

**SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE BORDER EAST LINE  
Summary of Cost Components**

**Rate Effective Period January 1, xxxx to December 31, xxxx  
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	#DIV/0!	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	#DIV/0!	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	#DIV/0!	Section 3; Page 1; Line 31	5
6				6
7	<b>Total Citizens Annual Prior Year Cost of Service</b>	#DIV/0!	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	#DIV/0!	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	<b>Subtotal Annual Costs</b>	#DIV/0!	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	<b>Total Annual Costs</b>	#DIV/0!	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	#DIV/0!	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	#DIV/0!	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	#DIV/0!	Line 5 / 12 Months	24
25				25
26	<b>Total Citizens Monthly Prior Year Cost of Service</b>	#DIV/0!	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	-	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	#DIV/0!	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	<b>Total Monthly Costs</b>	#DIV/0!	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	-		36
37				37
38	<b>Total Annual Costs</b>	#DIV/0!	Line 34 x Line 36	38
39				39

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**CITIZENS' SHARE OF THE BORDER EAST LINE**  
**Section 1 - Direct Maintenance Expense Cost Component**  
**Base Period & True-Up Period 12 - Months Ending December 31, xxxx**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1			1
<b><u>A. Derivation of Direct Maintenance Expense Allocated to Citizens</u></b>			
2	\$ -	Statement AH; Line 2	2
3	0.00%		3
4	\$ -	Line 2 x Line 3	4
5			5
6	0.00%	FERC Method = 1/8 of O&M Expense	6
7	\$ -	Line 4 x Line 6	7
8			8
9	#DIV/0!	Statement AV2; Line 31	9
10			10
11	#DIV/0!	Line 7 x Line 9	11
12			12
13	#DIV/0!	Line 4 + Line 11	13
14			14
15	0.0000%	Line 13 x Franchise Fee Rate	15
16			16
17	#DIV/0!	Line 13 + Line 15	17

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE BORDER EAST LINE  
 Section 2 - Non-Direct Expense Cost Component

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

Line No.	Amounts	Reference	Line No.
1	<b><u>A. Non-Direct Annual Carrying Charge Percentages</u></b>		1
2	#DIV/0!	Page 2; Line 6	2
3			3
4	#DIV/0!	Page 2; Line 11	4
5			5
6	#DIV/0!	Page 2; Line 16	6
7			7
8	#DIV/0!	Page 2; Line 21	8
9			9
10	#DIV/0!	Page 2; Line 34	10
11			11
12	#DIV/0!	Page 2; Line 51	12
13			13
14	#DIV/0!	Sum Lines 2 thru 12	14
15			15
16	0.0000%	Line 14 x Franchise Fee Rate	16
17	#DIV/0!		17
18	#DIV/0!	Line 14 + Line 16	18
19			19
20	<b><u>B. Derivation of Non-Direct Expense</u></b>		20
21	\$ -	Lease Agreement	21
22			22
23	#DIV/0!	Line 18 Above	23
24			24
25	#DIV/0!	Line 21 x Line 23	25

SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE BORDER EAST LINE  
Section 2 - Non-Direct Expense Cost Component

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

Line No.	Amounts	Reference	Line No.
1	#DIV/0!	AV-4; Line 6	1
2			2
3			3
4	\$ -	Statement AH; Line 17	4
5			5
6	#DIV/0!	Line 4 / Line 1	6
7			7
8			8
9	#DIV/0!	Statement AH; Line 39	9
10			10
11	#DIV/0!	Line 9 / Line 1	11
12			12
13			13
14	#DIV/0!	Statement AK; Line 17	14
15			15
16	#DIV/0!	Line 14 / Line 1	16
17			17
18			18
19	#DIV/0!	Statement AK; Line 28	19
20			20
21	#DIV/0!	Line 19 / Line 1	21
22			22
23			23
24			24
25	#DIV/0!	Statement AL; Line 5	25
26	#DIV/0!	Statement AL; Line 9	26
27	#DIV/0!	Statement AL; Line 19	27
28	#DIV/0!	Sum Lines 25 thru 27	28
29			29
30	#DIV/0!	Statement AV2; Line 31	30
31			31
32	#DIV/0!	Line 28 x Line 30	32
33			33
34	#DIV/0!	Line 32 / Line 1	34
35			35
36			36
37	#DIV/0!	AV-4; Line 4	37
38			38
39	#DIV/0!	AV-4; Line 5	39
40			40
41	#DIV/0!	Line 37 + Line 39	41
42			42
43	#DIV/0!	Line 30	43
44			44
45	#DIV/0!	Line 41 * Line 43	45
46			46
47	#DIV/0!	Statement AJ; Line 17	47
48			48
49	#DIV/0!	Line 45 + Line 47	49
50			50
51	#DIV/0!	Line 49 / Line 1	51

