form 1; Page 320-323; Line 196	14
15							15
16		**Total Administrative & General Expenses**	**$ 630,055**	**$ 136,514**	**$ 493,540**	Sum Lines 1 thru 14	16
17							17
18							18
19	**Excluded Expenses:**						19
20	920	Energy Efficiency		201			20
21	921	Energy Efficiency		69			21
22	923	Energy Efficiency		78			22
23	925	Energy Efficiency		605			23
24	926	Energy Efficiency		1,217			24
25	927	Franchise Requirements		115,768			25
26	928	CPUC reimbursement fees	13,845				26
27		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(3)				27
28		Energy Efficiency	(71)				28
29		Gas-Only Expenses	749				29
30		CPUC Intervenor Funding Expense - Transmission	-				30
31		CPUC Intervenor Funding Expense - Distribution	543	15,063			31
32	929	Duplicate Charges		0			32
33	930.1	General Advertising Expenses		611			33
34	930.2	Abandoned Projects	68				34
35		Energy Efficiency	203				35
36		Credit Facility Fees	2,060	2,331			36
37	931	Energy Efficiency		539			37
38	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	-				38
39		Gas-Only Expenses	32	32			39
40							40
41		**Total Excluded Expenses**		**$ 136,514**			41
42							42
43							43
44	[1]	FERC Acct 926, Employee Pensions & Benefits, includes approximately $XXXK for PBOP of which approximately $XXXK is Transmission related.					44
45							45

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI
Wages and Salaries
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	354-355; 20; b	$ 16,769		1
2					2
3	Transmission Wages & Salaries		33,243	Line 19 Below	3
4					4
5	Distribution Wages & Salaries		80,894	Line 24 Below	5
6					6
7	Customer Accounts Wages & Salaries	354-355; 24; b	12,656		7
8					8
9	Customer Services and Informational Wages & Salaries	354-355; 25; b	16,951		9
10					10
11	Sales Wages & Salaries	354-355; 26; b	-		11
12					12
13	Total Operating & Maintenance Wages & Salaries Excl. A&G		$ 160,513	Sum Lines 1 thru 11	13
14					14
15	Transmission Wages and Salaries Allocation Factor		20.71%	Line 3 / Line 13	15
16					16
17	Transmission Wages & Salaries Per Book	354-355; 21; b	$ 33,945	SDG&E Records	17
18	Transmission O&M Allocation Factor		98%	AD-6; Line 21	18
19	Adjusted Transmission Wages & Salaries		$ 33,243	Line 17 x Line 18	19
20	Transmission Wages & Salaries Adjustment		$ 702	Line 17 Minus Line 19	20
21					21
22	Distribution Wages & Salaries Per Book	354-355; 23; b	$ 80,192	SDG&E Records	22
23	Transmission Wages & Salaries Adjustment		$ 702	Line 20 Above	23
24	Adjusted Distribution Wages & Salaries		$ 80,894	Line 22 Plus Line 23	24

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ
Depreciation and Amortization Expense
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense		$ **262,244** √	AJ-1; Line 15	1
2					2
3	Electric Miscellaneous Intangible Plant Amortization Expense	336-337; 1; f	**-** √	AJ-2; Line 1	3
4					4
5	General Plant Depreciation Expense	336-337; 10; f	24,039	AJ-3; Line 1	5
6					6
7	Common Plant Depreciation Expense	336-337; 11; f	185,531	AJ-4; Line 3	7
8					8
9	Transmission Wages and Salaries Allocation Factor		20.71%	Statement AI; Line 15	9
10					10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense		$ -	Line 3 x Line 9	11
12					12
13	Transmission Related General Plant Depreciation Expense		4,978	Line 5 x Line 9	13
14					14
15	Transmission Related Common Plant Depreciation Expense		38,424	Line 7 x Line 9	15
16					16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		$ 305,647	Line 1 + (Sum Lines 11 thru 15)	17
18					18
19	Incentive Transmission Plant Depreciation Expense		$ -	AJ-5; Line 15	19
20					20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense [1]		$ -	AJ-6; Line 1	21
22					22
23	Transmission Plant Abandoned Project Cost Amortization Expense		$ -	AJ-7; Line 1	23

√ **Items in BOLD do not tie to the 2025 FERC Form 1 filed on April 17, 2026 due to AFUDC adjustments made in response to settlement negotiations compared to the revised TO6 Cycle 2 included in the Offer of Settlement filing per ER25-270-002 and other adjustments resulting from the Transmission Project Review process.**

[1] Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION & AMORTIZATION EXPENSE RELATED TO TRANSMISSION
BASE PERIOD / TRUE UP PERIOD - 12/31/2025
($1,000)

Line No.	Account No.	Description	FERC Transmission Expense Per Book	Reference	Transmission Expense Ratemaking [1]	Reference	Line No.
1	303	Intangibles	$ -	SDG&E Records	$ -	SDG&E Records	1
2	350	Land and Land Rights	2,103		-		2
3	351.1	Computer Hardware	0		-		3
4	351.2	Computer Software	436		-		4
5	351.3	Communication Equipment	8,385		-		5
6	352	Structures and Improvements	23,844		-		6
7	353	Station Equipment	87,171		-		7
8	354	Towers and Fixtures	23,268		-		8
9	355	Poles and Fixtures	61,505		-		9
10	356	Overhead Conductors & Devices	32,466		-		10
11	357	Underground Conduit	14,587		-		11
12	358	Underground Conductors & Devices	14,773		-		12
13	359	Roads and Trails	6,917	SDG&E Records	-	SDG&E Records	13
14							14
15		**Total Depreciation and Amortization Expense**	**$ 275,455** √	AJ-1A; Line 22; Col. 1	**$ 262,244** √	AJ-1A; Line 22; Col. 7	15
16							16

√ **Items in BOLD do not tie to the TO6 Cycle 2 included in the Offer of Settlement filing per ER25-270-002 and/or the 2025 FERC Form 1 filed on April 17, 2026 due to AFUDC adjustments made in response to settlement negotiations and other adjustments from the Transmission Project Review process.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF RECLASSIFIED
DEPRECIATION AND AMORTIZATION EXPENSE AND RECLASSIFICATION FACTOR
BALANCES AS OF 12/31/2025
($1,000)

Line No.	Account	Description	(1) Total Transmission Accounts 403, 404 & 405 [1]	(2) Distribution Accounts 403-405 Expense Reclass to Transmission	(3) Transmission Accounts 403-405 Expense Reclass to Generation	(4) Transmission Accounts 403-405 Expense Reclass to Distribution	(5) Net Transmission Expense 403-405 Sum 1:4	(6) SWPL Ratemaking Adj. Expense [3]	(7) Total Trans Expense Ratemaking [2] SUM 5:6	Reference	Line No.
		Production Related to Trans									
1	182.0	Valley Rainbow Ratemaking Adj.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	1
2	186.0	SWPL Ratemaking Adj. Amort.	-	-	-	-	-	-	-	SDG&E Records	2
3	303.0	Intangibles	-	-	-	-	-	-	-	SDG&E Records	3
4	360.0	Land and Land Rights	-	0	-	-	0	-	0	SDG&E Records	4
5	361.0	Structures & Improvements	-	58	-	-	58	-	58	SDG&E Records	5
6	362.0	Station Equipment	-	-	-	-	-	-	-	SDG&E Records	6
7											7
8	**TOTAL**	**TRANSMISSION RELATED**	**$ -**	**$ 58**	**$ -**	**$ -**	**$ 58**	**$ -**	**$ 58**	Sum Lines 1 thru 6	8
9											9
10	350.0	Land & Land Rights	$ 2,103	$ -	$ -	$ (12)	$ 2,091	$ -	$ 2,091	SDG&E Records	10
11	351.1	Computer Hardware	-	-	-	-	-	-	-	SDG&E Records	11
12	351.2	Computer Software	436	-	-	-	-	-	-	SDG&E Records	12
13	351.3	Communication Equipment	8,385	-	-	-	-	-	-	SDG&E Records	13
14	352.0	Structures & Improvements	23,844	-	(45)	(3,801)	19,997	-	19,997	SDG&E Records	14
15	353.0	Station Equipment	87,171	-	(468)	(84)	86,618	-	86,618	SDG&E Records	15
16	354.0	Towers and Fixtures	23,268	-		-	23,268	-	23,268	SDG&E Records	16
17	355.0	Poles and Fixtures	61,505	-		-	61,505	-	61,505	SDG&E Records	17
18	356.0	OH Conductors and Device	32,466	-		-	32,466	-	32,466	SDG&E Records	18
19	357.0	Underground Conduit	14,587	-		-	14,587	-	14,587	SDG&E Records	19
20	358.0	UG Conductors & Devices	14,773	-	(36)	-	14,737	-	14,737	SDG&E Records	20
21	359.0	Roads & Trails	6,917	-	-	-	6,917	-	6,917	SDG&E Records	21
22											22
23	**TOTAL**	**TRANSMISSION PLANT**	**$ 275,455**	**$ -**	**$ (550)**	**$ (3,897)**	**$ 262,187**	**$ -**	**$ 262,187**	Sum Lines 10 thru 21	23
24											24
25	**GRAND TOTAL RECLASS TRANS PLANT**		**$ 275,455**	**$ 58**	**$ (550)**	**$ (3,897)**	**$ 262,244**	**$ -**	**$ 262,244**	Line 8 + Line 23	25

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

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

[2] Ratemaking Total Transmission Depreciation Expense (Col. 7) is the sum of Total Transmission Depreciation Expense plus the SWPL Adjustment referred to in Footnote 3 below.
Total Transmission Depreciation Expense for Ratemaking (Col. 7) = (FERC Form 1; Page 336-337; Footnote Data (a); Transmission Plant Total) + (FERC Form 1; Page 114-117; Line 9; Col. g).

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO6 - Annual Transmission Plant Depreciation Rates
Cycle 3, For 12 - Months Ending December 31, 2025
For Use During the 12-Months Period from January 1 to December 31, 2025

Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	**351.1 - Total**	**Comp. Hardware**	**19.31%**	**0.00%**	**19.31%**	1
2	**351.2 - Total**	**Comp. Software**	**20.00%**	**0.00%**	**20.00%**	2
3	**351.3 - Total**	**Comm. Equip**	**3.09%**	**1.70%**	**4.79%**	3
4	**E351**		**3.46%**	**1.76%**	**5.22%**	4
5	E352.10	Other	1.36%	1.01%	2.37%	5
6	E352.20	SWPL	1.25%	0.93%	2.18%	6
7	E352.60	SRPL	1.38%	1.03%	2.41%	7
8	**E352**	**Struct & Improv**	**1.35%**	**1.01%**	**2.35%**	8
9	E353.10	Other	2.06%	1.43%	3.49%	9
10	E353.20	SWPL	2.05%	1.44%	3.49%	10
11	E353.40	CTC	2.14%	1.50%	3.64%	11
12	E353.60	SRPL	2.05%	1.43%	3.48%	12
13	**E353**	**Station Equip**	**2.04%**	**1.43%**	**3.48%**	13
14	E354.10	Other	1.35%	1.01%	2.36%	14
15	E354.20	SWPL	1.16%	0.86%	2.02%	15
16	E354.60	SRPL	1.47%	1.10%	2.57%	16
17	**E354**	**Towers & Fixtrs**	**1.43%**	**1.07%**	**2.51%**	17
18	E355.10	Other	2.29%	2.28%	4.57%	18
19	E355.20	SWPL	1.70%	1.70%	3.40%	19
20	E355.60	SRPL	2.26%	2.25%	4.51%	20
21	**E355**	**Poles & Fixtrs**	**2.24%**	**2.28%**	**4.52%**	21
22	E356.10	Other	1.52%	1.51%	3.03%	22
23	E356.20	SWPL	0.71%	0.71%	1.42%	23
24	E356.60	SRPL	1.61%	1.61%	3.22%	24
25	**E356**	**OVH Cnd & Dev**	**1.48%**	**1.49%**	**2.97%**	25
26	E357.00	Other & SWPL	1.65%	0.49%	2.14%	26
27	E357.60	Other & SRPL	1.69%	0.51%	2.20%	27
28	**E357**	**Trans UG Cnduit**	**1.65%**	**0.49%**	**2.15%**	28
29	E358.00	Other & SWPL	1.94%	0.19%	2.13%	29
30	E358.60	Other & SRPL	1.99%	0.20%	2.19%	30
31	**E358**	**Trans UG Cndctr**	**1.94%**	**0.19%**	**2.13%**	31
32	E359.10	Other	1.69%	0.00%	1.69%	32
33	E359.20	SWPL	1.51%	0.00%	1.51%	33
34	E359.60	SRPL	1.66%	0.00%	1.66%	34
35	**E359**	**Roads & Trails**	**1.65%**	**0.00%**	**1.65%**	35
36						36
37	**Composite Depreciation Rate**		**1.83%**	**1.25%**	**3.08%**	37
38						38
39	**Settlement Composite Depreciation Rate for AFCR[1]**				**2.877%**	39
40						40

The rates in these subaccounts will not change during the term of the TO6 Formula.
Workpapers will be included in each Annual Information Filing that will calculate the annual composite rates shown on line 36 pursuant to Term 54 in Appendix VIII.

[1] The Settlement Composite Depreciation Rate will be used in the calculation of the AFCR for TO6 Cycle 3 because the new TO6 Depreciation rates are not reflected in SDG&E's Accounting System until the Settlement is approved by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	FERC Intangible Plant Expense	Reference	Line No.
1	Dec-25	$ - √	Form 1; Page 336-337; Line 1; Col. f	1
2				2

√ **Items in BOLD do not tie to the TO6 Cycle 2 included in the Offer of Settlement filing per ER25-270-002 and/or the 2025 FERC Form 1 filed on April 17, 2026 due to AFUDC adjustments made in response to settlement negotiations and other adjustments from the Transmission Project Review process.**

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO6 - Annual Intangible Plant Authorized Amortization Period
Cycle 3, For 12 - Months Ending December 31, 2025

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-25	$ 24,039	Form 1; Page 336-337; Line 10; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO6 - Annual General Plant Depreciation Rates
Cycle 3, For 12 - Months Ending December 31, 2025
For Use During the 12-Months Period from January 1 to December 31, 2025

2025 General Rates

Line No.	Rates based on 12/31/2024 Plant Balances					Line No.
	FERC Account	**Description**	**(a) Life Rate**	**(b) Removal Rate**	**(c) = (a) + (b) Total Rate**	
1	E0139000	Struct. and Improv.	2.44%	0.00%	2.44%	1
2	E0139210	Transprtn Eq-Autos	0.00%	0.00%	0.00%	2
3	E0139220	Transprtn Eq-Trailer	4.11%	0.00%	4.11%	3
4	E0139310	Stores Equip.-Other	4.00%	0.00%	4.00%	4
5	E0139411	Portable Tools-Other	3.32%	0.00%	3.32%	5
6	E0139420	Shop Equipment	9.48%	0.00%	9.48%	6
7	E0139510	Laboratory Eq.-Other	4.34%	0.00%	4.34%	7
8	E0139710	Computer Hardware	22.02%	0.00%	22.02%	8
9	E0139720	Commun. Equip.-SWPL	0.00%	0.00%	0.00%	9
10	E0139730	Communication Equip	3.02%	1.64%	4.66%	10
11	E0139760	Commun. Equip.-SRPL	0.00%	0.00%	0.00%	11
12	E0139770	Telecommunications Equip	0.00%	0.00%	0.00%	12
13	E0139810	Misc. Equip. - Other	5.79%	0.00%	5.79%	13
14	E0139820	Misc. Equip. - EVSE	0.00%	0.00%	0.00%	14
15						15

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-25	Total Common Plant Per Book	$ 264,402	2025 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	70.17%	2025 Form 1; Page 356; Electric	2
3		Total Common Expense to Electric Per Book	**$ 185,531**	(Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	3
4					4

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO6 - Annual Common Plant Depreciation Rates
Cycle 3, For 12 - Months Ending December 31, 2025
For Use During the 12-Months Period from January 1 to December 31, 2025

2025 Common Rates

Line No.	Rates based on 12/31/2024 Plant Balances					Line No.
	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	
1	C1839010	Struct & Imprv-Other	3.10%	0.49%	3.59%	1
2	C1839110	Offc Furn & Eq-Other	5.60%	0.00%	5.60%	2
3	C1839120	Offc Furn & Eq-Cmptr	17.11%	0.00%	17.11%	3
4	C1839210	Transprtn Eq-Autos	9.72%	0.00%	9.72%	4
5	C1839220	Transprtn Eq-Trailer	4.24%	0.00%	4.24%	5
6	C1839230	Transprtn Eq-Aviation	9.87%	0.00%	9.87%	6
7	C1839310	Stores Equip.-Other	4.15%	0.00%	4.15%	7
8	C1839411	Portable Tools-Other	3.72%	0.00%	3.72%	8
9	C1839421	Shop Equip. - Other	1.51%	0.00%	1.51%	9
10	C1839431	Garage Equip.-Other	6.04%	0.00%	6.04%	10
11	C1839510	Laboratory Eq.-Other	4.02%	0.00%	4.02%	11
12	C1839710	Commun. Equip.-Other	0.00%	0.00%	0.00%	12
13	C1839810	Misc. Equip. - Other	5.86%	0.00%	5.86%	13
14						14

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION & AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

INCENTIVE TRANSMISSION PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

INCENTIVE TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.	Month	Total Incentive Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference	Line No.
1	Dec-25	$ -	SDG&E Records	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.	Month	Total Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference	Line No.
1	Dec-25	$ -	SDG&E Records	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AK
Taxes Other Than Income Taxes
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes Expense [1]	262-263; 12; l	$ 225,484		1
2					2
3	Transmission Property Insurance and Tax Allocation Factor		36.80%	Statement AH; Line 39	3
4					4
5	Transmission Related Property Taxes Expense		$ 82,986	Line 1 x Line 3	5
6					6
7					7
8	Total Payroll Taxes Expense [2]	262-263; 2,3,4,8; l	$ 18,873		8
9					9
10	Transmission Wages and Salaries Allocation Factor		20.71%	Statement AI; Line 15	10
11					11
12	Transmission Related Payroll Taxes Expense		$ 3,909	Line 8 x Line 10	12

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies [1]	227; Footnote Data (a)		$ 230,232	AL-1; Line 18	1
2						2
3	Transmission M&S Allocation Factor			25.56%	AL-1.1; Line 13	3
4						4
5	Transmission Related Materials and Supplies			$ 58,838	Line 1 x Line 3	5
6						6
7	B. Prepayments [1]	110-111; Footnote Data (c)		$ 89,267	AL-2; Line 18	7
8						8
9	Transmission Wages and Salaries Allocation Factor			20.71%	Statement AI; Line 15	9
10						10
11	Transmission Related Prepayments			$ 18,488	Line 7 x Line 9	11
12						12
13	C. Derivation of Transmission Related Cash Working Capital - $BTRR_{EU}$:					13
14	Transmission O&M Expense		$ 101,983		Statement AH; Line 5	14
15	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		109,183		Statement AH; Line 20	15
16	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 10	16
17	Total		$ 211,167		Sum Lines 14 thru 16	17
18						18
19	Transmission Related Cash Working Capital Allocation Ratio		0.00%		Shall be zero percent per the Settlement Agreement	19
20						20
21	Transmission Related Cash Working Capital - $BTRR_{EU}$		$ -		Line 17 x Line 19	21
22						22
23	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in $BTRR_{EU}$ Working Cash:					23
24	CPUC Intervenor Funding Expense - Transmission		$ -		Line 16 Above	24
25						25
26	Transmission Related Cash Working Capital Allocation Ratio		0.00%		Line 19 Above	26
27						27
28	Adj. to Transmission Related Cash Working Capital - $BTRR_{CAISO}$		$ -		Line 24 x Line 26	28
29						29
30	Cost of Capital Rate $_{(COCR)}$ - Base ROE		9.6242%		Statement AV; Page 3; Line 38	30
31						31
32	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE		$ -		Line 28 x Line 30	32
33						33
34	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder		0.0000%		Statement AV; Page 3; Line 78	34
35						35
36	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder		$ -		Line 28 x Line 34	36

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

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

Line No.	Month	Total Electric Plant Materials & Supplies	Reference	Line No.
1	Dec-24	$ 187,312	SDG&E Records	1
2	Jan-25	197,906		2
3	Feb	204,879		3
4	Mar	217,584		4
5	Apr	224,961		5
6	May	233,152		6
7	Jun	239,182		7
8	Jul	244,917		8
9	Aug	245,771		9
10	Sep	248,555		10
11	Oct	247,937		11
12	Nov	248,944		12
13	Dec-25	251,910	SDG&E Records	13
14				14
15	**Total 13 Months**	**$ 2,993,010**	Sum Lines 1 thru 13	15
16				16
17				17
18	**13-Month Average Balance**	**$ 230,232**	Form 1; Page 227; Footnote Data (a)	18
19				19

San Diego Gas & Electric Company
Statement AL - Working Capital
Derivation of Transmission M&S 3-Year Rolling Average Ratio

Line No.	Description	(a) 2023	(b) 2024	(c) 2025	Line No.
1	Total Electric Materials Expensed	$ 28,822,454	$ 22,872,661	$ 21,211,875	1
2	Total Electric Materials Capitalized	$ 295,269,897	$ 293,201,909	$ 329,451,814	2
3	Total Electric Materials	$ 324,092,352	$ 316,074,571	$ 350,663,689	3
4					4
5					5
6		**2023**	**2024**	**2025**	6
7	Total Elec. Transmission Materials Expensed	$ 3,124,851	$ 3,583,806	$ 3,523,825	7
8	Total Elec. Transmission Materials Capitalized	$ 63,707,629	$ 82,129,524	$ 97,917,651	8
9	Total Elec. Transmission Materials	$ 66,832,480	$ 85,713,329	$ 101,441,476	9
10					10
11	Transmission Percent of Materials Used	20.62%	27.12%	28.93%	11
12					12
13	Transmission M&S Rolling 3-Year Average Ratio			25.56%	13

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Reference	Line No.
1	Dec-24	$ 98,055	SDG&E Records	1
2	Jan-25	96,722		2
3	Feb	78,948		3
4	Mar	82,033		4
5	Apr	106,188		5
6	May	69,961		6
7	Jun	34,031		7
8	Jul	113,346		8
9	Aug	112,730		9
10	Sep	110,257		10
11	Oct	97,122		11
12	Nov	81,008		12
13	Dec-25	80,065	SDG&E Records	13
14				14
15	**Total 13 Months**	**$ 1,160,466**	Sum Lines 1 thru 13	15
16				16
17				17
18	**13-Month Average**	**$ 89,267**	Form 1; Page 110-111; Footnote Data (c)	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AM
Construction Work In Progress (CWIP)
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AM
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

INCENTIVE TRANSMISSION CONSTRUCTION WORK IN PROGRESS

Line No.	Month	Total Incentive Transmission CWIP Per Book	Reference	Incentive Transmission CWIP Ratemaking	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	$ -	SDG&E Records	1
2	Jan-25	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-25	-	SDG&E Records	-	SDG&E Records	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ -**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ -**	Average of Lines 1 thru 13	18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AQ
Federal Income Tax Deductions, Other Than Interest
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AR
Federal Tax Adjustments
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits [1]	266-267; Footnote Data (a)	$ (265)		1
2					2
3	Transmission Related Amortization of (Excess)/Deficient Deferred Taxes				3
4	FERC Account 190		1,652	AR-1; Line 7; Col. c	4
5	FERC Account 282		(5,542)	AR-1; Line 14; Col. c	5
6	FERC Account 283		-	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of (Excess)/Deficient Deferred Taxes		$ (3,890)	Sum Lines 4 thru 6	7
8					8
9	Total Federal Tax Adjustments		$ (4,154)	Line 1 + Line 7	9

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2025
($1,000)

Line No.	Description	(a) (Excess) Reserve [1,3] Account 254	(b) Deficient Reserve [1,2] Account 182.3	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	$ -	$ -	$ -	SDG&E Records	2
3	Property Related	-	1,652	1,652	SDG&E Records	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	**Total of Account 190 [4]**	**$ -**	**$ 1,652**	**$ 1,652**	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	$ (6,513)	$ 971	$ (5,542)	Form 1; Page 274-275; Footnote Data (b)	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	**Total of Account 282**	**$ (6,513)**	**$ 971**	**$ (5,542)**	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	$ -	$ -	$ -	SDG&E Records	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	**Total of Account 283**	**$ -**	**$ -**	**$ -**	Sum Lines 17 thru 21	22
23						23
24	**Total Federal Amortization**	**$ (6,513)**	**$ 2,623**	**$ (3,890)**	Line 7 + Line 14 + Line 22	24

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

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

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

4 The total year-end Account 190 electric balance reported on FERC Form 1; Page 234; Footnote Data (b) is $1,736,898. The amortization of Account 190 at $1,652K shown in line 7 excludes the portion of Account 190 attributable to Citizens in the amount of $85K which is recovered separately in the Appendix X Citizens Sunrise rate filing.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AT
State and Local Tax Adjustments
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AT
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2025
($1,000)

Line No.	Description	(a) Deficient Reserve [1] Account 182.3	(b) (Excess) Reserve [1] Account 254	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	$ -	$ -	$ -	Not Applicable to 2025 Base Period	2
3	Property Related	-	-	-	Not Applicable to 2025 Base Period	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	**Total of Account 190**	**$ -**	**$ -**	**$ -**	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	$ -	$ -	$ -	Not Applicable to 2025 Base Period	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	**Total of Account 282**	**$ -**	**$ -**	**$ -**	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	$ -	$ -	$ -	Not Applicable to 2025 Base Period	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	**Total of Account 283**	**$ -**	**$ -**	**$ -**	Sum Lines 17 thru 21	22
23						23
24	**Total State Amortization**	**$ -**	**$ -**	**$ -**	Line 7 + Line 14 + Line 22	24

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	(451) Miscellaneous Service Revenues [1]	300-301; 17; b	$ -		1
2					2
3	(453) Sales of Water and Water Power	300-301; 18; b	-		3
4					4
5	(454) Rent from Electric Property	300-301; Footnote Data (b)	(4,211)	AU-1; Page 2; Line 6; Col. m	5
6					6
7	(455) Interdepartmental Rents	300-301; 20; b	-		7
8					8
9	(456) Other Electric Revenues	300-301; Footnote Data (c)	(6,837)	AU-1; Page 2; Line 21; Col. m	9
10					10
11	Electric Transmission Revenues from Citizens		(821)	AU-1; Page 2; Line 26; Col. m	11
12					12
13	Transmission Related Revenue Credits		$ (11,869)	Sum Lines 1 thru 11	13
14					14
15	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use		$ -	FERC Accounts 411.6 and 411.7	15

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2025

Line No.	SAP Account #	FERC Account #	SAP Account Description	(a) Jan-25	(b) Feb-25	(c) Mar-25	(d) Apr-25	(e) May-25	(f) Jun-25	(g) Jul-25	Line No
1	4370119	454	Elec Lnd Serv Row RE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1
2	4371049	454	Rents	(13,533)	(28,983)	(21,257)	(21,258)	(21,595)	(21,636)	(23,694)	2
3	4371050	454	Rent - Electric Property	-	(6,667)	(3,333)	(3,333)	(3,334)	(3,333)	(4,875)	3
4	4371080	454	Rent for Prop Use	(16,107)	(47,801)	(49,844)	(44,088)	(43,416)	(60,938)	(57,614)	4
5											5
6			**Total Rent from Electric Property [1]**	**(29,640)**	**(83,451)**	**(74,434)**	**(68,679)**	**(68,345)**	**(85,907)**	**(86,183)**	6
7											7
8	4371016	456	Generation Interconnection	(783,411)	(254,495)	(264,629)	(442,260)	(283,625)	(226,931)	(309,171)	8
9	4371028	456	RE Other Rev Sale Trans Serve	-	(15,250)	-	(1,500)	-	-	(1,500)	9
10	4371040	456	Revenue Enhancement	(5,030)	(2,500)	(5,625)	43	(640)	(3,499)	41,035	10
11	4371055	456	Shared Asset Revenue	(262,272)	(263,697)	(262,147)	(261,499)	(260,547)	(258,858)	(254,033)	11
12	4371058	456	Elec Trans Joint Pole Activity	(1,419)	(5,248)	(3,333)	(3,333)	(3,334)	(3,333)	(3,333)	12
13	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	13
14	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	-	-	-	14
15	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	-	-	-	15
16	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	-	-	-	16
17	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	-	17
18	4371082	456	Other Elec Rev-SDGE Gen	(26,379)	(26,380)	(145,711)	(31,234)	(31,234)	(31,234)	(31,234)	18
19	4371105	456	New Application Fees - PA - Transmission	-	-	-	-	-	-	-	19
20	4371806	456	Elec-Trans Fees/Rev	-	-	-	-	-	-	-	20
21											21
22			**Total Other Electric Revenues [2]**	**(1,079,950)**	**(569,008)**	**(682,884)**	**(741,221)**	**(580,819)**	**(525,293)**	**(559,675)**	22
23											23
24		Various	Citizens Border-East Line [3]	(52,343)	(52,344)	(52,343)	(52,344)	(52,343)	(52,344)	(52,343)	24
25		Various	Citizens Sycamore-Penasquitos Line [3]	(16,037)	(16,037)	(16,038)	(16,037)	(16,037)	(16,037)	(16,037)	25
26											26
27			**Electric Transmission Revenues from Citizens**	**(68,380)**	**(68,381)**	**(68,381)**	**(68,381)**	**(68,380)**	**(68,381)**	**(68,380)**	27
28											28
29											29
30	**Total Miscellaneous Revenue**			**$ (1,177,970)**	**$ (720,840)**	**$ (825,699)**	**$ (878,281)**	**$ (717,544)**	**$ (679,581)**	**$ (714,238)**	30
31											31

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2025

Line No.	SAP Account #	FERC Account #	SAP Account Description	(h) Aug-25	(i) Sep-25	(j) Oct-25	(k) Nov-25	(l) Dec-25	(m) Total	Line No
1	4370119	454	Elec Lnd Serv Row RE	$ -	$ -	$ -	$ -	$ -	$ -	1
2	4371049	454	Rents	(21,687)	(17,209)	(17,218)	(17,209)	(61,324)	(286,603)	2
3	4371050	454	Rent - Electric Property	(10,097)	(3,333)	(43,333)	-	-	(81,638)	3
4	4371080	454	Rent for Prop Use	(46,240)	(48,378)	(1,883,515)	(876,765)	(668,348)	(3,843,054)	4
5										5
6			**Total Rent from Electric Property [1]**	**(78,024)**	**(68,920)**	**(1,944,066)**	**(893,974)**	**(729,672)**	**(4,211,295)**	6
7										7
8	4371016	456	Generation Interconnection	(272,212)	(256,091)	(272,211)	(272,211)	(272,211)	(3,909,458)	8
9	4371028	456	RE Other Rev Sale Trans Serve	-	(1,500)	(6,223)	-	-	(25,973)	9
10	4371040	456	Revenue Enhancement	(39,258)	40,694	495	3,718	-	29,433	10
11	4371055	456	Shared Asset Revenue	(250,128)	(248,109)	(245,775)	(244,705)	(237,925)	(3,049,695)	11
12	4371058	456	Elec Trans Joint Pole Activity	(3,334)	(3,333)	(3,333)	(5,799)	(3,568)	(42,700)	12
13	4371061	456	Excess Microwave Capacity - Elec Trans	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(17,262)	13
14	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	(28,711)	(28,711)	14
15	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	679,010	679,010	15
16	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	11,620	11,620	16
17	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	17
18	4371082	456	Other Elec Rev-SDGE Gen	(31,234)	(31,234)	(31,234)	(31,235)	(31,234)	(479,577)	18
19	4371105	456	New Application Fees - PA - Transmission	-	-	-	-	-	-	19
20	4371806	456	Elec-Trans Fees/Rev	-	(4,000)	-	-		(4,000)	20
21										21
22			**Total Other Electric Revenues [2]**	**(597,604)**	**(505,012)**	**(559,719)**	**(551,671)**	**115,543**	**(6,837,313)**	22
23										23
24		Various	Citizens Border-East Line [3]	(52,344)	(52,343)	(52,344)	(52,343)	(52,344)	(628,122)	24
25		Various	Citizens Sycamore-Penasquitos Line [3]	(16,038)	(16,037)	(16,037)	(16,037)	(16,038)	(192,447)	25
26										26
27			**Electric Transmission Revenues from Citizens**	**(68,382)**	**(68,380)**	**(68,381)**	**(68,380)**	**(68,382)**	**(820,569)**	27
28										28
29										29
30	**Total Miscellaneous Revenue**			**$ (744,010)**	**$ (642,312)**	**$ (2,572,166)**	**$ (1,514,025)**	**$ (682,511)**	**$ (11,869,177)**	30
31										31

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 9,800,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	-		4
5	Gross Long Term Debt		$ 9,800,000	Sum Lines 2 thru 4	5
6	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		6
7	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(33,063)		7
8	Net Long-Term Debt		$ 9,766,937	Sum Lines 5 thru 7	8
9					9
10	Long-Term Debt Component - Numerator:				10
11	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 401,800		11
12	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	7,947		12
13	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	672		13
14	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		14
15	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		15
16	i = LTD interest		$ 410,419	Sum Lines 11 thru 15	16
17					17
18	Cost of Long-Term Debt:		4.20%	Line 16 / Line 8	18
19					19

Line No.		(a) Cap. Struct. Ratio [1]	(b) Cost of Capital	(c) = (a) x (b) Weighted Cost of Capital	Reference	Line No.
20						20
21	Return on Common Equity:			10.28%	Per TO6 Settlement Agreement	21
22		(a)	(b)	(c) = (a) x (b)		22
23		Cap. Struct.	Cost of	Weighted		23
24	Weighted Cost of Capital:	Ratio [1]	Capital	Cost of Capital		24
25						25
26	Gross Long-Term Debt	46.00%	4.20%	1.93%	Col. b = Line 18 Above	26
27	Common Equity	54.00%	10.28%	5.55%	Col. b = Line 21 Above	27
28	Total Capital	100.00%		7.48%	Sum Lines 26 thru 27	28
29						29
30	Cost of Equity Component			5.55%	Line 27; Col. c	30
31						31
32						32
33	CAISO Participation ROE Adder[2]:			0.00%	Per TO6 Settlement Agreement	33
34		(a)	(b)	(c) = (a) x (b)		34
35		Cap. Struct.	Cost of	Weighted		35
36	Weighted Cost of Capital:	Ratio [1]	Capital	Cost of Capital		36
37						37
38	Gross Long-Term Debt	46.00%	0.00%	0.00%	Shall be Zero for ROE Adder	38
39	Common Equity	54.00%	0.00%	0.00%	Col. b = Line 33 Above	39
40	Total Capital	100.00%		0.00%	Sum Lines 38 thru 39	40
41						41
42	Cost of Common Equity Component (CAISO Participation ROE Adder):			0.00%	Line 39; Col. c	42

[1] Hypothetical Capital Structure reached in the TO6 Settlement: Common Equity Ratio = 54%; Long-Term Debt Ratio = 46%.

[2] CAISO Participation ROE Adder will not be changed unless FERC or a court of competent jurisdiction issues an order authorizing SDG&E to include the 50 basis point CAISO participation adder in the TO6 Formula Rate.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		(a)	(b)		Reference	Line No.
			FERC Form 1 Page; Line; Col.	Amounts	Reference	
1	Incentive Return on Common Equity: [1]			0.00%		1
2		(a)	(b)	(c) = (a) x (b)		2
3		Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Ratio [2]	Capital	Cost of Capital		4
5						5
6	Gross Long-Term Debt	46.00%	4.20%	1.93%	Col. b = Page 1, Line 18	6
7	Common Equity	54.00%	0.00%	0.00%	Col. b = Line 1 Above	7
8	Total Capital	100.00%		1.93%	Sum Lines 6 thru 7	8
9						9
10	Incentive Cost of Equity Component			0.00%	Line 7; Col. c	10
11						11
12						12
13	CAISO Participation ROE Adder[3]:			0.00%	Col. c = Page 1, Line 33	13
14		(a)	(b)	(c) = (a) x (b)		14
15		Cap. Struct.	Cost of	Weighted		15
16	Weighted Cost of Capital:	Ratio [2]	Capital	Cost of Capital		16
17						17
18	Gross Long-Term Debt	46.00%	0.00%	0.00%	Shall be Zero for ROE Adder	18
19	Common Equity	54.00%	0.00%	0.00%	Col. b = Line 13 Above	19
20	Total Capital	100.00%		0.00%	Sum Lines 18 thru 19	20
21						21
22	Cost of Common Equity Component (CAISO Participation ROE Adder):			0.00%	Line 19; Col. c	22

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

[2] Hypothetical Capital Structure reached in the TO6 Settlement: Common Equity Ratio = 54%; Long-Term Debt Ratio = 46%.

[3] CAISO Participation ROE Adder will not be changed unless FERC or a court of competent jurisdiction issues an order authorizing SDG&E to include the 50 basis point CAISO participation adder in the TO6 Formula Rate.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Return on Equity Component	5.55%	Page 1; Line 30	6
7	B = Transmission Total Federal Tax Adjustments	$ 4,154	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 12,371	AV-1A; Line 19	8
9	D = Transmission Rate Base	$ 5,651,620	Statement BK-1; Page 3; Line 28	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	1.4408%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Return on Equity Component	5.55%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 12,371	Line 8 Above	20
21	D = Transmission Rate Base	$ 5,651,620	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.4408%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.6993%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate	2.1400%	Line 12 + Line 25	28
29				29
30	Federal Income Tax Expense	$ 81,427	Line 9 x Line 12	30
31	State Income Tax Expense	39,519	Line 9 x Line 25	31
32	Total Federal & State Income Tax Expense	$ 120,946	Line 30 + Line 31	32
33				33
34	D. Total Weighted Cost of Capital	7.4842%	Page 1; Line 28; Col. c	34
35				35
36	Return on Rate Base	$ 422,977	Line 9 x Line 34	36
37				37
38	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.6242%	Line 28 + Line 34	38
39				39
40				40
41	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			41
42				42
43	A. Federal Income Tax Component:			43
44				44
45	Where:			45
46	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 42; Col. c	46
47	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	47
48	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	48
49	D = Transmission Rate Base	$ 5,651,620	Statement BK-1; Page 3; Line 28	49
50	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	50
51				51
52	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	52
53	(1 - FT)			53
54				54
55	B. State Income Tax Component:			55
56				56
57	Where:			57
58	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 46 Above	58
59	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	59
60	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 48 Above	60
61	D = Transmission Rate Base	$ 5,651,620	Line 49 Above	61
62	FT = Federal Income Tax Expense	0.0000%	Line 52 Above	62
63	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	63
64				64
65	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	65
66	(1 - ST)			66
67				67
68	C. Total Federal & State Income Tax Rate:	0.0000%	Line 52 + Line 65	68
69				69
70	Federal Income Tax Expense	$ -	Line 49 x Line 52	70
71	State Income Tax Expense	-	Line 49 x Line 65	71
72	Total Federal & State Income Tax Expense	$ -	Line 70 + Line 71	72
73				73
74	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder	0.0000%	Page 1; Line 42; Col. c	74
75				75
76	Return on Rate Base	$ -	Line 49 x Line 74	76
77				77
78	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Line 68 + Line 74	78

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Return on Equity Component	0.00%	Page 2; Line 10	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	SDG&E Records	8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 33	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate	0.0000%	Line 12 + Line 25	28
29				29
30	Federal Income Tax Expense	$ -	Line 9 x Line 12	30
31	State Income Tax Expense	-	Line 9 x Line 25	31
32	Total Federal & State Income Tax Expense	$ -	Line 30 + Line 31	32
33				33
34	D. Total Incentive Weighted Cost of Capital	1.9330%	Page 2; Line 8; Col. c	34
35				35
36	Return on Rate Base	$ -	Line 9 x Line 34	36
37				37
38	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.9330%	Line 28 + Line 34	38
39				39
40				40
41	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			41
42				42
43	A. Federal Income Tax Component:			43
44				44
45	Where:			45
46	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 22	46
47	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	47
48	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	SDG&E Records	48
49	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 33	49
50	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 50	50
51				51
52	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	52
53	(1 - FT)			53
54				54
55	B. State Income Tax Component:			55
56				56
57	Where:			57
58	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 46 Above	58
59	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	59
60	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 48 Above	60
61	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 49 Above	61
62	FT = Federal Income Tax Expense	0.0000%	Line 52 Above	62
63	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 63	63
64				64
65	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	65
66	(1 - ST)			66
67				67
68	C. Total Federal & State Income Tax Rate:	0.0000%	Line 52+ Line 65	68
69				69
70	Federal Income Tax Expense	$ -	Line 49 x Line 52	70
71	State Income Tax Expense	-	Line 49 x Line 65	71
72	Total Federal & State Income Tax Expense	$ -	Line 70 + Line 71	72
73				73
74	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 20	74
75				75
76	Return on Rate Base	$ -	Line 49 x Line 74	76
77				77
78	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 68 + Line 74	78

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

San Diego Gas & Electric Company
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2025
Applicable to the 2025 TO6-Cycle 3 Base Period & True-Up Period
12 Months Ending December 31, 2025
($1,000)

Line No.	Vintages of Plant [1]	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.		Line No.
1	2001 - 2010	$	1,260	1
2				2
3	2011 - 2020		7,465	3
4				4
5	2021		1,015	5
6				6
7	2022		996	7
8				8
9	2023		1,036	9
10				10
11	2024		531	11
12				12
13	2025		322	13
14				14
15				15
16	Total	**$**	**12,625**	16
17				17
18	Citizens Sunrise Adjustment (see w/p AV-1B)		(197)	18
19	Citizens SX-PQ Adjustment (see w/p AV-1B)		(56)	19
20				20
21	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise	**$**	**12,371**	21
22				22

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

San Diego Gas & Electric Company

TO6-Cycle 3 Annual Transmission Formula Filing

Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses

12 Months Ending December 31, 2025

($1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY
Miscellaneous Statement
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits [1]		$ -		1
2					2
3	Transmission Plant Abandoned Project Cost [1]		$ -		3
4					4
5	Other Regulatory Assets/Liabilities [1]		$ -		5
6					6
7	Unfunded Reserves [2]		$ (11,663)	Misc.-1; Line 11; Col. c	7
8					8
9	Incentive Transmission Plant Abandoned Project Cost [1]		$ -		9
10					10
11	Total Deferred Losses/(Gains) from Disposition of Utility Plant		$ -	Misc.-2; Line 5; Col. c	11

[1] None of the above items apply to SDG&E's TO6 Cycle 3 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

[2] Unfunded Reserves are calculated using a five-quarter average per the TO6 Settlement Agreement

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2025
($1,000)

Line No.	Description	(a) Average Balance	(b) Allocation Factor	(c) = [(a)+(b)] Transmission Related	Reference	Line No.
1	Injuries and Damages - Acct 228 [1]	(935)	16.79%	(157)	Col (a) = Misc.-1.1; Line 1	1
2						2
3	Workers' Compensation - Acct 228 [1]	(11,760)	16.79%	(1,975)	Col (a) = Misc.-1.1; Line 3	3
4						4
5	SERP - Acct 228 / Acct 242 [2]	(26,417)	14.53%	(3,839)	Col (a) = Misc.-1.1; Line 5	5
6						6
7	Accrued Vacation - Acct 232 [2]	(39,170)	14.53%	(5,692)	Col (a) = Misc.-1.1; Line 7	7
8						8
9a	Other Unfunded Reserve - Acct XXX [3]	-	14.53%	-	Col (a) = Misc.-1.1; Line 9a	9
10						10
11	Total Unfunded Reserves	(78,281)		(11,663)	Sum Lines 1 thru 9	11
						12
						13
[1]	Allocation Factor 1 shown on lines 1 and 3 is derived as follows based on recorded data:					14
a	Electric Ratio			70.17%	Tab AD-10; Line 6	15
b	Transmission Wages and Plant Blended Allocation Factor			23.93%	Stmt AH; Line 41	16
c	Allocation Factor			16.79%	Line 15 x Line 16	17
						18
[2]	Allocation Factor 2 shown on lines 5 and 7 is derived as follows based on recorded data:					19
a	Electric Ratio			70.17%	Tab AD-10; Line 6	20
b	Transmission Wages and Salaries Allocation Factor			20.71%	Stmt AI; Line 15	21
c	Allocation Factor			14.53%	Line 20 x Line 21	22

[3] Represents placeholder for New Unfunded Reserve

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2025
($1,000)

Line No.	Description	(a) 31-Dec-24	(b) 31-Mar-25	(c) 30-Jun-25	(d) 30-Sep-25	(e) 31-Dec-25	(f) = [(a)+(b)+(c)+(d)+(e)]/5 Average Balance	Reference	Line No.
1	Injuries and Damages - Acct 228	$ (770)	$ (651)	$ (751)	$ (837)	$ (1,667)	$ (935)	SDG&E Records	1
2									2
3	Workers' Compensation - Acct 228	$ (12,209)	$ (11,850)	$ (12,048)	$ (11,501)	$ (11,194)	$ (11,760)	SDG&E Records	3
4									4
5	SERP - Acct 228 / Acct 242	$ (29,337)	$ (28,712)	$ (28,465)	$ (28,606)	$ (16,964)	$ (26,417)	SDG&E Records	5
6									6
7	Accrued Vacation - Acct 232	$ (35,175)	$ (42,197)	$ (42,004)	$ (41,177)	$ (35,294)	$ (39,170)	SDG&E Records	7
8									8
9a	Other Unfunded Reserve - Acct XXX [1]	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	9
10									10
11	Total Unfunded Reserve	$ (77,491)	$ (83,409)	$ (83,268)	$ (82,121)	$ (65,118)	$ (78,281)	Sum Lines 1 through 9	11

[1] Represents placeholder for New Unfunded Reserve

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
DEFERRED LOSSES /GAINS FROM DISPOSITION OF UTILITY PLANT
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2025
($1,000)

Line No.	Description	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Deferred Losses from Disposition of Utility Plant - Acct 187	$ -	$ -	$ -	SDG&E Records	1
2						2
3	Deferred Gains from Disposition of Utility Plant - Acct 256	$ -	$ -	$ -	SDG&E Records	3
4						4
5	Total Deferred Losses/(Gains) from Disposition of Utility Plant	$ -	$ -	$ -	Sum Lines 1 thru 3	5

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

1. The End User Customers Rate Group for the Transmission function include the following:

    i. Residential
    ii. Small Commercial
    iii. Medium & Large Commercial/Industrial
    iv. San Diego Unified Port District
    v. Agricultural
    vi. Street Lighting
    vii. Standby Service

2. Based upon CAISO tariff, SDG&E develops the CAISO Transmission Revenue Requirements that gets bifurcated between High-Voltage and Low-Voltage to provide to the CAISO, to derive the Transmission Access Charge rate used by the CAISO to charge market participants that use the CAISO Grid.

Statement BB
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Demand and Capability Data
Base Period - January 1, 2025 - December 31, 2025
(Information Based on Five-Year Average Recorded Data: 2020 - 2024)

Line No.	Customer Class	(a) 5-Year Average Of 12-CPS Kilowatts @ Meter Level [1]	(b) Transmission Loss Factors [2]	(c) = (a) x (b) 5-Year Average Of 12-CPS; Kilowatts @ Transmission Level	12-CP Allocation Percentages @ Transmission Level	Reference	Line No.
1	Residential Customers	15,305,073	1.0464	16,015,992	44.63%	Page BB1; Line 2	1
2	Small Commercial Customers	3,994,103	1.0464	4,179,629	11.65%	Page BB1; Line 3	2
3	Medium-Large Commercial Customers						3
4	Secondary	9,961,043	1.0464	10,423,733	29.04%	Page BB1; Line 30	4
5	Primary	3,208,450	1.0109	3,243,396	9.04%	Page BB1; Line 31	5
6	Transmission	1,250,638	1.0065	1,258,768	3.51%	Page BB1; Line 32	6
7	Total Medium-Large Commercial	14,420,131	1.0351	14,925,897	41.59%	Sum Lines 4; 5; 6	7
8							8
9	San Diego Unified Port District	6,328	1.0109	6,397	0.02%	Page BB1; Line 5	9
10							10
11	Agricultural						11
12	Secondary	356,946	1.0464	373,527	1.04%	Page BB1; Line 6 plus Line 44	12
13	Primary	49,489	1.0109	50,028	0.14%	Page BB1; Line 45	13
14	Transmission	-	1.0065	-	0.00%	Page BB1; Line 46	14
15	Total Agricultural	406,436	1.0421	423,555	1.18%	Sum Lines 12; 13; 14	15
16							16
17	Street Lighting	85,536	1.0464	89,509	0.25%	Page BB1; Line 8	17
18	Standby Customers						18
19	Secondary	12,871	1.0464	13,469	0.04%	Page BB1; Line 36	19
20	Primary	134,446	1.0109	135,910	0.38%	Page BB1; Line 37	20
21	Transmission	99,061	1.0065	99,704	0.28%	Page BB1; Line 38	21
22	Total Standby Customers	246,378	1.0110	249,084	0.69%	Sum Lines 19; 20; 21	22
23							23
24	System Total	34,463,984	1.0414	35,890,063	100.00%	Sum Lines 1; 2; 7; 9; 15; 17; 22	24

Notes:

[1] SDG&E Load Research Data: 2020 - 2024.

[2] The Transmission Loss Factor rates were determined using 2025 historical information. The Loss Factors are updated on a yearly basis.

SDG&E Load Research Data: 2020-2024
Sum of 12 Coincident Peaks By Customer Class

Line No.	Customer Class	2020	2021	2022	2023	2024	5-Year Average	Line No.
1	**KW**							1
2	Residential	17,781,538	15,355,840	16,367,084	12,611,798	14,409,108	**15,305,073**	2
3	Small Commercial	3,786,482	3,822,523	3,842,108	4,243,551	4,275,850	**3,994,103**	3
4	Med & Large Comm/Ind	14,240,865	14,264,935	15,667,390	13,962,642	13,964,823	**14,420,131**	4
5	San Diego Unified Port District [1]	4,960	5,512	0	7,584	13,584	**6,328**	5
6	PA	153,928	189,310	163,131	172,420	210,781	**177,914**	6
7	PAT1	215,081	222,571	268,425	153,928	282,604	**228,522**	7
8	Lighting	113,173	86,286	90,971	83,245	54,005	**85,536**	8
9	Total System	36,296,026	33,946,977	36,399,109	31,235,168	33,210,755	**34,217,607**	9
10								10
11								11
12								12
13	**% of Total System**							13
14	Residential	49.0%	45.2%	45.0%	40.4%	43.4%	**44.6%**	14
15	Small Commercial	10.4%	11.3%	10.6%	13.6%	12.9%	**11.7%**	15
16	Med & Large Comm/Ind	39.2%	42.0%	43.0%	44.7%	42.0%	**42.2%**	16
17	San Diego Unified Port District [1]	0.0%	0.0%	0.0%	0.0%	0.0%	**0.0%**	17
18	PA	0.4%	0.6%	0.4%	0.6%	0.6%	**0.5%**	18
19	PAT1	0.6%	0.7%	0.7%	0.5%	0.9%	**0.7%**	19
20	Lighting	0.3%	0.3%	0.2%	0.3%	0.2%	**0.2%**	20
21	Total System	100%	100%	100%	100%	100%	**100%**	21
22	[1] San Diego Unified Port District-specific data							22
23								23

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

Line No.	Customer Class	5-Year Average	Line No.
28	**KW**		28
29	Med & Large Comm/Ind		29
30	Secondary	**9,961,043**	30
31	Primary	**3,208,450**	31
32	Transmission	**1,250,638**	32
33	Sub-Total	**14,420,131**	33
34			34
35	Standby		35
36	Secondary	**12,871**	36
37	Primary	**134,446**	37
38	Transmission	**99,061**	38
39	Sub-Total	**246,378**	39
40			40
41	Med & Large Comm/Ind Total	**14,666,509**	41
42			42
43	PAT1		43
44	Secondary	**179,032**	44
45	Primary	**49,489**	45
46	Transmission		46
47	Sub-Total	**228,522**	47
48			48

Statement BD
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Energy and Supporting Data
Rate Effective Period - (January 1, 2027 - December 31, 2027)

Line No.	Months	Retail Energy Sales @ Meter Level	Retail Energy Sales @ Transmission Level	Reference	Line No.
1	January-27	1,524,552	1,587,669	Statement BD WP; Page 2; Cols. C & D; Line 1	1
2	February-27	1,391,090	1,448,681	Statement BD WP; Page 2; Cols. C & D; Line 2	2
3	March-27	1,327,453	1,382,410	Statement BD WP; Page 2; Cols. C & D; Line 3	3
4	April-27	1,251,231	1,303,032	Statement BD WP; Page 2; Cols. C & D; Line 4	4
5	May-27	1,249,810	1,301,552	Statement BD WP; Page 2; Cols. C & D; Line 5	5
6	June-27	1,321,307	1,376,009	Statement BD WP; Page 2; Cols. C & D; Line 6	6
7	July-27	1,502,803	1,565,019	Statement BD WP; Page 2; Cols. C & D; Line 7	7
8	August-27	1,674,185	1,743,496	Statement BD WP; Page 2; Cols. C & D; Line 8	8
9	September-27	1,854,378	1,931,149	Statement BD WP; Page 2; Cols. C & D; Line 9	9
10	October-27	1,545,535	1,609,520	Statement BD WP; Page 2; Cols. C & D; Line 10	10
11	November-27	1,415,520	1,474,123	Statement BD WP; Page 2; Cols. C & D; Line 11	11
12	December-27	1,461,620	1,522,131	Statement BD WP; Page 2; Cols. C & D; Line 12	12
13					13
14	Sub-Total	17,519,483	18,244,790	Sum Lines 1 thru 12	14
15	Lake Hodges Pumped Storage Facility Load Forecast [1]		-	Statement BD WP; Page 4	15
16					16
17	Pumped Storage Facility True-Up Adjustment [2]		(339)	Statement BD WP; Page 5	17
18					18
19	Total Gross Load Forecast		18,244,451	Sum Lines 14 thru 17	19
20					20

[1] Energy used for pumping at the Olivenhain-Pumped Storage Facility is measured at 69kV and gets adjusted by a distribution loss factor to derive the Gross Load forecast.

[2] Represents the difference between actual and forecast load associated with the Lake Hodges Pumped Storage Facility for the base year.

Statement - BD

SAN DIEGO GAS & ELECTRIC COMPANY

Allocation Energy and Supporting Data

January 1, 2027 - December 31, 2027

Sales Forecast

Line No.	Rate Effective Period	(A) Total MWh Sales	(B) Sale for Resale (City of Escondido)	(C) = (A) - (B) Retail Energy Sales @ Meter Level	(D) = (C) x Line 15 Energy Sales @ Transmission Level	Line No.
1	January-27	1,524,552	-	1,524,552	1,587,669	1
2	February-27	1,391,090	-	1,391,090	1,448,681	2
3	March-27	1,327,453	-	1,327,453	1,382,410	3
4	April-27	1,251,231	-	1,251,231	1,303,032	4
5	May-27	1,249,810	-	1,249,810	1,301,552	5
6	June-27	1,321,307	-	1,321,307	1,376,009	6
7	July-27	1,502,803	-	1,502,803	1,565,019	7
8	August-27	1,674,185	-	1,674,185	1,743,496	8
9	September-27	1,854,378	-	1,854,378	1,931,149	9
10	October-27	1,545,535	-	1,545,535	1,609,520	10
11	November-27	1,415,520	-	1,415,520	1,474,123	11
12	December-27	1,461,620	-	1,461,620	1,522,131	12
13		17,519,483	-	17,519,483	18,244,790	13
14	Retail Sales Forecast @ Meter Level			17,519,483	Col. C; Line 13	14
15	Adjustment Factor (See Statement BB)	34,463,984	35,890,063	1.0414	Column B / Column A	15
16	Retail Sales Forecast @ Transmission Level			18,244,790	Line 14 * Line 15	16

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2027 - December 2027 [1]														Line No.
1	**SDG&E: System Net Delivery Determinants**														1
2															2
3	**Customer Class Net Deliveries (MWh)**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**Oct-27**	**Nov-27**	**Dec-27**	**Total**	3
4	Residential	581,951	492,697	428,553	351,147	329,794	358,344	447,486	578,591	697,268	490,926	437,747	507,339	5,701,843	4
5	Small Commercial	190,189	182,973	179,402	177,260	178,076	184,832	204,643	213,917	226,421	200,330	186,447	184,657	2,309,148	5
6	Med. & Large Comm./Ind. (AD)	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Med. & Large Comm./Ind. (excluding AD/A6-TOU/Port)	623,511	598,263	596,768	597,215	610,816	644,163	704,302	733,028	777,340	709,371	653,887	638,212	7,886,877	7
8	Med. & Large Comm./Ind. (A6-TOU)	96,113	86,682	93,740	94,238	92,955	93,796	102,316	102,737	107,504	101,347	98,054	95,349	1,164,831	8
9	San Diego Unified Port District	148	179	388	921	411	-	-	-	228	830	592	350	4,046	9
10	Agriculture (TOU-PA)	13,092	11,487	10,733	12,338	17,539	19,452	22,100	23,825	23,812	21,366	18,296	16,524	210,565	10
11	Agriculture (PA-T-1)	12,797	12,196	11,420	11,837	13,946	14,406	15,725	15,625	15,601	14,881	13,690	12,366	164,491	11
12	Lighting	6,751	6,613	6,451	6,274	6,273	6,313	6,230	6,463	6,204	6,484	6,806	6,824	77,684	12
13	Sale for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	13
14	**Total System**	**1,524,552**	**1,391,090**	**1,327,453**	**1,251,231**	**1,249,810**	**1,321,307**	**1,502,803**	**1,674,185**	**1,854,378**	**1,545,535**	**1,415,520**	**1,461,620**	**17,519,483**	14
15															15
16															16
17															17
18	**Residential**														18
19	**Schedule EV-TOU-5:**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**Oct-27**	**Nov-27**	**Dec-27**	**Total**	19
20	**Total Deliveries (MWh)**	72,278	62,891	55,734	46,757	44,267	48,554	52,793	69,205	90,586	63,908	63,534	73,436	743,945	20
21															21
22	**Deliveries (MWh) by Time-Of-Use (TOU) Period**														22
23	MWh @ On-Peak	14,988	13,036	11,547	9,678	9,166	10,089	10,963	14,371	18,817	13,277	13,170	15,227	154,328	23
24	MWh @ Off-Peak	15,132	13,175	11,686	9,821	9,299	10,695	11,636	15,234	19,924	14,064	13,316	15,382	159,364	24
25	MWh @ Super Off-Peak	42,159	36,680	32,500	27,258	25,802	27,771	30,194	39,600	51,845	36,567	37,049	42,828	430,253	25
26															26
27															27
28	**Med. & Large Comm./Ind.**														28
29	**Rate Schedule Billing Determinants**														29
30	**Schedule AD:**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**Oct-27**	**Nov-27**	**Dec-27**	**Total**	30
31	**Total Deliveries (MWh)**	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32															32
33	**Total Deliveries (%)**														33
34	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	34
35	% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	35
36	% @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36
37		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	37
38	**Total Deliveries (MWh)**														38
39	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	39
40	MWh @ Primary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	40
41	MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0	41
42		0	0	0	0	0	0	0	0	0	0	0	0	0	42
43	**Maximum Demand (%)**														43
44	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	44
45	% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	45
46	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	46
47															47
48	**Maximum Demand (MW)**														48
49	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	49
50	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	50
51	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	51
52		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	52
53															53
54															54
55															55

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2027 - December 2027 [1]														Line No.
56	**Schedules OL-TOU/AY-TOU/AL-TOU/DG-R:**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**Oct-27**	**Nov-27**	**Dec-27**	**Total**	56
57	**Total Deliveries (MWh)**	623,511	598,263	596,768	597,215	610,816	644,163	704,302	733,028	777,340	709,371	653,887	638,212	7,886,877	57
58															58
59	**Total Deliveries (%)**														59
60	% @ Secondary Service	73.73%	73.73%	73.73%	73.73%	73.73%	72.96%	72.96%	72.96%	72.96%	72.96%	73.73%	73.73%	73.38%	60
61	% @ Primary Service	23.68%	23.68%	23.68%	23.68%	23.68%	24.55%	24.55%	24.55%	24.55%	24.55%	23.68%	23.68%	24.07%	61
62	% @ Transmission Service	2.59%	2.59%	2.59%	2.59%	2.59%	2.49%	2.49%	2.49%	2.49%	2.49%	2.59%	2.59%	2.54%	62
63		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	63
64	**Total Deliveries (MWh)**														64
65	MWh @ Secondary Service	459,715	441,100	439,997	440,327	450,356	469,999	513,878	534,837	567,169	517,577	482,111	470,554	5,787,622	65
66	MWh @ Primary Service	147,653	141,674	141,320	141,426	144,647	158,116	172,878	179,929	190,805	174,122	154,847	151,135	1,898,551	66
67	MWh @ Transmission Service	16,142	15,489	15,450	15,462	15,814	16,048	17,546	18,262	19,366	17,673	16,929	16,523	200,704	67
68		623,511	598,263	596,768	597,215	610,816	644,163	704,302	733,028	777,340	709,371	653,887	638,212	7,886,877	68
69	**Non-Coincident Demand (%)**														69
70	% @ Secondary Service	0.2617%	0.2617%	0.2617%	0.2617%	0.2617%	0.2614%	0.2614%	0.2614%	0.2614%	0.2614%	0.2617%	0.2617%	0.2616%	70
71	% @ Primary Service	0.2064%	0.2064%	0.2064%	0.2064%	0.2064%	0.2044%	0.2044%	0.2044%	0.2044%	0.2044%	0.2064%	0.2064%	0.2055%	71
72	% @ Transmission Service	0.1286%	0.1286%	0.1286%	0.1286%	0.1286%	0.1276%	0.1276%	0.1276%	0.1276%	0.1276%	0.1286%	0.1286%	0.1281%	72
73															73
74	**Non-Coincident Demand (MW)**														74
75	MW @ Secondary Service	1,202.881	1,154.173	1,151.287	1,152.151	1,178.390	1,228.670	1,343.379	1,398.170	1,482.691	1,353.047	1,261.482	1,231.242	15,137.565	75
76	MW @ Primary Service	304.716	292.377	291.646	291.865	298.512	323.202	353.376	367.789	390.022	355.919	319.561	311.901	3,900.888	76
77	MW @ Transmission Service	20.753	19.913	19.863	19.878	20.330	20.479	22.391	23.305	24.713	22.553	21.764	21.242	257.184	77
78		1,528.350	1,466.463	1,462.797	1,463.894	1,497.233	1,572.352	1,719.147	1,789.264	1,897.427	1,731.519	1,602.807	1,564.385	19,295.636	78
79	**On-Peak Demand-Standard Customers (%)** [2]														79
80	% @ Secondary Service	0.2436%	0.2436%	0.2436%	0.2436%	0.2436%	0.2512%	0.2512%	0.2512%	0.2512%	0.2512%	0.2436%	0.2436%	0.2470%	80
81	% @ Primary Service	0.2052%	0.2052%	0.2052%	0.2052%	0.2052%	0.2076%	0.2076%	0.2076%	0.2076%	0.2076%	0.2052%	0.2052%	0.2063%	81
82	% @ Transmission Service	0.2893%	0.2893%	0.2893%	0.2893%	0.2893%	0.2671%	0.2671%	0.2671%	0.2671%	0.2671%	0.2893%	0.2893%	0.2795%	82
83															83
84	**On-Peak Demand-Standard Customers (MW)** [2]														84
85	MW @ Secondary Service	1,120.086	1,074.731	1,072.044	1,072.848	1,097.281	1,180.559	1,290.776	1,343.422	1,424.633	1,300.066	1,174.654	1,146.495	14,297.596	85
86	MW @ Primary Service	303.055	290.783	290.056	290.274	296.885	328.269	358.916	373.555	396.137	361.500	317.819	310.200	3,917.449	86
87	MW @ Transmission Service	46.699	44.808	44.696	44.730	45.748	42.863	46.865	48.776	51.725	47.202	48.974	47.800	560.888	87
88		1,469.840	1,410.322	1,406.796	1,407.851	1,439.914	1,551.691	1,696.558	1,765.753	1,872.495	1,708.768	1,541.447	1,504.496	18,775.932	88
89	**On-Peak Demand-Grandfathered Customers (%)** [3]														89
90	% @ Secondary Service	0.2286%	0.2286%	0.2286%	0.2286%	0.2286%	0.2682%	0.2682%	0.2682%	0.2682%	0.2682%	0.2286%	0.2286%	0.2464%	90
91	% @ Primary Service	0.1969%	0.1969%	0.1969%	0.1969%	0.1969%	0.2176%	0.2176%	0.2176%	0.2176%	0.2176%	0.1969%	0.1969%	0.2064%	91
92	% @ Transmission Service	0.2627%	0.2627%	0.2627%	0.2627%	0.2627%	0.2951%	0.2951%	0.2951%	0.2951%	0.2951%	0.2627%	0.2627%	0.2771%	92
93															93
94	**On-Peak Demand-Grandfathered Customers (MW)** [3]														94
95	MW @ Secondary Service	1,050.689	1,008.144	1,005.624	1,006.378	1,029.297	1,260.745	1,378.449	1,434.670	1,521.397	1,388.369	1,101.876	1,075.462	14,261.101	95
96	MW @ Primary Service	290.658	278.889	278.191	278.400	284.740	344.078	376.202	391.545	415.215	378.909	304.818	297.511	3,919.158	96
97	MW @ Transmission Service	42.402	40.685	40.583	40.613	41.538	47.365	51.787	53.900	57.158	52.160	44.467	43.401	556.059	97
98		1,383.749	1,327.718	1,324.398	1,325.391	1,355.576	1,652.189	1,806.438	1,880.115	1,993.770	1,819.438	1,451.162	1,416.375	18,736.319	98
99															99
100															100
101															101

Statement BG: San Diego Gas & Electric Company
FERC Forecast Period: January 2027 - December 2027 [1]

Line No.	Schedule A6-TOU:	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total	Line No.
103	**Total Deliveries (MWh)**	96,113	86,682	93,740	94,238	92,955	93,796	102,316	102,737	107,504	101,347	98,054	95,349	1,164,831	103
104															104
105	**Total Deliveries (%)**														105
106	% @ Secondary Service														106
107	% @ Primary Service	25.45%	25.45%	25.45%	25.45%	25.45%	27.81%	27.81%	27.81%	27.81%	27.81%	25.45%	25.45%	26.48%	107
108	% @ Transmission Service	74.55%	74.55%	74.55%	74.55%	74.55%	72.19%	72.19%	72.19%	72.19%	72.19%	74.55%	74.55%	73.52%	108
109		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	109
110	**Total Deliveries (MWh)**														110
111	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	111
112	MWh @ Primary Service	24,457	22,057	23,853	23,980	23,653	26,082	28,451	28,569	29,894	28,182	24,951	24,262	308,392	112
113	MWh @ Transmission Service	71,656	64,625	69,887	70,258	69,302	67,714	73,865	74,169	77,610	73,165	73,103	71,086	856,438	113
114		96,113	86,682	93,740	94,238	92,955	93,796	102,316	102,737	107,504	101,347	98,054	95,349	1,164,831	114
115	**Non-Coincident Demand (%)**														115
116	% @ Secondary Service														116
117	% @ Primary Service	0.2141%	0.2141%	0.2141%	0.2141%	0.2141%	0.2136%	0.2136%	0.2136%	0.2136%	0.2136%	0.2141%	0.2141%	0.2138%	117
118	% @ Transmission Service	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	118
119															119
120	**Non-Coincident Demand (MW)**														120
121	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	121
122	MW @ Primary Service	52.357	47.220	51.065	51.336	50.637	55.702	60.762	61.012	63.843	60.186	53.415	51.941	659.476	122
123	MW @ Transmission Service	125.469	113.157	122.371	123.021	121.347	118.566	129.337	129.869	135.895	128.112	128.003	124.471	1,499.618	123
124		177.826	160.377	173.436	174.357	171.984	174.267	190.098	190.881	199.738	188.298	181.418	176.412	2,159.093	124
125	**Coincident Peak Demand-Standard Customers (%)** [2]														125
126	% @ Secondary Service														126
127	% @ Primary Service	0.1470%	0.1470%	0.1470%	0.1470%	0.1470%	0.1532%	0.1532%	0.1532%	0.1532%	0.1532%	0.1470%	0.1470%	0.1498%	127
128	% @ Transmission Service	0.1407%	0.1407%	0.1407%	0.1407%	0.1407%	0.1387%	0.1387%	0.1387%	0.1387%	0.1387%	0.1407%	0.1407%	0.1398%	128
129															129
130	**Coincident Peak Demand-Standard Customers (MW)** [2]														130
131	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	131
132	MW @ Primary Service	35.941	32.414	35.054	35.240	34.760	39.968	43.599	43.779	45.810	43.186	36.667	35.655	462.075	132
133	MW @ Transmission Service	100.799	90.908	98.310	98.832	97.487	93.906	102.437	102.858	107.631	101.467	102.835	99.997	1,197.467	133
134		136.740	123.323	133.364	134.072	132.247	133.874	146.036	146.637	153.441	144.653	139.502	135.653	1,659.541	134
135	**Coincident Peak Demand-Grandfathered Customers (%)** [3]														135
136	% @ Secondary Service														136
137	% @ Primary Service	0.1507%	0.1507%	0.1507%	0.1507%	0.1507%	0.1646%	0.1646%	0.1646%	0.1646%	0.1646%	0.1507%	0.1507%	0.1570%	137
138	% @ Transmission Service	0.1440%	0.1440%	0.1440%	0.1440%	0.1440%	0.1430%	0.1430%	0.1430%	0.1430%	0.1430%	0.1440%	0.1440%	0.1436%	138
139															139
140	**Coincident Peak Demand-Grandfathered Customers (MW)** [3]														140
141	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	141
142	MW @ Primary Service	36.845	33.230	35.935	36.126	35.634	42.925	46.824	47.017	49.198	46.381	37.589	36.552	484.256	142
143	MW @ Transmission Service	103.186	93.061	100.638	101.173	99.796	96.831	105.627	106.062	110.983	104.627	105.270	102.366	1,229.621	143
144		140.031	126.291	136.573	137.299	135.430	139.756	152.452	153.079	160.182	151.008	142.860	138.918	1,713.877	144
145															145
146															146
147															147

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2027 - December 2027 [1]														Line No.
148	**Schedule PA-T-1:**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**Oct-27**	**Nov-27**	**Dec-27**	**Total**	148
149	**Total Deliveries (MWh)**	12,797	12,196	11,420	11,837	13,946	14,406	15,725	15,625	15,601	14,881	13,690	12,366	164,491	149
150															150
151	**Total Deliveries (%)**														151
152	% @ Secondary Service	63.09%	63.09%	63.09%	63.09%	63.09%	64.88%	64.88%	64.88%	64.88%	64.88%	63.09%	63.09%	63.92%	152
153	% @ Primary Service	36.91%	36.91%	36.91%	36.91%	36.91%	35.12%	35.12%	35.12%	35.12%	35.12%	36.91%	36.91%	36.08%	153
154	% @ Transmission Service													0.00%	154
155		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	155
156	**Total Deliveries (MWh)**														156
157	MWh @ Secondary Service	8,074	7,695	7,205	7,468	8,799	9,347	10,202	10,137	10,122	9,655	8,638	7,802	105,144	157
158	MWh @ Primary Service	4,723	4,501	4,215	4,369	5,147	5,059	5,522	5,487	5,479	5,226	5,053	4,564	59,347	158
159	MWh @ Transmission Service	-	-	-	-	-	-	-	-	-	-	-	-	-	159
160		12,797	12,196	11,420	11,837	13,946	14,406	15,725	15,625	15,601	14,881	13,690	12,366	164,491	160
161	**Non-Coincident Demand (%)**														161
162	% @ Secondary Service	0.3772%	0.3772%	0.3772%	0.3772%	0.3772%	0.3754%	0.3754%	0.3754%	0.3754%	0.3754%	0.3772%	0.3772%	0.3764%	162
163	% @ Primary Service	0.2606%	0.2606%	0.2606%	0.2606%	0.2606%	0.2598%	0.2598%	0.2598%	0.2598%	0.2598%	0.2606%	0.2606%	0.2602%	163
164	% @ Transmission Service													0.0000%	164
165															165
166	**Non-Coincident Demand (MW)**														166
167	MW @ Secondary Service	30.457	29.026	27.178	28.172	33.190	35.088	38.298	38.055	37.997	36.244	32.582	29.430	395.718	167
168	MW @ Primary Service	12.308	11.729	10.983	11.384	13.412	13.146	14.349	14.258	14.236	13.580	13.166	11.893	154.444	168
169	MW @ Transmission Service	-	-	-	-	-	-	-	-	-	-	-	-	-	169
170		42.765	40.755	38.161	39.557	46.602	48.234	52.648	52.313	52.233	49.824	45.749	41.323	550.162	170
171															171
172															172
173															173
174	**Schedule S: Standby Determinants:**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**Oct-27**	**Nov-27**	**Dec-27**	**Total**	174
175	**Contracted Standby Demand (MW)**														175
176	MW @ Secondary Service	5.965	5.965	5.965	5.965	5.965	5.965	5.965	5.965	5.965	5.965	5.965	5.965	71.580	176
177	MW @ Primary Service	90.410	90.410	90.410	90.410	90.410	90.410	90.410	90.410	90.410	90.410	90.410	90.410	1,084.920	177
178	MW @ Transmission Service	58.911	58.911	58.911	58.911	58.911	58.911	58.911	58.911	58.911	58.911	58.911	58.911	706.932	178
179		155.286	155.286	155.286	155.286	155.286	155.286	155.286	155.286	155.286	155.286	155.286	155.286	1,863.432	179
180															180
181															181
182	**San Diego Unified Port District**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**Oct-27**	**Nov-27**	**Dec-27**	Total	182
183	**Total Deliveries (MWh)**	147.852	178.992	387.768	920.892	411.168	-	-	-	227.556	830.100	591.888	349.656	4,045.872	183
184															184
185	**Non-Coincident Demand (MW)**	5.280	7.968	6.432	14.208	15.312	-	-	-	12.624	13.440	11.616	11.424	98.304	185
186															186
187	**Coincident Peak Demand-Standard Customers (MW) 2**													-	187
188															188

NOTES:

[1] Reference data based on January 2027 through December 2027 forecasts.

[2] On-Peak Demand and Coincident Peak Demand (%) and (MW) for Standard Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m.

[3] On-Peak Demand and Coincident Peak Demand (%) and (MW) for Grandfathered Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter weekdays.

Statement BD
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Energy and Supporting Data
Forecast Period January 2027 - December 2027

2027 (MWh)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Lake Hodges Pumping Load	-	-	-	-	-	-	-	-	-	-	-	-	-

Primary Level Distribution Loss Factor	1.0109
Total Lake Hodges Pumping Load	-

Statement BD
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Energy and Supporting Data
Lake Hodges Pumping Load Adjustment Mechanism
For the 12-Month Base & True Up Period Ending December 31, 2025

Line No.	Description	Amount	Reference	Line No.
1	Pumped Storage Facility - Actual Load	-	SDG&E Records	1
2	Pumped Storage Facility - Forecast Load	335	SDG&E Records	2
3	Difference	(335)	**Line 1 Minus Line 2**	3
4	Primary Level Distribution Loss Factor	1.0109	Stmt BB; Col. B; Primary Level Factor	4
5	**Pumped Storage - True Up Adjustment [1]**	**(339)**	**Line 3 x Line 4**	5

[1] The pumped storage True-Up Adjustment reconciles the difference between the prior year's forecast and actual load data.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Comparison of Revenues
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(A) 2027 Transmission Revenues @ Changed Rates	(B) 2026 Transmission Revenues @ Present Rates [1]	(C) = (A) - (B) ($) Change	(D) = (C)/(B) (%) Change	Reference	Line No.
1	Residential	$ 604,335,033	$ 547,876,308	$ 56,458,725	10.31%	(A): Page BG-2, Line 16, Col. G	1
2						(B): Statement BH, Page BH-1, Line 16, Col. G	2
3							3
4	Small Commercial	157,714,806	$ 130,767,049	$ 26,947,757	20.61%	(A): Page BG-2, Line 18, Col. G	4
5						(B): Statement BH, Page BH-1, Line 18, Col. G	5
6							6
7	Medium and Large Commercial/Industrial[2]	563,264,033	$ 498,892,460	$ 64,371,573	12.90%	(A): Page BG-2, Line 20, Col. G	7
8						(B): Statement BH, Page BH-1, Line 20, Col. G	8
9							9
10	San Diego Unified Port District	217,252	111,084	$ 106,168	95.58%	(A): Page BG-2, Line 22, Col. G	10
11						(B): Statement BH, Page BH-1, Line 22, Col. G	11
12	Agricultural (Schedules PA, TOU-PA and PA-T-1)						12
13							13
14	Schedules PA and TOU-PA	8,972,160	7,077,078	$ 1,895,082	26.78%	(A): Page BG-5, Line 52, Col. M	14
15						(B): Statement BH, Page BH-4, Line 52, Col. M	15
16	Schedule PA-T-1	7,011,091	5,449,113	$ 1,561,977	28.66%	(A): Page BG-5, Line 53, Col. M	16
17						(B): Statement BH, Page BH-4, Line 53, Col. M	17
18							18
19							19
20	Total Agricultural	15,983,251	12,526,192	$ 3,457,059	27.60%	(A): Line 14, Col. A Plus Line 16, Col. A	20
21						(B): Line 14, Col. B Plus Line 16, Col. B	21
22							22
23	Street Lighting	3,377,695	$ 3,418,091	$ (40,396)	-1.18%	(A): Page BG-2, Line 26, Col. G	23
24						(B): Statement BH, Page BH-1, Line 26, Col. G	24
25							25
26	Standby	9,391,152	$ 13,386,264	$ (3,995,112)	-29.84%	(A): Page BG-2, Line 28, Col. G	26
27						(B): Statement BH, Page BH-1, Line 28, Col. G	27
28	Grand Total	$ 1,354,283,221	$ 1,206,977,447	$ 147,305,774	12.20%	Sum Lines 1, 4, 7, 10, 20, 23, 26	28

NOTES:

1 Present rates are defined as rates presented in the TO6 Cycle 2 Settlement File, pursuant to Docket No. ER25-270-002.

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

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Line No.
1	Residential [1]	$ 61,881,788	$ 52,277,774	$ 45,403,470	$ 37,130,693	$ 34,849,555	$ 37,896,872		1
2									2
3	Small Commercial [2]	12,989,938	12,497,039	12,253,174	12,106,868	12,162,570	12,624,055		3
4									4
5	Medium and Large Commercial/Industrial [3]	41,948,057	40,004,574	40,226,188	40,275,264	41,040,909	49,411,606		5
6									6
7	San Diego Unified Port District [4]	11,669	17,609	14,215	31,400	33,840	-		7
8									8
9	Agricultural [5]	1,102,689	1,008,698	943,505	1,029,695	1,341,085	1,443,721		9
10									10
11	Street Lighting [6]	293,524	287,531	280,481	272,808	272,732	274,490		11
12									12
13	Standby [7]	782,596	782,596	782,596	782,596	782,596	782,596		13
14									14
15	TOTAL	$ 119,010,260	$ 106,875,821	$ 99,903,628	$ 91,629,324	$ 90,483,287	$ 102,433,341		15

Line No.	Customer Classes	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Line No.
16	Residential [1]	$ 47,838,359	$ 61,789,897	$ 73,991,280	$ 52,087,672	$ 45,936,111	$ 53,251,562	$ 604,335,033	16
17									17
18	Small Commercial [2]	13,977,124	14,610,529	15,464,579	13,682,536	12,734,332	12,612,061	$ 157,714,806	18
19									19
20	Medium and Large Commercial/Industrial [3]	54,012,553	56,022,621	59,335,038	54,313,612	43,870,480	42,803,129	$ 563,264,033	20
21									21
22	San Diego Unified Port District [4]	-	-	27,899	29,702	25,671	25,247	$ 217,252	22
23									23
24	Agricultural [5]	1,612,795	1,682,028	1,680,477	1,545,511	1,362,474	1,230,572	$ 15,983,251	24
25									25
26	Street Lighting [6]	270,889	280,995	269,731	281,916	295,913	296,687	$ 3,377,695	26
27									27
28	Standby [7]	782,596	782,596	782,596	782,596	782,596	782,596	$ 9,391,152	28
29									29
30	TOTAL	$ 118,494,316	$ 135,168,666	$ 151,551,601	$ 122,723,545	$ 105,007,578	$ 111,001,854	$ 1,354,283,221	30

NOTES:

1 Pages BG-3 through BG-5, Line 37.
2 Page BG-3 through BG-5, Line 39.
3 Page BG-3 through BG-5, Lines 41-45.
4 Page BG-3 through BG-5, Lines 47-49.
5 Page BG-3 through BG-5, Lines 52 and 53.
6 Page BG-3 through BG-5, Line 55.
7 Page BG-3 through BG-5, Line 57.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(A) Jan-27 Billing Determinants[1] Energy (kWh)	Demand (kW)	(B) Feb-27 Billing Determinants[1] Energy (kWh)	Demand (kW)	(C) Mar-27 Billing Determinants[1] Energy (kWh)	Demand (kW)	(D) Apr-27 Billing Determinants[1] Energy (kWh)	Demand (kW)	Line No.
1	Residential	539,792,289		456,016,873		396,052,595		323,889,505		1
2										2
3	Small Commercial	190,189,434		182,972,753		179,402,258		177,260,153		3
4										4
5	Medium and Large Commercial/Industrial	719,623,672		684,945,318		690,507,330		691,452,832		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,706,176		1,626,840		1,636,232		1,638,250	7
8	Maximum On-Peak Period Demand-Standard Customers		1,469,840		1,410,322		1,406,796		1,407,851	8
9	Maximum Demand at the Time of System Peak-Standard Customers		136,740		123,323		133,364		134,072	9
10										10
11	San Diego Unified Port District	147,852		178,992		387,768		920,892		11
12	Non-Coincident (90%)		5,280		7,968		6,432		14,208	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	13,091,854		11,486,892		10,732,695		12,338,071		16
17	Schedule PA-T-1 - Non-Coincident (100%)	12,797,460	42,765	12,196,078	40,755	11,419,642	38,161	11,837,382	39,557	17
18										18
19	Street Lighting	6,750,779		6,612,938		6,450,801		6,274,324		19
20										20
21	Standby		155,286		155,286		155,286		155,286	21
22										22
23	TOTAL	1,482,393,340		1,354,409,843		1,294,953,090		1,223,973,157		23

NOTES:
1 Billing determinants are forecast determinants for the rate effective January 2027 through December 2027, as presented in Statement BG, Page BG-18.

