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October 14, 2022

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

Re: San Diego Gas & Electric Company, Eleventh Annual Informational Filing Under Appendix X Formula Rate of the Transmission Owner Tariff, Docket No. ER23-____-000

Dear Secretary Bose:

Under Appendix X of San Diego Gas & Electric Company's ("SDG&E") Transmission Owner ("TO") Tariff, SDG&E calculates the rate that it will charge Citizens Sunrise Transmission LLC ("Citizens") for its lease of transfer capability in a portion of the Border East Line using a formula rate spreadsheet ("Formula Rate"). SDG&E hereby submits for informational purposes its Appendix X Cycle 11¹ Informational Filing ("Filing" or "Cycle 11 Filing") pursuant to Section C.5 of Attachment 1 to Appendix X of SDG&E's TO Tariff. The proposed effective date is January 1, 2023.

This submission is provided to the Commission for informational purposes only. This filing is not subject to the requirements of Section 205 of the Federal Power Act,² nor does it subject SDG&E's Appendix X Formula to modification.³

SDG&E requests that the Commission issue a public notice of filing for the Appendix X Cycle 11 Filing and establish a comment date.

¹ The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 11 is the eleventh annual filing under the Appendix X Formula Rate.

² 16 U.S.C § 824d.

³ See Section C.5.c. of the Appendix X Formula Rate Protocols.

I. NATURE AND PURPOSE OF THE FILING

Appendix X sets forth the ratemaking methodology for SDG&E to calculate the rate that it will charge to Citizens for the Transfer Capability Lease (“Lease” or “Lease Agreement”). Pursuant to the Lease, as of the effective date of Appendix X, Citizens prepaid SDG&E \$85.194 million for a 30-year leasehold entitlement to 50% of the Border East Line segment of the Sunrise Powerlink Transmission Project. SDG&E operates and maintains the Border East line segment⁴ in which Citizens is leasing transfer capability and will allocate to Citizens a portion of the costs via the Citizens Border East Line Rate.⁵

The Appendix X Formula sets forth the way in which SDG&E will develop its rate for Citizens based on certain recorded costs that SDG&E will file on or before October 31 of each year. Such charge will remain in effect through December 31 of the subsequent year. To the extent that SDG&E’s TO5 Formula Rate will be modified in the future, *e.g.*, in a TO6 Formula, the Appendix X will be modified accordingly.

The Appendix X provides that the Citizens Border East Line Rate consist of the following six parts: (1) the Direct Maintenance Expense Cost Component; (2) the Non-Direct Expenses Cost Component; (3) the Cost Component Containing Other Specific Expenses; (4) the True-Up Adjustment Cost Component; (5) the Interest True-Up Adjustment Cost Component; and (6) Other Adjustments. Appendix X further provides that the Citizens Border East Line Rate be designed to reflect SDG&E’s cost to own, operate, and maintain the Border East line segment.

The cost components identified above are calculated based on the previous calendar year’s data shown in SDG&E’s FERC Form 1. The True-Up Adjustment cost component for each Rate Effective Period is an annual reconciliation of the difference between (a) SDG&E’s actual costs of providing the transmission service during the True-Up Period, and (b) actual revenues received from Citizens for transmission services during the same True-Up Period.

II. SUMMARY OF THE APPENDIX X CYCLE 11 FILING

The Appendix X Formula in this Informational filing is based upon the following:

- a 2021 calendar Base Period, and
- a 12-month Rate Effective Period from January 1, 2023 through December 31, 2023.

This Cycle 11 Filing reflects a charge of \$4.119M compared to the charge of \$5.261M in the Cycle 10 Filing. This change reflects a decrease of approximately \$1.142M, or approximately

⁴ The Border East Line, a 30-mile segment of the Sunrise Powerlink Transmission Project is located between SDG&E’s Imperial Valley substation and the San Diego County Line.

⁵ The Commission approved the transaction and established certain accounting treatment SDG&E must follow for the Border East Line in *San Diego Gas & Electric Co.*, 129 FERC ¶ 61,233 (2009).

22%, primarily due to a reduction in Section 4 true-up adjustment of \$1.366M offset by an increase in Section 2 expenses of \$0.240M as reflected in the following cost components:

(1) Direct Maintenance Expense	=	\$0.082M
(2) Non-Direct Expenses	=	\$3.145M
(3) Other Specific Expenses	=	\$0.768M
(4) True-Up Adjustment	=	\$0.052M
(5) Interest True-Up Adjustment	=	<u>\$0.074M</u>
SUB-TOTAL	=	\$4.121M
(6) Other Adjustments	=	<u>(\$0.002M)</u>
TOTAL	=	\$4.119M

III. MISCELLANEOUS MATTERS

Adjustments to Reflect Correction of Error

Section C.6 of the Appendix X Citizens Sunrise Protocols provides that if an error is identified in SDG&E's prior informational filing, SDG&E shall include a brief description of the error in its subsequent informational filing.

In preparing its Cycle 11 Annual Informational Filing, SDG&E identified three errors that were corrected and included in the derivation of the "Other Adjustments" component of Total Annual Costs. The first was the inclusion of Electric Power Research Institute ("EPRI") dues that were included in the Total Annual Costs in the Appendix X Cycle 10 annual informational filing, as wholesale customers already pay for EPRI dues. Second was charging electric vehicles or clean transportation activities to administrative and general expenses FERC account 930.2 instead of distribution expense. Third was the inclusion of Contributions in Aid of Construction (CIAC) related Accumulated Deferred Income Taxes (ADIT) in the derivation of the TO5 Cycle 4 BTRR but was ultimately disallowed by the Commission when it rendered its final decision in docket ER22-527.

These errors resulted in the overstatement of Total Annual Costs in Cycle 10. As a result, SDG&E calculated the total over-collection, including interest, that was needed to reduce the Total Annual Costs in the Appendix X Cycle 11 filing. The detailed calculations and supporting workpapers are included in this filing.

IV. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 11 Informational Filing consists of the following:

1. Transmittal Letter;
2. The Appendix X Cycle 11 Formula Rate, which consists of the following Sections:
 - Section 1 – Direct Maintenance Expense Cost Component;

- Section 2 – Non-Direct Expense Cost Component;
- Section 3 – Cost Component Containing Other Specific Expenses;
- Section 4 – True-Up Adjustment Cost Component;
- Section 5 – Interest True-Up Adjustment Cost Component;
- Section 6 – 2021 Base Period and True-Up Period Cost Statements and Workpapers;
- Section 7 – Cost Adjustment Workpapers.

V. SERVICE

Copies of this Filing have been served on all parties to Docket Nos. ER19-221 and ER21-243, including the CAISO, and counsel to Citizens.

VI. COMMUNICATIONS

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

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Respectfully submitted,

/s/ Jonathan J. Newlander
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Attorney for
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Appendix X Cycle 11

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

**Rate Effective Period January 1, 2023 to December 31, 2023
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 82	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	3,145	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	768	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,995	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	52	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	74	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 4,121	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(2)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 4,119	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	\$ 6.829	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	262.121	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	63.982	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 332.931	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	4.368	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	6.132	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(0.138)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 343.210	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 4,119	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, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
A. Derivation of Direct Maintenance Expense Allocated to Citizens			
2	\$ 160	Statement AH; Line 2	2
3	50.00%		3
4	\$ 80	Line 2 x Line 3	4
5			5
6	12.50%	FERC Method = 1/8 of O&M Expense	6
7	\$ 10	Line 4 x Line 6	7
8			8
9	9.9211%	Statement AV2; Line 31	9
10			10
11	1	Line 7 x Line 9	11
12			12
13	\$ 81	Line 4 + Line 11	13
14			14
15	1.0275%	Line 13 x Franchise Fee Rate	15
16			16
17	\$ 82	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, 2021
(S1,000)

Line No.	Amounts	Reference	Line No.
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		1
2	0.85%	Page 2; Line 6	2
3			3
4	1.00%	Page 2; Line 11	4
5			5
6	1.10%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.18%	Page 2; Line 34	10
11			11
12	0.50%	Page 2; Line 51	12
13			13
14	3.65%	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.04%		17
18	3.69%	Line 14 + Line 16	18
19			19
20	<u>B. Derivation of Non-Direct Expense</u>		20
21	\$ 85,194	Lease Agreement	21
22			22
23	3.69%	Line 18 Above	23
24			24
25	\$ 3,145	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, 2021
(S1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,729,965	AV-4; Line 6	1
2			2
3			3
4	\$ 48,471	Statement AH; Line 17	4
5			5
6	0.85%	Line 4 / Line 1	6
7			7
8			8
9	\$ 57,244	Statement AH; Line 39	9
10			10
11	1.00%	Line 9 / Line 1	11
12			12
13			13
14	\$ 63,043	Statement AK; Line 17	14
15			15
16	1.10%	Line 14 / Line 1	16
17			17
18			18
19	\$ 1,931	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23			23
24			24
25	\$ 47,752	Statement AL; Line 5	25
26	41,196	Statement AL; Line 9	26
27	13,214	Statement AL; Line 19	27
28	\$ 102,163	Sum Lines 25 thru 27	28
29			29
30	9.9211%	Statement AV2; Line 31	30
31			31
32	\$ 10,136	Line 28 x Line 30	32
33			33
34	0.18%	Line 32 / Line 1	34
35			35
36			36
37	\$ 33,842	AV-4; Line 4	37
38			38
39	84,860	AV-4; Line 5	39
40			40
41	\$ 118,702	Line 37 + Line 39	41
42			42
43	9.9211%	Line 30	43
44			44
45	\$ 11,777	Line 41 * Line 43	45
46			46
47	\$ 16,804	Statement AJ; Line 17	47
48			48
49	\$ 28,580	Line 45 + Line 47	49
50			50
51	0.50%	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, 2021
 (\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.	
1	<u>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</u>					1
2						2
3			\$ (1,019)	AF-3; Line 5; Col. Average	3	
4					4	
5			9.9211%	Statement AV2; Line 31	5	
6					6	
7			\$ (101)	Line 3 x Line 5	7	
8						8
9	<u>B. Equity AFUDC Component of Transmission Depreciation Expense</u>					9
10			\$ 77	AV-2B; Line 17	10	
11						11
12	<u>C. Derivation of Citizens Border East Line Cost of Removal</u>					12
13	FERC Account					13
14	\$ 46,971	0.0110	\$ 517	TO5 Transmission Plant Deprec. Rates WP	14	
15					15	
16	\$ 16,615	0.0161	268	TO5 Transmission Plant Deprec. Rates WP	16	
17					17	
18	\$ 19,939	-	-	TO5 Transmission Plant Deprec. Rates WP	18	
19					19	
20	\$ -	-	-	TO5 Transmission Plant Deprec. Rates WP	20	
21					21	
22	\$ 1,669	-	-	TO5 Transmission Plant Deprec. Rates WP	22	
23	\$ 85,194			Col. a = Sum Lines 14 thru 22	23	
24					24	
25			\$ 784	Sum Lines 14 thru 22	25	
26					26	
27		1.0275%	8	Line 25 x Franchise Fee Rate	27	
28					28	
29			\$ 792	Line 25 + Line 27	29	
30					30	
31			\$ 768	Line 7 + Line 10 + Line 29	31	

