UNITED STATES OF AMERICA

BEFORE THE

FEDERAL ENERGY REGULATORY COMMISSION

SAN DIEGO GAS & ELECTRIC COMPANY) DOCKET NO. ER25-270-004

TRANSMISSION OWNER TARIFF
SIXTH RATE FORMULA

JUNE 22, 2026

TO6 Formula
Appendix VIII

APPENDIX VIII

FORMULA FOR CALCULATING ANNUAL BASE TRANSMISSION REVENUE REQUIREMENTS UNDER SDG&E'S TRANSMISSION OWNER TARIFF

This Appendix VIII sets forth the formula for calculating the annual Base Transmission Revenue Requirements ("BTRRs") and is organized into the following sections:

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25. General Plant Depreciation Expense
26. General Plant Depreciation Reserve
27. Incentives
28. Incentive Annual Fixed Charge Rate
29. Incentive Transmission Construction Work in Progress
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33. Incentive Transmission Plant
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74. Transmission Related Depreciation Reserve
75. Transmission Related General Plant
76. Transmission Related General Plant Depreciation Expense
77. Transmission Related General Plant Depreciation Reserve
78. Transmission Related Electric Miscellaneous Intangible Plant
79. Transmission Related Electric Miscellaneous Intangible Plant Amortization Expense
80. Transmission Related Electric Miscellaneous Intangible Plant Amortization Reserve
81. Transmission Related Materials & Supplies
82. Transmission Related Municipal Franchise Tax Expense
83. Transmission Related Payroll Tax Expense
84. Transmission Related Prepayments
85. Transmission Related Property Taxes
86. Transmission Related Regulatory Debits and Credits
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88. Transmission Related Uncollectible Expense
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II. Calculation of Annual Base Transmission Revenue Requirement

A. Formula Rate Protocols – Attachment 1

B. Formula Rate Spreadsheet – Attachment 2

INTRODUCTION

This Appendix sets forth details with respect to the determination each year of San Diego Gas & Electric Company's ("SDG&E") Base Transmission Revenue Requirements ("BTRRs"), consisting of: (i) the Non-CAISO Base Transmission Revenue Requirement("$BTRR_{EU}$"); and (ii) SDG&E's CAISO Base Transmission Revenue Requirement used to derive the transmission charges assessed by SDG&E pursuant to its Transmission Owner ("TO") Tariff and by the California Independent System Operator Corporation ("CAISO") pursuant to the CAISO Tariff ("$BTRR_{CAISO}$"). This Appendix VIII, which includes the Formula Rate Protocols as Attachment 1 ("Protocols") and the Formula Rate Spreadsheet as Attachment 2 ("Formula Rate Spreadsheet"), constitutes the TO6 Formula Rate ("TO6 Formula"). SDG&E shall calculate its BTRRs[1] using the formula rate that is presented in the spreadsheet format in the Formula Rate Spreadsheet.

The Formula Rate Spreadsheet contains fixed formulae that are described in this Appendix VIII and are embedded in the Formula Rate Spreadsheet. If there is any conflict between the text of this Appendix VIII and the Formula Rate Spreadsheet, the embedded formulae in the Formula Rate Spreadsheet shall control. The fixed formulae in the Formula Rate Spreadsheet are subject to change only pursuant to Sections 205 and 206 of the Federal Power Act ("FPA") and in accordance with the Formula Rate Protocols and will be populated with data from SDG&E's annual Form 1 filing or SDG&E's underlying ledger accounts in accordance with the Formula Rate Protocols. Information in the Reference sections and footnotes of the Formula Rate Spreadsheet may, however, be changed without an FPA Section 205 or Section 206 filing.

[1] The term "BTRRs" includes the $BTRR_{EU}$ and the $BTRR_{CAISO}$ calculated annually.

SDG&E shall update its BTRRs in accordance with the procedures and timelines set forth in the Protocols. SDG&E shall have the burden of demonstrating that its updates to the BTRRs are just and reasonable, consistent with Section C.7 of the Formula Rate Protocols. An Interested Party (as defined below) shall have the right to challenge SDG&E's updates, consistent with Sections C.3-4 and C.7 of the Formula Rate Protocols.

SDG&E has the right to modify the TO6 Formula through single-issue filings under Section 205 of the Federal Power Act only as provided in Section D of the Protocols.

I. DEFINITIONS

Capitalized terms not otherwise defined in Section 3 of SDG&E's Transmission Owner Tariff, or in the CAISO Tariff, or in this Appendix VIII have the following definitions:

A. ELECTRIC COMPONENT ALLOCATION FACTORS

1. High Voltage ("HV") and Low Voltage ("LV") Allocation Factors: For purposes of SDG&E's $BTRR_{CAISO}$, SDG&E will allocate its Base Transmission Revenue Requirements between recorded HV and recorded LV Transmission Facilities based on the ratio of HV transmission plant and LV transmission plant, respectively, to total gross transmission plant, plus weighted forecast HV and LV Transmission Facilities based on the respective percentages and in-service dates of such facilities owned by SDG&E, which are classified as such in accordance with CAISO's Tariff.

2. Seven-Element Adjustment Factor shall be a factor calculated by SDG&E to be applied by SDG&E to the relevant accounts, if necessary, for the purposes of properly functionalizing such accounts

between transmission, distribution, steam production, and other production in accordance with the guidelines set forth in the Commission's Order No. 888, as those guidelines, as applicable to SDG&E, may be modified by the Commission from time to time. General Plant, Common Plant and Electric Miscellaneous Intangible Plant will not be taken into account in the derivation of the Seven Element Adjustment Factor.

3. <u>Transmission Plant Allocation Factor</u> shall equal the ratio of the sum of SDG&E's total investment in (a) Transmission Plant and Incentive Transmission Plant, (b) Transmission Related General Plant, (c) Transmission Related Common Plant and (d) Transmission Related Electric Miscellaneous Intangible Plant to SDG&E's Total Plant in Service.

4. <u>Transmission Property Insurance and Tax Allocation Factor</u> shall equal the ratio of the sum of SDG&E's total investment in (a) Transmission Plant and Incentive Transmission Plant, (b) Transmission Related General Plant, (c) Transmission Related Common Plant to SDG&E's Total Plant in Service, excluding SDG&E's ownership share in the San Onofre Nuclear Generation Station ("SONGS") and Electric Miscellaneous Intangible Plant.

5. <u>Transmission Wages and Salaries Allocation Factor</u> shall equal the ratio of SDG&E's transmission direct wages and salaries to SDG&E's total direct wages and salaries, excluding administrative and general wages

and salaries.

6. Transmission Wages and Plant Blended Allocation Factor shall be equal to 80% of the Transmission Wages and Salaries Allocation Factor and 20% of the Transmission Plant Allocation Factor.

B. TERMS

1. Accumulated Deferred Income Taxes shall equal the net of the deferred tax balance recorded in FERC Account Nos. 281-283 and the deferred tax balance recorded in FERC Account No. 190.

2. Administrative and General Expense (“A&G”) shall equal SDG&E’s expenses recorded in FERC Account Nos. 920-935, excluding FERC Account No. 930.1 (General Advertising Expense) and Account No. 927 Franchise Requirements.

3. Amortization of Investment Tax Credits shall equal SDG&E’s credits recorded in FERC Account No. 411.4.

4. Amortization of Loss on Reacquired Debt shall equal SDG&E’s expenses recorded in FERC Account No. 428.1.

5. Accounting Changes may involve: (1) the initial implementation of an accounting standard or policy; (2) the initial implementation of accounting practices for unusual or unconventional items where the Commission has not provided specific accounting direction; (3) corrections of errors and prior period adjustments; (4) the implementation of new estimation methods or policies that change prior estimates; and (5) changes to income tax elections.

6. Actual Annual Revenue shall be the recorded Non-CAISO revenues for the 12-month Base Period or True-Up Period.

7. Annual Cost of Service is the sum of the 12 Monthly Costs of Services for a given year.

8. Annual Fixed Charge Rate ("AFCR") for both Non-CAISO and CAISO customers shall be defined as reflected in Attachment 2 (Formula Rate Spreadsheet).

9. Annual Informational Filing shall be the annual filing at the Commission dictated by SDG&E's Formula Rate Protocols to establish its Base Transmission Revenue Requirements.

10. Base Period shall be the latest 12-months calendar period used to derive SDG&E's Base Transmission Revenue Requirements.

11. Base Return on Common Equity shall be 10.28%.

12. CAISO Base Transmission Revenue Requirement ("$BTTR_{CAISO}$") shall be calculated as defined in Attachment 2 (Formula Rate Spreadsheet).

13. CAISO Participation Return on Equity Adder shall be set at 0%, unless authorized by the FERC.

14. Common Plant shall equal SDG&E's gross plant balance recorded in FERC Account 389 through 398. Common Plant are costs that are shared between SDG&E's Electric and Gas functions. SDG&E uses labor ratios to segment these costs between Electric and Gas functions.

15. Common Plant Depreciation Expense shall equal SDG&E's depreciation expenses related to Common Plant recorded in FERC Account Nos. 403,

404, and 405 in accordance with depreciation rates approved by FERC, as shown in Statement AJ work papers. These rates may not be changed absent an FPA Section 205 or 206 filing.

16. Common Plant Depreciation Reserve shall equal SDG&E's depreciation reserve balance related to Common Plant recorded in FERC Account Nos. 108 and 111.

17. CPUC Intervenor Funding Expense shall equal those expenses recorded in FERC Account No. 928 incurred by SDG&E associated with its requirement to reimburse intervenors participating in CPUC regulatory proceedings involving transmission projects as ordered and approved by the CPUC.

18. Draft Informational Filing shall be the draft calculation of SDG&E's Base Transmission Revenue Requirements posted on SDG&E's website for Interested Parties to review and submit data request questions to ascertain the accuracy and correctness of the input data.

19. Electric Miscellaneous Intangible Plant shall equal SDG&E's costs recorded in FERC Account No. 303 related to Electric Miscellaneous Intangible Plant.

20. Electric Miscellaneous Intangible Plant Amortization Expense shall equal SDG&E's costs recorded in FERC Account No. 404 related to the amortization of Electric Miscellaneous Intangible Plant as approved by FERC, shown in Statement AJ work papers. These Amortization Periods may not change absent an FPA Section 205 or 206 filing.

21. Electric Miscellaneous Intangible Plant Amortization Reserve shall equal SDG&E's costs recorded in FERC Account No. 111 related to the amortization reserve of Electric Miscellaneous Intangible Plant.

22. Electric Power Research Institute ("EPRI") Membership Dues refers to membership dues that are excluded in the $BTTR_{CAISO}$ in accordance with FERC precedent.

23. Forecast Period shall be the 24-month period beginning January 1, just after the Base Period, and ending the following year on December 31. The second year of the Forecast Period corresponds to the Rate Effective Period. For the Formula Rate Spreadsheet populated for rate year 2025 ("TO6 Cycle 1"), the Forecast Period will be January 1, 2024 through December 31, 2025. The 24-month Forecast Period will use actual monthly data to the extent that it is available at the time the forecast is developed.

24. General Plant shall equal SDG&E's gross plant balance recorded in FERC Account Nos. 389-399.

25. General Plant Depreciation Expense shall equal SDG&E's depreciation expenses related to General Plant recorded in FERC Account Nos. 403, 404, and 405 in accordance with depreciation rates approved by FERC as shown in Statement AJ work papers. These rates may not be changed absent an FPA Section 205 or 206 filing.

26. General Plant Depreciation Reserve shall equal SDG&E's depreciation reserve balance related to General Plant recorded in FERC

Account Nos. 108 and 111.

27. Incentives refer to any of the items delineated in FERC Order No. 679. The input values for the incentive as defined herein shall be zero in the Formula until the Commission accepts or approves the recovery of the cost associated with the incentive.

28. Incentive Annual Fixed Charge Rate shall be calculated as reflected in Attachment 2 (Formula Rate Spreadsheet).

29. Incentive Transmission Construction Work in Progress shall be construction work in progress for which SDG&E is authorized to collect Incentives under FERC Order No. 679. These costs shall be recorded in FERC Account No. 107.