Line No.	Customer Classes	(A) Jan-27 Changed Transmission Rates Energy (kWh)	Demand (kW)	(B) Feb-27 Changed Transmission Rates Energy (kWh)	Demand (kW)	(C) Mar-27 Changed Transmission Rates Energy (kWh)	Demand (kW)	(D) Apr-27 Changed Transmission Rates Energy (kWh)	Demand (kW)	Line No.
24	Residential[2]	$ 0.11464		$ 0.11464		$ 0.11464		$ 0.11464		24
25										25
26	Small Commercial[2]	$ 0.06830		$ 0.06830		$ 0.06830		$ 0.06830		26
27										27
28	Medium and Large Commercial/Industrial[2, 3]									28
29										29
30	San Diego Unified Port District[2, 5]									30
31										31
32	Agricultural (Schedules PA and TOU-PA)[2, 3]	$ 0.04261		$ 0.04261		$ 0.04261		$ 0.04261		32
33										33
34	Street Lighting[2]	$ 0.04348		$ 0.04348		$ 0.04348		$ 0.04348		34
35										35
36	Standby[2, 3]									36

NOTES:
2 The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.
3 The demand rates for Medium & Large Commercial/Industrial, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

Line No.	Customer Classes	(A) Jan-27 Revenues @ Changed Rates[4] Energy (kWh)	Demand (kW)	(B) Feb-27 Revenues @ Changed Rates[4] Energy (kWh)	Demand (kW)	(C) Mar-27 Revenues @ Changed Rates[4] Energy (kWh)	Demand (kW)	(D) Apr-27 Revenues @ Changed Rates[4] Energy (kWh)	Demand (kW)	Line No.
37	Residential	$ 61,881,788	$ -	$ 52,277,774	$ -	$ 45,403,470	$ -	$ 37,130,693	$ -	37
38										38
39	Small Commercial	$ 12,989,938	$ -	$ 12,497,039	$ -	$ 12,253,174	$ -	$ 12,106,868	$ -	39
40										40
41	Medium and Large Commercial/Industrial	$ -		$ -		$ -		$ -		41
42	Non-Coincident (100%)		$ -		$ -		$ -		$ -	42
43	Non-Coincident (90%)		$ 40,316,156		$ 38,448,052		$ 38,661,345		$ 38,708,529	43
44	Maximum On-Peak Period Demand-Standard Customers[5]		$ 1,470,548		$ 1,411,002		$ 1,407,474		$ 1,408,530	44
45	Maximum Demand at the Time of System Peak-Standard Customers[5]		$ 161,353		$ 145,521		$ 157,369		$ 158,205	45
46										46
47	San Diego Unified Port District	$ -		$ -		$ -		$ -		47
48	Non-Coincident (90%)		$ 11,669		$ 17,609		$ 14,215		$ 31,400	48
49	Maximum Demand at the Time of System Peak		$ -		$ -		$ -		$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	$ 557,844		$ 489,456		$ 457,320		$ 525,725		52
53	Schedule PA-T-1 - Non-Coincident (100%)		$ 544,845		$ 519,241		$ 486,185		$ 503,970	53
54										54
55	Street Lighting	$ 293,524	$ -	$ 287,531	$ -	$ 280,481	$ -	$ 272,808	$ -	55
56										56
57	Standby		$ 782,596		$ 782,596		$ 782,596		$ 782,596	57
58										58
59	TOTAL	$ 75,723,094	$ 43,287,166	$ 65,551,800	$ 41,324,021	$ 58,394,445	$ 41,509,184	$ 50,036,094	$ 41,593,230	59
60										60
61	Grand Total		$ 119,010,260		$ 106,875,821		$ 99,903,628		$ 91,629,324	61

NOTES:
4 The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers.
The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.
5 Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round. Grandfathered Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays, are not included due to assumed revenue neutrality.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(E) May-27 Billing Determinants[1] Energy (kWh)	Demand (kW)	(F) Jun-27 Billing Determinants[1] Energy (kWh)	Demand (kW)	(G) Jul-27 Billing Determinants[1] Energy (kWh)	Demand (kW)	(H) Aug-27 Billing Determinants[1] Energy (kWh)	Demand (kW)	Line No.
1	Residential	303,991,236		330,572,856		417,292,035		538,990,728		1
2										2
3	Small Commercial	178,075,692		184,832,437		204,643,098		213,916,970		3
4										4
5	Medium and Large Commercial/Industrial	703,771,478		737,958,557		806,618,529		835,765,230		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,669,217		1,746,619		1,909,245		1,980,145	7
8	Maximum On-Peak Period Demand-Standard Customers		1,439,914		1,551,691		1,696,558		1,765,753	8
9	Maximum Demand at the Time of System Peak-Standard Customers		132,247		133,874		146,036		146,637	9
10										10
11	San Diego Unified Port District	411,168		-		-		-		11
12	Non-Coincident (90%)		15,312		-		-		-	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	17,539,397		19,452,397		22,099,864		23,824,802		16
17	Non-Coincident (100%)	13,945,731	46,602	14,406,360	48,234	15,724,699	52,648	15,624,735	52,313	17
18										18
19	Street Lighting	6,272,576		6,313,019		6,230,200		6,462,616		19
20										20
21	Standby		155,286		155,286		155,286		155,286	21
22										22
23	TOTAL	1,224,007,278		1,293,535,627		1,472,608,426		1,634,585,081		23

NOTES:
[1] Billing determinants are forecast determinants for the rate effective January 2027 through December 2027, as presented in Statement BG, Pages BG-18 and BG-19.

Line No.	Customer Classes	(E) May-27 Changed Transmission Rates Energy (kWh)	Demand (kW)	(F) Jun-27 Changed Transmission Rates Energy (kWh)	Demand (kW)	(G) Jul-27 Changed Transmission Rates Energy (kWh)	Demand (kW)	(H) Aug-27 Changed Transmission Rates Energy (kWh)	Demand (kW)	Line No.
24	Residential[2]	$ 0.11464		$ 0.11464		$ 0.11464		$ 0.11464		24
25										25
26	Small Commercial[2]	$ 0.06830		$ 0.06830		$ 0.06830		$ 0.06830		26
27										27
28	Medium and Large Commercial/Industrial[2, 3]									28
29										29
30	San Diego Unified Port District[2, 5]									30
31										31
32	Agricultural (Schedules PA and TOU-PA)[2, 3]	$ 0.04261		$ 0.04261		$ 0.04261		$ 0.04261		32
33										33
34	Street Lighting[2]	$ 0.04348		$ 0.04348		$ 0.04348		$ 0.04348		34
35										35
36	Standby[2, 3]									36

NOTES:
[2] The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.
[3] The demand rates for Medium & Large Commercial/Industrial, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

Line No.	Customer Classes	(E) May-27 Revenues @ Changed Rates[4] Energy (kWh)	Demand (kW)	(F) Jun-27 Revenues @ Changed Rates[4] Energy (kWh)	Demand (kW)	(G) Jul-27 Revenues @ Changed Rates[4] Energy (kWh)	Demand (kW)	(H) Aug-27 Revenues @ Changed Rates[4] Energy (kWh)	Demand (kW)	Line No.
37	Residential	$ 34,849,555	$ -	$ 37,896,872	$ -	$ 47,838,359	$ -	$ 61,789,897	$ -	37
38										38
39	Small Commercial	$ 12,162,570	$ -	$ 12,624,055	$ -	$ 13,977,124	$ -	$ 14,610,529	$ -	39
40										40
41	Medium and Large Commercial/Industrial	$ -		$ -		$ -		$ -		41
42	Non-Coincident (100%)		$ -		$ -		$ -		$ -	42
43	Non-Coincident (90%)		$ 39,444,249		$ 41,270,639		$ 45,113,595		$ 46,793,318	43
44	Maximum On-Peak Period Demand-Standard Customers[5]		$ 1,440,608		$ 7,325,812		$ 8,009,752		$ 8,336,437	44
45	Maximum Demand at the Time of System Peak-Standard Customers[5]		$ 156,052		$ 815,155		$ 889,206		$ 892,866	45
46										46
47	San Diego Unified Port District	$ -		$ -		$ -		$ -		47
48	Non-Coincident (90%)		$ 33,840		$ -		$ -		-	48
49	Maximum Demand at the Time of System Peak		$ -		$ -		$ -		-	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	$ 747,354		$ 828,867		$ 941,675		$ 1,015,175		52
53	Schedule PA-T-1 - Non-Coincident (100%)		$ 593,732		$ 614,854		$ 671,120		666,853	53
54										54
55	Street Lighting	$ 272,732	$ -	$ 274,490	$ -	$ 270,889	$ -	$ 280,995	$ -	55
56										56
57	Standby	$ -	$ 782,596	$ -	$ 782,596	$ -	$ 782,596	$ -	$ 782,596	57
58										58
59	TOTAL	$ 48,032,210	$ 42,451,077	$ 51,624,284	$ 50,809,056	$ 63,028,047	$ 55,466,269	$ 77,696,596	$ 57,472,070	59
60										60
61	Grand Total		$ 90,483,287		$ 102,433,341		$ 118,494,316		$ 135,168,666	61

NOTES:
[4] The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers.
The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.
[5] Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round. Grandfathered Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays, are not included due to assumed revenue neutrality.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Changed Rates
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(I) Sep-27 Billing Determinants[1] Energy (kWh)	(I) Demand (kW)	(J) Oct-27 Billing Determinants[1] Energy (kWh)	(J) Demand (kW)	(K) Nov-27 Billing Determinants[1] Energy (kWh)	(K) Demand (kW)	(L) Dec-27 Billing Determinants[1] Energy (kWh)	(L) Demand (kW)	(M) Total Billing Determinants[1] Energy (kWh)	(M) Demand (kW)	Line No.
1	Residential	645,422,888		454,358,615		400,698,808		464,511,184		5,271,589,612		1
2												2
3	Small Commercial	226,421,367		200,329,955		186,447,026		184,656,818		2,309,147,961		3
4												4
5	Medium-Large Commercial	884,844,562		810,718,420		751,941,147		733,560,729		9,051,707,802		5
6	Non-Coincident (100%)		-		-		-		-		-	6
7	Non-Coincident (90%)		2,097,164		1,919,818		1,784,225		1,740,798		21,454,730	7
8	Maximum On-Peak Period Demand-Standard Customers		1,872,495		1,708,768		1,541,447		1,504,496		18,775,932	8
9	Maximum Demand at the Time of System Peak-Standard Customers		153,441		144,653		139,502		135,653		1,659,541	9
10												10
11	San Diego Unified Port District	227,556		830,100		591,888		349,656		4,045,872		11
12	Non-Coincident (90%)		12,624		13,440		11,616		11,424		98,304	12
13	Maximum Demand at the Time of System Peak		-		-		-		-		-	13
14												14
15	Agricultural											15
16	Schedules PA and TOU-PA	23,812,413		21,365,682		18,296,414		16,524,176		210,564,659		16
17	Non-Coincident (100%)	15,600,770	52,233	14,881,191	49,824	13,690,473	45,749	12,366,035	41,323	164,490,556	550,162	17
18												18
19	Street Lighting	6,203,567		6,483,806		6,805,736		6,823,518		77,683,880		19
20												20
21	Standby Customers		155,286		155,286		155,286		155,286		1,863,432	21
22												22
23	TOTAL	1,802,533,123		1,508,967,770		1,378,471,490		1,418,792,115		17,089,230,341		23

NOTES:
[1] Billing determinants are forecast determinants for the rate effective January 2027 through December 2027, as presented in Statement BG, Page BG-19.

Line No.	Customer Classes	(I) Sep-27 Changed Transmission Rates Energy (kWh)	(I) Demand (kW)	(J) Oct-27 Changed Transmission Rates Energy (kWh)	(J) Demand (kW)	(K) Nov-27 Changed Transmission Rates Energy (kWh)	(K) Demand (kW)	(L) Dec-27 Changed Transmission Rates Energy (kWh)	(L) Demand (kW)	(M) Total Changed Transmission Rates Energy (kWh)	(M) Demand (kW)	Line No.
24	Residential[2]	$ 0.11464		$ 0.11464		$ 0.11464		$ 0.11464				24
25												25
26	Small Commercial[2]	$ 0.06830		$ 0.06830		$ 0.06830		$ 0.06830				26
27												27
28	Medium and Large Commercial/Industrial[2, 3]											28
29												29
30	San Diego Unified Port District[2, 5]											30
31												31
32	Agricultural (Schedules PA and TOU-PA)[2, 3]	$ 0.04261		$ 0.04261		$ 0.04261		$ 0.04261				32
33												33
34	Street Lighting[2]	$ 0.04348		$ 0.04348		$ 0.04348		$ 0.04348				34
35												35
36	Standby[2, 3]											36

NOTES:
[2] The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.
[3] The demand rates for Medium & Large Commercial/Industrial, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

Line No.	Customer Classes	(I) Sep-27 Revenues @ Changed Rates[4] Energy (kWh)	(I) Demand (kW)	(J) Oct-27 Revenues @ Changed Rates[4] Energy (kWh)	(J) Demand (kW)	(K) Nov-27 Revenues @ Changed Rates[4] Energy (kWh)	(K) Demand (kW)	(L) Dec-27 Revenues @ Changed Rates[4] Energy (kWh)	(L) Demand (kW)	(M) Total Revenues @ Changed Rates Energy (kWh)	(M) Demand (kW)	Line No.
37	Residential	$ 73,991,280	$ -	$ 52,087,672	$ -	$ 45,936,111	$ -	$ 53,251,562	$ -	$ 604,335,033	$ -	37
38												38
39	Small Commercial	$ 15,464,579	$ -	$ 13,682,536	$ -	$ 12,734,332	$ -	$ 12,612,061	$ -	$ 157,714,806	$ -	39
40												40
41	Medium-Large Commercial	$ -		$ -		$ -		$ -		$ -		41
42	Non-Coincident (100%)		$ -		$ -		$ -		$ -		$ -	42
43	Non-Coincident (90%)		$ 49,560,359		$ 45,365,428		$ 42,163,678		$ 41,137,838		$ 506,983,186	43
44	Maximum On-Peak Period Demand-Standard Customers[5]		$ 8,840,385		$ 8,067,398		$ 1,542,190		$ 1,505,221		$ 50,765,357	44
45	Maximum Demand at the Time of System Peak-Standard Customers[5]		$ 934,294		$ 880,786		$ 164,613		$ 160,070		$ 5,515,490	45
46												46
47	San Diego Unified Port District	$ -		$ -		$ -		$ -		$ -		47
48	Non-Coincident (90%)		27,899		29,702		25,671		25,247		$ 217,252	48
49	Maximum Demand at the Time of System Peak		-		-		-		-		$ -	49
50												50
51	Agricultural											51
52	Schedules PA and TOU-PA	$ 1,014,647		$ 910,392		$ 779,610		$ 704,095		$ 8,972,160		52
53	Schedule PA-T-1 - Non-Coincident (100%)		665,830		635,119		582,864		526,477		$ 7,011,091	53
54												54
55	Street Lighting	$ 269,731	$ -	$ 281,916	$ -	$ 295,913	$ -	$ 296,687	$ -	$ 3,377,695	$ -	55
56												56
57	Standby Customers	$ -	$ 782,596	$ -	$ 782,596	$ -	$ 782,596	$ -	$ 782,596	$ -	$ 9,391,152	57
58												58
59	TOTAL	$ 90,740,237	$ 60,811,364	$ 66,962,515	$ 55,761,030	$ 59,745,967	$ 45,261,611	$ 66,864,404	$ 44,137,449	$ 774,399,694	$ 579,883,527	59
60												60
61	Grand Total		$ 151,551,601		$122,723,545		$105,007,578		$111,001,854		$ 1,354,283,221	61

NOTES:
[4] The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers.
The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.
[5] Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round. Grandfathered Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays, are not included due to assumed revenue neutrality.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Medium & Large Commercial / Industrial Customers (Standard Customers)
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference [1]	Line No.
1	Energy Revenues:									1
2	Commodity Sales - kWh	719,623,672	684,945,318	690,507,330	691,452,832	703,771,478	737,958,557		(Page BG-21.3, Line 145) x 1000	2
3	Commodity Rate - $/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	$ -	$ -	$ -	$ -	$ -	$ -		Line 2 x Line 3	4
5										5
6	Non-Coincident Demand (100%) (kW):									6
7	Secondary	-	-	-	-	-	-		(Page BG-21.1, Line 43) x 1000	7
8	Primary	-	-	-	-	-	-		(Page BG-21.1, Line 44) x 1000	8
9	Transmission	-	-	-	-	-	-		(Page BG-21.1, Line 45) x 1000	9
10	Total	-	-	-	-	-	-		Sum Lines 7; 8; 9	10
11	Check Figure	-	-	-	-	-	-		Page BG-18, Line 6	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	Non-Coincident Demand (100%)									14
15	Rates ($/kW):									15
16	Secondary	$ 26.53	$ 26.53	$ 26.53	$ 26.53	$ 26.53	$ 26.53		Statement BL, Page BL-1, Line 6, Col. D	16
17	Primary	$ 25.62	$ 25.62	$ 25.62	$ 25.62	$ 25.62	$ 25.62		Statement BL, Page BL-1, Line 6, Col. C	17
18	Transmission	$ 25.51	$ 25.51	$ 25.51	$ 25.51	$ 25.51	$ 25.51		Statement BL, Page BL-1, Line 6, Col. B	18
19	Non-Coincident Demand (100%) -									19
20	Revenues at Changed Rates:									20
21	Secondary	$ -	$ -	$ -	$ -	$ -	$ -		Line 7 x Line 16	21
22	Primary	-	-	-	-	-	-		Line 8 x Line 17	22
23	Transmission	-	-	-	-	-	-		Line 9 x Line 18	23
24	Subtotal	$ -	$ -	$ -	$ -	$ -	$ -		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference [1]	Line No.
25	Energy Revenues:									25
26	Commodity Sales - kWh	806,618,529	835,765,230	884,844,562	810,718,420	751,941,147	733,560,729	9,051,707,802	(Page BG-21.3, Line 145) x 1000	26
27	Commodity Rate - $/kWh	0	0	0	0	0	0	-		27
28		$ -	$ -	$ -	$ -	$ -	$ -	$ -	Line 26 x Line 27	28
29										29
30	Non-Coincident Demand (100%) (kW):									30
31	Secondary	-	-	-	-	-	-	-	(Page BG-21.1, Line 43) x 1000	31
32	Primary	-	-	-	-	-	-	-	(Page BG-21.1, Line 44) x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Page BG-21.1, Line 45) x 1000	33
34	Total	-	-	-	-	-	-	-	Sum Lines 31; 32; 33	34
35	Check Figure	-	-	-	-	-	-	-	Page BG-19, Line 6	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Non-Coincident Demand (100%)									38
39	Rates ($/kW):									39
40	Secondary	$ 26.53	$ 26.53	$ 26.53	$ 26.53	$ 26.53	$ 26.53		Statement BL, Page BL-1, Line 6, Col. D	40
41	Primary	$ 25.62	$ 25.62	$ 25.62	$ 25.62	$ 25.62	$ 25.62		Statement BL, Page BL-1, Line 6, Col. C	41
42	Transmission	$ 25.51	$ 25.51	$ 25.51	$ 25.51	$ 25.51	$ 25.51		Statement BL, Page BL-1, Line 6, Col. B	42
43	Non-Coincident Demand (100%) -									43
44	Revenues at Changed Rates:									44
45	Secondary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Line 31 x Line 40	45
46	Primary	-	-	-	-	-	-	$ -	Line 32 x Line 41	46
47	Transmission	-	-	-	-	-	-	$ -	Line 33 x Line 42	47
48	Total Revenues at Changed Rates:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Sum Lines 45; 46; 47	48

NOTES:

[1] Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Medium & Large Commercial / Industrial Customers (Standard Customers)
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference [2]	Line No.
1	Non-coincident									1
2	Demand (90%) (kW) [1]:									2
3	Secondary	1,202,881	1,154,173	1,151,287	1,152,151	1,178,390	1,228,670		(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000	3
4	Primary	357,074	339,597	342,711	343,201	349,149	378,904		(Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000	4
5	Transmission	146,221	133,070	142,234	142,898	141,677	139,045		(Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000	5
6	Total	1,706,176	1,626,840	1,636,232	1,638,250	1,669,217	1,746,619		Sum Lines 3; 4; 5	6
7	Check Figure	1,706,176	1,626,840	1,636,232	1,638,250	1,669,217	1,746,619		Page BG-18, Line 7	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	Non-Coincident Demand (90%)									10
11	Rates ($/kW):									11
12	Secondary	$ 23.88	$ 23.88	$ 23.88	$ 23.88	$ 23.88	$ 23.88		Statement BL, Page BL-1, Line 8, Col. D	12
13	Primary	$ 23.06	$ 23.06	$ 23.06	$ 23.06	$ 23.06	$ 23.06		Statement BL, Page BL-1, Line 8, Col. C	13
14	Transmission	$ 22.96	$ 22.96	$ 22.96	$ 22.96	$ 22.96	$ 22.96		Statement BL, Page BL-1, Line 8, Col. B	14
15	Non-Coincident Demand (90%) -									15
16	Revenues at Changed Rates:									16
17	Secondary	$ 28,724,796	$ 27,561,650	$ 27,492,745	$ 27,513,363	$ 28,139,960	$ 29,340,642		Line 3 x Line 12	17
18	Primary	8,234,116	7,831,115	7,902,918	7,914,217	8,051,386	8,737,515		Line 4 x Line 13	18
19	Transmission	3,357,244	3,055,287	3,265,682	3,280,949	3,252,903	3,192,482		Line 5 x Line 14	19
20	Subtotal	$ 40,316,156	$ 38,448,052	$ 38,661,345	$ 38,708,529	$ 39,444,249	$ 41,270,639		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference [2]	Line No.
21	Non-Coincident									21
22	Demand (90%) (kW) [1]:									22
23	Secondary	1,343,379	1,398,170	1,482,691	1,353,047	1,261,482	1,231,242	15,137,565	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000	23
24	Primary	414,138	428,801	453,865	416,106	372,976	363,842	4,560,363	(Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000	24
25	Transmission	151,728	153,174	160,608	150,665	149,767	145,713	1,756,802	(Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000	25
26	Total	1,909,245	1,980,145	2,097,164	1,919,818	1,784,225	1,740,798	21,454,730	Sum Lines 23; 24; 25	26
27	Check Figure	1,909,245	1,980,145	2,097,164	1,919,818	1,784,225	1,740,798	21,454,730	Page BG-19, Line 7	27
28		-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	Non-Coincident Demand (90%)									30
31	Rates ($/kW):									31
32	Secondary	$ 23.88	$ 23.88	$ 23.88	$ 23.88	$ 23.88	$ 23.88		Statement BL, Page BL-1, Line 8, Col. D	32
33	Primary	$ 23.06	$ 23.06	$ 23.06	$ 23.06	$ 23.06	$ 23.06		Statement BL, Page BL-1, Line 8, Col. C	33
34	Transmission	$ 22.96	$ 22.96	$ 22.96	$ 22.96	$ 22.96	$ 22.96		Statement BL, Page BL-1, Line 8, Col. B	34
35	Non-Coincident Demand (90%) -									35
36	Revenues at Changed Rates:									36
37	Secondary	$ 32,079,894	$ 33,388,302	$ 35,406,664	$ 32,310,771	$ 30,124,191	$ 29,402,064	$ 361,485,042	Line 23 x Line 32	37
38	Primary	9,550,020	9,888,145	10,466,125	9,595,398	8,600,832	8,390,194	$ 105,161,981	Line 24 x Line 33	38
39	Transmission	3,483,681	3,516,871	3,687,570	3,459,260	3,438,655	3,345,580	$ 40,336,164	Line 25 x Line 34	39
40	Subtotal	$ 45,113,595	$ 46,793,318	$ 49,560,359	$ 45,365,428	$ 42,163,678	$ 41,137,838	$ 506,983,186	Sum Lines 37; 38; 39	40

NOTES:

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

2 Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Medium & Large Commercial / Industrial Customers (Standard Customers) [1]
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference [3]	Line No.
1	Maximum On-Peak									1
2	Period Demand (kW) [2]:									2
3	Secondary	1,120,086	1,074,731	1,072,044	1,072,848	1,097,281	1,180,559		(Page BG-21.2, Line 80) x 1000	3
4	Primary	303,055	290,783	290,056	290,274	296,885	328,269		(Page BG-21.2, Line 81) x 1000	4
5	Transmission	46,699	44,808	44,696	44,730	45,748	42,863		(Page BG-21.2, Line 82) x 1000	5
6	Total	1,469,840	1,410,322	1,406,796	1,407,851	1,439,914	1,551,691		Sum Lines 3; 4; 5	6
7	Check Figure	1,469,840	1,410,322	1,406,796	1,407,851	1,439,914	1,551,691		Page BG-18, Line 8	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	Maximum On-Peak									10
11	Period Demand Rates ($/kW):									11
12	Secondary	$ 1.01	$ 1.01	$ 1.01	$ 1.01	$ 1.01	$ 4.76		Statement BL, Page 1, Lines 11 & 12, Col. D	12
13	Primary	$ 0.97	$ 0.97	$ 0.97	$ 0.97	$ 0.97	$ 4.60		Statement BL, Page 1, Lines 11 & 12, Col. C	13
14	Transmission	$ 0.97	$ 0.97	$ 0.97	$ 0.97	$ 0.97	$ 4.58		Statement BL, Page 1, Lines 11 & 12, Col. B	14
15	Maximum On-Peak Period Demand -									15
16	Revenues at Changed Rates:									16
17	Secondary	$ 1,131,287	$ 1,085,478	$ 1,082,764	$ 1,083,576	$ 1,108,254	$ 5,619,460		Line 3 x Line 12	17
18	Primary	293,963	282,060	281,355	281,566	287,978	1,510,038		Line 4 x Line 13	18
19	Transmission	45,298	43,464	43,355	43,388	44,376	196,314		Line 5 x Line 14	19
20	Subtotal	$ 1,470,548	$ 1,411,002	$ 1,407,474	$ 1,408,530	$ 1,440,608	$ 7,325,812		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference [3]	Line No.
21	Maximum On-Peak									21
22	Period Demand (kW) [2]:									22
23	Secondary	1,290,776	1,343,422	1,424,633	1,300,066	1,174,654	1,146,495	14,297,596	(Page BG-21.2, Line 80) x 1000	23
24	Primary	358,916	373,555	396,137	361,500	317,819	310,200	3,917,449	(Page BG-21.2, Line 81) x 1000	24
25	Transmission	46,865	48,776	51,725	47,202	48,974	47,800	560,888	(Page BG-21.2, Line 82) x 1000	25
26	Total	1,696,558	1,765,753	1,872,495	1,708,768	1,541,447	1,504,496	18,775,932	Sum Lines 23; 24; 25	26
27	Check Figure	1,696,558	1,765,753	1,872,495	1,708,768	1,541,447	1,504,496	18,775,932	Page BG-19, Line 8	27
28		-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	Maximum On-Peak									30
31	Period Demand Rates ($/kW):									31
32	Secondary	$ 4.76	$ 4.76	$ 4.76	$ 4.76	$ 1.01	$ 1.01		Statement BL, Page 1, Lines 11 & 12, Col. D	32
33	Primary	$ 4.60	$ 4.60	$ 4.60	$ 4.60	$ 0.97	$ 0.97		Statement BL, Page 1, Lines 11 & 12, Col. C	33
34	Transmission	$ 4.58	$ 4.58	$ 4.58	$ 4.58	$ 0.97	$ 0.97		Statement BL, Page 1, Lines 11 & 12, Col. B	34
35	Maximum On-Peak Period Demand -									35
36	Revenues at Changed Rates:									36
37	Secondary	$ 6,144,095	$ 6,394,687	$ 6,781,254	$ 6,188,313	$ 1,186,400	$ 1,157,960	$ 38,963,531	Line 23 x Line 32	37
38	Primary	1,651,016	1,718,354	1,822,230	1,662,898	308,284	300,894	$ 10,400,635	Line 24 x Line 33	38
39	Transmission	214,642	223,396	236,901	216,186	47,505	46,366	$ 1,401,191	Line 25 x Line 34	39
40	Subtotal	$ 8,009,752	$ 8,336,437	$ 8,840,385	$ 8,067,398	$ 1,542,190	$ 1,505,221	$ 50,765,357	Sum Lines 37; 38; 39	40

NOTES:

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

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

3 Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Medium & Large Commercial / Industrial Customers (Standard Customers) [1]
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference [3]	Line No.
1	Maximum Demand									1
2	at the Time of System Peak (kW) [2]:									2
3	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 126) x 1000	3
4	Primary	35,941	32,414	35,054	35,240	34,760	39,968		(Page BG-21.3, Line 127) x 1000	4
5	Transmission	100,799	90,908	98,310	98,832	97,487	93,906		(Page BG-21.3, Line 128) x 1000	5
6	Total	136,740	123,323	133,364	134,072	132,247	133,874		Sum Lines 3; 4; 5	6
7	Check Figure	136,740	123,323	133,364	134,072	132,247	133,874		Page BG-18, Line 9	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	Maximum Demand at the									10
11	Time of System Peak Rates ($/kW):									11
12	Secondary	$ -	$ -	$ -	$ -	$ -	$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D	12
13	Primary	$ 1.18	$ 1.18	$ 1.18	$ 1.18	$ 1.18	$ 6.11		Statement BL, Page BL-1, Lines 19 & 20, Col. C	13
14	Transmission	$ 1.18	$ 1.18	$ 1.18	$ 1.18	$ 1.18	$ 6.08		Statement BL, Page BL-1, Lines 19 & 20, Col. B	14
15	Maximum Demand at the Time of System									15
16	Peak - Revenues at Changed Rates:									16
17	Secondary	$ -	$ -	$ -	$ -	$ -	$ -		Line 3 x Line 12	17
18	Primary	42,410	38,249	41,363	41,583	41,017	244,207		Line 4 x Line 13	18
19	Transmission	118,942	107,272	116,006	116,622	115,035	570,948		Line 5 x Line 14	19
20	Subtotal	$ 161,353	$ 145,521	$ 157,369	$ 158,205	$ 156,052	$ 815,155		Sum Lines 17; 18; 19	20
21										21
22	Revenues at Changed Rates:									22
23	Secondary	$ 29,856,083	$ 28,647,128	$ 28,575,509	$ 28,596,940	$ 29,248,214	$ 34,960,102		Line 17 + Page BG-6 Line 21 + Page BG-7 Line 17 + Page BG-8 Line 17	23
24	Primary	$ 8,570,489	$ 8,151,424	$ 8,225,636	$ 8,237,365	$ 8,380,382	$ 10,491,761		Line 18 + Page BG-6 Line 22 + Page BG-7 Line 18 + Page BG-8 Line 18	24
25	Transmission	$ 3,521,485	$ 3,206,022	$ 3,425,043	$ 3,440,959	$ 3,412,314	$ 3,959,743		Line 19 + Page BG-6 Line 23 + Page BG-7 Line 19 + Page BG-8 Line 19	25
26	Total	$ 41,948,057	$ 40,004,574	$ 40,226,188	$ 40,275,264	$ 41,040,910	$ 49,411,606		Sum Lines 23; 24; 25	26
27										27
28	Total Revenues at Changed Rates:	$ 41,948,057	$ 40,004,574	$ 40,226,188	$ 40,275,264	$ 41,040,910	$ 49,411,606		Sum Line 26; Page BG-6, Line 4	28

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference [3]	Line No.
29	Maximum Demand									29
30	at the Time of System Peak (kW) [2]:									30
31	Secondary	-	-	-	-	-	-	-	(Page BG-21.3, Line 126) x 1000	31
32	Primary	43,599	43,779	45,810	43,186	36,667	35,655	462,075	(Page BG-21.3, Line 127) x 1000	32
33	Transmission	102,437	102,858	107,631	101,467	102,835	99,997	1,197,467	(Page BG-21.3, Line 128) x 1000	33
34	Total	146,036	146,637	153,441	144,653	139,502	135,653	1,659,541	Sum Lines 31; 32; 33	34
35	Check Figure	146,036	146,637	153,441	144,653	139,502	135,653	1,659,541	Page BG-19, Line 9	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Maximum Demand at the									38
39	Time of System Peak Rates ($/kW):									39
40	Secondary	$ -	$ -	$ -	$ -	$ -	$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D	40
41	Primary	$ 6.11	$ 6.11	$ 6.11	$ 6.11	$ 1.18	$ 1.18		Statement BL, Page BL-1, Lines 19 & 20, Col. C	41
42	Transmission	$ 6.08	$ 6.08	$ 6.08	$ 6.08	$ 1.18	$ 1.18		Statement BL, Page BL-1, Lines 19 & 20, Col. B	42
43	Maximum Demand at the Time of System									43
44	Peak - Revenues at Changed Rates:									44
45	Secondary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Line 31 x Line 40	45
46	Primary	266,392	267,488	279,900	263,869	43,267	42,073	$ 1,611,820	Line 32 x Line 41	46
47	Transmission	622,814	625,378	654,395	616,916	121,345	117,997	$ 3,903,670	Line 33 x Line 42	47
48	Total	$ 889,206	$ 892,866	$ 934,294	$ 880,786	$ 164,613	$ 160,070	$ 5,515,490	Sum Lines 45; 46; 47	48
49										49
50	Revenues at Changed Rates:									50
51	Secondary	$ 38,223,988	$ 39,782,989	$ 42,187,918	$ 38,499,085	$ 31,310,592	$ 30,560,024	$ 400,448,572	Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37	51
52	Primary	$ 11,467,428	$ 11,873,987	$ 12,568,255	$ 11,522,165	$ 8,952,383	$ 8,733,161	$ 117,174,436	Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38	52
53	Transmission	$ 4,321,138	$ 4,365,645	$ 4,578,865	$ 4,292,362	$ 3,607,505	$ 3,509,943	$ 45,641,025	Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 39	53
54	Total	$ 54,012,554	$ 56,022,621	$ 59,335,038	$ 54,313,612	$ 43,870,480	$ 42,803,128	$ 563,264,033	Sum Lines 51; 52; 53	54
55										55
56	Total Revenues at Changed Rates:	$ 54,012,554	$ 56,022,621	$ 59,335,038	$ 54,313,612	$ 43,870,480	$ 42,803,128	$ 563,264,033	Sum Line 54; Page BG-6, Line 28	56

NOTES:

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

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

3 Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Medium & Large Commercial / Industrial Customers (Grandfathered Customers) [1]
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference [3]	Line No.
1	Maximum On-Peak									1
2	Period Demand (kW) [2]:									2
3	Secondary	1,050,689	1,008,144	1,005,624	1,006,378	1,029,297	1,260,745		(Page BG-21.2, Line 90) x 1000	3
4	Primary	290,658	278,889	278,191	278,400	284,740	344,078		(Page BG-21.2, Line 91) x 1000	4
5	Transmission	42,402	40,685	40,583	40,613	41,538	47,365		(Page BG-21.2, Line 92) x 1000	5
6	Total	1,383,749	1,327,718	1,324,398	1,325,391	1,355,576	1,652,189		Sum Lines 3; 4; 5	6
7	Check Figure	1,383,749	1,327,718	1,324,398	1,325,391	1,355,576	1,652,189		Page BG-18, Line 10	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	Maximum On-Peak									10
11	Period Demand Rates ($/kW):									11
12	Secondary	$ 1.07	$ 1.07	$ 1.07	$ 1.07	$ 1.07	$ 4.47		Statement BL, Page 1, Lines 15 & 16, Col. D	12
13	Primary	$ 1.03	$ 1.03	$ 1.03	$ 1.03	$ 1.03	$ 4.32		Statement BL, Page 1, Lines 15 & 16, Col. C	13
14	Transmission	$ 1.03	$ 1.03	$ 1.03	$ 1.03	$ 1.03	$ 4.30		Statement BL, Page 1, Lines 15 & 16, Col. B	14
15	Maximum On-Peak Period Demand -									15
16	Revenues at Changed Rates:									16
17	Secondary	$ 1,124,238	$ 1,078,714	$ 1,076,017	$ 1,076,824	$ 1,101,348	$ 5,635,530		Line 3 x Line 12	17
18	Primary	299,378	287,255	286,537	286,752	293,283	1,486,419		Line 4 x Line 13	18
19	Transmission	43,674	41,905	41,800	41,832	42,784	203,671		Line 5 x Line 14	19
20	Subtotal	$ 1,467,289	$ 1,407,875	$ 1,404,355	$ 1,405,408	$ 1,437,415	$ 7,325,619		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference [3]	Line No.
21	Maximum On-Peak									21
22	Period Demand (kW) [2]:									22
23	Secondary	1,378,449	1,434,670	1,521,397	1,388,369	1,101,876	1,075,462	14,261,101	(Page BG-21.2, Line 90) x 1000	23
24	Primary	376,202	391,545	415,215	378,909	304,818	297,511	3,919,158	(Page BG-21.2, Line 91) x 1000	24
25	Transmission	51,787	53,900	57,158	52,160	44,467	43,401	556,059	(Page BG-21.2, Line 92) x 1000	25
26	Total	1,806,438	1,880,115	1,993,770	1,819,438	1,451,162	1,416,375	18,736,319	Sum Lines 23; 24; 25	26
27	Check Figure	1,806,438	1,880,115	1,993,770	1,819,438	1,451,162	1,416,375	18,736,319	Page BG-19, Line 10	27
28		-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	Maximum On-Peak									30
31	Period Demand Rates ($/kW):									31
32	Secondary	$ 4.47	$ 4.47	$ 4.47	$ 4.47	$ 1.07	$ 1.07		Statement BL, Page 1, Lines 15 & 16, Col. D	32
33	Primary	$ 4.32	$ 4.32	$ 4.32	$ 4.32	$ 1.03	$ 1.03		Statement BL, Page 1, Lines 15 & 16, Col. C	33
34	Transmission	$ 4.30	$ 4.30	$ 4.30	$ 4.30	$ 1.03	$ 1.03		Statement BL, Page 1, Lines 15 & 16, Col. B	34
35	Maximum On-Peak Period Demand -									35
36	Revenues at Changed Rates:									36
37	Secondary	$ 6,161,665	$ 6,412,974	$ 6,800,646	$ 6,206,010	$ 1,179,008	$ 1,150,745	$ 39,003,720	Line 23 x Line 32	37
38	Primary	1,625,191	1,691,476	1,793,728	1,636,888	313,963	306,437	$ 10,307,306	Line 24 x Line 33	38
39	Transmission	222,686	231,768	245,779	224,288	45,801	44,703	$ 1,430,691	Line 25 x Line 34	39
40	Subtotal	$ 8,009,542	$ 8,336,218	$ 8,840,152	$ 8,067,186	$ 1,538,772	$ 1,501,885	$ 50,741,717	Sum Lines 37; 38; 39	40

NOTES:

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

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

3 Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Medium & Large Commercial / Industrial Customers (Grandfathered Customers) [1]
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference [3]	Line No.
1	Maximum Demand									1
2	at the Time of System Peak (kW) [2]:									2
3	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 136) x 1000	3
4	Primary	36,845	33,230	35,935	36,126	35,634	42,925		(Page BG-21.3, Line 137) x 1000	4
5	Transmission	103,186	93,061	100,638	101,173	99,796	96,831		(Page BG-21.3, Line 138) x 1000	5
6	Total	140,031	126,291	136,573	137,299	135,430	139,756		Sum Lines 3; 4; 5	6
7	Check Figure	140,031	126,291	136,573	137,299	135,430	139,756		Page BG-18, Line 11	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	Maximum Demand at the									10
11	Time of System Peak Rates ($/kW):									11
12	Secondary	$ -	$ -	$ -	$ -	$ -	$ -		Statement BL, Page BL-1, Lines 23 & 24, Col. D	12
13	Primary	$ 1.16	$ 1.16	$ 1.16	$ 1.16	$ 1.16	$ 5.85		Statement BL, Page BL-1, Lines 23 & 24, Col. C	13
14	Transmission	$ 1.15	$ 1.15	$ 1.15	$ 1.15	$ 1.15	$ 5.82		Statement BL, Page BL-1, Lines 23 & 24, Col. B	14
15	Maximum Demand at the Time of System									15
16	Peak - Revenues at Changed Rates:									16
17	Secondary	$ -	$ -	$ -	$ -	$ -	$ -		Line 3 x Line 12	17
18	Primary	42,740	38,546	41,685	41,906	41,336	251,109		Line 4 x Line 13	18
19	Transmission	118,664	107,020	115,734	116,349	114,765	563,556		Line 5 x Line 14	19
20	Subtotal	$ 161,404	$ 145,567	$ 157,419	$ 158,255	$ 156,101	$ 814,666		Sum Lines 17; 18; 19	20
21										21
22	Revenues at Changed Rates:									22
23	Secondary	$ 29,856,083	$ 28,647,128	$ 28,575,509	$ 28,596,940	$ 29,248,214	$ 34,960,102		Line 17 + Page BG-6 Line 21 + Page BG-7 Line 17 + Page BG-8 Line 17	23
24	Primary	$ 8,570,819	$ 8,151,721	$ 8,225,957	$ 8,237,689	$ 8,380,700	$ 10,498,663		Line 18 + Page BG-6 Line 22 + Page BG-7 Line 18 + Page BG-8 Line 18	24
25	Transmission	$ 3,521,206	$ 3,205,771	$ 3,424,771	$ 3,440,686	$ 3,412,044	$ 3,952,352		Line 19 + Page BG-6 Line 23 + Page BG-7 Line 19 + Page BG-8 Line 19	25
26	Total	$ 41,948,108	$ 40,004,620	$ 40,226,237	$ 40,275,315	$ 41,040,958	$ 49,411,117		Sum Lines 23; 24; 25	26
27										27
28	Total Revenues at Changed Rates:	$ 41,948,108	$ 40,004,620	$ 40,226,237	$ 40,275,315	$ 41,040,958	$ 49,411,117		Sum Line 26; Page BG-6, Line 4	28

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference [3]	Line No.
29	Maximum Demand									29
30	at the Time of System Peak (kW) [2]:									30
31	Secondary	-	-	-	-	-	-	-	(Page BG-21.3, Line 136) x 1000	31
32	Primary	46,824	47,017	49,198	46,381	37,589	36,552	484,256	(Page BG-21.3, Line 137) x 1000	32
33	Transmission	105,627	106,062	110,983	104,627	105,270	102,366	1,229,621	(Page BG-21.3, Line 138) x 1000	33
34	Total	152,452	153,079	160,182	151,008	142,860	138,918	1,713,877	Sum Lines 31; 32; 33	34
35	Check Figure	152,452	153,079	160,182	151,008	142,860	138,918	1,713,877	Page BG-19, Line 11	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Maximum Demand at the									38
39	Time of System Peak Rates ($/kW):									39
40	Secondary	$ -	$ -	$ -	$ -	$ -	$ -		Statement BL, Page BL-1, Lines 23 & 24, Col. D	40
41	Primary	$ 5.85	$ 5.85	$ 5.85	$ 5.85	$ 1.16	$ 1.16		Statement BL, Page BL-1, Lines 23 & 24, Col. C	41
42	Transmission	$ 5.82	$ 5.82	$ 5.82	$ 5.82	$ 1.15	$ 1.15		Statement BL, Page BL-1, Lines 23 & 24, Col. B	42
43	Maximum Demand at the Time of System									43
44	Peak - Revenues at Changed Rates:									44
45	Secondary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Line 31 x Line 40	45
46	Primary	273,921	275,048	287,810	271,327	43,603	42,400	$ 1,651,433	Line 32 x Line 41	46
47	Transmission	614,752	617,282	645,923	608,930	121,061	117,720	$ 3,861,756	Line 33 x Line 42	47
48	Total	$ 888,673	$ 892,330	$ 933,733	$ 880,257	$ 164,664	$ 160,121	$ 5,513,189	Sum Lines 45; 46; 47	48
49										49
50	Revenues at Changed Rates:									50
51	Secondary	$ 38,223,988	$ 39,782,989	$ 42,187,918	$ 38,499,085	$ 31,310,592	$ 30,560,024	$ 400,448,572	Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37	51
52	Primary	$ 11,474,956	$ 11,881,547	$ 12,576,166	$ 11,529,623	$ 8,952,719	$ 8,733,489	$ 117,214,049	Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38	52
53	Transmission	$ 4,313,075	$ 4,357,549	$ 4,570,393	$ 4,284,376	$ 3,607,220	$ 3,509,667	$ 45,599,111	Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 39	53
54	Total	$ 54,012,019	$ 56,022,085	$ 59,334,477	$ 54,313,084	$ 43,870,531	$ 42,803,180	$ 563,261,732	Sum Lines 51; 52; 53	54
55										55
56	Total Revenues at Changed Rates:	$ 54,012,019	$ 56,022,085	$ 59,334,477	$ 54,313,084	$ 43,870,531	$ 42,803,180	$ 563,261,732	Sum Line 54; Page BG-6, Line 28	56

NOTES:

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

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

3 Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
San Diego Unified Port District Customer
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference[3]	Line No.
1	Energy Revenues:									1
2	Commodity Sales - kWh	147,852	178,992	387,768	920,892	411,168	-		(Page BG-21.3, Line 160) x 1000	2
3	Commodity Rate - $/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	$ -	$ -	$ -	$ -	$ -	$ -		Line 2 x Line 3	4
5										5
6	Non-Coincident Demand (90%) (kW) [1]:									6
7	Primary	5,280	7,968	6,432	14,208	15,312	-		(Page BG-21.3, Line 162) x 1000	7
8										8
9	Non-Coincident Demand (90%)									9
10	Rates ($/kW):									10
11	Primary	$ 2.21	$ 2.21	$ 2.21	$ 2.21	$ 2.21	$ 2.21		Statement BL, Page BL-1, Line 29, Col. C	11
12	Non-Coincident Demand (90%) -									12
13	Revenues at Changed Rates:									13
14	Primary	$ 11,669	$ 17,609	$ 14,215	$ 31,400	$ 33,840	$ -		Line 7 x Line 11	14
15										15
16	Maximum Demand									16
17	at the Time of System Peak (kW) [2]:									17
18	Primary	-	-	-	-	-	-		(Page BG-21.3, Line 164) x 1000	18
19										19
20	Maximum Demand at the									20
21	Time of System Peak Rates ($/kW):									21
22	Primary	$ -	$ -	$ -	$ -	$ -	$ -		Statement BL, Page BL-1, Lines 31 & 32, Col. C	22
23										23
24	Maximum Demand at the Time of System									24
25	Peak - Revenues at Changed Rates:									25
26	Primary	$ -	$ -	$ -	$ -	$ -	$ -		Line 18 x Line 22	26
27										27
28	Total Revenues	$ 11,669	$ 17,609	$ 14,215	$ 31,400	$ 33,840	$ -		Sum Lines 4; 14; 26	28

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference[3]	Line No.
29	Energy Revenues:									29
30	Commodity Sales - kWh	-	-	227,556	830,100	591,888	349,656	4,045,872	(Page BG-21.3, Line 160) x 1000	30
31	Commodity Rate - $/kWh	0	0	0	0	0	0			31
32	Total Commodity Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Line 30 x Line 31	32
33										33
34	Non-Coincident Demand (90%) (kW) [1]:									34
35	Primary	-	-	12,624	13,440	11,616	11,424	98,304	(Page BG-21.3, Line 162) x 1000	35
36										36
37	Non-Coincident Demand (90%)									37
38	Rates ($/kW):									38
39	Primary	$ 2.21	$ 2.21	$ 2.21	$ 2.21	$ 2.21	$ 2.21		Statement BL, Page BL-1, Line 29, Col. C	39
40	Non-Coincident Demand (90%) -									40
41	Revenues at Changed Rates:									41
42	Primary	$ -	$ -	$ 27,899	$ 29,702	$ 25,671	$ 25,247	217,252	Line 35 x Line 39	42
43										43
44	Maximum Demand									44
45	at the Time of System Peak (kW) [2]:									45
46	Primary	-	-	-	-	-	-	-	(Page BG-21.3, Line 164) x 1000	46
47										47
48	Maximum Demand at the									48
49	Time of System Peak Rates ($/kW):									49
50	Primary	$ -	$ -	$ -	$ -	$ -	$ -		Statement BL, Page BL-1, Lines 31 & 32, Col. C	50
51										51
52	Maximum Demand at the Time of System									52
53	Peak - Revenues at Changed Rates:									53
54	Primary	$ -	$ -	$ -	$ -	$ -	$ -	-	Line 46 x Line 50	54
55										55
56	Total Revenues	$ -	$ -	$ 27,899	$ 29,702	$ 25,671	$ 25,247	217,252	Sum Lines 32; 42; 54	56
57										57

NOTES:

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

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

[3] Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Schedule PA-T-1 Agricultural Customers (Standard Customers)
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference[2]	Line No.
1	Energy Revenues:									1
2	Commodity Sales - kWh	12,797,460	12,196,078	11,419,642	11,837,382	13,945,731	14,406,360		(Page BG-21.4, Line 169) x 1000	2
3	Commodity Rate - $/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	$ -	$ -	$ -	$ -	$ -	$ -		Line 2 x Line 3	4
5										5
6	Non-Coincident Demand (100%) (kW) [1]:									6
7	Secondary	30,457	29,026	27,178	28,172	33,190	35,088		(Page BG-21.4, Line 187) x 1000	7
8	Primary	12,308	11,729	10,983	11,384	13,412	13,146		(Page BG-21.4, Line 188) x 1000	8
9	Transmission	-	-	-	-	-	-		(Page BG-21.4, Line 189) x 1000	9
10	Total	42,765	40,755	38,161	39,557	46,602	48,234		Sum Lines 7; 8; 9	10
11	Check Figure	42,765	40,755	38,161	39,557	46,602	48,234		Page BG-18, Line 19	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	Non-Coincident Demand (100%)									14
15	Rates ($/kW):									15
16	Secondary	$ 12.87	$ 12.87	$ 12.87	$ 12.87	$ 12.87	$ 12.87		Statement BL, Page BL-1, Line 37, Col. D	16
17	Primary	$ 12.42	$ 12.42	$ 12.42	$ 12.42	$ 12.42	$ 12.42		Statement BL, Page BL-1, Line 37, Col. C	17
18	Transmission	$ 12.37	$ 12.37	$ 12.37	$ 12.37	$ 12.37	$ 12.37		Statement BL, Page BL-1, Line 37, Col. B	18
19	Non-Coincident Demand (100%) -									19
20	Revenues at Changed Rates:									20
21	Secondary	$ 391,984	$ 373,564	$ 349,782	$ 362,577	$ 427,155	$ 451,577		Line 7 x Line 16	21
22	Primary	152,861	145,678	136,403	141,393	166,577	163,277		Line 8 x Line 17	22
23	Transmission	-	-	-	-	-	-		Line 9 x Line 18	23
24	Subtotal	$ 544,845	$ 519,241	$ 486,185	$ 503,970	$ 593,732	$ 614,854		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference[2]	Line No.
25	Energy Revenues:									25
26	Commodity Sales - kWh	15,724,699	15,624,735	15,600,770	14,881,191	13,690,473	12,366,035	164,490,556	(Page BG-21.4, Line 169) x 1000	26
27	Commodity Rate - $/kWh	0	0	0	0	0	0	-		27
28		$ -	$ -	$ -	$ -	$ -	$ -	$ -	Line 26 x Line 27	28
29										29
30	Non-Coincident Demand (100%) (kW) [1]:									30
31	Secondary	38,298	38,055	37,997	36,244	32,582	29,430	395,718	(Page BG-21.4, Line 187) x 1000	31
32	Primary	14,349	14,258	14,236	13,580	13,166	11,893	154,444	(Page BG-21.4, Line 188) x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Page BG-21.4, Line 189) x 1000	33
34	Total	52,648	52,313	52,233	49,824	45,749	41,323	550,162	Sum Lines 31; 32; 33	34
35	Check Figure	52,648	52,313	52,233	49,824	45,749	41,323	550,162	Page BG-19, Line 19	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Non-Coincident Demand (100%)									38
39	Rates ($/kW):									39
40	Secondary	$ 12.87	$ 12.87	$ 12.87	$ 12.87	$ 12.87	$ 12.87		Statement BL, Page BL-1, Line 37, Col. D	40
41	Primary	$ 12.42	$ 12.42	$ 12.42	$ 12.42	$ 12.42	$ 12.42		Statement BL, Page BL-1, Line 37, Col. C	41
42	Transmission	$ 12.37	$ 12.37	$ 12.37	$ 12.37	$ 12.37	$ 12.37		Statement BL, Page BL-1, Line 37, Col. B	42
43	Non-Coincident Demand (100%) -									43
44	Revenues at Changed Rates:									44
45	Secondary	$ 492,901	$ 489,768	$ 489,017	$ 466,461	$ 419,337	$ 378,769	$ 5,092,891	Line 31 x Line 40	45
46	Primary	178,218	177,085	176,814	168,658	163,528	147,708	$ 1,918,200	Line 32 x Line 41	46
47	Transmission	-	-	-	-	-	-	$ -	Line 33 x Line 42	47
48	Total Revenues at Changed Rates:	$ 671,120	$ 666,853	$ 665,830	$ 635,119	$ 582,864	$ 526,477	$ 7,011,091	Sum Lines 45; 46; 47	48

NOTES:

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

2 Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Standby Customers
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference [1]	Line No.
1	Demand - Billing									1
2	Determinants (kW):									2
3	Secondary	5,965	5,965	5,965	5,965	5,965	5,965		(Page BG-21.4, Line 197) x 1000	3
4	Primary	90,410	90,410	90,410	90,410	90,410	90,410		(Page BG-21.4, Line 198) x 1000	4
5	Transmission	58,911	58,911	58,911	58,911	58,911	58,911		(Page BG-21.4, Line 199) x 1000	5
6	Total	155,286	155,286	155,286	155,286	155,286	155,286		Sum Lines 3; 4; 5	6
7	Check Figure	155,286	155,286	155,286	155,286	155,286	155,286		Page BG-18, Line 25	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	Demand Rates ($/kW):									10
11	Secondary	$ 5.23	$ 5.23	$ 5.23	$ 5.23	$ 5.23	$ 5.23		Statement BL, Page BL-1, Line 41, Col. D	11
12	Primary	$ 5.04	$ 5.04	$ 5.04	$ 5.04	$ 5.04	$ 5.04		Statement BL, Page BL-1, Line 41, Col. C	12
13	Transmission	$ 5.02	$ 5.02	$ 5.02	$ 5.02	$ 5.02	$ 5.02		Statement BL, Page BL-1, Line 41, Col. B	13
14										14
15	Revenues at Changed Rates:									15
16	Secondary	$ 31,197	$ 31,197	$ 31,197	$ 31,197	$ 31,197	$ 31,197		Line 3 x Line 11	16
17	Primary	455,666	455,666	455,666	455,666	455,666	455,666		Line 4 x Line 12	17
18	Transmission	295,733	295,733	295,733	295,733	295,733	295,733		Line 5 x Line 13	18
19	Total	$ 782,596	$ 782,596	$ 782,596	$ 782,596	$ 782,596	$ 782,596		Sum Lines 16; 17; 18	19
20										20
21	Total Revenues									21
22	at Changed Rates:	$ 782,596	$ 782,596	$ 782,596	$ 782,596	$ 782,596	$ 782,596		Line 19	22

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference [1]	Line No.
23	Demand - Billing									23
24	Determinants (kW):									24
25	Secondary	5,965	5,965	5,965	5,965	5,965	5,965	71,580	(Page BG-21.4, Line 197) x 1000	25
26	Primary	90,410	90,410	90,410	90,410	90,410	90,410	1,084,920	(Page BG-21.4, Line 198) x 1000	26
27	Transmission	58,911	58,911	58,911	58,911	58,911	58,911	706,932	(Page BG-21.4, Line 199) x 1000	27
28		155,286	155,286	155,286	155,286	155,286	155,286	1,863,432	Sum Lines 25; 26; 27	28
29	Check Figure	155,286	155,286	155,286	155,286	155,286	155,286	1,863,432	Page BG-19, Line 25	29
30	Difference	-	-	-	-	-	-	-	Line 28 Less Line 29	30
31										31
32	Demand Rates ($/kW):									32
33	Secondary	$ 5.23	$ 5.23	$ 5.23	$ 5.23	$ 5.23	$ 5.23		Statement BL, Page BL-1, Line 41, Col. D	33
34	Primary	$ 5.04	$ 5.04	$ 5.04	$ 5.04	$ 5.04	$ 5.04		Statement BL, Page BL-1, Line 41, Col. C	34
35	Transmission	$ 5.02	$ 5.02	$ 5.02	$ 5.02	$ 5.02	$ 5.02		Statement BL, Page BL-1, Line 41, Col. B	35
36										36
37	Revenues at Changed Rates:									37
38	Secondary	$ 31,197	$ 31,197	$ 31,197	$ 31,197	$ 31,197	$ 31,197	$ 374,364	Line 25 x Line 33	38
39	Primary	455,666	455,666	455,666	455,666	455,666	455,666	$ 5,467,992	Line 26 x Line 34	39
40	Transmission	295,733	295,733	295,733	295,733	295,733	295,733	$ 3,548,796	Line 27 x Line 35	40
41	Total	$ 782,596	$ 782,596	$ 782,596	$ 782,596	$ 782,596	$ 782,596	$ 9,391,152	Sum Lines 38; 39; 40	41
42										42
43	Total Revenues									43
44	at Changed Rates:	$ 782,596	$ 782,596	$ 782,596	$ 782,596	$ 782,596	$ 782,596	$ 9,391,152	Line 41	44

NOTES:
[1] Reference data found in Statements BG and BL.

Statement - BG
SAN DIEGO GAS & ELECTRIC COMPANY
Rate Design Information - CAISO Transmission Rates
CAISO TAC Rates Input Form - January 1, 2027 through December 31, 2027
High-Voltage Utility Specific Rates, Low -Voltage Wheeling Access Charge & Low Voltage Access Charge Rates

Line No.	Components	(1) High Voltage TRR	(2) Low Voltage TRR	(3) = (1) + (2) Combined TRR	Notes & Reference	Line No.
1	BTRR $_{CAISO}$	$ 568,798,607	$ 776,729,752	$ 1,345,528,359	Statement BL-CAISO Wholesale; Page 1; Line 1; Col. 1 thru 3	1
2						2
3	CAISO TRBAA Forecast [1]	$ (46,829,826)	$ (3,686,431)	$ (50,516,256)	Statement BL-CAISO Wholesale; Page 1; Line 3; Col. 1 thru 3	3
4						4
5	Transmission Standby Revenues	$ (3,969,945)	$ (5,421,207)	$ (9,391,152)	Statement BL-CAISO Wholesale; Page 1; Line 5; Col. 1 thru 3	5
6						6
7	CAISO Net Transmission Revenue Requirement	$ 517,998,836	$ 767,622,114	$ 1,285,620,950	Sum Lines 1; 3; 5	7
8						8
9	Gross Load - MWH	18,244,451	18,244,451	18,244,451	Statement BL-CAISO Wholesale; Page 1; Line 9; Col. 1 thru 3	9
10						10
11	Utility Specific Access Charges ($/MWH)	$ 28.3921	$ 42.0743	$ 70.4664	Line 7 / Line 9	11

NOTES:

[1] The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER26-336-000, filed on October 30, 2025 effective from January 1, 2026 through December 31, 2026.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Revenue Data To Reflect Changed Rates
Rate Effective Period - January 1, 2027 thru December 31, 2027

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
Line No.	Customer Class	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total	Reference	Line No.
1	Billing Determinants (kWh)	-	-	-	-	-	-	-	-	-	-	-	-	-	Stmt BD; Page - 3.1; Line "Sale for Resale" * 1000	1
2																2
3																3
4	HV Access Charge Rate ($/kwh) [1]	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558		See Note 1	4
5																5
6	LV Access Charge Rate ($/kwh)	$ 0.04207	$ 0.04207	$ 0.04207	$ 0.04207	$ 0.04207	$ 0.04207	$ 0.04207	$ 0.04207	$ 0.04207	$ 0.04207	$ 0.04207	$ 0.04207		Page BG-15; Line 11; Col. (2) / 1000	6
7																7
8																8
9	HV Access Charge Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Line 1 x Line 4	9
10																10
11	LV Access Charge Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	Line 1 x Line 6	11
12																12
13	TOTAL Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Line 9 + Line 11	13

NOTES

[1] The High Voltage (HV) Access Charge Rate is the CAISO TAC Rate of $15.58 per MWH according to the CAISO TAC rate summary in effect January 1, 2026 divided by 1,000 and is based on the TO6-Cycle 2 Filing HV-BTRR.
The High Voltage Access Charge Rate was held constant in developing this statement because there will be a change in the HV Access Charge Rate once the CAISO implements the TO6 Cycle 3 Wholesale BTRR.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Calculation of Total Rate Impact
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Total Estimated Present Rate (cents / kWh)	(B) Total Proposed Rate (cents / kWh)	(C) Change (cents / kWh)	(D) Change (%)	Line No.
1	Total System Electric Costs	31.768	31.768	-	0.00%	1
2						2
3	Base Transmission Costs	7.189	8.051	0.862	11.99%	3
4						4
5	Total [1]	38.957	39.819	0.862	2.21%	5

NOTES:

[1] Total Estimated Present Rate is the estimated system average rate that are effective June 1, 2026, per SDG&E California Public Utilities Commission (CPUC) Advice Letter 4843-E. The system average rate shown includes the California Climate Credit.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Billing Determinants
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(A) Jan-27 Billing Determinants [5] Energy (kWh)	(A) Demand (kW)	(B) Feb-27 Billing Determinants [5] Energy (kWh)	(B) Demand (kW)	(C) Mar-27 Billing Determinants [5] Energy (kWh)	(C) Demand (kW)	(D) Apr-27 Billing Determinants [5] Energy (kWh)	(D) Demand (kW)	(E) May-27 Billing Determinants [5] Energy (kWh)	(E) Demand (kW)	(F) Jun-27 Billing Determinants [5] Energy (kWh)	(F) Demand (kW)	Line No.
1	Residential [6]	539,792,289		456,016,873		396,052,595		323,889,505		303,991,236		330,572,856		1
2														2
3	Small Commercial	190,189,434		182,972,753		179,402,258		177,260,153		178,075,692		184,832,437		3
4														4
5	Medium and Large Commercial/Industrial	719,623,672		684,945,318		690,507,330		691,452,832		703,771,478		737,958,557		5
6	Non-Coincident (100%)		-		-		-		-		-		-	6
7	Non-Coincident (90%) [2]		1,706,176		1,626,840		1,636,232		1,638,250		1,669,217		1,746,619	7
8	Maximum On-Peak Period Demand-Standard Customers [3]		1,469,840		1,410,322		1,406,796		1,407,851		1,439,914		1,551,691	8
9	Maximum Demand at the Time of System Peak-Standard Customers [4]		136,740		123,323		133,364		134,072		132,247		133,874	9
10	Maximum On-Peak Period Demand-Grandfathered Customers [3]		1,383,749		1,327,718		1,324,398		1,325,391		1,355,576		1,652,189	10
11	Maximum Demand at the Time of System Peak-Grandfathered Customers [4]		140,031		126,291		136,573		137,299		135,430		139,756	11
12														12
13	San Diego Unified Port District	147,852		178,992		387,768		920,892		411,168		-		13
14	Non-Coincident (90%) [2]		5,280		7,968		6,432		14,208		15,312		-	14
15	Maximum Demand at the Time of System Peak [4]		-		-		-		-		-		-	15
16														16
17	Agricultural													17
18	Schedules PA and TOU-PA	13,091,854		11,486,892		10,732,695		12,338,071		17,539,397		19,452,397		18
19	Non-Coincident Demand - Schedule PA-T-1 (100%) [1]	12,797,460	42,765	12,196,078	40,755	11,419,642	38,161	11,837,382	39,557	13,945,731	46,602	14,406,360	48,234	19
20														20
21	Street Lighting	6,750,779		6,612,938		6,450,801		6,274,324		6,272,576		6,313,019		21
22														22
23	Sale for Resale	-		-		-		-		-		-		23
24														24
25	Standby		155,286		155,286		155,286		155,286		155,286		155,286	25
26														26
27	TOTAL	1,482,393,340		1,354,409,843		1,294,953,090		1,223,973,157		1,224,007,278		1,293,535,627		27

NOTES:

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

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

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

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

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

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

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Billing Determinants
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(G) Jul-27 Billing Determinants [5]		(H) Aug-27 Billing Determinants [5]		(I) Sep-27 Billing Determinants [5]		(J) Oct-27 Billing Determinants [5]		(K) Nov-27 Billing Determinants [5]		(L) Dec-27 Billing Determinants [5]		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential [6]	417,292,035		538,990,728		645,422,888		454,358,615		400,698,808		464,511,184		1
2														2
3	Small Commercial	204,643,098		213,916,970		226,421,367		200,329,955		186,447,026		184,656,818		3
4														4
5	Medium and Large Commercial/Industrial	806,618,529		835,765,230		884,844,562		810,718,420		751,941,147		733,560,729		5
6	Non-Coincident (100%)		-		-		-		-		-		-	6
7	Non-Coincident (90%) [2]		1,909,245		1,980,145		2,097,164		1,919,818		1,784,225		1,740,798	7
8	Maximum On-Peak Period Demand-Standard Customers [3]		1,696,558		1,765,753		1,872,495		1,708,768		1,541,447		1,504,496	8
9	Maximum Demand at the Time of System Peak-Standard Customers [4]		146,036		146,637		153,441		144,653		139,502		135,653	9
10	Maximum On-Peak Period Demand-Grandfathered Customers [3]		1,806,438		1,880,115		1,993,770		1,819,438		1,451,162		1,416,375	10
11	Maximum Demand at the Time of System Peak-Grandfathered Customers [4]		152,452		153,079		160,182		151,008		142,860		138,918	11
12														12
13	San Diego Unified Port District	-		-		227,556		830,100		591,888		349,656		13
14	Non-Coincident (90%) [2]		-		-		12,624		13,440		11,616		11,424	14
15	Maximum Demand at the Time of System Peak[4]		-		-		-		-		-		-	15
16														16
17	Agricultural													17
18	Schedules PA and TOU-PA	22,099,864		23,824,802		23,812,413		21,365,682		18,296,414		16,524,176		18
19	Non-Coincident Demand - Schedule PA-T-1 (100%) [1]	15,724,699	52,648	15,624,735	52,313	15,600,770	52,233	14,881,191	49,824	13,690,473	45,749	12,366,035	41,323	19
20														20
21	Street Lighting	6,230,200		6,462,616		6,203,567		6,483,806		6,805,736		6,823,518		21
22														22
23	Sale for Resale	-		-		-		-		-		-		23
24														24
25	Standby		155,286		155,286		155,286		155,286		155,286		155,286	25
26														26
27	TOTAL	1,472,608,426		1,634,585,081		1,802,533,123		1,508,967,770		1,378,471,490		1,418,792,115		27

NOTES:

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

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

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

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

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

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

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Billing Determinants
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(M) 12 Months to Date Billing Determinants [5] Energy (kWh)	Demand (kW)	Line No.
1	Residential	5,271,589,612	-	1
2				2
3	Small Commercial	2,309,147,961	-	3
4				4
5	Medium and Large Commercial/Industrial	9,051,707,802		5
6	Non-Coincident (100%) [1]		-	6
7	Non-Coincident (90%) [2]		21,454,730	7
8	Maximum On-Peak Period Demand-Standard Customers [3]		18,775,932	8
9	Maximum Demand at the Time of System Peak-Standard Customers [4]		1,659,541	9
10				10
11	San Diego Unified Port District	4,045,872		11
12	Non-Coincident (90%) [2]		98,304	12
13	Maximum Demand at the Time of System Peak [4]		-	13
14				14
15	Agricultural			15
16	Schedules PA and TOU-PA	210,564,659		16
17	Non-Coincident Demand (100%) [1]	164,490,556	550,162	17
18				18
19	Street Lighting	77,683,880	-	19
20				20
21	Sale for Resale	-	-	21
22				22
23	Standby	-	1,863,432	23
24				24
25	TOTAL	17,089,230,341	44,402,102	25

NOTES:

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

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

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

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

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

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2027 - December 2027 [1]														Line No.
1	System Delivery														1
2	Determinants														2
3															3
4	Customer Class														4
5	Deliveries (MWh)	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total	5
6	Residential	581,951	492,697	428,553	351,147	329,794	358,344	447,486	578,591	697,268	490,926	437,747	507,339	5,701,843	6
7	Small Commercial	190,189	182,973	179,402	177,260	178,076	184,832	204,643	213,917	226,421	200,330	186,447	184,657	2,309,148	7
8	M.& L. C./I. (AD)	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	M.& L. C./I. (AL-TOU-L, AL-TOU-M, DG-R-L, DG-R-M)	623,511	598,263	596,768	597,215	610,816	644,163	704,302	733,028	777,340	709,371	653,887	638,212	7,886,877	9
10	M.& L. C./I. (A6)	96,113	86,682	93,740	94,238	92,955	93,796	102,316	102,737	107,504	101,347	98,054	95,349	1,164,831	10
11	San Diego Unified Port District	148	179	388	921	411	-	-	-	228	830	592	350	4,046	11
12	Agriculture (PA and TOU-PA)	13,092	11,487	10,733	12,338	17,539	19,452	22,100	23,825	23,812	21,366	18,296	16,524	210,565	12
13	Agriculture (PA-T-1)	12,797	12,196	11,420	11,837	13,946	14,406	15,725	15,625	15,601	14,881	13,690	12,366	164,491	13
14	Lighting	6,751	6,613	6,451	6,274	6,273	6,313	6,230	6,463	6,204	6,484	6,806	6,824	77,684	14
15	Sale for Resale	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	15
16	**Total System**	1,524,552	1,391,090	1,327,453	1,251,231	1,249,810	1,321,307	1,502,803	1,674,185	1,854,378	1,545,535	1,415,520	1,461,620	**17,519,483**	16
17															17
18															18
19															19
20	Med. & Large Comm./Ind.														20
21	Rate Schedule														21
22	Billing Determinants														22
23															23
24	Schedule AD:	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total	24
25	Total Deliveries (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26															26
27	Total Deliveries (%)														27
28	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	28
29	% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	29
30	% @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	30
31		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	31
32	Total Deliveries (MWh)														32
33	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	33
34	MWh @ Primary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	34
35	MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0	35
36		0	0	0	0	0	0	0	0	0	0	0	0	0	36
37	Maximum Demand (%)														37
38	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	38
39	% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	39
40	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40
41															41
42	Maximum Demand (MW)														42
43	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43
44	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44
45	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	45
46		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46
47															47
48															48
49															49

Statement BG: San Diego Gas & Electric Company

FERC Forecast Period: January 2027 - December 2027[1]

Line No.	Schedules	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total	Line No.
50	Schedules														50
51	Schedules OL-TOU/AL-TOU-L/AL-TOU-M/AL-TOU2/DG-R-L/DG-R-M:	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total	51
52	Total Deliveries (MWh)	623,511	598,263	596,768	597,215	610,816	644,163	704,302	733,028	777,340	709,371	653,887	638,212	7,886,877	52
53															53
54	Total Deliveries (%)														54
55	% @ Secondary Service	73.73%	73.73%	73.73%	73.73%	73.73%	72.96%	72.96%	72.96%	72.96%	72.96%	73.73%	73.73%	73.38%	55
56	% @ Primary Service	23.68%	23.68%	23.68%	23.68%	23.68%	24.55%	24.55%	24.55%	24.55%	24.55%	23.68%	23.68%	24.07%	56
57	% @ Transmission Service	2.59%	2.59%	2.59%	2.59%	2.59%	2.49%	2.49%	2.49%	2.49%	2.49%	2.59%	2.59%	2.54%	57
58		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	58
59	Total Deliveries (MWh)														59
60	MWh @ Secondary Service	459,715	441,100	439,997	440,327	450,356	469,999	513,878	534,837	567,169	517,577	482,111	470,554	5,787,622	60
61	Grandfathered Customers have Maximum On-Peak Periods Demand rates based on SDG&E's previous on-peak period of 1	147,653	141,674	141,320	141,426	144,647	158,116	172,878	179,929	190,805	174,122	154,847	151,135	1,898,551	61
62	MWh @ Transmission Service	16,142	15,489	15,450	15,462	15,814	16,048	17,546	18,262	19,366	17,673	16,929	16,523	200,704	62
63		623,511	598,263	596,768	597,215	610,816	644,163	704,302	733,028	777,340	709,371	653,887	638,212	7,886,877	63
64	Non-Coincident Demand (%)														64
65	% @ Secondary Service	0.2617%	0.2617%	0.2617%	0.2617%	0.2617%	0.2614%	0.2614%	0.2614%	0.2614%	0.2614%	0.2617%	0.2617%	0.2616%	65
66	% @ Primary Service	0.2064%	0.2064%	0.2064%	0.2064%	0.2064%	0.2044%	0.2044%	0.2044%	0.2044%	0.2044%	0.2064%	0.2064%	0.2055%	66
67	% @ Transmission Service	0.1286%	0.1286%	0.1286%	0.1286%	0.1286%	0.1276%	0.1276%	0.1276%	0.1276%	0.1276%	0.1286%	0.1286%	0.1281%	67
68															68
69	Non-Coincident Demand (MW)														69
70	MW @ Secondary Service	1,202.881	1,154.173	1,151.287	1,152.151	1,178.390	1,228.670	1,343.379	1,398.170	1,482.691	1,353.047	1,261.482	1,231.242	15,137.565	70
71	MW @ Primary Service	304.716	292.377	291.646	291.865	298.512	323.202	353.376	367.789	390.022	355.919	319.561	311.901	3,900.888	71
72	MW @ Transmission Service	20.753	19.913	19.863	19.878	20.330	20.479	22.391	23.305	24.713	22.553	21.764	21.242	257.184	72
73		1,528.350	1,466.463	1,462.797	1,463.894	1,497.233	1,572.352	1,719.147	1,789.264	1,897.427	1,731.519	1,602.807	1,564.385	19,295.636	73
74	On-Peak Demand-Standard Customers (%)[2]														74
75	% @ Secondary Service	0.2436%	0.2436%	0.2436%	0.2436%	0.2436%	0.2512%	0.2512%	0.2512%	0.2512%	0.2512%	0.2436%	0.2436%	0.2470%	75
76	% @ Primary Service	0.2052%	0.2052%	0.2052%	0.2052%	0.2052%	0.2076%	0.2076%	0.2076%	0.2076%	0.2076%	0.2052%	0.2052%	0.2063%	76
77	% @ Transmission Service	0.2893%	0.2893%	0.2893%	0.2893%	0.2893%	0.2671%	0.2671%	0.2671%	0.2671%	0.2671%	0.2893%	0.2893%	0.2795%	77
78															78
79	On-Peak Demand-Standard Customers (MW)[2]														79
80	MW @ Secondary Service	1,120.086	1,074.731	1,072.044	1,072.848	1,097.281	1,180.559	1,290.776	1,343.422	1,424.633	1,300.066	1,174.654	1,146.495	14,297.596	80
81	MW @ Primary Service	303.055	290.783	290.056	290.274	296.885	328.269	358.916	373.555	396.137	361.500	317.819	310.200	3,917.449	81
82	MW @ Transmission Service	46.699	44.808	44.696	44.730	45.748	42.863	46.865	48.776	51.725	47.202	48.974	47.800	560.888	82
83		1,469.840	1,410.322	1,406.796	1,407.851	1,439.914	1,551.691	1,696.558	1,765.753	1,872.495	1,708.768	1,541.447	1,504.496	18,775.932	83
84	On-Peak Demand-Grandfathered Customers (%)[3]														84
85	% @ Secondary Service	0.2286%	0.2286%	0.2286%	0.2286%	0.2286%	0.2682%	0.2682%	0.2682%	0.2682%	0.2682%	0.2286%	0.2286%	0.2464%	85
86	% @ Primary Service	0.1969%	0.1969%	0.1969%	0.1969%	0.1969%	0.2176%	0.2176%	0.2176%	0.2176%	0.2176%	0.1969%	0.1969%	0.2064%	86
87	% @ Transmission Service	0.2627%	0.2627%	0.2627%	0.2627%	0.2627%	0.2951%	0.2951%	0.2951%	0.2951%	0.2951%	0.2627%	0.2627%	0.2771%	87
88															88
89	On-Peak Demand-Grandfathered Customers (MW)[3]														89
90	MW @ Secondary Service	1,050.689	1,008.144	1,005.624	1,006.378	1,029.297	1,260.745	1,378.449	1,434.670	1,521.397	1,388.369	1,101.876	1,075.462	14,261.101	90
91	MW @ Primary Service	290.658	278.889	278.191	278.400	284.740	344.078	376.202	391.545	415.215	378.909	304.818	297.511	3,919.158	91
92	MW @ Transmission Service	42.402	40.685	40.583	40.613	41.538	47.365	51.787	53.900	57.158	52.160	44.467	43.401	556.059	92
93		1,383.749	1,327.718	1,324.398	1,325.391	1,355.576	1,652.189	1,806.438	1,880.115	1,993.770	1,819.438	1,451.162	1,416.375	18,736.319	93
94															94
95															95
96															96

Statement BG: San Diego Gas & Electric Company

FERC Forecast Period: January 2027 - December 2027 [1]

Line No.	Schedule A6-TOU:	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total	Line No.
98	**Total Deliveries (MWh)**	96,113	86,682	93,740	94,238	92,955	93,796	102,316	102,737	107,504	101,347	98,054	95,349	1,164,831	98
99															99
100	**Total Deliveries (%)**														100
101	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	101
102	% @ Primary Service	25.45%	25.45%	25.45%	25.45%	25.45%	27.81%	27.81%	27.81%	27.81%	27.81%	25.45%	25.45%	26.48%	102
103	% @ Transmission Service	74.55%	74.55%	74.55%	74.55%	74.55%	72.19%	72.19%	72.19%	72.19%	72.19%	74.55%	74.55%	73.52%	103
104		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	104
105	**Total Deliveries (MWh)**														105
106	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	106
107	MWh @ Primary Service	24,457	22,057	23,853	23,980	23,653	26,082	28,451	28,569	29,894	28,182	24,951	24,262	308,392	107
108	MWh @ Transmission Service	71,656	64,625	69,887	70,258	69,302	67,714	73,865	74,169	77,610	73,165	73,103	71,086	856,438	108
109		96,113	86,682	93,740	94,238	92,955	93,796	102,316	102,737	107,504	101,347	98,054	95,349	1,164,831	109
110	**Non-Coincident Demand (%)**														110
111	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	111
112	% @ Primary Service	0.2141%	0.2141%	0.2141%	0.2141%	0.2141%	0.2136%	0.2136%	0.2136%	0.2136%	0.2136%	0.2141%	0.2141%	0.2138%	112
113	% @ Transmission Service	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	0.1751%	113
114															114
115	**Non-Coincident Demand (MW)**														115
116	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	116
117	MW @ Primary Service	52.357	47.220	51.065	51.336	50.637	55.702	60.762	61.012	63.843	60.186	53.415	51.941	659.476	117
118	MW @ Transmission Service	125.469	113.157	122.371	123.021	121.347	118.566	129.337	129.869	135.895	128.112	128.003	124.471	1,499.618	118
119		177.826	160.377	173.436	174.357	171.984	174.267	190.098	190.881	199.738	188.298	181.418	176.412	2,159.093	119
120	**Coincident Peak Demand-Standard Customers (%)** [2]														120
121	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	121
122	% @ Primary Service	0.1470%	0.1470%	0.1470%	0.1470%	0.1470%	0.1532%	0.1532%	0.1532%	0.1532%	0.1532%	0.1470%	0.1470%	0.1498%	122
123	% @ Transmission Service	0.1407%	0.1407%	0.1407%	0.1407%	0.1407%	0.1387%	0.1387%	0.1387%	0.1387%	0.1387%	0.1407%	0.1407%	0.1398%	123
124															124
125	**Coincident Peak Demand-Standard Customers (MW)** [2]														125
126	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	126
127	MW @ Primary Service	35.941	32.414	35.054	35.240	34.760	39.968	43.599	43.779	45.810	43.186	36.667	35.655	462.075	127
128	MW @ Transmission Service	100.799	90.908	98.310	98.832	97.487	93.906	102.437	102.858	107.631	101.467	102.835	99.997	1,197.467	128
129		136.740	123.323	133.364	134.072	132.247	133.874	146.036	146.637	153.441	144.653	139.502	135.653	1,659.541	129
130	**Coincident Peak Demand-Grandfathered Customers (%)** [3]														130
131	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	131
132	% @ Primary Service	0.1507%	0.1507%	0.1507%	0.1507%	0.1507%	0.1646%	0.1646%	0.1646%	0.1646%	0.1646%	0.1507%	0.1507%	0.1570%	132
133	% @ Transmission Service	0.1440%	0.1440%	0.1440%	0.1440%	0.1440%	0.1430%	0.1430%	0.1430%	0.1430%	0.1430%	0.1440%	0.1440%	0.1436%	133
134															134
135	**Coincident Peak Demand-Grandfathered Customers (MW)** [3]														135
136	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	136
137	MW @ Primary Service	36.845	33.230	35.935	36.126	35.634	42.925	46.824	47.017	49.198	46.381	37.589	36.552	484.256	137
138	MW @ Transmission Service	103.186	93.061	100.638	101.173	99.796	96.831	105.627	106.062	110.983	104.627	105.270	102.366	1,229.621	138
139		140.031	126.291	136.573	137.299	135.430	139.756	152.452	153.079	160.182	151.008	142.860	138.918	1,713.877	139
140															140
141															141
142															142
143	**Med. & Large Comm./Ind.**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**Oct-27**	**Nov-27**	**Dec-27**	**Total**	143
144	**Class Total:**														144
145	**Total Deliveries (MWh)**	719,624	684,945	690,507	691,453	703,771	737,959	806,619	835,765	884,845	810,718	751,941	733,561	9,051,708	145
146															146
147	**Total Deliveries (MWh)**														147
148	MWh @ Secondary Service	459,715	441,100	439,997	440,327	450,356	469,999	513,878	534,837	567,169	517,577	482,111	470,554	5,787,622	148
149	MWh @ Primary Service	172,110	163,732	165,173	165,406	168,300	184,198	201,329	208,497	220,700	202,304	179,797	175,397	2,206,943	149
150	MWh @ Transmission Service	87,798	80,114	85,337	85,719	85,115	83,762	91,411	92,431	96,976	90,838	90,032	87,609	1,057,143	150
151		719,624	684,945	690,507	691,453	703,771	737,959	806,619	835,765	884,845	810,718	751,941	733,561	9,051,708	151
152	**Non-Coincident Demand (MW)**														152
153	MW @ Secondary Service	1,202.881	1,154.173	1,151.287	1,152.151	1,178.390	1,228.670	1,343.379	1,398.170	1,482.691	1,353.047	1,261.482	1,231.242	15,137.565	153
154	MW @ Primary Service	357.074	339.597	342.711	343.201	349.149	378.904	414.138	428.801	453.865	416.106	372.976	363.842	4,560.363	154
155	MW @ Transmission Service	146.221	133.070	142.234	142.898	141.677	139.045	151.728	153.174	160.608	150.665	149.767	145.713	1,756.802	155
156		1,706.176	1,626.840	1,636.232	1,638.250	1,669.217	1,746.619	1,909.245	1,980.145	2,097.164	1,919.818	1,784.225	1,740.798	21,454.730	156
157															157
158															158
159	**San Diego Unified Port District**														159
160	**Total Deliveries (MWh)**	148	179	388	921	411	0	0	0	228	830	592	350	4,046	160
161															161
162	**Non-Coincident Demand (MW)**	5.280	7.968	6.432	14.208	15.312	0.000	0.000	0.000	12.624	13.440	11.616	11.424	98.304	162
163															163
164	**Coincident Peak Demand-Standard Customers (MW)** [2]	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	164
165															165
166															166
167															167

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2027 - December 2027 [1]														Line No.
168	**Schedule PA-T-1:**	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total	168
169	**Total Deliveries (MWh)**	12,797	12,196	11,420	11,837	13,946	14,406	15,725	15,625	15,601	14,881	13,690	12,366	164,491	169
170															170
171	**Total Deliveries (%)**														171
172	% @ Secondary Service	63.09%	63.09%	63.09%	63.09%	63.09%	64.88%	64.88%	64.88%	64.88%	64.88%	63.09%	63.09%	63.92%	172
173	% @ Primary Service	36.91%	36.91%	36.91%	36.91%	36.91%	35.12%	35.12%	35.12%	35.12%	35.12%	36.91%	36.91%	36.08%	173
174	% @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	174
175		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	175
176	**Total Deliveries (MWh)**														176
177	MWh @ Secondary Service	8,074	7,695	7,205	7,468	8,799	9,347	10,202	10,137	10,122	9,655	8,638	7,802	105,144	177
178	MWh @ Primary Service	4,723	4,501	4,215	4,369	5,147	5,059	5,522	5,487	5,479	5,226	5,053	4,564	59,347	178
179	MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0	179
180		12,797	12,196	11,420	11,837	13,946	14,406	15,725	15,625	15,601	14,881	13,690	12,366	164,491	180
181	**Non-Coincident Demand (%)**														181
182	% @ Secondary Service	0.3772%	0.3772%	0.3772%	0.3772%	0.3772%	0.3754%	0.3754%	0.3754%	0.3754%	0.3754%	0.3772%	0.3772%	0.3764%	182
183	% @ Primary Service	0.2606%	0.2606%	0.2606%	0.2606%	0.2606%	0.2598%	0.2598%	0.2598%	0.2598%	0.2598%	0.2606%	0.2606%	0.2602%	183
184	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	184
185															185
186	**Non-Coincident Demand (MW)**														186
187	MW @ Secondary Service	30.457	29.026	27.178	28.172	33.190	35.088	38.298	38.055	37.997	36.244	32.582	29.430	395.718	187
188	MW @ Primary Service	12.308	11.729	10.983	11.384	13.412	13.146	14.349	14.258	14.236	13.580	13.166	11.893	154.444	188
189	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	189
190		42.765	40.755	38.161	39.557	46.602	48.234	52.648	52.313	52.233	49.824	45.749	41.323	550.162	190
191															191
192															192
193															193
194	**Schedule S**														194
195	**Standby Determinants:**	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total	195
196	**Standby Demand (MW)**														196
197	MW @ Secondary Service	5.965	5.965	5.965	5.965	5.965	5.965	5.965	5.965	5.965	5.965	5.965	5.965	71.580	197
198	MW @ Primary Service	90.410	90.410	90.410	90.410	90.410	90.410	90.410	90.410	90.410	90.410	90.410	90.410	1,084.920	198
199	MW @ Transmission Service	58.911	58.911	58.911	58.911	58.911	58.911	58.911	58.911	58.911	58.911	58.911	58.911	706.932	199
200		155.286	155.286	155.286	155.286	155.286	155.286	155.286	155.286	155.286	155.286	155.286	155.286	1,863.432	200
201															201
202															202
203	**Residential**														203
204	**Schedule EV-TOU-5:**	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total	204
205	**Total Deliveries (MWh)**	72,278	62,891	55,734	46,757	44,267	48,554	52,793	69,205	90,586	63,908	63,534	73,436	743,945	205
206															206
207	Deliveries (MWh) by Time-Of-Use (TOU) Period														207
208	MWh @ On-Peak	14,988	13,036	11,547	9,678	9,166	10,089	10,963	14,371	18,817	13,277	13,170	15,227	154,328	208
209	MWh @ Off-Peak	15,132	13,175	11,686	9,821	9,299	10,695	11,636	15,234	19,924	14,064	13,316	15,382	159,364	209
210	MWh @ Super Off-Peak	42,159	36,680	32,500	27,258	25,802	27,771	30,194	39,600	51,845	36,567	37,049	42,828	430,253	210
211															211
212															212
213															213

NOTES:

[1] Reference data based on January 2027 through December 2027 forecasts.