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period January 1, 2022 - December 31, 2022
(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 64	Cycle 10; Summary of Cost Components; Line 1	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	2,906	Cycle 10; Summary of Cost Components; Line 3	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	875	Cycle 10; Summary of Cost Components; Line 5	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,845	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,418	Cycle 10; Summary of Cost Components; Line 9	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	107	Cycle 10; Summary of Cost Components; Line 11	11
12				12
13	Subtotal Annual Costs	\$ 5,370	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(109)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 5,261	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	\$ 5.293	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	242.156	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	72.885	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 320.417	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	118.129	Line 9 / Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	8.913	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(9.063)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 438.396	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 5,261	Line 34 x Line 36	38
39				39

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE
Transmission Revenues Data to Reflect Changed Rates

Rate Effective Period January 1, 2021 to December 31, 2021
(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 183	Cycle 9; Summary of Cost Components; Line 1	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	2,815	Cycle 9; Summary of Cost Components; Line 3	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	946	Cycle 9; Summary of Cost Components; Line 5	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,944	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,644	Cycle 9; Summary of Cost Components; Line 9	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	50	Cycle 9; Summary of Cost Components; Line 11	11
12				12
13	Subtotal Annual Costs	\$ 5,637	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 5,637	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	\$ 15.216	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	234.564	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	78.854	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 328.635	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	136.999	Line 9 / Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	4.153	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 469.788	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 5,637	Line 34 x Line 36	38
39				39

**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 10
True-Up Period - January 1, 2021 to December 31, 2021
(\$1,000)**

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
			See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	
1							1
2	Calculations:						2
3							3
4		Prior Cycle True Up Adjustment¹	Monthly Interest Rate	Cumulative Overcollection (-) or Undercollection (+) in Revenue	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	4
5		Year					5
6	Month	Year	Rate				6
7	January	2021	0.28%	1,418	\$	1,422	7
8	February	2021	0.25%	1,422	\$	1,425	8
9	March	2021	0.28%	1,425		1,429	9
10	April	2021	0.27%	1,429		1,433	10
11	May	2021	0.28%	1,433		1,437	11
12	June	2021	0.27%	1,437		1,441	12
13	July	2021	0.28%	1,441		1,445	13
14	August	2021	0.28%	1,445		1,449	14
15	September	2021	0.27%	1,449		1,453	15
16	October	2021	0.28%	1,453		1,457	16
17	November	2021	0.27%	1,457		1,461	17
18	December	2021	0.28%	1,461		1,465	18
19				\$	47		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 10

True-Up Period - January 1, 2021 to December 31, 2021

(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Line No.	
	Year	Monthly Interest Rate ¹	Month Beginning Balance	Amortization	Principal	Interest	Month Ending Balance		
1	2022	0.27%	1,465	(124)	120	4	1,345	1	
2	2022	0.27%	1,345	(124)	121	4	1,224	2	
3	2022	0.27%	1,224	(124)	121	3	1,103	3	
4	2022	0.27%	1,103	(124)	121	3	982	4	
5	2022	0.27%	982	(124)	122	3	860	5	
6	2022	0.27%	860	(124)	122	2	738	6	
7	2022	0.27%	738	(124)	122	2	616	7	
8	2022	0.27%	616	(124)	123	2	494	8	
9	2022	0.27%	494	(124)	123	1	371	9	
10	2022	0.27%	371	(124)	123	1	248	10	
11	2022	0.27%	248	(124)	124	1	124	11	
12	2022	0.27%	124	(124)	124	0	(0)	12	
13	2022	0.27%	124	(124)	124	0	(0)	13	
14	2022	0.27%	124	(124)	124	0	(0)	14	
15	2022	0.27%	124	(124)	124	0	(0)	15	
16	2022	0.27%	124	(124)	124	0	(0)	16	
17	2022	0.27%	124	(124)	124	0	(0)	17	
18	2022	0.27%	124	(124)	124	0	(0)	18	
19	Total Base Period Interest⁴						47		19
20	Total Base Period Interest and Current Year Interest						74		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 11 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 / $\{[(1+Rate)^{12}-1]/[Rate*(1+Rate)^{12}]\}$.
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, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-20	(b) 31-Dec-21	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Total Steam Production Plant ^{1,3}			\$ 566,175	AD-1; Line 18	1
2						2
3	Total Nuclear Production Plant ^{1,3}			-	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}			542,750	AD-4; Line 18	7
8						8
9	Total Distribution Plant ^{2,3}	\$ 8,046,663	\$ 8,919,067	8,482,865	AD-5; Line 6	9
10						10
11	Transmission Plant ^{1,3}			7,180,113	AD-6; Line 23	11
12						12
13	Incentive Transmission Plant ¹			-	AD-7; Line 18	13
14						14
15	Total Electric Miscellaneous Intangible Plant ^{2,4}	191,341	191,894	191,617	AD-8; Line 6	15
16						16
17	Total General Plant ^{2,4}	487,233	518,903	503,068	AD-9; Line 6	17
18						18
19	Total Common Plant ^{2,4}	1,226,853	1,504,072	1,365,462	AD-10; Line 10	19
20						20
21	Total Plant in Service			<u>\$ 18,832,051</u>	Sum Lines 1 thru 19	21
22						22
23	Transmission Wages and Salaries Allocation Factor			11.49%	Statement A1; Line 17	23
24						24
25	Total Transmission Plant & Incentive Transmission Plant			\$ 7,180,113	Line 11 + Line 13	25
26						26
27	Transmission Related Electric Miscellaneous Intangible Plant			22,019	Line 15 x Line 23	27
28						28
29	Transmission Related General Plant			57,809	Line 17 x Line 23	29
30						30
31	Transmission Related Common Plant			156,910	Line 19 x Line 23	31
32						32
33	Transmission Related Total Plant in Service			<u>\$ 7,416,852</u>	Sum Lines 25 thru 31	33
34						34
35	Transmission Plant Allocation Factor ⁵			<u>39.38%</u>	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 AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking ¹	Reference	Line No.
1	Dec-20	\$ 546,097	SDG&E Records	\$ 561,762	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-21	546,005		561,669		2
3	Feb	546,078		561,742		3
4	Mar	546,163		561,828		4
5	Apr	548,630		564,295		5
6	May	548,053		563,717		6
7	Jun	550,044		565,708		7
8	Jul	550,026		565,690		8
9	Aug	554,596		570,261		9
10	Sep	554,642		570,306		10
11	Oct	555,105		570,770		11
12	Nov	555,597		571,262		12
13	Dec-21	555,601	SDG&E Records	571,265	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 7,156,637	Sum Lines 1 thru 13	\$ 7,360,276	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 550,511	Average of Lines 1 thru 13	\$ 566,175	Form 1; Page 204-207; Footnote Data (a)	17
18						18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking ¹	Reference	Line No.
1	Dec-20	\$	SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-21			-		2
3	Feb			-		3
4	Mar			-		4
5	Apr			-		5
6	May			-		6
7	Jun			-		7
8	Jul			-		8
9	Aug			-		9
10	Sep			-		10
11	Oct			-		11
12	Nov			-		12
13	Dec-21		SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$	Sum Lines 1 thru 13	-	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$	Average of Lines 1 thru 13	-	Form 1; Page 204-207; Footnote Data (a)	17
18						18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

HYDRAULIC PRODUCTION PLANT

Line No.	Month	Total Hydraulic Production Per Book	Reference	Hydraulic Production Ratemaking ¹	Reference	Line No.
1	Dec-20	\$	SDG&E Records	-	SDG&E Records	1
2	Jan-21	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-21	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$	Sum Lines 1 thru 13	-	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$	Average of Lines 1 thru 13	-	Average of Lines 1 thru 13	17
18						18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking ¹	Reference	Line No.
1	Dec-20	\$ 579,275	SDG&E Records	\$ 537,020	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-21	579,310		537,056		2
3	Feb	582,169		539,915		3
4	Mar	582,255		540,001		4
5	Apr	582,389		540,135		5
6	May	607,598		565,344		6
7	Jun	607,801		565,546		7
8	Jul	607,795		565,541		8
9	Aug	572,498		530,243		9
10	Sep	572,212		530,215		10
11	Oct	571,401		529,404		11
12	Nov	579,704		537,707		12
13	Dec-21	579,620	SDG&E Records	537,623	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 7,604,028	Sum Lines 1 thru 13	\$ 7,055,749	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 584,925	Average of Lines 1 thru 13	\$ 542,750	Form 1; Page 204-207; Footnote Data (a)	17
18						18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1	Dec-20	\$ 7,898,626	SDG&E Records	\$ 8,046,663	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Dec-21	8,756,414	SDG&E Records	8,919,067	Form 1; Page 204-207; Footnote Data (a); EOY	2
3						3
4						4
5						5
6	Beginning and End Period Average	\$ 8,327,520	Average of Line 1 and Line 3	\$ 8,482,865	Average of Line 1 and Line 3	6
7						7

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-20	\$ 7,042,463	SDG&E Records	\$ 6,921,238	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-21	7,052,884		6,931,659		2
3	Feb	7,063,662		6,942,476		3
4	Mar	7,063,774		6,943,627		4
5	Apr	7,071,958		6,951,808		5
6	May	7,189,663		7,069,513		6
7	Jun	7,206,330		7,086,125		7
8	Jul	7,266,241		7,143,639		8
9	Aug	7,288,509		7,165,907		9
10	Sep	7,297,574		7,174,972		10
11	Oct	7,361,722		7,239,161		11
12	Nov	7,452,162		7,329,601		12
13	Dec-21	7,470,321	SDG&E Records	7,334,224	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 93,827,264	Sum Lines 1 thru 13	\$ 92,233,951	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 7,217,482	Average of Lines 1 thru 13	\$ 7,094,919	Form 1; Page 204-207; Footnote Data (a)	17
18						18
19						19
20						20
21	Add: Citizens Weighted Average Lease Amount ²			\$ 85,194	Lease Agreement	21
22						22
23	Total Transmission Plant Cost Average Balance			\$ 7,180,113	Line 18 + Line 21	23

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

² Represents the lease amount for the term of service that is added to the 13-Month Average Balance for Transmission ratemaking.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-20	\$ -	SDG&E Records	\$ 85,194	SDG&E Records	1
2	Jan-21	-		85,194		2
3	Feb	-		85,194		3
4	Mar	-		85,194		4
5	Apr	-		85,194		5
6	May	-		85,194		6
7	Jun	-		85,194		7
8	Jul	-		85,194		8
9	Aug	-		85,194		9
10	Sep	-		85,194		10
11	Oct	-		85,194		11
12	Nov	-		85,194		12
13	Dec-21	-	SDG&E Records	85,194	2021 Form 1; Page 213; Line 1; Col. f	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ 1,107,522	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ 85,194	Average of Lines 1 thru 13	17
18						18
19						19

¹ Represents the monthly Citizens Lease amount for term of service.