30. Incentive Project shall be a transmission capital project for which the recovery of an Incentive has been approved as permitted by FERC Order No. 679, as it may be modified from time to time.

31. Incentive Return and Associated Income Taxes shall equal the product of the Incentive Transmission Rate Base and Incentive Cost of Capital Rate, as adjusted for income taxes, as defined in Attachment 2 (Formula Rate Spreadsheet).

32. Incentive Return on Equity shall equal the Return on Equity that the FERC authorizes SDG&E to collect on Incentive Project(s). The Incentive Return on Equity may vary by Incentive Project.

33. Incentive Transmission Plant shall be the transmission plant for Incentive Projects for which SDG&E is authorized to collect Incentives under FERC

Order No. 679. Incentive Transmission Plant shall be tracked individually by Incentive Project.

34. <u>Incentive Transmission Plant Abandoned Project Cost</u> shall be the costs associated with abandoned Incentive Projects that SDG&E is authorized to collect under FERC Order No. 679. These costs shall be recorded in FERC Account No.182.2 and amortized to FERC Account No. 407.

35. <u>Incentive Transmission Plant Abandoned Project Cost Accumulated Deferred Income Taxes</u> shall equal the balance of Incentive Transmission Plant Abandoned Project Cost Accumulated Deferred Income Taxes, as reflected in a footnote to SDG&E's annual FERC Form 1, which SDG&E shall reference by page in its Informational Filing. Incentive Transmission Abandoned Project Cost Accumulated Deferred Income Taxes shall exclude Financial Accounting Standard 109, or its successor, costs. Incentive Transmission Plant Abandoned Project Cost Accumulated Deferred Income Taxes do not include the Transmission Plant Abandoned Project Cost Accumulated Deferred Income Taxes.

36. <u>Incentive Transmission Plant Abandoned Project Cost Amortization Expense</u> shall equal the annual amortization expense recorded in FERC Account No. 407 related to Incentive Transmission Plant Abandoned Project Cost as approved by FERC. Incentive Transmission Plant Abandoned Project Cost Amortization Expense does not include Transmission Plant Abandoned Project Cost Amortization Expense.

37. Incentive Transmission Plant Accumulated Deferred Income Taxes shall equal the balance of accumulated deferred income taxes related to Incentive Transmission Plant, as reflected in a footnote to SDG&E's annual FERC Form 1, which SDG&E shall reference by page in its Informational Filing. Incentive Transmission Plant Accumulated Deferred Income Taxes shall exclude Financial Accounting Standard 109, or its successor, costs. Incentive Transmission Plant Accumulated Deferred Income Taxes shall be tracked individually by Incentive Project.

38. Incentive Transmission Plant Depreciation Expense shall equal SDG&E's depreciation expenses related to Incentive Transmission Plant recorded in FERC Account Nos. 403, 404, and 405 in accordance with the TO5 Transmission Plant Depreciation Rates as reflected in Statement AJ work papers. Incentive Transmission Plant Depreciation Expense shall be tracked individually by Incentive Project.

39. Incentive Transmission Plant Depreciation Reserve shall equal the balance of incentive transmission reserves related to Incentive Transmission Plant recorded in FERC Account Nos. 108 and 111. Incentive Transmission Plant Depreciation Reserve shall be tracked individually by Incentive Project.

40. Incentive Weighted Forecast Plant Additions for any Forecast Period shall be the estimated capital investment associated with Incentive Transmission Plant SDG&E anticipates placing in service during such Forecast Period. Such estimated capital investment shall be calculated

using the same methodology for Weighted Forecast Plant Additions as specified in this Appendix VIII.

41. Incentive Weighted Forecast Transmission Construction Work In Progress for any Forecast Period shall be determined as follows: a) if the Incentive CWIP for any applicable project closes to plant after the end of the Base Period but before the beginning of the Rate Effective Period, such weighted forecast incentive transmission CWIP shall equal the difference between the transmission incentive CWIP balance in the month that the project will close to plant in-service less the balance of CWIP for that project at the end of the December of the Base Period; and b) if the incentive CWIP closes to plant during the Rate Effective Period, the weighted forecast incentive transmission CWIP shall equal 13-month average incremental CWIP balance during the Rate Effective Period. The incremental CWIP balance shall be equal to the difference between the CWIP balance at the end of the month in the Forecast Period just prior to the first month of the Rate Effective Period, less the CWIP balance at the end of the Base Period; this difference shall be added to the monthly CWIP expenditures during the Rate Effective Period until the Incentive Project goes into service. The above calculations for a) or b), as applicable, will be done for each Incentive Project.

42. Interested Parties are all parties interested in the information exchange and review described in these Protocols including, but not limited to, customers under the TO Tariff, the CPUC, consumer advocacy agencies,

and the California state attorney general.

43. Materials and Supplies shall equal SDG&E's balance of total electric Material & Supplies recorded in FERC Account 154 as reported in SDG&E's annual FERC Form 1. This component of rate base is calculated using a 13-month average.

44. Municipal Franchise Tax Expense shall equal the amounts recorded in FERC Account No. 927.

45. Non-CAISO Base Transmission Revenue Requirement ("$BTRR_{EU}$") shall be calculated as defined in Attachment 2 (Formula Rate Spreadsheet).

46. Other BTRR Adjustments in the annual informational update represent amounts that were not previously included, and which are now required to be paid by SDG&E, or used to develop its transmission costs, and will be outlined and explained. Any necessary workpapers showing these adjustments and their inclusion in the formula rate update will be provided.

47. Other Regulatory Assets/Liabilities shall equal amounts recorded in FERC Account No. 182.3 that the Commission has accepted for recovery under Section 205 of the FPA. Other Regulatory Assets/Liabilities for the initial Rate Effective Period shall be zero.

48. Payroll Taxes shall equal those payroll tax expenses recorded in FERC Account No. 408.1.

49. Prepayments shall equal SDG&E's electric prepayment balance recorded in FERC Account No. 165.

50. Property Insurance shall equal SDG&E's expenses recorded in FERC Account No. 924.

51. Property Taxes shall equal SDG&E's expense recorded in FERC Account No. 408.1.

52. Rate Effective Period shall be a 12-month calendar year period beginning January 1 and ending December 31.

53. Return and Associated Income Taxes – Base Return on Equity ("ROE") shall equal the product of the Transmission Rate Base and the Cost of Capital Rate on the Base ROE, adjusted for income taxes, as defined in Attachment 2 (Formula Rate Spreadsheet).

54. Return and Associated Income Taxes – CAISO Participation Return on Equity Adder shall equal the product of the Transmission Rate Base and the Cost of Capital Rate on the CAISO Participation ROE Adder, adjusted for income taxes, as defined in Attachment 2 (Formula Rate Spreadsheet).

55. South Georgia Income Tax Adjustment is the adjustment included in book taxable income to reverse tax benefits flowed through in rates prior to full normalization of book/tax adjustments.

56. Total Plant in Service shall equal SDG&E's total gross plant balance recorded in FERC Account Nos. 301 through 399.

57. Transmission, General, Common Plant Depreciation Expense, and Electric Miscellaneous Intangible Amortization Expense shall equal the balance of Transmission Plant Depreciation Expense, plus the balance of

Transmission Related General Plant Depreciation Expense, plus the balance of Transmission Related Common Plant Depreciation Expense, plus the balance of Transmission Related Electric Miscellaneous Intangible Plant Amortization Expense.

58. Transmission Operation and Maintenance Expense shall equal SDG&E's expenses recorded in FERC Account Nos. 560-573, excluding non-transmission costs recorded in (1) FERC Account Nos. 561.4 (Scheduling, System Control & Dispatch Services); (2) FERC Account 561.8 (Reliability, Planning & Standards Development) for CAISO charges that are included in the Energy Resource Recovery Account ("ERRA"); (3) FERC Account No. 565 (Transmission of Electricity by Others) relating to the purchase of power on behalf of or to serve SDG&E's bundled Non-CAISO customers; (4) FERC Account 566 (Miscellaneous Transmission Expenses) for CAISO Grid Management Costs and other expenses recovered in other balancing accounts such as California Systems 21st Century Energy Balancing Account ("CES-21BA"), Hazardous Substance Cleanup Cost Memorandum Account ("HSCCMA"), Reliability Costs Memorandum Account ("RCMA") costs, Transmission Revenue Balancing Account Adjustment ("TRBAA"), and Transmission Access Charge Balancing Account Adjustment ("TACBAA"); and (5) FERC Account No. 560 (Operation supervision and engineering) for 100% of Executive Officer Compensation and Benefits for officers of SDG&E, Sempra, or any other SDG&E Affiliates, using the definition of "executive officer"

set forth in Rule 3b-7 under the Securities Exchange Act of 1934; and 100% of all-long term incentive compensation, 100% of all short-term incentive programs associated with the Non-GAAP Core Earnings per Share or similar financial-based metrics, and 100% of Supplemental Executive Retirement Plan compensation for employees who are not Rule 3(b)-7 officers.

59. Transmission Plant shall equal SDG&E's Gross Plant balance recorded in FERC Account Nos. 350-359, excluding the portion attributable to any facilities, the cost of which is directly assigned under the CAISO Tariff or is included in Incentive Transmission Plant.

60. Transmission Plant Abandoned Project Cost shall equal an amount, exclusive of Incentive Transmission Plant Abandoned Project Cost, relating to abandoned transmission projects that are recorded in FERC Account No. 182.2. The ratemaking treatment to be afforded for recovery of such costs shall be determined by the Commission on the basis of a filing made by SDG&E with the Commission under Section 205 of the FPA in accordance with this Appendix VIII. In that Section 205 proceeding, SDG&E reserves its right to request recovery of up to 100% of the Transmission Plant Abandoned Project Cost and parties reserve their full rights to contest 100% recovery as provided for in this Appendix VIII.

61. Transmission Plant Abandoned Project Cost Accumulated Deferred Income Taxes shall equal the balance of Transmission Plant

Abandoned Project Cost Accumulated Deferred Income Taxes, as reflected in a footnote to SDG&E's annual FERC Form 1 which SDG&E shall reference by page in its Informational Filing. Transmission Plant Abandoned Project Cost Accumulated Deferred Income Taxes shall exclude Financial Accounting Standard 109, or its successor, costs. Transmission Plant Abandoned Project Cost Accumulated Deferred Income Taxes do not include the Incentive Transmission Plant Abandoned Project Costs Accumulated Deferred Income Taxes.

62. Transmission Plant Abandoned Project Cost Amortization Expense shall equal the annual amortization expense recorded in FERC Account No. 407 related to Transmission Plant Abandoned Project Cost. Transmission Plant Abandoned Project Cost Amortization Expense does not include Incentive Transmission Plant Abandoned Project Cost Amortization Expense.

63. Transmission Plant Depreciation Expense shall equal SDG&E's transmission expenses recorded in FERC Account Nos. 403, 404, and 405, excluding Incentive Transmission Plant Depreciation Expense. Both Transmission Plant Depreciation Expense and Incentive Transmission Plant Depreciation Expense will be calculated using the rates shown in Statement AJ workpapers. The Transmission Plant Depreciation Rates for each subaccount will not change during the term of TO6. However, the overall composite depreciation rate of 2.88% (based on plant balances as

of December 31, 2023) will change based upon the plant balances in the subaccounts.

64. Transmission Plant Depreciation Reserve shall equal SDG&E's transmission reserve balance recorded in FERC Account Nos. 108 and 111. Transmission Plant Depreciation Reserve does not include Incentive Transmission Plant Depreciation Reserve.

65. Transmission Plant Held for Future Use shall equal SDG&E's transmission related plant balance recorded in FERC Account No. 105. Gain or loss on the sale of plant held for future use shall be recorded in FERC Account Nos. 411.6 and 411.7.