[2] On-Peak Demand and Coincident Peak Demand (%) and (MW) for Standard Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

[3] On-Peak Demand and Coincident Peak Demand (%) and (MW) for Grandfathered Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter weekdays.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Calculation of Total Rate Impact
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description		Reference	Line No.
1	System Sales (kWh)	17,431,428,836	CPUC-approved 2026 sales implemented on January 1, 2026.	1
2				2
3	Transmission Revenues under Changed Rates [1]	$ 1,354,283,221	Statement BG, Page BG-2, Line 30, Col. G	3
4				4
5	Transmission Revenues under Present Rates [2]	$ 1,206,977,447	Statement BH, Page BH-1, Line 30, Col. G	5
6				6
7	Incremental Transmission Revenue Change [3]	$ 150,255,458	(Line 3 Less Line 5) * (Line 1 / Page BG-20, Line 25 Less Line 21)	7
8				8
9	Incremental Transmission Rate Change (cents / kWh)	0.862	Line 7 / Line 1 x 100	9
10				10
11	Estimated Present Base Transmission Rate (cents / kWh) [4]	7.189	Present Base Transmission Rate based on TO6 Cycle 2 Settlement Filing.	11
12				12
13	Proposed Base Transmission Rate (cents / kWh)	8.051	Line 9 + Line 11	13

NOTES:
[1] Transmission Revenues under Changed Rates are revenues based on SDG&E's illustrative proposed rates.
[2] Transmission Revenues under Present Rates are revenues based on SDG&E's rates presented in the TO6 Cycle 2 Settlement File per ER25-270-002.
[3] Incremental Transmission Revenue Change adjusted to reflect difference in CPUC-approved sales and FERC billing determinants.
[4] Estimated Present Base Transmission Rate based on the TO6 Cycle 2 Settlement File, pursuant to Docket No. ER25-270-002.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-002
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Line No.
1	Residential [1]	$ 56,100,613	$ 47,393,834	$ 41,161,746	$ 33,661,836	$ 31,593,809	$ 34,356,437		1
2									2
3	Small Commercial [2]	10,770,428	10,361,747	10,159,550	10,038,242	10,084,426	10,467,061		3
4									4
5	Medium and Large Commercial/Industrial [3]	37,068,678	35,351,225	35,547,107	35,590,477	36,267,042	43,871,906		5
6									6
7	San Diego Unified Port District [4]	5,966	9,004	7,268	16,055	17,303	-		7
8									8
9	Agricultural [5]	863,481	789,638	738,598	806,377	1,050,959	1,131,664		9
10									10
11	Street Lighting [6]	297,034	290,969	283,835	276,070	275,993	277,773		11
12									12
13	Standby [7]	1,115,522	1,115,522	1,115,522	1,115,522	1,115,522	1,115,522		13
14									14
15	TOTAL	$ 106,221,721	$ 95,311,940	$ 89,013,626	$ 81,504,581	$ 80,405,054	$ 91,220,363		15

Line No.	Customer Classes	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Line No.
16	Residential [1]	$ 43,369,161	$ 56,017,306	$ 67,078,801	$ 47,221,491	$ 41,644,627	$ 48,276,647	$ 547,876,308	16
17									17
18	Small Commercial [2]	11,588,939	12,114,118	12,822,242	11,344,685	10,558,495	10,457,116	$ 130,767,049	18
19									19
20	Medium and Large Commercial/Industrial [3]	47,956,994	49,741,200	52,682,023	48,224,070	38,767,468	37,824,269	$ 498,892,460	20
21									21
22	San Diego Unified Port District [4]	-	-	14,265	15,187	13,126	12,909	$ 111,084	22
23									23
24	Agricultural [5]	1,264,375	1,319,035	1,317,823	1,211,720	1,067,956	964,565	$ 12,526,192	24
25									25
26	Street Lighting [6]	274,129	284,355	272,957	285,287	299,452	300,235	$ 3,418,091	26
27									27
28	Standby [7]	1,115,522	1,115,522	1,115,522	1,115,522	1,115,522	1,115,522	$ 13,386,264	28
29									29
30	TOTAL	$ 105,569,120	$ 120,591,536	$ 135,303,634	$ 109,417,963	$ 93,466,646	$ 98,951,264	$ 1,206,977,447	30

NOTES:

[1] Pages BH-2, -3, & -4, Line 37.
[2] Pages BH-2, -3, & -4, Line 39.
[3] Pages BH-2, -3, & -4, Sum Lines 41 through 45.
[4] Pages BH-2, -3, & -4, Sum Lines 47 through 49.
[5] Pages BH-2, -3, & -4,Sum Lines 52 through 53.
[6] Pages BH-2, -3, & -4, Sum Line 55.
[7] Pages BH-2, -3, & -4, Line 57.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-002
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(A) Jan-27 Billing Determinants[1] Energy (kWh)	Demand (kW)	(B) Feb-27 Billing Determinants[1] Energy (kWh)	Demand (kW)	(C) Mar-27 Billing Determinants[1] Energy (kWh)	Demand (kW)	(D) Apr-27 Billing Determinants[1] Energy (kWh)	Demand (kW)	Line No.
1	Residential	539,792,289		456,016,873		396,052,595		323,889,505		1
2										2
3	Small Commercial	190,189,434		182,972,753		179,402,258		177,260,153		3
4										4
5	Medium and Large Commercial/Industrial	719,623,672		684,945,318		690,507,330		691,452,832		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,706,176		1,626,840		1,636,232		1,638,250	7
8	Maximum On-Peak Period Demand		1,469,840		1,410,322		1,406,796		1,407,851	8
9	Maximum Demand at the Time of System Peak		136,740		123,323		133,364		134,072	9
10										10
11	San Diego Unified Port District	147,852		178,992		387,768		920,892		11
12	Non-Coincident (90%)		5,280		7,968		6,432		14,208	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	13,091,854		11,486,892		10,732,695		12,338,071		16
17	Schedule PA-T-1 - Non-Coincident (100%)	12,797,460	42,765	12,196,078	40,755	11,419,642	38,161	11,837,382	39,557	17
18										18
19	Street Lighting	6,750,779		6,612,938		6,450,801		6,274,324		19
20										20
21	Standby		155,286		155,286		155,286		155,286	21
22										22
23	TOTAL	1,482,393,340		1,354,409,843		1,294,953,090		1,223,973,157		23

NOTES:
[1] The above billing determinants are for the forecast determinants for the rate effective January 2027 through December 2027, as presented in Statement BG, Page BG-18.

Line No.	Customer Classes	(A) Jan-27 Present Transmission Rates Energy (kWh)	Demand (kW)	(B) Feb-27 Present Transmission Rates Energy (kWh)	Demand (kW)	(C) Mar-27 Present Transmission Rates Energy (kWh)	Demand (kW)	(D) Apr-27 Present Transmission Rates Energy (kWh)	Demand (kW)	Line No.
24	Residential[2]	$ 0.10393		$ 0.10393		$ 0.10393		$ 0.10393		24
25										25
26	Small Commercial[2]	$ 0.05663		$ 0.05663		$ 0.05663		$ 0.05663		26
27										27
28	Medium and Large Commercial/Industrial[2]									28
29										29
30	San Diego Unified Port District[2]									30
31										31
32	Agricultural (Schedules PA and TOU-PA)[2]	$ 0.03361		$ 0.03361		$ 0.03361		$ 0.03361		32
33										33
34	Street Lighting[2]	$ 0.04400		$ 0.04400		$ 0.04400		$ 0.04400		34
35										35
36	Standby[2]									36

NOTES:
[2] The present rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 35, Docket ER25-270-002, to change TO6 Cycle 2 rates.

Line No.	Customer Classes	(A) Jan-27 Revenues @ Present Rates[3] Energy (kWh)	Demand (kW)	(B) Feb-27 Revenues @ Present Rates[3] Energy (kWh)	Demand (kW)	(C) Mar-27 Revenues @ Present Rates[3] Energy (kWh)	Demand (kW)	(D) Apr-27 Revenues @ Present Rates[3] Energy (kWh)	Demand (kW)	Line No.
37	Residential	$ 56,100,613		$ 47,393,834		$ 41,161,746		$ 33,661,836		37
38										38
39	Small Commercial	$ 10,770,428		$ 10,361,747		$ 10,159,550		$ 10,038,242		39
40										40
41	Medium and Large Commercial/Industrial	$ -		$ -		$ -		$ -		41
42	Non-Coincident (100%)		$ -		$ -		$ -		$ -	42
43	Non-Coincident (90%)		$ 35,629,811		$ 33,978,760		$ 34,167,386		$ 34,209,093	43
44	Maximum On-Peak Period Demand		$ 1,297,665		$ 1,245,119		$ 1,242,006		$ 1,242,938	44
45	Maximum Demand at the Time of System Peak		$ 141,201		$ 127,346		$ 137,715		$ 138,447	45
46										46
47	San Diego Unified Port District	$ -		$ -		$ -		$ -		47
48	Non-Coincident (90%)		$ 5,966		$ 9,004		$ 7,268		$ 16,055	48
49	Maximum Demand at the Time of System Peak		$ -		$ -		$ -		$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	$ 440,017		$ 386,074		$ 360,726		$ 414,683		52
53	Schedule PA-T-1 - Non-Coincident (100%)		$ 423,464		$ 403,564		$ 377,872		$ 391,695	53
54										54
55	Street Lighting	$ 297,034		$ 290,969		$ 283,835		$ 276,070		55
56										56
57	Standby		$ 1,115,522		$ 1,115,522		$ 1,115,522		$ 1,115,522	57
58										58
59	TOTAL	$ 67,608,092	$ 38,613,630	$ 58,432,624	$ 36,879,315	$ 51,965,857	$ 37,047,769	$ 44,390,831	$ 37,113,749	59
60										60
61	Grand Total		$ 106,221,721		$ 95,311,940		$ 89,013,626		$ 81,504,581	61

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

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-002
Rate Effective Period - Twelve Months Ending December 31, 2027

Line		(E)		(F)		(G)		(H)		Line
		May-27		Jun-27		Jul-27		Aug-27		
		Billing Determinants[1]		Billing Determinants[1]		Billing Determinants[1]		Billing Determinants[1]		
No.	Customer Classes	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	No.
1	Residential	303,991,236		330,572,856		417,292,035		538,990,728		1
2										2
3	Small Commercial	178,075,692		184,832,437		204,643,098		213,916,970		3
4										4
5	Medium and Large Commercial/Industrial	703,771,478		737,958,557		806,618,529		835,765,230		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,669,217		1,746,619		1,909,245		1,980,145	7
8	Maximum On-Peak Period Demand		1,439,914		1,551,691		1,696,558		1,765,753	8
9	Maximum Demand at the Time of System Peak		132,247		133,874		146,036		146,637	9
10										10
11	San Diego Unified Port District	411,168		-		-		-		11
12	Non-Coincident (90%)		15,312		-		-		-	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	17,539,397		19,452,397		22,099,864		23,824,802		16
17	Schedule PA-T-1 - Non-Coincident (100%)	13,945,731	46,602	14,406,360	48,234	15,724,699	52,648	15,624,735	52,313	17
18										18
19	Street Lighting	6,272,576		6,313,019		6,230,200		6,462,616		19
20										20
21	Standby		155,286		155,286		155,286		155,286	21
22										22
23	TOTAL	1,224,007,278		1,293,535,627		1,472,608,426		1,634,585,081		23

NOTES:
1 The above billing determinants are for the forecast determinants for the rate effective January 2027 through December 2027, as presented in Statement BG, Pages BG-18 and BG-19.

Line		(E)		(F)		(G)		(H)		Line
		May-27		Jun-27		Jul-27		Aug-27		
		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		
No.	Customer Classes	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	No.
24	Residential[2]	$ 0.10393		$ 0.10393		$ 0.10393		$ 0.10393		24
25										25
26	Small Commercial[2]	$ 0.05663		$ 0.05663		$ 0.05663		$ 0.05663		26
27										27
28	Medium and Large Commercial/Industrial[2]									28
29										29
30	San Diego Unified Port District[2]									30
31										31
32	Agricultural (Schedules PA and TOU-PA)[2]	$ 0.03361		$ 0.03361		$ 0.03361		$ 0.03361		32
33										33
34	Street Lighting[2]	$ 0.04400		$ 0.04400		$ 0.04400		$ 0.04400		34
35										35
36	Standby[2]									36

NOTES:
2 The present rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 35, Docket ER25-270-002, to change TO6 Cycle 2 rates.

Line		(E)		(F)		(G)		(H)		Line
		May-27		Jun-27		Jul-27		Aug-27		
		Revenues @ Present Rates[3]		Revenues @ Present Rates[3]		Revenues @ Present Rates[3]		Revenues @ Present Rates[3]		
No.	Customer Classes	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	No.
37	Residential Customers	$ 31,593,809		$ 34,356,437		$ 43,369,161		$ 56,017,306		37
38										38
39	Small Commercial	$ 10,084,426		$ 10,467,061		$ 11,588,939		$ 12,114,118		39
40										40
41	Medium-Large Commercial	$ -		$ -		$ -		$ -		41
42	Non-Coincident (100%)		$ -		$ -		$ -		$ -	42
43	Non-Coincident (90%)		$ 34,859,235		$ 36,473,403		$ 39,869,655		$ 41,354,065	43
44	Maximum On-Peak Period Demand		$ 1,271,245		$ 6,647,208		$ 7,267,793		$ 7,564,217	44
45	Maximum Demand at the Time of System Peak		$ 136,563		$ 751,295		$ 819,545		$ 822,918	45
46										46
47	San Diego Unified Port District	$ -		$ -		$ -		$ -		47
48	Non-Coincident (90%)		$ 17,303		$ -		$ -		$ -	48
49	Maximum Demand at the Time of System Peak		$ -		$ -		$ -		$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	$ 589,499		$ 653,795		$ 742,776		$ 800,752		52
53	Schedule PA-T-1 - Non-Coincident (100%)		$ 461,459		$ 477,869		$ 521,599		$ 518,283	53
54										54
55	Street Lighting	$ 275,993		$ 277,773		$ 274,129		$ 284,355		55
56										56
57	Standby Customers		$ 1,115,522		$ 1,115,522		$ 1,115,522		$ 1,115,522	57
58										58
59	TOTAL	$ 42,543,728	$ 37,861,326	$ 45,755,066	$ 45,465,297	$ 55,975,005	$ 49,594,115	$ 69,216,531	$ 51,375,005	59
60										60
61	Grand Total		$ 80,405,054		$ 91,220,363		$ 105,569,120		$ 120,591,536	61

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

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-002
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(I) Sep-27 Billing Determinants [1] Energy (kWh)	Demand (kW)	(J) Oct-27 Billing Determinants [1] Energy (kWh)	Demand (kW)	(K) Nov-27 Billing Determinants [1] Energy (kWh)	Demand (kW)	(L) Dec-27 Billing Determinants [1] Energy (kWh)	Demand (kW)	(M) Total Billing Determinants [1] Energy (kWh)	Demand (kW)	Line No.
1	Residential	645,422,888		454,358,615		400,698,808		464,511,184		5,271,589,612		1
2												2
3	Small Commercial	226,421,367		200,329,955		186,447,026		184,656,818		2,309,147,961		3
4												4
5	Medium and Large Commercial/Industrial	884,844,562		810,718,420		751,941,147		733,560,729		9,051,707,802		5
6	Non-Coincident (100%)		-		-		-		-		-	6
7	Non-Coincident (90%)		2,097,164		1,919,818		1,784,225		1,740,798		21,454,730	7
8	Maximum On-Peak Period Demand		1,872,495		1,708,768		1,541,447		1,504,496		18,775,932	8
9	Maximum Demand at the Time of System Peak		153,441		144,653		139,502		135,653		1,659,541	9
10												10
11	San Diego Unified Port District	227,556		830,100		591,888		349,656		4,045,872		11
12	Non-Coincident (90%)		12,624		13,440		11,616		11,424		98,304	12
13	Maximum Demand at the Time of System Peak		-		-		-		-		-	13
14												14
15	Agricultural											15
16	Schedules PA and TOU-PA	23,812,413		21,365,682		18,296,414		16,524,176		210,564,659		16
17	Schedule PA-T-1 - Non-Coincident (100%)	15,600,770	52,233	14,881,191	49,824	13,690,473	45,749	12,366,035	41,323	164,490,556	550,162	17
18												18
19	Street Lighting	6,203,567		6,483,806		6,805,736		6,823,518		77,683,880		19
20												20
21	Standby		155,286		155,286		155,286		155,286		1,863,432	21
22												22
23	TOTAL	1,802,533,123		1,508,967,770		1,378,471,490		1,418,792,115		17,089,230,341		23

NOTES:
1 The above billing determinants are for the forecast determinants for the rate effective January 2027 through December 2027, as presented in Statement BG, Page BG-19.

Line No.	Customer Classes	(I) Sep-27 Present Transmission Rates Energy (kWh)	Demand (kW)	(J) Oct-27 Present Transmission Rates Energy (kWh)	Demand (kW)	(K) Nov-27 Present Transmission Rates Energy (kWh)	Demand (kW)	(L) Dec-27 Present Transmission Rates Energy (kWh)	Demand (kW)	(M) Total Present Transmission Rates Energy (kWh)	Demand (kW)	Line No.
24	Residential [2]	$ 0.10393		$ 0.10393		$ 0.10393		$ 0.10393				24
25												25
26	Small Commercial [2]	$ 0.05663		$ 0.05663		$ 0.05663		$ 0.05663				26
27												27
28	Medium and Large Commercial/Industrial [2]											28
29												29
30	San Diego Unified Port District [2]											30
31												31
32	Agricultural (Schedules PA and TOU-PA) [2]	$ 0.03361		$ 0.03361		$ 0.03361		$ 0.03361				32
33												33
34	Street Lighting [2]	$ 0.04400		$ 0.04400		$ 0.04400		$ 0.04400				34
35												35
36	Standby [2]											36

NOTES:
2 The present rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 35, Docket ER25-270-002, to change TO6 Cycle 2 rates.

Line No.	Customer Classes	(I) Sep-27 Revenues @ Present Rates [3] Energy (kWh)	Demand (kW)	(J) Oct-27 Revenues @ Present Rates [3] Energy (kWh)	Demand (kW)	(K) Nov-27 Revenues @ Present Rates [3] Energy (kWh)	Demand (kW)	(L) Dec-27 Revenues @ Present Rates [3] Energy (kWh)	Demand (kW)	(M) Total Revenues @ Present Rates [3] Energy (kWh)	Demand (kW)	Line No.
37	Residential Customers	$ 67,078,801		$ 47,221,491		$ 41,644,627		$ 48,276,647		547,876,308	-	37
38												38
39	Small Commercial	$ 12,822,242		$ 11,344,685		$ 10,558,495		$ 10,457,116		130,767,049	-	39
40												40
41	Medium-Large Commercial	$ -		$ -		$ -		$ -		-		41
42	Non-Coincident (100%)		$ -		$ -		$ -		$ -		-	42
43	Non-Coincident (90%)		$ 43,799,440		$ 40,092,187		$ 37,262,530		$ 36,355,929		448,051,494	43
44	Maximum On-Peak Period Demand		$ 8,021,483		$ 7,320,099		$ 1,360,884		$ 1,328,261		45,808,918	44
45	Maximum Demand at the Time of System Peak		$ 861,101		$ 811,784		$ 144,054		$ 140,079		5,032,048	45
46												46
47	San Diego Unified Port District	$ -		$ -		$ -		$ -		-		47
48	Non-Coincident (90%)		$ 14,265		$ 15,187		$ 13,126		$ 12,909		111,084	48
49	Maximum Demand at the Time of System Peak		$ -		$ -		$ -		$ -		-	49
50												50
51	Agricultural											51
52	Schedules PA and TOU-PA	$ 800,335		$ 718,101		$ 614,942		$ 555,378		7,077,078		52
53	Schedule PA-T-1 - Non-Coincident (100%)		$ 517,488		$ 493,619		$ 453,013		$ 409,188		5,449,113	53
54												54
55	Street Lighting	$ 272,957		$ 285,287		$ 299,452		$ 300,235		3,418,091	-	55
56												56
57	Standby Customers		$ 1,115,522		$ 1,115,522		$ 1,115,522		$ 1,115,522	-	13,386,264	57
58												58
59	TOTAL	$ 80,974,335	$ 54,329,299	$ 59,569,564	$ 49,848,398	$ 53,117,517	$ 40,349,129	$ 59,589,375	$ 39,361,888	$ 689,138,526	$ 517,838,921	59
60												60
61	Grand Total		$ 135,303,634		$ 109,417,963		$ 93,466,646		$ 98,951,264		$ 1,206,977,447	61

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

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-002
Medium & Large Commercial / Industrial Customers
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference	Line No.
1	Energy Revenues									1
2	Commodity Sales - kWh	719,623,672	684,945,318	690,507,330	691,452,832	703,771,478	737,958,557		(Statement BG, Page BG-21.3, Line 145) [1] x 1000	2
3	Commodity Rate - $/kWh	-	-	-	-	-	-			3
4	Total Commodity Revenues	$ -	$ -	$ -	$ -	$ -	$ -			4
5										5
6	Non-Coincident Demand (100%) (kW):									6
7	Secondary	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 43) [1] x 1000	7
8	Primary	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 44) [1] x 1000	8
9	Transmission	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 45) [1] x 1000	9
10	Total	-	-	-	-	-	-		Sum Lines 7; 8; 9	10
11	Check Figure	-	-	-	-	-	-		Statement BG, Page BG-18, Line 6 [1]	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	Non-Coincident Demand (100%)									14
15	Rates ($/kW):									15
16	Secondary	$ 23.44	$ 23.44	$ 23.44	$ 23.44	$ 23.44	$ 23.44		Statement BL, Page BL-1, Line 6, Col. D [2]	16
17	Primary	$ 22.65	$ 22.65	$ 22.65	$ 22.65	$ 22.65	$ 22.65		Statement BL, Page BL-1, Line 6, Col. C [2]	17
18	Transmission	$ 22.55	$ 22.55	$ 22.55	$ 22.55	$ 22.55	$ 22.55		Statement BL, Page BL-1, Line 6, Col. B [2]	18
19	Non-Coincident Demand (100%) -									19
20	Revenues at Present Rates:									20
21	Secondary	$ -	$ -	$ -	$ -	$ -	$ -		Line 7 x Line 16	21
22	Primary	-	-	-	-	-	-		Line 8 x Line 17	22
23	Transmission	-	-	-	-	-	-		Line 9 x Line 18	23
24	Subtotal	$ -	$ -	$ -	$ -	$ -	$ -		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference	Line No.
25	Energy Revenues									25
26	Commodity Sales - kWh	806,618,529	835,765,230	884,844,562	810,718,420	751,941,147	733,560,729	9,051,707,802	(Statement BG, Page BG-21.3, Line 145) [1] x 1000	26
27	Commodity Rate - $/kWh	-	-	-	-	-	-	-		27
28	Total Commodity Revenues	$ -	$ -	$ -	$ -	$ -	$ -	-		28
29										29
30	Non-Coincident Demand (100%) (kW):									30
31	Secondary	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 43) [1] x 1000	31
32	Primary	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 44) [1] x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 45) [1] x 1000	33
34	Total	-	-	-	-	-	-	-	Sum Lines 31; 32; 33	34
35	Check Figure	-	-	-	-	-	-	-	Statement BG, Page BG-19, Line 6 [2]	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Non-Coincident Demand (100%)									38
39	Rates ($/kW):									39
40	Secondary	$ 23.44	$ 23.44	$ 23.44	$ 23.44	$ 23.44	$ 23.44		Statement BL, Page BL-1, Line 6, Col. D [2]	40
41	Primary	$ 22.65	$ 22.65	$ 22.65	$ 22.65	$ 22.65	$ 22.65		Statement BL, Page BL-1, Line 6, Col. C [2]	41
42	Transmission	$ 22.55	$ 22.55	$ 22.55	$ 22.55	$ 22.55	$ 22.55		Statement BL, Page BL-1, Line 6, Col. B [2]	42
43	Non-Coincident Demand (100%) -									43
44	Revenues at Present Rates:									44
45	Secondary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Line 31 x Line 40	45
46	Primary	-	-	-	-	-	-	$ -	Line 32 x Line 41	46
47	Transmission	-	-	-	-	-	-	$ -	Line 33 x Line 42	47
48	Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Sum Lines 45; 46; 47	48

NOTES:
1 Pages BG-21.1 and BG-21.3, BG-18, and BG-19 are found in Statement BG.
2 Present rates are defined as rates presented in the TO6 Cycle 2 Settlement File, pursuant to Docket No. ER25-270-002.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-002
Medium & Large Commercial / Industrial Customers
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference	Line No.
1	Non-Coincident									1
2	Demand (90%) (kW) [1]:									2
3	Secondary	1,202,881	1,154,173	1,151,287	1,152,151	1,178,390	1,228,670		(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) [2] x 1000	3
4	Primary	357,074	339,597	342,711	343,201	349,149	378,904		(Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) [2] x 1000	4
5	Transmission	146,221	133,070	142,234	142,898	141,677	139,045		(Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) [2] x 1000	5
6	Total	1,706,176	1,626,840	1,636,232	1,638,250	1,669,217	1,746,619		Sum Lines 3; 4; 5	6
7	Check Figure	1,706,176	1,626,840	1,636,232	1,638,250	1,669,217	1,746,619		Statement BG, Page BG-18, Line 7 [2]	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9	Maximum On-Peak Period Demand									9
10	Non-Coincident Demand (90%)									10
11	Rates ($/kW):									11
12	Secondary	$ 21.10	$ 21.10	$ 21.10	$ 21.10	$ 21.10	$ 21.10		Statement BL, Page BL-1, Line 8, Col. D [3]	12
13	Primary	$ 20.39	$ 20.39	$ 20.39	$ 20.39	$ 20.39	$ 20.39		Statement BL, Page BL-1, Line 8, Col. C [3]	13
14	Transmission	$ 20.30	$ 20.30	$ 20.30	$ 20.30	$ 20.30	$ 20.30		Statement BL, Page BL-1, Line 8, Col. B [3]	14
15	Non-Coincident Demand (90%) -									15
16	Revenues at Present Rates:									16
17	Secondary	$ 25,380,787	$ 24,353,049	$ 24,292,165	$ 24,310,384	$ 24,864,035	$ 25,924,939		Line 3 x Line 12	17
18	Primary	7,280,729	6,924,390	6,987,879	6,997,870	7,119,157	7,725,843		Line 4 x Line 13	18
19	Transmission	2,968,295	2,701,320	2,887,341	2,900,839	2,876,042	2,822,621		Line 5 x Line 14	19
20	Subtotal	$ 35,629,811	$ 33,978,760	$ 34,167,386	$ 34,209,093	$ 34,859,235	$ 36,473,403		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference	Line No.
21	Non-Coincident									21
22	Demand (90%) (kW) [1]:									22
23	Secondary	1,343,379	1,398,170	1,482,691	1,353,047	1,261,482	1,231,242	15,137,565	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) [2] x 1000	23
24	Primary	414,138	428,801	453,865	416,106	372,976	363,842	4,560,363	(Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) [2] x 1000	24
25	Transmission	151,728	153,174	160,608	150,665	149,767	145,713	1,756,802	(Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) [2] x 1000	25
26	Total	1,909,245	1,980,145	2,097,164	1,919,818	1,784,225	1,740,798	21,454,730	Sum Lines 23; 24; 25	26
27	Check Figure	1,909,245	1,980,145	2,097,164	1,919,818	1,784,225	1,740,798	21,454,730	Statement BG, Page BG-19, Line 7 [2]	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	Non-Coincident Demand (90%)									30
31	Rates ($/kW):									31
32	Secondary	$ 21.10	$ 21.10	$ 21.10	$ 21.10	$ 21.10	$ 21.10		Statement BL, Page BL-1, Line 8, Col. D [3]	32
33	Primary	$ 20.39	$ 20.39	$ 20.39	$ 20.39	$ 20.39	$ 20.39		Statement BL, Page BL-1, Line 8, Col. C [3]	33
34	Transmission	$ 20.30	$ 20.30	$ 20.30	$ 20.30	$ 20.30	$ 20.30		Statement BL, Page BL-1, Line 8, Col. B [3]	34
35	Non-Coincident Demand (90%) -									35
36	Revenues at Present Rates:									36
37	Secondary	$ 28,345,300	$ 29,501,389	$ 31,284,783	$ 28,549,299	$ 26,617,271	$ 25,979,211	$ 319,402,612	Line 23 x Line 32	37
38	Primary	8,444,272	8,743,247	9,254,306	8,484,395	7,604,985	7,418,736	$ 92,985,810	Line 24 x Line 33	38
39	Transmission	3,080,084	3,109,429	3,260,351	3,058,492	3,040,274	2,957,982	$ 35,663,072	Line 25 x Line 34	39
40	Subtotal	$ 39,869,655	$ 41,354,065	$ 43,799,440	$ 40,092,187	$ 37,262,530	$ 36,355,929	$ 448,051,494	Sum Lines 37; 38; 39	40

NOTES:

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

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

3 Present rates are defined as rates presented in the TO6 Cycle 2 Settlement File, pursuant to Docket No. ER25-270-002.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-002
Medium & Large Commercial / Industrial Customers
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference	Line No.
1	Maximum On-Peak									1
2	Period Demand (kW) [1]:									2
3	Secondary	1,120,086	1,074,731	1,072,044	1,072,848	1,097,281	1,180,559		(Statement BG, Page BG 21.2, Line 80) [2] x 1000	3
4	Primary	303,055	290,783	290,056	290,274	296,885	328,269		(Statement BG, Page BG 21.2, Line 81) [2] x 1000	4
5	Transmission	46,699	44,808	44,696	44,730	45,748	42,863		(Statement BG, Page BG 21.2, Line 82) [2] x 1000	5
6	Total	1,469,840	1,410,322	1,406,796	1,407,851	1,439,914	1,551,691		Sum Lines 3; 4; 5	6
7	Check Figure	1,469,840	1,410,322	1,406,796	1,407,851	1,439,914	1,551,691		Statement BG, Page BG-18, Line 8 [2]	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	Maximum On-Peak									10
11	Period Demand Rates ($/kW):									11
12	Secondary	$ 0.89	$ 0.89	$ 0.89	$ 0.89	$ 0.89	$ 4.32		Statement BL, Page BL-1, Lines 11 & 12, Col. D [3]	12
13	Primary	$ 0.86	$ 0.86	$ 0.86	$ 0.86	$ 0.86	$ 4.17		Statement BL, Page BL-1, Lines 11 & 12, Col. C [3]	13
14	Transmission	$ 0.86	$ 0.86	$ 0.86	$ 0.86	$ 0.86	$ 4.16		Statement BL, Page BL-1, Lines 11 & 12, Col. B [3]	14
15	Maximum On-Peak Period Demand -									15
16	Revenues at Present Rates:									16
17	Secondary	$ 996,877	$ 956,510	$ 954,119	$ 954,835	$ 976,580	$ 5,100,014		Line 3 x Line 12	17
18	Primary	260,627	250,074	249,448	249,635	255,321	1,368,882		Line 4 x Line 13	18
19	Transmission	40,161	38,535	38,439	38,468	39,344	178,311		Line 5 x Line 14	19
20	Subtotal	$ 1,297,665	$ 1,245,119	$ 1,242,006	$ 1,242,938	$ 1,271,245	$ 6,647,208		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference	Line No.
21	Maximum On-Peak									21
22	Period Demand (kW) [1]:									22
23	Secondary	1,290,776	1,343,422	1,424,633	1,300,066	1,174,654	1,146,495	14,297,596	(Statement BG, Page BG 21.2, Line 80) [2] x 1000	23
24	Primary	358,916	373,555	396,137	361,500	317,819	310,200	3,917,449	(Statement BG, Page BG 21.2, Line 81) [2] x 1000	24
25	Transmission	46,865	48,776	51,725	47,202	48,974	47,800	560,888	(Statement BG, Page BG 21.2, Line 82) [2] x 1000	25
26	Total	1,696,558	1,765,753	1,872,495	1,708,768	1,541,447	1,504,496	18,775,932	Sum Lines 23; 24; 25	26
27	Check Figure	1,696,558	1,765,753	1,872,495	1,708,768	1,541,447	1,504,496	18,775,932	Statement BG, Page BG-19, Line 8 [2]	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	Maximum On-Peak									30
31	Period Demand Rates ($/kW):									31
32	Secondary	$ 4.32	$ 4.32	$ 4.32	$ 4.32	$ 0.89	$ 0.89		Statement BL, Page BL-1, Lines 11 & 12, Col. D [3]	32
33	Primary	$ 4.17	$ 4.17	$ 4.17	$ 4.17	$ 0.86	$ 0.86		Statement BL, Page BL-1, Lines 11 & 12, Col. C [3]	33
34	Transmission	$ 4.16	$ 4.16	$ 4.16	$ 4.16	$ 0.86	$ 0.86		Statement BL, Page BL-1, Lines 11 & 12, Col. B [3]	34
35	Maximum On-Peak Period Demand -									35
36	Revenues at Present Rates:									36
37	Secondary	$ 5,576,153	$ 5,803,582	$ 6,154,415	$ 5,616,285	$ 1,045,442	$ 1,020,381	$ 35,155,193	Line 23 x Line 32	37
38	Primary	1,496,682	1,557,725	1,651,892	1,507,453	273,324	266,772	$ 9,387,835	Line 24 x Line 33	38
39	Transmission	194,958	202,910	215,176	196,362	42,118	41,108	$ 1,265,889	Line 25 x Line 34	39
40	Subtotal	$ 7,267,793	$ 7,564,217	$ 8,021,483	$ 7,320,099	$ 1,360,884	$ 1,328,261	$ 45,808,918	Sum Lines 37; 38; 39	40

NOTES:

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

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

3 Present rates are defined as rates presented in the TO6 Cycle 2 Settlement File, pursuant to Docket No. ER25-270-002. Maximum On-Peak Demand Revenues at Present Rates reflect revenues of Standard Customers that have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-002
Medium & Large Commercial / Industrial Customers
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference	Line No.
1	Maximum Demand									1
2	at the Time of System Peak (kW) [1]									2
3	Secondary	-	-	-	-	-	-		(Statement BG, Page BG-21.3, Line 126) [2] x1000	3
4	Primary	35,941	32,414	35,054	35,240	34,760	39,968		(Statement BG, Page BG-21.3, Line 127) [2] x1000	4
5	Transmission	100,799	90,908	98,310	98,832	97,487	93,906		(Statement BG, Page BG-21.3, Line 128) [2] x1000	5
6	Total	136,740	123,323	133,364	134,072	132,247	133,874		Sum Lines 3; 4; 5	6
7	Check Figure	136,740	123,323	133,364	134,072	132,247	133,874		Statement BG, Page BG-18, Line 9 [2]	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	Maximum Demand at the									10
11	Time of System Peak Rates ($/kW):									11
12	Secondary	$ -	$ -	$ -	$ -	$ -	$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D [3]	12
13	Primary	$ 1.04	$ 1.04	$ 1.04	$ 1.04	$ 1.04	$ 5.64		Statement BL, Page BL-1, Lines 19 & 20, Col. C [3]	13
14	Transmission	$ 1.03	$ 1.03	$ 1.03	$ 1.03	$ 1.03	$ 5.60		Statement BL, Page BL-1, Lines 19 & 20, Col. B [3]	14
15	Maximum Demand at the Time of System									15
16	Peak - Revenues at Present Rates:									16
17	Secondary	$ -	$ -	$ -	$ -	$ -	$ -		Line 3 x Line 12	17
18	Primary	37,379	33,711	36,456	36,649	36,151	225,422		Line 4 x Line 13	18
19	Transmission	103,823	93,635	101,259	101,797	100,412	525,873		Line 5 x Line 14	19
20	Subtotal	$ 141,201	$ 127,346	$ 137,715	$ 138,447	$ 136,563	$ 751,295		Sum Lines 17; 18; 19	20
21										21
22	Revenues at Present Rates:									22
23	Secondary	$ 26,377,663	$ 25,309,560	$ 25,246,285	$ 25,265,218	$ 25,840,615	$ 31,024,954		Statement BH, Page BH-5 Line 21 + Page BH-6 Line 17 + Page BH-7 Line 17 + Page BH-8 Line 17	23
24	Primary	$ 7,578,735	$ 7,208,175	$ 7,273,783	$ 7,284,155	$ 7,410,629	$ 9,320,148		Statement BH, Page BH-5 Line 22 + Page BH-6 Line 18 + Page BH-7 Line 18 + Page BH-8 Line 18	24
25	Transmission	$ 3,112,279	$ 2,833,491	$ 3,027,039	$ 3,041,104	$ 3,015,798	$ 3,526,805		Statement BH, Page BH-5 Line 23 + Page BH-6 Line 19 + Page BH-7 Line 19 + Page BH-8 Line 19	25
26	Total	$ 37,068,677	$ 35,351,226	$ 35,547,107	$ 35,590,477	$ 36,267,042	$ 43,871,907		Sum Lines 23; 24; 25	26
27										27
28	Total Revenues at Present Rates:	$ 37,068,677	$ 35,351,226	$ 35,547,107	$ 35,590,477	$ 36,267,042	$ 43,871,907		Sum Line 26; Statement BH, Page BH-5, Line 4	28

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference	Line No.
29	Maximum Demand									29
30	at the Time of System Peak (kW) [1]									30
31	Secondary	-	-	-	-	-	-	-	(Statement BG, Page BG-21.3, Line 126) [2] x1000	31
32	Primary	43,599	43,779	45,810	43,186	36,667	35,655	462,075	(Statement BG, Page BG-21.3, Line 127) [2] x1000	32
33	Transmission	102,437	102,858	107,631	101,467	102,835	99,997	1,197,467	(Statement BG, Page BG-21.3, Line 128) [2] x1000	33
34	Total	146,036	146,637	153,441	144,653	139,502	135,653	1,659,541	Sum Lines 31; 32; 33	34
35	Check Figure	146,036	146,637	153,441	144,653	139,502	135,653	1,659,541	Statement BG, Page BG-19, Line 9 [2]	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Maximum Demand at the									38
39	Time of System Peak Rates ($/kW):									39
40	Secondary	$ -	$ -	$ -	$ -	$ -	$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D [3]	40
41	Primary	$ 5.64	$ 5.64	$ 5.64	$ 5.64	$ 1.04	$ 1.04		Statement BL, Page BL-1, Lines 19 & 20, Col. C [3]	41
42	Transmission	$ 5.60	$ 5.60	$ 5.60	$ 5.60	$ 1.03	$ 1.03		Statement BL, Page BL-1, Lines 19 & 20, Col. B [3]	42
43	Maximum Demand at the Time of System									43
44	Peak - Revenues at Present Rates:									44
45	Secondary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Line 31 x Line 40	45
46	Primary	245,900	246,912	258,369	243,572	38,134	37,082	$ 1,475,736	Line 32 x Line 41	46
47	Transmission	573,645	576,006	602,732	568,212	105,920	102,997	$ 3,556,312	Line 33 x Line 42	47
48	Subtotal	$ 819,545	$ 822,918	$ 861,101	$ 811,784	$ 144,054	$ 140,079	$ 5,032,048	Sum Lines 45; 46; 47	48
49										49
50	Revenues at Present Rates:									50
51	Secondary	$ 33,921,453	$ 35,304,971	$ 37,439,198	$ 34,165,584	$ 27,662,713	$ 26,999,592	$ 354,557,806	Statement BH, Page BH-5 Line 45 + Page BH-6 Line 37 + Page BH-7 Line 37 + Page BH-8 Line 45	51
52	Primary	$ 10,186,854	$ 10,547,884	$ 11,164,566	$ 10,235,420	$ 7,916,443	$ 7,722,590	$ 103,849,382	Statement BH, Page BH-5 Line 46 + Page BH-6 Line 38 + Page BH-7 Line 38 + Page BH-8 Line 46	52
53	Transmission	$ 3,848,687	$ 3,888,345	$ 4,078,259	$ 3,823,066	$ 3,188,312	$ 3,102,088	$ 40,485,273	Statement BH, Page BH-5 Line 47 + Page BH-6 Line 39 + Page BH-7 Line 39 + Page BH-8 Line 47	53
54	Total	$ 47,956,994	$ 49,741,200	$ 52,682,023	$ 48,224,070	$ 38,767,468	$ 37,824,270	$ 498,892,461	Sum Lines 51; 52; 53	54
55										55
56	Total Revenues at Present Rates:	$ 47,956,994	$ 49,741,200	$ 52,682,023	$ 48,224,070	$ 38,767,468	$ 37,824,270	$ 498,892,461	Sum Line 54; Statement BH, Page BH-5, Line 28	56

NOTES:

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

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

3 Present rates are defined as rates presented in the TO6 Cycle 2 Settlement File, pursuant to Docket No. ER25-270-002. Maximum Demand at the Time of System Peak Revenues at Present Rates reflect revenues of Standard Customers that have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-002
San Diego Unified Port District
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference	Line No.
1	Energy Revenues:									1
2	Commodity Sales - kWh	147,852	178,992	387,768	920,892	411,168	-		(Page BG-21.3, Line 160) [2] x 1000	2
3	Commodity Rate - $/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	$ -	$ -	$ -	$ -	$ -	$ -		Line 2 x Line 3	4
5										5
6	Non-Coincident Demand (90%) (kW) [1]:									6
7	Primary	5,280	7,968	6,432	14,208	15,312	-		(Page BG-21.3, Line 162) x 1000	7
8										8
9	Non-Coincident Demand (90%)									9
10	Rates ($/kW):									10
11	Primary	$ 1.13	$ 1.13	$ 1.13	$ 1.13	$ 1.13	$ 1.13		Statement BL, Page BL-1, Line 29, Col. C [3]	11
12	Non-Coincident Demand (90%) -									12
13	Revenues at Changed Rates:									13
14	Primary	$ 5,966	$ 9,004	$ 7,268	$ 16,055	$ 17,303	$ -		Line 7 x Line 11	14
15										15
16	Maximum Demand									16
17	at the Time of System Peak (kW) [4]:									17
18	Primary	-	-	-	-	-	-		(Page BG-21.3, Line 164) x 1000	18
19										19
20	Maximum Demand at the									20
21	Time of System Peak Rates ($/kW):									21
22	Primary	$ 2.34	$ 2.34	$ 2.34	$ 2.34	$ 2.34	$ 2.34		Statement BL, Page BL-1, Lines 31 & 32, Col. C [3]	22
23										23
24	Maximum Demand at the Time of System									24
25	Peak - Revenues at Changed Rates:									25
26	Primary	$ -	$ -	$ -	$ -	$ -	$ -		Line 18 x Line 22	26
27										27
28	Total Revenues	$ 5,966	$ 9,004	$ 7,268	$ 16,055	$ 17,303	$ -		Sum Lines 4; 14; 26	28

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference	Line No.
29	Energy Revenues:									29
30	Commodity Sales - kWh	-	-	227,556	830,100	591,888	349,656	4,045,872	(Page BG-21.3, Line 160) [2] x 1000	30
31	Commodity Rate - $/kWh	0	0	0	0	0	0			31
32	Total Commodity Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Line 30 x Line 31	32
33										33
34	Non-Coincident Demand (90%) (kW) [1]:									34
35	Primary	-	-	12,624	13,440	11,616	11,424	98,304	(Page BG-21.3, Line 162) x 1000	35
36										36
37	Non-Coincident Demand (90%)									37
38	Rates ($/kW):									38
39	Primary	$ 1.13	$ 1.13	$ 1.13	$ 1.13	$ 1.13	$ 1.13		Statement BL, Page BL-1, Line 29, Col. C [3]	39
40	Non-Coincident Demand (90%) -									40
41	Revenues at Changed Rates:									41
42	Primary	$ -	$ -	$ 14,265	$ 15,187	$ 13,126	$ 12,909	111,084	Line 35 x Line 39	42
43										43
44	Maximum Demand									44
45	at the Time of System Peak (kW) [4]:									45
46	Primary	-	-	-	-	-	-	-	(Page BG-21.3, Line 164) x 1000	46
47										47
48	Maximum Demand at the									48
49	Time of System Peak Rates ($/kW):									49
50	Primary	$ 2.34	$ 2.34	$ 2.34	$ 2.34	$ 2.34	$ 2.34		Statement BL, Page BL-1, Lines 31 & 32, Col. C [3]	50
51										51
52	Maximum Demand at the Time of System									52
53	Peak - Revenues at Changed Rates:									53
54	Primary	$ -	$ -	$ -	$ -	$ -	$ -	-	Line 46 x Line 50	54
55										55
56	Total Revenues	$ -	$ -	$ 14,265	$ 15,187	$ 13,126	$ 12,909	111,084	Sum Lines 32; 42; 54	56
57										57

NOTES:
1 90% NCD Rates are applicable to CPUC Schedule A6-TOU.
2 Pages BG-21.3, BG-18, and BG-19 are found in Statement BG.
3 Present rates are defined as rates presented in the TO6 Cycle 2 Settlement File, pursuant to Docket No. ER25-270-002.
4 Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Shedule A6-TOU.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-002
Schedule PA-T-1 Agricultural Customers
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference	Line No.
1	Energy Revenues:									1
2	Commodity Sales - kWh	12,797,460	12,196,078	11,419,642	11,837,382	13,945,731	14,406,360		(Statement BG, Page BG-21.4, Line 169) [2] x 1000	2
3	Commodity Rate - $/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	$ -	$ -	$ -	$ -	$ -	$ -		Line 2 x Line 3	4
5										5
6	Non-Coincident Demand (100%) (kW) [1]:									6
7	Secondary	30,457	29,026	27,178	28,172	33,190	35,088		(Statement BG, Page BG-21.4, Line 187) [2] x 1000	7
8	Primary	12,308	11,729	10,983	11,384	13,412	13,146		(Statement BG, Page BG-21.4, Line 188) [2] x 1000	8
9	Transmission	-	-	-	-	-	-		(Statement BG, Page BG-21.4, Line 189) [2] x 1000	9
10	Total	42,765	40,755	38,161	39,557	46,602	48,234		Sum Lines 7; 8; 9	10
11	Check Figure	42,765	40,755	38,161	39,557	46,602	48,234		Statement BG, Page BG-18, Line 19	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	Non-Coincident Demand (100%)									14
15	Rates ($/kW):									15
16	Secondary	$ 10.00	$ 10.00	$ 10.00	$ 10.00	$ 10.00	$ 10.00		Statement BL, Page BL-1, Line 37, Col. D [3]	16
17	Primary	$ 9.66	$ 9.66	$ 9.66	$ 9.66	$ 9.66	$ 9.66		Statement BL, Page BL-1, Line 37, Col. C [3]	17
18	Transmission	$ 9.61	$ 9.61	$ 9.61	$ 9.61	$ 9.61	$ 9.61		Statement BL, Page BL-1, Line 37, Col. B [3]	18
19	Non-Coincident Demand (100%) -									19
20	Revenues at Changed Rates:									20
21	Secondary	$ 304,572	$ 290,259	$ 271,781	$ 281,722	$ 331,900	$ 350,876		Line 7 x Line 16	21
22	Primary	118,892	113,305	106,092	109,972	129,560	126,993		Line 8 x Line 17	22
23	Transmission	-	-	-	-	-	-		Line 9 x Line 18	23
24	Subtotal	$ 423,464	$ 403,564	$ 377,872	$ 391,695	$ 461,459	$ 477,869		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference	Line No.
25	Energy Revenues:									25
26	Commodity Sales - kWh	15,724,699	15,624,735	15,600,770	14,881,191	13,690,473	12,366,035	164,490,556	(Statement BG, Page BG-21.4, Line 169) [2] x 1000	26
27	Commodity Rate - $/kWh	0	0	0	0	0	0	-		27
28	Total Commodity Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Line 26 x Line 27	28
29										29
30	Non-Coincident Demand (100%) (kW) [1]:									30
31	Secondary	38,298	38,055	37,997	36,244	32,582	29,430	395,718	(Statement BG, Page BG-21.4, Line 187) [2] x 1000	31
32	Primary	14,349	14,258	14,236	13,580	13,166	11,893	154,444	(Statement BG, Page BG-21.4, Line 188) [2] x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Statement BG, Page BG-21.4, Line 189) [2] x 1000	33
34	Total	52,648	52,313	52,233	49,824	45,749	41,323	550,162	Sum Lines 31; 32; 33	34
35	Check Figure	52,648	52,313	52,233	49,824	45,749	41,323	550,162	Statement BG, Page BG-19, Line 19	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Non-Coincident Demand (100%)									38
39	Rates ($/kW):									39
40	Secondary	$ 10.00	$ 10.00	$ 10.00	$ 10.00	$ 10.00	$ 10.00		Statement BL, Page BL-1, Line 37, Col. D [3]	40
41	Primary	$ 9.66	$ 9.66	$ 9.66	$ 9.66	$ 9.66	$ 9.66		Statement BL, Page BL-1, Line 37, Col. C [3]	41
42	Transmission	$ 9.61	$ 9.61	$ 9.61	$ 9.61	$ 9.61	$ 9.61		Statement BL, Page BL-1, Line 37, Col. B [3]	42
43	Non-Coincident Demand (100%) -									43
44	Revenues at Changed Rates:									44
45	Secondary	$ 382,985	$ 380,550	$ 379,966	$ 362,441	$ 325,825	$ 294,304	$ 3,957,180	Line 31 x Line 40	45
46	Primary	138,614	137,733	137,522	131,179	127,188	114,884	$ 1,491,933	Line 32 x Line 41	46
47	Transmission	-	-	-	-	-	-	$ -	Line 33 x Line 42	47
48	Subtotal	$ 521,599	$ 518,283	$ 517,488	$ 493,619	$ 453,013	$ 409,188	$ 5,449,113	Sum Lines 45; 46; 47	48

NOTES:

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

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

3 Present rates are defined as rates presented in the TO6 Cycle 2 Settlement File, pursuant to Docket No. ER25-270-002.

Statement - BH
SAN DIEGO GAS & ELECTRIC COMPANY
Rate Design Information - CAISO Transmission Rates
CAISO TAC Rates Input Form - January 1, 2027 through December 31, 2027
High-Voltage Utility Specific Rates, Low -Voltage Wheeling Access Charge & Low Voltage Access Charge Rates

Line No.	Components	(1) High Voltage TRR	(2) Low Voltage TRR	(3) = (1) + (2) Combined TRR	Notes & Reference	Line No.
1	BTRR $_{CAISO}$ [1]	$ 599,326,003	$ 638,200,046	$ 1,237,526,049	2026 TRBAA Wholesale Stmt BL; Page 1; Line 1	1
2						2
3	CAISO TRBAA Forecast [1]	$ (46,829,826)	$ (3,686,431)	$ (50,516,257)	2026 TRBAA Wholesale Stmt BL; Page 1; Line 3	3
4						4
5	Transmission Standby Revenues[1]	$ (6,197,374)	$ (6,599,354)	$ (12,796,728)	2026 TRBAA Wholesale Stmt BL; Page 1; Line 5	5
6						6
7	CAISO Net Transmission Revenue Requirement	$ 546,298,803	$ 627,914,261	$ 1,174,213,064	Sum Lines 1; 3; 5	7
8						8
9	Gross Load - MWH [1]	18,113,269	18,113,269	18,113,269	2026 TRBAA Wholesale Stmt BL; Page 1; Line 9	9
10						10
11	Utility Specific Access Charges ($/MWH)	$ 30.1601	$ 34.6660	$ 64.8261	Line 7 / Line 9	11

NOTES:

[1] The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER26-336-000, filed on October 30, 2025 effective from January 1, 2026 through December 31, 2026.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Revenue Data To Reflect Changed Rates
Rate Effective Period - Twelve Months Ending December 31, 2027
City of Escondido

Line No.	Customer Class	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G) Jul-27	(H) Aug-27	(I) Sep-27	(J) Oct-27	(K) Nov-27	(L) Dec-27	(M) Total	(N) Reference	Line No.
1	Billing Determinants (kWh)	-	-	-	-	-	-	-	-	-	-	-	-	-	Stmt BD; Page -3.1; Line "Sale for Resale" * 1000	1
2																2
3																3
4	HV Access Charge Rate ($/kwh)[1]	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558	$ 0.01558		See Note 1	4
5																5
6	LV Access Charge Rate ($/kwh)	$ 0.03467	$ 0.03467	$ 0.03467	$ 0.03467	$ 0.03467	$ 0.03467	$ 0.03467	$ 0.03467	$ 0.03467	$ 0.03467	$ 0.03467	$ 0.03467		Page BG-15; Line 11; Col. (2) / 1000	6
7																7
8																8
9	HV Access Charge Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Line 1 x Line 4	9
10																10
11	LV Access Charge Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	Line 1 x Line 6	11
12																12
13	TOTAL Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Line 9 + Line 11	13

NOTES
[1] The High Voltage (HV) Access Charge Rate is the CAISO TAC Rate of $15.58 per MWH according to the CAISO TAC rate summary in effect January 1, 2026 divided by 1,000 and is based on the TO6-Cycle 2 Filing HV-BTRR.
[2] The Low Voltage Access Charge Rate information comes from the TRBAA filing in Docket No. ER26-336, filed on October 30, 2025, for the rate effective January 1, 2026 through December 31, 2026.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Present Rates Per ER25-270-002
Standby Customers
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Description	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Reference	Line No.
1	Demand - Billing									1
2	Determinants (kW):									2
3	Secondary	5,965	5,965	5,965	5,965	5,965	5,965		(Statement BG, Page BG-21.4, Line 197) [1] x 1000	3
4	Primary	90,410	90,410	90,410	90,410	90,410	90,410		(Statement BG, Page BG-21.4, Line 198) [1] x 1000	4
5	Transmission	58,911	58,911	58,911	58,911	58,911	58,911		(Statement BG, Page BG-21.4, Line 199) [1] x 1000	5
6	Total	155,286	155,286	155,286	155,286	155,286	155,286		Sum Lines 3; 4; 5	6
7	Check Figure	155,286	155,286	155,286	155,286	155,286	155,286		Statement BG, Page BG-18, Line 25 [1]	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	Demand Rates ($/kW):									10
11	Secondary	$ 7.42	$ 7.42	$ 7.42	$ 7.42	$ 7.42	$ 7.42		Statement BL, Page BL-1, Line 41, Col. D [2]	11
12	Primary	$ 7.19	$ 7.19	$ 7.19	$ 7.19	$ 7.19	$ 7.19		Statement BL, Page BL-1, Line 41, Col. C [2]	12
13	Transmission	$ 7.15	$ 7.15	$ 7.15	$ 7.15	$ 7.15	$ 7.15		Statement BL, Page BL-1, Line 41, Col. B [2]	13
14										14
15	Revenues at Present Rates:									15
16	Secondary	$ 44,260	$ 44,260	$ 44,260	$ 44,260	$ 44,260	$ 44,260		Line 3 x Line 11	16
17	Primary	650,048	650,048	650,048	650,048	650,048	650,048		Line 4 x Line 12	17
18	Transmission	421,214	421,214	421,214	421,214	421,214	421,214		Line 5 x Line 13	18
19	Total	$ 1,115,522	$ 1,115,522	$ 1,115,522	$ 1,115,522	$ 1,115,522	$ 1,115,522		Sum Lines 16; 17; 18	19
20										20
21	Total Revenues									21
22	at Present Rates:	$ 1,115,522	$ 1,115,522	$ 1,115,522	$ 1,115,522	$ 1,115,522	$ 1,115,522		Line 19	22

Line No.	Description	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G) Total	Reference	Line No.
23	Demand - Billing									23
24	Determinants (kW):									24
25	Secondary	5,965	5,965	5,965	5,965	5,965	5,965	71,580	(Statement BG, Page BG-21.4, Line 197) [1] x 1000	25
26	Primary	90,410	90,410	90,410	90,410	90,410	90,410	1,084,920	(Statement BG, Page BG-21.4, Line 198) [1] x 1000	26
27	Transmission	58,911	58,911	58,911	58,911	58,911	58,911	706,932	(Statement BG, Page BG-21.4, Line 199) [1] x 1000	27
28	Total	155,286	155,286	155,286	155,286	155,286	155,286	1,863,432	Sum Lines 25; 26; 27	28
29	Check Figure	155,286	155,286	155,286	155,286	155,286	155,286	1,863,432	Statement BG, Page BG-19, Line 25 [1]	29
30	Difference	-	-	-	-	-	-	-	Line 28 Less Line 29	30
31										31
32	Demand Rates ($/kW):									32
33	Secondary	$ 7.42	$ 7.42	$ 7.42	$ 7.42	$ 7.42	$ 7.42		Statement BL, Page BL-1, Line 41, Col. D [2]	33
34	Primary	$ 7.19	$ 7.19	$ 7.19	$ 7.19	$ 7.19	$ 7.19		Statement BL, Page BL-1, Line 41, Col. C [2]	34
35	Transmission	$ 7.15	$ 7.15	$ 7.15	$ 7.15	$ 7.15	$ 7.15		Statement BL, Page BL-1, Line 41, Col. B [2]	35
36										36
37	Revenues at Present Rates:									37
38	Secondary	$ 44,260	$ 44,260	$ 44,260	$ 44,260	$ 44,260	$ 44,260	$ 531,120	Line 25 x Line 33	38
39	Primary	650,048	650,048	650,048	650,048	650,048	650,048	7,800,576	Line 26 x Line 34	39
40	Transmission	421,214	421,214	421,214	421,214	421,214	421,214	5,054,568	Line 27 x Line 35	40
41	Total	$ 1,115,522	$ 1,115,522	$ 1,115,522	$ 1,115,522	$ 1,115,522	$ 1,115,522	$ 13,386,264	Sum Lines 38; 39; 40	41
42										42
43	Total Revenues									43
44	at Present Rates:	$ 1,115,522	$ 1,115,522	$ 1,115,522	$ 1,115,522	$ 1,115,522	$ 1,115,522	$ 13,386,264	Line 41	44

NOTES:

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

[2] Present rates are defined as rates presented in the TO6 Cycle 2 Settlement File, pursuant to Docket No. ER25-270-002.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Summary of Transmission Rates
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(A) Transmission Energy Rates $/kWh	(B) Transmission Level Demand Rates $/kW-Mo	(C) Primary Level Demand Rates $/kW-Mo	(D) Secondary Level Demand Rates $/kW-Mo	Reference	Line No.
1	Residential [1]	$ 0.11464				Page BL-3, Line 7, Col A.	1
2							2
3	Small Commercial	$ 0.06830				Page BL-3, Line 7, Col B.	3
4							4
5	Medium & Large Commercial/Industrial						5
6	Non-Coincident Demand (100%)		$ 25.51	$ 25.62	$ 26.53	Page BL-4, Lines 37; 36; 35	6
7							7
8	Non-Coincident Demand (90%) [2]		$ 22.96	$ 23.06	$ 23.88	Page BL-4, Lines 54; 53; 52	8
9							9
10	Maximum On-Peak Period Demand (Standard Customers) [3]						10
11	Summer[5]		$ 4.58	$ 4.60	$ 4.76	Page BL-6, Lines 41; 40; 39, Col A.	11
12	Winter[5]		$ 0.97	$ 0.97	$ 1.01	Page BL-6, Lines 41; 40; 39, Col B.	12
13							13
14	Maximum On-Peak Period Demand (Grandfathered Customers) [3]						14
15	Summer[5]		$ 4.30	$ 4.32	$ 4.47	Page BL-6, Lines 41; 40; 39, Col C.	15
16	Winter[5]		$ 1.03	$ 1.03	$ 1.07	Page BL-6, Lines 41; 40; 39, Col D.	16
17							17
18	Maximum Demand at the Time of System Peak (Standard Customers) [4]						18
19	Summer[5]		$ 6.08	$ 6.11	$ -	Page BL-7, Lines 42; 41; 40, Col A.	19
20	Winter[5]		$ 1.18	$ 1.18	$ -	Page BL-7, Lines 42; 41; 40, Col B.	20
21							21
22	Maximum Demand at the Time of System Peak (Grandfathered Customers) [4]						22
23	Summer[5]		$ 5.82	$ 5.85	$ -	Page BL-7, Lines 42; 41; 40, Col C.	23
24	Winter[5]		$ 1.15	$ 1.16	$ -	Page BL-7, Lines 42; 41; 40, Col D.	24
25							25
26	Vehicle Grid Integration Pilot Program (Schedule VGI)	$ 0.06222				Page BL-3, Line 7, Col C.	26
27							27
28	San Diego Unified Port District						28
29	Non-Coincident Demand (90%) [2]			$ 2.21		Page BL-10, Line 11.	29
30	Maximum Demand at the Time of System Peak (Standard Customers) [4]						30
31	Summer[5]			$ -		Page BL-10, Line 21.	31
32	Winter[5]			$ -		Page BL-10, Line 21.	32
33							33
34	Agricultural (Schedules PA and TOU-PA)	$ 0.04261				Page BL-3, Line 7, Col D.	34
35							35
36	Agricultural (Schedule PA-T1) [6]						36
37	Non-Coincident Demand (100%)		$ 12.37	$ 12.42	$ 12.87	Page BL-8, Lines 40; 39; 38	37
38							38
39	Street Lighting	$ 0.04348				Page BL-3, Line 7, Col E.	39
40							40
41	Standby		$ 5.02	$ 5.04	$ 5.23	Page BL-9, Lines 37; 36; 35	41

NOTES:

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

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

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

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

5 Summer June-Oct; Winter Nov-May.

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

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Allocation of Base Transmission Revenue Requirements (BTRR) Based on 12 CPs
Rate Effective Period - Twelve Months Ending December 31, 2027
($000)

Line No.	Customer Classes	(A) Total 12 CPs @ Transmission Level [1]	(B) Percentages [2]	(C) Allocated Base Transmission Revenue Requirement	Reference	Line No.
1	Total Base Transmission Revenue Requirement			1,354,266	Statement BK1, Page 7, Line 25	1
2						2
3	Allocation of BTRR Based on 12-CP:					3
4	Residential	16,015,992	44.63%	$ 604,343	Page BL-11, Line 2, Col. D	4
5	Small Commercial	4,179,629	11.65%	$ 157,713	Page BL-11, Line 3, Col. D	5
6	Medium & Large Commercial/Industrial	14,925,897	41.59%	$ 563,210	Page BL-11, Line 8, Col. D	6
7	San Diego Unified Port District - Primary	6,397	0.02%	$ 241	Page BL-11, Line 10, Col. D	7
8	Agricultural	423,555	1.18%	$ 15,982	Page BL-11, Line 16, Col. D	8
9	Street Lighting Revenues	89,509	0.25%	$ 3,378	Page BL-11, Line 18, Col. D	9
10	Standby Revenues	249,084	0.69%	$ 9,399	Page BL-11, Line 23, Col. D	10
11						11
12	Total	35,890,063	100.00%	$ 1,354,266	Sum Lines 4 Through 10	12

NOTES:

[1] Page BL-11, Column D.

[2] Page BL-11, Column E.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Transmission Energy Rates
Rate Effective Period - Twelve Months Ending December 31, 2027
($000)

Line No.	Description	(A) Derivation of Residential[1] Transmission Rate	(B) Derivation of Small Commercial[2] Transmission Rate	(C) Derivation of VGI Pilot[3] Transmission Rate	(D) Derivation of Agricultural[4] Transmission Rate	(E) Derivation of Street Lighting[5] Transmission Rate	Reference [6]	Line No.
1	Allocated Transmission Revenue Requirement	$ 604,343	$ 157,713	$ 563,210	$ 15,982	$ 3,378	Page BL-2, Line 4; 5; 6; 8; 9, Col. C	1
2								2
3	Billing Determinants (MWh)[7]	5,271,590	2,309,148	9,051,708	375,055	77,684	Statements BG, Page BG-19,	3
4								4
5	Energy Rate per kWh	$ 0.1146416	$ 0.0682992	$ 0.0622214	$ 0.0426132	$ 0.0434777	Line 1 / Line 3	5
6								6
7	Energy Rate per kWh - Rounded	$ 0.11464	$ 0.06830	$ 0.06222	$ 0.04261	$ 0.04348	Line 5, Rounded to 5 Decimal Places	7

NOTES:

1 The following California Public Utilities Commission (CPUC) tariffs are offered to residential customers:
Schedules DR, DR-LI, DR-SES, DM, DS, DT, DT-RV, TOU-DR, TOU-DR-1, TOU-DR-2, EV-TOU and EV-TOU-2, EV-TOU-5, and TOU-ELEC.

2 The following California Public Utilities Commission (CPUC) tariffs are offered to small commercial customers:
Schedules A-TC, TOU-A, TOU-A2, TOU-A3, TOU-M, and UM.

3 The California Public Utilities Commission (CPUC) tariff offered to customers participating on the following Schedules: VGI, GIR, and EV-HP.

4 The following California Public Utilities Commission (CPUC) tariffs are offered to Agriculture customers: Schedules PA, TOU-PA and PA-T-1.
No demand rates are applicable to Schedule TOU-PA, as shown on this page, Page BL-14.

5 The following California Public Utilities Commission (CPUC) tariffs are offered to street lighting customers: Schedules DWL, OL-1, OL-2, LS-1, LS-2, and LS-3.