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE BORDER EAST LINE  
 Section 3 - Cost Component Containing Other Specific Expenses  
 Base Period & True-Up Period 12 - Months Ending December 31, xxxx  
 (\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.
1	<b><u>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</u></b>				1
2					2
3	Average ADIT Difference With and Without Bonus		\$ -	AF-3; Line 5; Col. Average	3
4					4
5	Cost of Capital Rate		#DIV/0!	Statement AV2; Line 31	5
6					6
7	<b>Total ADIT Revenue Credit</b>		#DIV/0!	Line 3 x Line 5	7
8					8
9	<b><u>B. Equity AFUDC Component of Transmission Depreciation Expense</u></b>				9
10	Annual Equity AFUDC Allocated to Citizens		\$ -	AV-2B; Line 17	10
11					11
12	<b><u>C. Derivation of Citizens Border East Line Cost of Removal</u></b>				12
13	FERC Account				13
14	\$ -	-	\$ -	TO5 Transmission Plant Deprec. Rates WP	14
15					15
16	-	-	-	TO5 Transmission Plant Deprec. Rates WP	16
17					17
18	-	-	-	TO5 Transmission Plant Deprec. Rates WP	18
19					19
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20
21					21
22	-	-	-	TO5 Transmission Plant Deprec. Rates WP	22
23	\$ -			Col. a = Sum Lines 14 thru 22	23
24					24
25	Subtotal Annual Cost of Removal		\$ -	Sum Lines 14 thru 22	25
26					26
27	Transmission Related Municipal Franchise Fees Expense		0.0000%	Line 25 x Franchise Fee Rate	27
28					28
29	Total Annual Cost of Removal		\$ -	Line 25 + Line 27	29
30					30
31	<b>Total Other Specific Expenses</b>		#DIV/0!	Line 7 + Line 10 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE BORDER/EAST LINE  
 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER)/ UNDERCOLLECTION  
 True-Up Period - January 1, xxxx to December 31, xxxx  
 (\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11
	Year	Monthly True-Up Cost of Service <sup>1</sup>	Monthly True-Up Revenues <sup>2</sup>	Prior True-Up Adjustment <sup>3</sup>	Prior Other Adjustments <sup>4</sup>	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate <sup>5</sup>	Cumulative Overcollection (-) or Undercollection (+) in Revenue <u>wo</u> Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue <u>with</u> Interest
10	January	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
11	February	xxxx	-	-	-	-	-	0.00%	-	-	-
12	March	xxxx	-	-	-	-	-	0.00%	-	-	-
13	April	xxxx	-	-	-	-	-	0.00%	-	-	-
14	May	xxxx	-	-	-	-	-	0.00%	-	-	-
15	June	xxxx	-	-	-	-	-	0.00%	-	-	-
16	July	xxxx	-	-	-	-	-	0.00%	-	-	-
17	August	xxxx	-	-	-	-	-	0.00%	-	-	-
18	September	xxxx	-	-	-	-	-	0.00%	-	-	-
19	October	xxxx	-	-	-	-	-	0.00%	-	-	-
20	November	xxxx	-	-	-	-	-	0.00%	-	-	-
21	December	xxxx	-	-	-	-	-	0.00%	-	-	-
22						\$ -	\$ -		\$ -	\$ -	\$ -

1 Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.

2 Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.

3 Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.