66. Transmission Related Accumulated Deferred Income Taxes shall equal the balance of Transmission Plant Accumulated Deferred Income Taxes, plus the balance of Transmission Related Electric General and Common Plant Accumulated Deferred Income Taxes, plus Transmission Related Electric Miscellaneous Intangible Plant Deferred Income Taxes, less the Incentive Transmission Plant Accumulated Deferred Income Taxes, as reflected in a footnote to SDG&E's annual FERC Form 1, which SDG&E shall reference by page in its Informational Filing. Transmission Related Accumulated Deferred Income Taxes shall exclude Financial Accounting Standard 109, or its successor, costs.

67. Transmission Related A&G Expenses shall equal (1) Administrative and General Expense included in FERC Account Nos. 920-935, excluding (i)

Property Insurance in FERC Account No. 924, (ii) Damages and Injuries in FERC Account 925, and (iii) non-transmission-related expenses and various CPUC mandated costs recovered in other balancing accounts, which include but are not limited to non-transmission-related expenses in FERC Account No. 924 (Property Insurance), FERC Account No. 925 (Damages and Injuries), FERC Account No. 927 (Franchise Requirements), FERC Account 928 (Regulatory Commission Expenses) for any CPUC Intervenor Funding Expenses, FERC Account No. 930.1 (General Advertising Expenses), FERC Account No. 930.2 (Miscellaneous General Expenses), and FERC Account No. 935 (Maintenance of General Plant), multiplied by the Transmission Wages and Salaries Allocation Factor, plus (2) Property Insurance in FERC Account No. 924, excluding insurance costs related to nuclear plant serving SDG&E's bundled Non-CAISO customers, multiplied by the Transmission Property Insurance and Tax Allocation Factor, plus (3) Damages and Injuries in FERC Account 925 multiplied by the Transmission Wages and Plant Blended Allocation Factor.

68. <u>Transmission Related Amortization of Excess Deferred Tax Liabilities</u> shall equal an amount recorded in FERC Account Nos. 190, 282, and 283 related to transmission as reflected in a footnote in SDG&E's annual FERC Form 1 as referenced by page in its annual Informational Filing.

69. <u>Transmission Related Amortization of Investment Tax Credits</u> shall

equal the amount set forth in the applicable FERC Form 1 until fully amortized. SDG&E shall reflect in a footnote in its annual FERC Form 1 any Transmission Related Amortization of Investment Tax Credits, which SDG&E shall reference by page in its annual Informational Filing.

70. Transmission Related Cash Working Capital shall be a 0% allowance of Transmission Operations and Maintenance, Transmission Related A&G Expenses, and CPUC Intervenor Funding Expense - Transmission.

71. Transmission Related Common Plant shall equal SDG&E's balance of investment in Electric Common Plant multiplied by the Transmission Wages and Salaries Allocation Factor.

72. Transmission Related Common Plant Depreciation Expense shall equal the balance of SDG&E's Electric Common Plant Depreciation Expense recorded in FERC Account Nos. 403, 404, and 405 multiplied by the Transmission Wages and Salaries Allocation Factor.

73. Transmission Related Common Plant Depreciation Reserve shall equal the balance in Electric Common Plant Depreciation Reservice multiplied by the Transmission Wages and Salaries Allocation Factor.

74. Transmission Related Depreciation Reserve shall equal the balance of Transmission Depreciation Reserves, plus the balance of Transmission Related General Plant Depreciation Reserves, plus Transmission Related Common Plant Depreciation Reserves, plus the balance of Transmission Related Electric Miscellaneous

Intangible Plant Amortization Reserves. Transmission Related Depreciation Reserve does not include Incentive Transmission Plant Depreciation Reserve.

75. Transmission Related General Plant shall equal SDG&E's balance of investment in General Plant multiplied by the Transmission Wages and Salaries Allocation Factor.

76. Transmission Related General Plant Depreciation Expense shall equal the balance of SDG&E's General Plant Depreciation Expense recorded in FERC Account Nos. 403, 404, and 405 multiplied by Transmission Wages and Salaries Allocation Factor.

77. Transmission Related General Plant Depreciation Reserve shall equal the balance in General Plant Depreciation Reserves multiplied by the Transmission Wages and Allocation Factor.

78. Transmission Related Electric Miscellaneous Intangible Plant shall equal the total amount of Electric Miscellaneous Intangible Plant recorded in FERC Account No. 303 multiplied by the Transmission Wages and Allocation Factor.

79. Transmission Related Electric Miscellaneous Intangible Plant Amortization Expense shall equal the balance of SDG&E's Electric Miscellaneous Intangible Plant Amortization Expense recorded in FERC Account No. 404 multiplied by the Transmission Wages and Salaries Allocation Factor.

80. Transmission Related Electric Miscellaneous Intangible Plant

Amortization Reserve shall equal SDG&E's balance of Electric Miscellaneous Intangible Plant Amortization Expense recorded in FERC Account No.111 multiplied by the Transmission Wages and Salaries Allocation Factor.

81. Transmission Related Materials & Supplies shall equal SDG&E's electric balance of Materials and Supplies ("M&S") multiplied by the Transmission M&S rolling three-year average ratio.

82. Transmission Related Municipal Franchise Tax Expense shall equal: a) the Base Transmission Revenue Requirements ("BTRRs") prior to the inclusion of Municipal Franchise Tax expense multiplied by the Municipal Franchise Tax Expense rate that the CPUC authorizes from time to time, which shall be recovered as part of the BTRRs, plus b) an amount of Municipal Franchise Tax Expense that the CPUC authorizes SDG&E to collect from customers who reside in the City of San Diego. This latter amount shall be reflected on the electric bills of customers residing in the City of San Diego and shall not be included as part of the $BTRR_{CAISO}$.

83. Transmission Related Payroll Taxes Expense shall equal SDG&E's total electric Payroll Taxes expense recorded in FERC Account No. 408.1 (excluding Citizens related payroll), multiplied by the Transmission Wages and Salaries Allocation Factor. SDG&E shall footnote in its annual FERC Form 1 the payroll taxes attributable to Citizens, which SDG&E shall reference by page in its Informational Filing.

84. Transmission Related Prepayments shall equal SDG&E's electric balance

of prepayments recorded in FERC Account No. 165 multiplied by the Transmission Wages and Salaries Allocation Factor.

85. Transmission Related Property Taxes shall equal Property Taxes excluding property taxes directly assigned to SONGS, multiplied by the Transmission Property Insurance and Tax Allocation Factor. SDG&E shall footnote in its annual FERC Form 1 the directly assigned property taxes attributable to SONGS, which SDG&E shall reference by page in its Informational Filing.

86. Transmission Related Regulatory Debits and Credits shall equal SDG&E's amortization expense associated with Other Regulatory Assets/Liabilities debited to FERC Account No. 407.3 and FERC 407.4 that the Commission has accepted for recovery under Section 205 of the FPA. Transmission Related Regulatory Debits for the initial Rate Effective Period shall be zero.

87. Transmission Related Revenue Credits shall include Transmission related revenues SDG&E received from providing transmission services over SDG&E facilities under existing contracts or other Tariff Filings. These revenues are recorded in (1) FERC Accounts 451; (2) 453 through 456; and (3) other FERC Accounts applicable to the Citizens. Examples include, but are not limited to, rents from electric property, generation interconnection, and Citizens lease of SDG&E's transmission facilities. These revenues that SDG&E received are used to reduce the cost of service for SDG&E's customers.

88. Transmission Related Uncollectible Expense shall equal the $BTRR_{EU}$ prior to the inclusion of uncollectible expenses multiplied by the percentage allowance for uncollectible expenses approved from time to time by the CPUC, and should not be included as part of the $BTRR_{CAISO}$.

89. True-Up Period shall be 12 months ended December 31 of the Base Period of each year.

90. Uncollectibles shall be an estimated amount of revenues that will not be collected from customers.

91. Weighted Forecast Plant Additions for any Forecast Period shall be the estimated capital investment in new Transmission Plant, Transmission Plant Held for Future Use, and Transmission Related General Plant, Common Plant, and Electrical Miscellaneous Intangible Plant SDG&E anticipates placing in service during the Forecast Period. Estimated capital investments shall be determined for each month of the Forecast Period as described herein and each estimated capital investment shall be multiplied by a weighting factor so that the magnitude reflects the number of months during the Forecast Period the new transmission facilities are actually in service. Any new transmission facilities expected to be placed in service during the Forecast Period but prior to the end of the first month of the associated Rate Effective Period, *i.e.*, January 31 of the second year of the Forecast Period, shall be assigned a weighting factor of 1.00. Any new transmission facilities expected to be placed in service during the Forecast Period as of the beginning of the second month of the Rate Effective

Period, *i.e.*, February 1, or thereafter through and including December 31, shall be assigned a weighting factor based on the number of months during the Rate Effective Period for which those facilities are expected to be in service divided by 12. Thus, for example, a plant addition expected to be placed in service in February of the Rate Effective period would be assigned a weighting factor of 11 divided by 12 or 0.917.

II. CALCULATION OF ANNUAL BASE TRANSMISSION REVENUE REQUIREMENTS

A. Formula Rate Protocols – See Attachment 1

B. Formula Rate Spreadsheet – See Attachment 2

The TO6 Formula Rate Spreadsheet consists of the following:

- Statement BK1 (Derives $BTRR_{EU}$) and BK2 (Derives $BTRR_{CAISO}$), and
- Statements AD through AV and Miscellaneous Statement (provide data embedded in Statement BK1 and BK2, and
- True-Up Adjustment and Interest True-Up Adjustment workpapers, and
- Summary of High and Low Voltage split for Forecast Plant addition workpapers.

Data cells within the Formula Rate Spreadsheet that are color coded green are manual inputs based on the workpapers and/or FERC Form 1 data 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.

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

Data cells that are colored grey shall be zero.

SDG&E will include these workpapers in each Annual Informational Filing.

Blank lines for Project-Specific Incentives or Abandoned Plant for Non-Incentives Projects that show up in the Formula Rate Spreadsheet will not be populated with numbers absent an FPA Section 205 filing.

TO6 Formula Rate Protocols

APPENDIX VIII

ATTACHMENT 1

FORMULA RATE PROTOCOLS

A. INTRODUCTION

This Attachment sets forth details with respect to the determination each year of San Diego Gas & Electric Company's ("SDG&E") Base Transmission Revenue Requirements ("BTRRs") used to derive: (i) the charges assessed by SDG&E to its Non-California Independent System Operator Corporation ("CAISO") Revenue Requirement Customers ("$BTRR_{EU}$"); and (ii) the charges assessed by SDG&E pursuant to its Transmission Owner ("TO") Tariff and by the CAISO pursuant to the CAISO Tariff ("$BTRR_{CAISO}$"). SDG&E's Sixth TO Formula Rate mechanism consists of Appendix VIII of SDG&E's TO Tariff and two attachments: the Formula Rate Protocols ("Protocols") (Attachment 1 to Appendix VIII) and the Formula Rate Spreadsheet (Attachment 2 to Appendix VIII) (collectively, the "TO6 Formula"). Capitalized terms shall have the meaning ascribed to them in Appendix VIII of SDG&E's TO Tariff.

The $BTRR_{EU}$ for each Rate Effective Period will consist of the following four parts:

(i) the Prior Year Revenue Requirements ("$PYRR_{EU}$");

(ii) the Forecast Period Capital Addition Revenue Requirements ("FC_{EU}");

(iii) a True-Up ("TU") Adjustment; and

(iv) an Interest True-Up Adjustment.

The $PYRR_{EU}$, FC_{EU}, and True-Up Adjustment, including the Interest True-Up Adjustment, shall be designed to quantify SDG&E's cost to own, operate and maintain its transmission facilities. SDG&E then calculates the $BTRR_{CAISO}$ by making certain adjustments, as described below.