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
BALANCES AS OF 12/31/2020
(\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Re-class as Transmission	(3) Distribution Account 101 Plant Re-class to Transmission	(4) Transmission Account 101 Plant Re-class Steam Prod.	(5) Transmission Account 101 Plant Re-class Other Prod.	(6) Transmission Account 101 Plant Re-class Nuclear	(7) Transmission Account 101 Plant Re-class as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference
		Production Related to Trans									
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records
5	361.0	Structures & Improvements	-	-	1,434	-	-	-	-	1,434	SDG&E Records
6											
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,060	\$ -	\$ -	\$ -	\$ -	\$ 5,065	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 252,443	-	\$ -	\$ -	\$ -	\$ -	\$ (13,529)	\$ 238,913	SDG&E Records
10	352.0	Structures & Improvements	669,356	-	-	(1,928)	-	-	(93,300)	574,128	SDG&E Records
11	353.0	Station Equipment	1,966,466	-	-	(12,010)	(1,420)	-	(2,375)	1,950,660	SDG&E Records
12	354.0	Towers and Fixtures	922,726	-	-	-	-	-	-	922,726	SDG&E Records
13	355.0	Poles and Fixtures	930,750	-	-	-	-	-	-	930,750	SDG&E Records
14	356.0	OH Conductors and Device	821,798	-	-	-	-	-	-	821,798	SDG&E Records
15	357.0	Underground Conduit	550,521	-	-	-	-	-	-	550,521	SDG&E Records
16	358.0	UG Conductors & Devices	557,706	-	-	(1,726)	-	-	-	555,979	SDG&E Records
17	359.0	Roads & Trails	370,697	-	-	-	-	-	-	370,697	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 7,042,463	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (109,205)	\$ 6,916,173	Sum Lines 9 thru 17
20											
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 7,042,463	\$ 5	\$ 5,060	\$ (15,665)	\$ (1,420)	\$ -	\$ (109,205)	\$ 6,921,238	Line 7 + Line 19

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

SAN DIEGO GAS & ELECTRIC COMPANY
 TRANSMISSION FUNCTIONALIZATION STUDY
 DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
 BALANCES AS OF 12/31/2021
 (\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1-7	Reference
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records
5	361.0	Structures & Improvements	-	-	3,626	-	-	-	-	3,626	SDG&E Records
6			-	-	1,492	-	-	-	-	1,492	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,119	\$ -	\$ -	\$ -	\$ -	\$ 5,123	Sum Lines 1 thru 5
8	350.0	Land & Land Rights	\$ 256,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,536)	\$ 242,915	SDG&E Records
9	352.0	Structures & Improvements	751,849	-	-	(1,928)	-	-	(108,169)	641,752	SDG&E Records
10	353.0	Station Equipment	2,172,726	-	-	(12,010)	(1,420)	-	(2,430)	2,156,866	SDG&E Records
11	354.0	Towers and Fixtures	929,375	-	-	-	-	-	-	929,375	SDG&E Records
12	355.0	Poles and Fixtures	982,050	-	-	-	-	-	-	982,050	SDG&E Records
13	356.0	OH Conductors and Device	867,150	-	-	-	-	-	-	867,150	SDG&E Records
14	357.0	Underground Conduit	560,488	-	-	-	-	-	-	560,488	SDG&E Records
15	358.0	UG Conductors & Devices	570,072	-	-	(1,726)	-	-	-	568,346	SDG&E Records
16	359.0	Roads & Trails	380,159	-	-	-	-	-	-	380,159	SDG&E Records
17											
18	TOTAL	TRANSMISSION PLANT	\$ 7,470,321	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (124,135)	\$ 7,329,101	Sum Lines 9 thru 17
19											
20	GRAND TOTAL RECLASS TRANS PLANT		\$ 7,470,321	\$ 5	\$ 5,119	\$ (15,665)	\$ (1,420)	\$ -	\$ (124,135)	\$ 7,334,224	Line 7 + Line 19
21											

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Transmission Plant Per Book	Reference	Incentive Transmission Plant Ratemaking	Reference	Line No.
1	Dec-20	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-21	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-21	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	17
18						18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-20	\$ 191,341	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-21	191,894	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 191,617	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1	Dec-20	\$ 487,233	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-21	518,903	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 503,068	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-20	Total Common Plant Per Book	\$ 1,675,571	2020 Form 1; Page 356; Accts 303 to 398; BOY 2020 Form 1; Page 356.1; Electric Line 1 x Line 2	1
2		Electric Split of Common Utility Plant	73.22%		2
3		Total Common Plant to Electric Per Book	\$ 1,226,853		3
4					4
5	Dec-21	Total Common Plant Per Book	\$ 2,014,292	2021 Form 1; Page 356; Accts 303 to 398; EOY 2021 Form 1; Page 356; Electric Line 5 x Line 6	5
6		Electric Split of Common Utility Plant	74.67%		6
7		Total Common Plant to Electric Per Book	\$ 1,504,072		7
8					8
9					9
10	Beginning and End Period Average		\$ 1,365,462	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AE

Accumulated Depreciation and Amortization

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-20	(b) 31-Dec-21	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,571,744	AE-1; Line 23	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}	\$ 158,912	\$ 173,964	166,438	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4}	197,601	219,538	208,569	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	613,360	640,618	626,989	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			11.49%	Statement AI; Line 17	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 19,126	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			23,967	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			72,049	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			<u>\$ 1,686,887</u>	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			<u>\$ -</u>	Shall be Zero	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 AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-20	\$ 1,479,329	SDG&E Records	\$ 1,454,486	2020 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	1
2	Jan-21	1,495,244		1,470,183		2
3	Feb	1,510,703		1,485,429		3
4	Mar	1,521,340		1,495,873		4
5	Apr	1,538,627		1,513,183		5
6	May	1,554,166		1,528,503		6
7	Jun	1,570,135		1,544,261		7
8	Jul	1,585,185		1,558,919		8
9	Aug	1,600,654		1,574,158		9
10	Sep	1,616,668		1,589,935		10
11	Oct	1,632,779		1,605,898		11
12	Nov	1,647,318		1,620,208		12
13	Dec-21	1,662,869	SDG&E Records	1,635,135	2021 Form 1; Page 200-201; Footnote Data (b)	13
14						14
15	Total 13 Months	\$ 20,415,016	Sum Lines 1 thru 13	\$ 20,076,170	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 1,570,386	Average of Lines 1 thru 13	\$ 1,544,321	2021 Form 1; Page 200-201; Footnote Data (b)	18
19						19
20						20
21	Add: Citizens Weighted Average Accumulated Depreciation			\$ 27,423	AE-1A; Line 18	21
22						22
23	Total Transmission Plant Accumulated Depreciation Average Balance			\$ 1,571,744	Line 18 + Line 21	23

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-20	\$ 25,609	SDG&E Records	\$ 25,609	SDG&E Records	1
2	Jan-21	25,911		25,911		2
3	Feb	26,214		26,214		3
4	Mar	26,516		26,516		4
5	Apr	26,819		26,819		5
6	May	27,121		27,121		6
7	Jun	27,423		27,423		7
8	Jul	27,726		27,726		8
9	Aug	28,028		28,028		9
10	Sep	28,331		28,331		10
11	Oct	28,633		28,633		11
12	Nov	28,936		28,936		12
13	Dec-21	29,238	SDG&E Records	29,238	SDG&E Records	13
14						14
15	Total 13 Months	\$ 356,505	Sum Lines 1 thru 13	\$ 356,505	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 27,423	Average of Lines 1 thru 13	\$ 27,423	Average of Lines 1 thru 13	17
18						18
19						19

¹ Represents the monthly accumulated depreciation and amortization on the Citizens Lease amount for term of service.

SAN DIEGO GAS & ELECTRIC COMPANY
 TRANSMISSION FUNCTIONALIZATION STUDY
 DERIVATION OF TRANSMISSION RELATED
 ACCUMULATED DEPRECIATION AND AMORTIZATION
 BALANCES AS OF 12/31/2020
 (\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclasp as Transmission	(3) Distribution Account 108 Reserves Reclasp to Transmission	(4) Transmission Account 108 Reserves Reclasp as Steam Prod.	(5) Transmission Account 108 Reserves Reclasp as Other Prod.	(6) Transmission Account 108 Reserves Reclasp as Nuclear	(7) Transmission Account 108 Reserves Reclasp as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records
5	361.0	Structures & Improvements	-	-	48	-	-	-	-	48	SDG&E Records
6			-	-	510	-	-	-	-	510	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 558	\$ -	\$ -	\$ -	\$ -	\$ 559	Sum Lines 1 thru 5
9	350.0	Land & Land Rights	\$ 28,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (364)	\$ 27,807	SDG&E Records
10	352.0	Structures & Improvements	106,930	-	-	(496)	-	-	(18,883)	87,551	SDG&E Records
11	353.0	Station Equipment	466,319	-	-	(3,131)	(493)	-	(1,479)	461,215	SDG&E Records
12	354.0	Towers and Fixtures	230,827	-	-	-	-	-	-	230,827	SDG&E Records
13	355.0	Poles and Fixtures	147,586	-	-	-	-	-	-	147,586	SDG&E Records
14	356.0	OH Conductors and Device	268,693	-	-	-	-	-	-	268,693	SDG&E Records
15	357.0	Underground Conduit	90,990	-	-	-	-	-	-	90,990	SDG&E Records
16	358.0	UG Conductors & Devices	90,552	-	-	(555)	-	-	-	89,997	SDG&E Records
17	359.0	Roads & Trails	49,262	-	-	-	-	-	-	49,262	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 1,479,329	\$ -	\$ -	\$ (4,182)	\$ (493)	\$ -	\$ (20,726)	\$ 1,453,927	Sum Lines 9 thru 17
20											
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 1,479,329	\$ 1	\$ 558	\$ (4,182)	\$ (493)	\$ -	\$ (20,726)	\$ 1,454,486	Line 7 + Line 19

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

SAN DIEGO GAS & ELECTRIC COMPANY
 TRANSMISSION FUNCTIONALIZATION STUDY
 DERIVATION OF TRANSMISSION RELATED
 ACCUMULATED DEPRECIATION AND AMORTIZATION
 BALANCES AS OF 12/31/2021
 (\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclasp as Transmission	(3) Distribution Account 108 Reserves Reclasp to Transmission	(4) Transmission Account 108 Reserves Reclasp as Steam Prod.	(5) Transmission Account 108 Reserves Reclasp as Other Prod.	(6) Transmission Account 108 Reserves Reclasp as Nuclear	(7) Transmission Account 108 Reserves Reclasp as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records
5	361.0	Structures & Improvements	-	-	48	-	-	-	-	48	SDG&E Records
6			-	-	592	-	-	-	-	592	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 640	\$ -	\$ -	\$ -	\$ -	\$ 641	Sum Lines 1 thru 5
9	350.0	Land & Land Rights	\$ 30,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (376)	\$ 29,745	SDG&E Records
10	352.0	Structures & Improvements	122,728	-	-	(542)	-	-	(21,175)	101,012	SDG&E Records
11	353.0	Station Equipment	532,735	-	-	(3,527)	(545)	-	(1,598)	527,064	SDG&E Records
12	354.0	Towers and Fixtures	254,068	-	-	-	-	-	-	254,068	SDG&E Records
13	355.0	Poles and Fixtures	174,688	-	-	-	-	-	-	174,688	SDG&E Records
14	356.0	OH Conductors and Device	287,529	-	-	-	-	-	-	287,529	SDG&E Records
15	357.0	Underground Conduit	102,870	-	-	-	-	-	-	102,870	SDG&E Records
16	358.0	UG Conductors & Devices	102,689	-	-	(611)	-	-	-	102,078	SDG&E Records
17	359.0	Roads & Trails	55,439	-	-	-	-	-	-	55,439	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 1,662,869	\$ -	\$ -	\$ (4,680)	\$ (545)	\$ -	\$ (23,149)	\$ 1,634,495	Sum Lines 9 thru 17
20											
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 1,662,869	\$ 1	\$ 640	\$ (4,680)	\$ (545)	\$ -	\$ (23,149)	\$ 1,635,135	Line 7 + Line 19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-20	\$ 158,912	SDG&E Records ¹	1
2				2
3	Dec-21	173,964	2021 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 166,438	Average of Line 1 and Line 3	6
7				7