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

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

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

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

**SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE BORDER EAST LINE  
Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle x  
True-Up Period - January 1, xxxx to December 31, xxxx  
(\$1,000)**

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
	Year	Prior Cycle True Up Adjustment <sup>1</sup>	Monthly Interest Rate	Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	
1	xxxx	\$ -	0.00%	-	\$ -	-	1
2	xxxx		0.00%	-	-	-	2
3	xxxx		0.00%	-	-	-	3
4	xxxx		0.00%	-	-	-	4
5	xxxx		0.00%	-	-	-	5
6	xxxx		0.00%	-	-	-	6
7	xxxx		0.00%	-	-	-	7
8	xxxx		0.00%	-	-	-	8
9	xxxx		0.00%	-	-	-	9
10	xxxx		0.00%	-	-	-	10
11	xxxx		0.00%	-	-	-	11
12	xxxx		0.00%	-	-	-	12
13	xxxx		0.00%	-	-	-	13
14	xxxx		0.00%	-	-	-	14
15	xxxx		0.00%	-	-	-	15
16	xxxx		0.00%	-	-	-	16
17	xxxx		0.00%	-	-	-	17
18	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  
CITIZENS' SHARE OF THE BORDER EAST LINE**

**Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle x  
True-Up Period - January 1, xxxx to December 31, xxxx  
(\$1,000)**

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Line No.	
	<u>Year</u>	<u>Monthly Interest Rate</u> <sup>1</sup>	<u>Month Beginning Balance</u>	<u>Amortization</u>	<u>Principal</u>	<u>Interest</u>	<u>Month Ending Balance</u>		
1	xxxx	0.00%	\$ -	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	1	
2	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2	
3	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	3	
4	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	4	
5	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5	
6	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6	
7	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7	
8	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	8	
9	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	9	
10	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	10	
11	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	11	
12	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	12	
13	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	13	
14	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	14	
15	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	15	
16	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	16	
17	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	17	
18	xxxx	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	18	
19	<b>Total Base Period Interest</b> <sup>4</sup>							-	19
20	<b>Total Base Period Interest and Current Year Interest</b>							#DIV/0!	20

1 Rate is an average of the base period FERC Rates presented in the Section 4a True-Up calculation in Column 8 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 worksheet 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)<sup>12</sup>-1] / [Rate\*(1+Rate)<sup>12</sup>]}.  
 4 Total Base Period Interest comes from Section 5; Page Interest TU (BP); Col. 5; Line 19



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AD**  
**Cost of Plant**

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

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-xx	(b) 31-Dec-xx	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Total Steam Production Plant <sup>1,3</sup>	450.1; Sch. Pg. 204; 104; b		\$ -	AD-1; Line 18	1
2						2
3	Total Nuclear Production Plant <sup>1,3</sup>	450.1; Sch. Pg. 204; 104; b		-	AD-2; Line 18	3
4						4
5	Total Hydraulic Production Plant <sup>1,3</sup>			-	AD-3; Line 18	5
6						6
7	Total Other Production Plant <sup>1,3</sup>	450.1; Sch. Pg. 204; 104; b		-	AD-4; Line 18	7
8						8
9	Total Distribution Plant <sup>2,3</sup>	450.1; Sch. Pg. 204; 104; b	\$ -	\$ -	-	AD-5; Line 6
10						10
11	Transmission Plant <sup>1,3</sup>	450.1; Sch. Pg. 204; 104; b		-	AD-6; Line 23	11
12						12
13	Incentive Transmission Plant <sup>1</sup>			-	AD-7; Line 18	13
14						14
15	Total Electric Miscellaneous Intangible Plant <sup>2,4</sup>	450.1; Sch. Pg. 204; 104; b	-	-	-	AD-8; Line 6
16						16
17	Total General Plant <sup>2,4</sup>	450.1; Sch. Pg. 204; 104; b	-	-	-	AD-9; Line 6
18						18
19	Total Common Plant <sup>2,4</sup>		-	-	-	AD-10; Line 10
20						20
21	Total Plant in Service			\$ -	Sum Lines 1 thru 19	21
22						22
23	Transmission Wages and Salaries Allocation Factor			#DIV/0!	Statement A1; Line 17	23
24						24
25	Total Transmission Plant & Incentive Transmission Plant			\$ -	Line 11 + Line 13	25
26						26
27	Transmission Related Electric Miscellaneous Intangible Plant			#DIV/0!	Line 15 x Line 23	27
28						28
29	Transmission Related General Plant			#DIV/0!	Line 17 x Line 23	29
30						30
31	Transmission Related Common Plant			#DIV/0!	Line 19 x Line 23	31
32						32
33	Transmission Related Total Plant in Service			#DIV/0!	Sum Lines 25 thru 31	33
34						34
35	Transmission Plant Allocation Factor <sup>5</sup>			#DIV/0!	Line 33 / Line 21	35