The $PYRR_{EU}$ will be an annual calculation based on the previous calendar year's data as shown in SDG&E's Federal Energy Regulatory Commission ("FERC" or the "Commission") Form No. 1: Annual Report of Major Electric Utilities, Licensees, and Others ("Form 1") for that year and underlying ledger accounts. SDG&E shall provide the data reflected in the underlying ledger accounts used to determine SDG&E's $PYRR_{EU}$ in the Annual Informational Filing if requested under the procedures described below in Section C.3 of these Protocols. Electric Power Research Institute ("EPRI") Membership Dues, California Public Utilities Commission ("CPUC") Intervenor Funding Expense, South Georgia Tax Impacts, and Uncollectibles will be recovered as a component of $BTRR_{EU}$, but not as a component of $BTRR_{CAISO}$. The FC_{EU} component will be an annual calculation based on an estimate of the revenue requirement associated with the transmission-related plant investments expected to be placed in service during the Forecast Period.

SDG&E shall calculate its BTRRs[1] using the formula rate that is presented in the Formula Rate Spreadsheet. The Formula Rate Spreadsheet contains fixed formulae that are described in Appendix VIII. If there is any conflict between the provisions of Appendix VIII and the Formula Rate Spreadsheet, the Formula Rate Spreadsheet shall control. The fixed formulae in the Formula Rate Spreadsheet are subject to change only pursuant to Sections 205 and 206 of the Federal Power Act ("FPA") and will be populated with data from SDG&E's annual Form 1 filing or SDG&E's underlying ledger accounts. Information in the reference sections and footnotes of the Formula Rate Spreadsheet may, however, be changed without a FPA Section

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1 The term "BTRRs" includes the $BTRR_{EU}$ and the $BTRR_{CAISO}$ that are calculated annually.

205 or Section 206 filing.[2] The sources of the data used in the TO6 Formula will be: (a) identified in the Formula Rate Spreadsheet by fixed references to specific locations in FERC Form No. 1; or (b) provided by SDG&E in accordance with Section C of these Protocols.

B. TERM OF SDG&E'S TO6 FORMULA

1. Effective Date

SDG&E's BTRRs for TO6 Cycle 1 shall become effective on June 1, 2025, or such other date authorized by FERC and shall be re-determined annually thereafter in accordance with the TO6 Formula, including the Protocols and the Formula Rate Spreadsheet, to become effective on January 1 through December 31 of the rate year.

The TO6 Formula shall be in effect from June 1, 2025, and each year thereafter, unless the Commission modifies or replaces the TO6 Formula. Notwithstanding the following, the existing rates in effect at the time the TO6 Formula terminates shall remain in effect until superseded by subsequent Commission-approved rates.

2. Notice of Termination

Beginning in calendar year 2027, each party to ER25-270 and each party to any subsequent Annual Informational Filing proceeding ("Party") shall have the right to terminate the TO6 Formula, to be exercised on an annual basis by providing written email notice to the service list for ER25-270 no later than March 31 of the calendar year in question ("Notice of Termination"). Following receipt of the Notice of Termination, SDG&E shall file a successor rate pursuant to Section 205 of the FPA by October 31 of that year, which shall include a request for an effective date that is January 1 of the following year. For example, a Party could provide

[2] SDG&E will document any modifications to the reference sections and footnotes of the Formula Rate Spreadsheet in the transmittal letter accompanying the Draft Informational Filing, and all persons retain the rights to protest any such changes.

Notice of Termination on March 31, 2027, which would require SDG&E to file a successor rate with a requested effective date of January 1, 2028. All Parties retain their full rights to oppose SDG&E's filing.

The earliest possible effective date for a successor rate is January 1, 2028 unless all Parties either (1) agree in writing to an earlier effective date or (2) do not object to an earlier effective date after reasonable notice and opportunity to respond.

C. PROCEDURES FOR UPDATING THE BTRR

SDG&E shall update its BTRRs according to the timelines and procedures described in this Section. A summary of the procedures for updating the BTRRs is set forth below.

Event	**Date**
Posting of Draft Informational Filing	June 15
Informational Requests	June 15 – December 1
Draft Informational Filing Meeting	On or before August 30
Provide a Revised Draft Informational Filing with a summary of the changes	October 1
Technical Conference on Revised Draft Informational Filing (if necessary)	Between October 8 and October 15
Annual Informational Filing	On or before December 1
Effective Date of BTRRs	January 1
Last Day for Formal Comments or Protests to Annual Informational Filing	January 31
Last day for SDG&E to Submit Answer to Formal Comments or Protests	March 15

SDG&E will update the BTRRs in each cycle as follows:

TO6 Cycle 1

Rate Effective Period	June 1, 2025 – December 31, 2025
Base Period	12 Months ended December 31, 2023
Forecast Period	24 Months, January 2024 -– December 2025
TU Adjustment	2023 calendar year applicable to TO5 Cycle 5
Interest TU Adjustment	January 1, 2023 – December 31, 2024

TO6 Cycle 2

Rate Effective Period	January 1, 2026 – December 31, 2026
Base Period	12 Months ended December 31, 2024
Forecast Period	24 Months, January 2025 - December 2026
TU Adjustment	2024 calendar year applicable to TO5 Cycle 6
Interest TU Adjustment	January 1, 2024 – December 31, 2025

TO6 Cycle 3

Rate Effective Period	January 1, 2027 – December 31, 2027
Base Period	12 Months ended December 31, 2025
Forecast Period	24 Months, January 2026 – December 2027
TU Adjustment	2025 calendar year applicable to TO6 Cycle 1
Interest TU Adjustment	January 1, 2025 – December 31, 2026

After TO6 Cycle 3, successive TO6 cycles will be consistent with Cycle 3 with regards to timing and the length of the Base Period, Forecast Period, TU Period, and Rate Effective Period. If a deadline falls on a weekend or holiday recognized by the Commission, the deadline will be extended to the next business day.

1. Draft Informational Filing

On or before June 15 (the "Posting Date") of each year, SDG&E shall post on its website, www.sdge.com, a draft of the Informational Filing (the “Draft Informational Filing”) for review, comment and discussion prior to filing the Annual Informational Filing at FERC on or before December 1. SDG&E will provide electronic notice of its posting via email to its Service List[3] within 5 business days.

The Draft Informational Filing shall include the following:

a. The populated version of the Formula Rate Spreadsheet.

b. Workpapers supporting all inputs that are not supported by the FERC Form No. 1. SDG&E will document any modifications to or elimination of the workpapers in the transmittal letter accompanying the Draft Informational Filing, and all persons retain the rights to protest any such changes.

c. Data and calculations for items such as ADIT that require adjustments from FERC Form No. 1 data, Taxes Other Than Income taxes, prepayments that may require plant-related and labor-related sub-amounts, certain Administrative and General (“A&G”) items, revenue credits and rate divisors, and thirteen-month balances.

d. For the applicable rate year, the following information related to affiliate cost allocations: (1) a detailed description of the methodologies used to allocate and directly assign costs between SDG&E and its affiliates by service category or function, including any changes to such cost allocation methodologies from the prior year and the reasons for those changes; and (2) the magnitude of such costs that have been allocated or directly assigned between SDG&E and each affiliate by service category or function;

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[3] The “Service List” includes: (1) the service list compiled by FERC in ER25-270 and (2) the service list compiled by FERC in any docket created by an SDG&E Annual Informational Filing.

e. Identification and explanation of any changes, such as a description of any Accounting Changes.

f. Identification and explanation of any aspects of the TO6 Formula Rate Spreadsheet or its inputs that are the subject of an ongoing dispute in any FERC proceeding on a prior Annual Informational Filing.

g. Identification of all reorganization, merger, or sale of transmission asset transactions during the previous year.

h. Identification of any known errors, as discussed in Section 7 below, or adjustments in FERC Form 1 data used in the Formula Rate Spreadsheet; and identify items included in the Formula Rate Spreadsheet at an amount other than on a historical cost basis (e.g., fair value adjustments).

i. The following is a list of workpapers that will be provided by SDG&E to the Interested Parties with the Draft Informational Filing and, upon request, when the Annual Informational Filing is filed at FERC. SDG&E will notify the Interested Parties of any substantive changes or additions to the workpapers that go beyond merely populating the workpapers.

- Transmission Plant in Service by Project with current year beginning balance, additions, adjustments, retirements, and transfers that reconciles the total FERC Form No. 1 balances to SDG&E's Statement AD support tabs.
- Complete transaction details of SDG&E's electric transmission O&M and total company A&G expenses, including original transactions booked to Common and Electric, that also identifies the ratemaking adjustments that SDG&E includes in its Statement AH support tabs.
- A listing of all SDG&E CPUC Memorandum and Balancing Accounts, with a description of whether each individual account (either as an asset/liability or as expense/amortizations) is included or excluded in the TO TRR.

- The Excel file(s) underlying the General and Common Plant Addition data.
- The Excel file(s) underlying the ET Forecast Capital Additions data.

2. Draft Informational Filing Meeting

SDG&E will provide notice to the Service List of a one-day meeting to take place on or before August 30 of each year to discuss any details or questions regarding SDG&E's Draft Informational Filing at least fifteen (15) business days prior to the meeting. Interested Parties are encouraged to provide a list of topics they would like to address at least seven (7) business days before the meeting and SDG&E will make available subject matter experts to the extent possible to assure that the issues are addressed during the meeting. By mutual agreement of SDG&E and Interested Parties, such meeting may take place in-person, via telephone, or video-conference. A second technical conference on SDG&E's revised draft informational filing shall be held between October 8 and October 15 if SDG&E or an Interested Party deems such a meeting as necessary.

3. Information Requests

a. Interested Parties may submit reasonable information requests to SDG&E regarding all issues that may be necessary to determine: (1) the extent or effect of an Accounting Change; (2) whether the Annual True-up Adjustment fails to include data properly recorded in accordance with the Formula Rate Protocols; (3) the proper application of the Formula Rate Spreadsheet and/or procedures in the Protocols; (4) the accuracy of data and consistency with the TO6 Formula of the calculations shown in the Annual True-up Adjustment; (5) the prudence of actual costs and expenditures; and (6) the effect of any change to the underlying Uniform System of Accounts or applicable form; or (7) any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the Formula Rate Spreadsheet. The information and document requests shall not otherwise be directed to ascertaining whether the formula rate is just and reasonable.

b. SDG&E shall make a good faith effort to respond to information requests in writing within 10 business days of receipt, or sooner depending on the timing of the information requests, except that, for any information requests submitted to SDG&E after November 8, no response will be due until January 3. Any delay in the publication of the Annual Informational Filing, however, results in an equivalent extension of time for submission of information requests. SDG&E shall contemporaneously provide copies of all responses to all parties on the Service List. SDG&E and the Interested Party serving the information request on SDG&E will work cooperatively and in good faith to resolve any questions, objections, or disputes relating to the information requests.

c. Responses to information requests shall not be designated as settlement communications or produced under the Commission's rules and regulations governing settlements, unless provided as a privileged settlement communication in a Commission proceeding being conducted under the Commission's settlement rules. SDG&E may mark materials provided in response to an information request as Protected Materials in accordance with any applicable Protective Order adopted in the FERC proceedings concerning SDG&E's TO6 Formula rate tariff filing ("Protective Order"). Interested

Parties will have all rights provided to them under the Protective Order to protest SDG&E's classification of any materials as Protected Materials. To the extent an information request response calls for the production of Protected Materials, SDG&E will provide such materials only to the parties that have signed non-disclosure certificates agreeing to abide by the terms of the Protective Order.[4]

d. To the extent SDG&E and any Interested Party are unable to resolve disputes related to information requests submitted in accordance with these Protocols, SDG&E or any Interested Party may petition the FERC to appoint an Administrative Law Judge as a discovery master after reasonable attempts to resolve the dispute have been made by SDG&E and any Interested Party. Neither SDG&E nor any Interested Party shall object to a request for a discovery master. The discovery master shall have the authority to issue binding orders to resolve discovery disputes and compel the production of discovery, if appropriate, in accordance with the Protocols and consistent with FERC's discovery rules. The discovery master's orders shall be subject to appeal to the Commission and to the courts to the same extent and under the same rules as would be applicable to an Initial Decision issued under Rule 708 of the Commission's Rules of Practice and Procedure. In the event that the Commission establishes hearing or settlement procedures for an Annual Informational Filing, the discovery master's responsibility shall be transferred to

[4] Nothing in these Protocols limits the CPUC's statutory or constitutional authority to seek information from SDG&E.

the Presiding Judge for such hearing or settlement procedures, effective upon his or her appointment.