¹ The Accumulated Amortization for ratemaking included in 2020 FERC Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col b. is incorrect. During preparation of the Appendix X Cycle 10 filing, a (\$27K) error was identified in the footnote. The Dec-20 amount presented on Line 1 above is the correct amount.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1	Dec-20	\$ 197,601	2020 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	1
2				2
3	Dec-21	219,538	2021 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 208,569	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-20	Total Common Plant Per Book	\$ 837,695	2020 Form 1; Page 356.1; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.22%	2020 Form 1; Page 356.1; Electric	2
3		Total Common Reserves to Electric Per Book	\$ 613,360	Line 1 x Line 2	3
4					4
5	Dec-21	Total Common Plant Per Book	\$ 857,932	2021 Form 1; Page 356; Accts 303 to 398	5
6		Electric Split of Common Utility Plant	74.67%	2021 Form 1; Page 356; Electric	6
7		Total Common Reserves to Electric Per Book	\$ 640,618	Line 5 x Line 6	7
8					8
9					9
10	Beginning and End Period Average		\$ 626,989	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF¹

Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-20	(b) 31-Dec-21	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 174,721	\$ 152,608	\$ 163,664	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,150,382)	(1,174,227)	(1,162,304)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(7,906)	(7,891)	(7,899)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT ²	\$ (983,567)	\$ (1,029,511)	\$ (1,006,539)	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

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

² 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).

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2020
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 1,631	\$ -	\$ 214	\$ 1,845	2021 Form 1; Page 234; Footnote Data (c)	2
3	Post Retirement Benefits	229	-	181	410	2021 Form 1; Page 234; Footnote Data (c)	3
4	Net Operating Loss	57,303	106,710	-	164,013	2021 Form 1; Page 234; Footnote Data (c)	4
5	Total of Account 190	\$ 59,163	\$ 106,710	\$ 396	\$ 166,269	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (748,685)	\$ (374,936)	\$ (6,419)	\$ (1,130,041)	SDG&E Records	8
9		-	-	-	-		9
10	Total of Account 282	\$ (748,685)	\$ (374,936)	\$ (6,419)	\$ (1,130,041)	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (7,906)	\$ -	\$ -	\$ (7,906)	2021 Form 1; Page 276-277; Footnote Data (a)	13
14		-	-	-	-		14
15	Total of Account 283	\$ (7,906)	\$ -	\$ -	\$ (7,906)	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens Sunrise)						18
19	Net Operating Loss	\$ 2,953	\$ 5,499	\$ -	\$ 8,453	2021 Form 1; Page 234; Footnote Data (c)	19
20		-	-	-	-		20
21	Total of Account 190	\$ 2,953	\$ 5,499	\$ -	\$ 8,453	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens Sunrise)						23
24	Accumulated Depreciation Timing Differences	\$ (12,023)	\$ (8,318)	\$ -	\$ (20,341)	2021 Form 1; Page 274-275; Footnote Data (a)	24
25		-	-	-	-		25
26	Total of Account 282	\$ (12,023)	\$ (8,318)	\$ -	\$ (20,341)	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens Sunrise)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2020 Base Period	29
30		-	-	-	-		30
31	Total of Account 283	\$ -	\$ -	\$ -	\$ -	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2020 Base Period	34

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2021
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = (a) thru (c)	Total	Reference	Line No.
1	Account 190 (Non-Citizens)							1
2	Compensation Related Items	\$ 1,761	\$ -	\$ 0	\$ -	1,761	2021 Form 1; Page 234; Footnote Data (d)	2
3	Post Retirement Benefits	176	-	0	-	176	2021 Form 1; Page 234; Footnote Data (d)	3
4	Net Operating Loss	37,949	105,337	-	-	143,286	2021 Form 1; Page 234; Footnote Data (d)	4
5	Total of Account 190	\$ 39,886	\$ 105,337	\$ -	\$ -	\$ 145,223	Sum Lines 2 thru 4	5
6								6
7	Account 282 (Non-Citizens)							7
8	Accumulated Depreciation Timing Differences	\$ (791,983)	\$ (370,058)	\$ 7,463	\$ -	\$ (1,154,578)	SDG&E Records	8
9		\$ (791,983)	\$ (370,058)	\$ 7,463	\$ -	\$ (1,154,578)	Sum Lines 8 thru 9	9
10	Total of Account 282							10
11								11
12	Account 283 (Non-Citizens)							12
13	Ad Valorem Taxes	\$ (7,891)	\$ -	\$ -	\$ -	\$ (7,891)	2021 Form 1; Page 276-277; Footnote Data (b)	13
14		\$ (7,891)	\$ -	\$ -	\$ -	\$ (7,891)	Sum Lines 13 thru 14	14
15	Total of Account 283							15
16								16
17								17
18	Account 190 (Citizens Sunrise)							18
19	Net Operating Loss	\$ 1,956	\$ 5,429	\$ -	\$ -	\$ 7,384	2021 Form 1; Page 234; Footnote Data (d)	19
20		\$ 1,956	\$ 5,429	\$ -	\$ -	\$ 7,384	Sum Lines 19 thru 20	20
21	Total of Account 190							21
22								22
23	Account 282 (Citizens Sunrise)							23
24	Accumulated Depreciation Timing Differences	\$ (11,512)	\$ (8,137)	\$ -	\$ -	\$ (19,649)	2021 Form 1; Page 274-275; Footnote Data (b)	24
25		\$ (11,512)	\$ (8,137)	\$ -	\$ -	\$ (19,649)	Sum Lines 24 thru 25	25
26	Total of Account 282							26
27								27
28	Account 283 (Citizens Sunrise)							28
29		\$ -	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2021 Base Period	29
30		\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 29 thru 30	30
31	Total of Account 283							31
32								32
33								33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2021 Base Period	34

**CITIZENS' SHARE OF THE BORDER EAST LINE
 Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation
 Base Period & True-Up Period 12 - Months Ending December 31, 2021
 (\$1,000)**

Line No.	Description	12/31/2020		12/31/2021		Reference
		ADIT	Average	ADIT	Average	
1	Citizens With Bonus D	\$ (11,888)	\$ (12,077)	\$ (12,265)	\$ (12,077)	SDG&E Records
2						
3	Citizens Without Bonus D	(10,853)	(11,057)	(11,262)	(11,057)	SDG&E Records
4						
5	Difference With and Without Bonus Deprec. ¹	\$ (1,036)	\$ (1,019)	\$ (1,003)	\$ (1,019)	Line 1 Minus Line 3
6						

¹ Page AF-3 is utilized in Section 3; Part A - Direct Assignment of ADIT to Citizens.

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, 2021
(\$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.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD - 12/31/2021
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.
1	Dec-20	\$ -	SDG&E Records	1
2	Jan-21	-		2
3	Feb	-		3
4	Mar	-		4
5	Apr	-		5
6	May	-		6
7	Jun	-		7
8	Jul	-		8
9	Aug	-		9
10	Sep	-		10
11	Oct	-		11
12	Nov	-		12
13	Dec-21	-	SDG&E Records	13
14				14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	15
16				16
17	13-Month Average	\$ -		17
18				18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
BASE PERIOD / TRUE UP PERIOD - 12/31/2021
(\$1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ 160	AH-1; Line 42	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 110,693	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(3,844)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(1,816)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(8,259)	Negative of AH-2; Line 44; Col. b	9
10	Underground Line Expense	(59)	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	(3,708)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment	(19,574)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines	(24,433)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines	(424)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(106)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 48,471	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	\$ 657,458	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(5,025)	Negative of AH-3; Line 44; Col. a	22
23	CPUC energy efficiency programs	(13,176)	Negative of AH-3; Sum Lines 26, 28, 33, 40, 45; Col. a and Line 24, 25, 46; Col. b	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 41; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(617)	Negative of AH-3; Line 42; Col. a	25
26	CPUC Reimbursement Fees	(22,236)	Negative of AH-3; Line 38; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2021 Base Period	27
28	General Advertising Expenses	(66)	Negative of AH-3; Line 43; Col. b	28
29	Franchise Requirements	(128,580)	Negative of AH-3; Line 37; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(26)	Negative of AH-3; Line 47; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(965)	Negative of AH-3; Line 39; Col. a	31
32	Other A&G Exclusion Adjustments	(9,748)	Negative of AH-3; Sum Lines 27, 29, 30, 31, 32, 34, 35, 36; Col. a	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 477,018	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	(8,616)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 468,403	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	11.49%	Statement A; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 53,826	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	3,418	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 57,244	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	\$ 7,180,113	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	57,809	Statement AD; Line 29	44
45	Transmission Related Common Plant	156,910	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 7,394,832	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 7,180,113	Line 42 Above	48
49	Total Steam Production Plant	566,175	Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	Total Other Production Plant	542,750	Statement AD; Line 7	51
52	Total Distribution Plant	8,482,865	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	503,068	Statement AD; Line 17	54
55	Total Common Plant	1,365,462	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 18,640,433	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	39.67%	Line 46 / Line 56	58

¹ Used to allocate property insurance in conformance with the TO5 Formula Rate Mechanism.