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

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

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

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

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
Statement AE

**Accumulated Depreciation and Amortization**  
**Base Period & True-Up Period 12 - Months Ending December 31, xxxx**  
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-xx	(b) 31-Dec-xx	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve <sup>1,3</sup>			\$ -	AE-1; Line 23	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve <sup>2,4</sup>	\$ -	\$ -	-	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve <sup>2,4</sup>	-	-	-	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve <sup>2,4</sup>	-	-	-	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			#DIV/0!	Statement AI; Line 17	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			#DIV/0!	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			#DIV/0!	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			#DIV/0!	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			#DIV/0!	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve <sup>1</sup>			\$ -	Shall be Zero	19

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

<sup>2</sup> 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.

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

<sup>4</sup> 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 December 31, xxxx

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-xx	(b) 31-Dec-xx	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ -	\$ -	\$ -	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	-	-	-	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	-	-	-	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT <sup>2</sup>	\$ -	\$ -	\$ -	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Shall be Zero	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-1 and AF-2; Line 34; Col. d	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Shall be Zero	13

<sup>1</sup> Statement AF is utilized in the derivation of Transmission Rate Base for use in Statement AV.

<sup>2</sup> The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b and k.

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

Line No.	FERC Form 1 Page; Line; Col.	Average Balance	Reference	Line No.	
1	Transmission Plant Held for Future Use <sup>1</sup>	450.1; Sch. Pg. 214; 46; d	\$ -	AG-1; Line 18	1

<sup>1</sup> The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AH**

**Operation and Maintenance Expenses**

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

**(\$1,000)**

Line No.	FERC Form 1 Page: Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 50	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ -	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	-	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	-	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	-	Negative of AH-2; Line 44; Col. b	9
10	Underground Line Expense	-	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense	-	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	-	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	-	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	-	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	-	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ -	Sum Lines 5 thru 16	17
18				18
19	<u>Derivation of Non-Direct Administrative and General Expense:</u>			19
20	Total Non-Direct Administrative & General Expense	\$ -	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	-	Negative of AH-3; Line 41; Col. a	22
23	CPUC energy efficiency programs	-	Negative of AH-3; Sum Lines 24, 25, 27, 28, 31, 34, 40, 43; Col. a or b	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 35; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	-	Negative of AH-3; Line 36; Col. a	25
26	CPUC reimbursement fees	-	Negative of AH-3; Line 37; Col. a	26
27	Injuries & Damages	-	Negative of AH-3; Line 29; Col. a	27
28	General Advertising Expenses	-	Negative of AH-3; Line 39; Col. b	28
29	Franchise Requirements	-	Negative of AH-3; Line 33; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	-	Negative of AH-3; Line 42; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	-	Negative of AH-3; Sum Lines 26, 38; Col. a	31
32	Other A&G Exclusion Adjustments	-	Negative of AH-3; Sum Lines 30, 32; Col. a	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ -	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	-	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ -	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	#DIV/0!	Statement A; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	#DIV/0!	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	#DIV/0!	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	#DIV/0!	Line 37 + Line 38	39
40				40
41	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			41
42	Transmission Plant & Incentive Transmission Plant	\$ -	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	#DIV/0!	Statement AD; Line 29	44
45	Transmission Related Common Plant	#DIV/0!	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	#DIV/0!	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ -	Line 42 Above	48
49	Total Steam Production Plant	-	Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	Total Other Production Plant	-	Statement AD; Line 7	51
52	Total Distribution Plant	-	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	-	Statement AD; Line 17	54
55	Total Common Plant	-	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ -	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>	#DIV/0!	Line 46 / Line 56	58

<sup>1</sup> Used to allocate property insurance in conformance with the TO5 Formula Rate Mechanism.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AI  
Wages and Salaries**