4. Revised Draft Informational Filing

SDG&E shall provide to the service list a marked version indicating any revisions to the Draft Informational Filing along with an explanation of the reason for the revisions by no later than the date specified in Section C. SDG&E will conduct a technical conference on the Revised Draft Informational Filing between October 8 and October 15, if necessary.

5. Limited Cost of Removal and Salvage Accounting Audit Available

Interested Parties have the right, upon request, to conduct a limited sample audit of SDG&E's cost of removal and salvage accounting practices, including the ability to have follow-up meetings to discuss the audit, during an annual cycle.

6. Updated Capital Additions Forecast

SDG&E will provide an updated forecasted transmission-related capital additions with data from SDG&E's accounting system within 60 days of SDG&E's annual cycle filing update. In other words, SDG&E will provide the updated forecasted capital additions between October 1 and December 1. This updated data will represent the latest SDG&E management approved forecast capital additions data that SDG&E has available.

7. Annual Informational Filing

a. Starting in 2025, SDG&E shall submit to the Commission on or before December 1 of each year an Annual Informational Filing showing the rates to be in effect for the Rate Effective Period of the succeeding calendar year. Each Annual Informational Filing shall be filed in a new docket at FERC. SDG&E shall provide notice of the Annual Informational Filing to the

Service List the day of the filing and shall provide the new docket number to the service list no later than five (5) calendar days after the filing. The information provided in the Draft Informational Filing procedures (C.1.a through h of these Protocols) shall also be included in the Annual Informational Filing, modified as necessary to reflect any changes resulting from the Draft Informational Filing procedures. Further, the Annual Informational Filing shall show:

(i) for the $PYRR_{EU}$ for the Base Period, each of the thirteen monthly balances (and thirteen-month average of those balances) for transmission plant investment and the transmission plant retirements, reclassifications or additions reflected in each monthly balance; and

(ii) for the Forecast Period, any weighted forecast plant additions to transmission-related plant net of forecast retirements and reclassifications of Transmission Plant anticipated during that Forecast Period.

b. It is expressly intended by these Protocols that the Commission will issue public notice of the Annual Informational Filing inviting public comment, and SDG&E shall request in its Annual Informational Filing that the Commission issue public notice of the Annual Informational Filing inviting public comment by January 31.

c. The Annual Informational Filing shall not modify the TO6 Formula and shall not constitute a rate change under Section 205 of the FPA. The Annual Informational Filing shall not subject the TO6 Formula to modification.

d. Formal Protests shall be filed in the same docket in which SDG&E files its Annual Informational Filing. An Interested Party shall have until January 31st following the review period (unless such date is extended with the written consent of SDG&E) to file a Formal Protest at FERC, which shall be served on SDG&E on the date of such filing. SDG&E may raise both substantive and procedural defenses against such a Formal Protest.

e. Formal Protests shall be filed pursuant to these Protocols and clearly identify the action or inaction which is alleged to violate these Protocols or the Formula Rate Spreadsheet and explain how that action or inaction violates the Protocols or the Formula Rate Spreadsheet.

f. Nothing in these Protocols shall act as a bar to a person raising an issue in comments or in protests to the Annual Informational Filing that it has not raised in a prior Annual Informational Filing proceeding (including pre-filing phases of such proceeding) or with respect to which it has not previously exercised its rights under the FPA.

g. It is expressly intended by these Protocols that FERC will issue an order taking action, assuming any action is requested, on the Annual Informational Filing if protests and/or comments on the Annual Informational Filing are filed.

h. In any proceeding on SDG&E's Annual Informational Filing, SDG&E shall bear the burden of showing the justness and reasonableness of the implementation of its TO6 Formula in accordance with Commission precedent.

i. SDG&E will have until March 15 to submit its answer to the Formal Protest at FERC.

j. SDG&E will make any revisions to the BTRRs and associated rates that are required by a final[5] Commission order with respect to the Annual Informational Filing. Unless otherwise ordered by the Commission, such revisions shall be effective as of the first day of the applicable Rate Effective Period and shall be reflected, with interest calculated pursuant to the interest rates in Section 35.19a of the Commission's regulations, in the subsequent Annual Informational Filing as a component of the Annual True-Up Adjustment. If the term of the TO6 Formula is ending so that there will be no future Annual Informational Filing, SDG&E shall include the BTRRs' difference in the Final True-Up Adjustment in SDG&E's next successor rate filing.

8. Adjustments to Reflect Correction of Errors

a. In the event SDG&E or any Interested Party identifies an error in the TO6 Formula or the FERC Form No. 1 data or data based on SDG&E's books and records that is used as an input to the formula, or SDG&E is required by applicable law, a court, or regulatory body to correct an error, and such error affects the True-Up Adjustment calculated in an Annual Informational Filing, SDG&E shall include in its subsequent Annual Informational Filing a brief description of the errors included in its prior Annual Informational Filing that must be corrected. Errors include mistakes or omission regarding the values used as inputs to the Formula Rate Spreadsheet, such as arithmetic or computational errors, or errors with respect to established FERC practices or

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[5] All references in these Protocols to Commission orders or actions refer to the final form of such orders or actions (in accordance with the FPA and applicable Commission regulations, including without limitation Commission regulations with respect to a stay of a Commission order upon rehearing and/or an appeal), including as they may be modified as a result of a request for rehearing or Court appeal.

methodologies. Errors shall not include changes of judgment or opinion. SDG&E should inform parties of any identified errors through the transmittal letter accompanying its Draft Informational Filing.

b. SDG&E's subsequent Annual Informational Filing shall:

(i) Recalculate the True-Up Adjustment for all affected prior years;

(ii) Compare, on a monthly basis, the difference between the initial incorrect True-Up Adjustment and the revised correct True-Up Adjustment; and

(iii) Determine the cumulative amount of the difference in Section C.7.b.ii, including interest calculated pursuant to the interest rate in 18 C.F.R. § 35.19a, through the date of implementation of the correction.

c. Absent an order requiring refunds outside of the true-up processes described below in Sections E through G, the difference in Section C.7.b.iii shall be included as an additional component to SDG&E's True-Up Adjustment in its next Annual Informational Filing or Final True-Up Adjustment, as applicable, as a True-Up Adjustment in accordance with the TO6 Formula in SDG&E's successor rate filing.

D. SINGLE-ISSUE FILINGS

1. Post-Employment Benefits Other Than Pensions

If the expense levels for SDG&E's Post-Employment Benefits Other than Pensions ("PBOP"), as recorded in FERC Account No. 926, Employee Pensions and Benefits, change from those expense levels contained in SDG&E's TO6 Cycle 1 Filing, then:

a. SDG&E may make a single-issue filing under Section 205 of the FPA, to recover such changed PBOP expense pursuant to the TO6 Formula; or

b. Any person may exercise its rights under Section 206 of the FPA to request that the Commission direct SDG&E to reflect any changed PBOP expense pursuant to the TO6 Formula.

c. SDG&E and/or any other person shall retain full rights to oppose such filings under the FPA and in accordance with the Commission's Rules of Practice and Procedure.

d. If there is a change from the PBOP expense levels contained in SDG&E's TO6 Cycle 1 Filing and SDG&E elects not to make a filing, SDG&E will provide notice of the change to the service list as part of its Draft Informational Filing.

2. Project-Specific Incentives

During the term of the TO6 Formula, SDG&E shall have the right to seek transmission project-specific incentives, and all persons shall retain their rights to oppose the requested incentives. If SDG&E requests and is authorized by the Commission to recover project-specific incentives, SDG&E will incorporate the values associated with the approved incentives as a line item in the placeholders set forth in the TO6 Formula. Such placeholders will not change absent approval of a separate FPA Section 205 filing seeking such a change.

3. FERC Form No. 1

SDG&E may make a single-issue FPA Section 205 filing to update the references in the TO6 Formula to reflect any changes to the format and/or content of the FERC Form No. 1 or the Uniform System of Accounts that affect the calculations set forth in the TO6 Formula in the event that a Commission order revises the format and/or content of the FERC Form No. 1 or the Uniform System of Accounts. This filing shall be submitted within sixty days of the later of: (1)

the issuance of any FERC decision to revise the FERC Form No. 1 or the Uniform System of Accounts; or (2) the date of implementation established in the FERC decision for revisions to the FERC Form No. 1 or Uniform System of Accounts. All persons retain full rights to oppose such filing under the FPA and in accordance with the Commission's Rules of Practice and Procedure. If there is a change to the format and/or content of the FERC Form No. 1 or the Uniform System of Accounts that affects the calculations set forth in the TO6 Formula, and SDG&E elects not to make a filing, SDG&E will provide notice of the change to the Service List as part of its Draft Informational Filing. Information in the reference sections and footnotes of the Formula Rate Spreadsheet may, however, be changed without a FPA Section 205 or Section 206 filing. SDG&E will document any modifications to the reference sections and footnotes of the Formula Rate Spreadsheet in the transmittal letter accompanying the Draft Informational Filing, and all persons retain the rights to protest any such changes.

4. Abandoned Plant for Non-Incentive Projects

SDG&E reserves the right to make a single-issue FPA Section 205 filing to seek recovery of abandoned project costs for non-incentive projects. All persons retain full rights to oppose such filing under the FPA and in accordance with the Commission's Rules of Practice and Procedure.

5. Depreciation Rates and/or Amortization Periods for General Plant, Common Plant and/or Intangible Plant

SDG&E reserves the right to make a single-issue FPA Section 205 filing to change the depreciation rates for General Plant and Common Plant and the amortization periods for Intangible Plant upon approval by the CPUC of revised depreciation rates and/or amortization periods for these plant categories. SDG&E shall make a filing at the Commission, as set forth in this section, by the later of either the filing date for the next Annual Informational Filing following issuance of the CPUC ruling or sixty days after issuance of the CPUC ruling. All persons retain full rights to oppose such filing under the FPA and in accordance with the Commission's Rules of Practice and Procedure. If there is a change in the depreciation rates for General Plant and Common Plant and/or in the amortization periods for Intangible Plant, and SDG&E elects not to make a filing, SDG&E will provide notice of the change to the service list as part of its Draft Informational Filing. But SDG&E will not then be able to incorporate the CPUC- approved change in its TO6 Formula.

6. Modifications to the TO6 Formula Rate Spreadsheet for Cost Containment Measures

SDG&E reserves the right to make a single-issue FPA Section 205 filing to modify the Formula Rate Spreadsheet to incorporate project specific cost containment measures required by CAISO in relation to competitively bid projects pursuant to CAISO's annual transmission planning process. All persons retain full rights to oppose such filing under the FPA and in accordance with the Commission's Rules of Practice and Procedure.

7. Wildfire Self-Insurance

SDG&E may make a filing to revise the Formula Rate Spreadsheet as needed to implement a wildfire self-insurance program if SDG&E pursues wildfire self-insurance, provided that (i) SDG&E provides notice to parties on the Service List of its intent to make such a filing at least 180 days prior to filing at FERC and shares the filing at least 90 days prior to filing at FERC, and (ii) SDG&E demonstrates in the single-issue filing that wildfire-self-insurance will result in savings for rate payers for the year in question compared to commercial insurance. All persons retain full rights to oppose such filing under the FPA and in accordance with the Commission's Rules of Practice and Procedure.

8. Change in Retail Rates Design

SDG&E may make a single issue filing to revise Appendix IX of its TO Tariff if SDG&E determines that it is necessary to implement a change in retail rates, or if a court or regulatory body determines that a single-issue filing is legally required to implement a change in retail rates.

9. Restriction on Single-Issue Filings

Unless otherwise provided for in this Section D, SDG&E may not make single-issue filings during the term of the TO6 Formula. Further, the Parties recognize that the Commission is not bound by single-issue filings and may at its discretion broaden the scope of the filing.