SAN DIEGO GAS & ELECTRIC COMPANY
2021 Citizens Direct Maintenance
12 Months Ending December 31, 2021
(\$1,000)

Line No.	Natural Account	Description	Amounts	Line No.
1	6110030	SAL-MGMT T&1/2	\$ 2	1
2	6110110	SAL-UNION S/T	9	2
3	6110130	SALARIES-UNION DOUBLE TIME	9	3
4	6213035	MATL-GAS&DIESEL FUEL	1	4
5	6213455	MATL-TOOLS	0	5
6	6220100	SRV-TREE TRIMMING	23	6
7	6220870	SRV-PHONE&COMMUN SYS	1	7
8	6220920	SRV-SAFETY RELATED	1	8
9	6221000	SRV-CONSTRUCTION-ELECTRIC	89	9
10	6231042	HELICOPTER UTILIZATION	12	10
11	6261050	VEHICLE UTILIZATION-LABOR	1	11
12	6262050	VEHICLE UTILIZATION-NONLABOR	3	12
13	6340000	Cash Discounts on Purchases	(2)	13
14	9121100	V&S L (CS)	2	14
15	9121200	ICP (Costing Sheet)	0	15
16	9121400	PLPD L (CS)	0	16
17	9121500	Wk Comp L (CS)	0	17
18	9121600	Pension & Benefits - Labor	0	18
19	9122300	PR Tax NL (CS)	2	19
20	9122301	PR Tax NL ICP (CS)	0	20
21	9122400	PLPD NL (CS)	2	21
22	9122500	Wk Comp NL (CS)	0	22
23	9122600	Pension & Benefit - NonLabor	3	23
24	9122900	P&B REF NL (CS)	1	24
25	9123100	VACATION & SICK (CL)	0	25
26	9123200	ICP (CL)	0	26
27	9123400	PUBLIAB PROPDAM L(CL)	0	27
28	9123500	WK COMP-LABOR (CL)	0	28
29	9123600	P&B L (CL)	0	29
30	9124300	PAYROLL TAXES (CL)	0	30
31	9124400	PUBLIAB PROPDAM NL(CL)	0	31
32	9124500	WK COMP-NONLABOR (CL)	0	32
33	9124600	P&B NL (CL)	0	33
34	9124900	P&B REF NL (CL)	0	34
35	9131150	Purchasing L (CS)	0	35
36	9131700	Shop Order L (CS)	0	36
37	9131850	Small Tools L (CS)	0	37
38	9132150	Purchasing NL (CS)	0	38
39	9132700	Shop Order NL (CS)	0	39
40	9132850	Small Tools NL (CS)	0	40
41				41
42		Total Direct Maintenance Cost ^{1,2}	\$ 160	42
43				43

¹ Reflects direct maintenance expenses incurred on the 30-mile Border East segment of the Sunrise Powerlink, which are tracked via a specific work order.

² Direct Maintenance expenses are utilized and allocated in Section 1 of this Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Electric Transmission Operation</u>					
1	560	Operation Supervision and Engineering	\$ 9,552	\$ 106	\$ 9,446	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	872	-	872	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,592	-	1,592	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	123	-	123	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	3,844	3,844	(0)	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	84	-	84	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,540	1,816	725	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses ¹	8,259	8,259	-	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,149	-	10,149	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	59	59	-	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	17,591	3,708	13,883	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,947	-	3,947	Form 1; Page 320-323; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 58,612	\$ 17,792	\$ 40,820	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 1,949	\$ -	\$ 1,949	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	529	-	529	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,034	-	1,034	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	3,016	-	3,016	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	0	-	0	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	173	-	173	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment ¹	19,574	19,574	-	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines ²	24,433	24,433	-	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines ¹	424	424	-	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	11	-	11	Form 1; Page 320-323; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 51,144	\$ 44,431	\$ 6,714	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 109,756	\$ 62,222	\$ 47,534	Line 17 + Line 31	33
34							34
35	413	Transmission O&M Expenses Charged to Citizens ³	937	-	937		35
36							36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 110,693	\$ 62,222	\$ 48,471	Line 33 + Line 35	37
38							38
39							39
40		<u>Excluded Expenses (recovery method in parentheses)</u>					40
41	560	Executive ICP		\$ 106			41
42	561.4	Scheduling, System Control and Dispatch Services (ERRA)		3,844			42
43	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,816			43
44	562	Station Expenses ¹		8,259			44
45	564	Underground Line Expenses		59			45
46	565	Transmission of Electricity by Others (ERRA)		-			46
47	566	Century Energy Systems Balancing Account (CES-21BA)	\$ -				47
48		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				48
49		ISO Grid Management Costs (ERRA)	958				49
50		Reliability Services (RS rates)	243				50
51		Other (TRBAA, TACBAA)	2,507	3,708			51
52	570	Maintenance of Station Equipment ¹		19,574			52
53	571	Maintenance of Overhead Lines ²		24,433			53
54	572	Maintenance of Underground Lines ¹		424			54
55							55
56		Total Excluded Expenses		\$ 62,222			56
57							57
58	¹	Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix X Tariff (See Section I.C - number 31).					58
59		As a result, such items are excluded in Column b.					59
60	²	Account 571 for Overhead Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.					60
61	³	This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2021, which is added back to derive Total Adjusted Electric					61
62		Transmission O&M Expenses in SAP Account 7000716, which was created to track Citizens Border East Line O&M Expense.					62
63							63

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 62,283	\$ 881	\$ 61,402	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	33,308	7,379	25,928	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	108,587	10,897	97,689	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616		8,616	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	215,579	1,418	214,161	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	56,506	2,077	54,429	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128,580	128,580	0	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	35,380	24,076	11,304	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(12,934)		(12,934)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	66	66	0	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	10,539	5,025	5,513	Form 1; Page 320-323; Line 192	12
13	931	Rents	12,352	14	12,338	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	18,209	26	18,183	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	666	-	666		18
19							19
20		Total Adjusted Administrative & General Expenses	\$ 657,458	\$ 180,439	\$ 477,018	Line 16 + Line 18	20
21							21
22							22
23		<u>Excluded Expenses:</u>					23
24	920	Energy Efficiency		\$ 881			24
25	921	Energy Efficiency		7,379			25
26	923	Energy Efficiency	\$ 1,396				26
27		Other Exclusion - FERC Audit Adjustments (Finding #3) ²	9,501	10,897			27
28	925	Energy Efficiency	1,300				28
29		Customer Information System	57				29
30		Electric Power Research Institute (EPRI) Dues	51				30
31		Covid-19 Pandemic Protections	8				31
32		Residential Disconnect Protections	3	1,418			32
33	926	Energy Efficiency	1,948				33
34		Customer Information System	88				34
35		CSI Transition, Stabilization, & OCM	36				35
36		Residential Disconnect Protections	5	2,077			36
37	927	Franchise Requirements		128,580			37
38	928	CPUC Reimbursement Fees	22,236				38
39		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	965				39
40		Energy Efficiency	258				40
41		CPUC Intervenor Funding Expense - Transmission	-				41
42		CPUC Intervenor Funding Expense - Distribution	617	24,076			42
43	930.1	General Advertising Expenses		66			43
44	930.2	Abandoned Projects	5,025				44
45		Energy Efficiency	0	5,025			45
46	931	Energy Efficiency		14			46
47	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26			47
48							48
49		Total Excluded Expenses		\$ 180,439			49
50							50
51							51
52		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2021, which is added back to derive Total Adjusted A&G Expenses in SAP					52
53		Account 7000717, which was created to track Citizens Border East Line A&G Expense.					53
54		² Adjusting journal entries related to prior year A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from TO5 Cycle 5.					54
55		The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2021 total. The impact of FERC Audit					55
56		adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.					56
57							57

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI
Wages and Salaries

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 12,351		1
2				2
3	Transmission Wages & Salaries ¹	16,300	AI-1; Line 50	3
4				4
5	Transmission Wages & Salaries ²	12,395	AI-1; Line 48	5
6				6
7	Distribution Wages & Salaries	65,799		7
8				8
9	Customer Accounts Wages & Salaries	17,729		9
10				10
11	Customer Services and Informational Wages & Salaries	17,269		11
12				12
13	Sales Wages & Salaries	-		13
14				14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G	<u>\$ 141,843</u>	Sum Lines 1 thru 13	15
16				16
17	Transmission Wages and Salaries Allocation Factor	<u>11.49%</u>	Line 3 / Line 15	17

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

² 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 AI
Transmission Wages & Salaries
12 Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Account	Description	Amounts ¹	Exclusions ²	Line No.
1	560000E	OPERATION SUPERVISION & ENGINEERING	\$ 0		1
2	560100E	ET OPERATION SUPV	3,397		2
3	560170E	ET OPER EXEC COMP	260		3
4	560200E	ET OPER ENG	1,069		4
5	561100E	LOAD DISP - RELIAB	462		5
6	561200E	LOAD DISP - MONITOR	1,142		6
7	561300E	LOAD DISP - TRANS SR	91		7
8	561400E	SCHED SYSTM CNTL DSP	-		8
9	561500E	RELIAB,PLAN & STND	63		9
10	561600E	TRANS SERV STUDIES	-		10
11	561700E	GENERATION INTER STD	-		11
12	561800E	RELIAB,PLAN & STNDSV	540		12
13	562000E	STA EXPENSES	70	\$ 70	13
14	562100E	STA OPER EXPENSE	1,958	1,958	14
15	563000E	OVERHD LINE EXP	3		15
16	563100E	OPER OVERHD LINES	726		16
17	563200E	ENCROACHMNTS O/H R/W	-		17
18	564000E	UNDERGR LINE EXP	3	3	18
19	566000E	MISC TRANSM EXP	5,754		19
20	566ABPE	MISC TRANSM-ABANDON	-		20
21	567000E	RENTS	-		21
22	568100E	MAINT SUPV	885		22
23	568200E	MAINT ENGINEERING	51		23
24	569000E	MAINT OF STRUC	14		24
25	569100E	MAINT OF PC HARDWARE	560		25
26	569200E	MAINT OF PC SOFTWARE	756		26
27	569300E	MAINT OF PC EQUIPMNT	-		27
28	569400E	MAINT OF MISC TRNSMS	-		28
29	570000E	MAINT OF STA EQ	573	573	29
30	570100E	MAINT STA EQ GENERAL	6,338	6,338	30
31	570121E	RTU SUPERVISORY EQ	385		31
32	570122E	TELEMETER SYS MAINT	142		32
33	570200E	MNT STA EQ CLN TREAT	406	406	33
34	570600E	MAINT STA EQUIP	275	275	34
35	570700E	SAN ONOFRE SUBSTA	65	65	35
36	571000E	MAINT/OH LINES	1,038	1,038	36
37	571100E	MAINT OH LINES GENL	636	636	37
38	571120E	TRNG IN HOTSTICK MNT	8	8	38
39	571200E	MAINT/OH LINES-TREE	96	96	39
40	571310E	MNT OH INSUL WASHING	415	415	40
41	571700E	ACCESS&PTRL RD MAINT	138	138	41
42	571800E	LEGACY FERC 571800E	-	-	42
43	571930E	OH PREV MNT-ETM INSP	0	0	43
44	571960E	OH PREV MNT-ETM F/UP	23	23	44
45	572000E	MAINT/UG LINES	354	354	45
46	573000E	MAINT/MISC TRANSM	-		46
47					47
48		Total Transmission Wages & Salaries	\$ 28,695	\$ 12,395	48
49					49
50		Total Adjusted Citizens Transmission Wages & Salaries		\$ 16,300	50
51					51

¹ Ties to FERC Form 1; Page 354; Line 21; Col. b.