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ -		1
2				2
3	Transmission Wages & Salaries <sup>1</sup>	-	AI-1; Line 49	3
4				4
5	Transmission Wages & Salaries <sup>2</sup>	-	AI-1; Line 47	5
6				6
7	Distribution Wages & Salaries	-		7
8				8
9	Customer Accounts Wages & Salaries	-		9
10				10
11	Customer Services and Informational Wages & Salaries	-		11
12				12
13	Sales Wages & Salaries	-		13
14				14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G	\$ -	Sum Lines 1 thru 13	15
16				16
17	Transmission Wages and Salaries Allocation Factor	#DIV/0!	Line 3 / Line 15	17

<sup>1</sup> Excludes FERC Accounts 562, 564, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

<sup>2</sup> Reflects FERC Accounts 562, 564, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AJ**

**Depreciation and Amortization Expense**

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense	\$ -	Shall be Zero	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	-	Shall be Zero	3
4				4
5	General Plant Depreciation Expense	-	AJ-1; Line 1	5
6				6
7	Common Plant Depreciation Expense	-	AJ-2; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	#DIV/0!	Statement AI; Line 17	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	#DIV/0!	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	#DIV/0!	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	#DIV/0!	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	#DIV/0!	Line 1 + (Sum Lines 11 thru 15)	17
18				18
19	Incentive Transmission Plant Depreciation Expense	\$ -	Shall be Zero	19
20				20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup>	\$ -	Not Applicable to xxxx Base Period	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Shall be Zero	23

<sup>1</sup> Net of Incentive Transmission Plant Depreciation Expense.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AK**  
**Taxes Other Than Income Taxes**

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes <sup>1</sup>	263; 2; i	\$ -	1
2				2
3	Less: Other Taxes (Business license taxes) <sup>2</sup>	-	Not Applicable to xxxx Base Period	3
4				4
5	Net Property Taxes Excl. Citizens	\$ -	Line 1 + Line 3	5
6				6
7	Add: Citizens Allocated Portion of Property Taxes	450.1; Sch. Pg. 262; 2; i	-	7
8				8
9	Net Property Taxes Incl. Citizens	\$ -	Line 5 + Line 7	9
10				10
11	Less: SONGS Property Taxes <sup>3</sup>	-	Not Applicable to xxxx Base Period	11
12				12
13	Total Property Taxes Expense	\$ -	Line 9 + Line 11	13
14				14
15	Transmission Property Insurance and Tax Allocation Factor	#DIV/0!	Statement AH; Line 58	15
16				16
17	Transmission Related Property Taxes Expense	#DIV/0!	Line 13 x Line 15	17
18				18
19				19
20	Total Payroll Taxes Expense <sup>4</sup>	263; 10, 18, 19, 20; i	\$ -	20
21				21
22	Add: Citizens Allocated Portion of Payroll Taxes	450.1; Sch. Pg. 262; 18; i	-	22
23				23
24	Total Payroll Taxes Expense Incl. Citizens	\$ -	Line 20 + Line 22	24
25				25
26	Transmission Wages and Salaries Allocation Factor	#DIV/0!	Statement AI; Line 17	26
27				27
28	Transmission Related Payroll Taxes Expense	#DIV/0!	Line 24 x Line 26	28

<sup>1</sup> Property tax expense excludes Citizens property taxes as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 2; Col. i.

<sup>2</sup> Business license taxes are no longer recorded in Total Property Taxes and are separately shown in FERC Form 1; Page 263; Line 4; Col. i.

<sup>3</sup> As of July 1, 2018, SDG&E is no longer assessed property taxes on SONGS.

<sup>4</sup> Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 18; Col. i.