E. ANNUAL TRUE-UP ADJUSTMENT

The True-Up Adjustment for each True-Up Period will be a reconciliation of the difference between:

a. SDG&E's actual cost of providing transmission service during the applicable True-Up Period as determined by application of the $PYRR_{EU}$ component of the TO6 Formula; and

b. Actual revenues billed by SDG&E and paid by transmission customers for transmission service during the True-Up Period.

The True-Up Adjustment shall be calculated in accordance with the Formula Rate Spreadsheet.[6]

F. PARTIAL TRUE-UP ADJUSTMENT

A Partial Year True-up Adjustment is necessary if TO6 is not in effect for an entire True-Up Period. Monthly cost of service will be calculated in accordance with the effective TO

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6 The $BTRR_{EU}$ True-Up cost of service will be derived pursuant to Attachment 1. The $BTRR_{EU}$ customer recorded revenues used to derive the $BTRR_{EU}$ True- Up Adjustment will come from the books of SDG&E.

Protocols and Formula Rate Spreadsheet for each month. The sum of the monthly costs of service will equal the Annual Cost of Service for the true-up year. The Annual Cost of Service will be compared with the actual annual revenues billed by SDG&E in the true-up year to determine the over- or under-collection for the year.

G. FINAL TRUE-UP ADJUSTMENT

On termination of the TO6 Formula, SDG&E shall calculate a Final True-Up Adjustment for the period spanning the day after the period covered by the most recent annual informational filing that was included in the Base TRR up through the termination of the Formula Rate. The Final True-Up Adjustment shall be calculated using the same methodology as the Annual True-Up Adjustment in the TO6 Formula Rate Spreadsheet. The mechanics and procedures for developing the Final True-Up Adjustment will be the same as the Annual True-Up Adjustment as shown in Section C of these protocols, including a posting on June 15 and the filing of an Annual Informational Filing on or before December 1, with customers enjoying all rights and protections included in these protocols.

If the Final True-Up Adjustment reflects an overcollection by SDG&E, then SDG&E shall refund the amount of the Final True-Up Adjustment to its customers in its successor transmission rates to this Formula Rate in the applicable cycle that coincides with the true-up of that base year. If the True-Up Adjustment reflects an undercollection by SDG&E, then SDG&E shall recover from its customers the amount of the Final True-Up Adjustment in its successor transmission rates to this Formula Rate in the applicable cycle that coincides with the true-up of that base year.

In the event there is not a successor transmission formula rate, SDG&E will remain obligated to fulfill the Final True-Up terms in this settlement through an FPA Section 205 filing.

H. USE OF INFORMATION

Information produced pursuant to these Protocols may be used in any administrative or judicial proceeding; provided, however, that to the extent that any information provided pursuant to these Protocols has been designated and provided as Protected Materials, the use of such information shall be governed by the Protective Order. This section shall not apply to any information provided in the course of Commission-established settlement proceedings pursuant to the Commission's rules and regulations governing settlement.

I. EXCLUDED COSTS

In addition to costs that are generally determined by FERC to be non-recoverable, the costs for the following will not be included in the BTRRs:

1. Dues or other payments made to Electric Power Research Institute shall not be included in $BTRR_{CAISO}$.
2. For employees who are not SEC Rule 3b-7 officers, SDG&E will exclude 100% of all-long term incentive compensation, 100% of all short-term incentive programs associated with the Non-GAAP Core Earnings per Share or similar financial-based metric, and 100% of Supplemental Executive Retirement Plan compensation.
3. For SEC Rule 3b-7 officers, SDG&E will exclude all officer compensation and benefits from the calculation of the BTRRs for Rule 3b-7 officers of SDG&E, Sempra, or any other SDG&E affiliate.
4. SDG&E will remove three million dollars ($3 million) from SDG&E's $BTRR_{EU}$ each annual cycle, which, by operation of the Formula Rate Spreadsheet, will reduce $BTRR_{CAISO}$ by $3 million.
5. SDG&E will exclude gas-only costs recorded in SDG&E's Administrative

& General FERC Accounts.

J. RESERVATION OF RIGHTS

1. Nothing in these Protocols shall limit or shall be deemed to limit in any way the right of any Interested Party to file a request for relief under any applicable provision of the FPA and/or the Commission's regulations or to participate in Annual Informational Filing proceedings.

2. Except as set forth in Sections B and D above, nothing in these Protocols shall be deemed to limit in any way SDG&E's right to file unilaterally, pursuant to Section 205 of the FPA and the regulations thereunder, to seek to change or cancel the TO6 Formula, or to submit any other request for relief under any applicable provision of the FPA and/or the Commission's regulations.

3. Except as set forth in Section B above, nothing in these Protocols shall be deemed to limit in any way the Interested Parties' rights to unilaterally, pursuant to FPA Section 206 and the regulations thereunder, to seek to change or cancel the TO6 Formula or submit any other requests for relief under any applicable provisions of the FPA and/or the Commission's regulations.

TO6 Formula Rate Spreadsheet Blank

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 xxxxxx
($1,000)

Line No.		Amounts	Reference	Line No.
	A. End of Prior Year Revenue Requirement ($PYRR_{EU}$):			
1	Transmission Operation & Maintenance Expense	$ -	Statement AH; Line 5	1
2				2
3	Transmission Related A&G Expense	-	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	$ -	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	-	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	-	Statement AK; Line 5	12
13				13
14	Transmission Related Payroll Taxes Expense	-	Statement AK; Line 12	14
15	Sub-Total Expense	$ -	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	0.0000%	Statement AV; Page 3; Line 38	17
18	Transmission Rate Base	$ -	Page 3; Line 28	18
19	Return and Associated Income Taxes - Base ROE	$ -	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	$ -	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	$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	-	Statement AU; Line 13	26
27	Other $BTRR_{EU}$ Adjustments - Black Box Adjustment Per Settlement Agreement	-	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	$ -	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 xxxxxx
($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	0.0000%	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	0.0000%	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	0.0000%	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]	$ -	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 xxxxxx
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	$ -	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	-	Page 4; Line 17	3
4	Transmission Related General Plant	-	Page 4; Line 18	4
5	Transmission Related Common Plant	-	Page 4; Line 19	5
6	Total Net Transmission Plant	$ -	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]	$ -	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ -	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	$ -	Statement AL; Line 5	19
20	Transmission Related Prepayments	-	Statement AL; Line 11	20
21	Transmission Related Cash Working Capital	-	Shall be Zero per the Settlement Agreement	21
22	Total Working Capital	$ -	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	-	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	$ -	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 xxxxxx
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	$ -	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	-	Statement AD; Line 27	3
4	Transmission Related General Plant	-	Statement AD; Line 29	4
5	Transmission Related Common Plant	-	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$ -	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	$ -	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	-	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	-	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$ -	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	$ -	Line 2 - Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	-	Line 3 - Line 10	17
18	Transmission Related General Plant	-	Line 4 - Line 11	18
19	Transmission Related Common Plant	-	Line 5 - Line 12	19
20	Total Net Transmission Plant	$ -	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 xxxxxx
($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	$ -	Page 3; Line 28	1
2	Add back ADIT	-	Positive of Page 3; Line 16	2
3	Less ADIT Adjustment	-	Statement AF; Line 15	3
4	Transmission Rate Base Excluding ADIT Adjustment	$ -	Sum Lines 1 thru 3	4
5				5
6	Cost of Capital Rate $_{(COCR)}$	0.0000%	Statement AV; Page 3; Line 38	6
7				7
8	Adjusted Return and Associated Income Taxes	$ -	Line 4 x Line 6	8
9	Return and Associated Income Taxes	-	Page 1; Line 19 + Line 23	9
10	ADIT Revenue Requirements Adjustment	$ -	Line 8 - Line 9	10
11				11
12	$PYRR_{EU}$ Excluding Franchise Fees and Uncollectible	$ -	Page 1; Line 31	12
13	60% of Transmission O&M Expense	-	Negative of Page 1; Line 1 x 60%	13
14	60% of Transmission Related A&G Expense	-	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	-	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	-	Line 10 Above	18
19	Adjusted Total ($PYRR_{EU}$) Excluding FF&U	$ -	Sum Lines 12 thru 18	19
20				20
21	Net Transmission Plant	$ -	Page 4; Line 20	21
22				22
23	Annual Fix Charge Rate ($AFCR_{EU}$)	0.0000%	Line 19 / Line 21	23
24				24
25	Weighted Forecast Plant Additions	$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 5; Col. f	25
26				26
27	Composite Depreciation Rate	0.00%	Tab AJ-1B; Line 38; Col. c	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 Capital Addition Revenue Requirements	$ -	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 xxxxxx
($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	$	-	Page 3; Line 28	1
2	Add back ADIT		-	Positive of Page 3; Line 16	2
3	Less ADIT Adjustment		-	Statement AF; Line 15	3
4	Transmission Rate Base Excluding ADIT Adjustment	$	-	Sum Lines 1 thru 3	4
5					5
6	Cost of Capital Rate $_{(COCR)}$ [1]		0.0000%	Statement AV; Page 3; Line 38	6
7					7
8	Adjusted Return and Associated Income Taxes	$	-	Line 4 x Line 6	8
9	Return and Associated Income Taxes		-	Page 1; Line 19 + Line 23	9
10	ADIT Revenue Requirements Adjustment	$	-	Line 8 - Line 9	10
11					11
12	$PYRR_{EU-IR-ROE}$ Excluding Franchise Fees and Uncollectible	$	-	Page 1; Line 31 + Page 2; Line 11	12
13	60% of Transmission O&M Expense		-	Negative of Page 1; Line 1 x 60%	13
14	60% of Transmission Related A&G Expense		-	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		-	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		-	Line 10 Above	18
19	Adjusted Total ($PYRR_{EU-IR-ROE}$) Excluding FF&U	$	-	Sum Lines 12 thru 18	19
20					20
21	Net Transmission Plant & Incentive Transmission Plant	$	-	Page 4; (Line 20 + Line 25)	21
22					22
23	Incentive Annual Fix Charge Rate ($AFCR_{EU-IR-ROE}$) [2]		0.0000%	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		0.00%	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]		0.0000%	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 xxxxxx
($1,000)

Line No.			Amounts	Reference	Line No.
	A. Non-CASIO Customer Base Transmission Revenue Requirement ($BTRR_{EU}$):				
1					1
2	End of Prior Year Revenue Requirement ($PYRR_{EU}$) Excluding FF&U		$ -	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		-	Tab "True-Up"; Line 25; Col. 11	6
7					7
8	Non-CAISO Interest True-Up Adjustment		-	Interest True-Up CY; Line 22; Col. 2	8
9					9
10	Forecast Period Capital Addition Revenue Requirements		-	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:**		$ -	Sum Lines 2 thru 14	16
17					17
18	Transmission Related Municipal Franchise Fees Expenses	0.0000% [1]	-	Line 16 x Franchise Fee Rate	18
19	Transmission Related Uncollectible Expense	0.0000% [1]	-	Line 16 x Uncollectible Rate	19
20					20
21	**C. Subtotal $BTRR_{EU}$ With FF&U:**		$ -	Sum Lines 16 thru 19	21
22					22
23	**D. Other $BTRR_{EU}$ Adjustments:**		-	Cost Adjustment Workpapers	23
24					24
25	**E. Total $BTRR_{EU}$ With FF&U:**		$ -	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 $_{CAISO\text{-}HV}$) & LV Transmission Facility (BTRR $_{CAISO\text{-}LV}$) Revenue Requirements
For the Rate Effective Period xxxxxx
($1,000)

Line No.		Total	Reference	Line No.
	A. Derivation of Revenue Requirement Related With Total Transmission Facilities:			
1	BTRR $_{EU}$ Excluding FF&U	$ -	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	-	Negative of Statement AL; Line 36	7
8				8
9	Less: South Georgia Income Tax Adjustment	-	Negative of Statement AQ; Line 1	9
10				10
11	Less: Electric Power Research Institute (EPRI) Dues	-	SDG&E Records	11
12				12
13	Total BTRR $_{CAISO}$ Excluding Franchise Fees	$ -	Sum Lines 1 thru 11	13
14				14