6 Reference data found in Statements BG and BL.

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

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers[1]
Rate Effective Period - Twelve Months Ending December 31, 2027
($000)

Line No.	Description	Derivation of Non-Coincident Demand Transmission Rate	Reference [2]	Line No.
1	Med & Lrg. C/I - Demand Revenue Requirement	$ 563,210	Page BL-2, Line 6, Col. C	1
2				2
3	Demand Determinants (with Transmission LF Adjustment)			3
4	Used to Allocate Total Class Revenues to Voltage Level (MW)[2]			4
5	Secondary	15,841	Page BL-12, Line 29, Col. D	5
6	Primary	4,610	Page BL-12, Line 30, Col. D	6
7	Transmission	1,768	Page BL-12, Line 31, Col. D	7
8	Total	22,219	Sum Lines 5; 6; 7	8
9				9
10	Allocation Factors Per Above to Allocate			10
11	Demand Revenue Requirements to Voltage Level			11
12	Secondary	71.29%	Line 5 / Line 8	12
13	Primary	20.75%	Line 6 / Line 8	13
14	Transmission	7.96%	Line 7 / Line 8	14
15	Total	100.00%	Sum Lines 12; 13; 14	15
16				16
17	Allocation of Revenue Requirements to Voltage Level			17
18	Secondary	$ 401,540	Line 1 x Line 12	18
19	Primary	$ 116,855	Line 1 x Line 13	19
20	Transmission	$ 44,815	Line 1 x Line 14	20
21	Total	$ 563,210	Sum Lines 18; 19; 20	21
22				22
23	Demand Determinants by Voltage Level @ Meter Level (MW)			23
24	Secondary	15,138	Page BL-12, Line 29, Col. B	24
25	Primary	4,560	Page BL-12, Line 30, Col. B	25
26	Transmission	1,757	Page BL-12, Line 31, Col. B	26
27	Total	21,455	Sum Lines 24; 25; 26	27
28				28
29	Non-Coincident Demand Rate by Voltage Level @ Meter (Rounded)			29
30	Secondary	$ 26.52604	Line 18 / Line 24	30
31	Primary	$ 25.62402	Line 19 / Line 25	31
32	Transmission	$ 25.50970	Line 20 / Line 26	32
33				33
34	100% of Total Medium and Large Commercial/Industrial NCD Rates (Rounded)			34
35	Secondary	$ 26.53	Line 30, Rounded to 2 Decimal Places	35
36	Primary	$ 25.62	Line 31, Rounded to 2 Decimal Places	36
37	Transmission	$ 25.51	Line 32, Rounded to 2 Decimal Places	37
38				38
39	NCD Determinants by Voltage Level @ Meter Level (MW) Pertaining to 90% NCD			39
40	Secondary	15,138	Page BL-12, Line 14, Col. B	40
41	Primary	3,901	Page BL-12, Line 15, Col. B	41
42	Transmission	257	Page BL-12, Line 16, Col. B	42
43	Total	19,296	Sum Lines 40; 41; 42	43
44				44
45				45
46	90% Non-Coincident Demand Rate by Voltage Level @ Meter[3]	$ 23.87700	Line 35 X 90%	46
47	Secondary	$ 23.05800	Line 36 X 90%	47
48	Primary	$ 22.95900	Line 37 X 90%	48
49	Transmission			49
50				50
51	90% of Total Medium and Large Commercial/Industrial NCD Rates (Rounded)			51
52	Secondary	$ 23.88	Line 46, Rounded to 2 Decimal Places	52
53	Primary	$ 23.06	Line 47, Rounded to 2 Decimal Places	53
54	Transmission	$ 22.96	Line 48, Rounded to 2 Decimal Places	54
55				55
56	Annual Revenues from 100% of Total Med. & Lrg. Comm./Ind. NCD Rates			56
57	Secondary	$ 401,600	Line 35 X Line 40	57
58	Primary	$ 99,941	Line 36 X Line 41	58
59	Transmission	$ 6,561	Line 37 X Line 42	59
60	Total	$ 508,101	Sum Lines 57; 58; 59	60
61				61
62	Annual Revenues from 90% of Total Med. & Lrg. Comm./Ind. NCD Rates			62
63	Secondary	$ 361,485	Line 52 X Line 40	63
64	Primary	$ 89,954	Line 53 X Line 41	64
65	Transmission	$ 5,905	Line 54 X Line 42	65
66	Total	$ 457,344	Sum Lines 63; 64; 65	66
67				67
68	Revenue Reallocation to Maximum On-Peak Period Demand			68
69	Secondary	$ 40,115	Line 57 Less Line 63	69
70	Primary	$ 9,986	Line 58 Less Line 64	70
71	Transmission	$ 656	Line 59 Less Line 65	71
72	Total	$ 50,757	Sum Lines 69; 70; 71	72

NOTES:

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

2 Reference data found in Statement BL.

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

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers
Rate Effective Period - Twelve Months Ending December 31, 2027
($000)

Line No.	Description	Derivation of Commodity Rate	Reference [2]	Line No.
1	Pertaining to Schedules @ 90% NCD with			1
2	Maximum Demand at Time of System Peak [1]			2
3				3
4	NCD Determinants by Voltage Level @ Meter Level (MW)			4
5	Secondary	-	Page BL-12, Line 22, Col. B	5
6	Primary	659	Page BL-12, Line 23, Col. B	6
7	Transmission	1,500	Page BL-12, Line 24, Col. B	7
8	Total	2,159	Sum Lines 5; 6; 7	8
9				9
10	Annual Revenues from 100% of Total Med. & Lrg. Comm./Ind. NCD Rates			10
11	Secondary	$ -	Line 5 x Page BL-4, Line 35	11
12	Primary	$ 16,896	Line 6 x Page BL-4, Line 36	12
13	Transmission	$ 38,255	Line 7 x Page BL-4, Line 37	13
14	Total	$ 55,151	Sum Lines 11; 12; 13	14
15				15
16	Annual Revenues from 90% of Total Med. & Lrg. Comm./Ind. NCD Rates			16
17	Secondary	$ -	Line 5 x Page BL-4, Line 52	17
18	Primary	$ 15,208	Line 6 x Page BL-4, Line 53	18
19	Transmission	$ 34,431	Line 7 x Page BL-4, Line 54	19
20	Total	$ 49,639	Sum Lines 17; 18; 19	20
21				21
22	Revenue Reallocation to Maximum Demand at the Time of System Peak			22
23	Secondary	$ -	Line 11 Less Line 17	23
24	Primary	$ 1,688	Line 12 Less Line 18	24
25	Transmission	$ 3,824	Line 13 Less Line 19	25
26	Total	$ 5,512	Sum Lines 23; 24; 25	26

NOTES:

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

[2] Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers (Standard Customers) [1]
Rate Effective Period - Twelve Months Ending December 31, 2027
($000)

Line No.	Description	(A) Derivation of Summer Transmission Rate	(B) Derivation of Winter Transmission Rate	(C) Derivation of Grandfather Summer Transmission Rate	(D) Derivation of Grandfather Winter Transmission Rate	Reference [7]	Line No.
1	Revenue Reallocation to Maximum						1
2	On-Peak Period Demands [2]	$ 50,757				Page BL-4, Line 72	2
3							3
4	Maximum On-Peak Period Demands						4
5	by Voltage Level @ Meter Level (MW) [3,5]						5
6	Secondary	6,539	7,758	6,984	7,277	Page BL-12, Line 36; 41; 48; 53, Col. B	6
7	Primary	1,818	2,099	1,906	2,013	Page BL-12, Line 37; 42; 49; 54, Col. B	7
8	Transmission	237	323	262	294	Page BL-12, Line 38; 43; 50; 55, Col. B	8
9	Total	8,595	10,181	9,152	9,584	Sum Lines 6; 7; 8	9
10							10
11	Maximum On-Peak Period Demands						11
12	by Voltage Level @ Transmission Level (MW)						12
13	Secondary	6,843	8,119	7,308	7,616	Page BL-12, Line 36; 41; 48; 53, Col. D	13
14	Primary	1,838	2,122	1,927	2,035	Page BL-12, Line 37; 42; 49; 54, Col. D	14
15	Transmission	239	326	264	296	Page BL-12, Line 38; 43; 50; 55, Col. D	15
16	Total	8,920	10,567	9,499	9,947	Sum Lines 13; 14; 15	16
17							17
18	Maximum On-Peak Period Allocation to Voltage Levels						18
19	Secondary	76.72%	76.83%	76.93%	76.57%	Line 13 / Line 16	19
20	Primary	20.61%	20.08%	20.29%	20.46%	Line 14 / Line 16	20
21	Transmission	2.68%	3.09%	2.78%	2.98%	Line 15 / Line 16	21
22	Total	100.00%	100.00%	100.00%	100.00%	Sum Lines 19; 20; 21	22
23							23
24	Share of Total Revenue Allocation to Peak Period	80.00%	20.00%	80.00%	20.00%		24
25							25
26	Revenues for Summer Maximum						26
27	On-Peak Period Demand Rates						27
28	Secondary	$ 31,150	$ 7,800	$ 31,239	$ 7,772	Line 2 x Line 24 x Line 19	28
29	Primary	$ 8,367	$ 2,039	$ 8,237	$ 2,077	Line 2 x Line 24 x Line 20	29
30	Transmission	$ 1,088	$ 313	$ 1,129	$ 302	Line 2 x Line 24 x Line 21	30
31	Total	$ 40,605	$ 10,151	$ 40,605	$ 10,151	Sum Lines 28; 29; 30	31
32							32
33	Maximum On-Peak Period Demand Rates[4,6]	$/kW					33
34	Secondary	$ 4.76346	$ 1.00535	$ 4.47324	$ 1.06801	Line 28 / Line 6	34
35	Primary	$ 4.60129	$ 0.97116	$ 4.32191	$ 1.03159	Line 29 / Line 7	35
36	Transmission	$ 4.58223	$ 0.96822	$ 4.30125	$ 1.02857	Line 30 / Line 8	36
37							37
38	Maximum On-Peak Period Demand Rates (Rounded)						38
39	Secondary	$ 4.76	$ 1.01	$ 4.47	$ 1.07	Line 34, Rounded to 2 Decimal Places	39
40	Primary	$ 4.60	$ 0.97	$ 4.32	$ 1.03	Line 35, Rounded to 2 Decimal Places	40
41	Transmission	$ 4.58	$ 0.97	$ 4.30	$ 1.03	Line 36, Rounded to 2 Decimal Places	41

NOTES:

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

2 Revenues reallocated from NCD to recovery from Maximum On-Peak Period Demands for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU-L, AL-TOU-M, AL-TOU2, DG-R-L, and DG-R-M.

3 Summer Maximum On-Peak Period Determinants for the following CPUC tariffs: Schedules AL-TOU-L, AL-TOU-M, AL-TOU2, DG-R-L, and DG-R-M.

4 Summer Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU-L, AL-TOU-M, AL-TOU2, DG-R-L, and DG-R-M.

5 Winter Maximum On-Peak Period Determinants for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU-L, AL-TOU-M, AL-TOU2, DG-R-L, and DG-R-M.

6 Winter Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU-L, AL-TOU-M, AL-TOU2, DG-R-L, and DG-R-M.

7 Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers (Standard Customers) [1]
Rate Effective Period - Twelve Months Ending December 31, 2027
($000)

Line No.	Description	(A) Derivation of Summer Transmission Rate	(B) Derivation of Winter Transmission Rate	(C) Derivation of Grandfather Summer Transmission Rate	(D) Derivation of Grandfather Winter Transmission Rate	Reference [7]	Line No.
1	Revenue Reallocation to Maximum Demands at the Time of System Peak [2]	$ 5,512				Page BL-5, Line 26	1
2							2
3	Maximum Demands at the Time of System Peak						3
4	by Voltage Level @ Meter Level (MW) [3,5]						4
5	Secondary	-	-	-	-	Page BL-12, Line 61; 66; 73; 78, Col. B	5
6	Primary	216	246	232	252	Page BL-12, Line 62; 67; 74; 79, Col. B	6
7	Transmission	508	689	524	705	Page BL-12, Line 63; 68; 75; 85, Col. B	7
8	Total	725	935	756	957	Sum Lines 5; 6; 7	8
9							9
10	Maximum Demands at the Time of System Peak						10
11	by Voltage Level @ Transmission Level (MW)						11
12	Secondary	-	-	-	-	Page BL-12, Line 61; 66; 73; 78, Col. D	12
13	Primary	219	248	235	255	Page BL-12, Line 62; 67; 74; 79, Col. D	13
14	Transmission	512	694	528	710	Page BL-12, Line 63; 68; 75; 85, Col. D	14
15	Total	731	942	763	965	Sum Lines 12; 13; 14	15
16							16
17	Maximum Demands at the Time of						17
18	System Peak Allocation to Voltage Levels (MW)						18
19	Secondary	0.00%	0.00%	0.00%	0.00%	Line 12 / Line 15	19
20	Primary	29.96%	26.33%	30.80%	26.42%	Line 13 / Line 15	20
21	Transmission	70.04%	73.67%	69.20%	73.58%	Line 14 / Line 15	21
22	Total	100.00%	100.00%	100.00%	100.00%	Sum Lines 19; 20; 21	22
23							23
24	Share of Total Revenue Allocation						24
25	Maximum Demand at the Time of System Peak	80.00%	20.00%	80.00%	20.00%		25
26							26
27	Revenues for Summer Maximum						27
28	Demand at the Time of System Peak Rates						28
29	Secondary	$ -	$ -	$ -	$ -	Line 1 x Line 25 x Line 19	29
30	Primary	$ 1,321	$ 290	$ 1,358	$ 291	Line 1 x Line 25 x Line 20	30
31	Transmission	$ 3,089	$ 812	$ 3,052	$ 811	Line 1 x Line 25 x Line 21	31
32	Total	$ 4,410	$ 1,102	$ 4,410	$ 1,102	Sum Lines 29; 30; 31	32
33							33
34	Maximum Demand at the Time of System Peak Rates [4,6]	$/kW	$/kW	$/kW			34
35	Secondary	$ -	$ -	$ -	$ -	Line 29 / Line 5	35
36	Primary	$ 6.10668	$ 1.18114	$ 5.84564	$ 1.15645	Line 30 / Line 6	36
37	Transmission	$ 6.07653	$ 1.17854	$ 5.82225	$ 1.14975	Line 31 / Line 7	37
38							38
39	Maximum Demand at the Time of System Peak Rates (Rounded)						39
40	Secondary	$ -	$ -	$ -	$ -	Line 35, Rounded to 2 Decimal Places	40
41	Primary	$ 6.11	$ 1.18	$ 5.85	$ 1.16	Line 36, Rounded to 2 Decimal Places	41
42	Transmission	$ 6.08	$ 1.18	$ 5.82	$ 1.15	Line 37, Rounded to 2 Decimal Places	42

NOTES:

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

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Agricultural Customers [1]
Rate Effective Period - Twelve Months Ending December 31, 2027
($000)

Line No.	Description	Derivation of Commodity Rate	Reference [3]	Line No.
1	Schedules PA and TOU-PA Billing Determinants (MWh)	210,565	Statement BG, Page BG-20, Line 12	1
2				2
3	Annual Revenues from Schedules PA and TOU-PA Energy Rates	$ 8,972	Page BL-3, Line 7, Col. D X Line 1	3
4				4
5	Revenue Allocated to Schedule PA-T-1 Non-Coincident Demand Charges	$ 7,010	Page BL-2, Line 8, Col. C Minus Line 3	5
6				6
7	Non-Coincident Demand Determinants [2]			7
8	Secondary	414	Page BL-12, Line 92, Col. D	8
9	Primary	156	Page BL-12, Line 93, Col. D	9
10	Transmission	-	Page BL-12, Line 94, Col. D	10
11	Total	570	Sum Lines 8; 9; 10	11
12				12
13	Allocation Factors Per Above to Allocate			13
14	Demand Revenue Requirements to Voltage Level			14
15	Secondary	72.63%	Line 8 / Line 11	15
16	Primary	27.37%	Line 9 / Line 11	16
17	Transmission	0.00%	Line 10 / Line 11	17
18	Total	100.00%	Sum Lines 15; 16; 17	18
19				19
20	Allocation of Revenue Requirements to Voltage Level			20
21	Secondary	$ 5,092	Line 5 x Line 15	21
22	Primary	$ 1,919	Line 5 x Line 16	22
23	Transmission	$ -	Line 5 x Line 17	23
24	Total	$ 7,010	Sum Lines 21; 22; 23	24
25				25
26	Schedule PA-T-1 Demand Determinants by Voltage Level @ Meter Level (MW)			26
27	Secondary	396	Page BL-12, Line 92, Col. B	27
28	Primary	154	Page BL-12, Line 93, Col. B	28
29	Transmission	-	Page BL-12, Line 94, Col. B	29
30	Total	550	Sum Lines 27; 28; 29	30
31				31
32	Non-Coincident Demand Rate by Voltage Level @ Meter			32
33	Secondary	$ 12.86670	Line 21 / Line 27	33
34	Primary	$ 12.42239	Line 22 / Line 28	34
35	Transmission	$ 12.36841	Line 34 X Page BL-12, Line 94, Col. C / Page BL-12, Line 93, Col. C	35
36				36
37	Non-Coincident Demand Rate by Voltage Level @ Meter (Rounded)			37
38	Secondary	$ 12.87	Line 33, Rounded to 2 Decimal Places	38
39	Primary	$ 12.42	Line 34, Rounded to 2 Decimal Places	39
40	Transmission	$ 12.37	Line 35, Rounded to 2 Decimal Places	40

NOTES:

1 The following California Public Utilities Commission (CPUC) tariffs are offered to Agriculture customers: Schedules PA, TOU-PA and PA-T-1.
No demand rates are applicable to Schedules PA and TOU-PA, as shown in Page BL-14.

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

3 Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Standby Customers

Rate Effective Period - Twelve Months Ending December 31, 2027
($000)

Line No.	Description	Derivation of Standby Surcharge	Reference [1]	Line No.
1	Standby - Demand Revenue Requirement	$ 9,399	Page BL-2, Line 10, Col. C	1
2				2
3	Demand Determinants (with Transmission LF Adjustment)			3
4	Used to Allocate Total Class Revenues to Voltage Level (MW)			4
5	Secondary	75	Page BL-12, Line 99, Col. D	5
6	Primary	1,097	Page BL-12, Line 100, Col. D	6
7	Transmission	712	Page BL-12, Line 101, Col. D	7
8	Total	1,884	Sum Lines 5; 6; 7	8
9				9
10	Allocation Factors Per Above to Allocate			10
11	Demand Revenue Requirements to Voltage Level			11
12	Secondary	3.98%	Line 5 / Line 8	12
13	Primary	58.23%	Line 6 / Line 8	13
14	Transmission	37.79%	Line 7 / Line 8	14
15	Total	100.00%	Sum Lines 12; 13; 14	15
16				16
17	Allocation of Revenue Requirements to Voltage Level			17
18	Secondary	$ 374	Line 1 x Line 12	18
19	Primary	$ 5,473	Line 1 x Line 13	19
20	Transmission	$ 3,552	Line 1 x Line 14	20
21	Total	$ 9,399	Sum Lines 18; 19; 20	21
22				22
23	Demand Determinants By Voltage Level @ Meter (MW)			23
24	Secondary	72	Page BL-12, Line 99, Col. B	24
25	Primary	1,085	Page BL-12, Line 100, Col. B	25
26	Transmission	707	Page BL-12, Line 101, Col. B	26
27	Total	1,863	Sum Lines 24; 25; 26	27
28				28
29	Demand Rate By Voltage Level @ Meter			29
30	Secondary	$ 5.22714	Line 18 / Line 24	30
31	Primary	$ 5.04433	Line 19 / Line 25	31
32	Transmission	$ 5.02455	Line 20 / Line 26	32
33				33
34	Demand Rate By Voltage Level @ Meter (Rounded)			34
35	Secondary	$ 5.23	Line 30, Rounded to 2 Decimal Places	35
36	Primary	$ 5.04	Line 31, Rounded to 2 Decimal Places	36
37	Transmission	$ 5.02	Line 32, Rounded to 2 Decimal Places	37

Notes:

[1] Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
San Diego Unified Port District

Rate Effective Period - Twelve Months Ending December 31, 2027
($000)

Line No.	Description	Derivation of Commodity Rate	Reference [2]	Line No.
1	San Diego Unified Port District - Demand Revenue Requirement	$ 241	Page BL-2, Line 7, Col. C	1
2				2
3	Non-Coincident Demand (NCD) Rates			3
4				4
5	NCD Determinants by Voltage Level @ Meter Level (MW)	98	Page BL-12, Line 84, Col. B	5
6				6
7	90% of Revenues Allocated to Non-Coincident Demand[1]	90%		7
8				8
9	NCD Demand Rate @ Meter	$ 2.20990	Line 1 / Line 5 x Line 7	9
10				10
11	NCD Demand Rate @ Meter (Rounded)	$ 2.21	Line 9, Rounded to 2 Decimal Places	11
12				12
13	Maximum Time of System Peak Demand Rates			13
14				14
15	Revenue Reallocation to Maximum Time of System Peak Demand Rates	24	Line 1 - [Line 11 x Line 5]	15
16				16
17	Annual Maximum Demands at the Time of System Peak (MW)	-	Page BL-12, Line 86 + Line 87, Col. B	17
18				18
19	Annual Maximum Demand at the Time of the System Peak Rate @ Meter	$ -	Line 15 / Line 17	19
20				20
21	Annual Maximum Demand at the Time of the System Peak Rate @ Meter (Rounded)[2]	$ -	Line 19, Rounded to 2 Decimal Places	21

NOTES:

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

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

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Development of 12-CP Allocation Factors
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	(A) Customer Class	(B) 5-year Average Of 12 CPs Kilowatt @ Meter Level	(C) Transmission Loss Factors	(D) = (B) x (C) 5-year Average Of 12 CPs Kilowatt @ Transmission Level	(E) Ratio	Reference [1]	Line No.
1	Five-year Average - 12-CP Allocation Factors:						1
2	Residential	15,305,073	1.0464	16,015,992	44.63%	Page BB-1, Line 1	2
3	Small Commercial	3,994,103	1.0464	4,179,629	11.65%	Page BB-1, Line 2	3
4	Medium & Large Commercial/Industrial						4
5	Secondary	9,961,043	1.0464	10,423,733	29.04%	Page BB-1, Line 4	5
6	Primary	3,208,450	1.0109	3,243,396	9.04%	Page BB-1, Line 5	6
7	Transmission	1,250,638	1.0065	1,258,768	3.51%	Page BB-1, Line 6	7
8	Total Med. & Large Comm./Ind.	14,420,131	1.0351	14,925,897	41.59%	Sum Lines 5; 6; 7	8
9							9
10	San Diego Unified Port District	6,328	1.0109	6,397	0.02%		10
11							11
12	Agricultural						12
13	Secondary	356,946	1.0464	373,527	1.04%	Page BB-1, Line 12	13
14	Primary	49,489	1.0109	50,028	0.14%	Page BB-1, Line 13	14
15	Transmission	-	1.0065	-	0.00%	Page BB-1, Line 14	15
16	Total Agricultural	406,436	1.0421	423,555	1.18%	Sum Lines 13; 14; 15	16
17							17
18	Street Lighting	85,536	1.0464	89,509	0.25%	Page BB-1, Line 17	18
19	Standby						19
20	Secondary	12,871	1.0464	13,469	0.04%	Page BB-1, Line 19	20
21	Primary	134,446	1.0109	135,910	0.38%	Page BB-1, Line 20	21
22	Transmission	99,061	1.0065	99,704	0.28%	Page BB-1, Line 21	22
23	Total Standby	246,378	1.0110	249,084	0.69%	Sum Lines 20; 21; 22	23
24							24
25	System Total	34,463,984		35,890,063	100.00%	Sum Lines 2; 3; 8; 10; 16; 18; 23	25

NOTES:

[1] Reference data found in Statement BB.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Development of 12-CP Allocation Factors
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	(A) Customer Class	(B) Forecast Demand Determinants Megawatt @ Meter Level	(C) Transmission Loss Factors [1]	(D) = (B) x (C) Forecast Demand Determinants Megawatt @ Transmission Level	(E) Ratios	Reference [2]	Line No.
1	Forecast Demand Determinants for						26
2	Medium & Large Commercial/Industrial Customers:						27
3	Non-Coincident Demand Determinants Pertaining to						28
4	Customers on 100% NCD Rate						29
5	Secondary	-	1.0464	-	0.00%	Statement BG, Page BG-21.1, Line 43	30
6	Primary	-	1.0109	-	0.00%	Statement BG, Page BG-21.1, Line 44	31
7	Transmission	-	1.0065	-	0.00%	Statement BG, Page BG-21.1, Line 45	32
8	Total	-	1.0351	-	0.00%	Sum Lines 30; 31; 32	33
9							34
10	Non-Coincident Demand Determinants Pertaining to						35
11	Customers on Schedules AL-TOU-L, AL-TOU-M, DG-R-L, DG-R-M						36
12	@ 90% NCD Rate						37
13	with Maximum On-Peak Period Demand						38
14	Secondary	15,138	1.0464	15,841	79.04%	Statement BG, Page BG-21.2, Line 70	39
15	Primary	3,901	1.0109	3,943	19.67%	Statement BG, Page BG-21.2, Line 71	40
16	Transmission	257	1.0065	259	1.29%	Statement BG, Page BG-21.2, Line 72	41
17	Total	19,296	1.0351	20,043	100.00%	Sum Lines 39; 40; 41	42
18							43
19	Non-Coincident Demand Determinants Pertaining to						44
20	Customers on Schedule A6-TOU @ 90% NCD Rate						45
21	with Maximum Demand at the Time of System Peak						46
22	Secondary	-	1.0464	-	0.00%	Statement BG, Page BG-21.3, Line 116	47
23	Primary	659	1.0109	667	30.65%	Statement BG, Page BG-21.3, Line 117	48
24	Transmission	1,500	1.0065	1,509	69.35%	Statement BG, Page BG-21.3, Line 118	49
25	Total	2,159	1.0351	2,176	100.00%	Sum Lines 47; 48; 49	50
26							51
27	Total Non-Coincident Demand Determinants for						52
28	Medium & Large Commercial/Industrial Customers						53
29	Secondary	15,138	1.0464	15,841	71.29%	Sum Lines 30; 39; 47	54
30	Primary	4,560	1.0109	4,610	20.75%	Sum Lines 31; 40; 48	55
31	Transmission	1,757	1.0065	1,768	7.96%	Sum Lines 32; 41; 49	56
32	Total	21,455	1.0351	22,219	100.00%	Sum Lines 54; 55; 56	57
33							58
34	Maximum On-Peak Period Demand Determinants (Standard Customers)[3]						59
35	Summer						60
36	Secondary	6,539	1.0464	6,843	76.72%	Statement BG, Page BG-21.2, Line 80	61
37	Primary	1,818	1.0109	1,838	20.61%	Statement BG, Page BG-21.2, Line 81	62
38	Transmission	237	1.0065	239	2.68%	Statement BG, Page BG-21.2, Line 82	63
39	Total	8,595	1.0351	8,920	100.00%	Sum Lines 61; 62; 63	64
40	Winter						65
41	Secondary	7,758	1.0464	8,119	76.83%	Statement BG, Page BG-21.2, Line 80	66
42	Primary	2,099	1.0109	2,122	20.08%	Statement BG, Page BG-21.2, Line 81	67
43	Transmission	323	1.0065	326	3.09%	Statement BG, Page BG-21.2, Line 82	68
44	Total	10,181	1.0351	10,567	100.00%	Sum Lines 66; 67; 68	69
45							70
46	Maximum On-Peak Period Demand Determinants (Grandfathered Customers)[4]						71
47	Summer						72
48	Secondary	6,984	1.0464	7,308	76.93%	Statement BG, Page BG-21.2, Line 90	73
49	Primary	1,906	1.0109	1,927	20.29%	Statement BG, Page BG-21.2, Line 91	74
50	Transmission	262	1.0065	264	2.78%	Statement BG, Page BG-21.2, Line 92	75
51	Total	9,152	1.0351	9,499	100.00%	Sum Lines 73; 74; 75	76
52	Winter						77
53	Secondary	7,277	1.0464	7,616	76.57%	Statement BG, Page BG-21.2, Line 90	78
54	Primary	2,013	1.0109	2,035	20.46%	Statement BG, Page BG-21.2, Line 91	79
55	Transmission	294	1.0065	296	2.98%	Statement BG, Page BG-21.2, Line 92	80
56	Total	9,584	1.0351	9,947	100.00%	Sum Lines 78; 79; 80	81
57							82
58	Maximum Demand at the Time of						83
59	System Peak Determinants-Standard Customers[3]						84
60	Summer						85
61	Secondary	-	1.0464	-	0.00%	Statement BG, Page BG-21.3, Line 126	86
62	Primary	216	1.0109	219	29.96%	Statement BG, Page BG-21.3, Line 127	87
63	Transmission	508	1.0065	512	70.04%	Statement BG, Page BG-21.3, Line 128	88
64	Total	725	1.0351	731	100.00%	Sum Lines 86; 87; 88	89
65	Winter						90
66	Secondary	-	1.0464	-	0.00%	Statement BG, Page BG-21.3, Line 126	91
67	Primary	246	1.0109	248	26.33%	Statement BG, Page BG-21.3, Line 127	92
68	Transmission	689	1.0065	694	73.67%	Statement BG, Page BG-21.3, Line 128	93
69	Total	935	1.0351	942	100.00%	Sum Lines 91; 92; 93	94
70	Maximum Demand at the Time of						95
71	System Peak Determinants-Grandfathered Customers[4]						96
72	Summer						97
73	Secondary	-	1.0464	-	0.00%	Statement BG, Page BG-21.3, Line 136	98
74	Primary	232	1.0109	235	30.80%	Statement BG, Page BG-21.3, Line 137	99
75	Transmission	524	1.0065	528	69.20%	Statement BG, Page BG-21.3, Line 138	100
76	Total	756	1.0351	763	100.00%	Sum Lines 98; 99; 100	101
77	Winter						102
78	Secondary	-	1.0464	-	0.00%	Statement BG, Page BG-21.3, Line 136	103
79	Primary	252	1.0109	255	26.42%	Statement BG, Page BG-21.3, Line 137	104
80	Transmission	705	1.0065	710	73.58%	Statement BG, Page BG-21.3, Line 138	105
81	Total	957	1.0351	965	100.00%	Sum Lines 103; 104; 105	106
82							107
83	Forecasted Demand Determinants for San Diego Unified Port District						108
84	Non-Coincident Demand Determinants	98	1.0109	99	100.00%	Statement BG, Page BG-21.3, Line 162	109
85	Maximum Demand at the Time of System Peak Determinants						110
86	Summer	-	-	-	100.00%	Statement BG, Page BG-21.3, Line 164	111
87	Winter	-	1.0109	-	100.00%	Statement BG, Page BG-21.3, Line 164	112
88							113
89	Forecast Demand Determinants for Agricultural Customers:						114
90	Non-Coincident Demand Determinants Pertaining to						115
91	Customers on Schedule PA-T-1 @ 100% Non-Coincident Demand Rate						116
92	Secondary	396	1.0464	414	72.63%	Statement BG, Page BG-21.4, Line 187	117
93	Primary	154	1.0109	156	27.37%	Statement BG, Page BG-21.4, Line 188	118
94	Transmission	-	1.0065	-	0.00%	Statement BG, Page BG-21.4, Line 189	119
95	Total	550	1.0421	570	100.00%	Sum Lines 117; 118; 119	120
96							121
97	Forecast Demand Determinants for Standby Customers:						122
98	Contracted Demand Determinants						123
99	Secondary	72	1.0464	75	3.98%	Statement BG, Page BG-21.4, Line 197	124
100	Primary	1,085	1.0109	1,097	58.23%	Statement BG, Page BG-21.4, Line 198	125
101	Transmission	707	1.0065	712	37.79%	Statement BG, Page BG-21.4, Line 199	126
102	Total	1,863	1.0110	1,884	100.00%	Sum Lines 124; 125; 126	127

NOTES:

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

[2] Reference data found in Statement BG.

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

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

Statement - BL
SAN DIEGO GAS & ELECTRIC COMPANY
Rate Design Information - CAISO Transmission Rates
CAISO TAC Rates Input Form - January 1, 2027 through December 31, 2027
High-Voltage Utility Specific Rates, Low-Voltage Wheeling Access Charge Rate & Low-Voltage Access Charge Rates

Line No.	Components	(1) High Voltage TRR	(2) Low Voltage TRR	(3) = (1) + (2) Combined TRR	Notes & Reference	Line No.
1	BTRR $_{CAISO}$ [2]	$ 568,798,607	$ 776,729,752	$ 1,345,528,359	Page 2; Line 1; Columns 1 thru 3	1
2						2
3	CAISO TRBAA Forecast [1]	$ (46,829,826)	$ (3,686,431)	$ (50,516,256)	Page 2; Line 21; Columns 1 thru 3	3
4						4
5	Transmission Standby Revenues	$ (3,969,945)	$ (5,421,207)	$ (9,391,152)	Page 2; Line 23; Columns 1 thru 3	5
6						6
7	CAISO Net Transmission Revenue Requirement	$ 517,998,836	$ 767,622,114	$ 1,285,620,950	Sum Lines 1; 3; 5	7
8						8
9	Gross Load - MWH	18,244,451	18,244,451	18,244,451	Statement BD; Page 1; Line 19	9
10						10
11	Utility Specific Access Charges ($/MWH)	$ 28.3921	$ 42.0743	$ 70.4664	Line 7 / Line 9	11

NOTES:

[1] The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER26-336-000, filed on October 30, 2025 effective from January 1, 2026 through December 31, 2026.

Statement - BL
SAN DIEGO GAS & ELECTRIC COMPANY
CAISO Customers - Rate Design Information
High Voltage - Low Voltage Transmission Revenue Requirements Calculations
January 1, 2027 - December 31, 2027 CAISO - TAC Rates Input Information

Line No.	Components	(1) Total HIGH VOLTAGE Transmission Revenue Requirement	(2) Total LOW VOLTAGE Transmission Revenue Requirement	(3) = (1) + (2) Total Transmission Revenue Requirement	Reference	Line No.
1	BTRR $_{CAISO}$	$ 568,798,607	$ 776,729,752	$ 1,345,528,359	Stmt BK-2; Page 1; Line 32	1
2						2
3	TRBAA Balance @ 9/30/2025 [1]	(5,451,901)	(429,172)	(5,881,073)	See Footnote No. 1 Below	3
4						4
5	Transmission Revenue Credits Forecast:					5
6						6
7	Wheeling Revenues [1]	(38,168,829)	-	(38,168,829)	See Footnote No. 1 Below	7
8						8
9	Settlements, Metering and Client Relations [1]	8,289	9,711	18,000	See Footnote No. 1 Below	9
10						10
11	APS-IID ETC Cost Differentials [1]	(176,133)	(206,350)	(382,483)	See Footnote No. 1 Below	11
12						12
13	Other PTO Related Revenue (Credits)/Charges [1]	(2,568,089)	(3,023,373)	(5,591,461)	See Footnote No. 1 Below	13
14						14
15	Total Transmission Revenue Credits Forecast	(40,904,762)	(3,220,011)	(44,124,774)	Sum {Line 7 through Line 13}	15
16						16
17	Total CAISO TRBAA Before Franchise Fees	(46,356,663)	(3,649,183)	(50,005,847)	Line 3 + Line 15	17
18						18
19	Franchise Fees Expense @ 1.0207%	(473,162)	(37,247)	(510,410)	Line 17 x 1.0207%	19
20						20
21	Total CAISO TRBAA with Franchise Fees [1]	$ (46,829,826)	$ (3,686,431)	$ (50,516,256)	Line 17 + Line 19	21
22						22
23	Transmission Standby Revenue	(3,969,945)	(5,421,207)	(9,391,152)	Page 3; Line 7	23
24						24
25	Total Transmission Revenue Requirement	$ 517,998,836	$ 767,622,114	$ 1,285,620,950	Sum Lines 1; 21; 23	25

NOTES:

[1] The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER26-336-000, filed on October 30, 2025 effective from January 1, 2026 through December 31, 2026.

Statement - BL
SAN DIEGO GAS & ELECTRIC COMPANY
CAISO Customers - Rate Design Information
Allocation of Standby Revenue Credits Between High Voltage & Low Voltage Facilities
CAISO TAC Rates Input Form - January 1, 2027 through December 31, 2027

Line No.	Components	(1) High Voltage Utility Specific Rate	(2) LV Wheeling Access Rate & LV Access Charge Rate	(3) = (1) + (2) Combined TRR	Notes & Reference	Line No.
1	Total Standby Revenues			$ (9,391,152)	Statement BG; Page BG-1; Line 26; Col. A	1
2						2
3	TO6-Cycle 3 Informational Filing-BTRR $_{CAISO}$ [2]	$ 568,798,607	$ 776,729,752	$ 1,345,528,359	Page 2; Line 1 Columns 1 thru 3	3
4						4
5	HV-LV Allocation Factors	42.27%	57.73%	100.00%	Line 3 Col (1)/Line 3 Col (3); Line 3 Col (2)/Line 3 Col (3)	5
6						6
7	Total HV-LV Standby Revenue Credits [1]	$ (3,969,945)	$ (5,421,207)	$ (9,391,152)	Line 5 Ratios x (Col. 3; Line 1)	7

NOTES:

[1] The Standby Revenue Credit amount comes from Statement BG, Page 1, Line 26, column (A), and then allocated between HV and LV facilities by applying the ratios developed on line 5.

[2] The BTRR $_{CAISO}$ is derived from the instant TO6 Formula Rate Spreadsheet settlement filing for Cycle 3.

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

Year: 2024

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

Notes:

1) In the event of future tax rate changes, transmission-related temporary differences can be added or removed to/from this worksheet without a Section 205 filing.

2) Non-plant related ADIT related to future tax rate changes will be amortized into rates over one year. Non-plant related ADIT attributable to the 2017 Tax Cuts and Jobs Act was fully amortized by December 31, 2021.

3) Total company non-property, compensation and benefits related Accumulated Schedule M Adjustments are allocated to transmission using common account allocations, which are calculated using labor allocation ratios. In addition, a portion of total company property taxes is allocated to transmission based on the proportion of the historical cost of electric transmission plant in service and CWIP to total system-wide taxable plant and CWIP.

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

5) FERC Account 282 ADIT balances shown above represent deferred taxes on electric transmission plant in service (excluding gross-up) that are largely driven by federal accelerated depreciation and computed in the tax depreciation software ("PowerTax"). The balances also include deferred taxes related to other adjustments such as repairs, capitalized interest, and AFUDC Debt, which are posted as basis adjustments in PowerTax and allocated to transmission in the system. In addition, like the non-plant ADIT, deferred taxes related to common plant such as computer hardware, facilities, and structures are allocated to transmission based on common plant allocation factors calculated using labor allocation ratios. The deficient ADIT related to the transmission Net Operating Loss in Account 190 is computed on a FERC transmission standalone basis.

6) Balances reported in this worksheet do not include gross-up and the gross-up is not included in rate base. See below for demonstration of gross-up calculated on property and non-property related (excess)/deficient ADIT.

Calculation of Gross-up Rate		New Tax Rate
Federal Tax Rate	a	21.00%
California Tax Rate	b	8.84%
Fed Offset of State Benefit	c = -a x b	-1.86%
Combined Statutory Tax Rate (net of state benefit)	d = a+b+c	27.9836%
Net of Tax Rate	e = 1 - d	72.0164%
Gross-up Rate	f = 1/e	1.3886

	g	h	i = f - 1	j = g x i	k = h x i
	Col. 12	Col. 13			
	Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acct 254	Gross-up Rate	Gross-up on Deficient Deferred Taxes - Acct 182.3	Gross-up on (Excess) Deferred Taxes - Acct 254
Total Non-Property Related (Line No. 12)	-	-	0.3886	-	-
Total Property Related (Line No. 30)	150,204	(396,857)	0.3886	58,365	(154,208)

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-2
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2024
($1,000)

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

Line No.	Col. 1 Description (Note 1)	Col. 2 FERC Acct	Col. 3 Gross Accumulated Schedule M Adjustments	Col. 4 Ending ADIT Balances at Prior Tax Rate	Col. 5 ADIT Balances at New Tax Rate (= Col. 3 x (NR))	Col. 6 Net (Excess)/ Deficient ADIT at New Tax Rate (= Col. 4 - Col. 5)	Col. 7 Net (Excess)/ Deficient ADIT at Prior Tax Rate (= Order 864-1 Col. 9)	Col. 8 Adjustment for New Tax Rate (= Col. 6 - Col. 7)	Reference	Line No.
			New Tax Rate Adjustment Calculation							
1	Unprotected - Non-Property Related - (Note 2)									1
2	Compensation Related Items:									2
3	Accrued Bonus	190			-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190			-	-	-	-	SDG&E Records	4
5	Workers Compensation	190			-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:									6
7	SERP	190			-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:									8
9	Property Tax: Calend Year - Book	283			-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283			-	-	-	-	SDG&E Records	10
11										11
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	Sum Lines 2 thru 10	12
13										13
14	Protected - Property Related - (Note 4)									14
15	Net Operating Loss	190			-	-	-	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:									16
17	Depreciable Plant - Method/Life	282			-	-	-	-	SDG&E Records	17
18	Capitalized Interest	282			-	-	-	-	SDG&E Records	18
19	Sub-Total		-	-	-	-	-	-	Sum Lines 15 thru 18	19
20										20
21	Unprotected - Property Related - (Note 4)									21
22	AFUDC Debt	282			-	-	-	-	SDG&E Records	22
23	Repairs	282			-	-	-	-	SDG&E Records	23
24	Other	282			-	-	-	-	SDG&E Records	24
25	Sub-Total		-	-	-	-	-	-	Sum Lines 22 thru 24	25
26										26
27	Unprotected - Property Related - (Note 4)									27
28	Cost of Removal - Book Accrual	282			-	-	-	-	SDG&E Records	28
29										29
30	Total Property Related (Note 5)		-	-	-	-	-	-	Line 19 + Line 25 + Line 28	30
31										31
32	Grand Total (Note 6)		-	-	-	-	-	-	Line 12 + Line 30	32

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-3
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2025
($1,000)

Year: 2025

Line No.	Col. 1 Description (Note 1)	Col. 2 FERC Acct	Col. 3 Beginning Deficient ADIT - Acct 182.3	Col. 4 Beginning (Excess) ADIT - Acct 254	Col. 5 Return to Provision and Other Adjustments Acct 182.3	Col. 6 Return to Provision and Other Adjustments Acct 254	Col. 7 ADIT Amortization Acct 410.1	Col. 8 ADIT Amortization Acct 411.1	Col. 9 SDG&E Records Cumulative Amortization of Excess/Deficient ADIT	Col. 10 Σ Col. 3 thru Col. 8 Net (Excess)/ Deficient ADIT at Current Tax Rate	Col. 11 = Order 864-4 Col. 8 Adjustment for New Tax Rate - Acct 182.3 / 254	Col. 12 = Col. 10 + Col. 11 Ending Deficient ADIT - Acct 182.3	Col. 13 = Col. 10 + Col. 11 Ending (Excess) ADIT - Acct 254	Reference	Line No.
1	Unprotected - Non-Property Related - (Note 2)														1
2	Compensation Related Items:														2
3	Accrued Bonus	190	-	-					(122)	-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190	-	-					(67)	-	-	-	-	SDG&E Records	4
5	Workers Compensation	190	-	-					(214)	-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:								-						6
7	SERP	190	-	-					(555)	-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:								-						8
9	Property Tax: Calend Year - Book	283	-	-					(21,828)	-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283	-	-					24,388	-	-	-	-	SDG&E Records	10
11															11
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	1,601	-	-	-	-	Sum Lines 2 thru 10	12
13															13
14	Protected - Property Related - (Note 4)														14
15	Net Operating Loss	190	100,816	-	(0)		(1,652)		(11,295)	99,164	-	99,164	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:								-						16
17	Depreciable Plant - Method/Life	282	-	(361,153)		1		6,292	40,868	(354,861)	-	-	(354,861)	SDG&E Records	17
18	Capitalized Interest	282	-	5,027		-		(789)	(7,778)	4,237	-	-	4,237	SDG&E Records	18
19	Sub-Total		100,816	(356,127)	(0)	1	(1,652)	5,502	21,795	(251,459)	-	99,164	(350,623)	Sum Lines 15 thru 18	19
20															20
21	Unprotected - Property Related - (Note 4)														21
22	AFUDC Debt	282	-	(11,350)		(0)		263	2,120	(11,087)	-	-	(11,087)	SDG&E Records	22
23	Repairs	282	-	(29,381)		(0)		747	10,029	(28,635)	-	-	(28,635)	SDG&E Records	23
24	Other	282	13,365	-	(0)		(221)		(255)	13,144	-	13,144	-	SDG&E Records	24
25	Sub-Total		13,365	(40,731)	(0)	(0)	(221)	1,010	11,894	(26,577)	-	13,144	(39,721)	Sum Lines 22 thru 24	25
26															26
27	Unprotected - Property Related - (Note 4)														27
28	Cost of Removal - Book Accrual	282	36,024	-			(750)		(4,430)	35,273	-	35,273	-	SDG&E Records	28
29															29
30	Total Property Related (Note 5)		150,204	(396,857)	(0)	1	(2,623)	6,512	29,258	(242,763)	-	147,581	(390,345)	Line 19 + Line 25 + Line 28	30
31															31
32	Grand Total (Note 6)		150,204	(396,857)	(0)	1	(2,623)	6,512	30,859	(242,763)	-	147,581	(390,345)	Line 12 + Line 30	32
												-	-		

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

Calculation of Gross-up Rate		New Tax Rate
Federal Tax Rate	a	21.00%
California Tax Rate	b	8.84%
Fed Offset of State Benefit	c = -a x b	-1.86%
Combined Statutory Tax Rate (net of state benefit)	d = a+b+c	27.9836%
Net of Tax Rate	e = 1 - d	72.0164%
Gross-up Rate	f = 1/e	1.3886

	g Col. 12 Ending Deficient ADIT - Acct 182.3	h Col. 13 Ending (Excess) ADIT - Acct 254	i = f - 1 Gross-up Rate	j = g x i Gross-up on Deficient Deferred Taxes - Acct 182.3	k = h x i Gross-up on (Excess) Deferred Taxes - Acct 254
Total Non-Property Related (Line No. 12)	-	-	0.3886	-	-
Total Property Related (Line No. 30)	147,581	(390,345)	0.3886	57,346	(151,677)

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-4
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2025
($1,000)

Year:	2025
New Tax Rate?	No
New Rate ("NR"):	

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8		
			New Tax Rate Adjustment Calculation							
					= Col. 3 x (NR)	= Col. 4 - Col. 5	= Order 864-3 Col. 9	= Col. 6 - Col. 7		
Line No.	Description (Note 1)	FERC Acct	Gross Accumulated Schedule M Adjustments	Ending ADIT Balances at Prior Tax Rate	ADIT Balances at New Tax Rate	Net (Excess)/ Deficient ADIT at New Tax Rate	Net (Excess)/ Deficient ADIT at Prior Tax Rate	Adjustment for New Tax Rate	Reference	Line No.
1	Unprotected - Non-Property Related - (Note 2)									1
2	Compensation Related Items:									2
3	Accrued Bonus	190			-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190			-	-	-	-	SDG&E Records	4
5	Workers Compensation	190			-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:									6
7	SERP	190			-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:									8
9	Property Tax: Calend Year - Book	283			-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283			-	-	-	-	SDG&E Records	10
11										11
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	Sum Lines 2 thru 10	12
13										13
14	Protected - Property Related - (Note 4)									14
15	Net Operating Loss	190			-	-	-	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:									16
17	Depreciable Plant - Method/Life	282			-	-	-	-	SDG&E Records	17
18	Capitalized Interest	282			-	-	-	-	SDG&E Records	18
19	Sub-Total		-	-	-	-	-	-	Sum Lines 15 thru 19	19
20										20
21	Unprotected - Property Related - (Note 4)									21
22	AFUDC Debt	282			-	-	-	-	SDG&E Records	22
23	Repairs	282			-	-	-	-	SDG&E Records	23
24	Other	282			-	-	-	-	SDG&E Records	24
25	Sub-Total		-	-	-	-	-	-	Sum Lines 23 thru 25	25
26										26
27	Unprotected - Property Related - (Note 4)									27
28	Cost of Removal - Book Accrual	282			-	-	-	-	SDG&E Records	28
29										29
30	Total Property Related (Note 5)		-	-	-	-	-	-	Line 20 + Line 26 + Line 29	30
31										31
32	Grand Total (Note 6)		-	-	-	-	-	-	Line 12 + Line 31	32

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO6-Cycle 3 True-Up Adjustment
For 12-Month True-Up Period January 1, 2025 Through December 31, 2025
($1,000)

Line No.				Reference	Line No.
1	Total Prior Year Revenue Requirements Excluding FF&U [1]		$ 1,138,197	TO5 True-Up BK-1; Page 2; Line 39	1
2	Franchise Fees	1.0207%	11,618	Line 1 x Franchise Fee Rate	2
3	Uncollectible Expense	0.2050%	2,333	Line 1 x Uncollectible Rate	3
4	Total True-Up Cost of Service		$ 1,152,148	Sum Lines 1 thru 3	4
5					5

Line No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.
7	Calculations:		= Line 4 / 12		= Col. 4; Line 26 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	7
8													8
9										**Cumulative**		**Cumulative**	9
10								**Monthly**		**Overcollection (-) or**		**Overcollection (-) or**	10
11			**Monthly**	**Monthly**	**Prior**		**Adjusted Monthly**	**Overcollection (-) or**	**Monthly**	**Undercollection (+)**		**Undercollection (+)**	11
12			**True-Up**	**True-Up**	**True-Up**	**Prior Other**	**True-Up**	**Undercollection (+)**	**Interest**	**in Revenue**		**in Revenue**	12
13	**Month**	**Year**	**Cost of Service**	**Revenues** [2]	**Adjustment** [3]	**BTRR Adjustments** [4]	**Revenues**	**in Revenue**	**Rate** [5]	**wo Interest**	**Interest**	**with Interest**	13
14	January	2025	$ 96,012	90,353	$ 1,473	$ (302)	$ 91,524	$ 4,488	0.68%	$ 4,488	$ 15	$ 4,504	14
15	February	2025	96,012	69,522	1,473	(302)	70,693	25,319	0.62%	29,823	106	29,929	15
16	March	2025	96,012	72,826	1,473	(302)	73,997	22,015	0.68%	51,944	278	52,223	16
17	April	2025	96,012	66,511	1,473	(302)	67,682	28,330	0.62%	80,553	412	80,964	17
18	May	2025	96,012	66,672	1,473	(302)	67,843	28,170	0.64%	109,134	608	109,742	18
19	June	2025					-	-	0.62%	109,742	680	110,423	19
20	July	2025					-	-	0.64%	110,423	707	111,129	20
21	August	2025					-	-	0.64%	111,129	711	111,841	21
22	September	2025					-	-	0.62%	111,841	693	112,534	22
23	October	2025					-	-	0.64%	112,534	720	113,254	23
24	November	2025					-	-	0.62%	113,254	702	113,957	24
25	December	2025					-	-	0.64%	113,957	729	114,686	25
26			$ 480,062	$ 365,884	$ 17,672	$ (3,620)	$ 371,739	$ 108,322			$ 6,363		26

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

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

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

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO6-Cycle 3 True-Up Adjustment
For 12-Month True-Up Period January 1, 2025 Through December 31, 2025
($1,000)

Line No.				Reference	Line No.
1	Total Prior Year Revenue Requirements Excluding FF&U [1]		$ 1,134,067	TO5 True-Up BK-1; Page 2; Line 39	1
2	Franchise Fees	1.0207%	11,575	Line 1 x Franchise Fee Rate	2
3	Uncollectible Expense	0.2050%	2,325	Line 1 x Uncollectible Rate	3
4	Total True-Up Cost of Service		$ 1,147,967	Sum Lines 1 thru 3	4
5					5

Line No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.
7	Calculations:		= Line 4 / 12		= Col. 4; Line 26 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	7
8													8
9-13	**Month**	**Year**	**Monthly True-Up Cost of Service**	**Monthly True-Up Revenues [2,8]**	**Prior True-Up Adjustment [3]**	**Prior Other BTRR Adjustments [4]**	**Adjusted Monthly True-Up Revenues**	**Monthly Overcollection (-) or Undercollection (+) in Revenue**	**Monthly Interest Rate [5]**	**Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest**	**Interest**	**Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest**	9-13
14	January	2025					$ -	$ -	0.68%	$ -	$ -	$ -	14
15	February	2025					-	-	0.62%	-	-	-	15
16	March	2025					-	-	0.68%	-	-	-	16
17	April	2025					-	-	0.62%	-	-	-	17
18	May	2025					-	-	0.64%	-	-	-	18
19	June	2025	95,664	102,612	1,473	(302)	103,783	(8,119)	0.62%	(8,119)	(25)	(8,144)	19
20	July	2025	95,664	102,612	1,473	(302)	103,783	(8,119)	0.64%	(16,262)	(78)	(16,341)	20
21	August	2025	95,664	102,612	1,473	(302)	103,783	(8,119)	0.64%	(24,459)	(131)	(24,590)	21
22	September	2025	95,664	102,612	1,473	(302)	103,783	(8,119)	0.62%	(32,708)	(178)	(32,886)	22
23	October	2025	95,664	102,612	1,473	(302)	103,783	(8,119)	0.64%	(41,005)	(236)	(41,241)	23
24	November	2025	95,664	102,612	1,473	(302)	103,783	(8,119)	0.62%	(49,360)	(281)	(49,641)	24
25	December	2025	95,664	102,612	1,473	(302)	103,783	(8,119)	0.64%	(57,759)	(344)	(58,103)	25
26			$ 669,647	$ 718,281	$ 17,672	$ (3,620)	$ 726,478	$ (56,831)			$ (1,272)		26

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

[2] SDG&E's recorded Non-CAISO Transmission Revenues, excluding TACBAA and TRBAA, during the true-up period.

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

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

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

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

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

[8] **Transmission Revenues:**

		Recorded	Allocated
January	2025	90,353	90,347
February	2025	69,522	90,347
March	2025	72,826	90,347
April	2025	66,511	90,347
May	2025	66,672	90,347
June	2025	79,598	90,347
July	2025	105,093	90,347
August	2025	107,622	90,347
September	2025	121,653	90,347
October	2025	118,247	90,347
November	2025	84,774	90,347
December	2025	101,294	90,347
Total		$ 1,084,165	$ 1,084,165

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	$ 112,287	True-Up Stmt AH; Line 9	1
2				2
3	Transmission Related A&G Expense	106,018	True-Up Stmt AH; Line 31	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of True-Up Stmt AH; Line 16	5
6	Total O&M Expenses	$ 218,304	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	306,564	True-up Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense [1]	-	True-up Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	83,074	True-up Statement AK; Line 5	12
13				13
14	Transmission Related Payroll Taxes Expense	3,991	True-up Statement AK; Line 12	14
15	Sub-Total Expense	$ 611,933	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3745%	True-Up Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	$ 5,726,461	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	$ 536,829	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 3; Line 66	21
22	Transmission Rate Base	$ 5,726,461	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(11,869)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29		-		29
30	End of Prior Year Revenues (PYRR EU) Excluding FF&U	$ 1,138,197	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2025
($1,000)

Line No.				Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.9821%	True-Up Stmt AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3745%	True-Up Stmt AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3745%	True-Up Stmt AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 3; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [3]	$ 1,138,197	Page 1; Line 30 + Line 37	39

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	$ 6,501,750	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	-	Page 4; Line 17	3
4	Transmission Related General Plant	28,073	Page 4; Line 18	4
5	Transmission Related Common Plant	223,555	Page 4; Line 19	5
6	Total Net Transmission Plant	$ 6,753,378	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	$ 2,550	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ 2,550	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes [1]	$ (1,163,727)	TO5 Stmt AF Proration; Line 13; Col. 8	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,163,727)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	$ 84,823	True-Up Stmt AL; Line 5	19
20	Transmission Related Prepayments	32,888	True-Up Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	27,288	True-Up Stmt AL; Line 19	21
22	Total Working Capital	$ 144,999	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	$ -	True-Up Stmt Misc; Line 5	24
25	Unfunded Reserves	(10,738)	True-Up Stmt Misc; Line 7	25
26				26
27	Total Transmission Rate Base	$ 5,726,461	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]			29
30	Net Incentive Transmission Plant	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	Line 30 + Line 31	32
33				33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]			34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Line 35 + Line 36	37
38				38
39	**D. Incentive Transmission Construction Work In Progress** [2]	$ -	Statement AM; Line 1	39

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2025
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				1
2	Transmission Plant	$	8,948,474	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		-	True-up Statement AD; Line 27	3
4	Transmission Related General Plant		65,074	True-up Statement AD; Line 29	4
5	Transmission Related Common Plant		416,821	True-up Statement AD; Line 31	5
6	Total Gross Transmission Plant	$	9,430,370	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	$	2,446,724	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		-	True-up Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		37,001	True-up Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		193,266	True-up Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$	2,676,991	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	$	6,501,750	Line 2 - Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		-	Line 3 - Line 10	17
18	Transmission Related General Plant		28,073	Line 4 - Line 11	18
19	Transmission Related Common Plant		223,555	Line 5 - Line 12	19
20	Total Net Transmission Plant	$	6,753,378	Sum Lines 16 thru 19	20
21					21
22	**B. Incentive Project Transmission Plant:**[1]				22
23	Incentive Transmission Plant	$	-	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve		-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$	-	Line 23 - Line 24	25

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
	A. End of Prior Year Revenue Requirement ($PYRR_{EU}$):			
1	Transmission Operation & Maintenance Expense	$ 101,983	Statement AH; Line 5	1
2				2
3	Transmission Related A&G Expense	109,183	Statement AH; Line 20	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 10	5
6	Total O&M Expenses	$ 211,167	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	305,647	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense[1]	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	82,986	Statement AK; Line 5	12
13				13
14	Transmission Related Payroll Taxes Expense	3,909	Statement AK; Line 12	14
15	Sub-Total Expense	$ 603,708	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.6242%	Statement AV; Page 3; Line 38	17
18	Transmission Rate Base	$ 5,651,620	Page 3; Line 28	18
19	Return and Associated Income Taxes - Base ROE	$ 543,924	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 3; Line 78	21
22	Transmission Rate Base	$ 5,651,620	Page 3; Line 28 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(11,869)	Statement AU; Line 13	26
27	Other $BTRR_{EU}$ Adjustments - Black Box Adjustment Per Settlement Agreement	(3,000)	Per Settlement Agreement	27
28	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	28
29	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	29
30				30
31	End of Prior Year Revenue Requirement ($PYRR_{EU}$) Excluding FF&U	$ 1,134,067	Line 15 + Line 19+ Line 23 + (Sum Lines 25 thru 29)	31

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue Requirement:[1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.9330%	Statement AV; Page 4; Line 38	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 33	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 78	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 33	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue Requirement	$ -	Line 1 + Line 5 +Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue Requirement:**[1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 38	16
17	Cost of Capital Rate $_{(COCR)}$ [3] - Base ROE	9.6242%	Statement AV; Page 3; Line 38	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 38	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue Requirement	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue Requirement:**[1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 40	27
28	Cost of Capital Rate $_{(COCR)}$ [3] - Base ROE	9.6242%	Statement AV; Page 3; Line 38	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 40	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 3; Line 78	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue Requirement	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenue Requirement ($PYRR_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U**[4]	$ 1,134,067	Page 1; Line 31 + Line 37	39

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	$ 6,501,750	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	-	Page 4; Line 17	3
4	Transmission Related General Plant	27,493	Page 4; Line 18	4
5	Transmission Related Common Plant	218,929	Page 4; Line 19	5
6	Total Net Transmission Plant	$ 6,748,172	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	$ 2,550	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ 2,550	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes [1]	$ (1,164,763)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,164,763)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	$ 58,838	Statement AL; Line 5	19
20	Transmission Related Prepayments	18,488	Statement AL; Line 11	20
21	Transmission Related Cash Working Capital	-	Shall be Zero per the Settlement Agreement	21
22	Total Working Capital	$ 77,325	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	(11,663)	Statement Misc; Line 7	25
26	Deferred Losses/(Gains) from Disposition of Utility Plant	-	Statement Misc; Line 11	26
27				27
28	Total Transmission Rate Base	$ 5,651,620	Sum Lines 6, 11, 16, 22, 24, 25, 26	28
29				29
30	**B. Incentive ROE Project Transmission Rate Base:** [2]			30
31	Net Incentive Transmission Plant	$ -	Page 4; Line 25	31
32	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	32
33	Total Incentive ROE Project Transmission Rate Base	$ -	Line 31 + Line 32	33
34				34
35	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]			35
36	Incentive Transmission Plant Abandoned Project Cost	$ -	Statement Misc; Line 9	36
37	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	37
38	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Line 36 + Line 37	38
39				39
40	**D. Incentive Transmission Construction Work In Progress** [2]	$ -	Statement AM; Line 1	40

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2025
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				1
2	Transmission Plant	$	8,948,474	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		-	Statement AD; Line 27	3
4	Transmission Related General Plant		63,728	Statement AD; Line 29	4
5	Transmission Related Common Plant		408,197	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$	9,420,399	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	$	2,446,724	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		-	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		36,235	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		189,267	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$	2,672,227	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	$	6,501,750	Line 2 - Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		-	Line 3 - Line 10	17
18	Transmission Related General Plant		27,493	Line 4 - Line 11	18
19	Transmission Related Common Plant		218,929	Line 5 - Line 12	19
20	Total Net Transmission Plant	$	6,748,172	Sum Lines 16 thru 19	20
21					21
22	**B. Incentive Project Transmission Plant:** [1]				22
23	Incentive Transmission Plant	$	-	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve		-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$	-	Line 23 - Line 24	25

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

Per Section II.B. of Appendix VIII:

Data cells that are colored coded green are manual inputs based on the workpapers and/or FERC Form 1 that are external to the Formula Rate Spreadsheet

Data cells that are color coded yellow are linked to cells on other pages within the Formula Rate Spreadsheet

Data cells color coded grey shall be zero

Uncolored cells reflect formulas (e.g., cells representing the sum of proceding lines) or links to cells on the same page

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF - Proration
Deferred Credits
For 12-Month True-Up Period January 1, 2025 Through December 31, 2025
($1,000)

Line No.	Col. 1 Future Test Period	Col. 2 Mthly Deferred Tax Amount [1]	Col. 3 Deferred Tax Balance [2]	Col. 4 Days in Month	Col. 5 Number of Days Left in Period	Col. 6 Col. 5 / Tot. Days Prorata Percentages	Col. 7 = Col. 2 * Col. 6 Monthly Prorata Amounts	Col. 8 Annual Accumulated Prorata Calculation	Line No.
1	Beginning Balance (TO6 Stmt AF; Line 7; Col. a)		$ (1,151,644)		365	100.00%		$ (1,151,644)	1
2	January	$ (2,187)	(1,153,831)	31	334	91.51%	$ (2,001)	(1,153,645)	2
3	February	(2,187)	(1,156,017)	28	306	83.84%	(1,833)	(1,155,478)	3
4	March	(2,187)	(1,158,204)	31	275	75.34%	(1,647)	(1,157,125)	4
5	April	(2,187)	(1,160,390)	30	245	67.12%	(1,468)	(1,158,593)	5
6	May	(2,187)	(1,162,577)	31	214	58.63%	(1,282)	(1,159,875)	6
7	June	(2,187)	(1,164,763)	30	184	50.41%	(1,102)	(1,160,977)	7
8	July	(2,187)	(1,166,950)	31	153	41.92%	(917)	(1,161,894)	8
9	August	(2,187)	(1,169,137)	31	122	33.42%	(731)	(1,162,625)	9
10	September	(2,187)	(1,171,323)	30	92	25.21%	(551)	(1,163,176)	10
11	October	(2,187)	(1,173,510)	31	61	16.71%	(365)	(1,163,541)	11
12	November	(2,187)	(1,175,696)	30	31	8.49%	(186)	(1,163,727)	12
13	December	(2,187)	(1,177,883)	31	0	0.00%	-	$ (1,163,727)	13
	Ending Balance (TO6 Stmt AF; Line 7; Col. b)		$ (1,177,883)						

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AD
Cost of Plant
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Total Steam Production Plant [1,3]	204-207; Footnote Data (a)			$ 605,412	AD-1; Line 18	1
2							2
3	Total Nuclear Production Plant [1,3]	204-207; Footnote Data (a)			-	AD-2; Line 18	3
4							4
5	Total Hydraulic Production Plant [1,3]				-	AD-3; Line 18	5
6							6
7	Total Other Production Plant [1,3]	204-207; Footnote Data (a)			619,848	AD-4; Line 18	7
8							8
9	Total Distribution Plant [2,3]	204-207; Footnote Data (a); BOY and EOY	$ 13,028,441	$ 13,259,817	13,144,129	AD-5; Line 6	9
10							10
11	Transmission Plant [1, 3]	204-207; Footnote Data (a)			8,948,474	AD-6; Line 18	11
12							12
13	Incentive Transmission Plant[1]				-	AD-7; Line 18	13
14							14
15	Total Electric Miscellaneous Intangible Plan [2, 4]	204-207; Footnote Data (a); BOY and EOY	-	-	-	AD-8; Line 6	15
16							16
17	Total General Plant [2, 4]	204-207; Footnote Data (a); BOY and EOY	289,482	325,936	307,709	AD-9; Line 6	17
18							18
19	Total Common Plant [2, 4]		1,958,808	1,983,123	1,970,965	AD-10; Line 10	19
20							20
21	Total Plant in Service				$ 25,596,537	Sum Lines 1 thru 19	21
22							22
23	Transmission Wages and Salaries Allocation Factor				21.15%	Statement AI; Line 15	23
24							24
25	Total Transmission Plant & Incentive Transmission Plant				$ 8,948,474	Line 11 + Line 13	25
26							26
27	Transmission Related Electric Miscellaneous Intangible Plant				-	Line 15 x Line 23	27
28							28
29	Transmission Related General Plant				65,074	Line 17 x Line 23	29
30							30
31	Transmission Related Common Plant				416,821	Line 19 x Line 23	31
32							32
33	Transmission Related Total Plant in Service				$ 9,430,370	Sum Lines 25 thru 31	33
34							34
35	Transmission Plant Allocation Factor [5]				36.84%	Line 33 / Line 21	35

[1] The balances for Steam, Nuclear, Hydraulic, Other Production, Transmission, and Incentive Transmission plant are derived based on a 13-month average balance.
[2] The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance using beginning and ending year balances.
[3] The amounts stated above are ratemaking utility plant in service and a result of implementing the “Seven-Element Adjustment Factor” which reflects transfers between core electric functional areas.
[4] Not affected by the "Seven-Element Adjustment Factor".
[5] Used to allocate all elements of working capital, other than working cash.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AE
Accumulated Depreciation and Amortization
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve[1, 3]	200-201; Footnote Data (b)			$ 2,446,724	AE-1; Line 18	1
2							2
3	Electric Misc. Intangible Plant Amortization Reserve[2, 4]		$ -	$ -	-	AE-2; Line 6	3
4							4
5	General Plant Depreciation Reserve[2, 4]		171,621	178,303	174,962	AE-3; Line 6	5
6							6
7	Common Plant Depreciation Reserve[2, 4]		875,143	952,600	913,871	AE-4; Line 10	7
8							8
9	Transmission Wages and Salaries Allocation Factor				21.15%	Statement AI; Line 15	9
10							10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve				$ -	Line 3 x Line 9	11
12							12
13	Transmission Related General Plant Depreciation Reserve				37,001	Line 5 x Line 9	13
14							14
15	Transmission Related Common Plant Depreciation Reserve				193,266	Line 7 x Line 9	15
16							16
17	Total Transmission Related Depreciation Reserve				$ 2,676,991	Line 1 + (Sum Lines 11 thru 15)	17
18							18
19	Incentive Transmission Plant Depreciation Reserve[1]				$ -	AE-5; Line 18	19

1 The depreciation reserve for Transmission and Incentive Transmission plant is derived based on a 13-month average balance.
2 The depreciation reserve for Electric Miscellaneous Intangible, General, and Common plant is derived based on a simple average of beginning and end of year balances.
3 The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between core electric functional areas.
4 Not affected by the "Seven-Element Adjustment Factor".

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH
Operation and Maintenance Expenses
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				1
2	Total Transmission O&M Expense	320-323; 112; b	$ 109,226	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:				3
4	Scheduling, System Control & Dispatch Services		(2,615)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development		(1,345)	Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others		-	Negative of AH-1; Line 40; Col. b	6
7	Miscellaneous Transmission Expense		7,133	Negative of AH-1; Line 45; Col. b	7
8	Other Transmission O&M Exclusion Adjustments		(112)	Negative of AH-1; Line 37; Col. b	8
9	Total Adjusted Transmission O&M Expenses		$ 112,287	Sum Lines 2 thru 8	9
10					10
11	Derivation of Administrative and General Expense:				11
12	Total Administrative & General Expense	320-323; 197; b	$ 630,055	True-Up AH-2; Line 16; Col. a	12
13	Adjustments to Per Book A&G Expense:				13
14	Abandoned Projects		(68)	Negative of True-Up AH-2; Line 35; Col. a	14
15	CPUC energy efficiency programs		(2,841)	Negative of True-Up AH-2; Sum Lines (23, 29, 36); Col. a ; and Sum Lines (20, 21, 22, 25, 38); Col. b	15
16	CPUC Intervenor Funding Expense - Transmission[1]		-	Negative of True-Up AH-2; Line 31; Col. a	16
17	CPUC Intervenor Funding Expense - Distribution		(543)	Negative of True-Up AH-2; Line 32; Col. a	17
18	CPUC reimbursement fees		(13,845)	Negative of True-Up AH-2; Line 27; Col. a	18
19	Injuries & Damages		-	Not Applicable to 2025 Base Period	19
20	General Advertising Expenses		(611)	Negative of True-Up AH-2; Line 34; Col. b	20
21	Franchise Requirements		(115,768)	Negative of True-Up AH-2; Line 26; Col. b	21
22	Hazardous substances - Hazardous Substance Cleanup Cost Account		-	Negative of True-Up AH-2; Line 39; Col. b	22
23	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		3	Negative of True-Up AH-2; Line 28; Col. a	23
24	Other A&G Exclusion Adjustments		(2,907)	Negative of True-Up AH-2; Sum Lines (24, 30, 37, 40); Col. a; and Line 33; Col. b	24
25	Total Adjusted A&G Expenses Including Property Insurance		$ 493,474	Sum Lines 12 thru 24	25
26	Less: Property Insurance (Due to different allocation factor)		(10,561)	Negative of True-Up AH-2; Line 5; Col. c	26
27	Total Adjusted A&G Expenses Excluding Property Insurance		$ 482,913	Line 25 + Line 26	27
28	Transmission Wages and Salaries Allocation Factor		21.15%	Statement AI; Line 15	28
29	Transmission Related Administrative & General Expenses		$ 102,127	Line 27 x Line 28	29
30	Property Insurance Allocated to Transmission, General, and Common Plant		3,891	Negative of Line 26 x Line 50	30
31	Transmission Related A&G Expense Including Property Insurance Expense		$ 106,018	Line 29 + Line 30	31
32					32
33	Derivation of Transmission Plant Property Insurance Allocation Factor:				33
34	Transmission Plant & Incentive Transmission Plant		$ 8,948,474	Statement AD; Line 25	34
35	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	35
36	Transmission Related General Plant		65,074	Statement AD; Line 29	36
37	Transmission Related Common Plant		416,821	Statement AD; Line 31	37
38	Total Transmission Related Investment in Plant		$ 9,430,370	Sum Lines 34 thru 37	38
39					39
40	Total Transmission Plant & Incentive Transmission Plant		$ 8,948,474	Line 34 Above	40
41	Total Steam Production Plant		605,412	Statement AD; Line 1	41
42	Total Nuclear Production Plant		-	Shall be Zero	42
43	Total Other Production Plant		619,848	Statement AD; Line 7	43
44	Total Distribution Plant		13,144,129	Statement AD; Line 9	44
45	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	45
46	Total General Plant		307,709	Statement AD; Line 17	46
47	Total Common Plant		1,970,965	Statement AD; Line 19	47
48	Total Plant in Service Excluding SONGS		$ 25,596,537	Sum Lines 40 thru 47	48
49					49
50	Transmission Property Insurance and Tax Allocation Factor		36.84%	Line 38 / Line 48	50

[1] The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the $BTRR_{EU}$ on BK-1; Page 1; Line 5. This expense will be excluded in $BTRR_{CAISO}$ on BK-2; Line 3.

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2025
($1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		Electric Transmission Operation					
1	560	Operation Supervision and Engineering	$ 16,351	$ 112	$ 16,239	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	589	-	589	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,790	-	1,790	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	407	-	407	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	2,615	2,615	(0)	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	105	-	105	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,283	1,345	938	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	10,742	-	10,742	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	7,985	-	7,985	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	-	-	-	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	5,250	(7,133)	12,383	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,977	-	3,977	Form 1; Page 320-323; Line 98	15
16							16
17		*Total Electric Transmission Operation*	$ 52,094	$ (3,061)	$ 55,155	Sum Lines 1 thru 15	17
18							18
19		***Electric Transmission Maintenance***					19
20	568	Maintenance Supervision and Engineering	$ 3,327	$ -	$ 3,327	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	392	-	392	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,026	-	1,026	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	3,227	-	3,227	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	0	-	0	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	132	-	132	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	20,256	-	20,256	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	27,560	-	27,560	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	1,213	-	1,213	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	(0)	-	(0)	Form 1; Page 320-323; Line 110	29
30							30
31		*Total Electric Transmission Maintenance*	$ 57,132	$ -	$ 57,132	Sum Lines 20 thru 29	31
32							32
33		**Total Electric Transmission O&M Expenses**	**$ 109,226**	**$ (3,061)**	**$ 112,287**	Line 17 + Line 31	33
34							34
35							35
36	**Excluded Expenses (recovery method in parentheses):**						36
37	560	Executive ICP		$ 112			37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		2,615			38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,345			39
40	565	Transmission of Electricity by Others (ERRA)		-			40
41	566	Century Energy Systems Balancing Account (CES-21BA)	$ -				41
42		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				42
43		ISO Grid Management Costs (ERRA)	482				43
44		Reliability Services (RS rates)	453				44
45		Other (TRBAA, TACBAA)	(8,069)	$ (7,133)			45
46							46
47		**Total Excluded Expenses**		**$ (3,061)**			47
48							48
49							49
50							50

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2025
($1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		Administrative & General					
1	920	A&G Salaries	$ 54,245	$ 201	$ 54,044	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	31,118	69	31,049	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(11,800)		(11,800)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	135,104	78	135,026	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	10,561		10,561	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	164,318	671	163,647	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits [1]	67,897	1,217	66,679	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	118,730	115,768	2,962	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	27,648	15,063	12,585	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(6,962)	-	(6,962)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	611	611	(0)	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	8,280	2,331	5,949	Form 1; Page 320-323; Line 192	12
13	931	Rents	13,845	539	13,306	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	16,460	32	16,428	Form 1; Page 320-323; Line 196	14
15							15
16		**Total Administrative & General Expenses**	**$ 630,055**	**$ 136,581**	**$ 493,474**	Sum Lines 1 thru 14	16
17							17
18							18
19	**Excluded Expenses:**						19
20	920	Energy Efficiency		201			20
21	921	Energy Efficiency		69			21
22	923	Energy Efficiency		78			22
23	925	Energy Efficiency	605				23
24		Electric Power Research Institute (EPRI) Dues	66	671			24
25	926	Energy Efficiency		1,217			25
26	927	Franchise Requirements		115,768			26
27	928	CPUC reimbursement fees	13,845				27
28		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(3)				28
29		Energy Efficiency	(71)				29
30		Gas-Only Expenses	749				30
31		CPUC Intervenor Funding Expense - Transmission	-				31
32		CPUC Intervenor Funding Expense - Distribution	543	15,063			32
33	929	Duplicate Charges		-			33
34	930.1	General Advertising Expenses		611			34
35	930.2	Abandoned Projects	68				35
36		Energy Efficiency	203				36
37		Credit Facility Fees	2,060	2,331			37
38	931	Energy Efficiency		539			38
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	-				39
40		Gas-Only Expenses	32	32			40
41							41
42		**Total Excluded Expenses**		**$ 136,581**			42
43							43
44							44
45	1	FERC Acct 926, Employee Pensions & Benefits, includes approximately $XXXK for PBOP of which approximately $XXXK is Transmission related.					45
46							46

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI
Wages and Salaries
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	354-355; 20; b	$ 16,769		1
2					2
3	Transmission Wages & Salaries	354-355; 21; b	33,945		3
4					4
5	Distribution Wages & Salaries	354-355; 23; b	80,192		5
6					6
7	Customer Accounts Wages & Salaries	354-355; 24; b	12,656		7
8					8
9	Customer Services and Informational Wages & Salaries	354-355; 25; b	16,951		9
10					10
11	Sales Wages & Salaries	354-355; 26; b	-		11
12					12
13	Total Operating & Maintenance Wages & Salaries Excl. A&G		$ 160,513	Sum Lines 1 thru 11	13
14					14
15	Transmission Wages and Salaries Allocation Factor		21.15%	Line 3 / Line 13	15

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ
Depreciation and Amortization Expense
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense		$ 262,244	AJ-1; Line 15	1
2					2
3	Electric Miscellaneous Intangible Plant Amortization Expense	336-337; 1; f	-	AJ-2; Line 1	3
4					4
5	General Plant Depreciation Expense	336-337; 10; f	24,039	AJ-3; Line 1	5
6					6
7	Common Plant Depreciation Expense	336-337; 11; f	185,531	AJ-4; Line 3	7
8					8
9	Transmission Wages and Salaries Allocation Factor		21.15%	Statement AI; Line 15	9
10					10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense		$ -	Line 3 x Line 9	11
12					12
13	Transmission Related General Plant Depreciation Expense		5,084	Line 5 x Line 9	13
14					14
15	Transmission Related Common Plant Depreciation Expense		39,236	Line 7 x Line 9	15
16					16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		$ 306,564	Line 1 + (Sum Lines 11 thru 15)	17
18					18
19	Incentive Transmission Plant Depreciation Expense		$ -	AJ-5; Line 15	19
20					20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense[1]		$ -	AJ-6; Line 1	21
22					22
23	Transmission Plant Abandoned Project Cost Amortization Expense		$ -	AJ-7; Line 1	23

[1] Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AK
Taxes Other Than Income Taxes
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes Expense [1]	262-263; 12; l	$ 225,484		1
2					2
3	Transmission Property Insurance and Tax Allocation Factor		36.84%	Statement AH; Line 39	3
4					4
5	Transmission Related Property Taxes Expense		$ 83,074	Line 1 x Line 3	5
6					6
7					7
8	Total Payroll Taxes Expense [2]	262-263; 2,3,4,8; l	$ 18,873		8
9					9
10	Transmission Wages and Salaries Allocation Factor		21.15%	Statement AI; Line 15	10
11					11
12	Transmission Related Payroll Taxes Expense		$ 3,991	Line 8 x Line 10	12

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies [1]	227; Footnote Data (a)		$ 230,232	AL-1; Line 18	1
2						2
3	Transmission Plant Allocation Factor			36.84%	Statement AD; Line 35	3
4						4
5	Transmission Related Materials and Supplies			$ 84,823	Line 1 x Line 3	5
6						6
7	B. Prepayments [1]	110-111; Footnote Data (c)		$ 89,267	AL-2; Line 18	7
8						8
9	Transmission Related Prepayments			$ 32,888	Line 3 x Line 7	9
10						10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:					11
12	Transmission O&M Expense		$ 112,287		True-Up Stmt AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		106,018		True-Up Stmt AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission		-		True-Up Negative of Stmt AH; Line 16	14
15	Total		$ 218,304		Sum Lines 12 thru 14	15
16						16
17	One Eighth O&M Rule		12.50%		FERC Method = 1/8 of O&M Expense	17
18						18
19	Transmission Related Cash Working Capital - Retail Customers		$ 27,288		Line 15 x Line 17	19
20						20
21	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:					21
22	CPUC Intervenor Funding Expense - Transmission		$ -		Line 14 Above	22
23						23
24	One Eighth O&M Rule		12.50%		Line 17 Above	24
25						25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		$ -		Line 22 x Line 24	26
27						27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE:		9.3745%		True-Up Stmt AV; Page 3; Line 32	28
29						29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE [2]		$ -		Line 26 x Line 28	30
31						31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:		0.0000%		True-Up Stmt AV; Page 3; Line 66	32
33						33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder [2]		$ -		Line 26 x Line 32	34

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 9,800,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(33,063)		6
7	LTD = Long Term Debt		$ 9,766,937	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 401,800		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	7,947		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	672		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		$ 410,419	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		4.20%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 10,932,551		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	6,285		28
29	CS = Common Stock		$ 10,938,836	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 9,766,937	47.17%	4.20%	1.98%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	10,938,836	52.83%	10.10%	5.34%	Col. c = Line 32 Above	39
40	Total Capital	$ 20,705,773	100.00%		7.32%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.34%	Line 38 + Line 39; Col. d	42
43							43

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
44							44
45	CAISO Participation ROE Adder: [2]				0.00%	TO5 Offer of Settlement; Section II.A.1.5.1	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 9,766,937	47.17%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	10,938,836	52.83%	0.00%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 20,705,773	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Incentive Return on Common Equity: [1]				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	$ 9,766,937	47.17%	4.20%	1.98%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	10,938,836	52.83%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	$ 20,705,773	100.00%		1.98%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	$ 9,766,937	47.17%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	10,938,836	52.83%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	$ 20,705,773	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

[1] The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.
[2] Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.34%	Page 1; Line 42	6
7	B = Trans. Amount of Other Federal Tax Adjustments	$ 4,154	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 12,371	AV-1A; Line17	8
9	D = Transmission Rate Base	$ 5,726,461	TO5 True-Up BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	1.3840%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.34%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 12,371	Line 8 Above	20
21	D = Transmission Rate Base	$ 5,726,461	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.3840%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.6726%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	2.0566%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.3180%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.3745%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	$ 5,726,461	TO5 True-Up BK-1; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	$ 5,726,461	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	TO5 True-Up BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = $\frac{((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.9821%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.9821%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	TO5 True-Up BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = $\frac{((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46
47				47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = $\frac{((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	59
60				60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

SAN DIEGO GAS & ELECTRIC COMPANY
Miscellaneous Statement
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits [1]		$ -		1
2					2
3	Transmission Plant Abandoned Project Cost [1]		$ -		3
4					4
5	Other Regulatory Assets/Liabilities [1]		$ -		5
6					6
7	Unfunded Reserves		$ (10,738)	True-Up Misc.-1; Line 9; Col. c	7
8					8
9	Incentive Transmission Plant Abandoned Project Cost [1]		$ -		9

[1] None of the above items apply to SDG&E's TO6 Cycle 3 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2025
($1,000)

Line No.	Description	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	$ (118)	$ (247)	$ (184)	True-Up Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	$ (1,866)	$ (1,661)	$ (1,762)	True-Up Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	$ (4,483)	$ (2,517)	$ (3,486)	True-Up Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	$ (5,375)	$ (5,237)	$ (5,306)	True-Up Misc.-1.1; Line 19	7
	Other Unfunded Reserve	$ -	$ -	$ -	True-Up Misc.-1.1; Line 24	
8						8
9	Total Unfunded Reserves	$ (11,841)	$ (9,663)	$ (10,738)	Sum Lines 1 thru 7	9

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2025
($1,000)

Line No.	Description	(a) [1] 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	$ (770)	$ (1,667)	$ (1,219)	SDG&E Records	2
3	Allocation Factor	15.28%	14.84%	15.06%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	**Total Injuries and Damages**	**$ (118)**	**$ (247)**	**$ (184)**	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	$ (12,209)	$ (11,194)	$ (11,702)	SDG&E Records	7
8	Allocation Factor	15.28%	14.84%	15.06%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	**Total Workers' Compensation**	**$ (1,866)**	**$ (1,661)**	**$ (1,762)**	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	$ (29,337)	$ (16,964)	$ (23,151)	SDG&E Records	12
13	Allocation Factor	15.28%	14.84%	15.06%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	**Total SERP**	**$ (4,483)**	**$ (2,517)**	**$ (3,486)**	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	$ (35,175)	$ (35,294)	$ (35,235)	SDG&E Records	17
18	Allocation Factor	15.28%	14.84%	15.06%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	**Total Accrued Vacation**	**$ (5,375)**	**$ (5,237)**	**$ (5,306)**	Line 17 x Line 18	19
20						20
21	Placeholder for New Unfunded Reserve					21
22	Other Unfunded Reserve - Acct. XXX	**$** -	**$** -	$ -	SDG&E Records	22
23	Allocation Factor	15.28%	14.84%	15.06%	Col. (b); AD-10; Line 6 x AI; Line 15	23
24	**Total Other Unfunded Reserve**	**$ -**	**$ -**	**$ -**	Line 22 x Line 23	24

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

a	Electric Ratio	73.87%	2024 FERC Form 1; Common Utility Plant and Expenses; Page 356	a
b	Transmission Wages and Salaries Allocation Factor	20.68%	Statement AI; Line 15; TO6-Cycle 2 ER26-632-000	b
c	Allocation Factor	15.28%	Line a x Line b	c

SAN DIEGO GAS & ELECTRIC COMPANY
TO6-Cycle 3 Interest True-Up Adjustment
For 12-Month True-Up Period January 1, 2025 Through December 31, 2025
($1,000)

Line No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	1
2	Calculations:			See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
3								3
4			Prior Cycle	Monthly	Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	4
5			True Up	Interest	Undercollection (+) in Revenue		Undercollection (+) in Revenue	5
6	Month	Year	Adjustment [1]	Rate	wo Interest	Interest	with Interest	6
7	January	2025	$ 108,650	0.68%	$ 108,650	$ 739	$ 109,389	7
8	February	2025		0.62%	109,389	678	110,067	8
9	March	2025		0.68%	110,067	748	110,815	9
10	April	2025		0.62%	110,815	687	111,502	10
11	May	2025		0.64%	111,502	714	112,216	11
12	June	2025		0.62%	112,216	696	112,912	12
13	July	2025		0.64%	112,912	723	113,634	13
14	August	2025		0.64%	113,634	727	114,362	14
15	September	2025		0.62%	114,362	709	115,071	15
16	October	2025		0.64%	115,071	736	115,807	16
17	November	2025		0.62%	115,807	718	116,525	17
18	December	2025		0.64%	116,525	746	117,271	18
19						$ 8,621		19

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO6-Cycle 3 Interest True-Up Adjustment
For 12-Month True-Up Period January 1, 2025 Through December 31, 2025
($1,000)

Line No.									Line No.
1		**Col. 1**	**Col. 2**	**Col. 3**	**Col. 4**	**Col. 5**	**Col. 6**	**Col. 7**	1
2				See Footnote 2	See Footnote 3	= - (Col. 4 + Col. 6)	= Col. 2 x Col. 3	= Col. 3 - Col. 5	2
3									3
4			**Monthly**	**Month**				**Month**	4
5			**Interest**	**Beginning**				**Ending**	5
6	**Month**	**Year**	**Rate** [1]	**Balance**	**Amortization**	**Principal**	**Interest**	**Balance**	6
7	January	2026	0.64%	$ 117,271	$ (10,183)	$ 9,434	$ 749	$ 107,837	7
8	February	2026	0.64%	107,837	(10,183)	9,494	688	98,342	8
9	March	2026	0.64%	98,342	(10,183)	9,555	628	88,787	9
10	April	2026	0.64%	88,787	(10,183)	9,616	567	79,171	10
11	May	2026	0.64%	79,171	(10,183)	9,677	505	69,494	11
12	June	2026	0.64%	69,494	(10,183)	9,739	444	59,755	12
13	July	2026	0.64%	59,755	(10,183)	9,801	381	49,953	13
14	August	2026	0.64%	49,953	(10,183)	9,864	319	40,089	14
15	September	2026	0.64%	40,089	(10,183)	9,927	256	30,162	15
16	October	2026	0.64%	30,162	(10,183)	9,990	193	20,172	16
17	November	2026	0.64%	20,172	(10,183)	10,054	129	10,118	17
18	December	2026	0.64%	10,118	(10,183)	10,118	65	-	18
19							$ 4,923		19
20									20
21	True Up Adjustment		$ -	Base Period True-Up Adjustment Calculation; Line 25; Col. 11					21
22	Interest True Up Adjustment		13,544	Interest True-Up Adjustment - Base Period; Line 19; Col. 5 + Interest True-Up Adjustment - Current Year; Line 19; Col. 6					22
23	Total		$ 13,544						23

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF HV - LV TRANSMISSION PLANT ALLOCATION STUDY
TRANSMISSION PLANT BALANCE AS OF DECEMBER 31, 2025
($1,000)

Line No.	Substation	(a) = (b) + (c) $'s in TRANSMISSION Total	(b) LOW VOLTAGE < 200 kv	(c) HIGH VOLTAGE > 200 kv	Line No.
1	BAY BOULEVARD	$ 124,446	$ 49,740	$ 74,706	1
2	ECO SUBSTATION	236,329	236,329	-	2
3	ENCINA	64,363	12,349	52,014	3
4	ESCONDIDO	43,085	25,858	17,227	4
5	IMP VLY	275,985	8,436	267,549	5
6	MIGUEL	242,147	26,532	215,615	6
7	MISSION	135,907	79,215	56,692	7
8	NO GILA	20,482	-	20,482	8
9	NV-DESERT STAR EC	12,682	-	12,682	9
10	NV-MERCHANT SWITCHARD	20,543	-	20,543	10
11	OCOTILLO 500KV SWITCHYARD	50,107	-	50,107	11
12	OLD TOWN	21,028	13,355	7,674	12
13	OTAY MESA	26,928	28	26,900	13
14	PALA	3,416	2,843	573	14
15	PALO VERDE	29,014	-	29,014	15
16	PALOMAR ENERGY	13,877	-	13,877	16
17	PENASQUITOS	96,896	28,018	68,878	17
18	SAN LUIS REY	221,517	65,278	156,239	18
19	SAN ONOFRE	142,270	774	141,495	19
20	SILVERGATE	79,116	32,825	46,291	20
21	SUNCREST	251,809	-	251,809	21
22	SYCAMORE CANYON	111,707	57,486	54,220	22
23	TALEGA	145,463	83,276	62,187	23
24	LV SUBSTATIONS	816,898	816,898	-	24
25					25
26	**TOTAL SUBSTATIONS**	**$ 3,186,017**	**$ 1,539,241**	**$ 1,646,776**	26
27					27
28	TRANSMISSION TOWERS and LAND[2]	5,363,290	3,090,049	2,273,241	28
29					29
30	NON-UNITIZED	672,252	364,012	308,240	30
31					31
32	**TOTAL TRANSMISSION PLANT** [1]	**$ 9,221,559**	**$ 4,993,302**	**$ 4,228,257**	32
33					33
34	**PERCENTAGES**	**100.00%**	**54.15%**	**45.85%**	34
35					35
36			Line 32; Col. b / Line 32; Col. a	Line 32; Col. c / Line 32; Col. a	36
37					37

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

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

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

Line No.		(a) Gross HV	(b) Gross LV	(c) = (a) + (b) Unweighted Total	(d) Net Wtd-HV	(e) Net Wtd-LV	(f) = (d) + (e) Weighted Total	Reference	Line No.
	Non-Incentive Projects:								
1	Forecast Period - Transmission Plant Additions	$ 89,719	$ 960,369	$ 1,050,088	$ 54,187	$ 757,079	$ 811,266	See Footnote 1	1
2									2
3	Forecast Period - Transmission Related General; Common; and Electric Misc. Intangible Plant	4,528	6,078	10,606	3,511	4,714	8,225	See Footnote 2	3
4									4
5	Sub-Total Non-Incentive Projects Forecast Plant Additions	$ 94,247	$ 966,447	$ 1,060,694	$ 57,699	$ 761,793	$ 819,491	Line 1 + Line 3	5
6									6
7	**Incentive Projects:**								7
8	Forecast Period - Incentive Transmission Plant Additions	$ -	$ -	$ -	$ -	$ -	$ -	See Footnote 3	8
9									9
10	Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period	-	-	-	-	-	-	See Footnote 4	10
11									11
12	Forecast Period - Incentive Transmission CWIP for the period during the rate effective period	-	-	-	-	-	-	See Footnote 5	12
13									13
14	Sub-Total Incentive Projects Forecast Plant Additions	$ -	$ -	$ -	$ -	$ -	$ -	Sum Lines 8 thru 12	14
15									15
16	Total	$ 94,247	$ 966,447	$ 1,060,694	$ 57,699	$ 761,793	$ 819,491	Line 5 + Line 14	16
17									17
18								HV = Line 16; Col. d / Line 16; Col. f	18
19	HV/LV Ratio (Weighted Transmission Forecast Plant Additions)				7.04%	92.96%	100.00%	LV = Line 16; Col. e / Line 16; Col. f	19
20									20

[1] See Summary of Weighted Transmission Plant Additions Workpaper; Line 25.
[2] See Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions Workpaper; Line 25.
[3] See Summary of Weighted Incentive Transmission Plant Additions Workpaper; Line 25.
[4] See Summary of Weighted Incentive Transmission CWIP - A Workpaper; Line 25.
[5] See Summary of Weighted Incentive Transmission CWIP - B Workpaper; Line 25.