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AL**  
**Working Capital**

**Base Period & True-Up Period 12 - Months Ending December 31, xxxx**  
**(\$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 <sup>1</sup>		\$ -	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		#DIV/0!	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		#DIV/0!	Line 1 x Line 3	5
6					6
7	B. Prepayments <sup>1</sup>		\$ -	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		#DIV/0!	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ -		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	#DIV/0!		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	#DIV/0!		Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule	0.00%		FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers		#DIV/0!	Line 15 x Line 17	19

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AR**

**Federal Tax Adjustments**

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

**(\$1,000)**

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	\$ -		1
2				2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities			3
4	FERC Account 190	-	AR-1; Line 6 + Line 22; Col. c	4
5	FERC Account 282	-	AR-1; Line 11 + Line 27; Col. c	5
6	FERC Account 283	-	AR-1; Line 16 + Line 32; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities	\$ -	Sum Lines 4 thru 6	7
8				8
9	Other Federal Tax Adjustments	-	Not Applicable to xxxx Base Period	9
10				10
11	Total Federal Tax Adjustments <sup>1</sup>	\$ -	Sum Lines 1, 7, 9	11

<sup>1</sup> Information on Statement AR is used in Statement AV2, Line 7 to calculate the Cost of Capital Rate.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV**

**Cost of Capital and Fair Rate of Return**

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>			1		
2	Bonds (Acct 221)	\$ -		2		
3	Less: Reacquired Bonds (Acct 222)	-		3		
4	Other Long-Term Debt (Acct 224)	-		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	-		6		
7	LTD = Long Term Debt	\$ -	Sum Lines 2 thru 6	7		
8				8		
9	<u>Long-Term Debt Component - Numerator:</u>			9		
10	Interest on Long-Term Debt (Acct 427)	\$ -		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	-		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	-		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14		
15	i = LTD interest	\$ -	Sum Lines 10 thru 14	15		
16				16		
17	<u>Cost of Long-Term Debt:</u>	<u>#DIV/0!</u>	Line 15 / Line 7	17		
18				18		
19	<u>Preferred Equity Component:</u>			19		
20	PF = Preferred Stock (Acct 204)	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21		
22	Cost of Preferred Equity	<u>0.00%</u>	Line 21 / Line 20	22		
23				23		
24	<u>Common Equity Component:</u>			24		
25	Proprietary Capital	\$ -		25		
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	-		28		
29	CS = Common Stock	\$ -	Sum Lines 25 thru 28	29		
30				30		
31				31		
32	<u>Return on Common Equity:</u>	<u>0.00%</u>	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33				33		
34		(a) (b) (c) (d) = (b) x (c)		34		
35	<u>Weighted Cost of Capital:</u>	Amounts <sup>1</sup> Cap. Struct. Cost of Capital	Weighted Cost of Capital	35		
36				36		
37	Long-Term Debt	\$ -	#DIV/0!	#DIV/0!	Col. c = Line 17 Above	37
38	Preferred Equity	-	#DIV/0!	#DIV/0!	Col. c = Line 22 Above	38
39	Common Equity	-	#DIV/0!	#DIV/0!	Col. c = Line 32 Above	39
40	Total Capital	\$ -	#DIV/0!	#DIV/0!	Sum Lines 37 thru 39	40
41						41
42	<u>Cost of Equity Component (Preferred &amp; Common):</u>		<u>#DIV/0!</u>	Line 38 + Line 39; Col. d	42	
43					43	
44					44	
45	<u>Incentive Return on Common Equity:</u>		<u>0.00%</u>	Shall be Zero	45	
46					46	
47		(a) (b) (c) (d) = (b) x (c)			47	
48	<u>Incentive Weighted Cost of Capital:</u>	Amounts <sup>1</sup> Cap. Struct. Cost of Capital	Weighted Cost of Capital		48	
49					49	
50	Long-Term Debt	\$ -	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	Shall be Zero	52
53	Total Capital	\$ -	0.00%	0.00%	Sum Lines 50 thru 52	53
54					54	
55	<u>Incentive Cost of Equity Component (Preferred &amp; Common):</u>		<u>0.00%</u>	Line 51 + Line 52; Col. d	55	

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV**

**Cost of Capital and Fair Rate of Return**

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

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

1 Cost of Capital Rate (COCR) Calculation:

3 a. Federal Income Tax Component:

5 Where:

6 A = Sum of Preferred Stock and Return on Equity Component

7 B = Transmission Total Federal Tax Adjustments

8 C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>

9 D = Transmission Rate Base

10 FT = Federal Income Tax Rate for Rate Effective Period

12 Federal Income Tax =  $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$

15 B. State Income Tax Component:

17 Where:

18 A = Sum of Preferred Stock and Return on Equity Component

19 B = Equity AFUDC Component of Transmission Depreciation Expense

20 C = Transmission Rate Base

21 FT = Federal Income Tax Expense

22 ST = State Income Tax Rate for Rate Effective Period

24 State Income Tax =  $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$

27 C. Total Federal & State Income Tax Rate:

29 D. Total Weighted Cost of Capital:

31 E. Cost of Capital Rate (COCR):

<sup>1</sup> Citizens portion of Equity AFUDC is embedded in the Equity AFUDC component of Transmission Depreciation expense.

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

**Cost of Capital and Fair Rate of Return**

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

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

  

1	Incentive Cost of Capital Rate <sub>(ICCR)</sub> Calculation:		1
2			2
3	a. Federal Income Tax Component:		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero
10	FT = Federal Income Tax Rate for Rate Effective Period	0%	AV2; Line 10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense
13			13
14			14
15	B. State Income Tax Component:		15
16			16
17	Where:		17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above
22	ST = State Income Tax Rate for Rate Effective Period	0.00%	AV2; Line 22
23			23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense
25			25
26			26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24
28			28
29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53
30			30
31	E. Incentive Cost of Capital Rate <sub>(ICCR)</sub> :	0.0000%	Line 27 + Line 29

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**TO5-Cycle x Annual Transmission Formula Filing**  
**Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses**  
**12 Months Ending December 31, xxxx**  
**(\$1,000)**

Line No.	Description	Amounts	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the Border East Line	\$ -		1
2				2
3	AFUDC Equity Percentage as of July 2012	70.83%		3
4				4
5	AFUDC Equity Embedded in the Border East Line	\$ -	Line 1 x Line 3	5
6				6
7	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	7
8				8
9	<b>Annual Book Depreciation on AFUDC Equity</b>	\$ -	Line 5 x Line 7	9
10				10
11	Federal and State Combined Tax Rate	27.98%		11
12				12
13	Tax Cost of Non-Deductibility of AFUDC Equity	\$ -	Line 9 x Line 11	13
14				14
15	Gross-up Factor	1.39		15
16				16
17	<b>Revenue Requirement</b>	\$ -	Line 13 x Line 15	17
18				18

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Derivation of End Use Transmission Rate Base**

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ -	Page 2; Line 16	2
3	#DIV/0!	Page 2; Line 17	3
4	#DIV/0!	Page 2; Line 18	4
5	#DIV/0!	Page 2; Line 19	5
6	#DIV/0!	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ -	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ -	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	#DIV/0!	Statement AL; Line 5	19
20	#DIV/0!	Statement AL; Line 9	20
21	#DIV/0!	Statement AL; Line 19	21
22	#DIV/0!	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	#DIV/0!	Sum Lines 6, 11, 16, 22, 24	26
27			27
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	\$ -	Line 29 + Line 30	31
32			32
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	\$ -	Line 34 + Line 35	36
37			37
38	\$ -	Shall be Zero	38
<u>D. Incentive Transmission Construction Work In Progress</u>			

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Derivation of End Use Transmission Rate Base**

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

Line No.				Line
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ -	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	#DIV/0!	Statement AD; Line 27	3
4	Transmission Related General Plant	#DIV/0!	Statement AD; Line 29	4
5	Transmission Related Common Plant	#DIV/0!	Statement AD; Line 31	5
6	Total Gross Transmission Plant	#DIV/0!	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ -	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	#DIV/0!	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	#DIV/0!	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	#DIV/0!	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	#DIV/0!	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ -	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	#DIV/0!	Line 3 Minus Line 10	17
18	Transmission Related General Plant	#DIV/0!	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	#DIV/0!	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	#DIV/0!	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25



**SAN DIEGO GAS & ELECTRIC COMPANY**

**Miscellaneous Statement**

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits	\$ -	Shall be Zero	1
2				2
3	Transmission Plant Abandoned Project Cost <sup>1</sup>	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities <sup>1</sup>	\$ -		5
6				6
7	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	7

<sup>1</sup> None of the above items apply to SDG&E's TO5 Cycle x filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.