Line No.			(a) Total	(b) High Voltage	(c) Low Voltage	Reference	Line No.
15	**B. Derivation of Split Between HV and LV:** [1]						15
16	**1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive**						16
17	**Gross Transmission Plant Facilities and Incentive CWIP:**						17
18	HV/LV Plant Allocation Ratios		0.00%	0.00%	0.00%	Summary of HV/LV Plant Allocation Study; Line 34; Col. c and b	18
19	Total HV/LV Transmission Plant Facilities Revenues		$ -	$ -	$ -	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		0.00%	0.00%	0.00%	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		$ -	$ -	$ -	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		$ -	$ -	$ -	Line 19 + Line 23	27
28	Franchise Fee [2]	0.0000% [3]	-	-	-	Line 27 x Franchise Fee Rate	28
29	Subtotal BTRR $_{CAISO}$ With Franchise Fees		$ -	$ -	$ -	Line 27 + Line 28	29
30							30
31	**D. Other BTRR Adjustments with Franchise Fees**		-	-	-	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]		$ -	$ -	$ -	Line 29 + Line 31	34

[1] SDG&E has followed the CAISO's guidelines to separate all elements of its Transmission facilities into HV and LV components as outlined in Appendix F; Schedule 3; Section 12 of the CAISO tariff.
[2] Base franchise fees are applicable to all SDG&E customers.
[3] Represents the current Franchise Fees expense rates that will be updated once SDG&E's General Rate Case (GRC) is approved.
[4] The following HV/LV 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 xxxxxx
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 12/31/xx	(b) 12/31/xx	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Total Steam Production Plant[1,3]	204-207; Footnote Data (a)			$ -	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)			-	AD-4; Line 18	7
8							8
9	Total Distribution Plant[2,3]	204-207; Footnote Data (a); BOY and EOY	$ -	$ -	-	AD-5; Line 6	9
10							10
11	Transmission Plant[1, 3]	204-207; Footnote Data (a)			-	AD-6; Line 18	11
12							12
13	Incentive Transmission Plant[1]				-	AD-7; Line 18	13
14							14
15	Total Electric Miscellaneous Intangible Plant[2, 4]	204-207; Footnote Data (a); BOY and EOY	-	-	-	AD-8; Line 6	15
16							16
17	Total General Plant[2, 4]	204-207; Footnote Data (a); BOY and EOY	-	-	-	AD-9; Line 6	17
18							18
19	Total Common Plant[2, 4]		-	-	-	AD-10; Line 10	19
20							20
21	Total Plant in Service				$ -	Sum Lines 1 thru 19	21
22							22
23	Transmission Wages and Salaries Allocation Factor				0.00%	Statement AI; Line 15	23
24							24
25	Total Transmission Plant & Incentive Transmission Plant				$ -	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				-	Line 17 x Line 23	29
30							30
31	Transmission Related Common Plant				-	Line 19 x Line 23	31
32							32
33	Transmission Related Total Plant in Service				$ -	Sum Lines 25 thru 31	33
34							34
35	Transmission Plant Allocation Factor[5]				0.00%	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 xxxxxx
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 12/31/xx	(b) 12/31/xx	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve [1, 3]	200-201; Footnote Data (b)			$ -	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]		-	-	-	AE-3; Line 6	5
6							6
7	Common Plant Depreciation Reserve [2, 4]		-	-	-	AE-4; Line 10	7
8							8
9	Transmission Wages and Salaries Allocation Factor				0.00%	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				-	Line 5 x Line 9	13
14							14
15	Transmission Related Common Plant Depreciation Reserve				-	Line 7 x Line 9	15
16							16
17	Total Transmission Related Depreciation Reserve				$ -	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 AF
Deferred Credits
Base Period & True-Up Period 12 - Months Ending xxxxxx
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 12/31/xx	(b) 12/31/xx	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	234; Footnote Data (c) and (d)	$ -	$ -	$ -	AF-1 and AF-2; Line 7; Col. d	1
2							2
3	FERC Account 282	274-275; Footnote Data (a) and (b)	-	-	-	AF-1 and AF-2; Line 14; Col. d	3
4							4
5	FERC Account 283	276-277; Footnote Data (a) and (b)	-	-	-	AF-1 and AF-2; Line 22; Col. d	5
6							6
7	Total Transmission Related ADIT[1, 2]		$ -	$ -	$ -	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)		$ -	$ -	$ -	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 xxxxxx
($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	$ -	$ -	$ -	$ -	√	XXXX Form 1; Page 234; Footnote Data (c)	2
3	Property Related	-	-	-	-		XXXX Form 1; Page 234; Footnote Data (c)	3
4	Others (TBD) [5]	-	-	-	-		TBD	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	$ -	$ -	$ -	$ -		SDG&E Records	10
11	Others (TBD) [5]	-	-	-	-		TBD	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	$ -	$ -	$ -	$ -		XXXX 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**	$ -	$ -	$ -	$ -		Sum Lines 17 thru 21	22
23								23
24	**Total ADIT** [4]	$ -	$ -	$ -	$ -	√	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 ($XX) 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 $XX million 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 xxxxxx
($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	$ -	$ -	$ -	$ -	XXXX Form 1; Page 234; Footnote Data (d)	2
3	Property Related	-	-	-	-	XXXX Form 1; Page 234; Footnote Data (d)	3
4	Others (TBD) [5]	-	-	-	-	TBD	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	$ -	$ -	$ -	$ -	XXXX Form 1; Page 274-275; Footnote Data (b)	10
11	Others (TBD) [5]	-	-	-	-	TBD	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	$ -	$ -	$ -	$ -	XXXX 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**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 17 thru 21	22
23							23
24	**Total ADIT [4]**	**$ -**	**$ -**	**$ -**	**$ -**	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 ($XXX) 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 $XXX M 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 AG
Specified Plant Account (Other than Plant in Service) and Deferred Debits
Base Period & True-Up Period 12 - Months Ending xxxxxx
($1,000)

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

[1] The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.
The balance in the Electric Plant Held for Future Use in the xxxx FERC Form 1 Page 214, Line 2 at $XXX is for distribution use.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH
Operation and Maintenance Expenses
Base Period & True-Up Period 12 - Months Ending xxxxxx
($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	$ -	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense		-	Negative of AH-1; Line 33; Col. b	3
4	Transmission O&M Expense Adjustment - Plant Transfers between G, T and D.		-	Negative AH-1; Line 62; Col. c	4
5	Total Adjusted Transmission O&M Expenses		$ -	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	$ -	AH-2; Line 16; Col. a	8
9	Adjustments to Per Book A&G Expense		-	Negative of AH-2; Line 16; Col. B + AH-2; Line 28; Col. A	9
10	CPUC Intervenor Funding Expense - Transmission [1]		-	Negative of AH-2; Line 28; Col. a	10
11					11
12	Total Adjusted A&G Expenses Including Property Insurance		$ -	Sum Lines 8 thru 10	12
13	Less: Property Insurance (Due to different allocation factor)		-	Negative of AH-2; Line 5; Col. c	13
14	Less: Injuries and Damages (Due to different allocation factor)		-	Negative of AH-2; Line 6; Col. c	14
15	Total Adjusted A&G Expenses Excluding Property Insurance		$ -	Sum Lines 12 thru 14	15
16	Transmission Wages and Salaries Allocation Factor		0.00%	Statement AI; Line 15	16
17	Transmission Related Administrative & General Expenses		$ -	Line 15 x Line 16	17
18	Property Insurance Allocated to Transmission, General, and Common Plant		-	Negative of Line 13 x Line 39	18
19	Injuries & Damages - Cost Recovery		-	Negative of Line 14 x Line 41	19
20	Transmission Related A&G Expense Including Property Insurance Expense		$ -	Sum Lines 17 thru 19	20
21					21
22	Derivation of Transmission Plant Property Insurance Allocation Factor:				22
23	Transmission Plant & Incentive Transmission Plant		$ -	Statement AD; Line 25	23
24	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	24
25	Transmission Related General Plant		-	Statement AD; Line 29	25
26	Transmission Related Common Plant		-	Statement AD; Line 31	26
27	Total Transmission Related Investment in Plant		$ -	Sum Lines 23 thru 26	27
28					28
29	Total Transmission Plant & Incentive Transmission Plant		$ -	Line 23 Above	29
30	Total Steam Production Plant		-	Statement AD; Line 1	30
31	Total Nuclear Production Plant		-	Shall be Zero	31
32	Total Other Production Plant		-	Statement AD; Line 7	32
33	Total Distribution Plant		-	Statement AD; Line 9	33
34	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	34
35	Total General Plant		-	Statement AD; Line 17	35
36	Total Common Plant		-	Statement AD; Line 19	36
37	Total Plant in Service Excluding SONGS		$ -	Sum Lines 29 thru 36	37
38					38
39	Transmission Property Insurance and Tax Allocation Factor		0.00%	Line 27 / Line 37	39
40					40
41	Transmission Wages and Plant Blended Allocation Factor		0.00%	((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
Statement AI
Wages and Salaries
Base Period & True-Up Period 12 - Months Ending xxxxxx
($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	$ -		1
2					2
3	Transmission Wages & Salaries	354-355; 21; b	-	Line 19 Below	3
4					4
5	Distribution Wages & Salaries	354-355; 23; b	-	Line 24 Below	5
6					6
7	Customer Accounts Wages & Salaries	354-355; 24; b	-		7
8					8
9	Customer Services and Informational Wages & Salaries	354-355; 25; b	-		9
10					10
11	Sales Wages & Salaries	354-355; 26; b	-		11
12					12
13	Total Operating & Maintenance Wages & Salaries Excl. A&G		$ -	Sum Lines 1 thru 11	13
14					14
15	Transmission Wages and Salaries Allocation Factor		0.00%	Line 3 / Line 13	15
16					16
17	Transmission Wages & Salaries Per Book		$ -	SDG&E Records	17
18	Transmission O&M Allocation Factor		0.00%	AD-6; Line 21	18
19	Adjusted Transmission Wages & Salaries		$ -	Line 17 x Line 18	19
20	Transmission Wages & Salaries Adjustment		$ -	Line 17 Minus Line 19	20
21					21
22	Distribution Wages & Salaries Per Book		$ -	SDG&E Records	22
23	Transmission Wages & Salaries Adjustment		$ -	Line 20 Above	23
24	Adjusted Distribution Wages & Salaries		$ -	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 xxxxxx
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense		$ -	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	-	AJ-3; Line 1	5
6					6
7	Common Plant Depreciation Expense	336-337; 11; f	-	AJ-4; Line 3	7
8					8
9	Transmission Wages and Salaries Allocation Factor		0.00%	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		-	Line 5 x Line 9	13
14					14
15	Transmission Related Common Plant Depreciation Expense		-	Line 7 x Line 9	15
16					16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		$ -	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 xxxxxx
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes Expense [1]	262-263; 12; l	$ -		1
2					2
3	Transmission Property Insurance and Tax Allocation Factor		0.00%	Statement AH; Line 39	3
4					4
5	Transmission Related Property Taxes Expense		$ -	Line 1 x Line 3	5
6					6
7					7
8	Total Payroll Taxes Expense [2]	262-263; 2,3,4,8; l	$ -		8
9					9
10	Transmission Wages and Salaries Allocation Factor		0.00%	Statement AI; Line 15	10
11					11
12	Transmission Related Payroll Taxes Expense		$ -	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 xxxxxx
($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)		$ -	AL-1; Line 18	1
2						2
3	Transmission M&S Allocation Factor			0.00%	AL-1.1; Line 13	3
4						4
5	Transmission Related Materials and Supplies			$ -	Line 1 x Line 3	5
6						6
7	B. Prepayments [1]	110-111; Footnote Data (c)		$ -	AL-2; Line 18	7
8						8
9	Transmission Wages and Salaries Allocation Factor			0.00%	Statement AI; Line 15	9
10						10
11	Transmission Related Prepayments			$ -	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		$ -		Statement AH; Line 5	14
15	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		-		Statement AH; Line 20	15
16	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 10	16
17	Total		$ -		Sum Lines 14 thru 16	17
18						18
19	Transmission Related Cash Working Capital Allocation Ratio		0.00%		Settlement Agreement Allocation % = 0%	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 $_{CASIO}$		$ -		Line 24 x Line 26	28
29						29
30	Cost of Capital Rate $_{(COCR)}$ - Base ROE		0.0000%		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 AM
Construction Work In Progress (CWIP)
Base Period & True-Up Period 12 - Months Ending xxxxxx
($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 AQ
Federal Income Tax Deductions, Other Than Interest
Base Period & True-Up Period 12 - Months Ending xxxxxx
($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
2					2
3	Total Federal Income Tax Deductions Other Than Interest		$ -	Line 1	3