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

Line		Gross Forecast Plant Additions [1]			Retirements			Net Forecast Plant Additions			Weighting	Weighted Net Forecast Plant Additions			Line
No.	Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total	No.
1	Jan-25	$ 630	$ 15,979	$ 16,609	$ 1	$ 29	$ 31	$ 629	$ 15,950	$ 16,578	1.00000	$ 629	$ 15,950	$ 16,578	1
2	Feb-25	1,641	17,030	18,671	3	31	34	1,638	16,999	18,637	1.00000	1,638	16,999	18,637	2
3	Mar-25	3,140	53,728	56,868	6	99	105	3,134	53,629	56,763	1.00000	3,134	53,629	56,763	3
4	Apr-25	1,697	73,584	75,281	3	136	139	1,694	73,448	75,142	1.00000	1,694	73,448	75,142	4
5	May-25	1,542	11,959	13,501	3	22	25	1,539	11,937	13,476	1.00000	1,539	11,937	13,476	5
6	Jun-25	1,997	88,538	90,535	4	163	167	1,993	88,375	90,368	1.00000	1,993	88,375	90,368	6
7	Jul-25	2,869	23,722	26,591	5	44	49	2,864	23,678	26,542	1.00000	2,864	23,678	26,542	7
8	Aug-25	3,298	31,904	35,202	6	59	65	3,292	31,845	35,137	1.00000	3,292	31,845	35,137	8
9	Sep-25	3,097	22,896	25,993	6	42	48	3,091	22,854	25,945	1.00000	3,091	22,854	25,945	9
10	Oct-25	2,446	43,586	46,032	5	80	85	2,441	43,506	45,947	1.00000	2,441	43,506	45,947	10
11	Nov-25	2,584	22,784	25,368	5	42	47	2,579	22,742	25,321	1.00000	2,579	22,742	25,321	11
12	Dec-25	4,242	113,011	117,253	8	208	216	4,234	112,803	117,037	1.00000	4,234	112,803	117,037	12
13	Jan-26	1,910	19,204	21,114	4	35	39	1,906	19,169	21,075	1.00000	1,906	19,169	21,075	13
14	Feb-26	1,930	71,843	73,773	4	132	136	1,926	71,711	73,637	0.91667	1,766	65,735	67,501	14
15	Mar-26	2,082	26,914	28,996	4	50	53	2,078	26,864	28,943	0.83333	1,732	22,387	24,119	15
16	Apr-26	2,519	27,044	29,563	5	50	54	2,514	26,994	29,509	0.75000	1,886	20,246	22,131	16
17	May-26	2,645	21,078	23,723	5	39	44	2,640	21,039	23,679	0.66667	1,760	14,026	15,786	17
18	Jun-26	2,492	90,439	92,931	5	167	171	2,487	90,272	92,760	0.58333	1,451	52,659	54,110	18
19	Jul-26	19,976	26,728	46,704	37	49	86	19,939	26,679	46,618	0.50000	9,970	13,339	23,309	19
20	Aug-26	3,153	25,458	28,611	6	47	53	3,147	25,411	28,558	0.41667	1,311	10,588	11,899	20
21	Sep-26	3,310	24,587	27,897	6	45	51	3,304	24,542	27,846	0.33333	1,101	8,181	9,282	21
22	Oct-26	2,015	16,633	18,648	4	31	34	2,011	16,602	18,614	0.25000	503	4,151	4,653	22
23	Nov-26	1,599	14,487	16,086	3	27	30	1,596	14,460	16,056	0.16667	266	2,410	2,676	23
24	Dec-26	16,905	77,233	94,138	31	142	173	16,874	77,091	93,965	0.08333	1,406	6,424	7,830	24
25	**Total**	**$ 89,719**	**$ 960,369**	**$ 1,050,088**	**$ 165**	**$ 1,769**	**$ 1,935**	**$ 89,554**	**$ 958,600**	**$ 1,048,153**		**$ 54,187**	**$ 757,079**	**$ 811,266**	25

Line No.				Line No.
26				26
27	Total Retirement	$ 17,305	Form 1; Page 204-207; Line 58; Col. d	27
28				28
29	Total Gross Plant	$ 9,392,029	Form 1; Page 204-207; Line 58; Col. g	29
30				30
31	**Retirement Rate:**	**0.184%**	Line 27 / Line 29	31
32				32
33				33

Line No.		Net HV	Net LV	Unweighted	Wtd-HV	Wtd-LV	Wtd-Total	Line No.
34	**Summary of Transmission Plant Additions:**	**Net HV**	**Net LV**	**Unweighted**	**Wtd-HV**	**Wtd-LV**	**Wtd-Total**	34
35	**Net - Electric Transmission Plant**	**$ 89,554**	**$ 958,600**	**$ 1,048,153**	**$ 54,187**	**$ 757,079**	**$ 811,266**	35
36								36
37	**Total**	**8.54%**	**91.46%**	**100.00%**	**6.68%**	**93.32%**	**100.00%**	37
38								38
39								39

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

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions
24-Month Forecast Period (January 1, 2025 - December 31, 2026)
Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions
($1,000)

Line		Gross Forecast Plant Additions [1]			Retirements			Net Forecast Plant Additions			Weighting	Weighted Net Forecast Plant Additions			Line
No.	Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total	No.
1	Jan-25	$ 202	$ 271	$ 473	$ 0	$ 0	$ 1	$ 202	$ 271	$ 472	1.00000	$ 202	$ 271	$ 472	1
2	Feb-25	23	31	54	0	0	0	23	31	54	1.00000	23	31	54	2
3	Mar-25	27	36	63	0	0	0	27	36	63	1.00000	27	36	63	3
4	Apr-25	6	8	14	0	0	0	6	8	14	1.00000	6	8	14	4
5	May-25	6	8	14	0	0	0	6	8	14	1.00000	6	8	14	5
6	Jun-25	89	119	208	0	0	0	89	119	208	1.00000	89	119	208	6
7	Jul-25	94	126	220	0	0	0	94	126	220	1.00000	94	126	220	7
8	Aug-25	942	1,265	2,207	2	2	4	940	1,263	2,203	1.00000	940	1,263	2,203	8
9	Sep-25	309	415	724	1	1	1	308	414	723	1.00000	308	414	723	9
10	Oct-25	5	6	11	0	0	0	5	6	11	1.00000	5	6	11	10
11	Nov-25	11	15	26	0	0	0	11	15	26	1.00000	11	15	26	11
12	Dec-25	1,342	1,802	3,144	2	3	6	1,340	1,799	3,138	1.00000	1,340	1,799	3,138	12
13	Jan-26	157	211	368	0	0	1	157	211	367	1.00000	157	211	367	13
14	Feb-26	172	232	404	0	0	1	172	232	403	0.91667	157	212	370	14
15	Mar-26	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15
16	Apr-26	(2)	(3)	(5)	(0)	(0)	(0)	(2)	(3)	(5)	0.75000	(1)	(2)	(4)	16
17	May-26	7	9	16	0	0	0	7	9	16	0.66667	5	6	11	17
18	Jun-26	33	44	77	0	0	0	33	44	77	0.58333	19	26	45	18
19	Jul-26	1	2	3	0	0	0	1	2	3	0.50000	0	1	1	19
20	Aug-26	14	19	33	0	0	0	14	19	33	0.41667	6	8	14	20
21	Sep-26	106	142	248	0	0	0	106	142	248	0.33333	35	47	83	21
22	Oct-26	2	2	4	0	0	0	2	2	4	0.25000	0	0	1	22
23	Nov-26	7	9	16	0	0	0	7	9	16	0.16667	1	1	3	23
24	Dec-26	975	1,309	2,284	2	2	4	973	1,307	2,280	0.08333	81	109	190	24
25	**Total**	**$ 4,528**	**$ 6,078**	**$ 10,606**	**$ 8**	**$ 11**	**$ 20**	**$ 4,520**	**$ 6,067**	**$ 10,586**		**$ 3,511**	**$ 4,714**	**$ 8,225**	25

Line No.									Line No.
26									26
27	Total Retirement	$ 17,305	Form 1; Page 204-207; Line 58; Col. d						27
28									28
29	Total Gross Plant	$ 9,392,029	Form 1; Page 204-207; Line 58; Col. g						29
30									30
31	**Retirement Rate:**	**0.184%**	Line 27 / Line 29						31
32									32
33									33
34	**Summary of Transmission Related Common, General, & Electric**		**Net HV**	**Net LV**	**Unweighted**	**Wtd-HV**	**Wtd-LV**	**Wtd-Total**	34
35	**Intangible Plant Additions:**		**$ 4,520**	**$ 6,067**	**$ 10,586**	**$ 3,511**	**$ 4,714**	**$ 8,225**	35
36			-	-	-	-	-	-	36
37	**Total**		**42.69%**	**57.31%**	**100.00%**	**42.69%**	**57.31%**	**100.00%**	37
38									38
39									39

[1] The HV/LV Gross Forecast Plant Additions information from January 2024 through December 2025 comes from the Summary of Monthly Common, General, and Electric Intangible Forecast Plant Additions Work Papers.

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

Line No.	Date	Gross Forecast Plant Additions HV	Gross Forecast Plant Additions LV	Gross Forecast Plant Additions Total	Retirements HV	Retirements LV	Retirements Total	Net Forecast Plant Additions HV	Net Forecast Plant Additions LV	Net Forecast Plant Additions Total	Weighting Factor	Weighted Net Forecast Plant Additions HV	Weighted Net Forecast Plant Additions LV	Weighted Net Forecast Plant Additions Total	Line No.
1	Jan-25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1.00000	$ -	$ -	$ -	1
2	Feb-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2
3	Mar-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3
4	Apr-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4
5	May-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5
6	Jun-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6
7	Jul-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7
8	Aug-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8
9	Sep-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9
10	Oct-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10
11	Nov-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11
12	Dec-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12
13	Jan-26	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13
14	Feb-26	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14
15	Mar-26	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15
16	Apr-26	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16
17	May-26	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17
18	Jun-26	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18
19	Jul-26	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19
20	Aug-26	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20
21	Sep-26	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21
22	Oct-26	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22
23	Nov-26	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23
24	Dec-26	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24
25	**Total**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	25
26															26
27				Total Retirement			$ 17,305		Form 1; Page 204-207; Line 58; Col. d						27
28															28
29				Total Gross Plant			$ 9,392,029		Form 1; Page 204-207; Line 58; Col. g						29
30															30
31				**Retirement Rate:**			**0.184%**		Line 27 / Line 29						31
32															32
33															33
34							**Summary of Transmission Plant Additions:**	**Net HV**	**Net LV**	**Unweighted**		**Wtd-HV**	**Wtd-LV**	**Wtd-Total**	34
35							**Net - Electric Transmission Plant**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	35
36															36
37							**Total**	**0.00%**	**0.00%**	**0.00%**		**0.00%**	**0.00%**	**0.00%**	37
38															38
39															39

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

Line		Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting	Weighted Net Forecast Plant Additions			Line
No.	Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total	No.
1	Jan-25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1.00000	$ -	$ -	$ -	1
2	Feb-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2
3	Mar-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3
4	Apr-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4
5	May-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5
6	Jun-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6
7	Jul-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7
8	Aug-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8
9	Sep-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9
10	Oct-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10
11	Nov-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11
12	Dec-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12
13	Jan-26	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13
14	Feb-26	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14
15	Mar-26	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15
16	Apr-26	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16
17	May-26	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17
18	Jun-26	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18
19	Jul-26	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19
20	Aug-26	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20
21	Sep-26	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21
22	Oct-26	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22
23	Nov-26	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23
24	Dec-26	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24
25	**Total**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	25

Line No.		Amount	Source	Line No.
26				26
27	Total Retirement	$ 17,305	Form 1; Page 204-207; Line 58; Col. d	27
28				28
29	Total Gross Plant	$ 9,392,029	Form 1; Page 204-207; Line 58; Col. g	29
30				30
31	**Retirement Rate:**	**0.184%**	Line 27 / Line 29	31
32				32
33				33

Line No.		Net HV	Net LV	Unweighted	Wtd-HV	Wtd-LV	Wtd-Total	Line No.
34	**Summary of Transmission Plant Additions:**	**Net HV**	**Net LV**	**Unweighted**	**Wtd-HV**	**Wtd-LV**	**Wtd-Total**	34
35	**Net - Electric Transmission Plant**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	35
36								36
37	**Total**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	37
38								38
39								39

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

Line		Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting	Weighted Net Forecast Plant Additions			Line
No.	Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total	No.
1	Jan-25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1.00000	$ -	$ -	$ -	1
2	Feb-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2
3	Mar-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3
4	Apr-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4
5	May-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5
6	Jun-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6
7	Jul-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7
8	Aug-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8
9	Sep-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9
10	Oct-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10
11	Nov-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11
12	Dec-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12
13	Jan-26	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13
14	Feb-26	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14
15	Mar-26	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15
16	Apr-26	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16
17	May-26	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17
18	Jun-26	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18
19	Jul-26	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19
20	Aug-26	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20
21	Sep-26	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21
22	Oct-26	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22
23	Nov-26	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23
24	Dec-26	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24
25	**Total**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	25

Line No.				Line No.
26				26
27	Total Retirement	$ 17,305	Form 1; Page 204-207; Line 58; Col. d	27
28				28
29	Total Gross Plant	$ 9,392,029	Form 1; Page 204-207; Line 58; Col. g	29
30				30
31	**Retirement Rate:**	**0.184%**	Line 27 / Line 29	31
32				32

Line No.		Net HV	Net LV	Unweighted	Wtd-HV	Wtd-LV	Wtd-Total	Line No.
33								33
34	**Summary of Transmission Plant Additions:**	**Net HV**	**Net LV**	**Unweighted**	**Wtd-HV**	**Wtd-LV**	**Wtd-Total**	34
35	**Net - Electric Transmission Plant**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	35
36								36
37	**Total**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	37
38								38
39								39

SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO6 CYCLE 3
$ In Thousands (000's)

Line No.	Project Name	Voltage	Budget Code	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total Plant Additions	High Voltage 200kV+	Low Voltage	Line No.
				2026 Plant Additions												2027 Plant Additions															
1	**BLANKET PROJECTS**																														1
2	Transmission Substation Responsive Asset Replacement	Various	103	-	34	805	1,096	431	195	475	50	359	421	360	360	360	361	428	362	508	363	363	274	373	435	374	375	$ 9,161	14.00%	86.00%	2
3	Renewal of Electric Transmission Line Easements	Various	104	66	66	66	66	66	66	579	66	66	66	66	66	66	66	66	66	66	66	66	66	66	66	66	66	$ 2,094	14.00%	86.00%	3
4	Electric Transmission Tools & Equipment	Various	106	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	$ 265	14.00%	86.00%	4
5	Electric Transmission Infrastructure Improvements	Various	1145	-	-	-	-	-	-	1,060	1,183	2,640	1,758	1,678	838	333	562	1,059	1,283	409	1,027	598	623	446	183	198	437	$ 16,315	14.00%	86.00%	5
6	Transmission Automation and Technology Integration	Various	3171	-	-	-	817	5	61	53	630	264	264	264	550	265	265	266	266	266	267	267	267	277	277	278	278	$ 6,148	14.00%	86.00%	6
7	Fiber Build Initiative	Various	7144	2,254	4,588	1,652	857	-	740	2,307	1,858	2,167	1,944	3,443	958	2,022	1,080	1,111	1,308	2,720	1,650	1,336	1,332	3,625	567	567	997	$ 41,084	14.00%	86.00%	7
8	Overstressed Breakers	Various	9170	-	-	-	-	-	-	45	32	2,853	479	520	356	191	191	191	192	192	192	192	193	251	193	193	194	$ 6,650	14.00%	86.00%	8
9	Synchrophasors	Various	10138	-	79	29	26	41	47	124	147	960	539	205	177	1	1	1	328	328	328	329	329	742	331	331	331	$ 5,753	14.00%	86.00%	9
10	Transmission Protection & Control Modernization	Various	12132	121	-	-	421	90	2,927	8	-	-	-	-	568	-	-	1,032	-	-	-	382	382	383	383	384	384	$ 7,466	14.00%	86.00%	10
11	CAST Security Upgrades	Various	15125	28	-	11,006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ 11,034	14.00%	86.00%	11
12	Substation Security Installations (16126)	Various	16126	648	1,271	916	1,670	738	918	247	44	890	6	22	14	7	6	6	290	41	7	424	42	507	874	105	45	$ 9,739	14.00%	86.00%	12
13	Substation DC Reliability Upgrades	Various	16138	-	759	182	-	0	-	270	110	-	-	-	-	258	345	345	469	346	347	471	348	472	473	298	263	$ 5,756	14.00%	86.00%	13
14	Trans Fiber Links HFTD	Various	19134	-	3,935	-	-	-	82	2,392	7,202	1,453	1,655	1,974	5,129	1,697	1,791	1,011	2,691	2,379	2,849	2,848	8,919	7,446	2,157	972	1,877	$ 60,459	14.00%	86.00%	14
15	Electric Transmission EMS/SCADA Replacement	Various	20125	-	-	-	-	-	-	-	-	-	-	-	12,159	454	-	-	-	-	-	-	-	-	-	-	-	$ 12,613	14.00%	86.00%	15
16	Transmission Corrective Maintenance Program (CMP) Non HFTD	Various	20126	1,065	136	3,600	3,914	5,045	5,261	5,129	3,696	3,203	3,205	3,209	3,545	3,217	3,221	3,225	3,229	3,234	3,238	4,372	3,248	2,821	2,824	2,828	5,937	$ 82,399	14.00%	86.00%	16
17	Transmission Corrective Maintenance Program (CMP) HFTD	Various	20127	104	174	1,290	1,385	1,804	1,502	995	867	821	482	620	1,006	1,197	1,391	848	938	1,554	663	724	568	724	426	547	1,148	$ 21,776	14.00%	86.00%	17
18	Electric Transmission Small Reliability HFTD	Various	21134	-	-	-	-	-	-	2,088	2,162	1,438	1,773	1,750	685	503	889	1,015	1,416	1,379	1,267	1,345	1,462	1,277	1,049	806	582	$ 22,886	14.00%	86.00%	18
19	Electric Transmission Small Reliability Non HFTD	Various	21135	-	353	1,163	145	283	-	1,421	2,368	1,870	2,143	1,533	1,075	663	1,031	1,582	2,254	2,265	2,388	1,782	1,744	1,626	1,693	1,147	705	$ 31,233	14.00%	86.00%	19
20	Transmission Construction & Maintenance HFTD	Various	21136	5	121	-	-	74	66	533	1,013	1,123	861	668	228	232	292	386	539	846	847	848	543	544	545	316	240	$ 10,869	14.00%	86.00%	20
21	Helicopter Access for Transmission Structures (HATS)	Various	21146	197	197	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	$ 36,765	14.00%	86.00%	21
22	TCM Non HFTD	Various	21150	-	-	-	-	720	680	456	412	294	158	425	548	549	672	673	735	735	675	554	432	311	162	261	445	$ 9,898	14.00%	86.00%	22
23	Transmission Power Quality	Various	22126	-	-	-	-	-	-	589	-	-	-	-	319	8	8	8	8	8	8	8	8	11	12	8	581	$ 1,580	14.00%	86.00%	23
24	Transmission Failing Cable Replacement	Various	24129	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,201	$ 56,201	14.00%	86.00%	24
25																												$ 468,144	SUBTOTAL		25
26	**TRANSMISSION LINE-RELATED PROJECTS**																														26
27	TL6926 Rincon to Valley Center Fire Hardening	69kV	9132	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,230	800	-	-	-	-	-	-	-	-	$ 2,029	0.00%	100.00%	27
28	TL615 TL659 Direct Buried Cable Replacement (Cabrillo - Point Loma)	69kV	12138	-	-	-	60,008	-	-	-	-	-	-	-	12,752	-	-	-	-	-	-	-	-	-	-	-	-	$ 72,760	0.00%	100.00%	28
29	TL694 Wood to Steel Replacement	69kV	12149	5,996	-	-	-	-	-	-	-	-	24,043	1,263	1,263	-	-	-	-	-	-	-	-	-	-	-	-	$ 32,564	0.00%	100.00%	29
30	TL632A Loop-In (Granite)	69kV	17125	-	-	-	-	-	610	-	-	-	-	-	-	-	50,859	215	204	143	143	-	-	-	-	-	-	$ 52,173	0.00%	100.00%	30
31	TL611 Direct Buried Cable Replacement (Old Town - Point Loma)	69kV	17127	-	-	-	-	-	-	-	-	-	-	-	23,451	-	-	-	-	-	-	-	-	-	-	-	-	$ 23,451	0.00%	100.00%	31
32	TL603 Loop-in (Sweetwater, National City, and Naval Station Metering)	69kV	17129	-	-	-	-	-	-	-	-	-	-	-	46,424	-	-	-	-	-	-	-	-	-	-	-	-	$ 46,424	0.00%	100.00%	32
33	TL690 Direct Buried Cable Replacement (Oceanside - Oceanside Tap)	69kV	17142	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	852	$ 852	0.00%	100.00%	33
34	TL661 TL664 Direct Buried Cable Replacement (Lusk Blvd - Sorrento Valley)	69kV	17144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	384	$ 384	0.00%	100.00%	34
35	TL697 Direct Buried Cable Replacement (Oceaside Sub Getaway)	69kV	17147	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,872	$ 3,872	0.00%	100.00%	35
36	TL662 TL666 Reliability Project	69kV	18126	273	142	49	49	49	42	42	42	42	42	42	42	42	314	42	954	556	42	1,931	90	26	26	433	841	$ 6,154	0.00%	100.00%	36
37	3 ROOTS TL6906, TL677 & TL668	69kV	18143	1,032	36	36	36	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ 1,158	0.00%	100.00%	37
38	TL610 Tier 2 W2S Project	69kV	20133	11	18	18	18	18	18	529	529	18	290	290	290	1,932	1,932	1,932	1,932	-	-	-	-	-	-	-	-	$ 9,775	0.00%	100.00%	38
39	TL627 Tier 2 W2S Project	69kV	20134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,225	1,322	1,322	1,273	1,228	331	331	331	10	$ 9,374	0.00%	100.00%	39
40	TL6952 Tier 2 W2S Project	69kV	20139	18	18	18	18	18	18	631	631	18	248	248	248	1,650	1,650	1,650	1,650	-	-	-	-	-	-	-	-	$ 8,731	0.00%	100.00%	40
41	TL691 Tier 2 W2S Project	69kV	20141	4	4	1,346	14	14	14	14	14	14	14	832	832	2,939	2,939	2,939	2,121	2,121	2,121	2,121	2,121	-	-	-	-	$ 22,541	0.00%	100.00%	41
42	TL675 Tier 2 W2S Project	69kV	20142	1,474	1,499	7,661	1,423	1,423	1,423	1,423	1,405	53	53	53	53	53	1,530	-	-	-	-	-	-	-	-	-	-	$ 19,527	0.00%	100.00%	42
43	TL6939 Tier 2 W2S Project	69kV	20143	638	2	2	2	2	206	513	690	690	690	552	552	-	-	-	-	-	-	-	-	-	-	-	-	$ 4,540	0.00%	100.00%	43
44	TL6910 Tier 2 W2S Project	69kV	20144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,197	$ 5,197	0.00%	100.00%	44
45	TL13811-W2S	138kV	20145	-	-	-	-	-	44,735	2,599	2,599	2,527	2,663	2,873	293	124	29	-	-	-	-	-	-	-	-	-	-	$ 58,442	0.00%	100.00%	45
46	TL623C Reconductor Project	69kV	21148	10	10	10	10	10	10	10	10	10	10	266	266	178	178	178	178	178	178	178	131	-	-	-	-	$ 2,010	0.00%	100.00%	46
47																												$ 381,958	SUBTOTAL		47
48	**SUBSTATION, ENERGY STORAGE, NETWORK UPGRADES, INTERCONNECTIONS, AND OTHERS**																														48
49	Mission 69kV Sub Rebuild	69kV	18128	1,963	3,859	8,831	42	42	28	28	28	28	28	28	28	-	-	-	-	-	-	-	-	-	-	-	-	$ 14,933	0.00%	100.00%	49
50	Kettle Solar One	138kV	21156	-	-	-	-	-	-	-	5,244	26	26	26	26	-	-	5,385	-	-	-	-	-	-	-	-	-	$ 10,732	0.00%	100.00%	50
51	Lithium - Calpeak Power	69kV	21156	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ 8	0.00%	100.00%	51
52	North Johnson	69kV	21156	-	116	8	8	8	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ 156	0.00%	100.00%	52
53	Sandpiper	138kV	21156	-	1,062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ 1,062	0.00%	100.00%	53
54	Starlight Solar (Q1432)	69kV	21156	-	-	361	(127)							(6)	-	-	-	-	-	-	-	-	-	-	-	-	-	$ 228	0.00%	100.00%	54
55	Suncrest 230kV Loop-in	230kV	23127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,710	$ 6,710	100.00%	0.00%	55
56	Substation Externally Routable Connectivity (SERC) (23129)	69kV	23129	524	24	572	1,485	713	738	88	238	235	240	230	217	215	215	216	216	216	3	3	389	389	390	390	391	$ 8,336	0.00%	100.00%	56
57	3 ohm Series Reactor on Sycamore-Penasquitos 230 kV line	230kV	24126	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,382	17	17	17	17	17	$ 17,467	100.00%	0.00%	57
58	Oceanside Area Substation: Electrification	69kV	24133	1	1	15,370	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	$ 15,775	0.00%	100.00%	58
59	Border-San Ysidro Substation	69kV	24134	-	-	-	-	-	28,232	34	34	34	35	35	35	35	35	35	35	35	35	35	35	36	36	36	36	$ 28,864	0.00%	100.00%	59
60	Coronado Island Reliability Reinforcement	69kV	24136	-	-	-	-	-	-	-	-	-	-	-	-	126	-	-	-	-	69,780	4,925	1,817	3,251	3,251	3,251	1,796	$ 88,196	0.00%	100.00%	60
61	Imperial Valley Substation Short Circuit Mitigation	69kV	24139	158	158	158	159	159	159	159	159	159	160	160	160	160	285	286	238	238	1,489	309	364	310	310	311	1,311	$ 7,518	0.00%	100.00%	61
62																												$ 199,986	SUBTOTAL		62
63			Grand Total:	$ 16,609	$ 18,671	$ 56,868	$ 75,281	$ 13,502	$ 90,535	$ 26,591	$ 35,202	$ 25,993	$ 46,032	$ 25,368	$ 117,253	$ 21,114	$ 73,774	$ 28,996	$ 29,563	$ 23,723	$ 92,931	$ 46,704	$ 28,610	$ 27,897	$ 18,648	$ 16,086	$ 94,138	$ 1,050,088	Gross		63
64			High Voltage:	630	1,641	3,140	1,697	1,542	1,997	2,869	3,298	3,097	2,446	2,584	4,242	1,910	1,930	2,082	2,519	2,645	2,492	19,976	3,153	3,310	2,015	1,599	16,905	$ 89,719	High Voltage	8.54%	64
65			Low Voltage:	15,979	17,030	53,728	73,584	11,959	88,538	23,722	31,904	22,896	43,586	22,784	113,011	19,204	71,843	26,914	27,044	21,078	90,439	26,728	25,458	24,587	16,633	14,487	77,233	$ 960,369	Low Voltage	91.46%	65
66			Total:	$ 16,609	$ 18,671	$ 56,868	$ 75,281	$ 13,501	$ 90,535	$ 26,591	$ 35,202	$ 25,993	$ 46,032	$ 25,368	$ 117,253	$ 21,114	$ 73,773	$ 28,996	$ 29,563	$ 23,723	$ 92,931	$ 46,704	$ 28,611	$ 27,897	$ 18,648	$ 16,086	$ 94,138	$ 1,050,088	Total	100.00%	66
67																															67

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 3
January 2026 - December 2027

Line No.	Ref. No.	Description	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
1		**SECTION 1:**						
2		**Summary of Common, General and Electric Intangible Plant Forecast:**						
3	A	Common Plant Additions (Facilities)	$ 220,815	$ 190,449	$ 421,193	$ 282,907	$ 280,044	$ 637,936
4	A	Common Plant Additions (IT)	1,243,688	(207,620)	(379,009)	(627,097)	(709,224)	(60,003)
5	B	General Plant Additions (IT)	1,256,851	274,236	276,925	308,535	370,137	599,488
6								
7								
8		**Total**	**$ 2,721,354**	**$ 257,066**	**$ 319,109**	**$ (35,655)**	**$ (59,043)**	**$ 1,177,420**
9								
10		**SECTION 2:**						
11	**A**	**Total Common Plant Forecast (Lines 3 to 4)**	$ 1,464,503	$ (17,170)	$ 42,184	$ (344,190)	$ (429,180)	$ 577,933
12								
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	70.17%	70.17%	70.17%	70.17%	70.17%	70.17%
14								
15		**Common Plant (Facilities, IT) - Electric Only**	**$ 1,027,642**	**$ (12,048)**	**$ 29,600**	**$ (241,518)**	**$ (301,156)**	**$ 405,535**
16								
17								
18	**B**	**Total General and Electric Intangible Plant Forecast (Line 5)**	**$ 1,256,851**	**$ 274,236**	**$ 276,925**	**$ 308,535**	**$ 370,137**	**$ 599,488**
19								
20								
21	**C**	**Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)**	**$ 2,284,493**	**$ 262,188**	**$ 306,525**	**$ 67,017**	**$ 68,981**	**$ 1,005,023**
22								
23		Transmission Salaries & Wages Ratio (Statement AI)	20.71%	20.71%	20.71%	20.71%	20.71%	20.71%
24								
25	**D**	**Total Transmission Related - Common, General, & Electric Intangible Plant Forecast**	**$ 473,130**	**$ 54,300**	**$ 63,483**	**$ 13,879**	**$ 14,286**	**$ 208,145**
26								
27	**E**	**SECTION 3:**						
28		**HV/LV Transmission Plant Balance @ Dec 31, 2025**						
29		HV ($1,000)	$ 4,228,257	$ 4,228,257	$ 4,228,257	$ 4,228,257	$ 4,228,257	$ 4,228,257
30		LV ($1,000)	$ 4,993,302	4,993,302	4,993,302	4,993,302	4,993,302	4,993,302
31		Total	$ 9,221,559	$ 9,221,559	$ 9,221,559	$ 9,221,559	$ 9,221,559	$ 9,221,559
32								
33		**HV/LV Transmission Weighted Forecast Plant Additions**						
34		HV ($1,000)	$ 54,187	$ 54,187	$ 54,187	$ 54,187	$ 54,187	$ 54,187
35		LV ($1,000)	757,079	757,079	757,079	757,079	757,079	757,079
36		Total	$ 811,266	$ 811,266	$ 811,266	$ 811,266	$ 811,266	$ 811,266
37								
38		**Total HV/LV @ Dec 31, 2025 Balance + Weighted Forecast Plant Additions**						
39		HV ($1,000)	$ 4,282,444	$ 4,282,444	$ 4,282,444	$ 4,282,444	$ 4,282,444	$ 4,282,444
40		LV ($1,000)	5,750,381	5,750,381	5,750,381	5,750,381	5,750,381	5,750,381
41		Total	$ 10,032,826	$ 10,032,826	$ 10,032,826	$ 10,032,826	$ 10,032,826	$ 10,032,826
42		**HV/LV Allocation % = Dec 31, 2025 Balance + Forecast Plant Additions**						
43		**HV %**	**42.68%**	**42.68%**	**42.68%**	**42.68%**	**42.68%**	**42.68%**
44		**LV %**	**57.32%**	**57.32%**	**57.32%**	**57.32%**	**57.32%**	**57.32%**
45		**Total**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
46								
47	**F**	**Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)**						
48		**High Voltage $**	**$ 201,952**	**$ 23,178**	**$ 27,097**	**$ 5,924**	**$ 6,098**	**$ 88,845**
49		**Low Voltage $**	**271,177**	**31,123**	**36,386**	**7,955**	**8,188**	**119,300**
50		**Total**	**$ 473,130**	**$ 54,300**	**$ 63,483**	**$ 13,879**	**$ 14,286**	**$ 208,145**
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 3
January 2026 - December 2027

Line No.	Ref. No.	Description	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26
1		**SECTION 1:**						
2		**Summary of Common, General and Electric Intangible Plant Forecast:**						
3	A	Common Plant Additions (Facilities)	$ 282,907	$ 282,907	$ 282,907	$ 282,907	$ 282,907	$ 306,449
4	A	Common Plant Additions (IT)	(622,289)	(64,196)	4,119,184	(647,133)	(607,072)	18,218,797
5	B	General Plant Additions (IT)	1,302,596	10,499,434	408,290	308,380	357,270	2,184,790
6								
7								
8		**Total**	**$ 963,213**	**$ 10,718,145**	**$ 4,810,380**	**$ (55,847)**	**$ 33,105**	**$ 20,710,035**
9								
10		**SECTION 2:**						
11	A	**Total Common Plant Forecast (Lines 3 to 4)**	$ (339,383)	$ 218,711	$ 4,402,091	$ (364,227)	$ (324,165)	$ 18,525,246
12								
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	70.17%	70.17%	70.17%	70.17%	70.17%	70.17%
14								
15		**Common Plant (Facilities, IT) - Electric Only**	**$ (238,145)**	**$ 153,470**	**$ 3,088,947**	**$ (255,578)**	**$ (227,467)**	**$ 12,999,165**
16								
17								
18	B	**Total General and Electric Intangible Plant Forecast (Line 5)**	**$ 1,302,596**	**$ 10,499,434**	**$ 408,290**	**$ 308,380**	**$ 357,270**	**$ 2,184,790**
19								
20								
21	C	**Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)**	**$ 1,064,451**	**$ 10,652,904**	**$ 3,497,237**	**$ 52,802**	**$ 129,803**	**$ 15,183,955**
22								
23		Transmission Salaries & Wages Ratio (Statement AI)	20.71%	20.71%	20.71%	20.71%	20.71%	20.71%
24								
25	D	**Total Transmission Related - Common, General, & Electric Intangible Plant Forecast**	**$ 220,453**	**$ 2,206,268**	**$ 724,295**	**$ 10,936**	**$ 26,883**	**$ 3,144,671**
26								
27	E	**SECTION 3:**						
28		**HV/LV Transmission Plant Balance @ Dec 31, 2025**						
29		HV ($1,000)	$ 4,228,257	$ 4,228,257	$ 4,228,257	$ 4,228,257	$ 4,228,257	$ 4,228,257
30		LV ($1,000)	4,993,302	4,993,302	4,993,302	4,993,302	4,993,302	4,993,302
31		Total	$ 9,221,559	$ 9,221,559	$ 9,221,559	$ 9,221,559	$ 9,221,559	$ 9,221,559
32								
33		**HV/LV Transmission Weighted Forecast Plant Additions**						
34		HV ($1,000)	$ 54,187	$ 54,187	$ 54,187	$ 54,187	$ 54,187	$ 54,187
35		LV ($1,000)	757,079	757,079	757,079	757,079	757,079	757,079
36		Total	$ 811,266	$ 811,266	$ 811,266	$ 811,266	$ 811,266	$ 811,266
37								
38		**Total HV/LV @ Dec 31, 2025 Balance + Weighted Forecast Plant Additions**						
39		HV ($1,000)	$ 4,282,444	$ 4,282,444	$ 4,282,444	$ 4,282,444	$ 4,282,444	$ 4,282,444
40		LV ($1,000)	5,750,381	5,750,381	5,750,381	5,750,381	5,750,381	5,750,381
41		Total	$ 10,032,826	$ 10,032,826	$ 10,032,826	$ 10,032,826	$ 10,032,826	$ 10,032,826
42		**HV/LV Allocation % = Dec 31, 2025 Balance + Forecast Plant Additions**						
43		**HV %**	**42.68%**	**42.68%**	**42.68%**	**42.68%**	**42.68%**	**42.68%**
44		**LV %**	**57.32%**	**57.32%**	**57.32%**	**57.32%**	**57.32%**	**57.32%**
45		**Total**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
46								
47	F	**Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)**						
48		**High Voltage $**	**$ 94,099**	**$ 941,731**	**$ 309,160**	**$ 4,668**	**$ 11,475**	**$ 1,342,282**
49		**Low Voltage $**	**126,354**	**1,264,538**	**415,134**	**6,268**	**15,408**	**1,802,389**
50		**Total**	**$ 220,453**	**$ 2,206,268**	**$ 724,295**	**$ 10,936**	**$ 26,883**	**$ 3,144,671**
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 3
January 2026 - December 2027

Line No.	Ref. No.	Description	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27
1		**SECTION 1:**						
2		**Summary of Common, General and Electric Intangible Plant Forecast:**						
3	A	Common Plant Additions (Facilities)	$ 282,907	$ 282,907	$ 282,907	$ 282,907	$ 282,907	$ 282,907
4	A	Common Plant Additions (IT)	1,651,422	997,457	(880,839)	(789,797)	(764,120)	(427,419)
5	B	General Plant Additions (IT)	421,961	1,052,768	416,225	332,507	416,779	475,513
6								
7								
8		**Total**	**$ 2,356,289**	**$ 2,333,131**	**$ (181,708)**	**$ (174,384)**	**$ (64,434)**	**$ 331,000**
9								
10		**SECTION 2:**						
11	**A**	**Total Common Plant Forecast (Lines 3 to 4)**	$ 1,934,329	$ 1,280,364	$ (597,932)	$ (506,891)	$ (481,213)	$ (144,513)
12								
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	70.17%	70.17%	70.17%	70.17%	70.17%	70.17%
14								
15		**Common Plant (Facilities, IT) - Electric Only**	**$ 1,357,318**	**$ 898,431**	**$ (419,569)**	**$ (355,685)**	**$ (337,667)**	**$ (101,405)**
16								
17								
18	**B**	**Total General and Electric Intangible Plant Forecast (Line 5)**	**$ 421,961**	**$ 1,052,768**	**$ 416,225**	**$ 332,507**	**$ 416,779**	**$ 475,513**
19								
20								
21	**C**	**Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)**	**$ 1,779,279**	**$ 1,951,199**	**$ (3,345)**	**$ (23,178)**	**$ 79,112**	**$ 374,109**
22								
23		Transmission Salaries & Wages Ratio (Statement AI)	20.71%	20.71%	20.71%	20.71%	20.71%	20.71%
24								
25	**D**	**Total Transmission Related - Common, General, & Electric Intangible Plant Forecast**	**$ 368,497**	**$ 404,103**	**$ (693)**	**$ (4,800)**	**$ 16,384**	**$ 77,480**
26								
27	**E**	**SECTION 3:**						
28		**HV/LV Transmission Plant Balance @ Dec 31, 2025**						
29		HV ($1,000)	$ 4,228,257	$ 4,228,257	$ 4,228,257	$ 4,228,257	$ 4,228,257	$ 4,228,257
30		LV ($1,000)	4,993,302	4,993,302	4,993,302	4,993,302	4,993,302	4,993,302
31		Total	$ 9,221,559	$ 9,221,559	$ 9,221,559	$ 9,221,559	$ 9,221,559	$ 9,221,559
32								
33		**HV/LV Transmission Weighted Forecast Plant Additions**						
34		HV ($1,000)	$ 54,187	$ 54,187	$ 54,187	$ 54,187	$ 54,187	$ 54,187
35		LV ($1,000)	757,079	757,079	757,079	757,079	757,079	757,079
36		Total	$ 811,266	$ 811,266	$ 811,266	$ 811,266	$ 811,266	$ 811,266
37								
38		**Total HV/LV @ Dec 31, 2025 Balance + Weighted Forecast Plant Additions**						
39		HV ($1,000)	$ 4,282,444	$ 4,282,444	$ 4,282,444	$ 4,282,444	$ 4,282,444	$ 4,282,444
40		LV ($1,000)	5,750,381	5,750,381	5,750,381	5,750,381	5,750,381	5,750,381
41		Total	$ 10,032,826	$ 10,032,826	$ 10,032,826	$ 10,032,826	$ 10,032,826	$ 10,032,826
42		**HV/LV Allocation % = Dec 31, 2025 Balance + Forecast Plant Additions**						
43		**HV %**	**42.68%**	**42.68%**	**42.68%**	**42.68%**	**42.68%**	**42.68%**
44		**LV %**	**57.32%**	**57.32%**	**57.32%**	**57.32%**	**57.32%**	**57.32%**
45		**Total**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
46								
47	**F**	**Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)**						
48		**High Voltage $**	**$ 157,291**	**$ 172,489**	**$ (296)**	**$ (2,049)**	**$ 6,994**	**$ 33,072**
49		**Low Voltage $**	**211,207**	**231,614**	**(397)**	**(2,751)**	**9,391**	**44,408**
50		**Total**	**$ 368,497**	**$ 404,103**	**$ (693)**	**$ (4,800)**	**$ 16,384**	**$ 77,480**
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 3
January 2026 - December 2027

Line No.	Ref. No.	Description	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27
1		**SECTION 1:**						
2		**Summary of Common, General and Electric Intangible Plant Forecast:**						
3	A	Common Plant Additions (Facilities)	$ 282,907	$ 282,907	$ 282,907	$ 282,907	$ 282,907	$ 286,725
4	A	Common Plant Additions (IT)	(801,544)	(666,513)	747,903	(796,108)	(779,981)	12,908,827
5	B	General Plant Additions (IT)	378,645	426,933	474,393	377,198	425,397	1,765,343
6								
7								
8		**Total**	**$ (139,992)**	**$ 43,327**	**$ 1,505,203**	**$ (136,004)**	**$ (71,677)**	**$ 14,960,895**
9								
10		**SECTION 2:**						
11	**A**	**Total Common Plant Forecast (Lines 3 to 4)**	$ (518,637)	$ (383,606)	$ 1,030,809	$ (513,201)	$ (497,075)	$ 13,195,552
12								
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	70.17%	70.17%	70.17%	70.17%	70.17%	70.17%
14								
15		**Common Plant (Facilities, IT) - Electric Only**	**$ (363,928)**	**$ (269,176)**	**$ 723,319**	**$ (360,113)**	**$ (348,797)**	**$ 9,259,319**
16								
17								
18	**B**	**Total General and Electric Intangible Plant Forecast (Line 5)**	**$ 378,645**	**$ 426,933**	**$ 474,393**	**$ 377,198**	**$ 425,397**	**$ 1,765,343**
19								
20								
21	**C**	**Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)**	**$ 14,717**	**$ 157,756**	**$ 1,197,712**	**$ 17,084**	**$ 76,600**	**$ 11,024,662**
22								
23		Transmission Salaries & Wages Ratio (Statement AI)	20.71%	20.71%	20.71%	20.71%	20.71%	20.71%
24								
25	**D**	**Total Transmission Related - Common, General, & Electric Intangible Plant Forecast**	**$ 3,048**	**$ 32,672**	**$ 248,052**	**$ 3,538**	**$ 15,864**	**$ 2,283,261**
26								
27	**E**	**SECTION 3:**						
28		**HV/LV Transmission Plant Balance @ Dec 31, 2025**						
29		HV ($1,000)	$ 4,228,257	$ 4,228,257	$ 4,228,257	$ 4,228,257	$ 4,228,257	$ 4,228,257
30		LV ($1,000)	4,993,302	4,993,302	4,993,302	4,993,302	4,993,302	4,993,302
31		Total	$ 9,221,559	$ 9,221,559	$ 9,221,559	$ 9,221,559	$ 9,221,559	$ 9,221,559
32								
33		**HV/LV Transmission Weighted Forecast Plant Additions**						
34		HV ($1,000)	$ 54,187	$ 54,187	$ 54,187	$ 54,187	$ 54,187	$ 54,187
35		LV ($1,000)	757,079	757,079	757,079	757,079	757,079	757,079
36		Total	$ 811,266	$ 811,266	$ 811,266	$ 811,266	$ 811,266	$ 811,266
37								
38		**Total HV/LV @ Dec 31, 2025 Balance + Weighted Forecast Plant Additions**						
39		HV ($1,000)	$ 4,282,444	$ 4,282,444	$ 4,282,444	$ 4,282,444	$ 4,282,444	$ 4,282,444
40		LV ($1,000)	5,750,381	5,750,381	5,750,381	5,750,381	5,750,381	5,750,381
41		Total	$ 10,032,826	$ 10,032,826	$ 10,032,826	$ 10,032,826	$ 10,032,826	$ 10,032,826
42		**HV/LV Allocation % = Dec 31, 2025 Balance + Forecast Plant Additions**						
43		**HV %**	**42.68%**	**42.68%**	**42.68%**	**42.68%**	**42.68%**	**42.68%**
44		**LV %**	**57.32%**	**57.32%**	**57.32%**	**57.32%**	**57.32%**	**57.32%**
45		**Total**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
46								
47	**F**	**Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)**						
48		**High Voltage $**	**$ 1,301**	**$ 13,946**	**$ 105,879**	**$ 1,510**	**$ 6,772**	**$ 974,595**
49		**Low Voltage $**	**1,747**	**18,726**	**142,173**	**2,028**	**9,093**	**1,308,667**
50		**Total**	**$ 3,048**	**$ 32,672**	**$ 248,052**	**$ 3,538**	**$ 15,864**	**$ 2,283,261**
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 3
January 2026 - December 2027

Line No.	Ref. No.	Description	Total	Reference	Line No.
1		**SECTION 1:**			1
2		**Summary of Common, General and Electric Intangible Plant Forecast:**			2
3	A	Common Plant Additions (Facilities)	$ 7,153,022	Facilities Capital Additions	3
4	A	Common Plant Additions (IT)	30,057,314	IT Capital Additions	4
5	B	General Plant Additions (IT)	25,110,592	IT Capital Additions	5
6					6
7					7
8		**Total**	**$ 62,320,928**	Sum Lines 3 thru 5	8
9					9
10		**SECTION 2:**			10
11	**A**	**Total Common Plant Forecast (Lines 3 to 4)**	$ 37,210,336	Sum Lines 3 to 4	11
12					12
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	70.17%	Statement AD; Page AD-10; Line 6	13
14					14
15		**Common Plant (Facilities, IT) - Electric Only**	**$ 26,110,493**	Line 11 x Line 13	15
16					16
17					17
18	**B**	**Total General and Electric Intangible Plant Forecast (Line 5)**	**$ 25,110,592**	Line 5	18
19					19
20					20
21	**C**	**Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)**	**$ 51,221,085**	Line 15 + Line 18	21
22					22
23		Transmission Salaries & Wages Ratio (Statement AI)	20.71%	Statement AI; Page AI; Line 15	23
24					24
25	**D**	**Total Transmission Related - Common, General, & Electric Intangible Plant Forecast**	**$ 10,608,137**	Line 21 x Line 23	25
26					26
27	**E**	**SECTION 3:**			27
28		**HV/LV Transmission Plant Balance @ Dec 31, 2025**			28
29		HV ($1,000)	$ 4,228,257	HV-LV Plant Study; Col. (c); Line 32	29
30		LV ($1,000)	4,993,302	HV-LV Plant Study; Col. (b); Line 32	30
31		Total	$ 9,221,559	Line 29 + Line 30	31
32					32
33		**HV/LV Transmission Weighted Forecast Plant Additions**			33
34		HV ($1,000)	$ 54,187	Summary of HV-LV Splits for Forecast Plant Additions work papers; Page 1; Line 1	34
35		LV ($1,000)	757,079	Summary of HV-LV Splits for Forecast Plant Additions work papers; Page 1; Line 1	35
36		Total	$ 811,266	Line 34 + Line 35	36
37					37
38		**Total HV/LV @ Dec 31, 2025 Balance + Weighted Forecast Plant Additions**			38
39		HV ($1,000)	$ 4,282,444	Line 29 + Line 34	39
40		LV ($1,000)	5,750,381	Line 30 + Line 35	40
41		Total	$ 10,032,826	Line 39 + Line 40	41
42		**HV/LV Allocation % = Dec 31, 2025 Balance + Forecast Plant Additions**			42
43		**HV %**	**42.68%**	Line 39 / Line 41	43
44		**LV %**	**57.32%**	Line 40 / Line 41	44
45		**Total**	**100.00%**	Line 43 + Line 44	45
46					46
47	**F**	**Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)**			47
48		**High Voltage $**	**$ 4,528,012**	Line 25 x Line 43	48
49		**Low Voltage $**	**6,080,125**	Line 25 x Line 44	49
50		**Total**	**$ 10,608,137**	Line 48 + Line 49	50
51			-		51

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 3
January 2026 - December 2027

Notes:

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

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

SECTION 3 reflects the basis for HV/LV allocations for the forecast of common, general & intangible plant additions based on the combined transmission plant balances as of December 31, 2025 plus the weighted forecast transmission plant additions from January 2026 - December 2027. The ratios developed on Lines 43 and 44 are used to allocate the Common, General, and Electric Intangible forecast plant additions between HV and LV for CAISO TAC purposes.

San Diego Gas & Electric Co.
TO6 Cycle 3 - Annual Informational Filing
Summary of Other BTRR Adjustments
($1,000)

Line No.	Other BTRR Adjustments	BK1 - Non CAISO	BK2 - CAISO	Line No.
1	Other BTRR Adjustments - Rate Base Adjustments (CAISO Adder AFUDC, TL698, SWPL HVDC)	$ (5,987)	$ (5,969)	1
2	Other BTRR Adjustments - Tree Trimming O&M Error	2,261	2,256	2
3	Reversal of 2025 Estimated Refund from TO6 Cycle 2	10,130	10,075	3
4				4
5	Total Other BTRR Adjustments	$ 6,405	$ 6,363	5

San Diego Gas & Electric Company
Other Base Transmission Revenue Requirements (BTRR) Adjustments Summary
For TO5 Cycle 3 to TO6 Cycle 2
($1,000)

Line No.	Description	Base Period 2019 - TO5 Cycle 3 [1]	Base Period 2020 - TO5 Cycle 4 [2]	Base Period 2021 - TO5 Cycle 5 [3]	Base Period 2022 - TO5 Cycle 6 [4]	Base Period 2023 - TO6 Cycle 1 [5]	Base Period 2024 - TO6 Cycle 2 [6]	Total	Line No.
1	Other BTRR Adjustments Resulting from Rate Base Adjustments	$ (6)	$ (195)	$ (549)	$ (916)	$ (1,156)	$ (1,693)	$ (4,516)	1
2	Interest	(3)	(94)	(237)	(352)	(358)	(349)	(1,394)	2
3	Total BTRR Adjustment Excluding FF&U	$ (10)	$ (289)	(787)	(1,268)	(1,514)	(2,042)	(5,909)	3
4	Transmission Related Municipal Franchise Fees Expense	-	(3)	(8)	(13)	(15)	(21)	(60)	4
5	**Total BTRR Adjustment Including Franchise Fees Expense (CAISO)**	**$ (10)**	**$ (292)**	**(795)**	**(1,281)**	**(1,529)**	**(2,063)**	**(5,969)**	5
6	Transmission Related Uncollectible Expense	-	-	(1)	(3)	(3)	(11)	(18)	6
7	**Total BTRR Adjustment Including FF&U (Non CAISO)**	**$ (10)**	**$ (292)**	**$ (796)**	**$ (1,284)**	**$ (1,532)**	**$ (2,074)**	**$ (5,987)**	7

[1] Information and related workpapers are included within tab labeled 'TO5 Cycle 3 All Rate Base Adjs'.
[2] Information and related workpapers are included within tab labeled 'TO5 Cycle 4 All Rate Base Adjs'.
[3] Information and related workpapers are included within tab labeled 'TO5 Cycle 5 All Rate Base Adjs'.
[4] Information and related workpapers are included within tab labeled 'TO5 Cycle 6 All Rate Base Adjs'.
[5] Information and related workpapers are included within tab labeled 'TO6 Cycle 1 All Rate Base Adjs'.
[6] Information and related workpapers are included within tab labeled 'TO6 Cycle 2 All Rate Base Adjs'.

San Diego Gas & Electric Company
Other Base Transmission Revenue Requirements (BTRR) Adjustments Summary
For TO5 Cycle 6 to TO6 Cycle 2
January 1, 2022 - December 2025 RTO Tree Trimming Expense Error Correction
($1,000)

Line No.	Description	Base Period 2022 - TO5 Cycle 6 [1]	Base Period 2023 - TO6 Cycle 1 [1]	Base Period 2024 - TO6 Cycle 2 [1]	Total	Line No.
1	BTRR Adjustments due to Tree Trimming O&M Correction	$ 869	$ 548	$ 259	$ 1,677	1
2	Interest	334	170	53	557	2
3	Total BTRR Adjustment Excluding FF&U	1,204	718	313	2,234	3
4	Transmission Related Municipal Franchise Fees Expense	12	7	3	22	4
5	**Total BTRR Adjustment Including Franchise Fees Expense (CAISO)**	**1,216**	**725**	**316**	**2,256**	5
6	Transmission Related Uncollectible Expense	2	1	2	5	6
7	**Total BTRR Adjustment Including FF&U (Non CAISO)**	**$ 1,218**	**$ 726**	**$ 318**	**$ 2,261**	7

[1] Derived from internally generated workpapers.

San Diego Gas & Electric Company
Other Base Transmission Revenue Requirements (BTRR) Adjustments Summary
For TO5 Cycle 3 to TO6 Cycle 2
January 1, 2019 - December 2025 RTO Adder AFUDC Refund Estimate Adjustments
($1,000)

Line No.	Description	Base Period 2019 - TO5 Cycle 3 [1]	Base Period 2020 - TO5 Cycle 4 [1]	Base Period 2021 - TO5 Cycle 5 [1]	Base Period 2022 - TO5 Cycle 6 [1]	Base Period 2023 - TO6 Cycle 1 [1]	Base Period 2024 - TO6 Cycle 2 [1]	Total	Line No.
1	BTRR Adjustments due to RTO Adder AFUDC Refund Estimate Adjustments Calculation	$ (6)	$ (82)	$ (220)	$ (346)	$ (514)	$ (651)	$ (1,820)	1
2	Interest	(3)	(40)	(95)	(133)	(159)	(134)	(565)	2
3	Total BTRR Adjustment Excluding FF&U	(10)	(122)	(316)	(479)	(673)	(785)	(2,384)	3
4	Transmission Related Municipal Franchise Fees Expense	-	(1)	(3)	(5)	(7)	(8)	(24)	4
5	**Total BTRR Adjustment Including Franchise Fees Expense (CAISO)**	**(10)**	**(123)**	**(319)**	**(484)**	**(680)**	**(793)**	**(2,408)**	5
6	Transmission Related Uncollectible Expense	-	-	(1)	(1)	(1)	(4)	(7)	6
7	**Total BTRR Adjustment Including FF&U (Non CAISO)**	**$ (10)**	**$ (123)**	**$ (320)**	**$ (485)**	**$ (681)**	**$ (797)**	**$ (2,415)**	7
8	**Estimated Other BTRR Adjustment - Attributed to AFUDC (TO6 Cycle 2)**	**$ (19)**	**$ (119)**	**$ (289)**	**$ (475)**	**$ (635)**	**$ (722)**	**$ (2,259)**	
9	**Adjustment to Other BTRR Adjustment - Attributed to AFUDC (TO6 Cycle 3)**	**$ 9**	**$ (4)**	**$ (30)**	**$ (10)**	**$ (47)**	**$ (74)**	**$ (156)**	

[1] Derived from internally generated workpapers.

San Diego Gas & Electric Company
TO6 Cycle 3 Annual Informational Filing[1]
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 3
($1,000)

Line No.	Description		Amounts	Reference	Line No.
1	**BTRR Adjustment due to TO5 Cycle 3 All Rate Base Adjustments:**				1
2	Total BTRR Adjustment - Before Interest	$	(11)	Page 2.1; Line 23	2
3					3
4	TO6 rates were suspended for 5 months, in effect on 6/1/2025		7/12	189 FERC ¶ 61,248 at Page 17	4
5					5
6	Total BTRR Adjustment - Before Interest w/5-month suspension		(6)	Line 2 x Line 4	6
7					7
8	Interest Expense		(3)	Page 3; Col. 5; Line 80	8
9					9
10	Total BTRR Adjustment Excluding FF&U		(10)	Line 2 + Line 4	10
11					11
12	Transmission Related Municipal Franchise Fees Expenses		-	Line 6 x 1.0275%	12
13					13
14	**Total BTRR Adjustment Including Franchise Fees Expense (CAISO)**		(10)	Line 6 + Line 8	14
15					15
16	Transmission Related Uncollectible Expense		-	Line 6 x 0.169%	16
17					17
18	**Total BTRR Adjustment Including FF&U (Non CAISO)**	**$**	**(10)**	Line 10 + Line 12	18

[1] Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 3 Annual Informational Filing, SDG&E is correcting its prior TO5 Cycle 3 filing for approximately ($10K), for a true-up to estimated funds associated with the CAISO Adder's impact on AFUDC and project charges inadvertently included in rate base in prior periods.

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

Line No.		A Revised TO5 Cycle 3 Amounts		B As Filed TO5 Cycle 3 [1] Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
	A. Revenues:						
1	Transmission Operation & Maintenance Expense	$ 82,583		$ 82,583	$ -	Pg10 Rev Stmt AH; Line 11	1
2							2
3	Transmission Related A&G Expense	71,005		71,005	-	Pg10 Rev Stmt AH; Line 35	3
4							4
5	CPUC Intervenor Funding Expense - Transmission	-		-	-	Negative of Statement AH; Line 18	5
6	Total O&M Expenses	$ 153,588		$ 153,588	$ -	Sum Lines 1 thru 5	6
7							7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	**$ 192,769**	√	$ 192,772	(3)	Pg11 Rev Stmt AJ; Line 17	8
9							9
10	Transmission Plant Abandoned Project Cost Amortization Expense[2]	-		-	-	Statement AJ; Line 23	10
11							11
12	Transmission Related Property Taxes Expense	50,503		50,503	-	Pg12 Rev Stmt AK; Line 13	12
13							13
14	Transmission Related Payroll Taxes Expense	2,529		2,529	-	Statement AK; Line 20	14
15	Sub-Total Expense	**$ 399,388**	√	$ 399,391	$ (3)	Sum Lines 6 thru 14	15
16							16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	**9.8914%**	√	9.8914%	0%	Pg14.3 Rev Stmt AV; Line 31	17
18	Transmission Rate Base	**$ 4,330,082**	√	$ 4,330,162	$ (80)	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 428,305**	√	$ 428,313	$ (8)	Line 17 x Line 18	19
20							20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%		0.0000%	0%	Pg5.3 Rev Stmt AV; Line 64	21
22	Transmission Rate Base	$ 4,330,082	√	$ 4,330,162	$ (80)	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**	√	$ -	**$ -**	Line 21 x Line 22	23
24							24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,347		$ 1,347	$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,601)		(5,601)	-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		-	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		-	-	Statement AU; Line 15	28
29							29
30	End of Prior Year Revenues ($PYRR_{EU}$) Excluding FF&U	**$ 823,439**	√	$ 823,450	$ (11)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

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

Line No.		A **Revised TO5 Cycle 3** Amounts	B **As Filed TO5 Cycle 3** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [2, 3]					
1	Incentive Transmission Plant Depreciation Expense	$ -	$ -	$ -	Statement AJ; Line 19	1
2						2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.7919%	1.7919%	0%	Pg14.4 Rev Stmt AV; Line 31	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 3 x Line 4	5
6						6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Pg14.4 Rev Stmt AV; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 7 x Line 8	9
10						10
11	Total Incentive ROE Project Transmission Revenue	$ -	$ -	$ -	Line 1 + Line 5 + Line 9	11
12						12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [2, 3]					13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	$ -	$ -	Statement AJ; Line 21	14
15						15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.8914%	9.8914%	0%	Pg14.3 Rev Stmt AV; Line 31	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	$ -	$ -	Line 16 x Line 17	18
19						19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 20 x Line 21	22
23						23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	$ -	$ -	Line 14 + Line 18 + Line 22	24
25						25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [2, 3]					26
27	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.8914%	9.8914%	0%	Pg14.3 Rev Stmt AV; Line 31	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 27 x Line 28	29
30						30
31	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.4035%	**0%**	Pg5.3 Rev Stmt AV; Line 64	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 31 x Line 32	33
34						34
35	Total Incentive CWIP Revenue	$ -	$ -	$ -	Line 29 + Line 33	35
36						36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -	$ -	$ -	Sum Lines 11, 24, 35	37
38						38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [4]	**$ 823,439** √	$ 823,450	$ (11)	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

1 Amounts for TO5 Cycle 3 are as filed in the following dockets: ER21-526, ER22-527, ER23-542, ER24-524, and ER25-270.
2 Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.
3 The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.
4 Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

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

Line No.		A **Revised TO5 Cycle 3** Amounts	B **As Filed TO5 Cycle 3** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Transmission Rate Base:					
1	Net Transmission Plant:					1
2	Transmission Plant	**$ 4,930,858** √	$ 4,930,938	$ (80)	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	7,911	7,911	-	Page 4; Line 17	3
4	Transmission Related General Plant	48,039	48,039	-	Page 4; Line 18	4
5	Transmission Related Common Plant	103,991	103,991	-	Page 4; Line 19	5
6	Total Net Transmission Plant	**$ 5,090,799** √	$ 5,090,879	$ (80)	Sum Lines 2 thru 5	6
7						7
8	Rate Base Additions:					8
9	Transmission Plant Held for Future Use	$ -	$ -	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	-	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	$ -	$ -	Line 9 + Line 10	11
12						12
13	Rate Base Reductions:					13
14	Transmission Related Accum. Def. Inc. Taxes	$ (846,641)	$ (846,641)	$ -	Pg9 Rev Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (846,641)	$ (846,641)	$ -	Line 14 + Line 15	16
17						17
18	Working Capital:					18
19	Transmission Related Materials and Supplies	$ 51,621	$ 51,621	$ -	Pg13 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments	25,856	25,856	-	Pg13 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	19,198	19,198	-	Pg13 Rev Stmt AL; Line 19	21
22	Total Working Capital	$ 96,675	$ 96,675	$ -	Sum Lines 19 thru 21	22
23						23
24	Other Regulatory Assets/Liabilities	$ -	$ -	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,751)	$ (10,751)	$ -	Statement Misc; Line 7	25
26						26
27	Total Transmission Rate Base	**$ 4,330,082** √	$ 4,330,162	$ (80)	Sum Lines 6, 11, 16, 22, 24, 25	27
28						28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]					29
30	Net Incentive Transmission Plant	$ -	$ -	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Line 30 + Line 31	32
33						33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]					34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	$ -	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Line 35 + Line 36	37
38						38
39	**D. Incentive Transmission Construction Work In Progress** [2]	$ -	$ -	$ -	Statement AM; Line 1	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

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

Line No.		A **Revised TO5 Cycle 3** Amounts		B **As Filed TO5 Cycle 3** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Transmission Plant:						
1	Gross Transmission Plant:						1
2	Transmission Plant	**$ 6,181,262**	√	$ 6,181,343	$ (81)	Pg7 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	34,205		34,205	-	Pg7 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	80,583		80,583	-	Pg7 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	198,337		198,337	-	Pg7 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	**$ 6,494,387**	√	$ 6,494,468	$ (81)	Sum Lines 2 thru 5	6
7							7
8	Transmission Related Depreciation Reserve:						8
9	Transmission Plant Depreciation Reserve	**$ 1,250,404**	√	$ 1,250,405	$ (1)	Pg8 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	26,294		26,294	-	Pg8 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	32,544		32,544	-	Pg8 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	94,346		94,346	-	Pg8 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	**$ 1,403,588**	√	$ 1,403,589	$ (1)	Sum Lines 9 thru 12	13
14							14
15	Net Transmission Plant:						15
16	Transmission Plant	**$ 4,930,858**	√	$ 4,930,938	$ (80)	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	7,911		7,911	-	Line 3 Minus Line 10	17
18	Transmission Related General Plant	48,039		48,039	-	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	103,991		103,991	-	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	**$ 5,090,799**	√	$ 5,090,879	$ (80)	Sum Lines 16 thru 19	20
21							21
22	**B. Incentive Project Transmission Plant:** [2]						22
23	Incentive Transmission Plant	$ -		$ -	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-		-	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -		$ -	$ -	Line 23 Minus Line 24	25

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

REVISED

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

Line No.		Amounts		Reference	Line No.
	A. Revenues:				
1	Transmission Operation & Maintenance Expense	$ 82,583		Pg6 Rev Stmt AH; Line 14	1
2					2
3	Transmission Related A&G Expense	71,005		Pg6 Rev Stmt AH; Line 41	3
4					4
5	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 18	5
6	Total O&M Expenses	$ 153,588		Sum Lines 1 thru 5	6
7					7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	**$ 192,769**	√	Pg11 Rev Stmt AJ; Line 17	8
9					9
10	Transmission Plant Abandoned Project Cost Amortization Expense [1]	-		Statement AJ; Line 23	10
11					11
12	Transmission Related Property Taxes Expense	50,503		Pg12 Rev Stmt AK; Line 13	12
13					13
14	Transmission Related Payroll Taxes Expense	2,529		Statement AK; Line 20	14
15	Sub-Total Expense	**$ 399,388**	√	Sum Lines 6 thru 14	15
16					16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	**9.8914%**	√	Pg8.3 Rev Stmt AV; Line 31	17
18	Transmission Rate Base	**$ 4,330,082**	√	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 428,305**	√	Line 17 x Line 18	19
20					20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%		Pg5.3 Rev Stmt AV; Line 64	21
22	Transmission Rate Base	**$ 4,330,082**	√	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**		Line 21 x Line 22	23
24					24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,347		Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,601)		Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		Statement AU; Line 15	28
29					29
30	End of Prior Year Revenues ($PYRR_{EU}$) Excluding FF&U	**$ 823,439**	√	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.

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REVISED

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

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.7919%	Pg8.4 Rev Stmt AV; Line 31	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg8.4 Rev Stmt AV; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.8914%	Pg8.3 Rev Stmt AV; Line 31	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.8914%	Pg8.3 Rev Stmt AV; Line 31	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg5.3 Rev Stmt AV; Line 64	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [3]	**$ 823,439** √	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

Line No.		Amounts		Reference	Line No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	**$ 4,930,858**	√	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	7,911		Page 4; Line 17	3
4	Transmission Related General Plant	48,039		Page 4; Line 18	4
5	Transmission Related Common Plant	103,991		Page 4; Line 19	5
6	Total Net Transmission Plant	**$ 5,090,799**	√	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	$ -		Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-		Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -		Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	$ (846,641)		Pg9 Rev Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-		Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (846,641)		Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	$ 51,621		Pg7 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments	25,856		Pg7 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	19,198		Pg7 Rev Stmt AL; Line 19	21
22	Total Working Capital	$ 96,675		Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities	$ -		Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,751)		Statement Misc; Line 7	25
26					26
27	Total Transmission Rate Base	**$ 4,330,082**	√	Sum Lines 6, 11, 16, 22, 24, 25	27
28					28
29	**B. Incentive ROE Project Transmission Rate Base:** [1]				29
30	Net Incentive Transmission Plant	$ -		Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-		Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -		Line 30 + Line 31	32
33					33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [1]				34
35	Incentive Transmission Plant Abandoned Project Cost	$ -		Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-		Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -		Line 35 + Line 36	37
38					38
39	**D. Incentive Transmission Construction Work In Progress** [1]	$ -		Statement AM; Line 1	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

Line No.		Amounts		Reference	Line No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				1
2	Transmission Plant	**$**	**6,181,262** √	Pg7 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		34,205	Pg7 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant		80,583	Pg7 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant		198,337	Pg7 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	$	6,494,387	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	**$**	**1,250,404** √	Pg8 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		26,294	Pg8 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		32,544	Pg8 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		94,346	Pg8 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$	1,403,588	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	**$**	**4,930,858** √	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		7,911	Line 3 Minus Line 10	17
18	Transmission Related General Plant		48,039	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		103,991	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	**$**	**5,090,799** √	Sum Lines 16 thru 19	20
21					21
22	**B. Incentive Project Transmission Plant:** [1]				22
23	Incentive Transmission Plant	$	-	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve		-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$	-	Line 23 Minus Line 24	25

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

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

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

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

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

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.7919%	Pg8.4 Rev Stmt AV; Line 31	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg8.4 Rev Stmt AV; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.8914%	Pg8.3 Rev Stmt AV; Line 31	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.8914%	Pg8.3 Rev Stmt AV; Line 31	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.4035%	Pg8.3 Rev Stmt AV; Line 64	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [3]	**$ 823,450** √	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.**
[1] Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.
[2] The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.
[3] Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

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

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

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

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

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

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

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

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:						1
2	Bonds (Acct 221)			112; 18; c	$ 5,140,552		2
3	Less: Reacquired Bonds (Acct 222)			112; 19; c	-		3
4	Other Long-Term Debt (Acct 224)			112; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)			112; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)			112; 23; c	(12,166)		6
7	LTD = Long Term Debt				$ 5,128,386	Sum Lines 2 thru 6	7
8							8
9	Long-Term Debt Component - Numerator:						9
10	Interest on Long-Term Debt (Acct 427)			117; 62; c	$ 213,847		10
11	Amort. of Debt Disc. and Expense (Acct 428)			117; 63; c	3,709		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)			117; 64; c	1,831		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)			117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)			117; 66; c	-		14
15	i = LTD interest				$ 219,387	Sum Lines 10 thru 14	15
16							16
17	Cost of Long-Term Debt:				4.28%	Line 15 / Line 7	17
18							18
19	Preferred Equity Component:						19
20	PF = Preferred Stock (Acct 204)			112; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)			118; 29; c	$ -		21
22	Cost of Preferred Equity				0.00%	Line 21 / Line 20	22
23							23
24	Common Equity Component:						24
25	Proprietary Capital			112; 16; c	$ 7,099,081		25
26	Less: Preferred Stock (Acct 204)			112; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)			112; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)			112; 15; c	15,874		28
29	CS = Common Stock				$ 7,114,955	Sum Lines 25 thru 28	29
30							30
31							31
32	Base Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	7,114,955	58.11%	10.10%	5.87%	Col. c = Line 32 Above	39
40	Total Capital	$ 12,243,341	100.00%		7.66%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.87%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	CAISO Participation ROE Adder:				0.00%	189 FERC ¶ 61,248 at Page 17	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 5,128,386	41.89%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	7,114,955	58.11%	0.00%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 12,243,341	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

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

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

[1] The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.
[2] Amount is based upon December 31 balances.

REVISED

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.87%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	$ 3,603	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 7,238	AV-1A; Line 44	8
9	D = Transmission Rate Base	**$ 4,330,082** √	Pg3.3; BK-1 TO5 C3-FERC Audit; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	1.4993%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.87%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	$ 7,238	Line 8 Above	19
20	C = Transmission Rate Base	**$ 4,330,082** √	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4993%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST)	0.7308%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.2301%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.6613%	Page 1; Line 40	29
30				30
31	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.8914%	Line 27 + Line 29	31
32				32
33				33
34	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			34
35				35
36	A. Federal Income Tax Component:			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	39
40	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	41
42	D = Transmission Rate Base	**$ 4,330,082** √	Pg3.3; BK-1 TO5 C3-FERC Audit; Line 27	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43
44				44
45	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	45
46	(1 - FT)			46
47				47
48	B. State Income Tax Component:			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 41 Above	52
53	C = Transmission Rate Base	**$ 4,330,082** √	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0000%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56				56
57	State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST)	0.0000%	State Income Tax Expense	57
58	(1 - ST)			58
59				59
60	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	60
61				61
62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	62
63				63
64	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 60 + Line 62	64

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

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

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

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

[1] Amount is based upon December 31 balances.