² Citizens should exclude expenses associated with substation, overhead, and underground maintenance.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ

Depreciation and Amortization Expense

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	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	22,352	AJ-1; Line 1	5
6				6
7	Common Plant Depreciation Expense	123,878	AJ-2; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	11.49%	Statement AJ; Line 17	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	2,569	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	14,235	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	\$ 16,804	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 ¹	\$ -	Not Applicable to 2021 Base Period	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Shall be Zero	23

¹ Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-21	\$ 22,352	Form 1; Page 336-337; Line 10; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-21	Total Common Plant Per Book	\$ 165,900	2021 Form 1; Page 356; Accts 303 to 398 2021 Form 1; Page 356; Electric (Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	1
2		Electric Split of Common Utility Plant	74.67%		2
3		Total Common Expense to Electric Per Book	\$ 123,878		3
4					4

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

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes ¹	\$ 158,074		1
2				2
3	Less: Other Taxes (Business license taxes) ²	-	Not Applicable to 2021 Base Period	3
4				4
5	Net Property Taxes Excl. Citizens	\$ 158,074	Line 1 + Line 3	5
6				6
7	Add: Citizens Allocated Portion of Property Taxes	841	SDG&E Records ⁵	7
8				8
9	Net Property Taxes Incl. Citizens	\$ 158,915	Line 5 + Line 7	9
10				10
11	Less: SONGS Property Taxes ³	-	Not Applicable to 2021 Base Period	11
12				12
13	Total Property Taxes Expense	<u>\$ 158,915</u>	Line 9 + Line 11	13
14				14
15	Transmission Property Insurance and Tax Allocation Factor	39.67%	Statement AH; Line 58	15
16				16
17	Transmission Related Property Taxes Expense	<u>\$ 63,043</u>	Line 13 x Line 15	17
18				18
19				19
20	Total Payroll Taxes Expense ⁴	\$ 16,779		20
21				21
22	Add: Citizens Allocated Portion of Payroll Taxes	23	SDG&E Records ⁵	22
23				23
24	Total Payroll Taxes Expense Incl. Citizens	\$ 16,802	Line 20 + Line 22	24
25				25
26	Transmission Wages and Salaries Allocation Factor	11.49%	Statement AI; Line 17	26
27				27
28	Transmission Related Payroll Taxes Expense	<u>\$ 1,931</u>	Line 24 x Line 26	28

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

² Business license taxes are no longer recorded in Total Property Taxes and are separately shown in FERC Form 1; Page 262-263; Line 14; Col. 1.

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

⁴ Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 262-263; Footnote Data (e).

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$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		\$ 121,247	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.38%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 47,752	Line 1 x Line 3	5
6					6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)	\$ 104,601	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 41,196	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		\$ 48,471	Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		57,244	Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 24	14
15	Total		\$ 105,715	Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 13,214	Line 15 x Line 17	19

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

² The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the Appendix X Cycle 11 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in Appendix X Cycle 11 is the correct amount.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

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

Line No.	Month	Total Electric Plant Materials & Supplies	Reference	Line No.
1	Dec-20	\$ 131,606	SDG&E Records	1
2	Jan-21	139,649		2
3	Feb	144,591		3
4	Mar	149,414		4
5	Apr	117,894		5
6	May	117,241		6
7	Jun	106,840		7
8	Jul	106,404		8
9	Aug	108,528		9
10	Sep	110,266		10
11	Oct	112,223		11
12	Nov	114,283		12
13	Dec-21	117,276	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,576,215	Sum Lines 1 thru 13	15
16				16
17	13-Month Average Balance	\$ 121,247	SDG&E Records	17
18				18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Reference	Line No.
1	Dec-20	\$ 91,401	SDG&E Records	1
2	Jan-21	103,852		2
3	Feb	87,142		3
4	Mar	88,332		4
5	Apr	113,532		5
6	May	81,674		6
7	Jun	55,798		7
8	Jul	145,495		8
9	Aug	125,679		9
10	Sep	122,221		10
11	Oct	126,992		11
12	Nov	110,444		12
13	Dec-21	107,246		13
14			14	
15	Total 13 Months	\$ 1,359,807	Sum Lines 1 thru 13	15
16			16	
17			17	
18	13-Month Average	\$ 104,601	SDG&E Records ¹	18
19			19	

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AR

Federal Tax Adjustments

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	266-267; Footnote Data (a)	\$ (265)		1
2					2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities				3
4	FERC Account 190	234; Footnote Data (b)	1,839	AR-1; Line 6 + Line 22; Col. c	4
5	FERC Account 282	274-275; Footnote Data (b)	(5,230)	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		\$ (3,391)	Sum Lines 4 thru 6	7
8					8
9	Other Federal Tax Adjustments		-	Not Applicable to 2021 Base Period	9
10					10
11	Total Federal Tax Adjustments ¹		\$ (3,655)	Sum Lines 1, 7, 9	11

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES
Base Period 12 Months Ending December 31, 2021
(\$1,000)

Line No.	Description	(a) Excess Reserve Protected	(b) Excess Reserve Unprotected	(c) = (a) + (b) Total	Reference	Line No.
1	Account 190 (Non-Citizens)					1
2	Compensation Related Items	\$ -	\$ 214	\$ 214	SDG&E Records	2
3	Post Retirement Benefits	-	181	181	SDG&E Records	3
4	Net Operating Loss	1,374	-	1,374	SDG&E Records	4
5						5
6	Total of Account 190	<u>\$ 1,374</u>	<u>\$ 395</u>	<u>\$ 1,768</u>	Sum Lines 2 thru 5	6
7						7
8	Account 282 (Non-Citizens)					8
9	Accumulated Depreciation Timing Differences	\$ (3,865)	\$ (1,184)	\$ (5,049)	SDG&E Records	9
10						10
11	Total of Account 282	<u>\$ (3,865)</u>	<u>\$ (1,184)</u>	<u>\$ (5,049)</u>	Sum Lines 9 thru 10	11
12						12
13	Account 283 (Non-Citizens)					13
14	Ad Valorem Taxes	\$ -	\$ -	\$ -	Not Applicable to 2021 Base Period	14
15						15
16	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 14 thru 15	16
17						17
18						18
19	Account 190 (Citizens)					19
20	Net Operating Loss	\$ 71	\$ -	\$ 71	SDG&E Records	20
21						21
22	Total of Account 190	<u>\$ 71</u>	<u>\$ -</u>	<u>\$ 71</u>	Sum Lines 20 thru 21	22
23						23
24	Account 282 (Citizens)					24
25	Accumulated Depreciation Timing Differences	\$ (181)	\$ -	\$ (181)	2021 Form 1; Page 274-275; Footnote Data (a)	25
26						26
27	Total of Account 282	<u>\$ (181)</u>	<u>\$ -</u>	<u>\$ (181)</u>	Sum Lines 25 thru 26	27
28						28
29	Account 283 (Citizens)					29
30		\$ -	\$ -	\$ -	Not Applicable to 2021 Base Period	30
31						31
32	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 30 thru 31	32

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, 2021
(S1,000)

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)	\$ 6,417,859		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)	(16,894)		6		
7	LTD = Long Term Debt	\$ 6,400,965	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)	\$ 237,654		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	4,408		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	1,275		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	\$ 243,337	Sum Lines 10 thru 14	15		
16				16		
17	<u>Cost of Long-Term Debt:</u>	3.80%	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	0.00%	Line 21 / Line 20	22		
23				23		
24	<u>Common Equity Component:</u>			24		
25	Proprietary Capital	\$ 8,248,584		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)	10,117		28		
29	CS = Common Stock	\$ 8,258,701	Sum Lines 25 thru 28	29		
30				30		
31				31		
32	<u>Return on Common Equity:</u>	10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33				33		
34		(a)	(b)	(c)	(d) = (b) x (c)	
35	<u>Weighted Cost of Capital:</u>	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	
36						
37	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Line 17 Above
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
39	Common Equity	8,258,701	56.34%	10.60%	5.97%	Col. c = Line 32 Above
40	Total Capital	\$ 14,659,666	100.00%		7.63%	Sum Lines 37 thru 39
41						
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.97%	Line 38 + Line 39; Col. d
43						
44						
45	<u>Incentive Return on Common Equity:</u>				0.00%	Shall be Zero
46						
47		(a)	(b)	(c)	(d) = (b) x (c)	
48	<u>Incentive Weighted Cost of Capital:</u>	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	
49						
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52
54						
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 51 + Line 52; Col. d

¹ 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, 2021
(S1,000)

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 Citizens portion of Equity AFUDC totaling \$197K 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, 2021
 (\$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 _(i_{CCCP}) Calculation:		
2			
3	a. Federal Income Tax Component:		
4	Where:		
5	Where:		
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	21%	AV2; Line 10
11			
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense
13			
14			
15	B. State Income Tax Component:		
16	Where:		
17	Where:		
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	8.84%	AV2; Line 22
23			
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense
25			
26			
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24
28			
29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53
30			
31	E. Incentive Cost of Capital Rate _(i_{CCCP}) :	0.0000%	Line 27 + Line 29

SAN DIEGO GAS & ELECTRIC COMPANY
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2021
Applicable to the 2021 Cycle 5 Base Period & True-Up Period
12 Months Ending December 31, 2021
(\$1,000)

Line No.	Vintages of Plant ¹	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1	2001	\$ 66	1
2			2
3	2002	7	3
4			4
5	2003	34	5
6			6
7	2004	45	7
8			8
9	2005	62	9
10			10
11	2006	114	11
12			12
13	2007	363	13
14			14
15	2008	355	15
16			16
17	2009	97	17
18			18
19	2010	136	19
20			20
21	2011	169	21
22			22
23	2012	1,617	23
24			24
25	2013	1,310	25
26			26
27	2014	172	27
28			28
29	2015	239	29
30			30
31	2016	418	31
32			32
33	2017	925	33
34			34
35	2018	1,061	35
36			36
37	2019	601	37
38			38
39	2020	923	39
40			40
41	2021	516	41
42			42
43			43
44	Total	\$ 9,231	44
45			45
46	Citizens Border East Line Adj. (see w/p AV-2B)	(197)	46
47			47
48	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Border East Line	\$ 9,034	48
49			49

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO5-Cycle 5 Annual Transmission Formula Filing
Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses
12 Months Ending December 31, 2021
(\$1,000)

Line No.	Description	Amounts	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the Border East Line	\$ 8,358		1
2				2
3	AFUDC Equity Percentage as of July 2012	70.83%		3
4				4
5	AFUDC Equity Embedded in the Border East Line	\$ 5,920	Line 1 x Line 3	5
6				6
7	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	7
8				8
9	Annual Book Depreciation on AFUDC Equity	\$ 197	Line 5 x Line 7	9
10				10
11	Federal and State Combined Tax Rate	27.98%		11
12				12
13	Tax Cost of Non-Deductibility of AFUDC Equity	\$ 55	Line 9 x Line 11	13
14				14
15	Gross-up Factor	1.39		15
16				16
17	Revenue Requirement	\$ 77	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, 2021

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 5,608,369	Page 2; Line 16	2
3	2,893	Page 2; Line 17	3
4	33,842	Page 2; Line 18	4
5	84,860	Page 2; Line 19	5
6	<u>\$ 5,729,965</u>	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	<u>\$ -</u>	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
13			13
14	\$ (1,006,539)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	<u>\$ (1,006,539)</u>	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
18			18
19	\$ 47,752	Statement AL; Line 5	19
20	41,196	Statement AL; Line 9	20
21	13,214	Statement AL; Line 19	21
22	<u>\$ 102,163</u>	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	<u>\$ 4,825,588</u>	Sum Lines 6, 11, 16, 22, 24	26
27			27
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
28			28
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	<u>\$ -</u>	Line 29 + Line 30	31
32			32
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
33			33
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	<u>\$ -</u>	Line 34 + Line 35	36
37			37
38	<u>\$ -</u>	Shall be Zero	38