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AR
Federal Tax Adjustments
Base Period & True-Up Period 12 - Months Ending xxxxxx
($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)	$ -		1
2					2
3	Transmission Related Amortization of (Excess)/Deficient Deferred Taxes				3
4	FERC Account 190		-	AR-1; Line 7; Col. c	4
5	FERC Account 282		-	AR-1; Line 14; Col. c	5
6	FERC Account 283		-	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of (Excess)/Deficient Deferred Taxes		$ -	Sum Lines 4 thru 6	7
8					8
9	Total Federal 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 AR
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES
BASE PERIOD 12 MONTHS ENDING xxxxxx
($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	-	-	-	SDG&E Records	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	**Total of Account 190 [4]**	**$ -**	**$ -**	**$ -**	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	$ -	$ -	$ -	Form 1; Page 274-275; Footnote Data (b)	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	$ -	$ -	$ -	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**	**$ -**	**$ -**	**$ -**	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 $XXX. The amortization of Account 190 at $XXX.
shown in line 7 excludes the portion of Account 190 attributable to Citizens in the amount of $XXX 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 xxxxxx
($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 xxxxxx
($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 2023 Base Period	2
3	Property Related	-	-	-	Not Applicable to 2023 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 2023 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 2023 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 xxxxxx
($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)	-	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)	-	AU-1; Page 2; Line 21; Col. m	9
10					10
11	Electric Transmission Revenues from Citizens		-	AU-1; Page 2; Line 26; Col. m	11
12					12
13	Transmission Related Revenue Credits		$ -	Sum Lines 1 thru 11	13
14					14
15	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use		$ -	FERC Accounts 411.6 and 411.7	15

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending xxxxxx
($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	$ -		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			$ -	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	-		7
8	Net Long-Term Debt			$ -	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	$ -		11
12	Amort. of Debt Disc. and Expense (Acct 428)		114-117; 63; c	-		12
13	Amortization of Loss on Reacquired Debt (Acct 428.1)		114-117; 64; c	-		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			$ -	Sum Lines 11 thru 15	16
17						17
18	Cost of Long-Term Debt:			0.00%	Line 16 / Line 8	18
19						19
20						20
21	Return on Common Equity:			0.00%	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%	0.00%	0.00%	Col. b = Line 18 Above	26
27	Common Equity	54.00%	0.00%	0.00%	Col. b = Line 21 Above	27
28	Total Capital	100.00%		0.00%	Sum Lines 26 thru 27	28
29						29
30	Cost of Equity Component			0.00%	Line 27; Col. c	30
31						31
32						32
33	CAISO Participation ROE Adder:			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 xxxxxx
($1,000)

Line No.		(a)	(b)		Reference	Line No.
			FERC Form 1 Page; Line; Col.	Amounts		
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%	0.00%	0.00%	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%		0.00%	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 xxxxxx
($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	0.00%	Page 1; Line 30	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	AV-1A; Line 17	8
9	D = Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 28	9
10	FT = Federal Income Tax Rate for Rate Effective Period	0	Federal Income Tax Rate	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	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = 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	0	State Income Tax Rate	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 Weighted Cost of Capital	0.0000%	Page 1; Line 28; Col. c	34
35				35
36	Return on Rate Base	$ -	Line 9 x Line 34	36
37				37
38	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	0.0000%	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	$ -	Statement BK-1; Page 3; Line 28	49
50	FT = Federal Income Tax Rate for Rate Effective Period	0	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	$ -	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	0	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 xxxxxx
($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	0%	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	0.00%	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	0.0000%	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:	0.0000%	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	0%	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	0.00%	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
Miscellaneous Statement
Base Period & True-Up Period 12 - Months Ending xxxxxx
($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]		$ -	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 X 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-qurter average per the TO6 Settlement Agreement

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-1
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period 12-Months Ending xxxxxx
($1,000)

Year: xxxx

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 864-2 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	-	-					-	-	-	-	-	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
												-	-		

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 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)	-	-	0.3886	-	-

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-2
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period 12 - Months Ending xxxxxx
($1,000)

Year:	xxxx
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 864-1 Col. 9	= Col. 6 - Col. 7		
Line No.	Description (Note 1)	FERC Acct	Gross Accumulated Schedule M Adjustments	Ending ADIT Balances at Prior Tax Rate	ADIT Balances at New Tax Rate	Net (Excess)/ Deficient ADIT at New Tax Rate	Net (Excess)/ Deficient ADIT at Prior Tax Rate	Adjustment for New Tax Rate	Reference	Line No.
1	Unprotected - Non-Property Related - (Note 2)									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 12 - Months Ending xxxxxx
($1,000)

Year: xxxx

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	-	-					-	-	-	-	-	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
												-	-		

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)	-	-	0.3886	-	-

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-4
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period 12 - Months Ending xxxxxx
($1,000)

Year:	xxxx
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. 6 Net (Excess)/ Deficient ADIT at New Tax Rate	Col. 7 Net (Excess)/ Deficient ADIT at Prior Tax Rate	Col. 8 Adjustment for New Tax Rate	Reference	Line No.
			New Tax Rate Adjustment Calculation							
					= Col. 3 x (NR)	= Col. 4 - Col. 5	= Order 864-3 Col. 9	= Col. 6 - Col. 7		
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 X True-Up Adjustment
For 12-Month True-Up Period xxxxxx
($1,000)

Line No.				Reference	Line No.
1	Total Prior Year Revenue Requirements Excluding FF&U [1]		$ -	TO6 True-Up BK-1; Page 2; Line 39	1
2	Franchise Fees	0.0000%	-	Line 1 x Franchise Fee Rate	2
3	Uncollectible Expense	0.0000%	-	Line 1 x Uncollectible Rate	3
4	Total True-Up Cost of Service		$ -	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	xxxx	$ -	-	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	14
15	February	xxxx	-	-	-	-	-	-	0.00%	-	-	-	15
16	March	xxxx	-	-	-	-	-	-	0.00%	-	-	-	16
17	April	xxxx	-	-	-	-	-	-	0.00%	-	-	-	17
18	May	xxxx	-	-	-	-	-	-	0.00%	-	-	-	18
19	June	xxxx	-	-	-	-	-	-	0.00%	-	-	-	19
20	July	xxxx	-	-	-	-	-	-	0.00%	-	-	-	20
21	August	xxxx	-	-	-	-	-	-	0.00%	-	-	-	21
22	September	xxxx	-	-	-	-	-	-	0.00%	-	-	-	22
23	October	xxxx	-	-	-	-	-	-	0.00%	-	-	-	23
24	November	xxxx	-	-	-	-	-	-	0.00%	-	-	-	24
25	December	xxxx	-	-	-	-	-	-	0.00%	-	-	-	25
26			$ -	$ -	$ -	$ -	$ -	$ -			$ -		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 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. There is no "Other BTRR Adjustment" applicable in the instant true-up.

[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	xxxx	-	-
February	xxxx	-	-
March	xxxx	-	-
April	xxxx	-	-
May	xxxx	-	-
June	xxxx	-	-
July	xxxx	-	-
August	xxxx	-	-
September	xxxx	-	-
October	xxxx	-	-
November	xxxx	-	-
December	xxxx	-	-
Total		$ -	$ -

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

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Line No.
						Col. 5 / Tot. Days	= Col. 2 * Col. 6		
	Future Test Period	Mthly Deferred Tax Amount [1]	Deferred Tax Balance [2]	Days in Month	Number of Days Left in Period	Prorata Percentages	Monthly Prorata Amounts	Annual Accumulated Prorata Calculation	
1	Beginning Balance (TO6 Stmt AF; Line 7; Col. a)		$ -		0	100.00%		$ -	1
2	January	$ -	-	0	0	0.00%	$ -	-	2
3	February	-	-	0	0	0.00%	-	-	3
4	March	-	-	0	0	0.00%	-	-	4
5	April	-	-	0	0	0.00%	-	-	5
6	May	-	-	0	0	0.00%	-	-	6
7	June	-	-	0	0	0.00%	-	-	7
8	July	-	-	0	0	0.00%	-	-	8
9	August	-	-	0	0	0.00%	-	-	9
10	September	-	-	0	0	0.00%	-	-	10
11	October	-	-	0	0	0.00%	-	-	11
12	November	-	-	0	0	0.00%	-	-	12
13	December	-	-	0	0	0.00%	-	$ -	13
	Ending Balance (TO6 Stmt AF; Line 7; Col. b)		$ -						

[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

TO6-Cycle X Interest True-Up Adjustment

For 12-Month True-Up Period xxxxxx

($1,000)

Line No.								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	xxxx	$ -	0.00%	$ -	$ -	$ -	7
8	February	xxxx		0.00%	-	-	-	8
9	March	xxxx		0.00%	-	-	-	9
10	April	xxxx		0.00%	-	-	-	10
11	May	xxxx		0.00%	-	-	-	11
12	June	xxxx		0.00%	-	-	-	12
13	July	xxxx		0.00%	-	-	-	13
14	August	xxxx		0.00%	-	-	-	14
15	September	xxxx		0.00%	-	-	-	15
16	October	xxxx		0.00%	-	-	-	16
17	November	xxxx		0.00%	-	-	-	17
18	December	xxxx		0.00%	-	-	-	18
19						$ -		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 X Interest True-Up Adjustment
For 12-Month True-Up Period xxxxxx
($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	xxxx	0.00%	$ -	$ -	$ -	$ -	$ -	7
8	February	xxxx	0.00%	-	-	-	-	-	8
9	March	xxxx	0.00%	-	-	-	-	-	9
10	April	xxxx	0.00%	-	-	-	-	-	10
11	May	xxxx	0.00%	-	-	-	-	-	11
12	June	xxxx	0.00%	-	-	-	-	-	12
13	July	xxxx	0.00%	-	-	-	-	-	13
14	August	xxxx	0.00%	-	-	-	-	-	14
15	September	xxxx	0.00%	-	-	-	-	-	15
16	October	xxxx	0.00%	-	-	-	-	-	16
17	November	xxxx	0.00%	-	-	-	-	-	17
18	December	xxxx	0.00%	-	-	-	-	-	18
19							$ -		19
20									20
21	True Up Adjustment		$ -	Base Period True-Up Adjustment Calculation; Line 25; Col. 11					21
22	Interest True Up Adjustment		-	Interest True-Up Adjustment - Base Period; Line 19; Col. 5 + Interest True-Up Adjustment - Current Year; Line 19; Col. 6					22
23	Total		$ -						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 Splits for Forecast Plant Additions
24-Month Forecast Period xxxxxx
($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	$ -	$ -	$ -	$ -	$ -	$ -	See Footnote 1	1
2									2
3	Forecast Period - Transmission Related General; Common; and Electric Misc. Intangible Plant	-	-	-	-	-	-	See Footnote 2	3
4									4
5	Sub-Total Non-Incentive Projects Forecast Plant Additions	$ -	$ -	$ -	$ -	$ -	$ -	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	$ -	$ -	$ -	$ -	$ -	$ -	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)				0.00%	0.00%	0.00%	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.