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

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

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

[2] Amount is based upon December 31 balances.

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

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

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

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

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

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

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

Line No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate [1]	wo Interest	Interest	with Interest	7
8	January	2019	$ -	0.44%	$ -	$ -	$ -	8
9	February	2019	-	0.40%	-	-	-	9
10	March	2019	-	0.44%	-	-	-	10
11	April	2019	-	0.45%	-	-	-	11
12	May	2019	-	0.46%	-	-	-	12
13	June	2019	(1)	0.45%	(1)	(0)	(1)	13
14	July	2019	(1)	0.47%	(2)	(0)	(2)	14
15	August	2019	(1)	0.47%	(3)	(0)	(3)	15
16	September	2019	(1)	0.45%	(4)	(0)	(4)	16
17	October	2019	(1)	0.46%	(5)	(0)	(5)	17
18	November	2019	(1)	0.45%	(6)	(0)	(6)	18
19	December	2019	(1)	0.46%	(6)	(0)	(6)	19
20	January	2020		0.42%	(6)	(0)	(7)	20
21	February	2020		0.39%	(7)	(0)	(7)	21
22	March	2020		0.42%	(7)	(0)	(7)	22
23	April	2020		0.39%	(7)	(0)	(7)	23
24	May	2020		0.40%	(7)	(0)	(7)	24
25	June	2020		0.39%	(7)	(0)	(7)	25
26	July	2020		0.29%	(7)	(0)	(7)	26
27	August	2020		0.29%	(7)	(0)	(7)	27
28	September	2020		0.28%	(7)	(0)	(7)	28
29	October	2020		0.28%	(7)	(0)	(7)	29
30	November	2020		0.27%	(7)	(0)	(7)	30
31	December	2020		0.28%	(7)	(0)	(7)	31
32	January	2021		0.28%	(7)	(0)	(7)	32
33	February	2021		0.25%	(7)	(0)	(7)	33
34	March	2021		0.28%	(7)	(0)	(7)	34
35	April	2021		0.27%	(7)	(0)	(7)	35
36	May	2021		0.28%	(7)	(0)	(7)	36
37	June	2021		0.27%	(7)	(0)	(7)	37
38	July	2021		0.28%	(7)	(0)	(7)	38
39	August	2021		0.28%	(7)	(0)	(7)	39
40	September	2021		0.27%	(7)	(0)	(7)	40
41	October	2021		0.28%	(7)	(0)	(7)	41
42	November	2021		0.27%	(7)	(0)	(7)	42
43	December	2021		0.28%	(7)	(0)	(7)	43
44	January	2022		0.28%	(7)	(0)	(7)	44
45	February	2022		0.25%	(7)	(0)	(7)	45
46	March	2022		0.28%	(7)	(0)	(7)	46
47	April	2022		0.27%	(7)	(0)	(7)	47
48	May	2022		0.28%	(7)	(0)	(7)	48
49	June	2022		0.27%	(7)	(0)	(7)	49
50	July	2022		0.31%	(7)	(0)	(7)	50
51	August	2022		0.31%	(7)	(0)	(7)	51
52	September	2022		0.30%	(7)	(0)	(7)	52
53	October	2022		0.42%	(7)	(0)	(7)	53
54	November	2022		0.40%	(7)	(0)	(7)	54
55	December	2022		0.42%	(7)	(0)	(7)	55
56	January	2023		0.54%	(7)	(0)	(7)	56
57	February	2023		0.48%	(7)	(0)	(7)	57
58	March	2023		0.54%	(7)	(0)	(7)	58
59	April	2023		0.62%	(7)	(0)	(7)	59
60	May	2023		0.64%	(7)	(0)	(7)	60
61	June	2023		0.62%	(7)	(0)	(8)	61
62	July	2023		0.68%	(8)	(0)	(8)	62
63	August	2023		0.68%	(8)	(0)	(8)	63
64	September	2023		0.66%	(8)	(0)	(8)	64
65	October	2023		0.71%	(8)	(0)	(8)	65
66	November	2023		0.69%	(8)	(0)	(8)	66
67	December	2023		0.71%	(8)	(0)	(8)	67
68	January	2024		0.72%	(8)	(0)	(8)	68
69	February	2024		0.68%	(8)	(0)	(8)	69
70	March	2024		0.72%	(8)	(0)	(8)	70
71	April	2024		0.70%	(8)	(0)	(8)	71
72	May	2024		0.72%	(8)	(0)	(8)	72
73	June	2024		0.70%	(8)	(0)	(8)	73
74	July	2024		0.72%	(8)	(0)	(8)	74
75	August	2024		0.72%	(8)	(0)	(8)	75
76	September	2024		0.70%	(8)	(0)	(8)	76
77	October	2024		0.72%	(8)	(0)	(8)	77
78	November	2024		0.70%	(8)	(0)	(8)	78
79	December	2024		0.72%	(8)	(0)	(9)	79
80	January	2025		0.68%	(9)	(0)	(9)	80
81	February	2025		0.62%	(9)	(0)	(9)	81
82	March	2025		0.68%	(9)	(0)	(9)	82
83	April	2025		0.62%	(9)	(0)	(9)	83
84	May	2025		0.64%	(9)	(0)	(9)	84
85	June	2025		0.62%	(9)	(0)	(9)	85
86	July	2025		0.64%	(9)	(0)	(9)	86
87	August	2025		0.64%	(9)	(0)	(9)	87
88	September	2025		0.62%	(9)	(0)	(9)	88
89	October	2025		0.64%	(9)	(0)	(9)	89
90	November	2025		0.62%	(9)	(0)	(9)	90
91	December	2025		0.64%	(9)	(0)	(9)	91
92	January	2026		0.61%	(9)	(0)	(9)	92
93	February	2026		0.55%	(9)	(0)	(9)	93
94	March	2026		0.61%	(9)	(0)	(9)	94
95	April	2026		0.56%	(9)	(0)	(9)	95
96	May	2026		0.58%	(9)	(0)	(9)	96
97	June	2026		0.56%	(9)	(0)	(10)	97
98	July	2026		0.56%	(10)	(0)	(10)	98
99	August	2026		0.56%	(10)	(0)	(10)	99
100	September	2026		0.56%	(10)	(0)	(10)	100
101	October	2026		0.56%	(10)	(0)	(10)	101
102	November	2026		0.56%	(10)	(0)	(10)	102
103	December	2026		0.56%	(10)	(0)	(10)	103
104			$ (6)			$ (3)		104

[1] Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
[2] Derived using the prior month balance in Column 6 plus the current month balance in Column 2.
[3] Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.

Posted FERC Interest rates
Estimated FERC Interest rates

San Diego Gas & Electric Company
TO6 Cycle 3 Annual Informational Filing[1]
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 4
($1,000)

Line No.	Description		Amounts	Reference	Line No.
1	**BTRR Adjustment due to TO5 Cycle 4 All Rate Base Adjustments:**				1
2	Total BTRR Adjustment - Before Interest	$	(195)	Page 2.1; Line 23	2
3					3
4	Interest Expense		(94)	Page 3; Col. 5; Line 68	4
5					5
6	Total BTRR Adjustment Excluding FF&U		(289)	Line 2 + Line 4	6
7					7
8	Transmission Related Municipal Franchise Fees Expenses		(3)	Line 6 x 1.0275%	8
9					9
10	**Total BTRR Adjustment Including Franchise Fees Expense (CAISO)**		(292)	Line 6 + Line 8	10
11					11
12	Transmission Related Uncollectible Expense		-	Line 6 x 0.165%	12
13					13
14	**Total BTRR Adjustment Including FF&U (Non CAISO)**	**$**	**(292)**	Line 10 + Line 12	14

[1] Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 3 Annual Informational Filing, SDG&E is correcting its prior TO5 Cycle 4 filing for approximately ($292K), for a true-up to estimated funds associated with the CAISO Adder's impact on AFUDC and project charges inadvertently included in rate base in prior periods.

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

Line No.		A **Revised TO5 Cycle 4** Amounts	B **As Filed TO5 Cycle 4** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Revenues:					
1	Transmission Operation & Maintenance Expense	$ 95,536	$ 95,536	$ -	Statement AH; Line 10	1
2						2
3	Transmission Related A&G Expense	82,615	82,615	-	Pg9 Rev Stmt AH; Line 33	3
4						4
5	CPUC Intervenor Funding Expense - Transmission	-	-	-	Negative of Statement AH; Line 17	5
6	Total O&M Expenses	$ 178,151	$ 178,151	$ -	Sum Lines 1 thru 5	6
7						7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	**$ 225,783** √	$ 225,836	(54)	Pg10 Rev Stmt AJ; Line 17	8
9						9
10	Transmission Plant Abandoned Project Cost Amortization Expense [2]	-	-	-	Statement AJ; Line 23	10
11						11
12	Transmission Related Property Taxes Expense	57,766	57,766	-	Pg11 Rev Stmt AK; Line 13	12
13						13
14	Transmission Related Payroll Taxes Expense	3,105	3,105	-	Statement AK; Line 20	14
15	Sub-Total Expense	**$ 464,804** √	$ 464,858	$ (54)	Sum Lines 6 thru 14	15
16						16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	**9.5816%** √	9.5817%	0%	Pg13.3; Rev. Stmt AV; Line 31	17
18	Transmission Rate Base	**$ 4,574,190** √	$ 4,575,657	(1,467)	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 438,283** √	$ 438,424	$ (141)	Line 17 x Line 18	19
20						20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Pg5.3 Rev Stmt AV; Line 64	21
22	Transmission Rate Base	**$ 4,574,190** √	$ 4,575,657	$ (1,467)	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**	$ -	$ -	Line 21 x Line 22	23
24						24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304	$ 1,304	$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(4,408)	(4,408)	-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	-	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	-	-	Statement AU; Line 15	28
29						29
30	End of Prior Year Revenues (PYRR $_{EU}$) Excluding FF&U	**$ 899,983** √	$ 900,177	**$ (195)**	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.

[1] Amounts for TO5 Cycle 4 are as filed in the following dockets: ER22-527, ER23-542, ER24-524, and ER25-270.
[2] Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

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

Line No.		A **Revised TO5 Cycle 4** Amounts	B **As Filed TO5 Cycle 4** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [2, 3]					
1	Incentive Transmission Plant Depreciation Expense	$ -	$ -	$ -	Statement AJ; Line 19	1
2						2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.7369%	1.7369%	0%	Pg13.4 Rev Stmt AV; Line 31	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 3 x Line 4	5
6						6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Pg13.4 Rev. Stmt AV; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 7 x Line 8	9
10						10
11	Total Incentive ROE Project Transmission Revenue	$ -	$ -	$ -	Line 1 + Line 5 + Line 9	11
12						12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [2, 3]					13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	$ -	$ -	Statement AJ; Line 21	14
15						15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.5816%	9.5817%	0%	Pg 13.3; Rev Stmt AV; Line 31	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	$ -	$ -	Line 16 x Line 17	18
19						19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 20 x Line 21	22
23						23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	$ -	$ -	Line 14 + Line 18 + Line 22	24
25						25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [2, 3]					26
27	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.5816%	9.5817%	0%	Pg 13.3; Rev Stmt AV; Line 31	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 27 x Line 28	29
30						30
31	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.3899%	**0%**	Pg 5.3; Rev Stmt AV; Line 64	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 31 x Line 32	33
34						34
35	Total Incentive CWIP Revenue	$ -	$ -	$ -	Line 29 + Line 33	35
36						36
37	Total Incentive End of Prior Year Revenues (PYRR $_{EU-IR}$) Excluding FF&U	$ -	$ -	$ -	Sum Lines 11, 24, 35	37
38						38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U** [4]	**$ 899,983** √	$ 900,177	$ (195)	Page 1; Line 30 + Line 37	39

√ Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.

[1] Amounts for TO5 Cycle 4 are as filed in the following dockets: ER22-527, ER23-542, ER24-524, and ER25-270.
[2] Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.
[3] The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.
[4] Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

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

Line No.		A Revised TO5 Cycle 4 Amounts	B As Filed TO5 Cycle 4 [1] Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
	A. Transmission Rate Base:					
1	Net Transmission Plant:					1
2	Transmission Plant	**$ 5,241,322** √	$ 5,242,789	$ (1,467)	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	6,183	6,183	-	Page 4; Line 17	3
4	Transmission Related General Plant	51,190	51,190	-	Page 4; Line 18	4
5	Transmission Related Common Plant	107,715	107,715	-	Page 4; Line 19	5
6	Total Net Transmission Plant	**$ 5,406,410** √	$ 5,407,877	$ (1,467)	Sum Lines 2 thru 5	6
7						7
8	Rate Base Additions:					8
9	Transmission Plant Held for Future Use	$ -	$ -	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	-	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	$ -	$ -	Line 9 + Line 10	11
12						12
13	Rate Base Reductions:					13
14	Transmission Related Accum. Def. Inc. Taxes	$ (933,383)	$ (933,383)	$ -	Pg8 Rev. Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (933,383)	$ (933,383)	$ -	Line 14 + Line 15	16
17						17
18	Working Capital:					18
19	Transmission Related Materials and Supplies	$ 51,954	$ 51,954	$ -	Pg12 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments	37,807	37,807	-	Pg12 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	22,269	22,269	-	Pg12; Rev. Stmnt AL; Line 19	21
22	Total Working Capital	$ 112,030	$ 112,030	$ -	Sum Lines 19 thru 21	22
23						23
24	Other Regulatory Assets/Liabilities	$ -	$ -	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,867)	$ (10,867)	$ -	Statement Misc; Line 7	25
26						26
27	Total Transmission Rate Base	**$ 4,574,190** √	$ 4,575,657	$ (1,467)	Sum Lines 6, 11, 16, 22, 24, 25	27
28						28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]					29
30	Net Incentive Transmission Plant	$ -	$ -	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Line 30 + Line 31	32
33						33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]					34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	$ -	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Line 35 + Line 36	37
38						38
39	**D. Incentive Transmission Construction Work In Progress** [2]	$ -	$ -	$ -	Statement AM; Line 1	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

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

Line No.		A **Revised TO5 Cycle 4** Amounts		B **As Filed TO5 Cycle 4** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Transmission Plant:						
1	Gross Transmission Plant:						1
2	Transmission Plant	**$ 6,627,430**	√	$ 6,628,921	$ (1,491)	Pg6 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	34,629		34,629	-	Pg6 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	86,566		86,566	-	Pg6 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	214,236		214,236	-	Pg6 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	**$ 6,962,861**	√	$ 6,964,352	$ (1,491)	Sum Lines 2 thru 5	6
7							7
8	Transmission Related Depreciation Reserve:						8
9	Transmission Plant Depreciation Reserve	**$ 1,386,108**	√	$ 1,386,132	$ (24)	Pg7 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	28,446		28,446	-	Pg7 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	35,376		35,376	-	Pg7 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	106,521		106,521	-	Pg7 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	**$ 1,556,451**	√	$ 1,556,475	$ (24)	Sum Lines 9 thru 12	13
14							14
15	Net Transmission Plant:						15
16	Transmission Plant	**$ 5,241,322**	√	$ 5,242,789	$ (1,467)	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,183		6,183	-	Line 3 Minus Line 10	17
18	Transmission Related General Plant	51,190		51,190	-	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	107,715		107,715	-	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	**$ 5,406,410**	√	$ 5,407,877	$ (1,467)	Sum Lines 16 thru 19	20
21							21
22	**B. Incentive Project Transmission Plant:** [2]						22
23	Incentive Transmission Plant	$ -		$ -	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-		-	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -		$ -	$ -	Line 23 Minus Line 24	25

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[1] Amounts for TO5 Cycle 4 are as filed in the following dockets: ER22-527, ER23-542, ER24-524, and ER25-270.
[2] The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

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

Line No.		Amounts		Reference	Line No.
	A. Revenues:				
1	Transmission Operation & Maintenance Expense	$ 95,536		Statement AH; Line 10	1
2					2
3	Transmission Related A&G Expense	82,615		Pg6 Rev Stmt AH; Line 35	3
4					4
5	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 17	5
6	Total O&M Expenses	$ 178,151		Sum Lines 1 thru 5	6
7					7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	**$ 225,783**	√	Pg10 Rev Stmt AJ; Line 17	8
9					9
10	Transmission Plant Abandoned Project Cost Amortization Expense [1]	-		Statement AJ; Line 23	10
11					11
12	Transmission Related Property Taxes Expense	57,766		Pg11 Rev Stmt AK; Line 13	12
13					13
14	Transmission Related Payroll Taxes Expense	3,105		Statement AK; Line 20	14
15	Sub-Total Expense	$ 464,804		Sum Lines 6 thru 14	15
16					16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	**9.5816%**	√	Pg8.3; Rev. Stmt AV; Line 31	17
18	Transmission Rate Base	**$ 4,574,190**	√	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 438,283**	√	Line 17 x Line 18	19
20					20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%		Pg5.3 Rev. Stmt AV; Line 64	21
22	Transmission Rate Base	**$ 4,574,190**	√	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**		Line 21 x Line 22	23
24					24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304		Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(4,408)		Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		Statement AU; Line 15	28
29					29
30	End of Prior Year Revenues ($PYRR_{EU}$) Excluding FF&U	**$ 899,983**	√	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.7369%	Pg8.4 Rev Stmt AV; Line 31	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg8.4 Rev. Stmt AV; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.5816%	Pg8.3; Rev Stmt AV; Line 31	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.5816%	Pg8.3; Rev Stmt AV; Line 31	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg5.3; Rev Stmt AV; Line 64	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [3]	**$ 899,983** √	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

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

Line No.		Amounts		Reference	Line No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	**$ 5,241,322**	√	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	6,183		Page 4; Line 17	3
4	Transmission Related General Plant	51,190		Page 4; Line 18	4
5	Transmission Related Common Plant	107,715		Page 4; Line 19	5
6	Total Net Transmission Plant	**$ 5,406,410**	√	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	$ -		Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-		Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -		Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	$ (933,383)		Pg8 Rev. Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-		Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (933,383)		Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	$ 51,954		Pg7 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments	37,807		Pg7 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	22,269		Pg7; Rev. Stmnt AL; Line 19	21
22	Total Working Capital	$ 112,030		Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities	$ -		Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,867)		Statement Misc; Line 7	25
26					26
27	Total Transmission Rate Base	**$ 4,574,190**	√	Sum Lines 6, 11, 16, 22, 24, 25	27
28					28
29	**B. Incentive ROE Project Transmission Rate Base:** [1]				29
30	Net Incentive Transmission Plant	$ -		Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-		Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -		Line 30 + Line 31	32
33					33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [1]				34
35	Incentive Transmission Plant Abandoned Project Cost	$ -		Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-		Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -		Line 35 + Line 36	37
38					38
39	**D. Incentive Transmission Construction Work In Progress** [1]	$ -		Statement AM; Line 1	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

Line No.		Amounts	Reference	Line No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	**$ 6,627,430** √	Pg6 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	34,629	Pg6 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	86,566	Pg6 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	214,236	Pg6 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	**$ 6,962,861** √	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	**$ 1,386,108** √	Pg7 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	28,446	Pg7 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	35,376	Pg7 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	106,521	Pg7 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	**$ 1,556,451** √	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	**$ 5,241,322** √	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,183	Line 3 Minus Line 10	17
18	Transmission Related General Plant	51,190	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	107,715	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	**$ 5,406,410** √	Sum Lines 16 thru 19	20
21				21
22	**B. Incentive Project Transmission Plant:** [1]			22
23	Incentive Transmission Plant	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -	Line 23 Minus Line 24	25

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

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

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

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

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

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.7369%	Pg8.4 Rev Stmt AV; Line 31	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg8.4 Rev. Stmt AV; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.5817%	Pg8.3; Rev Stmt AV; Line 31	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.5817%	Pg8.3; Rev Stmt AV; Line 31	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.3899%	Pg8.3; Rev Stmt AV; Line 64	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR $_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U** [3]	**$ 900,177** √	Page 1; Line 30 + Line 37	39

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

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

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

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

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

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

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

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

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

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

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

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:						1
2	Bonds (Acct 221)			112; 18; c	$ 6,053,573		2
3	Less: Reacquired Bonds (Acct 222)			112; 19; c	-		3
4	Other Long-Term Debt (Acct 224)			112; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)			112; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)			112; 23; c	(13,173)		6
7	LTD = Long Term Debt				$ 6,040,400	Sum Lines 2 thru 6	7
8							8
9	Long-Term Debt Component - Numerator:						9
10	Interest on Long-Term Debt (Acct 427)			117; 62; c	$ 233,779		10
11	Amort. of Debt Disc. and Expense (Acct 428)			117; 63; c	4,107		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)			117; 64; c	1,450		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)			117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)			117; 66; c	-		14
15	i = LTD interest				$ 239,335	Sum Lines 10 thru 14	15
16							16
17	Cost of Long-Term Debt:				3.96%	Line 15 / Line 7	17
18							18
19	Preferred Equity Component:						19
20	PF = Preferred Stock (Acct 204)			112; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)			118; 29; c	$ -		21
22	Cost of Preferred Equity				0.00%	Line 21 / Line 20	22
23							23
24	Common Equity Component:						24
25	Proprietary Capital			112; 16; c	$ 7,729,414		25
26	Less: Preferred Stock (Acct 204)			112; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)			112; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)			112; 15; c	10,034		28
29	CS = Common Stock				$ 7,739,448	Sum Lines 25 thru 28	29
30							30
31							31
32	Base Return on Common Equity:				10.10%	SDG&E Base Return on Equity	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	7,739,448	56.16%	10.10%	5.67%	Col. c = Line 32 Above	39
40	Total Capital	$ 13,779,848	100.00%		7.41%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.67%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	CAISO Participation ROE Adder:				0.00%	189 FERC ¶ 61,248 at Page 17	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 6,040,400	43.84%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	7,739,448	56.16%	0.00% √	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 13,779,848	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

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

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

[1] The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.
[2] Amount is based upon December 31 balances.

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.67%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	$ 3,299	Page 8; Rev. Negative of Stmnt AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 8,011	AV-1A; Line 40	8
9	D = Transmission Rate Base	**$ 4,574,190** √	Pg3.3; BK-1 Rev TO5 C4-FERC Audit; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	1.4632%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.67%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	$ 8,011	Line 8 Above	19
20	C = Transmission Rate Base	**$ 4,574,190** √	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4632%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST)	0.7090%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.1721%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.4095%	Page 1; Line 40	29
30				30
31	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.5816%	Line 27 + Line 29	31
32				32
33				33
34	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			34
35				35
36	A. Federal Income Tax Component:			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	39
40	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	41
42	D = Transmission Rate Base	**$ 4,574,190** √	Pg3.3; BK-1 Rev TO5 C4-FERC Audit; Line 27	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43
44				44
45	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	45
46	(1 - FT)			46
47				47
48	B. State Income Tax Component:			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 41 Above	52
53	C = Transmission Rate Base	**$ 4,574,190** √	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0000%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56				56
57	State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST)	0.0000%	State Income Tax Expense	57
58	(1 - ST)			58
59				59
60	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	60
61				61
62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	62
63				63
64	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 60 + Line 62	64

√ Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.

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

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

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

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112; 18; c	$ 6,053,573		2
3	Less: Reacquired Bonds (Acct 222)	112; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c	(13,173)		6
7	LTD = Long Term Debt		$ 6,040,400	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	117; 62; c	$ 233,779		10
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c	4,107		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c	1,450		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c	-		14
15	i = LTD interest		$ 239,335	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		3.96%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112; 16; c	$ 7,729,414		25
26	Less: Preferred Stock (Acct 204)	112; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c	10,034		28
29	CS = Common Stock		$ 7,739,448	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Base Return on Common Equity:				10.10%	SDG&E Base Return on Equity	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	7,739,448	56.16%	10.10%	5.67%	Col. c = Line 32 Above	39
40	Total Capital	$ 13,779,848	100.00%		7.41%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.67%	Line 38 + Line 39; Col. d	42
43							43

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
44							44
45	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 6,040,400	43.84%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 13,779,848	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

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

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

[1] The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.
[2] Amount is based upon December 31 balances.

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

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

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO5 Cycle 4 Other BTRR Adjustments
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 4
($1,000)

Line No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate [1]	wo Interest	Interest	with Interest	7
8	January	2020	$ (16)	0.42%	$ (16)	$ (0)	$ (16)	8
9	February	2020	(16)	0.39%	(32)	(0)	(33)	9
10	March	2020	(16)	0.42%	(49)	(0)	(49)	10
11	April	2020	(16)	0.39%	(65)	(0)	(65)	11
12	May	2020	(16)	0.40%	(82)	(0)	(82)	12
13	June	2020	(16)	0.39%	(98)	(0)	(99)	13
14	July	2020	(16)	0.29%	(115)	(0)	(115)	14
15	August	2020	(16)	0.29%	(131)	(0)	(132)	15
16	September	2020	(16)	0.28%	(148)	(0)	(148)	16
17	October	2020	(16)	0.28%	(164)	(0)	(165)	17
18	November	2020	(16)	0.27%	(181)	(0)	(182)	18
19	December	2020	(16)	0.28%	(198)	(1)	(198)	19
20	January	2021		0.28%	(198)	(1)	(199)	20
21	February	2021		0.25%	(199)	(0)	(199)	21
22	March	2021		0.28%	(199)	(1)	(200)	22
23	April	2021		0.27%	(200)	(1)	(200)	23
24	May	2021		0.28%	(200)	(1)	(201)	24
25	June	2021		0.27%	(201)	(1)	(202)	25
26	July	2021		0.28%	(202)	(1)	(202)	26
27	August	2021		0.28%	(202)	(1)	(203)	27
28	September	2021		0.27%	(203)	(1)	(203)	28
29	October	2021		0.28%	(203)	(1)	(204)	29
30	November	2021		0.27%	(204)	(1)	(204)	30
31	December	2021		0.28%	(204)	(1)	(205)	31
32	January	2022		0.28%	(205)	(1)	(206)	32
33	February	2022		0.25%	(206)	(1)	(206)	33
34	March	2022		0.28%	(206)	(1)	(207)	34
35	April	2022		0.27%	(207)	(1)	(207)	35
36	May	2022		0.28%	(207)	(1)	(208)	36
37	June	2022		0.27%	(208)	(1)	(208)	37
38	July	2022		0.31%	(208)	(1)	(209)	38
39	August	2022		0.31%	(209)	(1)	(210)	39
40	September	2022		0.30%	(210)	(1)	(210)	40
41	October	2022		0.42%	(210)	(1)	(211)	41
42	November	2022		0.40%	(211)	(1)	(212)	42
43	December	2022		0.42%	(212)	(1)	(213)	43
44	January	2023		0.54%	(213)	(1)	(214)	44
45	February	2023		0.48%	(214)	(1)	(215)	45
46	March	2023		0.54%	(215)	(1)	(216)	46
47	April	2023		0.62%	(216)	(1)	(218)	47
48	May	2023		0.64%	(218)	(1)	(219)	48
49	June	2023		0.62%	(219)	(1)	(220)	49
50	July	2023		0.68%	(220)	(1)	(222)	50
51	August	2023		0.68%	(222)	(2)	(223)	51
52	September	2023		0.66%	(223)	(1)	(225)	52
53	October	2023		0.71%	(225)	(2)	(226)	53
54	November	2023		0.69%	(226)	(2)	(228)	54
55	December	2023		0.71%	(228)	(2)	(230)	55
56	January	2024		0.72%	(230)	(2)	(231)	56
57	February	2024		0.68%	(231)	(2)	(233)	57
58	March	2024		0.72%	(233)	(2)	(234)	58
59	April	2024		0.70%	(234)	(2)	(236)	59
60	May	2024		0.72%	(236)	(2)	(238)	60
61	June	2024		0.70%	(238)	(2)	(239)	61
62	July	2024		0.72%	(239)	(2)	(241)	62
63	August	2024		0.72%	(241)	(2)	(243)	63
64	September	2024		0.70%	(243)	(2)	(245)	64
65	October	2024		0.72%	(245)	(2)	(246)	65
66	November	2024		0.70%	(246)	(2)	(248)	66
67	December	2024		0.72%	(248)	(2)	(250)	67
68	January	2025		0.68%	(250)	(2)	(252)	68
69	February	2025		0.62%	(252)	(2)	(253)	69
70	March	2025		0.68%	(253)	(2)	(255)	70
71	April	2025		0.62%	(255)	(2)	(256)	71
72	May	2025		0.64%	(256)	(2)	(258)	72
73	June	2025		0.62%	(258)	(2)	(260)	73
74	July	2025		0.64%	(260)	(2)	(261)	74
75	August	2025		0.64%	(261)	(2)	(263)	75
76	September	2025		0.62%	(263)	(2)	(265)	76
77	October	2025		0.64%	(265)	(2)	(266)	77
78	November	2025		0.62%	(266)	(2)	(268)	78
79	December	2025		0.64%	(268)	(2)	(270)	79
80	January	2026		0.61%	(270)	(2)	(271)	80
81	February	2026		0.55%	(271)	(1)	(273)	81
82	March	2026		0.61%	(273)	(2)	(275)	82
83	April	2026		0.56%	(275)	(2)	(276)	83
84	May	2026		0.58%	(276)	(2)	(278)	84
85	June	2026		0.56%	(278)	(2)	(279)	85
86	July	2026		0.56%	(279)	(2)	(281)	86
87	August	2026		0.56%	(281)	(2)	(282)	87
88	September	2026		0.56%	(282)	(2)	(284)	88
89	October	2026		0.56%	(284)	(2)	(286)	89
90	November	2026		0.56%	(286)	(2)	(287)	90
91	December	2026		0.56%	(287)	(2)	(289)	91
92			$ (195)			$ (94)		92

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

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

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

Posted FERC Interest rates

Estimated FERC Interest rates

San Diego Gas & Electric Company
TO6 Cycle 3 Annual Informational Filing[1]
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 5
($1,000)

Line No.	Description		Amounts	Reference	Line No.
1	**BTRR Adjustment due to TO5 Cycle 5 All Rate Base Adjustments:**				1
2	Total BTRR Adjustment - Before Interest	$	(549)	Page 2.1; Line 23	2
3					3
4	Interest Expense		(237)	Page 3; Col. 5; Line 56	4
5					5
6	Total BTRR Adjustment Excluding FF&U		(787)	Line 2 + Line 4	6
7					7
8	Transmission Related Municipal Franchise Fees Expenses		(8)	Line 6 x 1.0275%	8
9					9
10	**Total BTRR Adjustment Including Franchise Fees Expense (CAISO)**		(795)	Line 6 + Line 8	10
11					11
12	Transmission Related Uncollectible Expense		(1)	Line 6 x 0.173	12
13					13
14	**Total BTRR Adjustment Including FF&U (Non CAISO)**	**$**	**(796)**	Line 10 + Line 12	14

[1] Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 3 Annual Informational Filing, SDG&E is correcting its prior TO5 Cycle 5 filing for approximately ($796K), for a true-up to estimated funds associated with the CAISO Adder's impact on AFUDC and project charges inadvertently included in rate base in prior periods.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2021
($1,000)

Line No.		A **Revised TO5 Cycle 5** Amounts	B **As Filed TO5 Cycle 5** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Revenues:					
1	Transmission Operation & Maintenance Expense	$ 100,282	$ 100,282	$ -	Statement AH; Line 10	1
2						2
3	Transmission Related A&G Expense	98,818	98,818	-	Pg8; Rev. Stmt AH; Line 32	3
4						4
5	CPUC Intervenor Funding Expense - Transmission	-	-	-	Negative of Statement AH; Line 17	5
6	Total O&M Expenses	$ 199,100	$ 199,100	$ -	Sum Lines 1 thru 5	6
7						7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	**$ 241,524** √	$ 241,672	(149)	Pg9 Rev Stmt AJ; Line 17	8
9						9
10	Transmission Plant Abandoned Project Cost Amortization Expense [2]	-	-	-	Statement AJ; Line 23	10
11						11
12	Transmission Related Property Taxes Expense	63,645	63,645	-	Pg10 Rev Stmt AK; Line 13	12
13						13
14	Transmission Related Payroll Taxes Expense	3,394	3,394	-	Statement AK; Line 20	14
15	Sub-Total Expense	**$ 507,663** √	$ 507,812	$ (149)	Sum Lines 6 thru 14	15
16						16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	**9.5314%** √	9.5314%	0%	Pg12.3; Rev. Stmt AV; Line 32	17
18	Transmission Rate Base	**$ 4,867,738** √	$ 4,871,930	(4,192)	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 463,962** √	$ 464,363	$ (401)	Line 17 x Line 18	19
20						20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Pg5.3; Rev Stmt AV; Line 66	21
22	Transmission Rate Base	**$ 4,867,738** √	$ 4,871,930	$ (4,192)	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**	$ -	$ -	Line 21 x Line 22	23
24						24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304	$ 1,304	$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,774)	(5,774)	-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	-	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	-	-	Statement AU; Line 15	28
29						29
30	End of Prior Year Revenues ($PYRR_{EU}$) Excluding FF&U	**$ 967,155** √	$ 967,704	$ (549)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2021
($1,000)

Line No.		A Revised TO5 Cycle 5 Amounts	B As Filed TO5 Cycle 5 [1] Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [2, 3]					
1	Incentive Transmission Plant Depreciation Expense	$ -	$ -	$ -	Statement AJ; Line 19	1
2						2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.6599%	1.6599%	0%	Pg12.4; Rev. Stmt AV; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 3 x Line 4	5
6						6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Pg12.4; Rev Stmt AV; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 7 x Line 8	9
10						10
11	Total Incentive ROE Project Transmission Revenue	$ -	$ -	$ -	Line 1 + Line 5 + Line 9	11
12						12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [2, 3]					13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	$ -	$ -	Statement AJ; Line 21	14
15						15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.5314%	9.5314%	0%	Pg12.3; Rev. Stmt AV; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	$ -	$ -	Line 16 x Line 17	18
19						19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 20 x Line 21	22
23						23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	$ -	$ -	Line 14 + Line 18 + Line 22	24
25						25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [2, 3]					26
27	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.5314%	9.5314%	0%	Pg12.3; Rev. Stmt AV; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 27 x Line 28	29
30						30
31	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Pg5.3; Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**	$ -	**$ -**	Line 31 x Line 32	33
34						34
35	Total Incentive CWIP Revenue	$ -	$ -	$ -	Line 29 + Line 33	35
36						36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -	$ -	$ -	Sum Lines 11, 24, 35	37
38						38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [3]	**$ 967,155** √	$ 967,704	$ (549)	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

[1] Amounts for TO5 Cycle 5 are as filed in the following dockets: ER23-542, ER24-524, and ER25-270.
[2] Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.
[3] The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.
[4] Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2021
($1,000)

Line No.		A **Revised TO5 Cycle 5** Amounts	B **As Filed TO5 Cycle 5** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Transmission Rate Base:					
1	Net Transmission Plant:					1
2	Transmission Plant	**$ 5,542,928** √	$ 5,547,095	$ (4,166)	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	5,093	5,093	-	Page 4; Line 17	3
4	Transmission Related General Plant	**59,529** √	59,555	(26)	Page 4; Line 18	4
5	Transmission Related Common Plant	149,365	149,365	-	Page 4; Line 19	5
6	Total Net Transmission Plant	**$ 5,756,915** √	$ 5,761,108	$ (4,192)	Sum Lines 2 thru 5	6
7						7
8	Rate Base Additions:					8
9	Transmission Plant Held for Future Use	$ -	$ -	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	-	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	$ -	$ -	Line 9 + Line 10	11
12						12
13	Rate Base Reductions:					13
14	Transmission Related Accum. Def. Inc. Taxes	$ (993,518)	$ (993,518)	$ -	Pg7 Rev Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (993,518)	$ (993,518)	$ -	Line 14 + Line 15	16
17						17
18	Working Capital:					18
19	Transmission Related Materials and Supplies	$ 48,572	$ 48,572	$ -	Pg11 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments	41,903	41,903	-	Pg11 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	24,888	24,888	-	Pg11 Rev Stmt AL; Line 19	21
22	Total Working Capital	$ 115,362	$ 115,362	$ -	Sum Lines 19 thru 21	22
23						23
24	Other Regulatory Assets/Liabilities	$ -	$ -	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	$ (11,022)	$ (11,022)	$ -	Statement Misc; Line 7	25
26						26
27	Total Transmission Rate Base	**$ 4,867,738** √	$ 4,871,930	$ (4,192)	Sum Lines 6, 11, 16, 22, 24, 25	27
28						28
29	**B. Incentive ROE Project Transmission Rate Base**: [2]					29
30	Net Incentive Transmission Plant	$ -	$ -	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Line 30 + Line 31	32
33						33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base**: [2]					34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	$ -	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Line 35 + Line 36	37
38						38
39	**D. Incentive Transmission Construction Work In Progress** [2]	$ -	$ -	$ -	Statement AM; Line 1	39

√ Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2021
($1,000)

Line No.		A **Revised TO5 Cycle 5** Amounts		B **As Filed TO5 Cycle 5** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Transmission Plant						
1	Gross Transmission Plant:						1
2	Transmission Plant	**$ 7,086,876**	√	$ 7,091,164	$ (4,288)	Pg5 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	38,763		38,763	-	Pg5 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	**101,719**	√	101,746	(27)	Pg5 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	276,201		276,201	-	Pg5 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	**$ 7,503,559**	√	$ 7,507,874	$ (4,315)	Sum Lines 2 thru 5	6
7							7
8	Transmission Related Depreciation Reserve:						8
9	Transmission Plant Depreciation Reserve	**$ 1,543,947**	√	$ 1,544,069	$ (122)	Pg6 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	33,670		33,670	-	Pg6 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	**42,190**	√	42,191	(1)	Pg6 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	126,836		126,836	-	Pg6 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	**$ 1,746,643**	√	$ 1,746,766	$ (123)	Sum Lines 9 thru 12	13
14							14
15	Net Transmission Plant:						15
16	Transmission Plant	**$ 5,542,928**	√	$ 5,547,095	$ (4,166)	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	5,093		5,093	-	Line 3 Minus Line 10	17
18	Transmission Related General Plant	**59,529**	√	59,555	(26)	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	149,365		149,365	-	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	**$ 5,756,915**	√	$ 5,761,108	$ (4,192)	Sum Lines 16 thru 19	20
21							21
22	**B. Incentive Project Transmission Plant:** [2]						22
23	Incentive Transmission Plant	$ -		$ -	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-		-	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -		$ -	$ -	Line 23 Minus Line 24	25

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2021
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Revenues:				
1	Transmission Operation & Maintenance Expense	$ 100,282		Statement AH; Line 10	1
2					2
3	Transmission Related A&G Expense	98,818		Pg6; Rev. Stmt AH; Line 35	3
4					4
5	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 17	5
6	Total O&M Expenses	$ 199,100		Sum Lines 1 thru 5	6
7					7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	**$ 241,524**	√	Pg9 Rev Stmt AJ; Line 17	8
9					9
10	Transmission Plant Abandoned Project Cost Amortization Expense [1]	-		Statement AJ; Line 23	10
11					11
12	Transmission Related Property Taxes Expense	63,645		Pg10 Rev Stmt AK; Line 13	12
13					13
14	Transmission Related Payroll Taxes Expense	3,394		Statement AK; Line 20	14
15	Sub-Total Expense	$ 507,663		Sum Lines 6 thru 14	15
16					16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.5314%	√	Pg12.3; Rev. Stmt AV; Line 32	17
18	Transmission Rate Base	**$ 4,867,738**	√	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 463,962**	√	Line 17 x Line 18	19
20					20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%		Pg5.3; Rev. Stmt AV; Line 66	21
22	Transmission Rate Base	**$ 4,867,738**	√	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**		Line 21 x Line 22	23
24					24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304		Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,774)		Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		Statement AU; Line 15	28
29					29
30	End of Prior Year Revenues (PYRR $_{EU}$) Excluding FF&U	**$ 967,155**	√	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2021
($1,000)

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.6599%	Pg12.4; Rev. Stmt AV; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg12.4; Rev Stmt AV; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg5.3; Rev. Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR $_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U** [3]	**$ 967,155** √	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2021
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	**$ 5,542,928**	√	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	5,093		Page 4; Line 17	3
4	Transmission Related General Plant	59,529		Page 4; Line 18	4
5	Transmission Related Common Plant	149,365		Page 4; Line 19	5
6	Total Net Transmission Plant	**$ 5,756,915**	√	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	$ -		Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-		Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -		Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	$ (993,518)		Pg7 Rev Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-		Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (993,518)		Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	$ 48,572		Pg11 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments	41,903		Pg11 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	24,888		Pg11 Rev Stmt AL; Line 19	21
22	Total Working Capital	$ 115,362		Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities	$ -		Statement Misc; Line 5	24
25	Unfunded Reserves	$ (11,022)		Statement Misc; Line 7	25
26					26
27	Total Transmission Rate Base	**$ 4,867,738**	√	Sum Lines 6, 11, 16, 22, 24, 25	27
28					28
29	**B. Incentive ROE Project Transmission Rate Base:** [1]				29
30	Net Incentive Transmission Plant	$ -		Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-		Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -		Line 30 + Line 31	32
33					33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [1]				34
35	Incentive Transmission Plant Abandoned Project Cost	$ -		Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-		Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -		Line 35 + Line 36	37
38					38
39	**D. Incentive Transmission Construction Work In Progress** [1]	$ -		Statement AM; Line 1	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2021
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				1
2	Transmission Plant	**$ 7,086,876**	√	Pg5 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	38,763		Pg5 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	**101,719**	√	Pg5 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	276,201		Pg5 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	$ 7,503,559		Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	**$ 1,543,947**	√	Pg6 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	33,670		Pg6 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	**42,190**	√	Pg6 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	126,836		Pg6 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$ 1,746,643		Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	**$ 5,542,928**	√	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	5,093		Line 3 Minus Line 10	17
18	Transmission Related General Plant	**59,529**	√	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	149,365		Line 5 Minus Line 12	19
20	Total Net Transmission Plant	**$ 5,756,915**	√	Sum Lines 16 thru 19	20
21					21
22	**B. Incentive Project Transmission Plant:** [1]				22
23	Incentive Transmission Plant	$ -		Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-		Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -		Line 23 Minus Line 24	25

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2021
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	$ 100,282	Statement AH; Line 10	1
2				2
3	Transmission Related A&G Expense	98,818	Pg6; Rev. Stmt AH; Line 35	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 17	5
6	Total O&M Expenses	$ 199,100	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	$ 241,672	Pg9 Rev Stmt AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense [1]	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	63,645	Pg10 Rev Stmt AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,394	Statement AK; Line 20	14
15	Sub-Total Expense	$ 507,812	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	17
18	Transmission Rate Base	$ 4,871,930	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	$ 464,363	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg12.3; Rev. Stmt AV; Line 66	21
22	Transmission Rate Base	$ 4,871,930	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,774)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR $_{EU}$) Excluding FF&U	$ 967,704 √	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2021
($1,000)

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.6599%	Pg12.4; Rev. Stmt AV; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg12.4; Rev Stmt AV; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg12.3; Rev. Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR $_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U** [3]	**$ 967,704** √	Page 1; Line 30 + Line 37	39

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2021
($1,000)

Line No.			Amounts	Reference	Line No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	$	5,547,095	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		5,093	Page 4; Line 17	3
4	Transmission Related General Plant		59,555	Page 4; Line 18	4
5	Transmission Related Common Plant		149,365	Page 4; Line 19	5
6	Total Net Transmission Plant	$	5,761,108	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	$	(993,518)	Pg7 Rev Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$	(993,518)	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	$	48,572	Pg11 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments		41,903	Pg11 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital		24,888	Pg11 Rev Stmt AL; Line 19	21
22	Total Working Capital	$	115,362	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities	$	-	Statement Misc; Line 5	24
25	Unfunded Reserves	$	(11,022)	Statement Misc; Line 7	25
26					26
27	Total Transmission Rate Base	$	4,871,930	Sum Lines 6, 11, 16, 22, 24, 25	27
28					28
29	**B. Incentive ROE Project Transmission Rate Base:** [1]				29
30	Net Incentive Transmission Plant	$	-	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes		-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$	-	Line 30 + Line 31	32
33					33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [1]				34
35	Incentive Transmission Plant Abandoned Project Cost	$	-	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes		-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$	-	Line 35 + Line 36	37
38					38
39	**D. Incentive Transmission Construction Work In Progress** [1]	$	-	Statement AM; Line 1	39

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2021
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	$ 7,091,164	Pg5 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	38,763	Pg5 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	101,746	Pg5 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	276,201	Pg5 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	$ 7,507,874	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	$ 1,544,069	Pg6 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	33,670	Pg6 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	42,191	Pg6 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	126,836	Pg6 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$ 1,746,766	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	$ 5,547,095	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	5,093	Line 3 Minus Line 10	17
18	Transmission Related General Plant	59,555	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	149,365	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	$ 5,761,108	Sum Lines 16 thru 19	20
21				21
22	**B. Incentive Project Transmission Plant:** [1]			22
23	Incentive Transmission Plant	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -	Line 23 Minus Line 24	25

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

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 6,417,859		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(16,894)		6
7	LTD = Long Term Debt		$ 6,400,965	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 237,654		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,408		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	1,275		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		$ 243,337	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		3.80%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 8,248,584		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	10,117		28
29	CS = Common Stock		$ 8,258,701	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Base Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	8,258,701	56.34%	10.10%	5.69%	Col. c = Line 32 Above	39
40	Total Capital	$ 14,659,666	100.00%		7.35%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.69%	Line 38 + Line 39; Col. d	42
43							43

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
44							44
45	CAISO Participation ROE Adder:				0.00%	189 FERC ¶ 61,248 at Page 17	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	8,258,701	56.34%	0.00% √	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 14,659,666	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Incentive Return on Common Equity: [1]				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	$ 14,659,666	100.00%		1.66%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	$ 14,659,666	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

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

[2] Amount is based upon December 31 balances.

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.69%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	$ 3,545	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 8,977	AV-1A; Line 49	8
9	D = Transmission Rate Base	**$ 4,867,738** √	Pg3.3 BK-1 Rev TO5 C5-FERC Audit; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	1.4694%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.69%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 8,977	Line 8 Above	20
21	D = Transmission Rate Base	**$ 4,867,738** √	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.4694%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.7121%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	2.1815%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.3499%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.5314%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	**$ 4,867,738** √	Pg3.3 BK-1 Rev TO5 C5-FERC Audit; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	**$ 4,867,738** √	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.6599%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.6599%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 6,417,859		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(16,894)		6
7	LTD = Long Term Debt		$ 6,400,965	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 237,654		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,408		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	1,275		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		$ 243,337	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		3.80%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 8,248,584		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	10,117		28
29	CS = Common Stock		$ 8,258,701	Sum Lines 25 thru 28	29
30					30

Line No.		(a)	(b)	(c)	(d) = (b) x (c)	Reference	Line No.
31							31
32	Base Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	8,258,701	56.34%	10.10%	5.69%	Col. c = Line 32 Above	39
40	Total Capital	$ 14,659,666	100.00%		7.35%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.69%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	CAISO Participation ROE Adder:				0.00%	TO5 Offer of Settlement; Section II.A.1.5.1	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 14,659,666	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

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

Line No.		(a)	(b)	(c)	FERC Form 1 Page; Line; Col. / Amounts	Reference	Line No.
1	Incentive Return on Common Equity: [1]				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	$ 14,659,666	100.00%		1.66%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	$ 14,659,666	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

[1] The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.
[2] Amount is based upon December 31 balances.

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.69%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	$ 3,545	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 8,977	AV-1A; Line 49	8
9	D = Transmission Rate Base	$ 4,871,930 √	Pg3.3 BK-1 Rev TO5 C5-FERC Audit; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	1.4694%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.69%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 8,977	Line 8 Above	20
21	D = Transmission Rate Base	$ 4,871,930 √	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.4694%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.7121%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	2.1815%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.3499%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.5314%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	$ 4,871,930	Pg3.3 BK-1 Rev TO5 C5-FERC Audit; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	$ 4,871,930	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.6599%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.6599%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46
47				47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	59
60				60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO5 Cycle 5 Other BTRR Adjustments
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 5
($1,000)

Line No.								Line No.
1		**Col. 1**	**Col. 2**	**Col. 3**	**Col. 4**	**Col. 5**	**Col. 6**	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					**Cumulative**		**Cumulative**	3
4			**Monthly**		**Overcollection (-) or**		**Overcollection (-) or**	4
5			**Overcollection (-) or**	**Monthly**	**Undercollection (+)**		**Undercollection (+)**	5
6			**Undercollection (+)**	**Interest**	**in Revenue**		**in Revenue**	6
7	**Month**	**Year**	**in Revenue**	**Rate** [1]	**wo Interest**	**Interest**	**with Interest**	7
8	January	2021	$ (46)	0.28%	$ (46)	$ (0)	$ (46)	8
9	February	2021	(46)	0.25%	(92)	(0)	(92)	9
10	March	2021	(46)	0.28%	(138)	(0)	(138)	10
11	April	2021	(46)	0.27%	(184)	(0)	(184)	11
12	May	2021	(46)	0.28%	(230)	(1)	(230)	12
13	June	2021	(46)	0.27%	(276)	(1)	(277)	13
14	July	2021	(46)	0.28%	(323)	(1)	(324)	14
15	August	2021	(46)	0.28%	(369)	(1)	(370)	15
16	September	2021	(46)	0.27%	(416)	(1)	(417)	16
17	October	2021	(46)	0.28%	(463)	(1)	(464)	17
18	November	2021	(46)	0.27%	(510)	(1)	(511)	18
19	December	2021	(46)	0.28%	(557)	(1)	(559)	19
20	January	2022		0.28%	(559)	(2)	(560)	20
21	February	2022		0.25%	(560)	(1)	(561)	21
22	March	2022		0.28%	(561)	(2)	(563)	22
23	April	2022		0.27%	(563)	(2)	(565)	23
24	May	2022		0.28%	(565)	(2)	(566)	24
25	June	2022		0.27%	(566)	(2)	(568)	25
26	July	2022		0.31%	(568)	(2)	(569)	26
27	August	2022		0.31%	(569)	(2)	(571)	27
28	September	2022		0.30%	(571)	(2)	(573)	28
29	October	2022		0.42%	(573)	(2)	(575)	29
30	November	2022		0.40%	(575)	(2)	(578)	30
31	December	2022		0.42%	(578)	(2)	(580)	31
32	January	2023		0.54%	(580)	(3)	(583)	32
33	February	2023		0.48%	(583)	(3)	(586)	33
34	March	2023		0.54%	(586)	(3)	(589)	34
35	April	2023		0.62%	(589)	(4)	(593)	35
36	May	2023		0.64%	(593)	(4)	(597)	36
37	June	2023		0.62%	(597)	(4)	(600)	37
38	July	2023		0.68%	(600)	(4)	(604)	38
39	August	2023		0.68%	(604)	(4)	(608)	39
40	September	2023		0.66%	(608)	(4)	(612)	40
41	October	2023		0.71%	(612)	(4)	(617)	41
42	November	2023		0.69%	(617)	(4)	(621)	42
43	December	2023		0.71%	(621)	(4)	(626)	43
44	January	2024		0.72%	(626)	(5)	(630)	44
45	February	2024		0.68%	(630)	(4)	(634)	45
46	March	2024		0.72%	(634)	(5)	(639)	46
47	April	2024		0.70%	(639)	(4)	(643)	47
48	May	2024		0.72%	(643)	(5)	(648)	48
49	June	2024		0.70%	(648)	(5)	(653)	49
50	July	2024		0.72%	(653)	(5)	(657)	50
51	August	2024		0.72%	(657)	(5)	(662)	51
52	September	2024		0.70%	(662)	(5)	(667)	52
53	October	2024		0.72%	(667)	(5)	(671)	53
54	November	2024		0.70%	(671)	(5)	(676)	54
55	December	2024		0.72%	(676)	(5)	(681)	55
56	January	2025		0.68%	(681)	(5)	(686)	56
57	February	2025		0.62%	(686)	(4)	(690)	57
58	March	2025		0.68%	(690)	(5)	(695)	58
59	April	2025		0.62%	(695)	(4)	(699)	59
60	May	2025		0.64%	(699)	(4)	(703)	60
61	June	2025		0.62%	(703)	(4)	(708)	61
62	July	2025		0.64%	(708)	(5)	(712)	62
63	August	2025		0.64%	(712)	(5)	(717)	63
64	September	2025		0.62%	(717)	(4)	(721)	64
65	October	2025		0.64%	(721)	(5)	(726)	65
66	November	2025		0.62%	(726)	(4)	(730)	66
67	December	2025		0.64%	(730)	(5)	(735)	67
68	January	2026		0.61%	(735)	(4)	(739)	68
69	February	2026		0.55%	(739)	(4)	(744)	69
70	March	2026		0.61%	(744)	(5)	(748)	70
71	April	2026		0.56%	(748)	(4)	(752)	71
72	May	2026		0.58%	(752)	(4)	(757)	72
73	June	2026		0.56%	(757)	(4)	(761)	73
74	July	2026		0.56%	(761)	(4)	(765)	74
75	August	2026		0.56%	(765)	(4)	(769)	75
76	September	2026		0.56%	(769)	(4)	(774)	76
77	October	2026		0.56%	(774)	(4)	(778)	77
78	November	2026		0.56%	(778)	(4)	(782)	78
79	December	2026		0.56%	(782)	(4)	(787)	79
80			$ (549)			$ (237)		80

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

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

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

Posted FERC Interest rates

Estimated FERC Interest rates

San Diego Gas & Electric Company
TO6 Cycle 3 Annual Informational Filing[1]
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 6
($1,000)

Line No.	Description	Amounts	Reference	Line No.
1	**BTRR Adjustment due to TO5 Cycle 6 All Rate Base Adjustments:**			1
2	Total BTRR Adjustment - Before Interest	$ (916)	Page 2.1; Line 23	2
3				3
4	Interest Expense	(352)	Page 3; Col. 5; Line 44	4
5				5
6	Total BTRR Adjustment Excluding FF&U	(1,268)	Line 2 + Line 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	(13)	Line 6 x 1.0207%	8
9				9
10	**Total BTRR Adjustment Including Franchise Fees Expense (CAISO)**	(1,281)	Line 6 + Line 8	10
11				11
12	Transmission Related Uncollectible Expense	(3)	Line 6 x 0.205	12
13				13
14	**Total BTRR Adjustment Including FF&U (Non CAISO)**	**$ (1,284)**	Line 10 + Line 12	14

[1] Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 3 Annual Informational Filing, SDG&E is correcting its prior TO5 Cycle 6 filing for approximately ($1,284K), for a true-up to estimated funds associated with the CAISO Adder's impact on AFUDC and project charges inadvertently included in rate base in prior periods.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		A Revised TO5 C6 Amounts	B As Filed TO5 C6 [1] Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
	A. Revenues:					
1	Transmission Operation & Maintenance Expense	$ 103,805	$ 103,805	$ -	Statement AH; Line 9	1
2						2
3	Transmission Related A&G Expense	100,897	100,897	-	Statement AH; Line 31	3
4						4
5	CPUC Intervenor Funding Expense - Transmission	-	-	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	$ 204,702	$ 204,702	$ -	Sum Lines 1 thru 5	6
7						7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	**$ 255,990** √	$ 256,281	(291)	Statement AJ; Line 17	8
9						9
10	Transmission Plant Abandoned Project Cost Amortization Expense [2]	-	-	-	Statement AJ; Line 23	10
11						11
12	Transmission Related Property Taxes Expense	66,271	66,271	-	Statement AK; Line 13	12
13						13
14	Transmission Related Payroll Taxes Expense	3,324	3,324	-	Statement AK; Line 20	14
15	Sub-Total Expense	**$ 530,287** √	$ 530,578	$ (291)	Sum Lines 6 thru 14	15
16						16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	**9.2134%** √	9.2135%	0%	Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	**$ 5,025,245** √	$ 5,032,003	$ (6,757)	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 462,998** √	$ 463,622	$ (624)	Line 17 x Line 18	19
20						20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	**$ 5,025,245** √	$ 5,032,003	$ (6,757)	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 21 x Line 22	23
24						24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304	$ 1,304	$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,365)	(9,365)	-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	-	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	-	-	Statement AU; Line 15	28
29						29
30	End of Prior Year Revenues (PYRR $_{EU}$) Excluding FF&U	**$ 985,224** √	$ 986,140	$ (916)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		A **Revised TO5 C6** Amounts	B **As Filed TO5 C6** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [2, 3]					
1	Incentive Transmission Plant Depreciation Expense	$ -	$ -	$ -	Statement AJ; Line 19	1
2						2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.6901%	1.6901%	0%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 3 x Line 4	5
6						6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 7 x Line 8	9
10						10
11	Total Incentive ROE Project Transmission Revenue	$ -	$ -	$ -	Line 1 + Line 5 + Line 9	11
12						12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [2, 3]					13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	$ -	$ -	Statement AJ; Line 21	14
15						15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2134%	9.2135%	0%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	$ -	$ -	Line 16 x Line 17	18
19						19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 20 x Line 21	22
23						23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	$ -	$ -	Line 14 + Line 18 + Line 22	24
25						25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [2, 3]					26
27	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2134%	9.2135%	0%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 27 x Line 28	29
30						30
31	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.3738%	0%	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**	$ -	**$ -**	Line 31 x Line 32	33
34						34
35	Total Incentive CWIP Revenue	$ -	$ -	$ -	Line 29 + Line 33	35
36						36
37	Total Incentive End of Prior Year Revenues (PYRR $_{EU-IR}$) Excluding FF&U	$ -	$ -	$ -	Sum Lines 11, 24, 35	37
38						38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U** [4]	**$ 985,224** √	$ 986,140	$ (916)	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

[1] Amounts for TO5 C6 are as filed in the following dockets: ER24-524 and ER25-270.
[2] Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.
[3] The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.
[4] Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		A **Revised TO5 C6** Amounts	B **As Filed TO5 C6** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Transmission Rate Base:					
1	Net Transmission Plant:					1
2	Transmission Plant	**$ 5,736,168** √	$ 5,742,870	$ (6,702)	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	**6,029** √	6,028	2	Page 4; Line 17	3
4	Transmission Related General Plant	**62,155** √	62,222	(67)	Page 4; Line 18	4
5	Transmission Related Common Plant	**175,615** √	175,604	11	Page 4; Line 19	5
6	Total Net Transmission Plant	**$ 5,979,967** √	$ 5,986,725	$ (6,757)	Sum Lines 2 thru 5	6
7						7
8	Rate Base Additions:					8
9	Transmission Plant Held for Future Use	$ -	$ -	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	-	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	$ -	$ -	Line 9 + Line 10	11
12						12
13	Rate Base Reductions:					13
14	Transmission Related Accum. Def. Inc. Taxes [2]	$ (1,061,031)	$ (1,061,031)	$ -	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,061,031)	$ (1,061,031)	$ -	Line 14 + Line 15	16
17						17
18	Working Capital:					18
19	Transmission Related Materials and Supplies	$ 46,789	$ 46,789	$ -	Statement AL; Line 5	19
20	Transmission Related Prepayments	44,866	44,866	-	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	25,588	25,588	-	Statement AL; Line 19	21
22	Total Working Capital	$ 117,243	$ 117,243	$ -	Sum Lines 19 thru 21	22
23						23
24	Other Regulatory Assets/Liabilities	$ -	$ -	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,934)	$ (10,934)	$ -	Statement Misc; Line 7	25
26						26
27	Total Transmission Rate Base	**$ 5,025,245** √	$ 5,032,003	$ (6,757)	Sum Lines 6, 11, 16, 22, 24, 25	27
28						28
29	**B. Incentive ROE Project Transmission Rate Base:** [3]					29
30	Net Incentive Transmission Plant	$ -	$ -	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Line 30 + Line 31	32
33						33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [3]					34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	$ -	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Line 35 + Line 36	37
38						38
39	**D. Incentive Transmission Construction Work In Progress** [3]	$ -	$ -	$ -	Statement AM; Line 1	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

[1] Amounts for TO5 C6 are as filed in the following dockets: ER24-524 and ER25-270.
[2] Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.
[3] The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		A **Revised TO5 C6** Amounts		B **As Filed TO5 C6** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Transmission Plant:						
1	Gross Transmission Plant:						1
2	Transmission Plant	**$ 7,469,350**	√	$ 7,476,381	$ (7,032)	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	30,189		30,189	-	Statement AD; Line 27	3
4	Transmission Related General Plant	**107,970**	√	108,046	(76)	Statement AD; Line 29	4
5	Transmission Related Common Plant	303,089		303,089	-	Statement AD; Line 31	5
6	Total Gross Transmission Plant	**$ 7,910,598**	√	$ 7,917,705	$ (7,107)	Sum Lines 2 thru 5	6
7							7
8	Transmission Related Depreciation Reserve:						8
9	Transmission Plant Depreciation Reserve	**$ 1,733,182**	√	$ 1,733,511	$ (329)	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	**24,160**	√	24,162	(2)	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	**45,815**	√	45,823	(8)	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	**127,474**	√	127,485	(11)	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	**$ 1,930,631**	√	$ 1,930,981	$ (350)	Sum Lines 9 thru 12	13
14							14
15	Net Transmission Plant:						15
16	Transmission Plant	**$ 5,736,168**	√	$ 5,742,870	$ (6,702)	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	**6,029**	√	6,028	2	Line 3 Minus Line 10	17
18	Transmission Related General Plant	**62,155**	√	62,222	(67)	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	**175,615**	√	175,604	11	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	**$ 5,979,967**	√	$ 5,986,725	$ (6,757)	Sum Lines 16 thru 19	20
21							21
22	**B. Incentive Project Transmission Plant:** [1]						22
23	Incentive Transmission Plant	$ -		$ -	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-		-	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -		$ -	$ -	Line 23 Minus Line 24	25

√ Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.

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

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Revenues:				
1	Transmission Operation & Maintenance Expense	$ 103,805		Pg6 Rev Statement AH; Line 10	1
2					2
3	Transmission Related A&G Expense	100,897		Pg6 Rev Statement AH; Line 33	3
4					4
5	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	5
6	Total O&M Expenses	$ 204,702		Sum Lines 1 thru 5	6
7					7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	**255,990**	√	Statement AJ; Line 17	8
9					9
10	Transmission Plant Abandoned Project Cost Amortization Expense [1]	-		Statement AJ; Line 23	10
11					11
12	Transmission Related Property Taxes Expense	66,271		Statement AK; Line 13	12
13					13
14	Transmission Related Payroll Taxes Expense	3,324		Statement AK; Line 20	14
15	Sub-Total Expense	**$ 530,287**	√	Sum Lines 6 thru 14	15
16					16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	**9.2134%**	√	Pg8 Rev Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	**$ 5,025,245**	√	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 462,998**	√	Line 17 x Line 18	19
20					20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%		Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	**$ 5,025,245**	√	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -		Line 21 x Line 22	23
24					24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304		Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,365)		Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		Statement AU; Line 15	28
29					29
30	End of Prior Year Revenues (PYRR $_{EU}$) Excluding FF&U	**$ 985,224**	√	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.6901%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2134%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2134%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR $_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U** [3]	**$ 985,224** √	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	**$ 5,736,168**	√	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	**6,029**	√	Page 4; Line 17	3
4	Transmission Related General Plant	**62,155**	√	Page 4; Line 18	4
5	Transmission Related Common Plant	**175,615**	√	Page 4; Line 19	5
6	Total Net Transmission Plant	**$ 5,979,967**	√	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	$ -		Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-		Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -		Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes [1]	$ (1,061,031)		Pg5 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-		Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,061,031)		Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	$ 46,789		Statement AL; Line 5	19
20	Transmission Related Prepayments	44,866		Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	25,588		Pg7 Rev Statement AL; Line 19	21
22	Total Working Capital	$ 117,243		Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities	$ -		Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,934)		Statement Misc; Line 7	25
26					26
27	Total Transmission Rate Base	**$ 5,025,245**	√	Sum Lines 6, 11, 16, 22, 24, 25	27
28					28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]				29
30	Net Incentive Transmission Plant	$ -		Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-		Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -		Line 30 + Line 31	32
33					33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]				34
35	Incentive Transmission Plant Abandoned Project Cost	$ -		Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-		Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -		Line 35 + Line 36	37
38					38
39	**D. Incentive Transmission Construction Work In Progress** [2]	$ -		Statement AM; Line 1	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				1
2	Transmission Plant	**$ 7,469,350**	√	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	30,189		Statement AD; Line 27	3
4	Transmission Related General Plant	**107,970**	√	Statement AD; Line 29	4
5	Transmission Related Common Plant	303,089		Statement AD; Line 31	5
6	Total Gross Transmission Plant	**$ 7,910,598**	√	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	**$ 1,733,182**	√	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	**24,160**	√	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	**45,815**	√	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	**127,474**	√	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	**$ 1,930,631**	√	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	**$ 5,736,168**	√	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	**6,029**	√	Line 3 Minus Line 10	17
18	Transmission Related General Plant	**62,155**	√	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	**175,615**	√	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	**$ 5,979,967**	√	Sum Lines 16 thru 19	20
21					21
22	**B. Incentive Project Transmission Plant:** [1]				22
23	Incentive Transmission Plant	$ -		Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-		Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -		Line 23 Minus Line 24	25

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Revenues:				
1	Transmission Operation & Maintenance Expense	$	103,805	Pg6 Rev Statement AH; Line 10	1
2					2
3	Transmission Related A&G Expense		100,897	Pg6 Rev Statement AH; Line 33	3
4					4
5	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	$	204,702	Sum Lines 1 thru 5	6
7					7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.		256,281	Statement AJ; Line 17	8
9					9
10	Transmission Plant Abandoned Project Cost Amortization Expense [1]		-	Statement AJ; Line 23	10
11					11
12	Transmission Related Property Taxes Expense		66,271	Statement AK; Line 13	12
13					13
14	Transmission Related Payroll Taxes Expense		3,324	Statement AK; Line 20	14
15	Sub-Total Expense	$	530,578	Sum Lines 6 thru 14	15
16					16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE		9.2135%	Pg8 Rev Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	$	5,032,003	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	$	463,622	Line 17 x Line 18	19
20					20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder		0.0000%	Pg8 Rev Statement AV; Page 3; Line 66	21
22	Transmission Rate Base	$	5,032,003	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	$	-	Line 21 x Line 22	23
24					24
25	Total of Federal Income Tax Deductions, Other Than Interest	$	1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits		(9,365)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits		-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use		-	Statement AU; Line 15	28
29					29
30	End of Prior Year Revenues (PYRR $_{EU}$) Excluding FF&U	$	986,140 √	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.6901%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2135%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2135%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.3738%	Statement AV; Page 3; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR $_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U** [3]	**$ 986,140** √	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.**

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	$ 5,742,870	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	6,028	Page 4; Line 17	3
4	Transmission Related General Plant	62,222	Page 4; Line 18	4
5	Transmission Related Common Plant	175,604	Page 4; Line 19	5
6	Total Net Transmission Plant	$ 5,986,725	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes [1]	$ (1,061,031)	Pg5 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,061,031)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	$ 46,789	Statement AL; Line 5	19
20	Transmission Related Prepayments	44,866	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	25,588	Pg7 Rev Statement AL; Line 19	21
22	Total Working Capital	$ 117,243	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,934)	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	$ 5,032,003	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]			29
30	Net Incentive Transmission Plant	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	Line 30 + Line 31	32
33				33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]			34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Line 35 + Line 36	37
38				38
39	**D. Incentive Transmission Construction Work In Progress** [2]	$ -	Statement AM; Line 1	39

√ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.**

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	$ 7,476,381	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	30,189	Statement AD; Line 27	3
4	Transmission Related General Plant	108,046	Statement AD; Line 29	4
5	Transmission Related Common Plant	303,089	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$ 7,917,705	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	$ 1,733,511	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	24,162	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	45,823	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	127,485	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$ 1,930,981	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	$ 5,742,870	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,028	Line 3 Minus Line 10	17
18	Transmission Related General Plant	62,222	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	175,604	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	$ 5,986,725	Sum Lines 16 thru 19	20
21				21
22	**B. Incentive Project Transmission Plant:** [1]			22
23	Incentive Transmission Plant	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -	Line 23 Minus Line 24	25

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

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 7,400,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(19,901)		6
7	LTD = Long Term Debt		$ 7,780,099	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 279,209		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,857		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	772		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		$ 284,837	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		3.66%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 9,066,195		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	7,253		28
29	CS = Common Stock		$ 9,073,448	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Base Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,073,448	53.84%	10.10%	5.44%	Col. c = Line 32 Above	39
40	Total Capital	$ 16,853,547	100.00%		7.13%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.44%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	CAISO Participation ROE Adder:				0.00%	189 FERC ¶ 61,248 at Page 17	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 7,780,099	46.16%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 16,853,547	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

REVISED

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Incentive Return on Common Equity: [1]				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	$ 16,853,547	100.00%		1.69%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	$ 7,780,099	46.16%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	$ 16,853,547	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

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

[2] Amount is based upon December 31 balances.

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.44%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	$ 3,759	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 9,935	AV-1A; Line 49	8
9	D = Transmission Rate Base	**$ 5,025,245** √	Pg3.3 Rev Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4033%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.44%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 9,935	Line 8 Above	20
21	D = Transmission Rate Base	**$ 5,025,245** √	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.4033%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = $\frac{((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.6825%	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	2.0858%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.1276%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.2134%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	**$ 5,025,245** √	Pg3.3 Rev Statement BK-1; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = $\frac{((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46
47				47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	**$ 5,025,245** √	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = $\frac{((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	59
60				60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

√ Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.6901%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.6901%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 7,400,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(19,901)		6
7	LTD = Long Term Debt		$ 7,780,099	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 279,209		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,857		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	772		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		$ 284,837	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		3.66%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 9,066,195		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	7,253		28
29	CS = Common Stock		$ 9,073,448	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Base Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,073,448	53.84%	10.10%	5.44%	Col. c = Line 32 Above	39
40	Total Capital	$ 16,853,547	100.00%		7.13%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.44%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	CAISO Participation ROE Adder:				0.00%	TO5 Offer of Settlement; Section II.A.1.5.1	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 7,780,099	46.16%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 16,853,547	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Incentive Return on Common Equity: [1]				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	$ 16,853,547	100.00%		1.69%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	$ 7,780,099	46.16%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	$ 16,853,547	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

[1] The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.
[2] Amount is based upon December 31 balances.

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.44%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	$ 3,759	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 9,935	AV-1A; Line 49	8
9	D = Transmission Rate Base	$ 5,032,003 √	Pg3.3 Rev Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	1.4033%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.44%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 9,935	Line 8 Above	20
21	D = Transmission Rate Base	$ 5,032,003	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.4033%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.6825%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	2.0859%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.1276%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.2135%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	$ 5,032,003	Pg3.3 Rev Statement BK-1; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	$ 5,032,003	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

√ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.**

SAN DIEGO GAS & ELECTRIC COMPANY
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Base Period & True-Up Period 12 - Months Ending December 31, 2022
($1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.6901%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.6901%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO5 Cycle 6 Other BTRR Adjustments
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 6
($1,000)

Line No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1		**Col. 1**	**Col. 2**	**Col. 3**	**Col. 4**	**Col. 5**	**Col. 6**	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					**Cumulative**		**Cumulative**	3
4			**Monthly**		**Overcollection (-) or**		**Overcollection (-) or**	4
5			**Overcollection (-) or**	**Monthly**	**Undercollection (+)**		**Undercollection (+)**	5
6			**Undercollection (+)**	**Interest**	**in Revenue**		**in Revenue**	6
7	**Month**	**Year**	**in Revenue**	**Rate [1]**	**wo Interest**	**Interest**	**with Interest**	7
8	January	2022	$ (76)	0.28%	(76)	$ (0)	(76)	8
9	February	2022	(76)	0.25%	(153)	(0)	(153)	9
10	March	2022	(76)	0.28%	(229)	(1)	(230)	10
11	April	2022	(76)	0.27%	(306)	(1)	(307)	11
12	May	2022	(76)	0.28%	(383)	(1)	(384)	12
13	June	2022	(76)	0.27%	(461)	(1)	(462)	13
14	July	2022	(76)	0.31%	(538)	(2)	(540)	14
15	August	2022	(76)	0.31%	(616)	(2)	(618)	15
16	September	2022	(76)	0.30%	(694)	(2)	(696)	16
17	October	2022	(76)	0.42%	(772)	(3)	(775)	17
18	November	2022	(76)	0.40%	(852)	(3)	(855)	18
19	December	2022	(76)	0.42%	(931)	(4)	(935)	19
20	January	2023		0.54%	(935)	(5)	(940)	20
21	February	2023		0.48%	(940)	(5)	(945)	21
22	March	2023		0.54%	(945)	(5)	(950)	22
23	April	2023		0.62%	(950)	(6)	(956)	23
24	May	2023		0.64%	(956)	(6)	(962)	24
25	June	2023		0.62%	(962)	(6)	(968)	25
26	July	2023		0.68%	(968)	(7)	(974)	26
27	August	2023		0.68%	(974)	(7)	(981)	27
28	September	2023		0.66%	(981)	(6)	(987)	28
29	October	2023		0.71%	(987)	(7)	(994)	29
30	November	2023		0.69%	(994)	(7)	(1,001)	30
31	December	2023		0.71%	(1,001)	(7)	(1,008)	31
32	January	2024		0.72%	(1,008)	(7)	(1,016)	32
33	February	2024		0.68%	(1,016)	(7)	(1,022)	33
34	March	2024		0.72%	(1,022)	(7)	(1,030)	34
35	April	2024		0.70%	(1,030)	(7)	(1,037)	35
36	May	2024		0.72%	(1,037)	(7)	(1,045)	36
37	June	2024		0.70%	(1,045)	(7)	(1,052)	37
38	July	2024		0.72%	(1,052)	(8)	(1,059)	38
39	August	2024		0.72%	(1,059)	(8)	(1,067)	39
40	September	2024		0.70%	(1,067)	(7)	(1,074)	40
41	October	2024		0.72%	(1,074)	(8)	(1,082)	41
42	November	2024		0.70%	(1,082)	(8)	(1,090)	42
43	December	2024		0.72%	(1,090)	(8)	(1,098)	43
44	January	2025		0.68%	(1,098)	(7)	(1,105)	44
45	February	2025		0.62%	(1,105)	(7)	(1,112)	45
46	March	2025		0.68%	(1,112)	(8)	(1,120)	46
47	April	2025		0.62%	(1,120)	(7)	(1,126)	47
48	May	2025		0.64%	(1,126)	(7)	(1,134)	48
49	June	2025		0.62%	(1,134)	(7)	(1,141)	49
50	July	2025		0.64%	(1,141)	(7)	(1,148)	50
51	August	2025		0.64%	(1,148)	(7)	(1,155)	51
52	September	2025		0.62%	(1,155)	(7)	(1,163)	52
53	October	2025		0.64%	(1,163)	(7)	(1,170)	53
54	November	2025		0.62%	(1,170)	(7)	(1,177)	54
55	December	2025		0.64%	(1,177)	(8)	(1,185)	55
56	January	2026		0.61%	(1,185)	(7)	(1,192)	56
57	February	2026		0.55%	(1,192)	(7)	(1,199)	57
58	March	2026		0.61%	(1,199)	(7)	(1,206)	58
59	April	2026		0.56%	(1,206)	(7)	(1,213)	59
60	May	2026		0.58%	(1,213)	(7)	(1,220)	60
61	June	2026		0.56%	(1,220)	(7)	(1,226)	61
62	July	2026		0.56%	(1,226)	(7)	(1,233)	62
63	August	2026		0.56%	(1,233)	(7)	(1,240)	63
64	September	2026		0.56%	(1,240)	(7)	(1,247)	64
65	October	2026		0.56%	(1,247)	(7)	(1,254)	65
66	November	2026		0.56%	(1,254)	(7)	(1,261)	66
67	December	2026		0.56%	(1,261)	(7)	(1,268)	67
68			$ (916)			$ (352)		68

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

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

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

Posted FERC Interest rates

Estimated FERC Interest rates

San Diego Gas & Electric Company
TO6 Cycle 3 Annual Informational Filing[1]
Derivation of Other BTRR Adjustment Applicable to TO6 Cycle 1
($1,000)

Line No.	Description		Amounts	Reference	Line No.
1	**BTRR Adjustment due to TO6 Cycle 1 All Rate Base Adjustments:**				1
2	Total BTRR Adjustment - Before Interest	$	(1,156)	Page 2.1; Line 23	2
3					3
4	Interest Expense		(358)	Page 3; Col. 5; Line 44	4
5					5
6	Total BTRR Adjustment Excluding FF&U		(1,514)	Line 2 + Line 4	6
7					7
8	Transmission Related Municipal Franchise Fees Expenses		(15)	Line 6 x 1.0207%	8
9					9
10	**Total BTRR Adjustment Including Franchise Fees Expense (CAISO)**		(1,529)	Line 6 + Line 8	10
11					11
12	Transmission Related Uncollectible Expense		(3)	Line 6 x 0.205	12
13					13
14	**Total BTRR Adjustment Including FF&U (Non CAISO)**	**$**	**(1,532)**	Line 10 + Line 12	14

[1] Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 3 Annual Informational Filing, SDG&E is correcting its prior TO6 Cycle 1 filing for approximately ($1,532K), for a true-up to estimated funds associated with the CAISO Adder's impact on AFUDC and project charges inadvertently included in rate base in prior periods.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		A Revised TO6 C1 Amounts	B As Filed TO6 C1 [1] Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
	A. Revenues:					
1	Transmission Operation & Maintenance Expense	$ 117,262	$ 117,262	$ -	Statement AH; Line 9	1
2						2
3	Transmission Related A&G Expense	100,675	100,675	-	Statement AH; Line 31	3
4						4
5	CPUC Intervenor Funding Expense - Transmission	-	-	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	$ 217,937	$ 217,937	$ -	Sum Lines 1 thru 5	6
7						7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	**$ 278,950** √	$ 279,273	(322)	Statement AJ; Line 17	8
9						9
10	Transmission Plant Abandoned Project Cost Amortization Expense [2]	-	-	-	Statement AJ; Line 23	10
11						11
12	Transmission Related Property Taxes Expense	71,348	71,348	-	Statement AK; Line 13	12
13						13
14	Transmission Related Payroll Taxes Expense	3,846	3,846	-	Statement AK; Line 20	14
15	Sub-Total Expense	$ 572,082	$ 572,404	$ (322)	Sum Lines 6 thru 14	15
16						16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	**9.3026%** √	9.3026%	0%	Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	**$ 5,311,036** √	$ 5,319,978	$ (8,942)	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 494,064** √	$ 494,898	$ (834)	Line 17 x Line 18	19
20						20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	**$ 5,311,036** √	$ 5,319,978	$ (8,942)	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**	$ -	$ -	Line 21 x Line 22	23
24						24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304	$ 1,304	$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,501)	(9,501)	-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	-	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	-	-	Statement AU; Line 15	28
29						29
30	End of Prior Year Revenues (PYRR $_{EU}$) Excluding FF&U	**$ 1,057,950** √	$ 1,059,106	$ (1,156)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		A Revised TO6 C1 Amounts	B As Filed TO6 C1 [1] Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [2, 3]					
1	Incentive Transmission Plant Depreciation Expense	$ -	$ -	$ -	Statement AJ; Line 19	1
2						2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.8647%	1.8647%	0%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 3 x Line 4	5
6						6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 7 x Line 8	9
10						10
11	Total Incentive ROE Project Transmission Revenue	$ -	$ -	$ -	Line 1 + Line 5 + Line 9	11
12						12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [2, 3]					13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	$ -	$ -	Statement AJ; Line 21	14
15						15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%	9.3026%	0%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	$ -	$ -	Line 16 x Line 17	18
19						19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 20 x Line 21	22
23						23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	$ -	$ -	Line 14 + Line 18 + Line 22	24
25						25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [2, 3]					26
27	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%	9.3026%	0%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 27 x Line 28	29
30						30
31	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	9.3026%	-9%	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 31 x Line 32	33
34						34
35	Total Incentive CWIP Revenue	$ -	$ -	$ -	Line 29 + Line 33	35
36						36
37	Total Incentive End of Prior Year Revenues (PYRR $_{EU-IR}$) Excluding FF&U	$ -	$ -	$ -	Sum Lines 11, 24, 35	37
38						38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U** [4]	**$ 1,057,950** √	$ 1,059,106	$ (1,156)	Page 1; Line 30 + Line 37	39

√ Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.