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of End Use Transmission Rate Base
Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line				
No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 7,180,113	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	22,019	Statement AD; Line 27	3
4	Transmission Related General Plant	57,809	Statement AD; Line 29	4
5	Transmission Related Common Plant	156,910	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 7,416,852</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,571,744	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	19,126	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	23,967	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	72,049	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,686,887</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 5,608,369	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	2,893	Line 3 Minus Line 10	17
18	Transmission Related General Plant	33,842	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	84,860	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,729,965</u>	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

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

¹ None of the above items apply to SDG&E's Appendix X Cycle 11 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

San Diego Gas & Electric Company
Citizen's Share of the Sunrise - Border East-Line
Appendix X Cycle 11 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix X Cycle 10
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>Other Cost Adjustments due to Appendix X Cycle 10 Cost Adjustments Calculation:</u>			1
2				2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$ (2)	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>(0)</u>	Page 17; Line 45; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ (2)	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	<u>12</u>		9
10				10
11	Total Monthly Costs Adjustment	<u><u>\$ (0.138)</u></u>	Line 7 / Line 9	11

¹ Section C.6a of the Citizens Sunrise Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix X Cycle 11 Informational Filing, SDG&E is correcting Appendix X Cycle 10 for approximately (\$2K) for various 2020 adjustments.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
 Appendix X Cycle 11 Annual Informational Filing
 Derivation of Other Adjustments Applicable to Appendix X Cycle 10
 (\$1,000)

Line No.	Description of Annual Costs	A	B	C = A - B		Reference	Line No.
		Revised - Appendix X Cycle 10 Amounts	As Filed - Appendix X Cycle 10 per ER 22-139 Amounts	Difference	Incr (Decr)		
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 64	\$ 64	\$	(0)	Page 3 and Page 4, Line 1	1
2							2
3	Section 2 - Non-Direct Expense Cost Component	2,905	2,906		(1)	Page 3 and Page 4, Line 3	3
4							4
5	Section 3 - Cost Component Containing Other Specific Expenses	875	875		(0)	Page 3 and Page 4, Line 5	5
6							6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 3,844	\$ 3,845	\$	(1)	Sum Lines 1, 3, 5	7
8							8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,417	1,418		(1)	Page 3 and Page 4, Line 9	9
10							10
11	Section 5 - Interest True-Up Adjustment Cost Component	107	107	\$	-	Page 3 and Page 4, Line 11	11
12							12
13	Subtotal Annual Costs	\$ 5,368	\$ 5,370	\$	(2)	Sum Lines 7, 9, 11	13
14							14
15	Other Adjustments	(109)	(109)		-	Page 3 and Page 4, Line 15	15
16							16
17	Total Annual Costs	\$ 5,259	\$ 5,261	\$	(2)	Line 13 + Line 15	17
18							18

Line No.	Description of Monthly Costs	A	B	C = A - B		Reference	Line No.
		Revised - Appendix X Cycle 10 Amounts	As Filed - Appendix X Cycle 10 per ER 22-139 Amounts	Difference	Incr (Decr)		
19							19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 5,292	\$ 5,293	\$	(0.001)	Page 3 and Page 4, Line 20	20
21							21
22	Section 2 - Non-Direct Expense Cost Component	242,094	242,156		(0.062)	Page 3 and Page 4, Line 22	22
23							23
24	Section 3 - Cost Component Containing Other Specific Expenses	72,884	72,885		(0.001)	Page 3 and Page 4, Line 24	24
25							25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 320,355	\$ 320,417	\$	(0.062)	Sum Lines 20, 22, 24	26
27							27
28	Section 4 - True-Up Adjustment Cost Component	118,066	118,129		(0.063)	Page 3 and Page 4, Line 28	28
29							29
30	Section 5 - Interest True-Up Adjustment Cost Component	8,913	8,913		-	Page 3 and Page 4, Line 30	30
31							31
32	Other Adjustments	(9,063)	(9,063)		-	Page 3 and Page 4, Line 32	32
33							33
34	Total Monthly Costs	\$ 438,270	\$ 438,396	\$	(0.126)	Sum Lines 26, 28, 30, 32	34
35							35
36	Number of Months in Base Period	12	12		-	Page 3 and Page 4, Line 36	36
37							37
38	Total Annual Costs	\$ 5,259	\$ 5,261	\$	(2)	Page 3 and Page 4, Line 38	38
39							39

✓ Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

REVISED

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

Rate Effective Period January 1, 2022 to December 31, 2022
 (\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 64	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	2,905 v	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	875	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,844 v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,417 v	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	107	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 5,368 v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(109)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 5,259 v	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	\$ 5.292 v	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	242.094 v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	72.884 v	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	320.355 v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	118.066 v	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	8.913	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(9.063)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	438.270 v	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	5,259 v	Line 34 x Line 36	38
39				39

v Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE

Summary of Cost Components

Rate Effective Period January 1, 2022 to December 31, 2022

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 64	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	2,906	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	875	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 3,845	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,418	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	107	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 5,370	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(109)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 5,261	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	\$ 5.293	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	242.156	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	72.885	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	320.417	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	118.129	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	8.913	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(9.063)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	438.396	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	5,261	Line 34 x Line 36	38
39				39

REVISED

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, 2020
(S1,000)

Line No.	Amounts	Reference	Line No.
1			1
<u>A. Non-Direct Annual Carrying Charge Percentages</u>			
2	0.81%	Page 2; Line 6	2
3			3
4	0.88%	Page 2; Line 11	4
5			5
6	1.06%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.18%	Page 2; Line 34	10
11			11
12	0.40%	Page 2; Line 51	12
13			13
14	3.38%	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	<u>3.41%</u>	Line 14 + Line 16	18
19			19
<u>B. Derivation of Non-Direct Expense</u>			
20			20
21	\$ 85,194	Lease Agreement	21
22			22
23	<u>3.41%</u>	Line 18 Above	23
24			24
25	<u>\$ 2,905</u> ✓	Line 21 x Line 23	25

✓ Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

REVISED

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, 2020
(S1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,400,948	AV-4; Line 6	1
2			2
3	A. Transmission Related O&M Expense		3
4	\$ 43,805	Statement AH; Line 18	4
5			5
6	0.81%	Line 4 / Line 1	6
7			7
8	B. Transmission Related A&G Expense		8
9	\$ 47,691 ✓	Statement AH; Line 41	9
10			10
11	0.88%	Line 9 / Line 1	11
12			12
13	C. Transmission Related Property Tax Expense		13
14	\$ 57,379	Statement AK; Line 17	14
15			15
16	1.06%	Line 14 / Line 1	16
17			17
18	D. Transmission Related Payroll Tax Expense		18
19	\$ 1,766	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23	E. Transmission Related Working Capital Revenue		23
24	<u>Citizens Financed Transmission Projects:</u>		24
25	\$ 51,269	Statement AL; Line 5	25
26	37,309	Statement AL; Line 9	26
27	11,437 ✓	Statement AL; Line 19	27
28	\$ 100,015 ✓	Sum Lines 25 thru 27	28
29			29
30	9.9705% ✓	Statement AV2; Line 31	30
31			31
32	\$ 9,972	Line 28 x Line 30	32
33			33
34	0.18%	Line 32 / Line 1	34
35			35
36	F. Transmission Related General & Common Plant Revenue		36
37	\$ 29,098	AV-4; Line 4	37
38			38
39	61,212	AV-4; Line 5	39
40			40
41	\$ 90,310	Line 37 + Line 39	41
42			42
43	9.9705% ✓	Line 30	43
44			44
45	\$ 9,004	Line 41 * Line 43	45
46			46
47	\$ 12,683	Statement AJ; Line 17	47
48			48
49	\$ 21,687	Line 45 + Line 47	49
50			50
51	0.40%	Line 49 / Line 1	51

✓ Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

AS FILED

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, 2020
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		
2	0.81%	Page 2; Line 6	2
3			3
4	0.88%	Page 2; Line 11	4
5			5
6	1.06%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.18%	Page 2; Line 34	10
11			11
12	0.40%	Page 2; Line 51	12
13			13
14	3.38%	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	3.41%	Line 14 + Line 16	18
19			19
20	<u>B. Derivation of Non-Direct Expense</u>		
21	\$ 85,194	Lease Agreement	21
22			22
23	3.41%	Line 18 Above	23
24			24
25	\$ 2,906	Line 21 x Line 23	25

AS FILED

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, 2020
(S1,000)

Line No.	Amounts	Reference	Line No.	
1	Net Transmission Plant	\$ 5,400,948	AV-4; Line 6	1
2				2
3	<u>A. Transmission Related O&M Expense</u>			3
4	Transmission O&M Expense	\$ 43,805	Statement AH; Line 17	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.81%	Line 4 / Line 1	6
7				7
8	<u>B. Transmission Related A&G Expense</u>			8
9	Total Transmission Related A&G Expense Including Property Ins.	\$ 47,700	Statement AH; Line 39	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.88%	Line 9 / Line 1	11
12				12
13	<u>C. Transmission Related Property Tax Expense</u>			13
14	Transmission Related Property Tax Expense	\$ 57,379	Statement AK; Line 17	14
15				15
16	Transmission Related Property Tax Carrying Charge Percentage	1.06%	Line 14 / Line 1	16
17				17
18	<u>D. Transmission Related Payroll Tax Expense</u>			18
19	Transmission Related Payroll Tax Expense	\$ 1,766	Statement AK; Line 28	19
20				20
21	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21
22				22
23	<u>E. Transmission Related Working Capital Revenue</u>			23
24	<u>Citizens Financed Transmission Projects:</u>			24
25	Transmission Related M&S Allocated to Transmission	\$ 51,269	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	37,309	Statement AL; Line 9	26
27	Transmission Related Working Cash	11,438	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 100,016	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	9.9897%	Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 9,991	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35				35
36	<u>F. Transmission Related General & Common Plant Revenue</u>			36
37	Net Transmission Related General Plant	\$ 29,098	AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	61,212	AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 90,310	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	9.9897%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 9,022	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 12,683	Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 21,704	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.40%	Line 49 / Line 1	51

REVISED

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, 2020
(S1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.	
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:					1
2						2
3	Average ADIT Difference With and Without Bonus		\$ 57	AF-3; Line 5; Col. Average	3	
4						4
5	Cost of Capital Rate		9.9705% ^v	Statement AV2; Line 31	5	
6						6
7	Total ADIT Revenue Credit		\$ 6	Line 3 x Line 5	7	
8						8
9	B. Equity AFUDC Component of Transmission Depreciation Expense					9
10	Annual Equity AFUDC Allocated to Citizens		\$ 77	AV-2B; Line 17	10	
11						11
12	C. Derivation of Citizens Border East Line Cost of Removal					12
13	FERC Account					13
14	\$ 46,971	0.0110	\$ 517	TO5 Transmission Plant Deprec. Rates WP	14	
15						15
16	\$ 16,615	0.0161	268	TO5 Transmission Plant Deprec. Rates WP	16	
17						17
18	\$ 19,939	-	-	TO5 Transmission Plant Deprec. Rates WP	18	
19						19
20	\$ -	-	-	TO5 Transmission Plant Deprec. Rates WP	20	
21						21
22	\$ 1,669	-	-	TO5 Transmission Plant Deprec. Rates WP	22	
23	\$ 85,194			Col. a = Sum Lines 14 thru 22	23	
24						24
25	Subtotal Annual Cost of Removal		\$ 784	Sum Lines 14 thru 22	25	
26						26
27	Transmission Related Municipal Franchise Fees Expense		1.0275%	8	Line 25 x Franchise Fee Rate	27
28						28
29	Total Annual Cost of Removal		\$ 792	Line 25 + Line 27	29	
30						30
31	Total Other Specific Expenses		\$ 875	Line 7 + Line 10 + Line 29	31	