[1] Amounts for TO6 C1 are as filed in docket ER25-270.
[2] Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.
[3] The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.
[4] Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		A **Revised TO6 C1** Amounts	B **As Filed TO6 C1** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Transmission Rate Base:					
1	Net Transmission Plant:					1
2	Transmission Plant	**$ 6,047,751** √	$ 6,056,558	$ (8,807)	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	**9,151** √	9,152	(1)	Page 4; Line 17	3
4	Transmission Related General Plant	**67,455** √	67,559	(104)	Page 4; Line 18	4
5	Transmission Related Common Plant	**196,490** √	196,520	(30)	Page 4; Line 19	5
6	Total Net Transmission Plant	**$ 6,320,847** √	$ 6,329,790	$ (8,942)	Sum Lines 2 thru 5	6
7						7
8	Rate Base Additions:					8
9	Transmission Plant Held for Future Use	$ -	$ -	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	-	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	$ -	$ -	Line 9 + Line 10	11
12						12
13	Rate Base Reductions:					13
14	Transmission Related Accum. Def. Inc. Taxes [2]	$ (1,117,205)	$ (1,117,205)	$ -	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,117,205)	$ (1,117,205)	$ -	Line 14 + Line 15	16
17						17
18	Working Capital:					18
19	Transmission Related Materials and Supplies	$ 51,954	$ 51,954	$ -	Statement AL; Line 5	19
20	Transmission Related Prepayments	38,860	38,860	-	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	27,242	27,242	-	Statement AL; Line 19	21
22	Total Working Capital	$ 118,056	$ 118,056	$ -	Sum Lines 19 thru 21	22
23						23
24	Other Regulatory Assets/Liabilities	$ -	$ -	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,663)	$ (10,663)	$ -	Statement Misc; Line 7	25
26						26
27	Total Transmission Rate Base	**$ 5,311,036** √	$ 5,319,978	$ (8,942)	Sum Lines 6, 11, 16, 22, 24, 25	27
28						28
29	**B. Incentive ROE Project Transmission Rate Base:** [3]					29
30	Net Incentive Transmission Plant	$ -	$ -	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Line 30 + Line 31	32
33						33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [3]					34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	$ -	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Line 35 + Line 36	37
38						38
39	**D. Incentive Transmission Construction Work In Progress** [3]	$ -	$ -	$ -	Statement AM; Line 1	39

√ Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		A Revised TO6 C1 Amounts		B As Filed TO6 C1 [1] Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
	A. Transmission Plant:						
1	Gross Transmission Plant:						1
2	Transmission Plant	**$ 7,980,670**	√	$ 7,990,057	$ (9,388)	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	**23,807**	√	23,810	(3)	Statement AD; Line 27	3
4	Transmission Related General Plant	**118,559**	√	118,679	(120)	Statement AD; Line 29	4
5	Transmission Related Common Plant	**336,762**	√	336,813	(51)	Statement AD; Line 31	5
6	Total Gross Transmission Plant	**$ 8,459,798**	√	$ 8,469,360	$ (9,562)	Sum Lines 2 thru 5	6
7							7
8	Transmission Related Depreciation Reserve:						8
9	Transmission Plant Depreciation Reserve	**$ 1,932,918**	√	$ 1,933,499	$ (581)	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	**14,656**	√	14,658	(2)	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	**51,104**	√	51,120	(16)	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	**140,272**	√	140,293	(21)	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	**$ 2,138,950**	√	$ 2,139,570	$ (619)	Sum Lines 9 thru 12	13
14							14
15	Net Transmission Plant:						15
16	Transmission Plant	**$ 6,047,751**	√	$ 6,056,558	$ (8,807)	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	**9,151**	√	9,152	(1)	Line 3 Minus Line 10	17
18	Transmission Related General Plant	**67,455**	√	67,559	(104)	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	**196,490**	√	196,520	(30)	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	**$ 6,320,847**	√	$ 6,329,790	$ (8,942)	Sum Lines 16 thru 19	20
21							21
22	**B. Incentive Project Transmission Plant:** [1]						22
23	Incentive Transmission Plant	$ -		$ -	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-		-	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -		$ -	$ -	Line 23 Minus Line 24	25

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

[1] Amounts for TO6 C1 are as filed in docket ER25-270.
[2] The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	$ 117,262	Pg6 Rev Statement AH; Line 10	1
2				2
3	Transmission Related A&G Expense	100,675	Pg6 Rev Statement AH; Line 33	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	$ 217,937	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	**278,950** √	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense [1]	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	71,348	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,846	Statement AK; Line 20	14
15	Sub-Total Expense	**$ 572,082** √	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	**9.3026%** √	Pg5 Rev Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	**$ 5,311,036** √	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 494,064** √	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	**$ 5,311,036** √	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,501)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues ($PYRR_{EU}$) Excluding FF&U	**$ 1,057,950** √	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.8647%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [3]	**$ 1,057,950** √	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	**$ 6,047,751**	√	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	**9,151**	√	Page 4; Line 17	3
4	Transmission Related General Plant	**67,455**	√	Page 4; Line 18	4
5	Transmission Related Common Plant	**196,490**	√	Page 4; Line 19	5
6	Total Net Transmission Plant	**$ 6,320,847**	√	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	$ -		Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-		Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -		Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes [1]	$ (1,117,205)		Pg5 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-		Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,117,205)		Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	$ 51,954		Statement AL; Line 5	19
20	Transmission Related Prepayments	38,860		Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	27,242		Pg7 Rev Statement AL; Line 19	21
22	Total Working Capital	$ 118,056		Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities	$ -		Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,663)		Statement Misc; Line 7	25
26					26
27	Total Transmission Rate Base	**$ 5,311,036**	√	Sum Lines 6, 11, 16, 22, 24, 25	27
28					28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]				29
30	Net Incentive Transmission Plant	$ -		Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-		Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -		Line 30 + Line 31	32
33					33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]				34
35	Incentive Transmission Plant Abandoned Project Cost	$ -		Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-		Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -		Line 35 + Line 36	37
38					38
39	**D. Incentive Transmission Construction Work In Progress** [2]	$ -		Statement AM; Line 1	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				1
2	Transmission Plant	**$ 7,980,670**	v	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	**23,807**	v	Statement AD; Line 27	3
4	Transmission Related General Plant	**118,559**	v	Statement AD; Line 29	4
5	Transmission Related Common Plant	**336,762**	v	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$ 8,459,798		Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	**$ 1,932,918**	v	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	**14,656**	v	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	**51,104**	v	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	**140,272**	v	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$ 2,138,950		Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	**$ 6,047,751**	v	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	**9,151**	v	Line 3 Minus Line 10	17
18	Transmission Related General Plant	**67,455**	v	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	**196,490**	v	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	**$ 6,320,847**	v	Sum Lines 16 thru 19	20
21					21
22	**B. Incentive Project Transmission Plant:** [1]				22
23	Incentive Transmission Plant	$ -		Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-		Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -		Line 23 Minus Line 24	25

v **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	$ 117,262	Statement AH; Line 5	1
2				2
3	Transmission Related A&G Expense	100,675	Statement AH; Line 20	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 10	5
6	Total O&M Expenses	$ 217,937	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	279,273	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense[1]	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	71,348	Statement AK; Line 5	12
13				13
14	Transmission Related Payroll Taxes Expense	3,846	Statement AK; Line 12	14
15	Sub-Total Expense	$ 572,404	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%	Pg6 True-Up Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	$ 5,319,978	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	$ 494,898	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	**0.0000%** √	Pg6 True-Up Stmt AV; Page 3; Line 66	21
22	Transmission Rate Base	$ 5,319,978	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -** √	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,501)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues ($PYRR_{EU}$) Excluding FF&U	**$ 1,059,106** √	Line 15 + Line 19+ Line 23 + (Sum Lines 25 thru 28)	30

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.8647%	Pg6 True-up Stmt AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg6 True-Up Stmt AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 +Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ [3] - Base ROE	9.3026%	Pg6 True-Up Stmt AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ [3] - Base ROE	9.3026%	Pg6 True-Up Stmt AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	**9.3026%** √	Pg6 True-Up Stmt AV; Page 3; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [4]	**$ 1,059,106** √	Page 1; Line 30 + Line 37	39

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

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	$ 6,056,558	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	9,152	Page 4; Line 17	3
4	Transmission Related General Plant	67,559	Page 4; Line 18	4
5	Transmission Related Common Plant	196,520	Page 4; Line 19	5
6	Total Net Transmission Plant	$ 6,329,790	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes [1]	$ (1,117,205)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,117,205)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	$ 51,954	Statement AL; Line 5	19
20	Transmission Related Prepayments	38,860	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	27,242	Statement AL; Line 19	21
22	Total Working Capital	$ 118,056	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	(10,663)	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	$ 5,319,978	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]			29
30	Net Incentive Transmission Plant	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	Line 30 + Line 31	32
33				33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]			34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Line 35 + Line 36	37
38				38
39	**D. Incentive Transmission Construction Work In Progress** [2]	$ -	Statement AM; Line 1	39

[1] Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.
[2] The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	$ 7,990,057	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	23,810	Statement AD; Line 27	3
4	Transmission Related General Plant	118,679	Statement AD; Line 29	4
5	Transmission Related Common Plant	336,813	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$ 8,469,360	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	$ 1,933,499	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,658	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	51,120	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	140,293	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$ 2,139,570	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	$ 6,056,558	Line 2 - Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	9,152	Line 3 - Line 10	17
18	Transmission Related General Plant	67,559	Line 4 - Line 11	18
19	Transmission Related Common Plant	196,520	Line 5 - Line 12	19
20	Total Net Transmission Plant	$ 6,329,790	Sum Lines 16 thru 19	20
21				21
22	**B. Incentive Project Transmission Plant:**[1]			22
23	Incentive Transmission Plant	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -	Line 23 - Line 24	25

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

REVISED

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 8,350,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(29,213)		6
7	LTD = Long Term Debt		$ 8,720,787	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 340,602		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	6,104		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	689		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		$ 347,394	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		3.98%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 9,901,206		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	8,348		28
29	CS = Common Stock		$ 9,909,554	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Base Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,909,554	53.19%	10.10%	5.37%	Col. c = Line 32 Above	39
40	Total Capital	$ 18,630,341	100.00%		7.24%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.37%	Line 38 + Line 39; Col. d	42
43							43

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
44							44
45	CAISO Participation ROE Adder:				0.00%	189 FERC ¶ 61,248 at Page 17	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 18,630,341	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Incentive Return on Common Equity: [1]				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	$ 18,630,341	100.00%		1.86%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	$ 18,630,341	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

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

[2] Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
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Base Period & True-Up Period 12 - Months Ending December 31, 2023
($1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.37%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	$ 3,918	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,020	AV-1A; Line 49	8
9	D = Transmission Rate Base	**$ 5,311,036** √	Pg3.3 Rev Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.3898%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.37%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,020	Line 8 Above	20
21	D = Transmission Rate Base	**$ 5,311,036** √	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.3898%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = $\frac{((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.6759%	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	2.0657%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.2369%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.3026%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	**$ 5,311,036** √	Pg3.3 Rev Statement BK-1; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = $\frac{((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46
47				47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	**$ 5,311,036** √	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = $\frac{((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	59
60				60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

√ Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = $\frac{((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.8647%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.8647%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = $\frac{((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46
47				47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = $\frac{((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	59
60				60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

AS FILED

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 8,350,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(29,213)		6
7	LTD = Long Term Debt		$ 8,720,787	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 340,602		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	6,104		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	689		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		$ 347,394	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		3.98%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 9,901,206		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	8,348		28
29	CS = Common Stock		$ 9,909,554	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,909,554	53.19%	10.10%	5.37%	Col. c = Line 32 Above	39
40	Total Capital	$ 18,630,341	100.00%		7.24%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.37%	Line 38 + Line 39; Col. d	42
43							43

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
44							44
45	Incentive Return on Common Equity: [2]				**0.00%** √	TO5 Offer of Settlement; Section II.A.1.5.1	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	9,909,554	53.19%	**0.00%** √	**0.00%** √	Col. c = Line 45 Above	52
53	Total Capital	$ 18,630,341	100.00%		**0.00%** √	Sum Lines 50 thru 52	53
54							54
55	Incentive Cost of Equity Component (Preferred & Common):				**0.00%** √	Line 52; Col. d	55

√ **Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.**
[1] Amount is based upon December 31 balances.

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

Line No.		(a) Amounts [2]	(b) Cap. Struct. Ratio	FERC Form 1 Page; Line; Col. / (c) Cost of Capital	Amounts / (d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
1	Incentive Return on Common Equity: [1]				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	$ 18,630,341	100.00%		1.86%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	$ 18,630,341	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

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

[2] Amount is based upon December 31 balances.

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($1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.37%	Page 1; Line 42	6
7	B = Trans. Amount of Other Federal Tax Adjustments	$ 3,918	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,020	AV-1A; Line17	8
9	D = Transmission Rate Base	$ 5,319,978	Pg3.3 Rev Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.3899%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.37%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,020	Line 8 Above	20
21	D = Transmission Rate Base	$ 5,319,978	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.3899%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.6758%	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	2.0657%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.2369%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.3026%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	**0.00%** √	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	$ 5,319,978	Pg3.3 Rev Statement BK-1; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	**0.0000%** √	Federal Income Tax Expense	46
47				47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	**0.00%** √	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	$ 5,319,978	Line 43 Above	55
56	FT = Federal Income Tax Expense	**0.0000%** √	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	**0.0000%** √	State Income Tax Expense	59
60				60
61				61
62	C. Total Federal & State Income Tax Rate:	**0.0000%** √	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	**0.0000%** √	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	**0.0000%** √	Line 62 + Line 64	66

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

AS FILED

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2023
($1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = $\frac{((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.8647%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.8647%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = $\frac{((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46
47				47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = $\frac{((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	59
60				60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

SAN DIEGO GAS & ELECTRIC COMPANY

TO6 Cycle 1 Other BTRR Adjustments

Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO6 Cycle 1

($1,000)

Line No.								Line No.
1		**Col. 1**	**Col. 2**	**Col. 3**	**Col. 4**	**Col. 5**	**Col. 6**	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					**Cumulative**		**Cumulative**	3
4			**Monthly**		**Overcollection (-) or**		**Overcollection (-) or**	4
5			**Overcollection (-) or**	**Monthly**	**Undercollection (+)**		**Undercollection (+)**	5
6			**Undercollection (+)**	**Interest**	**in Revenue**		**in Revenue**	6
7	**Month**	**Year**	**in Revenue**	**Rate** [1]	**wo Interest**	**Interest**	**with Interest**	7
8	January	2023	(96)	0.54%	(96)	(0)	(97)	8
9	February	2023	(96)	0.48%	(193)	(1)	(194)	9
10	March	2023	(96)	0.54%	(290)	(1)	(291)	10
11	April	2023	(96)	0.62%	(388)	(2)	(390)	11
12	May	2023	(96)	0.64%	(486)	(3)	(489)	12
13	June	2023	(96)	0.62%	(585)	(3)	(589)	13
14	July	2023	(96)	0.68%	(685)	(4)	(689)	14
15	August	2023	(96)	0.68%	(786)	(5)	(791)	15
16	September	2023	(96)	0.66%	(887)	(6)	(893)	16
17	October	2023	(96)	0.71%	(989)	(7)	(996)	17
18	November	2023	(96)	0.69%	(1,092)	(7)	(1,099)	18
19	December	2023	(96)	0.71%	(1,195)	(8)	(1,204)	19
20	January	2024		0.72%	(1,204)	(9)	(1,212)	20
21	February	2024		0.68%	(1,212)	(8)	(1,221)	21
22	March	2024		0.72%	(1,221)	(9)	(1,229)	22
23	April	2024		0.70%	(1,229)	(9)	(1,238)	23
24	May	2024		0.72%	(1,238)	(9)	(1,247)	24
25	June	2024		0.70%	(1,247)	(9)	(1,256)	25
26	July	2024		0.72%	(1,256)	(9)	(1,265)	26
27	August	2024		0.72%	(1,265)	(9)	(1,274)	27
28	September	2024		0.70%	(1,274)	(9)	(1,283)	28
29	October	2024		0.72%	(1,283)	(9)	(1,292)	29
30	November	2024		0.70%	(1,292)	(9)	(1,301)	30
31	December	2024		0.72%	(1,301)	(9)	(1,310)	31
32	January	2025		0.68%	(1,310)	(9)	(1,319)	32
33	February	2025		0.62%	(1,319)	(8)	(1,327)	33
34	March	2025		0.68%	(1,327)	(9)	(1,336)	34
35	April	2025		0.62%	(1,336)	(8)	(1,345)	35
36	May	2025		0.64%	(1,345)	(9)	(1,353)	36
37	June	2025		0.62%	(1,353)	(8)	(1,362)	37
38	July	2025		0.64%	(1,362)	(9)	(1,370)	38
39	August	2025		0.64%	(1,370)	(9)	(1,379)	39
40	September	2025		0.62%	(1,379)	(9)	(1,388)	40
41	October	2025		0.64%	(1,388)	(9)	(1,397)	41
42	November	2025		0.62%	(1,397)	(9)	(1,405)	42
43	December	2025		0.64%	(1,405)	(9)	(1,414)	43
44	January	2026		0.61%	(1,414)	(9)	(1,423)	44
45	February	2026		0.55%	(1,423)	(8)	(1,431)	45
46	March	2026		0.61%	(1,431)	(9)	(1,439)	46
47	April	2026		0.56%	(1,439)	(8)	(1,447)	47
48	May	2026		0.58%	(1,447)	(8)	(1,456)	48
49	June	2026		0.56%	(1,456)	(8)	(1,464)	49
50	July	2026		0.56%	(1,464)	(8)	(1,472)	50
51	August	2026		0.56%	(1,472)	(8)	(1,480)	51
52	September	2026		0.56%	(1,480)	(8)	(1,489)	52
53	October	2026		0.56%	(1,489)	(8)	(1,497)	53
54	November	2026		0.56%	(1,497)	(8)	(1,505)	54
55	December	2026		0.56%	(1,505)	(8)	(1,514)	55
56			$ (1,156)			$ (358)		56

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

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

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

Posted FERC Interest rates

Estimated FERC Interest rates

San Diego Gas & Electric Company
TO6 Cycle 3 Annual Informational Filing[1]
Derivation of Other BTRR Adjustment Applicable to TO6 Cycle 2
($1,000)

Line No.	Description	Amounts	Reference	Line No.
1	**BTRR Adjustment due to TO6 Cycle 2 All Rate Base Adjustments:**			1
2	Total BTRR Adjustment - Before Interest	$ (1,693)	Page 2.1; Line 23	2
3				3
4	Interest Expense	(349)	Page 3; Col. 5; Line 44	4
5				5
6	Total BTRR Adjustment Excluding FF&U	(2,042)	Line 2 + Line 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	(21)	Line 6 x 1.0207%	8
9				9
10	**Total BTRR Adjustment Including Franchise Fees Expense (CAISO)**	(2,063)	Line 6 + Line 8	10
11				11
12	Transmission Related Uncollectible Expense	(11)	Line 6 x 0.5510	12
13				13
14	**Total BTRR Adjustment Including FF&U (Non CAISO)**	**$ (2,074)**	Line 10 + Line 12	14

[1] Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 3 Annual Informational Filing, SDG&E is correcting its prior TO6 Cycle 2 filing for approximately ($2,074K), for a true-up to estimated funds associatec with the CAISO Adder's impact on AFUDC and project charges inadvertently included in rate base in prior periods.

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

Line No.		A **Revised TO6 C2** Amounts		B **As Filed TO6 C2** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Revenues:						
1	Transmission Operation & Maintenance Expense	$ 130,520		$ 130,520	$ -	True-Up Stmt AH; Line 9	1
2							2
3	Transmission Related A&G Expense	99,955		99,955	-	True-Up Stmt AH; Line 31	3
4							4
5	CPUC Intervenor Funding Expense - Transmission	-		-	-	Negative of True-Up Stmt AH; Line 16	5
6	Total O&M Expenses	$ 230,475		$ 230,475	$ -	Sum Lines 1 thru 5	6
7							7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	**298,742**	√	299,229	(487)	True-up Statement AJ; Line 17	8
9							9
10	Transmission Plant Abandoned Project Cost Amortization Expense[2]	**-**		-	-	True-up Statement AJ; Line 23	10
11							11
12	Transmission Related Property Taxes Expense	77,285		77,285	-	True-up Statement AK; Line 5	12
13							13
14	Transmission Related Payroll Taxes Expense	4,117		4,117	-	True-up Statement AK; Line 12	14
15	Sub-Total Expense	**$ 610,619**	√	$ 611,106	$ (487)	Sum Lines 6 thru 14	15
16							16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	**9.4979%**	√	9.4979%	0%	Rev True-Up Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	**$ 5,500,922**	√	$ 5,513,611	$ (12,689)	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 522,471**	√	$ 523,678	$ (1,207)	Line 17 x Line 18	19
20							20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%		0.0000%	0%	Rev True-Up Stmt AV; Page 3; Line 66	21
22	Transmission Rate Base	**$ 5,500,922**	√	$ 5,513,611	$ (12,689)	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -		$ -	**$ -**	Line 21 x Line 22	23
24							24
25	Total of Federal Income Tax Deductions, Other Than Interest	1,304		1,304	$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(10,039)		(10,039)	-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		-	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		-	-	Statement AU; Line 15	28
29					-		29
30	End of Prior Year Revenues (PYRR EU) Excluding FF&U	**$ 1,124,356**	√	$ 1,126,049	$ (1,693)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

[1] Amounts for TO6 C2 are as filed in docket ER25-270-002.

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

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

Line No.		A **Revised TO6 C2** Amounts	B **As Filed TO6 C2** [1] Amounts	C = A - B **Difference** Incr (Decr)		Line No.
	B. Incentive ROE Project Transmission Revenue: [2, 3]					
1	Incentive Transmission Plant Depreciation Expense	$ -	$ -	$ -	Statement AJ; Line 19	1
2						2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.8993%	1.8993%	0%	Rev True-Up Stmt AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 3 x Line 4	5
6						6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Rev True-Up Stmt AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 7 x Line 8	9
10						10
11	Total Incentive ROE Project Transmission Revenue	$ -	$ -	$ -	Line 1 + Line 5 + Line 9	11
12						12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [2, 3]					13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	$ -	$ -	Statement AJ; Line 21	14
15						15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.4979%	9.4979%	0%	Rev True-Up Stmt AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	$ -	$ -	Line 16 x Line 17	18
19						19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 20 x Line 21	22
23						23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	$ -	$ -	Line 14 + Line 18 + Line 22	24
25						25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [2, 3]					26
27	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.4979%	9.4979%	0%	Rev True-Up Stmt AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 27 x Line 28	29
30						30
31	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Rev True-Up Stmt AV; Page 3; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 31 x Line 32	33
34						34
35	Total Incentive CWIP Revenue	$ -	$ -	$ -	Line 29 + Line 33	35
36						36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -	$ -	$ -	Sum Lines 11, 24, 35	37
38						38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [4]	**$ 1,124,356** √	$ 1,126,049	$ (1,693)	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

[1] Amounts for TO6 C2 are as filed in docket ER25-270-002.
[2] Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.
[3] The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.
[4] Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

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

Line No.		A Revised TO6 C2 Amounts	B As Filed TO6 C2 [1] Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
	A. Transmission Rate Base:					
1	Net Transmission Plant:					1
2	Transmission Plant	**$ 6,209,958** √	$ 6,222,472	$ (12,514)	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	19,445	19,450	(5)	Page 4; Line 17	3
4	Transmission Related General Plant	72,604	72,721	(117)	Page 4; Line 18	4
5	Transmission Related Common Plant	221,203	221,256	(53)	Page 4; Line 19	5
6	Total Net Transmission Plant	**$ 6,523,210** √	$ 6,535,900	$ (12,689)	Sum Lines 2 thru 5	6
7						7
8	Rate Base Additions:					8
9	Transmission Plant Held for Future Use	$ -	$ -	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	-	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	$ -	$ -	Line 9 + Line 10	11
12						12
13	Rate Base Reductions:					13
14	Transmission Related Accum. Def. Inc. Taxes[2]	$ (1,140,268)	$ (1,140,268)	$ -	TO5 Stmt AF Proration; Line 13; Col. 8	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,140,268)	$ (1,140,268)	$ -	Line 14 + Line 15	16
17						17
18	Working Capital:					18
19	Transmission Related Materials and Supplies	$ 58,386	$ 58,386	$ -	True-Up Stmt AL; Line 5	19
20	Transmission Related Prepayments	42,133	42,133	-	True-Up Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	28,809	28,809	-	True-Up Stmt AL; Line 19	21
22	Total Working Capital	$ 129,329	$ 129,329	$ -	Sum Lines 19 thru 21	22
23						23
24	Other Regulatory Assets/Liabilities	$ -	$ -	$ -	True-Up Stmt Misc; Line 5	24
25	Unfunded Reserves	(11,349)	(11,349)	-	True-Up Stmt Misc; Line 7	25
26						26
27	Total Transmission Rate Base	**$ 5,500,922** √	$ 5,513,611	$ (12,689)	Sum Lines 6, 11, 16, 22, 24, 25	27
28						28
29	**B. Incentive ROE Project Transmission Rate Base:** [3]					29
30	Net Incentive Transmission Plant	$ -	$ -	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Line 30 + Line 31	32
33						33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:**[3]					34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	$ -	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Line 35 + Line 36	37
38						38
39	**D. Incentive Transmission Construction Work In Progress**[3]	$ -	$ -	$ -	Statement AM; Line 1	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

[1] Amounts for TO6 C2 are as filed in docket ER25-270-002.
[2] Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.
[3] The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

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

Line No.		A **Revised TO6 C2** Amounts		B **As Filed TO6 C2** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Transmission Plant:						
1	Gross Transmission Plant:						1
2	Transmission Plant	**$ 8,337,933**	√	$ 8,351,423	$ (13,490)	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	**37,374**	√	37,383	(9)	True-up Statement AD; Line 27	3
4	Transmission Related General Plant	**130,814**	√	130,959	(145)	True-up Statement AD; Line 29	4
5	Transmission Related Common Plant	**389,902**	√	389,995	(93)	True-up Statement AD; Line 31	5
6	Total Gross Transmission Plant	**$ 8,896,023**	√	$ 8,909,761	$ (13,738)	Sum Lines 2 thru 5	6
7							7
8	Transmission Related Depreciation Reserve:						8
9	Transmission Plant Depreciation Reserve	**$ 2,127,974**	√	$ 2,128,951	$ (976)	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	**17,929**	√	17,933	(4)	True-up Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	**58,210**	√	58,239	(29)	True-up Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	**168,699**	√	168,739	(40)	True-up Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	**$ 2,372,812**	√	$ 2,373,862	$ (1,049)	Sum Lines 9 thru 12	13
14							14
15	Net Transmission Plant:						15
16	Transmission Plant	**$ 6,209,958**	√	$ 6,222,472	$ (12,514)	Line 2 - Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	**19,445**	√	19,450	(5)	Line 3 - Line 10	17
18	Transmission Related General Plant	**72,604**	√	72,721	(117)	Line 4 - Line 11	18
19	Transmission Related Common Plant	**221,203**	√	221,256	(53)	Line 5 - Line 12	19
20	Total Net Transmission Plant	**$ 6,523,210**	√	$ 6,535,900	$ (12,689)	Sum Lines 16 thru 19	20
21							21
22	**B. Incentive Project Transmission Plant:** [2]						22
23	Incentive Transmission Plant	$ -		$ -	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-		-	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -		$ -	$ -	Line 23 - Line 24	25

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

[1] Amounts for TO6 C2 are as filed in docket ER25-270-002.

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

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

Line No.		Amounts		Reference	Line No.
	A. Revenues:				
1	Transmission Operation & Maintenance Expense	$ 130,520		True-Up Stmt AH; Line 9	1
2					2
3	Transmission Related A&G Expense	99,955		True-Up Stmt AH; Line 31	3
4					4
5	CPUC Intervenor Funding Expense - Transmission	-		Negative of True-Up Stmt AH; Line 16	5
6	Total O&M Expenses	$ 230,475		Sum Lines 1 thru 5	6
7					7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	**298,742**	√	True-up Statement AJ; Line 17	8
9					9
10	Transmission Plant Abandoned Project Cost Amortization Expense [1]	-		True-up Statement AJ; Line 23	10
11					11
12	Transmission Related Property Taxes Expense	77,285		True-up Statement AK; Line 5	12
13					13
14	Transmission Related Payroll Taxes Expense	4,117		True-up Statement AK; Line 12	14
15	Sub-Total Expense	**$ 610,619**	√	Sum Lines 6 thru 14	15
16					16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	**9.4979%**	√	Rev True-Up Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	**$ 5,500,922**	√	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 522,471**	√	Line 17 x Line 18	19
20					20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%		Rev True-Up Stmt AV; Page 3; Line 66	21
22	Transmission Rate Base	**$ 5,500,922**	√	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -		Line 21 x Line 22	23
24					24
25	Total of Federal Income Tax Deductions, Other Than Interest	1,304		Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(10,039)		Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		Statement AU; Line 15	28
29		-			29
30	End of Prior Year Revenues (PYRR EU) Excluding FF&U	**$ 1,124,356**	√	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

Line No.				Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.8993%	Rev True-Up Stmt AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Rev True-Up Stmt AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.4979%	Rev True-Up Stmt AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.4979%	Rev True-Up Stmt AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Rev True-Up Stmt AV; Page 3; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [3]	**$ 1,124,356** √	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

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

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

Line No.		Amounts	Reference	Line No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	**$ 6,209,958** √	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	19,445	Page 4; Line 17	3
4	Transmission Related General Plant	72,604	Page 4; Line 18	4
5	Transmission Related Common Plant	221,203	Page 4; Line 19	5
6	Total Net Transmission Plant	**$ 6,523,210** √	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes [1]	$ (1,140,268)	TO5 Stmt AF Proration; Line 13; Col. 8	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,140,268)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	$ 58,386	True-Up Stmt AL; Line 5	19
20	Transmission Related Prepayments	42,133	True-Up Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	28,809	True-Up Stmt AL; Line 19	21
22	Total Working Capital	$ 129,329	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	$ -	True-Up Stmt Misc; Line 5	24
25	Unfunded Reserves	(11,349)	True-Up Stmt Misc; Line 7	25
26				26
27	Total Transmission Rate Base	**$ 5,500,922** √	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]			29
30	Net Incentive Transmission Plant	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	Line 30 + Line 31	32
33				33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]			34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Line 35 + Line 36	37
38				38
39	**D. Incentive Transmission Construction Work In Progress** [2]	$ -	Statement AM; Line 1	39

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

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

Line No.		Amounts		Reference	Line No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				1
2	Transmission Plant	**$ 8,337,933**	√	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	**37,374**	√	True-up Statement AD; Line 27	3
4	Transmission Related General Plant	**130,814**	√	True-up Statement AD; Line 29	4
5	Transmission Related Common Plant	**389,902**	√	True-up Statement AD; Line 31	5
6	Total Gross Transmission Plant	**$ 8,896,023**	√	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	**$ 2,127,974**	√	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	**17,929**	√	True-up Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	**58,210**	√	True-up Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	**168,699**	√	True-up Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	**$ 2,372,812**	√	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	**$ 6,209,958**	√	Line 2 - Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	**19,445**	√	Line 3 - Line 10	17
18	Transmission Related General Plant	**72,604**	√	Line 4 - Line 11	18
19	Transmission Related Common Plant	**221,203**	√	Line 5 - Line 12	19
20	Total Net Transmission Plant	**$ 6,523,210**	√	Sum Lines 16 thru 19	20
21					21
22	**B. Incentive Project Transmission Plant:**[1]				22
23	Incentive Transmission Plant	$ -		Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-		Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -		Line 23 - Line 24	25

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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

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

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	$ 130,520	True-Up Stmt AH; Line 9	1
2				2
3	Transmission Related A&G Expense	99,955	True-Up Stmt AH; Line 31	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of True-Up Stmt AH; Line 16	5
6	Total O&M Expenses	$ 230,475	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	299,229	True-up Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense [1]	-	True-up Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	77,285	True-up Statement AK; Line 5	12
13				13
14	Transmission Related Payroll Taxes Expense	4,117	True-up Statement AK; Line 12	14
15	Sub-Total Expense	$ 611,106	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.4979%	True-Up Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	$ 5,513,611	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	$ 523,678	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 3; Line 66	21
22	Transmission Rate Base	$ 5,513,611	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(10,039)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29		-		29
30	End of Prior Year Revenues (PYRR EU) Excluding FF&U	$ 1,126,049	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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

Line No.				Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.8993%	True-Up Stmt AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.4979%	True-Up Stmt AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.4979%	True-Up Stmt AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 3; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR $_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U** [3]	$ 1,126,049	Page 1; Line 30 + Line 37	39

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

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

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

Line No.		Amounts	Reference	Line No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	$ 6,222,472	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	19,450	Page 4; Line 17	3
4	Transmission Related General Plant	72,721	Page 4; Line 18	4
5	Transmission Related Common Plant	221,256	Page 4; Line 19	5
6	Total Net Transmission Plant	$ 6,535,900	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes [1]	$ (1,140,268)	TO5 Stmt AF Proration; Line 13; Col. 8	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,140,268)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	$ 58,386	True-Up Stmt AL; Line 5	19
20	Transmission Related Prepayments	42,133	True-Up Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	28,809	True-Up Stmt AL; Line 19	21
22	Total Working Capital	$ 129,329	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	$ -	True-Up Stmt Misc; Line 5	24
25	Unfunded Reserves	(11,349)	True-Up Stmt Misc; Line 7	25
26				26
27	Total Transmission Rate Base	$ 5,513,611	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]			29
30	Net Incentive Transmission Plant	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	Line 30 + Line 31	32
33				33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]			34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Line 35 + Line 36	37
38				38
39	**D. Incentive Transmission Construction Work In Progress** [2]	$ -	Statement AM; Line 1	39

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

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

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

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

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

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:						1
2	Bonds (Acct 221)			112-113; 18; c	$ 8,950,000		2
3	Less: Reacquired Bonds (Acct 222)			112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)			112-113; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)			112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)			112-113; 23; c	(33,112)		6
7	LTD = Long Term Debt				$ 8,916,888	Sum Lines 2 thru 6	7
8							8
9	Long-Term Debt Component - Numerator:						9
10	Interest on Long-Term Debt (Acct 427)			114-117; 62; c	$ 362,480		10
11	Amort. of Debt Disc. and Expense (Acct 428)			114-117; 63; c	7,061		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)			114-117; 64; c	672		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)			114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)			114-117; 66; c	-		14
15	i = LTD interest				$ 370,213	Sum Lines 10 thru 14	15
16							16
17	Cost of Long-Term Debt:				4.15%	Line 15 / Line 7	17
18							18
19	Preferred Equity Component:						19
20	PF = Preferred Stock (Acct 204)			112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)			118-119; 29; c	$ -		21
22	Cost of Preferred Equity				0.00%	Line 21 / Line 20	22
23							23
24	Common Equity Component:						24
25	Proprietary Capital			112-113; 16; c	$ 10,563,428		25
26	Less: Preferred Stock (Acct 204)			112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)			112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)			112-113; 15; c	12,087		28
29	CS = Common Stock				$ 10,575,516	Sum Lines 25 thru 28	29
30							30
31							31
32	Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 8,916,888	45.75%	4.15%	1.90%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	10,575,516	54.25%	10.10%	5.48%	Col. c = Line 32 Above	39
40	Total Capital	$ 19,492,404	100.00%		7.38%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.48%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	Incentive Return on Common Equity: [2]				0.00%	TO5 Offer of Settlement; Section II.A.1.5.1	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 8,916,888	45.75%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	10,575,516	54.25%	0.00%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 19,492,404	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
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($1,000)

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

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

[2] Amount is based upon December 31 balances.

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SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2024
($1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.48%	Page 1; Line 42	6
7	B = Trans. Amount of Other Federal Tax Adjustments	$ 3,723	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,837	AV-1A; Line17	8
9	D = Transmission Rate Base	**$ 5,500,922** √	TO5 True-Up BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4282%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.48%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,837	Line 8 Above	20
21	D = Transmission Rate Base	**$ 5,500,922** √	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.4282%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = $\frac{((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.6907%	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	2.1189%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.3790%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.4979%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	**$ 5,500,922** √	TO5 True-Up BK-1; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = $\frac{((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46
47				47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	**$ 5,500,922** √	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = $\frac{((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	59
60				60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

√ **Items in BOLD have changed for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process.**

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SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2024
($1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	TO5 True-Up BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = $\frac{((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.8993%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.8993%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	TO5 True-Up BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = $\frac{((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46
47				47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = $\frac{((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	59
60				60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 8,950,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(33,112)		6
7	LTD = Long Term Debt		$ 8,916,888	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 362,480		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	7,061		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	672		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		$ 370,213	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		4.15%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 10,563,428		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	12,087		28
29	CS = Common Stock		$ 10,575,516	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33							33
34							34
35	Weighted Cost of Capital:						35
36							36
37	Long-Term Debt	$ 8,916,888	45.75%	4.15%	1.90%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	10,575,516	54.25%	10.10%	5.48%	Col. c = Line 32 Above	39
40	Total Capital	$ 19,492,404	100.00%		7.38%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.48%	Line 38 + Line 39; Col. d	42
43							43

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
44							44
45	Incentive Return on Common Equity: [2]				0.00%	TO5 Offer of Settlement; Section II.A.1.5.1	45
46							46
47							47
48	Weighted Cost of Capital:						48
49							49
50	Long-Term Debt	$ 8,916,888	45.75%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	10,575,516	54.25%	0.00%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 19,492,404	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

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

[1] The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.
[2] Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2024
($1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.48%	Page 1; Line 42	6
7	B = Trans. Amount of Other Federal Tax Adjustments	$ 3,723	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,837	AV-1A; Line17	8
9	D = Transmission Rate Base	$ 5,513,611	TO5 True-Up BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	1.4282%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.48%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,837	Line 8 Above	20
21	D = Transmission Rate Base	$ 5,513,611	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.4282%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.6907%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	2.1189%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.3790%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.4979%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	$ 5,513,611	TO5 True-Up BK-1; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	$ 5,513,611	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2024
($1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	TO5 True-Up BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.8993%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.8993%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	TO5 True-Up BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO6 Cycle 2 Other BTRR Adjustments
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO6 Cycle 2
($1,000)

Line No.								Line No.
1		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate [1]	wo Interest	Interest	with Interest	7
8	January	2024	(141)	0.72%	(141)	(1)	(142)	8
9	February	2024	(141)	0.68%	(283)	(1)	(284)	9
10	March	2024	(141)	0.72%	(425)	(3)	(428)	10
11	April	2024	(141)	0.70%	(569)	(3)	(572)	11
12	May	2024	(141)	0.72%	(713)	(5)	(718)	12
13	June	2024	(141)	0.70%	(859)	(6)	(865)	13
14	July	2024	(141)	0.72%	(1,006)	(7)	(1,012)	14
15	August	2024	(141)	0.72%	(1,154)	(8)	(1,161)	15
16	September	2024	(141)	0.70%	(1,302)	(9)	(1,311)	16
17	October	2024	(141)	0.72%	(1,452)	(10)	(1,462)	17
18	November	2024	(141)	0.70%	(1,603)	(11)	(1,614)	18
19	December	2024	(141)	0.72%	(1,755)	(12)	(1,767)	19
20	January	2025		0.68%	(1,767)	(12)	(1,779)	20
21	February	2025		0.62%	(1,779)	(11)	(1,790)	21
22	March	2025		0.68%	(1,790)	(12)	(1,802)	22
23	April	2025		0.62%	(1,802)	(11)	(1,814)	23
24	May	2025		0.64%	(1,814)	(12)	(1,825)	24
25	June	2025		0.62%	(1,825)	(11)	(1,836)	25
26	July	2025		0.64%	(1,836)	(12)	(1,848)	26
27	August	2025		0.64%	(1,848)	(12)	(1,860)	27
28	September	2025		0.62%	(1,860)	(12)	(1,872)	28
29	October	2025		0.64%	(1,872)	(12)	(1,884)	29
30	November	2025		0.62%	(1,884)	(12)	(1,895)	30
31	December	2025		0.64%	(1,895)	(12)	(1,907)	31
32	January	2026		0.61%	(1,907)	(12)	(1,919)	32
33	February	2026		0.55%	(1,919)	(11)	(1,930)	33
34	March	2026		0.61%	(1,930)	(12)	(1,941)	34
35	April	2026		0.56%	(1,941)	(11)	(1,952)	35
36	May	2026		0.58%	(1,952)	(11)	(1,964)	36
37	June	2026		0.56%	(1,964)	(11)	(1,974)	37
38	July	2026		0.56%	(1,974)	(11)	(1,986)	38
39	August	2026		0.56%	(1,986)	(11)	(1,997)	39
40	September	2026		0.56%	(1,997)	(11)	(2,008)	40
41	October	2026		0.56%	(2,008)	(11)	(2,019)	41
42	November	2026		0.56%	(2,019)	(11)	(2,030)	42
43	December	2026		0.56%	(2,030)	(11)	(2,042)	43
44			$ (1,693)			$ (349)		44

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

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

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

Posted FERC Interest rates

Estimated FERC Interest rates

San Diego Gas & Electric Company
TO6 Cycle 3 Annual Informational Filing[1]
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 6
($1,000)

Line No.	Description		Amounts	Reference	Line No.
1	**BTRR Adjustment due to TO5 Cycle 6 Tree Trimming O&M correction:**				1
2	Total BTRR Adjustment - Before Interest	$	869	Page 2.1; Line 23	2
3					3
4	Interest Expense		334	Page 3; Col. 5; Line 44	4
5					5
6	Total BTRR Adjustment Excluding FF&U		1,204	Line 2 + Line 4	6
7					7
8	Transmission Related Municipal Franchise Fees Expenses		12	Line 6 x 1.0207%	8
9					9
10	**Total BTRR Adjustment Including Franchise Fees Expense (CAISO)**		1,216	Line 6 + Line 8	10
11					11
12	Transmission Related Uncollectible Expense		2	Line 6 x 0.205	12
13					13
14	**Total BTRR Adjustment Including FF&U (Non CAISO)**	**$**	**1,218**	Line 10 + Line 12	14

[1] Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 3 Annual Informational Filing, SDG&E is correcting its prior TO5 Cycle 6 filing for approximately $1,218K, for transmission related tree trimming expenses incorrectly recorded in a CPCU-jurisdictional balancing account (Tree Trimming Balancing Account).

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		A **Revised TO5 C6** Amounts	B **As Filed TO5 C6** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Revenues:					
1	Transmission Operation & Maintenance Expense	$ 104,665	$ 103,805	$ 859	Statement AH; Line 9	1
2						2
3	Transmission Related A&G Expense	100,897	100,897	-	Statement AH; Line 31	3
4						4
5	CPUC Intervenor Funding Expense - Transmission	-	-	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	$ 205,562	$ 204,702	$ 859	Sum Lines 1 thru 5	6
7						7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	$ 256,281	$ 256,281	-	Statement AJ; Line 17	8
9						9
10	Transmission Plant Abandoned Project Cost Amortization Expense [2]	-	-	-	Statement AJ; Line 23	10
11						11
12	Transmission Related Property Taxes Expense	66,271	66,271	-	Statement AK; Line 13	12
13						13
14	Transmission Related Payroll Taxes Expense	3,324	3,324	-	Statement AK; Line 20	14
15	Sub-Total Expense	$ 531,438	$ 530,578	$ 859	Sum Lines 6 thru 14	15
16						16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2135%	9.2135%	0%	Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	$ 5,032,110	$ 5,032,003	$ 107	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	$ 463,632	$ 463,622	$ 10	Line 17 x Line 18	19
20						20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000% **√**	0.0000%	0%	Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	$ 5,032,110	$ 5,032,003	$ 107	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -** **√**	$ -	$ -	Line 21 x Line 22	23
24						24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304	$ 1,304	$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,365)	(9,365)	-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	-	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	-	-	Statement AU; Line 15	28
29						29
30	End of Prior Year Revenues (PYRR $_{EU}$) Excluding FF&U	**$ 987,009** **√**	$ 986,140	**$ 869**	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO5 Cycle 6 filing per ER24-524 and cost adjustments included in TO6 Cycle 1 per ER25-270 and TO6 Cycle 2 per ER26-632

[1] Amounts for TO5 C6 are as filed in the following dockets: ER24-524, ER25-270, and ER26-632.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		A **Revised TO5 C6** Amounts	B **As Filed TO5 C6** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [2, 3]					
1	Incentive Transmission Plant Depreciation Expense	$ -	$ -	$ -	Statement AJ; Line 19	1
2						2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.6901%	1.6901%	0%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 3 x Line 4	5
6						6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 7 x Line 8	9
10						10
11	Total Incentive ROE Project Transmission Revenue	$ -	$ -	$ -	Line 1 + Line 5 + Line 9	11
12						12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [2, 3]					13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	$ -	$ -	Statement AJ; Line 21	14
15						15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2135%	9.2135%	0%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	$ -	$ -	Line 16 x Line 17	18
19						19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 20 x Line 21	22
23						23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	$ -	$ -	Line 14 + Line 18 + Line 22	24
25						25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [2, 3]					26
27	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2135%	9.2135%	0%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 27 x Line 28	29
30						30
31	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	**0.0000%** √	0.3738%	**0%**	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**	$ -	**$ -**	Line 31 x Line 32	33
34						34
35	Total Incentive CWIP Revenue	$ -	$ -	$ -	Line 29 + Line 33	35
36						36
37	Total Incentive End of Prior Year Revenues (PYRR $_{EU-IR}$) Excluding FF&U	$ -	$ -	$ -	Sum Lines 11, 24, 35	37
38						38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U** [4]	**$ 987,009** √	$ 986,140	**$ 869**	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO5 Cycle 6 filing per ER24-524 and cost adjustments included in TO6 Cycle 1 per ER25-270 and TO6 Cycle 2 per ER26-632**

[1] Amounts for TO5 C6 are as filed in the following dockets: ER24-524, ER25-270, and ER26-632.

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		A **Revised TO5 C6** Amounts	B **As Filed TO5 C6** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Transmission Rate Base:					
1	Net Transmission Plant:					1
2	Transmission Plant	$ 5,742,870	$ 5,742,870	$ -	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	6,028	6,028	-	Page 4; Line 17	3
4	Transmission Related General Plant	62,222	62,222	-	Page 4; Line 18	4
5	Transmission Related Common Plant	175,604	175,604	-	Page 4; Line 19	5
6	Total Net Transmission Plant	$ 5,986,725	$ 5,986,725	$ -	Sum Lines 2 thru 5	6
7						7
8	Rate Base Additions:					8
9	Transmission Plant Held for Future Use	$ -	$ -	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	-	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	$ -	$ -	Line 9 + Line 10	11
12						12
13	Rate Base Reductions:					13
14	Transmission Related Accum. Def. Inc. Taxes [2]	$ (1,061,031)	$ (1,061,031)	$ -	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,061,031)	$ (1,061,031)	$ -	Line 14 + Line 15	16
17						17
18	Working Capital:					18
19	Transmission Related Materials and Supplies	$ 46,789	$ 46,789	$ -	Statement AL; Line 5	19
20	Transmission Related Prepayments	44,866	44,866	-	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	25,695	25,588	107	Statement AL; Line 19	21
22	Total Working Capital	$ 117,350	$ 117,243	$ 107	Sum Lines 19 thru 21	22
23						23
24	Other Regulatory Assets/Liabilities	$ -	$ -	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,934)	$ (10,934)	$ -	Statement Misc; Line 7	25
26						26
27	Total Transmission Rate Base	$ 5,032,110	$ 5,032,003	$ 107	Sum Lines 6, 11, 16, 22, 24, 25	27
28						28
29	**B. Incentive ROE Project Transmission Rate Base:** [3]					29
30	Net Incentive Transmission Plant	$ -	$ -	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Line 30 + Line 31	32
33						33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [3]					34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	$ -	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Line 35 + Line 36	37
38						38
39	**D. Incentive Transmission Construction Work In Progress** [3]	$ -	$ -	$ -	Statement AM; Line 1	39

[1] Amounts for TO5 C6 are as filed in the following dockets: ER24-524, ER25-270, and ER26-632.
[2] Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.
[3] The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		A **Revised TO5 C6** Amounts	B **As Filed TO5 C6** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Transmission Plant:					
1	Gross Transmission Plant:					1
2	Transmission Plant	$ 7,476,381	$ 7,476,381	$ -	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	30,189	30,189	-	Statement AD; Line 27	3
4	Transmission Related General Plant	108,046	108,046	-	Statement AD; Line 29	4
5	Transmission Related Common Plant	303,089	303,089	-	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$ 7,917,705	$ 7,917,705	$ -	Sum Lines 2 thru 5	6
7						7
8	Transmission Related Depreciation Reserve:					8
9	Transmission Plant Depreciation Reserve	$ 1,733,511	$ 1,733,511	$ -	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	24,162	24,162	-	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	45,823	45,823	-	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	127,485	127,485	-	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$ 1,930,981	$ 1,930,981	$ -	Sum Lines 9 thru 12	13
14						14
15	Net Transmission Plant:					15
16	Transmission Plant	$ 5,742,870	$ 5,742,870	$ -	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,028	6,028	-	Line 3 Minus Line 10	17
18	Transmission Related General Plant	62,222	62,222	-	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	175,604	175,604	-	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	$ 5,986,725	$ 5,986,725	$ -	Sum Lines 16 thru 19	20
21						21
22	**B. Incentive Project Transmission Plant:** [1]					22
23	Incentive Transmission Plant	$ -	$ -	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	-	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -	$ -	$ -	Line 23 Minus Line 24	25

[1] Amounts for TO5 C6 are as filed in the following dockets: ER24-524, ER25-270, and ER26-632.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Revenues:				
1	Transmission Operation & Maintenance Expense	**$ 104,665**	√	Pg5 Rev Statement AH; Line 10	1
2					2
3	Transmission Related A&G Expense	100,897		Pg6 Rev Statement AH; Line 33	3
4					4
5	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	5
6	Total O&M Expenses	**$ 205,562**	√	Sum Lines 1 thru 5	6
7					7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	256,281		Statement AJ; Line 17	8
9					9
10	Transmission Plant Abandoned Project Cost Amortization Expense[1]	-		Statement AJ; Line 23	10
11					11
12	Transmission Related Property Taxes Expense	66,271		Statement AK; Line 13	12
13					13
14	Transmission Related Payroll Taxes Expense	3,324		Statement AK; Line 20	14
15	Sub-Total Expense	**$ 531,438**	√	Sum Lines 6 thru 14	15
16					16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2135%		Pg8 Rev Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	**$ 5,032,110**	√	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 463,632**	√	Line 17 x Line 18	19
20					20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%		Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	**$ 5,032,110**	√	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**		Line 21 x Line 22	23
24					24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304		Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,365)		Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		Statement AU; Line 15	28
29					29
30	End of Prior Year Revenues ($PYRR_{EU}$) Excluding FF&U	**$ 987,009**	√	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO5 Cycle 6 filing per ER24-524 and cost adjustments included in TO6 Cycle 1 per ER25-270 and TO6 Cycle 2 per ER26-632.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.6901%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2135%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2135%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [3]	**$ 987,009** √	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO5 Cycle 6 filing per ER24-524 and cost adjustments included in TO6 Cycle 1 per ER25-270 and TO6 Cycle 2 per ER26-632.**

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	$ 5,742,870	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	6,028	Page 4; Line 17	3
4	Transmission Related General Plant	62,222	Page 4; Line 18	4
5	Transmission Related Common Plant	175,604	Page 4; Line 19	5
6	Total Net Transmission Plant	$ 5,986,725	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes[1]	$ (1,061,031)	Pg5 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,061,031)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	$ 46,789	Statement AL; Line 5	19
20	Transmission Related Prepayments	44,866	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	**25,695** √	Pg9 Rev Statement AL; Line 19	21
22	Total Working Capital	$ 117,350	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,934)	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	**$ 5,032,110** √	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]			29
30	Net Incentive Transmission Plant	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	Line 30 + Line 31	32
33				33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:**[2]			34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Line 35 + Line 36	37
38				38
39	**D. Incentive Transmission Construction Work In Progress**[2]	$ -	Statement AM; Line 1	39

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO5 Cycle 6 filing per ER24-524 and cost adjustments included in TO6 Cycle 1 per ER25-270.**

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	$ 7,476,381	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	30,189	Statement AD; Line 27	3
4	Transmission Related General Plant	108,046	Statement AD; Line 29	4
5	Transmission Related Common Plant	303,089	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$ 7,917,705	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	$ 1,733,511	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	24,162	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	45,823	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	127,485	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$ 1,930,981	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	$ 5,742,870	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,028	Line 3 Minus Line 10	17
18	Transmission Related General Plant	62,222	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	175,604	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	$ 5,986,725	Sum Lines 16 thru 19	20
21				21
22	**B. Incentive Project Transmission Plant:** [1]			22
23	Incentive Transmission Plant	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -	Line 23 Minus Line 24	25

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

AS FILED
SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Revenues:				
1	Transmission Operation & Maintenance Expense	$ 103,805		Pg6 Rev Statement AH; Line 10	1
2					2
3	Transmission Related A&G Expense	100,897		Pg6 Rev Statement AH; Line 33	3
4					4
5	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	5
6	Total O&M Expenses	$ 204,702		Sum Lines 1 thru 5	6
7					7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	256,281		Statement AJ; Line 17	8
9					9
10	Transmission Plant Abandoned Project Cost Amortization Expense[1]	-		Statement AJ; Line 23	10
11					11
12	Transmission Related Property Taxes Expense	66,271		Statement AK; Line 13	12
13					13
14	Transmission Related Payroll Taxes Expense	3,324		Statement AK; Line 20	14
15	Sub-Total Expense	$ 530,578		Sum Lines 6 thru 14	15
16					16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2135%		Pg8 Rev Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	$ 5,032,003		Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	$ 463,622		Line 17 x Line 18	19
20					20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	**0.0000%**	√	Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	$ 5,032,003		Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**	√	Line 21 x Line 22	23
24					24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304		Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,365)		Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		Statement AU; Line 15	28
29					29
30	End of Prior Year Revenues (PYRR $_{EU}$) Excluding FF&U	**$ 986,140**	√	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 6 filing ER24-524.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.6901%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2135%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.2135%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	**0.0000%** √	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [3]	**$ 986,140** √	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 6 filing ER24-524.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	$ 5,742,870	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	6,028	Page 4; Line 17	3
4	Transmission Related General Plant	62,222	Page 4; Line 18	4
5	Transmission Related Common Plant	175,604	Page 4; Line 19	5
6	Total Net Transmission Plant	$ 5,986,725	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes[1]	$ (1,061,031)	Pg5 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,061,031)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	$ 46,789	Statement AL; Line 5	19
20	Transmission Related Prepayments	44,866	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	25,588	Pg7 Rev Statement AL; Line 19	21
22	Total Working Capital	$ 117,243	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,934)	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	$ 5,032,003	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]			29
30	Net Incentive Transmission Plant	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	Line 30 + Line 31	32
33				33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]			34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Line 35 + Line 36	37
38				38
39	**D. Incentive Transmission Construction Work In Progress**[2]	$ -	Statement AM; Line 1	39

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2022
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	$ 7,476,381	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	30,189	Statement AD; Line 27	3
4	Transmission Related General Plant	108,046	Statement AD; Line 29	4
5	Transmission Related Common Plant	303,089	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$ 7,917,705	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	$ 1,733,511	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	24,162	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	45,823	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	127,485	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$ 1,930,981	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	$ 5,742,870	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,028	Line 3 Minus Line 10	17
18	Transmission Related General Plant	62,222	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	175,604	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	$ 5,986,725	Sum Lines 16 thru 19	20
21				21
22	**B. Incentive Project Transmission Plant:** [1]			22
23	Incentive Transmission Plant	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -	Line 23 Minus Line 24	25

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH
Operation and Maintenance Expenses
Base Period & True-Up Period 12 - Months Ending December 31, 2022
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts		Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:					1
2	Total Transmission O&M Expense	320-323; 112; b	$ 112,218		AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:					3
4	Scheduling, System Control & Dispatch Services		(3,357)		Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development		(1,630)		Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others		-		Negative of AH-1; Line 41; Col. b	6
7	Miscellaneous Transmission Expense		(2,108)		Negative of AH-1; Line 46; Col. b	7
8	Other Transmission O&M Exclusion Adjustments		(146)		Negative of AH-1; Sum Lines (37, 40); Col. b	8
9	**Other Cost Adjustments**		**(312)**	√	Negative of Pg8 As Filed AH-1; Line 33; Col. d and Negative of Pg7 Rev AH-1; Line 33;Col. f	9
10	Total Adjusted Transmission O&M Expenses		**$ 104,665**	√	Sum Lines 2 thru 9	10
11						11
12	Derivation of Administrative and General Expense:					12
13	Total Administrative & General Expense	320-323; 197; b	$ 655,210		AH-2; Line 16; Col. a	13
14	Adjustments to Per Book A&G Expense:					14
15	Abandoned Projects		(402)		Negative of AH-2; Line 38; Col. a	15
16	CPUC energy efficiency programs		(803)		Negative of AH-2; Sum Lines (27, 33); Col. a ; and Line 29; Col. b	16
17	CPUC Intervenor Funding Expense - Transmission[1]		-		Negative of AH-2; Line 34; Col. a	17
18	CPUC Intervenor Funding Expense - Distribution		(1,805)		Negative of AH-2; Line 35; Col. a	18
19	CPUC reimbursement fees		(22,865)		Negative of AH-2; Line 31; Col. a	19
20	Injuries & Damages		-		Not Applicable to 2022 Base Period	20
21	General Advertising Expenses		(8)		Negative of AH-2; Line 37; Col. b	21
22	Franchise Requirements		(136,001)		Negative of AH-2; Line 30; Col. b	22
23	Hazardous substances - Hazardous Substance Cleanup Cost Account		-		Negative of AH-2; Line 40 Col. b	23
24	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1)		Negative of AH-2; Line 32; Col. a	24
25	Other A&G Exclusion Adjustments		(54)		Negative of AH-2; Sum Lines (28, 39); Col. a; and Sum Lines (21, 22, 25); Col. b	25
26	**Other Cost Adjustments**		7,161		Negative of Pg6.4 Rev AH-2; Line 16; Col. d	26
27	Total Adjusted A&G Expenses Including Property Insurance		$ 500,432		Sum Lines 12 thru 26	27
28	Less: Property Insurance (Due to different allocation factor)		(8,930)		Negative of AH-2; Line 5; Col. c	28
29	Total Adjusted A&G Expenses Excluding Property Insurance		$ 491,502		Line 27 + Line 28	29
30	Transmission Wages and Salaries Allocation Factor		19.81%		Statement AI; Line 15	30
31	Transmission Related Administrative & General Expenses		$ 97,375		Line 29 x Line 30	31
32	Property Insurance Allocated to Transmission, General, and Common Plant		3,522		Negative of Line 28 x Line 52	32
33	Transmission Related A&G Expense Including Property Insurance Expense		$ 100,897		Line 31 + Line 32	33
34						34
35	Derivation of Transmission Plant Property Insurance Allocation Factor:					35
36	Transmission Plant & Incentive Transmission Plant		$ 7,476,381		Statement AD; Line 25	36
37	Transmission Related Electric Miscellaneous Intangible Plant		-		Shall be Zero	37
38	Transmission Related General Plant		108,046		Statement AD; Line 29	38
39	Transmission Related Common Plant		303,089		Statement AD; Line 31	39
40	Total Transmission Related Investment in Plant		$ 7,887,516		Sum Lines 36 thru 39	40
41						41
42	Total Transmission Plant & Incentive Transmission Plant		$ 7,476,381		Line 36 Above	42
43	Total Steam Production Plant		573,458		Statement AD; Line 1	43
44	Total Nuclear Production Plant		-		Shall be Zero	44
45	Total Other Production Plant		539,342		Statement AD; Line 7	45
46	Total Distribution Plant		9,334,733		Statement AD; Line 9	46
47	Transmission Related Electric Miscellaneous Intangible Plant		-		Shall be Zero	47
48	Total General Plant		545,363		Statement AD; Line 17	48
49	Total Common Plant		1,529,847		Statement AD; Line 19	49
50	Total Plant in Service Excluding SONGS		$ 19,999,124		Sum Lines 42 thru 49	50
51						51
52	Transmission Property Insurance and Tax Allocation Factor		39.44%		Line 40 / Line 50	52

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO5 Cycle 6 filing per ER24-524 and cost adjustments included in TO6 Cycle 1 per ER25-270.**

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

AS FILED
SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH
Operation and Maintenance Expenses
Base Period & True-Up Period 12 - Months Ending December 31, 2022
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				1
2	Total Transmission O&M Expense	320-323; 112; b	$ 112,218	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:				3
4	Scheduling, System Control & Dispatch Services		(3,357)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development		(1,630)	Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others		-	Negative of AH-1; Line 41; Col. b	6
7	Miscellaneous Transmission Expense		(2,108)	Negative of AH-1; Line 46; Col. b	7
8	Other Transmission O&M Exclusion Adjustments		(146)	Negative of AH-1; Sum Lines (37, 40); Col. b	8
9	**Other Cost Adjustments**		**(1,172)** √	Negative of Pg6.2 Rev AH-1; Line 33; Col. d	9
10	Total Adjusted Transmission O&M Expenses		**$ 103,805** √	Sum Lines 2 thru 9	10
11					11
12	Derivation of Administrative and General Expense:				12
13	Total Administrative & General Expense	320-323; 197; b	$ 655,210	AH-2; Line 16; Col. a	13
14	Adjustments to Per Book A&G Expense:				14
15	Abandoned Projects		(402)	Negative of AH-2; Line 38; Col. a	15
16	CPUC energy efficiency programs		(803)	Negative of AH-2; Sum Lines (27, 33); Col. a ; and Line 29; Col. b	16
17	CPUC Intervenor Funding Expense - Transmission[1]		-	Negative of AH-2; Line 34; Col. a	17
18	CPUC Intervenor Funding Expense - Distribution		(1,805)	Negative of AH-2; Line 35; Col. a	18
19	CPUC reimbursement fees		(22,865)	Negative of AH-2; Line 31; Col. a	19
20	Injuries & Damages		-	Not Applicable to 2022 Base Period	20
21	General Advertising Expenses		(8)	Negative of AH-2; Line 37; Col. b	21
22	Franchise Requirements		(136,001)	Negative of AH-2; Line 30; Col. b	22
23	Hazardous substances - Hazardous Substance Cleanup Cost Account		-	Negative of AH-2; Line 40 Col. b	23
24	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1)	Negative of AH-2; Line 32; Col. a	24
25	Other A&G Exclusion Adjustments		(54)	Negative of AH-2; Sum Lines (28, 39); Col. a; and Sum Lines (21, 22, 25); Col. b	25
26	**Other Cost Adjustments**		**7,161** √	Negative of Pg6.4 Rev AH-2; Line 16; Col. d	26
27	Total Adjusted A&G Expenses Including Property Insurance		**$ 500,432** √	Sum Lines 12 thru 26	27
28	Less: Property Insurance (Due to different allocation factor)		(8,930)	Negative of AH-2; Line 5; Col. c	28
29	Total Adjusted A&G Expenses Excluding Property Insurance		**$ 491,502** √	Line 27 + Line 28	29
30	Transmission Wages and Salaries Allocation Factor		19.81%	Statement AI; Line 15	30
31	Transmission Related Administrative & General Expenses		**$ 97,375** √	Line 29 x Line 30	31
32	Property Insurance Allocated to Transmission, General, and Common Plant		3,522	Negative of Line 28 x Line 52	32
33	Transmission Related A&G Expense Including Property Insurance Expense		**$ 100,897** √	Line 31 + Line 32	33
34					34
35	Derivation of Transmission Plant Property Insurance Allocation Factor:				35
36	Transmission Plant & Incentive Transmission Plant		$ 7,476,381	Statement AD; Line 25	36
37	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	37
38	Transmission Related General Plant		108,046	Statement AD; Line 29	38
39	Transmission Related Common Plant		303,089	Statement AD; Line 31	39
40	Total Transmission Related Investment in Plant		$ 7,887,516	Sum Lines 36 thru 39	40
41					41
42	Total Transmission Plant & Incentive Transmission Plant		$ 7,476,381	Line 36 Above	42
43	Total Steam Production Plant		573,458	Statement AD; Line 1	43
44	Total Nuclear Production Plant		-	Shall be Zero	44
45	Total Other Production Plant		539,342	Statement AD; Line 7	45
46	Total Distribution Plant		9,334,733	Statement AD; Line 9	46
47	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	47
48	Total General Plant		545,363	Statement AD; Line 17	48
49	Total Common Plant		1,529,847	Statement AD; Line 19	49
50	Total Plant in Service Excluding SONGS		$ 19,999,124	Sum Lines 42 thru 49	50
51					51
52	Transmission Property Insurance and Tax Allocation Factor		39.44%	Line 40 / Line 50	52

√ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Fire Brigade Expenses as required by FERC Order ER24-524.**

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2022
($1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) [1] Add / (Deduct) O&M Cost Adj	(e) = (c) - (d) Revised O&M	(f) [2] Add / (Deduct) O&M Cost Adj	(g) = (e) - (f) Revised O&M	Reference	Line No.
		Electric Transmission Operation									
1	560	Operation Supervision and Engineering	$ 9,102	$ 144	$ 8,958		$ 8,958		$ 8,958	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	965	-	965		965		965	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,893	-	1,893		1,893		1,893	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	158	-	158		158		158	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	3,357	3,357	-		-		-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	140	-	140		140		140	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-		-		-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-		-		-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,612	1,630	982		982		982	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	11,638	2	11,636		11,636		11,636	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,659	-	10,659		10,659		10,659	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	(0)	-	(0)		(0)		(0)	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-		-		-	Form 1; Page 320-323; Line 96	13
14	**566**	Misc. Transmission Expenses	16,813	2,108	14,705	1,172	13,533		13,533	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,610	-	3,610		3,610		3,610	Form 1; Page 320-323; Line 98	15
16											16
17		*Total Electric Transmission Operation*	$ 60,946	$ 7,241	$ 53,706	$ 1,172	$ 52,534	$ -	$ 52,534	Sum Lines 1 thru 15	17
18											18
19		***Electric Transmission Maintenance***									19
20	568	Maintenance Supervision and Engineering	$ 2,150	$ -	$ 2,150		$ 2,150		$ 2,150	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	1,192	-	1,192		1,192		1,192	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,022	-	1,022		1,022		1,022	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	2,016	-	2,016		2,016		2,016	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	64	-	64		64		64	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	102	-	102		102		102	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	18,835	-	18,835		18,835		18,835	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	25,278	-	25,278		25,278	**(859) √**	26,138	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	578	-	578		578		578	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	34	-	34		34		34	Form 1; Page 320-323; Line 110	29
30											30
31		*Total Electric Transmission Maintenance*	$ 51,272	$ -	$ 51,272	$ -	$ 51,272	**$ (859) √**	$ 52,131	Sum Lines 20 thru 29	31
32											32
33		**Total Electric Transmission O&M Expenses**	**$ 112,218**	**$ 7,241**	**$ 104,977**	**$ 1,172**	**$ 103,805**	**$ (859) √**	**$ 104,665**	Line 17 + Line 31	33
34											34
35											35
36		**Excluded Expenses (recovery method in parentheses):**									36
37	560	Executive ICP		$ 144							37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		3,357							38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,630							39
40	562	Late fee penalties		2							40
41	565	Transmission of Electricity by Others (ERRA)		-							41
42	566	Century Energy Systems Balancing Account (CES-21BA)	$ -								42
43		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-								43
44		ISO Grid Management Costs (ERRA)	993								44
45		Reliability Services (RS rates)	473								45
46		Other (TRBAA, TACBAA)	641	2,108							46
47											47
48		**Total Excluded Expenses**		**$ 7,241**							48
49											49
50											50
51	√	**Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO5 Cycle 6 filing per ER24-524 and cost adjustments included in TO6 Cycle 1 per ER25-270.**									51
52	[1]	Represents 2022 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).									52
53	[2]	Represents 2022 O&M expenses for Tree Trimming that was incorrectly booked to CPUC jurisdictional Tree Trimming Balancing Account (TTBA).									53
54											54

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2022
($1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) [1] Add / (Deduct) O&M Cost Adj	(e) = (c) - (d) Revised O&M	Reference	Line No.
		Electric Transmission Operation							
1	560	Operation Supervision and Engineering	$ 9,102	$ 144	$ 8,958		$ 8,958	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	965	-	965		965	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,893	-	1,893		1,893	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	158	-	158		158	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	3,357	3,357	-		-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	140	-	140		140	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-		-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-		-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,612	1,630	982		982	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	11,638	2	11,636		11,636	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,659	-	10,659		10,659	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	(0)	-	(0)		(0)	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-		-	Form 1; Page 320-323; Line 96	13
14	**566**	Misc. Transmission Expenses	16,813	2,108	14,705	**1,172 √**	**13,533**	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,610	-	3,610		3,610	Form 1; Page 320-323; Line 98	15
16									16
17		*Total Electric Transmission Operation*	$ 60,946	$ 7,241	$ 53,706	**$ 1,172 √**	**$ 52,534**	Sum Lines 1 thru 15	17
18									18
19		***Electric Transmission Maintenance***							19
20	568	Maintenance Supervision and Engineering	$ 2,150	$ -	$ 2,150		$ 2,150	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	1,192	-	1,192		1,192	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,022	-	1,022		1,022	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	2,016	-	2,016		2,016	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	64	-	64		64	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	102	-	102		102	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	18,835	-	18,835		18,835	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	25,278	-	25,278		25,278	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	578	-	578		578	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	34	-	34		34	Form 1; Page 320-323; Line 110	29
30									30
31		*Total Electric Transmission Maintenance*	$ 51,272	$ -	$ 51,272	$ -	$ 51,272	Sum Lines 20 thru 29	31
32									32
33		**Total Electric Transmission O&M Expenses**	**$ 112,218**	**$ 7,241**	**$ 104,977**	**$ 1,172 √**	**$ 103,805**	Line 17 + Line 31	33
34									34
35									35
36	**Excluded Expenses (recovery method in parentheses):**								36
37	560	Executive ICP		$ 144					37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		3,357					38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,630					39
40	562	Late fee penalties		2					40
41	565	Transmission of Electricity by Others (ERRA)		-					41
42	566	Century Energy Systems Balancing Account (CES-21BA)	$ -						42
43		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-						43
44		ISO Grid Management Costs (ERRA)	993						44
45		Reliability Services (RS rates)	473						45
46		Other (TRBAA, TACBAA)	641	2,108					46
47									47
48		**Total Excluded Expenses**		**$ 7,241**					48
49									49
50									50
51	√	**Items in BOLD have changed due to adjustments attributed to Fire Brigade Expenses as required by FERC Order ER24-524.**							51
52	[1]	Represents 2022 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).							52
53									53

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital
Base Period & True-Up Period 12 - Months Ending December 31, 2022
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies [1]			$ 119,084	AL-1; Line 18	1
2						2
3	Transmission Plant Allocation Factor			39.29%	Statement AD; Line 35	3
4						4
5	Transmission Related Materials and Supplies			$ 46,789	Line 1 x Line 3	5
6						6
7	B. Prepayments [1, 2]	110-111; Footnote Data (b)		$ 114,190	AL-2; Line 18	7
8						8
9	Transmission Related Prepayments			$ 44,866	Line 3 x Line 7	9
10						10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:					11
12	Transmission O&M Expense		**$ 104,665** √		Pg5 Rev Stmt AH; Line 10	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		100,897		Stmt AH; Line 33	13
14	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 17	14
15	Total		**$ 205,562** √		Sum Lines 12 thru 14	15
16						16
17	One Eighth O&M Rule		12.50%		FERC Method = 1/8 of O&M Expense	17
18						18
19	Transmission Related Cash Working Capital - Retail Customers		**$ 25,695** √		Line 15 x Line 17	19
20						20
21	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:					21
22	CPUC Intervenor Funding Expense - Transmission		$ -		Line 14 Above	22
23						23
24	One Eighth O&M Rule		12.50%		Line 17 Above	24
25						25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		$ -		Line 22 x Line 24	26
27						27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE:		0.0000%		Pg8 Rev Statement AV; Page 3; Line 32	28
29						29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE [3]		$ -		Line 26 x Line 28	30
31						31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:		0.0000%		Pg8 Rev Statement AV; Page 3; Line 66	32
33						33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder [3]		$ -		Line 26 x Line 32	34

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO5 Cycle 6 filing per ER24-524 and cost adjustments included in TO6 Cycle 1 per ER25-270.**

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

[2] The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the TO5 Cycle 5 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 5 is the correct amount.

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

AS FILED
SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital
Base Period & True-Up Period 12 - Months Ending December 31, 2022
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies [1]			$ 119,084	AL-1; Line 18	1
2						2
3	Transmission Plant Allocation Factor			39.29%	Statement AD; Line 35	3
4						4
5	Transmission Related Materials and Supplies			$ 46,789	Line 1 x Line 3	5
6						6
7	B. Prepayments [1, 2]	110-111; Footnote Data (b)		$ 114,190	AL-2; Line 18	7
8						8
9	Transmission Related Prepayments			$ 44,866	Line 3 x Line 7	9
10						10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:					11
12	Transmission O&M Expense		**$ 103,805** √		Pg6 Rev Stmt AH; Line 10	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		**100,897** √		Pg6; Rev. Stmt AH; Line 33	13
14	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 17	14
15	Total		**$ 204,702** √		Sum Lines 12 thru 14	15
16						16
17	One Eighth O&M Rule		12.50%		FERC Method = 1/8 of O&M Expense	17
18						18
19	Transmission Related Cash Working Capital - Retail Customers		**$ 25,588** √		Line 15 x Line 17	19
20						20
21	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:					21
22	CPUC Intervenor Funding Expense - Transmission		$ -		Line 14 Above	22
23						23
24	One Eighth O&M Rule		12.50%		Line 17 Above	24
25						25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		$ -		Line 22 x Line 24	26
27						27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE:		0.0000%		Pg8 Rev Statement AV; Page 3; Line 32	28
29						29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE [3]		$ -		Line 26 x Line 28	30
31						31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:		0.0000%		Pg8 Rev Statement AV; Page 3; Line 66	32
33						33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder [3]		$ -		Line 26 x Line 32	34

√ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Fire Brigade Expenses as required by FERC Order ER24-524.**

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

[2] The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the TO5 Cycle 5 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 5 is the correct amount.

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

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 7,400,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(19,901)		6
7	LTD = Long Term Debt		$ 7,780,099	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 279,209		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,857		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	772		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		$ 284,837	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		3.66%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 9,066,195		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	7,253		28
29	CS = Common Stock		$ 9,073,448	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Base Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,073,448	53.84%	10.10%	5.44%	Col. c = Line 32 Above	39
40	Total Capital	$ 16,853,547	100.00%		7.13%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.44%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	CAISO Participation ROE Adder:				0.00%	TO5 Offer of Settlement; Section II.A.1.5.1	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 7,780,099	46.16%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 16,853,547	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

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

Line No.		(a)	(b)	FERC Form 1 Page; Line; Col. (c)	Amounts (d)	Reference	Line No.
1	Incentive Return on Common Equity: [1]				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	$ 16,853,547	100.00%		1.69%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	$ 7,780,099	46.16%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	$ 16,853,547	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

[1] The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.
[2] Amount is based upon December 31 balances.

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.44%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	$ 3,759	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 9,935	AV-1A; Line 49	8
9	D = Transmission Rate Base	**$ 5,032,110** √	Pg3.3 Rev Statement BK-1 OT5 C6; Page 3; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	1.4033%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.44%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 9,935	Line 8 Above	20
21	D = Transmission Rate Base	**$ 5,032,110** √	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.4033%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.6825%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	2.0859%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.1276%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.2135%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	**$ 5,032,110** √	Pg3.3 Rev Statement BK-1 OT5 C6; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	**$ 5,032,110** √	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO5 Cycle 6 filing per ER24-524 and cost adjustments included in TO6 Cycle 1 per ER25-270.**

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.6901%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.6901%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

AS FILED

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 7,400,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(19,901)		6
7	LTD = Long Term Debt		$ 7,780,099	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 279,209		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,857		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	772		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		$ 284,837	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		3.66%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 9,066,195		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	7,253		28
29	CS = Common Stock		$ 9,073,448	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Base Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,073,448	53.84%	10.10%	5.44%	Col. c = Line 32 Above	39
40	Total Capital	$ 16,853,547	100.00%		7.13%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.44%	Line 38 + Line 39; Col. d	42
43							43

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
44							44
45	CAISO Participation ROE Adder:				**0.00%** √	189 FERC ¶ 61,248 at Page 17	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 7,780,099	46.16%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	9,073,448	53.84%	**0.00%** √	**0.00%** √	Col. c = Line 45 Above	52
53	Total Capital	$ 16,853,547	100.00%		**0.00%** √	Sum Lines 50 thru 52	53
54							54
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				**0.00%** √	Line 52; Col. d	55

√ **Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 6 filing ER24-524.**

[1] Amount is based upon December 31 balances.

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Incentive Return on Common Equity: [1]				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	$ 16,853,547	100.00%		1.69%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	$ 7,780,099	46.16%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	$ 16,853,547	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

[1] The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.
[2] Amount is based upon December 31 balances.

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.44%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	$ 3,759	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 9,935	AV-1A; Line 49	8
9	D = Transmission Rate Base	$ 5,032,003	Pg3.3 Rev Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	1.4033%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.44%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 9,935	Line 8 Above	20
21	D = Transmission Rate Base	$ 5,032,003	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.4033%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.6825%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	2.0859%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.1276%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.2135%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	**0.00%** √	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	$ 5,032,003	Pg3.3 Rev Statement BK-1; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	**0.0000%** √	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	**0.00%** √	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	$ 5,032,003	Line 43 Above	55
56	FT = Federal Income Tax Expense	**0.0000%** √	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	**0.0000%** √	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	**0.0000%** √	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	**0.0000%** √	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	**0.0000%** √	Line 62 + Line 64	66

√ **Items in BOLD have changed due to clearing the ROE Adder to zero for the TO6 Cycle 1 filing ER25-270 as compared to the original TO5 Cycle 6 filing ER24-524.**

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.6901%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.6901%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO5 Cycle 6 Tree Trimming Error Correction
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 6
($1,000)

Line No.								Line No.
1		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate [1]	wo Interest	Interest	with Interest	7
8	January	2022	$ 72	0.28%	72	$ 0	73	8
9	February	2022	72	0.25%	145	0	145	9
10	March	2022	72	0.28%	218	1	218	10
11	April	2022	72	0.27%	291	1	291	11
12	May	2022	72	0.28%	364	1	365	12
13	June	2022	72	0.27%	437	1	438	13
14	July	2022	72	0.31%	511	1	512	14
15	August	2022	72	0.31%	585	2	586	15
16	September	2022	72	0.30%	659	2	661	16
17	October	2022	72	0.42%	733	3	736	17
18	November	2022	72	0.40%	808	3	812	18
19	December	2022	72	0.42%	884	4	888	19
20	January	2023		0.54%	888	5	892	20
21	February	2023		0.48%	892	4	897	21
22	March	2023		0.54%	897	5	901	22
23	April	2023		0.62%	901	6	907	23
24	May	2023		0.64%	907	6	913	24
25	June	2023		0.62%	913	6	918	25
26	July	2023		0.68%	918	6	925	26
27	August	2023		0.68%	925	6	931	27
28	September	2023		0.66%	931	6	937	28
29	October	2023		0.71%	937	7	944	29
30	November	2023		0.69%	944	7	950	30
31	December	2023		0.71%	950	7	957	31
32	January	2024		0.72%	957	7	964	32
33	February	2024		0.68%	964	7	971	33
34	March	2024		0.72%	971	7	978	34
35	April	2024		0.70%	978	7	984	35
36	May	2024		0.72%	984	7	991	36
37	June	2024		0.70%	991	7	998	37
38	July	2024		0.72%	998	7	1,006	38
39	August	2024		0.72%	1,006	7	1,013	39
40	September	2024		0.70%	1,013	7	1,020	40
41	October	2024		0.72%	1,020	7	1,027	41
42	November	2024		0.70%	1,027	7	1,034	42
43	December	2024		0.72%	1,034	7	1,042	43
44	January	2025		0.68%	1,042	7	1,049	44
45	February	2025		0.62%	1,049	7	1,055	45
46	March	2025		0.68%	1,055	7	1,063	46
47	April	2025		0.62%	1,063	7	1,069	47
48	May	2025		0.64%	1,069	7	1,076	48
49	June	2025		0.62%	1,076	7	1,083	49
50	July	2025		0.64%	1,083	7	1,090	50
51	August	2025		0.64%	1,090	7	1,097	51
52	September	2025		0.62%	1,097	7	1,103	52
53	October	2025		0.64%	1,103	7	1,111	53
54	November	2025		0.62%	1,111	7	1,117	54
55	December	2025		0.64%	1,117	7	1,125	55
56	January	2026		0.61%	1,125	7	1,131	56
57	February	2026		0.55%	1,131	6	1,138	57
58	March	2026		0.61%	1,138	7	1,145	58
59	April	2026		0.56%	1,145	6	1,151	59
60	May	2026		0.58%	1,151	7	1,158	60
61	June	2026		0.56%	1,158	6	1,164	61
62	July	2026		0.56%	1,164	7	1,171	62
63	August	2026		0.56%	1,171	7	1,177	63
64	September	2026		0.56%	1,177	7	1,184	64
65	October	2026		0.56%	1,184	7	1,190	65
66	November	2026		0.56%	1,190	7	1,197	66
67	December	2026		0.56%	1,197	7	1,204	67
56			$ 869			$ 334		56

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

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

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

Posted FERC Interest rates

Estimated FERC Interest rates

San Diego Gas & Electric Company
TO6 Cycle 3 Annual Informational Filing[1]
Derivation of Other BTRR Adjustment Applicable to TO6 Cycle 1
($1,000)

Line No.	Description	Amounts		Reference	Line No.
1	**BTRR Adjustment due to TO6 Cycle 1 Tree Trimming O&M Correction:**				1
2	Total BTRR Adjustment - Before Interest	$	548	Page 2.1; Line 23	2
3					3
4	Interest Expense		170	Page 3; Col. 5; Line 44	4
5					5
6	Total BTRR Adjustment Excluding FF&U		718	Line 2 + Line 4	6
7					7
8	Transmission Related Municipal Franchise Fees Expenses		7	Line 6 x 1.0207%	8
9					9
10	**Total BTRR Adjustment Including Franchise Fees Expense (CAISO)**		725	Line 6 + Line 8	10
11					11
12	Transmission Related Uncollectible Expense		1	Line 6 x 0.205	12
13					13
14	**Total BTRR Adjustment Including FF&U (Non CAISO)**	**$**	**726**	Line 10 + Line 12	14

[1] Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 3 Annual Informational Filing, SDG&E is correcting its prior TO6 Cycle 1 filing for approximately $726K, for transmission related tree trimming expenses incorrectly recorded in a CPCU-jurisdictional balancing account (Tree Trimming Balancing Account).

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		A **Revised TO6 C1** Amounts		B **As Filed TO6 C1** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Revenues:						
1	Transmission Operation & Maintenance Expense	**$ 117,804**	√	$ 117,262	$ 542	Statement AH; Line 9	1
2							2
3	Transmission Related A&G Expense	100,675		100,675	-	Statement AH; Line 31	3
4							4
5	CPUC Intervenor Funding Expense - Transmission	-		-	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	$ 218,479		$ 217,937	$ 542	Sum Lines 1 thru 5	6
7							7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	$ 279,273		$ 279,273	-	Statement AJ; Line 17	8
9							9
10	Transmission Plant Abandoned Project Cost Amortization Expense [2]	-		-	-	Statement AJ; Line 23	10
11							11
12	Transmission Related Property Taxes Expense	71,348		71,348	-	Statement AK; Line 13	12
13							13
14	Transmission Related Payroll Taxes Expense	3,846		3,846	-	Statement AK; Line 20	14
15	Sub-Total Expense	$ 572,946		$ 572,404	$ 542	Sum Lines 6 thru 14	15
16							16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%		9.3026%	0%	Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	**$ 5,320,046**	√	$ 5,319,978	$ 68	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	$ 494,905	√	$ 494,898	$ 6	Line 17 x Line 18	19
20							20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%		0.0000%	0%	Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	**$ 5,320,046**	√	$ 5,319,978	$ 68	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**		$ -	**$ -**	Line 21 x Line 22	23
24							24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304		$ 1,304	$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,501)		(9,501)	-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		-	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		-	-	Statement AU; Line 15	28
29							29
30	End of Prior Year Revenues (PYRR $_{EU}$) Excluding FF&U	**$ 1,059,654**	√	$ 1,059,106	**$ 548**	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 1 filing per ER25-270 and cost adjustments included in TO6 Cycle 2 per ER26-632.**

[1] Amounts for TO6 C1 are as filed in TO6 Cycle 2 docket ER26-632.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		A Revised TO6 C1 Amounts	B As Filed TO6 C1 [1] Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [2, 3]					
1	Incentive Transmission Plant Depreciation Expense	$ -	$ -	$ -	Statement AJ; Line 19	1
2						2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.8647%	1.8647%	0%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 3 x Line 4	5
6						6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 7 x Line 8	9
10						10
11	Total Incentive ROE Project Transmission Revenue	$ -	$ -	$ -	Line 1 + Line 5 + Line 9	11
12						12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [2, 3]					13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	$ -	$ -	Statement AJ; Line 21	14
15						15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%	9.3026%	0%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	$ -	$ -	Line 16 x Line 17	18
19						19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 20 x Line 21	22
23						23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	$ -	$ -	Line 14 + Line 18 + Line 22	24
25						25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [2, 3]					26
27	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%	9.3026%	0%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 27 x Line 28	29
30						30
31	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000% √	0.3693%	**0%**	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**	$ -	**$ -**	Line 31 x Line 32	33
34						34
35	Total Incentive CWIP Revenue	$ -	$ -	$ -	Line 29 + Line 33	35
36						36
37	Total Incentive End of Prior Year Revenues (PYRR $_{EU-IR}$) Excluding FF&U	$ -	$ -	$ -	Sum Lines 11, 24, 35	37
38						38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U** [4]	**$ 1,059,654** √	$ 1,059,106	**$ 548**	Page 1; Line 30 + Line 37	39

√ Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 1 filing per ER25-270 and cost adjustments included in TO6 Cycle 2 per ER26-632.

[1] Amounts for TO6 C1 are as filed in TO6 Cycle 2 docket ER26-632.

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		A **Revised TO6 C1** Amounts	B **As Filed TO6 C1** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Transmission Rate Base:					
1	Net Transmission Plant:					1
2	Transmission Plant	$ 6,056,558	$ 6,056,558	$ -	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	9,152	9,152	-	Page 4; Line 17	3
4	Transmission Related General Plant	67,559	67,559	-	Page 4; Line 18	4
5	Transmission Related Common Plant	196,520	196,520	-	Page 4; Line 19	5
6	Total Net Transmission Plant	$ 6,329,790	$ 6,329,790	$ -	Sum Lines 2 thru 5	6
7						7
8	Rate Base Additions:					8
9	Transmission Plant Held for Future Use	$ -	$ -	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	-	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	$ -	$ -	Line 9 + Line 10	11
12						12
13	Rate Base Reductions:					13
14	Transmission Related Accum. Def. Inc. Taxes [2]	$ (1,117,205)	$ (1,117,205)	$ -	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,117,205)	$ (1,117,205)	$ -	Line 14 + Line 15	16
17						17
18	Working Capital:					18
19	Transmission Related Materials and Supplies	$ 51,954	$ 51,954	$ -	Statement AL; Line 5	19
20	Transmission Related Prepayments	38,860	38,860	-	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	**27,310** √	27,242	68	Statement AL; Line 19	21
22	Total Working Capital	**$ 118,124** √	$ 118,056	$ 68	Sum Lines 19 thru 21	22
23						23
24	Other Regulatory Assets/Liabilities	$ -	$ -	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,663)	$ (10,663)	$ -	Statement Misc; Line 7	25
26						26
27	Total Transmission Rate Base	**$ 5,320,046** √	$ 5,319,978	$ 68	Sum Lines 6, 11, 16, 22, 24, 25	27
28						28
29	**B. Incentive ROE Project Transmission Rate Base:** [3]					29
30	Net Incentive Transmission Plant	$ -	$ -	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Line 30 + Line 31	32
33						33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [3]					34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	$ -	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Line 35 + Line 36	37
38						38
39	**D. Incentive Transmission Construction Work In Progress** [3]	$ -	$ -	$ -	Statement AM; Line 1	39

√ Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 1 filing per ER25-270 and cost adjustments included in TO6 Cycle 2 per ER26-632.

[1] Amounts for TO6 C1 are as filed in TO6 Cycle 2 docket ER26-632.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		A **Revised TO6 C1** Amounts	B **As Filed TO6 C1** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Transmission Plant:					
1	Gross Transmission Plant:					1
2	Transmission Plant	$ 7,990,057	$ 7,990,057	$ -	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	23,810	23,810	-	Statement AD; Line 27	3
4	Transmission Related General Plant	118,679	118,679	-	Statement AD; Line 29	4
5	Transmission Related Common Plant	336,813	336,813	-	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$ 8,469,360	$ 8,469,360	$ -	Sum Lines 2 thru 5	6
7						7
8	Transmission Related Depreciation Reserve:					8
9	Transmission Plant Depreciation Reserve	$ 1,933,499	$ 1,933,499	$ -	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,658	14,658	-	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	51,120	51,120	-	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	140,293	140,293	-	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$ 2,139,570	$ 2,139,570	$ -	Sum Lines 9 thru 12	13
14						14
15	Net Transmission Plant:					15
16	Transmission Plant	$ 6,056,558	$ 6,056,558	$ -	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	9,152	9,152	-	Line 3 Minus Line 10	17
18	Transmission Related General Plant	67,559	67,559	-	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	196,520	196,520	-	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	$ 6,329,790	$ 6,329,790	$ -	Sum Lines 16 thru 19	20
21						21
22	**B. Incentive Project Transmission Plant:** [1]					22
23	Incentive Transmission Plant	$ -	$ -	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	-	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -	$ -	$ -	Line 23 Minus Line 24	25

[1] Amounts for TO6 C1 are as filed in TO6 Cycle 2 docket ER26-632.

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Revenues:				
1	Transmission Operation & Maintenance Expense	**$ 117,804**	√	Pg5 Rev Statement AH; Line 10	1
2					2
3	Transmission Related A&G Expense	100,675		Pg6 Rev Statement AH; Line 33	3
4					4
5	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	5
6	Total O&M Expenses	**$ 218,479**	√	Sum Lines 1 thru 5	6
7					7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	279,273		Statement AJ; Line 17	8
9					9
10	Transmission Plant Abandoned Project Cost Amortization Expense [1]	-		Statement AJ; Line 23	10
11					11
12	Transmission Related Property Taxes Expense	71,348		Statement AK; Line 13	12
13					13
14	Transmission Related Payroll Taxes Expense	3,846		Statement AK; Line 20	14
15	Sub-Total Expense	**$ 572,946**	√	Sum Lines 6 thru 14	15
16					16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%		Pg5 Rev Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	**$ 5,320,046**	√	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 494,905**	√	Line 17 x Line 18	19
20					20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%		Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	**$ 5,320,046**	√	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**		Line 21 x Line 22	23
24					24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304		Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,501)		Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		Statement AU; Line 15	28
29					29
30	End of Prior Year Revenues (PYRR $_{EU}$) Excluding FF&U	**$ 1,059,654**	√	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 1 filing per ER25-270 and cost adjustments included in TO6 Cycle 2 per ER26-632.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.8647%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR $_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U** [3]	**$ 1,059,654** √	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 1 filing per ER25-270 and cost adjustments included in TO6 Cycle 2 per ER26-632.**

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	$ 6,056,558		Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	9,152		Page 4; Line 17	3
4	Transmission Related General Plant	67,559		Page 4; Line 18	4
5	Transmission Related Common Plant	196,520		Page 4; Line 19	5
6	Total Net Transmission Plant	$ 6,329,790		Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	$ -		Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-		Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -		Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes [1]	$ (1,117,205)		Pg5 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-		Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,117,205)		Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	$ 51,954		Statement AL; Line 5	19
20	Transmission Related Prepayments	38,860		Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	**27,310**	√	Pg9 Rev Statement AL; Line 19	21
22	Total Working Capital	**$ 118,124**	√	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities	$ -		Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,663)		Statement Misc; Line 7	25
26					26
27	Total Transmission Rate Base	**$ 5,320,046**	√	Sum Lines 6, 11, 16, 22, 24, 25	27
28					28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]				29
30	Net Incentive Transmission Plant	$ -		Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-		Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -		Line 30 + Line 31	32
33					33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]				34
35	Incentive Transmission Plant Abandoned Project Cost	$ -		Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-		Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -		Line 35 + Line 36	37
38					38
39	**D. Incentive Transmission Construction Work In Progress** [2]	$ -		Statement AM; Line 1	39

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 1 filing per ER25-270 and cost adjustments included in TO6 Cycle 2 per ER26-632.**

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	$ 7,990,057	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	23,810	Statement AD; Line 27	3
4	Transmission Related General Plant	118,679	Statement AD; Line 29	4
5	Transmission Related Common Plant	336,813	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$ 8,469,360	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	$ 1,933,499	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,658	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	51,120	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	140,293	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$ 2,139,570	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	$ 6,056,558	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	9,152	Line 3 Minus Line 10	17
18	Transmission Related General Plant	67,559	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	196,520	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	$ 6,329,790	Sum Lines 16 thru 19	20
21				21
22	**B. Incentive Project Transmission Plant:** [1]			22
23	Incentive Transmission Plant	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -	Line 23 Minus Line 24	25

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

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Revenues:				
1	Transmission Operation & Maintenance Expense	$ 117,262		Pg6 Rev Statement AH; Line 10	1
2					2
3	Transmission Related A&G Expense	100,675		Pg6 Rev Statement AH; Line 33	3
4					4
5	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	5
6	Total O&M Expenses	$ 217,937		Sum Lines 1 thru 5	6
7					7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	279,273		Statement AJ; Line 17	8
9					9
10	Transmission Plant Abandoned Project Cost Amortization Expense [1]	-		Statement AJ; Line 23	10
11					11
12	Transmission Related Property Taxes Expense	71,348		Statement AK; Line 13	12
13					13
14	Transmission Related Payroll Taxes Expense	3,846		Statement AK; Line 20	14
15	Sub-Total Expense	$ 572,404		Sum Lines 6 thru 14	15
16					16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%		Pg5 Rev Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	$ 5,319,978		Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	$ 494,898		Line 17 x Line 18	19
20					20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	**0.0000%**	√	Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	$ 5,319,978		Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**	√	Line 21 x Line 22	23
24					24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304		Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,501)		Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		Statement AU; Line 15	28
29					29
30	End of Prior Year Revenues (PYRR $_{EU}$) Excluding FF&U	**$ 1,059,106**	√	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.**
[1] Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts		Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]				
1	Incentive Transmission Plant Depreciation Expense	$ -		Statement AJ; Line 19	1
2					2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.8647%		Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -		Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -		Line 3 x Line 4	5
6					6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%		Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -		Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -		Line 7 x Line 8	9
10					10
11	Total Incentive ROE Project Transmission Revenue	$ -		Line 1 + Line 5 + Line 9	11
12					12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]				13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -		Statement AJ; Line 21	14
15					15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -		Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%		Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -		Line 16 x Line 17	18
19					19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -		Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%		Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -		Line 20 x Line 21	22
23					23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -		Line 14 + Line 18 + Line 22	24
25					25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]				26
27	Incentive Transmission Construction Work In Progress	$ -		Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%		Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -		Line 27 x Line 28	29
30					30
31	Incentive Transmission Construction Work In Progress	$ -		Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	**0.0000%**	√	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -		Line 31 x Line 32	33
34					34
35	Total Incentive CWIP Revenue	$ -		Line 29 + Line 33	35
36					36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -		Sum Lines 11, 24, 35	37
38					38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [3]	**$ 1,059,106**	√	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.**
[1] Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.
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[3] Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	$ 6,056,558	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	9,152	Page 4; Line 17	3
4	Transmission Related General Plant	67,559	Page 4; Line 18	4
5	Transmission Related Common Plant	196,520	Page 4; Line 19	5
6	Total Net Transmission Plant	$ 6,329,790	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes [1]	$ (1,117,205)	Pg5 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,117,205)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	$ 51,954	Statement AL; Line 5	19
20	Transmission Related Prepayments	38,860	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	27,242	Pg7 Rev Statement AL; Line 19	21
22	Total Working Capital	$ 118,056	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	$ (10,663)	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	$ 5,319,978	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]			29
30	Net Incentive Transmission Plant	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	Line 30 + Line 31	32
33				33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]			34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Line 35 + Line 36	37
38				38
39	**D. Incentive Transmission Construction Work In Progress** [2]	$ -	Statement AM; Line 1	39

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending December 31, 2023
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	$ 7,990,057	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	23,810	Statement AD; Line 27	3
4	Transmission Related General Plant	118,679	Statement AD; Line 29	4
5	Transmission Related Common Plant	336,813	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$ 8,469,360	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	$ 1,933,499	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,658	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	51,120	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	140,293	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$ 2,139,570	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	$ 6,056,558	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	9,152	Line 3 Minus Line 10	17
18	Transmission Related General Plant	67,559	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	196,520	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	$ 6,329,790	Sum Lines 16 thru 19	20
21				21
22	**B. Incentive Project Transmission Plant:** [1]			22
23	Incentive Transmission Plant	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -	Line 23 Minus Line 24	25

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH
Operation and Maintenance Expenses
Base Period & True-Up Period 12 - Months Ending December 31, 2023
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				1
2	Total Transmission O&M Expense	320-323; 112; b	$ 124,467	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:				3
4	Scheduling, System Control & Dispatch Services		(2,767)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development		(1,441)	Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others		-	Negative of AH-1; Line 40; Col. b	6
7	Miscellaneous Transmission Expense		(2,881)	Negative of AH-1; Line 46; Col. b	7
8	Other Transmission O&M Exclusion Adjustments		(116)	Negative of AH-1; Line 37; Col. b	8
9	**Other Cost Adjustments**		**542** √	Negative of Pg7 Rev AH-1; Line 33; Col. d	9
10	Total Adjusted Transmission O&M Expenses		$ 117,804	Sum Lines 2 thru 8	10
11					11
12	Derivation of Administrative and General Expense:				12
13	Total Administrative & General Expense	320-323; 197; b	$ 626,994	True-Up AH-2; Line 16; Col. a	13
14	Adjustments to Per Book A&G Expense:				14
15	Abandoned Projects		(908)	Negative of True-Up AH-2; Line 33; Col. a	15
16	CPUC energy efficiency programs		(1,384)	Negative of True-Up AH-2; Sum Lines (22, 28); Col. a ; and Line 24; Col. b	16
17	CPUC Intervenor Funding Expense - Transmission[1]		-	Negative of True-Up AH-2; Line 29; Col. a	17
18	CPUC Intervenor Funding Expense - Distribution		(1,268)	Negative of True-Up AH-2; Line 30; Col. a	18
19	CPUC reimbursement fees		(22,097)	Negative of True-Up AH-2; Line 26; Col. a	19
20	Injuries & Damages		-	Not Applicable to 2023 Base Period	20
21	General Advertising Expenses		(55)	Negative of True-Up AH-2; Line 32; Col. b	21
22	Franchise Requirements		(112,752)	Negative of True-Up AH-2; Line 25; Col. b	22
23	Hazardous substances - Hazardous Substance Cleanup Cost Account		-	Negative of True-Up AH-2; Line 35; Col. b	23
24	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1)	Negative of True-Up AH-2; Line 27; Col. a	24
25	Other A&G Exclusion Adjustments		4,852	Negative of True-Up AH-2; Sum Lines (23, 34); Col. a; and Sum Lines (20, 21, 31); Col. b	25
26	Total Adjusted A&G Expenses Including Property Insurance		$ 493,381	Sum Lines 12 thru 24	26
27	Less: Property Insurance (Due to different allocation factor)		(10,584)	Negative of True-Up AH-2; Line 5; Col. c	27
28	Total Adjusted A&G Expenses Excluding Property Insurance		$ 482,797	Line 25 + Line 26	28
29	Transmission Wages and Salaries Allocation Factor		20.00%	Statement AI; Line 15	29
30	Transmission Related Administrative & General Expenses		$ 96,574	Line 27 x Line 28	30
31	Property Insurance Allocated to Transmission, General, and Common Plant		4,101	Negative of Line 26 x Line 50	31
32	Transmission Related A&G Expense Including Property Insurance Expense		$ 100,675	Line 29 + Line 30	32
33					33
34	Derivation of Transmission Plant Property Insurance Allocation Factor:				34
35	Transmission Plant & Incentive Transmission Plant		$ 7,990,057	Statement AD; Line 25	35
36	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	36
37	Transmission Related General Plant		118,679	Statement AD; Line 29	37
38	Transmission Related Common Plant		336,813	Statement AD; Line 31	38
39	Total Transmission Related Investment in Plant		$ 8,445,550	Sum Lines 34 thru 37	39
40					40
41	Total Transmission Plant & Incentive Transmission Plant		$ 7,990,057	Line 34 Above	41
42	Total Steam Production Plant		584,039	Statement AD; Line 1	42
43	Total Nuclear Production Plant		-	Shall be Zero	43
44	Total Other Production Plant		554,696	Statement AD; Line 7	44
45	Total Distribution Plant		10,391,143	Statement AD; Line 9	45
46	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	46
47	Total General Plant		593,308	Statement AD; Line 17	47
48	Total Common Plant		1,683,812	Statement AD; Line 19	48
49	Total Plant in Service Excluding SONGS		$ 21,797,056	Sum Lines 40 thru 47	49
50					50
51	Transmission Property Insurance and Tax Allocation Factor		38.75%	Line 38 / Line 48	51

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 1 per ER25-270.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH
Operation and Maintenance Expenses
Base Period & True-Up Period 12 - Months Ending December 31, 2023
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				1
2	Total Transmission O&M Expense	320-323; 112; b	$ 124,467	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:				3
4	Scheduling, System Control & Dispatch Services		(2,767)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development		(1,441)	Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others		-	Negative of AH-1; Line 40; Col. b	6
7	Miscellaneous Transmission Expense		(2,881)	Negative of AH-1; Line 46; Col. b	7
8	Other Transmission O&M Exclusion Adjustments		(116)	Negative of AH-1; Line 37; Col. b	8
9	Total Adjusted Transmission O&M Expenses		$ 117,262	Sum Lines 2 thru 8	9
10					10
11	Derivation of Administrative and General Expense:				11
12	Total Administrative & General Expense	320-323; 197; b	$ 626,994	True-Up AH-2; Line 16; Col. a	12
13	Adjustments to Per Book A&G Expense:				13
14	Abandoned Projects		(908)	Negative of True-Up AH-2; Line 33; Col. a	14
15	CPUC energy efficiency programs		(1,384)	Negative of True-Up AH-2; Sum Lines (22, 28); Col. a ; and Line 24; Col. b	15
16	CPUC Intervenor Funding Expense - Transmission[1]		-	Negative of True-Up AH-2; Line 29; Col. a	16
17	CPUC Intervenor Funding Expense - Distribution		(1,268)	Negative of True-Up AH-2; Line 30; Col. a	17
18	CPUC reimbursement fees		(22,097)	Negative of True-Up AH-2; Line 26; Col. a	18
19	Injuries & Damages		-	Not Applicable to 2023 Base Period	19
20	General Advertising Expenses		(55)	Negative of True-Up AH-2; Line 32; Col. b	20
21	Franchise Requirements		(112,752)	Negative of True-Up AH-2; Line 25; Col. b	21
22	Hazardous substances - Hazardous Substance Cleanup Cost Account		-	Negative of True-Up AH-2; Line 35; Col. b	22
23	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1)	Negative of True-Up AH-2; Line 27; Col. a	23
24	Other A&G Exclusion Adjustments		4,852	Negative of True-Up AH-2; Sum Lines (23, 34); Col. a; and Sum Lines (20, 21, 31); Col. b	24
25	Total Adjusted A&G Expenses Including Property Insurance		$ 493,381	Sum Lines 12 thru 24	25
26	Less: Property Insurance (Due to different allocation factor)		(10,584)	Negative of True-Up AH-2; Line 5; Col. c	26
27	Total Adjusted A&G Expenses Excluding Property Insurance		$ 482,797	Line 25 + Line 26	27
28	Transmission Wages and Salaries Allocation Factor		20.00%	Statement AI; Line 15	28
29	Transmission Related Administrative & General Expenses		$ 96,574	Line 27 x Line 28	29
30	Property Insurance Allocated to Transmission, General, and Common Plant		4,101	Negative of Line 26 x Line 50	30
31	Transmission Related A&G Expense Including Property Insurance Expense		$ 100,675	Line 29 + Line 30	31
32					32
33	Derivation of Transmission Plant Property Insurance Allocation Factor:				33
34	Transmission Plant & Incentive Transmission Plant		$ 7,990,057	Statement AD; Line 25	34
35	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	35
36	Transmission Related General Plant		118,679	Statement AD; Line 29	36
37	Transmission Related Common Plant		336,813	Statement AD; Line 31	37
38	Total Transmission Related Investment in Plant		$ 8,445,550	Sum Lines 34 thru 37	38
39					39
40	Total Transmission Plant & Incentive Transmission Plant		$ 7,990,057	Line 34 Above	40
41	Total Steam Production Plant		584,039	Statement AD; Line 1	41
42	Total Nuclear Production Plant		-	Shall be Zero	42
43	Total Other Production Plant		554,696	Statement AD; Line 7	43
44	Total Distribution Plant		10,391,143	Statement AD; Line 9	44
45	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	45
46	Total General Plant		593,308	Statement AD; Line 17	46
47	Total Common Plant		1,683,812	Statement AD; Line 19	47
48	Total Plant in Service Excluding SONGS		$ 21,797,056	Sum Lines 40 thru 47	48
49					49
50	Transmission Property Insurance and Tax Allocation Factor		38.75%	Line 38 / Line 48	50

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

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2023
($1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) [1] Add / (Deduct) O&M Cost Adj	(e) = (c) - (d) Revised O&M	Reference	Line No.
		Electric Transmission Operation							
1	560	Operation Supervision and Engineering	$ 10,110	$ 116	$ 9,994		$ 9,994	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	566	-	566		566	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,922	-	1,922		1,922	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	274	-	274		274	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	2,767	2,767	-		-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	142	-	142		142	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-		-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-		-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,508	1,441	1,068		1,068	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	12,719	-	12,719		12,719	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,371	-	10,371		10,371	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	12	-	12		12	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-		-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	17,850	2,881	14,969		**14,969**	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,939	-	3,939		3,939	Form 1; Page 320-323; Line 98	15
16									16
17		*Total Electric Transmission Operation*	$ 63,180	$ 7,205	$ 55,975	**$ -**	**$ 55,975**	Sum Lines 1 thru 15	17
18									18
19		***Electric Transmission Maintenance***							19
20	568	Maintenance Supervision and Engineering	$ 2,904	$ -	$ 2,904		$ 2,904	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	547	-	547		547	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,337	-	1,337		1,337	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	1,948	-	1,948		1,948	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-		-	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	131	-	131		131	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	18,954	-	18,954		18,954	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	33,838	-	33,838	**(542) √**	34,380	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	1,592	-	1,592		1,592	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	36	-	36		36	Form 1; Page 320-323; Line 110	29
30									30
31		*Total Electric Transmission Maintenance*	$ 61,288	$ -	$ 61,288	**$ (542) √**	$ 61,830	Sum Lines 20 thru 29	31
32									32
33		**Total Electric Transmission O&M Expenses**	**$ 124,467**	**$ 7,205**	**$ 117,262**	**$ (542) √**	**$ 117,804**	Line 17 + Line 31	33
34									34
35									35
36		**Excluded Expenses (recovery method in parentheses):**							36
37	560	Executive ICP		$ 116					37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		2,767					38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,441					39
40	565	Transmission of Electricity by Others (ERRA)		-					40
41	566	Century Energy Systems Balancing Account (CES-21BA)	$ -						41
42		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	6						42
43		ISO Grid Management Costs (ERRA)	851						43
44		Reliability Services (RS rates)	249						44
45		Other (TRBAA, TACBAA)	609						45
46		In-house fire brigade costs [1]	1,167	2,881					46
47									47
48		**Total Excluded Expenses**		**$ 7,205**					48
49									49
50	√	**Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 1 per ER25-270.**							50
51	[1]	Represents 2022 O&M expenses for Tree Trimming that was incorrectly booked to CPUC-jurisdictional Tree Trimming Balancing Account (TTBA).							51
52									52
53									53

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2023
($1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		Electric Transmission Operation					
1	560	Operation Supervision and Engineering	$ 10,110	$ 116	$ 9,994	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	566	-	566	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,922	-	1,922	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	274	-	274	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	2,767	2,767	-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	142	-	142	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,508	1,441	1,068	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	12,719	-	12,719	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,371	-	10,371	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	12	-	12	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	17,850	2,881	14,969	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,939	-	3,939	Form 1; Page 320-323; Line 98	15
16							16
17		*Total Electric Transmission Operation*	$ 63,180	$ 7,205	$ 55,975	Sum Lines 1 thru 15	17
18							18
19		***Electric Transmission Maintenance***					19
20	568	Maintenance Supervision and Engineering	$ 2,904	$ -	$ 2,904	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	547	-	547	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,337	-	1,337	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	1,948	-	1,948	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	131	-	131	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	18,954	-	18,954	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	33,838	-	33,838	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	1,592	-	1,592	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	36	-	36	Form 1; Page 320-323; Line 110	29
30							30
31		*Total Electric Transmission Maintenance*	$ 61,288	$ -	$ 61,288	Sum Lines 20 thru 29	31
32							32
33		**Total Electric Transmission O&M Expenses**	**$ 124,467**	**$ 7,205**	**$ 117,262**	Line 17 + Line 31	33
34							34
35							35
36		**Excluded Expenses (recovery method in parentheses):**					36
37	560	Executive ICP		$ 116			37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		2,767			38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,441			39
40	565	Transmission of Electricity by Others (ERRA)		-			40
41	566	Century Energy Systems Balancing Account (CES-21BA)	$ -				41
42		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	6				42
43		ISO Grid Management Costs (ERRA)	851				43
44		Reliability Services (RS rates)	249				44
45		Other (TRBAA, TACBAA)	609				45
46		In-house fire brigade costs [1]	1,167	2,881			46
47							47
48		**Total Excluded Expenses**		**$ 7,205**			48
49							49
50							50
51	[1]	Represents 2023 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in					51
52		SDG&E's TO5 Cycle 6 (ER24-524).					52
53							53

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital
Base Period & True-Up Period 12 - Months Ending December 31, 2023
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies [1]	227; Footnote Data (a)		$ 134,440	AL-1; Line 18	1
2						2
3	Transmission Plant Allocation Factor			38.64%	Statement AD; Line 35	3
4						4
5	Transmission Related Materials and Supplies			$ 51,954	Line 1 x Line 3	5
6						6
7	B. Prepayments [1]	110-111; Footnote Data (c)		$ 100,558	AL-2; Line 18	7
8						8
9	Transmission Related Prepayments			$ 38,860	Line 3 x Line 7	9
10						10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:					11
12	Transmission O&M Expense		**$ 117,804** √		Pg5 Rev True-Up Stmt AH; Line 10	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		100,675		True-Up Stmt AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission		-		True-Up Negative of Stmt AH; Line 16	14
15	Total		**$ 218,479** √		Sum Lines 12 thru 14	15
16						16
17	One Eighth O&M Rule		12.50%		FERC Method = 1/8 of O&M Expense	17
18						18
19	Transmission Related Cash Working Capital - Retail Customers		**$ 27,310** √		Line 15 x Line 17	19
20						20
21	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:					21
22	CPUC Intervenor Funding Expense - Transmission		$ -		Line 14 Above	22
23						23
24	One Eighth O&M Rule		12.50%		Line 17 Above	24
25						25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		$ -		Line 22 x Line 24	26
27						27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE:		9.3026%		True-Up Stmt AV; Page 3; Line 32	28
29						29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE [2]		$ -		Line 26 x Line 28	30
31						31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:		0.3693%		True-Up Stmt AV; Page 3; Line 66	32
33						33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder [2]		$ -		Line 26 x Line 32	34

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 1 filing per ER25-270.**
[1] The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.
[2] Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital
Base Period & True-Up Period 12 - Months Ending December 31, 2023
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies [1]	227; Footnote Data (a)		$ 134,440	AL-1; Line 18	1
2						2
3	Transmission Plant Allocation Factor			38.64%	Statement AD; Line 35	3
4						4
5	Transmission Related Materials and Supplies			$ 51,954	Line 1 x Line 3	5
6						6
7	B. Prepayments [1]	110-111; Footnote Data (c)		$ 100,558	AL-2; Line 18	7
8						8
9	Transmission Related Prepayments			$ 38,860	Line 3 x Line 7	9
10						10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:					11
12	Transmission O&M Expense		$ 117,262		True-Up Stmt AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		100,675		True-Up Stmt AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission		-		True-Up Negative of Stmt AH; Line 16	14
15	Total		$ 217,937		Sum Lines 12 thru 14	15
16						16
17	One Eighth O&M Rule		12.50%		FERC Method = 1/8 of O&M Expense	17
18						18
19	Transmission Related Cash Working Capital - Retail Customers		$ 27,242		Line 15 x Line 17	19
20						20
21	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:					21
22	CPUC Intervenor Funding Expense - Transmission		$ -		Line 14 Above	22
23						23
24	One Eighth O&M Rule		12.50%		Line 17 Above	24
25						25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		$ -		Line 22 x Line 24	26
27						27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE:		9.3026%		True-Up Stmt AV; Page 3; Line 32	28
29						29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE [2]		$ -		Line 26 x Line 28	30
31						31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:		0.3693%		True-Up Stmt AV; Page 3; Line 66	32
33						33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder [2]		$ -		Line 26 x Line 32	34

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

REVISED

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 8,350,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(29,213)		6
7	LTD = Long Term Debt		$ 8,720,787	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 340,602		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	6,104		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	689		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		$ 347,394	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		3.98%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 9,901,206		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	8,348		28
29	CS = Common Stock		$ 9,909,554	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Base Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,909,554	53.19%	10.10%	5.37%	Col. c = Line 32 Above	39
40	Total Capital	$ 18,630,341	100.00%		7.24%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.37%	Line 38 + Line 39; Col. d	42
43							43

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
44							44
45	CAISO Participation ROE Adder:				0.00%	189 FERC ¶ 61,248 at Page 17	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	9,909,554	53.19%	0.00% √	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 18,630,341	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Incentive Return on Common Equity: [1]				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	$ 18,630,341	100.00%		1.86%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	$ 18,630,341	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

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

[2] Amount is based upon December 31 balances.

REVISED

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.37%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	$ 3,918	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,020	AV-1A; Line 49	8
9	D = Transmission Rate Base	**$ 5,320,046** √	Pg3.3 Rev Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	1.3899%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.37%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,020	Line 8 Above	20
21	D = Transmission Rate Base	$ 5,320,046	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.3899%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.6758%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	2.0657%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.2369%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.3026%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	**$ 5,320,046** √	Pg3.3 Rev Statement BK-1; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	$ 5,320,046	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 1 filing per ER25-270 and cost adjustments included in TO6 Cycle 2 per ER26-632.**

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.8647%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.8647%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

AS FILED
SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2023
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 8,350,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(29,213)		6
7	LTD = Long Term Debt		$ 8,720,787	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 340,602		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	6,104		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	689		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		$ 347,394	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		3.98%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 9,901,206		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	8,348		28
29	CS = Common Stock		$ 9,909,554	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Base Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,909,554	53.19%	10.10%	5.37%	Col. c = Line 32 Above	39
40	Total Capital	$ 18,630,341	100.00%		7.24%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.37%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	CAISO Participation ROE Adder:				**0.00%** √	189 FERC ¶ 61,248 at Page 17	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	9,909,554	53.19%	**0.00%** √	**0.00%** √	Col. c = Line 45 Above	52
53	Total Capital	$ 18,630,341	100.00%		**0.00%** √	Sum Lines 50 thru 52	53
54							54
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				**0.00%** √	Line 52; Col. d	55

√ **Items in BOLD have changed due to clearing the ROE Adder to zero for the ER25-270 TO6 Cycle 1 filing.**
[1] Amount is based upon December 31 balances.

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Incentive Return on Common Equity: [1]				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	$ 18,630,341	100.00%		1.86%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts [2]	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	$ 18,630,341	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

[1] The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.
[2] Amount is based upon December 31 balances.

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.37%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	$ 3,918	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,020	AV-1A; Line 49	8
9	D = Transmission Rate Base	$ 5,319,978	Pg3.3 Rev Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	1.3899%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.37%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,020	Line 8 Above	20
21	D = Transmission Rate Base	$ 5,319,978	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.3899%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.6758%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	2.0657%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.2369%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.3026%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	**0.00%** √	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	$ 5,319,978	Pg3.3 Rev Statement BK-1; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	**0.0000%** √	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	**0.00%** √	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	$ 5,319,978	Line 43 Above	55
56	FT = Federal Income Tax Expense	**0.0000%** √	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	**0.0000%** √	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	**0.0000%** √	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	**0.0000%** √	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	**0.0000%** √	Line 62 + Line 64	66

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

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.8647%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.8647%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO6 Cycle 1 Tree Trimming Error Correction
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO6 Cycle 1
($1,000)

Line No.								Line No.
1		**Col. 1**	**Col. 2**	**Col. 3**	**Col. 4**	**Col. 5**	**Col. 6**	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					**Cumulative**		**Cumulative**	3
4			**Monthly**		**Overcollection (-) or**		**Overcollection (-) or**	4
5			**Overcollection (-) or**	**Monthly**	**Undercollection (+)**		**Undercollection (+)**	5
6			**Undercollection (+)**	**Interest**	**in Revenue**		**in Revenue**	6
7	**Month**	**Year**	**in Revenue**	**Rate** [1]	**wo Interest**	**Interest**	**with Interest**	7
8	January	2023	$ 46	0.54%	46	$ 0	46	8
9	February	2023	46	0.48%	91	0	92	9
10	March	2023	46	0.54%	138	1	138	10
11	April	2023	46	0.62%	184	1	185	11
12	May	2023	46	0.64%	230	1	232	12
13	June	2023	46	0.62%	277	2	279	13
14	July	2023	46	0.68%	325	2	327	14
15	August	2023	46	0.68%	372	2	375	15
16	September	2023	46	0.66%	421	3	423	16
17	October	2023	46	0.71%	469	3	472	17
18	November	2023	46	0.69%	518	3	521	18
19	December	2023	46	0.71%	567	4	571	19
20	January	2024		0.72%	571	4	575	20
21	February	2024		0.68%	575	4	579	21
22	March	2024		0.72%	579	4	583	22
23	April	2024		0.70%	583	4	587	23
24	May	2024		0.72%	587	4	591	24
25	June	2024		0.70%	591	4	595	25
26	July	2024		0.72%	595	4	600	26
27	August	2024		0.72%	600	4	604	27
28	September	2024		0.70%	604	4	608	28
29	October	2024		0.72%	608	4	613	29
30	November	2024		0.70%	613	4	617	30
31	December	2024		0.72%	617	4	621	31
32	January	2025		0.68%	621	4	625	32
33	February	2025		0.62%	625	4	629	33
34	March	2025		0.68%	629	4	634	34
35	April	2025		0.62%	634	4	638	35
36	May	2025		0.64%	638	4	642	36
37	June	2025		0.62%	642	4	646	37
38	July	2025		0.64%	646	4	650	38
39	August	2025		0.64%	650	4	654	39
40	September	2025		0.62%	654	4	658	40
41	October	2025		0.64%	658	4	662	41
42	November	2025		0.62%	662	4	666	42
43	December	2025		0.64%	666	4	671	43
44	January	2026		0.61%	671	4	675	44
45	February	2026		0.55%	675	4	678	45
46	March	2026		0.61%	678	4	682	46
47	April	2026		0.56%	682	4	686	47
48	May	2026		0.58%	686	4	690	48
49	June	2026		0.56%	690	4	694	49
50	July	2026		0.56%	694	4	698	50
51	August	2026		0.56%	698	4	702	51
52	September	2026		0.56%	702	4	706	52
53	October	2026		0.56%	706	4	710	53
54	November	2026		0.56%	710	4	714	54
55	December	2026		0.56%	714	4	718	55
44			$ 548			$ 170		44

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

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

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

Posted FERC Interest rates

Estimated FERC Interest rates

San Diego Gas & Electric Company
TO6 Cycle 3 Annual Informational Filing[1]
Derivation of Other BTRR Adjustment Applicable to TO6 Cycle 2
($1,000)

Line No.	Description		Amounts	Reference	Line No.
1	**BTRR Adjustment due to TO6 Cycle 2 Tree Trimming O&M Correction:**				1
2	Total BTRR Adjustment - Before Interest	$	259	Page 2.1; Line 23	2
3					3
4	Interest Expense		53	Page 3; Col. 5; Line 44	4
5					5
6	Total BTRR Adjustment Excluding FF&U		313	Line 2 + Line 4	6
7					7
8	Transmission Related Municipal Franchise Fees Expenses		3	Line 6 x 1.0207%	8
9					9
10	**Total BTRR Adjustment Including Franchise Fees Expense (CAISO)**		316	Line 6 + Line 8	10
11					11
12	Transmission Related Uncollectible Expense		2	Line 6 x 0.205	12
13					13
14	**Total BTRR Adjustment Including FF&U (Non CAISO)**	**$**	**318**	Line 10 + Line 12	14

[1] Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 3 Annual Informational Filing, SDG&E is correcting its prior TO6 Cycle 2 filing for approximately $318K, for transmission related tree trimming expenses incorrectly recorded in a CPCU-jurisdictional balancing account (Tree Trimming Balancing Account).

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

Line No.		A **Revised TO6 C2** Amounts		B **As Filed TO6 C2** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	A. Revenues:						
1	Transmission Operation & Maintenance Expense	**$ 130,777**	√	$ 130,520	$ 256	Statement AH; Line 9	1
2							2
3	Transmission Related A&G Expense	100,136		100,136	-	Statement AH; Line 31	3
4							4
5	CPUC Intervenor Funding Expense - Transmission	-		-	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	$ 230,913		$ 230,657	$ 256	Sum Lines 1 thru 5	6
7							7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	$ 299,229		$ 299,229	-	Statement AJ; Line 17	8
9							9
10	Transmission Plant Abandoned Project Cost Amortization Expense [2]	-		-	-	Statement AJ; Line 23	10
11							11
12	Transmission Related Property Taxes Expense	77,285		77,285	-	Statement AK; Line 13	12
13							13
14	Transmission Related Payroll Taxes Expense	4,117		4,117	-	Statement AK; Line 20	14
15	Sub-Total Expense	$ 611,544		$ 611,288	$ 256	Sum Lines 6 thru 14	15
16							16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.4979%		9.4979%	0%	Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	**$ 5,506,724**	√	$ 5,506,691	$ 32	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	$ 523,023	√	$ 523,020	$ 3	Line 17 x Line 18	19
20							20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%		0.0000%	0%	Pg5.3 Rev Stmt AV; Line 66	21
22	Transmission Rate Base	**$ 5,506,724**	√	$ 5,506,691	$ 32	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**		$ -	**$ -**	Line 21 x Line 22	23
24							24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ 1,304		$ 1,304	$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(10,039)		(10,039)	-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		-	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		-	-	Statement AU; Line 15	28
29							29
30	End of Prior Year Revenues (PYRR $_{EU}$) Excluding FF&U	**$ 1,125,832**	√	$ 1,125,573	**$ 259**	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 2 per ER26-632.**
[1] Amounts for TO6 C1 are as filed in TO6 Cycle 2 docket ER26-632.
[2] Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

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

Line No.		A **Revised TO6 C2** Amounts	B **As Filed TO6 C1** [1] Amounts	C = A - B **Difference** Incr (Decr)	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: [2, 3]					
1	Incentive Transmission Plant Depreciation Expense	$ -	$ -	$ -	Statement AJ; Line 19	1
2						2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.8647%	1.8647%	0%	Statement AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 3 x Line 4	5
6						6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Statement AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 7 x Line 8	9
10						10
11	Total Incentive ROE Project Transmission Revenue	$ -	$ -	$ -	Line 1 + Line 5 + Line 9	11
12						12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [2, 3]					13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	$ -	$ -	Statement AJ; Line 21	14
15						15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%	9.3026%	0%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	$ -	$ -	Line 16 x Line 17	18
19						19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	$ -	$ -	Line 20 x Line 21	22
23						23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	$ -	$ -	Line 14 + Line 18 + Line 22	24
25						25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [2, 3]					26
27	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.3026%	9.3026%	0%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	$ -	$ -	Line 27 x Line 28	29
30						30
31	Incentive Transmission Construction Work In Progress	$ -	$ -	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000% √	0.3693%	**0%**	Pg5.3 Rev Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	**$ -**	$ -	**$ -**	Line 31 x Line 32	33
34						34
35	Total Incentive CWIP Revenue	$ -	$ -	$ -	Line 29 + Line 33	35
36						36
37	Total Incentive End of Prior Year Revenues (PYRR $_{EU-IR}$) Excluding FF&U	$ -	$ -	$ -	Sum Lines 11, 24, 35	37
38						38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U** [4]	**$ 1,125,832** √	$ 1,125,573	**$ 259**	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 2 per ER26-632.**

[1] Amounts for TO6 C1 are as filed in TO6 Cycle 2 docket ER26-632.

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

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

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

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

Line No.		A Revised TO6 C2 Amounts	B As Filed TO6 C1 [1] Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
	A. Transmission Rate Base:					
1	Net Transmission Plant:					1
2	Transmission Plant	$ 6,222,472	$ 6,222,472	$ -	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	19,450	19,450	-	Page 4; Line 17	3
4	Transmission Related General Plant	72,721	72,721	-	Page 4; Line 18	4
5	Transmission Related Common Plant	221,256	221,256	-	Page 4; Line 19	5
6	Total Net Transmission Plant	$ 6,535,900	$ 6,535,900	$ -	Sum Lines 2 thru 5	6
7						7
8	Rate Base Additions:					8
9	Transmission Plant Held for Future Use	$ -	$ -	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	-	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	$ -	$ -	Line 9 + Line 10	11
12						12
13	Rate Base Reductions:					13
14	Transmission Related Accum. Def. Inc. Taxes [2]	$ (1,140,268)	$ (1,140,268)	$ -	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,140,268)	$ (1,140,268)	$ -	Line 14 + Line 15	16
17						17
18	Working Capital:					18
19	Transmission Related Materials and Supplies	$ 58,386	$ 58,386	$ -	Statement AL; Line 5	19
20	Transmission Related Prepayments	35,190	35,190	-	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	**28,864** √	28,832	32	Statement AL; Line 19	21
22	Total Working Capital	**$ 122,441** √	$ 122,409	$ 32	Sum Lines 19 thru 21	22
23						23
24	Other Regulatory Assets/Liabilities	$ -	$ -	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	$ (11,349)	$ (11,349)	$ -	Statement Misc; Line 7	25
26						26
27	Total Transmission Rate Base	**$ 5,506,724** √	$ 5,506,691	$ 32	Sum Lines 6, 11, 16, 22, 24, 25	27
28						28
29	**B. Incentive ROE Project Transmission Rate Base:** [3]					29
30	Net Incentive Transmission Plant	$ -	$ -	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	$ -	$ -	Line 30 + Line 31	32
33						33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [3]					34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	$ -	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	$ -	$ -	Line 35 + Line 36	37
38						38
39	**D. Incentive Transmission Construction Work In Progress** [3]	$ -	$ -	$ -	Statement AM; Line 1	39

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 2 per ER26-632.**

[1] Amounts for TO6 C1 are as filed in TO6 Cycle 2 docket ER26-632.

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

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

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

Line No.		A Revised TO6 C2 Amounts	B As Filed TO6 C1 [1] Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
	A. Transmission Plant:					
1	Gross Transmission Plant:					1
2	Transmission Plant	$ 8,351,423	$ 8,351,423	$ -	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	37,383	37,383	-	Statement AD; Line 27	3
4	Transmission Related General Plant	130,959	130,959	-	Statement AD; Line 29	4
5	Transmission Related Common Plant	389,995	389,995	-	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$ 8,909,761	$ 8,909,761	$ -	Sum Lines 2 thru 5	6
7						7
8	Transmission Related Depreciation Reserve:					8
9	Transmission Plant Depreciation Reserve	$ 2,128,951	$ 2,128,951	$ -	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	17,933	17,933	-	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	58,239	58,239	-	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	168,739	168,739	-	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$ 2,373,862	$ 2,373,862	$ -	Sum Lines 9 thru 12	13
14						14
15	Net Transmission Plant:					15
16	Transmission Plant	$ 6,222,472	$ 6,222,472	$ -	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	19,450	19,450	-	Line 3 Minus Line 10	17
18	Transmission Related General Plant	72,721	72,721	-	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	221,256	221,256	-	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	$ 6,535,900	$ 6,535,900	$ -	Sum Lines 16 thru 19	20
21						21
22	**B. Incentive Project Transmission Plant:** [1]					22
23	Incentive Transmission Plant	$ -	$ -	$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	-	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$ -	$ -	$ -	Line 23 Minus Line 24	25

[1] Amounts for TO6 C1 are as filed in TO6 Cycle 2 docket ER26-632.

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

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

Line No.		Amounts		Reference	Line No.
	A. Revenues:				
1	Transmission Operation & Maintenance Expense	**$ 130,777**	√	Rev True-Up Stmt AH; Line 9	1
2					2
3	Transmission Related A&G Expense	100,136		True-Up Stmt AH; Line 31	3
4					4
5	CPUC Intervenor Funding Expense - Transmission	-		Negative of True-Up Stmt AH; Line 16	5
6	Total O&M Expenses	**$ 230,913**	√	Sum Lines 1 thru 5	6
7					7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	299,229		Statement AJ; Line 17	8
9					9
10	Transmission Plant Abandoned Project Cost Amortization Expense [1]	-		Statement AJ; Line 23	10
11					11
12	Transmission Related Property Taxes Expense	77,285		Statement AK; Line 5	12
13					13
14	Transmission Related Payroll Taxes Expense	4,117		Statement AK; Line 12	14
15	Sub-Total Expense	$ 611,544		Sum Lines 6 thru 14	15
16					16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.4979%		True-Up Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	**$ 5,506,724**	√	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	**$ 523,023**	√	Line 17 x Line 18	19
20					20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%		True-Up Stmt AV; Page 3; Line 66	21
22	Transmission Rate Base	**$ 5,506,724**	√	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -		Line 21 x Line 22	23
24					24
25	Total of Federal Income Tax Deductions, Other Than Interest	1,304		Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(10,039)		Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-		Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		Statement AU; Line 15	28
29					29
30	End of Prior Year Revenues (PYRR EU) Excluding FF&U	**$ 1,125,832**	√	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 2 filing per ER26-632.**
[1] Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

REVISED

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

Line No.				Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.8993%	True-Up Stmt AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.4979%	True-Up Stmt AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.4979%	True-Up Stmt AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 3; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [3]	**$ 1,125,832** √	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 2 filing per ER26-632.**
[1] Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.
[2] The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.
[3] Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

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

Line No.		Amounts		Reference	Line No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	$ 6,222,472		Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	19,450		Page 4; Line 17	3
4	Transmission Related General Plant	72,721		Page 4; Line 18	4
5	Transmission Related Common Plant	221,256		Page 4; Line 19	5
6	Total Net Transmission Plant	$ 6,535,900		Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	$ -		Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-		Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -		Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes [1]	$ (1,140,268)		Stmt AF Proration; Line 13; Col. 8	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-		Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,140,268)		Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	$ 58,386		True-Up Stmt AL; Line 5	19
20	Transmission Related Prepayments	35,190		True-Up Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	**28,864**	√	Pg9 Rev True-Up Stmt AL; Line 19	21
22	Total Working Capital	**$ 122,441**	√	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities	$ -		True-Up Stmt Misc; Line 5	24
25	Unfunded Reserves	(11,349)		True-Up Stmt Misc; Line 7	25
26					26
27	Total Transmission Rate Base	**$ 5,506,724**	√	Sum Lines 6, 11, 16, 22, 24, 25	27
28					28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]				29
30	Net Incentive Transmission Plant	$ -		Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-		Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -		Line 30 + Line 31	32
33					33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]				34
35	Incentive Transmission Plant Abandoned Project Cost	$ -		Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-		Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -		Line 35 + Line 36	37
38					38
39	**D. Incentive Transmission Construction Work In Progress** [2]	$ -		Statement AM; Line 1	39

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 2 filing per ER26-632.**

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

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

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

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

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

AS FILED

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

Line No.		Amounts	Reference	Line No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	$ 130,520	True-Up Stmt AH; Line 9	1
2				2
3	Transmission Related A&G Expense	100,136	True-Up Stmt AH; Line 31	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of True-Up Stmt AH; Line 16	5
6	Total O&M Expenses	$ 230,657	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	299,229	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense [1]	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	77,285	Statement AK; Line 5	12
13				13
14	Transmission Related Payroll Taxes Expense	4,117	Statement AK; Line 12	14
15	Sub-Total Expense	$ 611,288	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.4979%	True-Up Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	$ 5,506,691	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	$ 523,020	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 3; Line 66	21
22	Transmission Rate Base	$ 5,506,691	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(10,039)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR EU) Excluding FF&U	$ 1,125,573	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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

Line No.				Line No.
	B. Incentive ROE Project Transmission Revenue: [1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	1.8993%	True-Up Stmt AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	$ -	Line 1 + Line 5 + Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue:** [1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.4979%	True-Up Stmt AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 37	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:** [1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE	9.4979%	True-Up Stmt AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 39	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 3; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues ($PYRR_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total ($PYRR_{EU}$) Excluding FF&U** [3]	$ 1,125,573	Page 1; Line 30 + Line 37	39

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

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

Line No.		Amounts	Reference	Line No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	$ 6,222,472	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	19,450	Page 4; Line 17	3
4	Transmission Related General Plant	72,721	Page 4; Line 18	4
5	Transmission Related Common Plant	221,256	Page 4; Line 19	5
6	Total Net Transmission Plant	$ 6,535,900	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes [1]	$ (1,140,268)	Stmt AF Proration; Line 13; Col. 8	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,140,268)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	$ 58,386	True-Up Stmt AL; Line 5	19
20	Transmission Related Prepayments	35,190	True-Up Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	28,832	True-Up Stmt AL; Line 19	21
22	Total Working Capital	$ 122,409	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	$ -	True-Up Stmt Misc; Line 5	24
25	Unfunded Reserves	(11,349)	True-Up Stmt Misc; Line 7	25
26				26
27	Total Transmission Rate Base	$ 5,506,691	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	**B. Incentive ROE Project Transmission Rate Base:** [2]			29
30	Net Incentive Transmission Plant	$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	$ -	Line 30 + Line 31	32
33				33
34	**C. Incentive Transmission Plant Abandoned Project Rate Base:** [2]			34
35	Incentive Transmission Plant Abandoned Project Cost	$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Line 35 + Line 36	37
38				38
39	**D. Incentive Transmission Construction Work In Progress** [2]	$ -	Statement AM; Line 1	39

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

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

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

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

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

REVISED

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				1
2	Total Transmission O&M Expense	320-323; 112; b	$ 148,104	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:				3
4	Scheduling, System Control & Dispatch Services		(2,808)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Developmen		(1,516)	Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others		-	Negative of AH-1; Line 40; Col. b	6
7	Miscellaneous Transmission Expense		(13,148)	Negative of AH-1; Line 46; Col. b	7
8	Other Transmission O&M Exclusion Adjustments		(111)	Negative of AH-1; Line 37; Col. b	8
9	**Other Cost Adjustments**		**256** √	Negative of Pg7 Rev AH-1; Line 33; Col. d	9
10	Total Adjusted Transmission O&M Expenses		**$ 130,777** √	Sum Lines 2 thru 8	10
11					11
12	Derivation of Administrative and General Expense:				12
13	Total Administrative & General Expense	320-323; 197; b	$ 608,825	True-Up AH-2; Line 16; Col. a	13
14	Adjustments to Per Book A&G Expense:				14
15	Abandoned Projects		(279)	Negative of True-Up AH-2; Line 33; Col. a	15
16	CPUC energy efficiency programs		(1,621)	Negative of True-Up AH-2; Sum Lines (22, 28); Col. a ; and Line 24; Col. b	16
17	CPUC Intervenor Funding Expense - Transmission[1]		-	Negative of True-Up AH-2; Line 29; Col. a	17
18	CPUC Intervenor Funding Expense - Distribution		(1,168)	Negative of True-Up AH-2; Line 30; Col. a	18
19	CPUC reimbursement fees		(17,282)	Negative of True-Up AH-2; Line 26; Col. a	19
20	Injuries & Damages		-	Not Applicable to 2024 Base Period	20
21	General Advertising Expenses		(31)	Negative of True-Up AH-2; Line 32; Col. b	21
22	Franchise Requirements		(112,801)	Negative of True-Up AH-2; Line 25; Col. b	22
23	Hazardous substances - Hazardous Substance Cleanup Cost Account		-	Negative of True-Up AH-2; Line 35; Col. b	23
24	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		-	Negative of True-Up AH-2; Line 27; Col. a	24
25	Other A&G Exclusion Adjustments		(130)	Negative of True-Up AH-2; Sum Lines (23, 34); Col. a; and Sum Lines (20, 21, 31); Col. b	25
26	Total Adjusted A&G Expenses Including Property Insurance		$ 475,513	Sum Lines 12 thru 24	26
27	Less: Property Insurance (Due to different allocation factor)		(10,420)	Negative of True-Up AH-2; Line 5; Col. c	27
28	Total Adjusted A&G Expenses Excluding Property Insurance		$ 465,093	Line 25 + Line 26	28
29	Transmission Wages and Salaries Allocation Factor		20.68%	Statement AI; Line 15	29
30	Transmission Related Administrative & General Expenses		$ 96,204	Line 27 x Line 28	30
31	Property Insurance Allocated to Transmission, General, and Common Plant		3,932	Negative of Line 26 x Line 50	31
32	Transmission Related A&G Expense Including Property Insurance Expense		$ 100,136	Line 29 + Line 30	32
33					33
34	Derivation of Transmission Plant Property Insurance Allocation Factor:				34
35	Transmission Plant & Incentive Transmission Plant		$ 8,351,423	Statement AD; Line 25	35
36	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	36
37	Transmission Related General Plant		130,959	Statement AD; Line 29	37
38	Transmission Related Common Plant		389,995	Statement AD; Line 31	38
39	Total Transmission Related Investment in Plant		$ 8,872,378	Sum Lines 34 thru 37	39
40					40
41	Total Transmission Plant & Incentive Transmission Plant		$ 8,351,423	Line 34 Above	41
42	Total Steam Production Plant		593,486	Statement AD; Line 1	42
43	Total Nuclear Production Plant		-	Shall be Zero	43
44	Total Other Production Plant		583,302	Statement AD; Line 7	44
45	Total Distribution Plant		11,466,273	Statement AD; Line 9	45
46	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	46
47	Total General Plant		633,114	Statement AD; Line 17	47
48	Total Common Plant		1,885,405	Statement AD; Line 19	48
49	Total Plant in Service Excluding SONGS		$ 23,513,004	Sum Lines 40 thru 47	49
50					50
51	Transmission Property Insurance and Tax Allocation Factor		37.73%	Line 38 / Line 48	51

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 2 per ER26-632.**

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

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				1
2	Total Transmission O&M Expense	320-323; 112; b	$ 148,104	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:				3
4	Scheduling, System Control & Dispatch Services		(2,808)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development		(1,516)	Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others		-	Negative of AH-1; Line 40; Col. b	6
7	Miscellaneous Transmission Expense		(13,148)	Negative of AH-1; Line 46; Col. b	7
8	Other Transmission O&M Exclusion Adjustments		(111)	Negative of AH-1; Line 37; Col. b	8
9	Total Adjusted Transmission O&M Expenses		$ 130,520	Sum Lines 2 thru 8	9
10					10
11	Derivation of Administrative and General Expense:				11
12	Total Administrative & General Expense	320-323; 197; b	$ 608,825	True-Up AH-2; Line 16; Col. a	12
13	Adjustments to Per Book A&G Expense:				13
14	Abandoned Projects		(279)	Negative of True-Up AH-2; Line 33; Col. a	14
15	CPUC energy efficiency programs		(1,621)	Negative of True-Up AH-2; Sum Lines (22, 28); Col. a ; and Line 24; Col. b	15
16	CPUC Intervenor Funding Expense - Transmission[1]		-	Negative of True-Up AH-2; Line 29; Col. a	16
17	CPUC Intervenor Funding Expense - Distribution		(1,168)	Negative of True-Up AH-2; Line 30; Col. a	17
18	CPUC reimbursement fees		(17,282)	Negative of True-Up AH-2; Line 26; Col. a	18
19	Injuries & Damages		-	Not Applicable to 2024 Base Period	19
20	General Advertising Expenses		(31)	Negative of True-Up AH-2; Line 32; Col. b	20
21	Franchise Requirements		(112,801)	Negative of True-Up AH-2; Line 25; Col. b	21
22	Hazardous substances - Hazardous Substance Cleanup Cost Account		-	Negative of True-Up AH-2; Line 35; Col. b	22
23	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		-	Negative of True-Up AH-2; Line 27; Col. a	23
24	Other A&G Exclusion Adjustments		(130)	Negative of True-Up AH-2; Sum Lines (23, 34); Col. a; and Sum Lines (20, 21, 31); Col. b	24
25	Total Adjusted A&G Expenses Including Property Insurance		$ 475,513	Sum Lines 12 thru 24	25
26	Less: Property Insurance (Due to different allocation factor)		(10,420)	Negative of True-Up AH-2; Line 5; Col. c	26
27	Total Adjusted A&G Expenses Excluding Property Insurance		$ 465,093	Line 25 + Line 26	27
28	Transmission Wages and Salaries Allocation Factor		20.68%	Statement AI; Line 15	28
29	Transmission Related Administrative & General Expenses		$ 96,204	Line 27 x Line 28	29
30	Property Insurance Allocated to Transmission, General, and Common Plant		3,932	Negative of Line 26 x Line 50	30
31	Transmission Related A&G Expense Including Property Insurance Expense		$ 100,136	Line 29 + Line 30	31
32					32
33	Derivation of Transmission Plant Property Insurance Allocation Factor:				33
34	Transmission Plant & Incentive Transmission Plant		$ 8,351,423	Statement AD; Line 25	34
35	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	35
36	Transmission Related General Plant		130,959	Statement AD; Line 29	36
37	Transmission Related Common Plant		389,995	Statement AD; Line 31	37
38	Total Transmission Related Investment in Plant		$ 8,872,378	Sum Lines 34 thru 37	38
39					39
40	Total Transmission Plant & Incentive Transmission Plant		$ 8,351,423	Line 34 Above	40
41	Total Steam Production Plant		593,486	Statement AD; Line 1	41
42	Total Nuclear Production Plant		-	Shall be Zero	42
43	Total Other Production Plant		583,302	Statement AD; Line 7	43
44	Total Distribution Plant		11,466,273	Statement AD; Line 9	44
45	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	45
46	Total General Plant		633,114	Statement AD; Line 17	46
47	Total Common Plant		1,885,405	Statement AD; Line 19	47
48	Total Plant in Service Excluding SONGS		$ 23,513,004	Sum Lines 40 thru 47	48
49					49
50	Transmission Property Insurance and Tax Allocation Factor		37.73%	Line 38 / Line 48	50

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

REVISED

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) [1] Add / (Deduct) O&M Cost Adj	(e) = (c) - (d) Revised O&M	Reference	Line No.
		Electric Transmission Operation							
1	560	Operation Supervision and Engineering	$ 14,900	$ 111	$ 14,788		$ 14,788	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	551	-	551		551	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,670	-	1,670		1,670	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	336	-	336		336	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	2,808	2,808	0		0	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	98	-	98		98	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	1	-	1		1	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-		-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,519	1,516	1,003		1,003	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	11,763	-	11,763		11,763	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,628	-	10,628		10,628	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	16	-	16		16	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-		-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	30,077	13,148	16,929		**16,929**	Form 1; Page 320-323; Line 97	14
15	567	Rents	5,369	-	5,369		5,369	Form 1; Page 320-323; Line 98	15
16									16
17		*Total Electric Transmission Operation*	$ 80,735	$ 17,584	$ 63,152	**$ -**	**$ 63,152**	Sum Lines 1 thru 15	17
18									18
19		***Electric Transmission Maintenance***							19
20	568	Maintenance Supervision and Engineering	$ 2,652	$ -	$ 2,652		$ 2,652	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	893	-	893		893	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,374	-	1,374		1,374	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	3,440	-	3,440		3,440	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-		-	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	112	-	112		112	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	21,616	-	21,616		21,616	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	36,072	-	36,072	**(256) √**	36,328	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	1,151	-	1,151		1,151	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	59	-	59		59	Form 1; Page 320-323; Line 110	29
30									30
31		*Total Electric Transmission Maintenance*	$ 67,369	$ -	$ 67,369	**$ (256) √**	$ 67,625	Sum Lines 20 thru 29	31
32									32
33		**Total Electric Transmission O&M Expenses**	**$ 148,104**	**$ 17,584**	**$ 130,520**	**$ (256) √**	**$ 130,777**	Line 17 + Line 31	33
34									34
35									35
36	**Excluded Expenses (recovery method in parentheses):**								36
37	560	Executive ICP		$ 111					37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		2,808					38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,516					39
40	565	Transmission of Electricity by Others (ERRA)		-					40
41	566	Century Energy Systems Balancing Account (CES-21BA)	$ -						41
42		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-						42
43		ISO Grid Management Costs (ERRA)	628						43
44		Reliability Services (RS rates)	206						44
45		Other (TRBAA, TACBAA)	12,313	$ 13,148					45
46									46
47		**Total Excluded Expenses**		**$ 17,584**					47
48									48
49	**√**	**Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 2 per ER26-632.**							49
50	[1]	Represents 2022 O&M expenses for Tree Trimming that was incorrectly booked to CPUC-jurisdictional Tree Trimming Balancing Account (TTBA).							50
51									51
52									52
53									53

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		Electric Transmission Operation					
1	560	Operation Supervision and Engineering	$ 14,900	$ 111	$ 14,788	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	551	-	551	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,670	-	1,670	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	336	-	336	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	2,808	2,808	0	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	98	-	98	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	1	-	1	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,519	1,516	1,003	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	11,763	-	11,763	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,628	-	10,628	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	16	-	16	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	30,077	13,148	16,929	Form 1; Page 320-323; Line 97	14
15	567	Rents	5,369	-	5,369	Form 1; Page 320-323; Line 98	15
16							16
17		*Total Electric Transmission Operation*	$ 80,735	$ 17,584	$ 63,152	Sum Lines 1 thru 15	17
18							18
19		***Electric Transmission Maintenance***					19
20	568	Maintenance Supervision and Engineering	$ 2,652	$ -	$ 2,652	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	893	-	893	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,374	-	1,374	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	3,440	-	3,440	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	112	-	112	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	21,616	-	21,616	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	36,072	-	36,072	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	1,151	-	1,151	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	59	-	59	Form 1; Page 320-323; Line 110	29
30							30
31		*Total Electric Transmission Maintenance*	$ 67,369	$ -	$ 67,369	Sum Lines 20 thru 29	31
32							32
33		**Total Electric Transmission O&M Expenses**	**$ 148,104**	**$ 17,584**	**$ 130,520**	Line 17 + Line 31	33
34							34
35							35
36	**Excluded Expenses (recovery method in parentheses):**						36
37	560	Executive ICP		$ 111			37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		2,808			38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,516			39
40	565	Transmission of Electricity by Others (ERRA)		-			40
41	566	Century Energy Systems Balancing Account (CES-21BA)	$ -				41
42		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				42
43		ISO Grid Management Costs (ERRA)	628				43
44		Reliability Services (RS rates)	206				44
45		Other (TRBAA, TACBAA)	12,313	$ 13,148			45
46							46
47		**Total Excluded Expenses**		**$ 17,584**			47
48							48
49							49
50							50

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

Line No.		FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies [1]	227; Footnote Data (a)		$ 155,267	AL-1; Line 18	1
2						2
3	Transmission Plant Allocation Factor			37.60%	Statement AD; Line 35	3
4						4
5	Transmission Related Materials and Supplies			$ 58,386	Line 1 x Line 3	5
6						6
7	B. Prepayments [1]	110-111; Footnote Data (c)		$ 93,582	AL-2; Line 18	7
8						8
9	Transmission Related Prepayments			$ 35,190	Line 3 x Line 7	9
10						10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:					11
12	Transmission O&M Expense		**$ 130,777** √		Pg5 Rev True-Up Stmt AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		100,136		True-Up Stmt AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission		-		True-Up Negative of Stmt AH; Line 16	14
15	Total		**$ 230,913** √		Sum Lines 12 thru 14	15
16						16
17	One Eighth O&M Rule		12.50%		FERC Method = 1/8 of O&M Expense	17
18						18
19	Transmission Related Cash Working Capital - Retail Customers		**$ 28,864** √		Line 15 x Line 17	19
20						20
21	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:					21
22	CPUC Intervenor Funding Expense - Transmission		$ -		Line 14 Above	22
23						23
24	One Eighth O&M Rule		12.50%		Line 17 Above	24
25						25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		$ -		Line 22 x Line 24	26
27						27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE:		9.4979%		True-Up Stmt AV; Page 3; Line 32	28
29						29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE [2]		$ -		Line 26 x Line 28	30
31						31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:		0.0000%		True-Up Stmt AV; Page 3; Line 66	32
33						33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder [2]		$ -		Line 26 x Line 32	34

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 2 filing per ER26-632.**

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

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

AS FILED

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

Line No.		FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies [1]	227; Footnote Data (a)		$ 155,267	AL-1; Line 18	1
2						2
3	Transmission Plant Allocation Factor			37.60%	Statement AD; Line 35	3
4						4
5	Transmission Related Materials and Supplies			$ 58,386	Line 1 x Line 3	5
6						6
7	B. Prepayments [1]	110-111; Footnote Data (c)		$ 93,582	AL-2; Line 18	7
8						8
9	Transmission Related Prepayments			$ 35,190	Line 3 x Line 7	9
10						10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:					11
12	Transmission O&M Expense		$ 130,520		True-Up Stmt AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		100,136		True-Up Stmt AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission		-		True-Up Negative of Stmt AH; Line 16	14
15	Total		$ 230,657		Sum Lines 12 thru 14	15
16						16
17	One Eighth O&M Rule		12.50%		FERC Method = 1/8 of O&M Expense	17
18						18
19	Transmission Related Cash Working Capital - Retail Customers		$ 28,832		Line 15 x Line 17	19
20						20
21	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:					21
22	CPUC Intervenor Funding Expense - Transmission		$ -		Line 14 Above	22
23						23
24	One Eighth O&M Rule		12.50%		Line 17 Above	24
25						25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		$ -		Line 22 x Line 24	26
27						27
28	Cost of Capital Rate $_{(COCR)}$ - Base ROE:		9.4979%		True-Up Stmt AV; Page 3; Line 32	28
29						29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE [2]		$ -		Line 26 x Line 28	30
31						31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:		0.0000%		True-Up Stmt AV; Page 3; Line 66	32
33						33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder [2]		$ -		Line 26 x Line 32	34

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

REVISED

00402

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 8,950,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(33,112)		6
7	LTD = Long Term Debt		$ 8,916,888	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 362,480		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	7,061		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	672		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		$ 370,213	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		4.15%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 10,563,428		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	12,087		28
29	CS = Common Stock		$ 10,575,516	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	$ 8,916,888	45.75%	4.15%	1.90%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	10,575,516	54.25%	10.10%	5.48%	Col. c = Line 32 Above	39
40	Total Capital	$ 19,492,404	100.00%		7.38%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.48%	Line 38 + Line 39; Col. d	42
43							43

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
44							44
45	Incentive Return on Common Equity: [2]				0.00%		45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts [1]	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	$ 8,916,888	45.75%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	10,575,516	54.25%	0.00%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 19,492,404	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

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

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

[1] The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.
[2] Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2024
($1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.48%	Page 1; Line 42	6
7	B = Trans. Amount of Other Federal Tax Adjustments	$ 3,723	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,837	AV-1A; Line17	8
9	D = Transmission Rate Base	**$ 5,506,724** √	Pg3 Rev TO5 True-Up BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	1.4282%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.48%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,837	Line 8 Above	20
21	D = Transmission Rate Base	$ 5,506,724	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.4282%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.6907%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	2.1189%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.3790%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.4979%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	**$ 5,506,724** √	Pg3 Rev TO5 True-Up BK-1; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	$ 5,506,724	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

√ **Items in BOLD have changed due to Tree Trimming O&M error correction as compared to the original TO6 Cycle 2 filing per ER26-632.**

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2024
($1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	TO5 True-Up BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.8993%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.8993%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	TO5 True-Up BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

AS FILED

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 8,950,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(33,112)		6
7	LTD = Long Term Debt		$ 8,916,888	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 362,480		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	7,061		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	672		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		$ 370,213	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		4.15%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	$ -		21
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22
23					23
24	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 10,563,428		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	12,087		28
29	CS = Common Stock		$ 10,575,516	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33							33
34							34
35	Weighted Cost of Capital:						35
36							36
37	Long-Term Debt	$ 8,916,888	45.75%	4.15%	1.90%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	10,575,516	54.25%	10.10%	5.48%	Col. c = Line 32 Above	39
40	Total Capital	$ 19,492,404	100.00%		7.38%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.48%	Line 38 + Line 39; Col. d	42
43							43

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
44							44
45	Incentive Return on Common Equity: [2]				0.00%		45
46							46
47							47
48	Weighted Cost of Capital:						48
49							49
50	Long-Term Debt	$ 8,916,888	45.75%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	10,575,516	54.25%	0.00%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	$ 19,492,404	100.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 52; Col. d	55

[1] Amount is based upon December 31 balances.

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

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

[1] The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.
[2] Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2024
($1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.48%	Page 1; Line 42	6
7	B = Trans. Amount of Other Federal Tax Adjustments	$ 3,723	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,837	AV-1A; Line17	8
9	D = Transmission Rate Base	$ 5,506,691	TO5 True-Up BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	1.4282%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.48%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ 11,837	Line 8 Above	20
21	D = Transmission Rate Base	$ 5,506,691	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.4282%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.6907%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	2.1189%	Line 12 + Line 25	28
29				29
30	D. Total Weighted Cost of Capital:	7.3790%	Page 1; Line 40	30
31				31
32	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	9.4979%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	$ 5,506,691	TO5 True-Up BK-1; Page 3; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Transmission Rate Base	$ 5,506,691	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 1; Line 53	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2024
($1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE: [1]			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	TO5 True-Up BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.8993%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	1.8993%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	$ -	TO5 True-Up BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	46
47	(1 - FT)			47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	59
60	(1 - ST)			60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO6 Cycle 2 Tree Trimming Error Correction
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO6 Cycle 2
($1,000)

Line No.								Line No.
1		**Col. 1**	**Col. 2**	**Col. 3**	**Col. 4**	**Col. 5**	**Col. 6**	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					**Cumulative**		**Cumulative**	3
4			**Monthly**		**Overcollection (-) or**		**Overcollection (-) or**	4
5			**Overcollection (-) or**	**Monthly**	**Undercollection (+)**		**Undercollection (+)**	5
6			**Undercollection (+)**	**Interest**	**in Revenue**		**in Revenue**	6
7	**Month**	**Year**	**in Revenue**	**Rate** [1]	**wo Interest**	**Interest**	**with Interest**	7
8	January	2024	$ 22	0.54%	22	$ 0	22	8
9	February	2024	22	0.68%	43	0	44	9
10	March	2024	22	0.72%	65	0	66	10
11	April	2024	22	0.70%	87	1	88	11
12	May	2024	22	0.72%	109	1	110	12
13	June	2024	22	0.70%	132	1	132	13
14	July	2024	22	0.72%	154	1	155	14
15	August	2024	22	0.72%	177	1	178	15
16	September	2024	22	0.70%	200	1	201	16
17	October	2024	22	0.72%	222	2	224	17
18	November	2024	22	0.70%	246	2	247	18
19	December	2024	22	0.72%	269	2	271	19
20	January	2025		0.68%	271	2	273	20
21	February	2025		0.62%	273	2	274	21
22	March	2025		0.68%	274	2	276	22
23	April	2025		0.62%	276	2	278	23
24	May	2025		0.64%	278	2	280	24
25	June	2025		0.62%	280	2	281	25
26	July	2025		0.64%	281	2	283	26
27	August	2025		0.64%	283	2	285	27
28	September	2025		0.62%	285	2	287	28
29	October	2025		0.64%	287	2	289	29
30	November	2025		0.62%	289	2	290	30
31	December	2025		0.64%	290	2	292	31
32	January	2026		0.61%	292	2	294	32
33	February	2026		0.55%	294	2	296	33
34	March	2026		0.61%	296	2	297	34
35	April	2026		0.56%	297	2	299	35
36	May	2026		0.58%	299	2	301	36
37	June	2026		0.56%	301	2	303	37
38	July	2026		0.56%	303	2	304	38
39	August	2026		0.56%	304	2	306	39
40	September	2026		0.56%	306	2	308	40
41	October	2026		0.56%	308	2	309	41
42	November	2026		0.56%	309	2	311	42
43	December	2026		0.56%	311	2	313	43
32			$ 259			$ 53		32

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

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

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

Posted FERC Interest rates
Estimated FERC Interest rates

Model Reference and Footnote Updates

Page in Model	Reference and Footnote Update Description	Reason for Update
Stmt AD and Stmt AE and their various respective supporting tabs	Added Footnote √ to explain impacts of prior period adjustments related to AFUDC and other capital related cost adjustments.	To account for AFUDC adjustments resulting from TO6 settlement negotiations and capital related cost adjustments discovered as part of the Transmission Project Review process. Due to the disallowance of the CAISO Adder and the claw back clause in TO5, the impacts of the RTO adder included in AFUDC were reversed, retroactive to June 1, 2019. The capital related cost adjustments are for the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed and reversing the impacts to actual in-service date of TL 698 that was placed in service earlier than should have been. These prior period adjustments resulted in the TO6 Cycle 3 beginning balance at 2024 to not tie to the ending balance at 2024 in the TO6 Cycle 2 included in the Offer of Settlement filing per ER25-270-002 and/or no longer tie to the 2025 FERC Form 1 filed on April 17, 2026.
Stmt AD	Added Footnote 4 on Line 7 and Line 9, and updated footnote sequence and numbering.	To disclose that Other Renewable Production Plant and Energy Storage Plant are included in Other Production Plant and Distribution Plant, respectively.
AD-4	Added Footnote 1 and updated footnote sequence and numbering.	To disclose that Other Renewable Production Plant is included in Other Production Plant.
AD-5	Added Footnote 1 and updated footnote sequence and numbering.	To disclose that Energy Storage Plant is included in Distribution Plant.
Stmt AH; Lines 9 and 10	Updated the Line number referencing.	To account for changes to A&G exclusions by FERC for 2025.
True-up Stmt AH and Footnote 1	Updated the Line number referencing, links, and Footnote 1.	To account for changes to A&G exclusions by FERC for 2025. Updated Footnote 1 descriptions from "Retail BTRR" to "BTRR $_{EU}$" and "Wholesale BTRR" to "BTRR $_{CAISO}$".