^v Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

AS FILED

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, 2020
 (\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.	
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:					1
2					2	
3			\$ 57	AF-3; Line 5; Col. Average	3	
4					4	
5			9.9897%	Statement AV2; Line 31	5	
6					6	
7			\$ 6	Line 3 x Line 5	7	
8					8	
9	B. Equity AFUDC Component of Transmission Depreciation Expense					9
10			\$ 77	AV-2B; Line 17	10	
11					11	
12	C. Derivation of Citizens Border East Line Cost of Removal					12
13	FERC Account					13
14	\$ 46,971	0.0110	\$ 517	TO5 Transmission Plant Deprec. Rates WP	14	
15					15	
16	\$ 16,615	0.0161	268	TO5 Transmission Plant Deprec. Rates WP	16	
17					17	
18	\$ 19,939	-	-	TO5 Transmission Plant Deprec. Rates WP	18	
19					19	
20	\$ -	-	-	TO5 Transmission Plant Deprec. Rates WP	20	
21					21	
22	\$ 1,669	-	-	TO5 Transmission Plant Deprec. Rates WP	22	
23	\$ 85,194			Col. a = Sum Lines 14 thru 22	23	
24					24	
25			\$ 784	Sum Lines 14 thru 22	25	
26					26	
27		1.0275%	8	Line 25 x Franchise Fee Rate	27	
28					28	
29			\$ 792	Line 25 + Line 27	29	
30					30	
31			\$ 875	Line 7 + Line 10 + Line 29	31	

REVISED

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, 2020 to December 31, 2020
 (\$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	Line No.
Calculations:	Year	Monthly True-Up Cost of Service ¹	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other Adjustments ⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ⁵	Overcollection (-) or Undercollection (+) in Revenue w/o Interest	Interest	Overcollection (-) or Undercollection (+) in Revenue with Interest	
1	2020	320	289	(84)	-	204	116	0.42%	\$ 116	\$ 0	\$ 116	1
2	2020	320	289	(84)	-	204	116	0.39%	232	1	233	2
3	2020	320	289	(84)	-	204	116	0.42%	349	1	350	3
4	2020	320	289	(84)	-	204	116	0.39%	466	2	467	4
5	2020	320	289	(84)	-	204	116	0.40%	583	2	585	5
6	2020	320	289	(84)	-	204	116	0.39%	701	3	704	6
7	2020	320	289	(84)	-	204	116	0.29%	820	2	822	7
8	2020	320	289	(84)	-	204	116	0.29%	938	3	940	8
9	2020	320	289	(84)	-	204	116	0.28%	1,056	3	1,059	9
10	2020	320	289	(84)	-	204	116	0.28%	1,175	3	1,178	10
11	2020	320	289	(84)	-	204	116	0.27%	1,294	3	1,297	11
12	2020	320	289	(84)	-	204	116	0.28%	1,413	4	1,417	12
13	2020	320	289	(84)	-	204	116			26		13
14	2020	320	289	(84)	-	204	116					14
15	2020	320	289	(84)	-	204	116					15
16	2020	320	289	(84)	-	204	116					16
17	2020	320	289	(84)	-	204	116					17
18	2020	320	289	(84)	-	204	116					18
19	2020	320	289	(84)	-	204	116					19
20	2020	320	289	(84)	-	204	116					20
21	2020	320	289	(84)	-	204	116					21
22												22

Items in **BOLD** have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's T05 Cycle 4 Letter Order determination in ER22-527 as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

- Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.
- Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.
- 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.
- 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.
- Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
- Derived using the prior month balance in Column 11 plus the current month balance in Column 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.

AS FILED

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, 2020 to December 31, 2020
 (\$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	Line No.
	Year	Monthly True-Up Cost of Service ¹	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other 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	
10	2020	320	289	(84)	-	204	116	0.42%	\$	0	\$	10
11	2020	320	289	(84)	-	204	116	0.39%	116	1	233	11
12	2020	320	289	(84)	-	204	116	0.42%	232	1	350	12
13	2020	320	289	(84)	-	204	116	0.39%	349	2	468	13
14	2020	320	289	(84)	-	204	116	0.40%	466	2	586	14
15	2020	320	289	(84)	-	204	116	0.39%	583	2	704	15
16	2020	320	289	(84)	-	204	116	0.29%	702	3	822	16
17	2020	320	289	(84)	-	204	116	0.29%	820	2	941	17
18	2020	320	289	(84)	-	204	116	0.28%	938	3	1,059	18
19	2020	320	289	(84)	-	204	116	0.28%	1,057	3	1,179	19
20	2020	320	289	(84)	-	204	116	0.27%	1,175	3	1,298	20
21	2020	320	289	(84)	-	204	116	0.28%	1,294	3	1,418	21
22		\$ 3,845	\$ 3,467	\$ (1,014)	\$ -	\$ 2,454	\$ 1,391		\$ -	\$ 26	\$ 1,418	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.

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF ¹

Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-19	(b) 31-Dec-20	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 240,982	\$ 174,721	\$ 207,852	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,141,194) ✓	(1,150,382) ✓	(1,145,788) ✓	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(5,988)	(7,906)	(6,947)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT ²	\$ (906,199) ✓	\$ (983,567) ✓	\$ (944,883) ✓	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

✓ **Items in BOLD have changed due to the removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing. None of the CIAC related ADIT is allocated to Citizens, thus only the SDG&E amounts reported in the filings are being revised.**

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

² 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.

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF¹
Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-19	(b) 31-Dec-20	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 240,982	\$ 174,721	\$ 207,852	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,122,160)	(1,129,212)	(1,125,686)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(5,988)	(7,906)	(6,947)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT ²	<u>\$ (887,166)</u>	<u>\$ (962,397)</u>	<u>\$ (924,781)</u>	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

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

² 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.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2019
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 773	\$ -	\$ 214	\$ 987	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	2
3	Post Retirement Benefits	245	-	555	801	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	3
4	Net Operating Loss	119,233	108,239	-	227,471	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	4
5	Total of Account 190	<u>\$ 120,251</u>	<u>\$ 108,239</u>	<u>\$ 770</u>	<u>\$ 229,259</u>	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (733,917)	\$ (378,243)	\$ (8,050)	\$ (1,120,210)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b	8
9							9
10	Total of Account 282	<u>\$ (733,917)</u>	<u>\$ (378,243)</u>	<u>\$ (8,050)</u>	<u>\$ (1,120,210)</u>	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (5,988)	\$ -	\$ -	\$ (5,988)	2020 Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. b	13
14							14
15	Total of Account 283	<u>\$ (5,988)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,988)</u>	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens Sunrise)						18
19	Net Operating Loss	\$ 6,145	\$ 5,578	\$ -	\$ 11,723	2019 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	19
20							20
21	Total of Account 190	<u>\$ 6,145</u>	<u>\$ 5,578</u>	<u>\$ -</u>	<u>\$ 11,723</u>	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens Sunrise)						23
24	Accumulated Depreciation Timing Differences	\$ (12,485)	\$ (8,499)	\$ -	\$ (20,984)	2019 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b	24
25							25
26	Total of Account 282	<u>\$ (12,485)</u>	<u>\$ (8,499)</u>	<u>\$ -</u>	<u>\$ (20,984)</u>	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens Sunrise)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2019 Base Period	29
30							30
31	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2019 Base Period	34

None of the CIAC related ADIT is allocated to Citizens, thus only the SDG&E amounts reported in the filings are being revised.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2019
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = (Sum (a) thru (c))	Reference	Line No.
					Total		
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 773	\$ -	\$ 214	\$ 987	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	2
3	Post Retirement Benefits	245	-	555	801	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	3
4	Net Operating Loss	119,233	108,239	-	227,471	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	4
5	Total of Account 190	\$ 120,251	\$ 108,239	\$ 770	\$ 229,259	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (720,245)	\$ (372,881)	\$ (8,050)	\$ (1,101,176)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b	8
9							9
10	Total of Account 282	\$ (720,245)	\$ (372,881)	\$ (8,050)	\$ (1,101,176)	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (5,988)	\$ -	\$ -	\$ (5,988)	2020 Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. b	13
14							14
15	Total of Account 283	\$ (5,988)	\$ -	\$ -	\$ (5,988)	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens Sunrise)						18
19	Net Operating Loss	\$ 6,145	\$ 5,578	\$ -	\$ 11,723	2019 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	19
20							20
21	Total of Account 190	\$ 6,145	\$ 5,578	\$ -	\$ 11,723	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens Sunrise)						23
24	Accumulated Depreciation Timing Differences	\$ (12,485)	\$ (8,499)	\$ -	\$ (20,984)	2019 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b	24
25							25
26	Total of Account 282	\$ (12,485)	\$ (8,499)	\$ -	\$ (20,984)	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens Sunrise)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2019 Base Period	29
30							30
31	Total of Account 283	\$ -	\$ -	\$ -	\$ -	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2019 Base Period	34

REVISED

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2020
(\$1,000)**

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 1,631	\$ -	\$ 214	\$ 1,845	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	2
3	Post Retirement Benefits	229	-	181	410	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	3
4	Net Operating Loss	57,303	106,710	-	164,013	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	4
5	Total of Account 190	<u>\$ 59,163</u>	<u>\$ 106,710</u>	<u>\$ 396</u>	<u>\$ 166,269</u>	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (748,685)	\$ (374,936)	\$ (6,419)	\$ (1,130,041)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	8
9							9
10	Total of Account 282	<u>\$ (748,685)</u>	<u>\$ (374,936)</u>	<u>\$ (6,419)</u>	<u>\$ (1,130,041)</u>	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (7,906)	\$ -	\$ -	\$ (7,906)	2020 Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. k	13
14							14
15	Total of Account 283	<u>\$ (7,906)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,906)</u>	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens Sunrise)						18
19	Net Operating Loss	\$ 2,953	\$ 5,499	\$ -	\$ 8,453	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	19
20							20
21	Total of Account 190	<u>\$ 2,953</u>	<u>\$ 5,499</u>	<u>\$ -</u>	<u>\$ 8,453</u>	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens Sunrise)						23
24	Accumulated Depreciation Timing Differences	\$ (12,023)	\$ (8,318)	\$ -	\$ (20,341)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	24
25							25
26	Total of Account 282	<u>\$ (12,023)</u>	<u>\$ (8,318)</u>	<u>\$ -</u>	<u>\$ (20,341)</u>	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens Sunrise)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2020 Base Period	29
30							30
31	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2020 Base Period	34

v Items in **BOLD** have changed due to the removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing. None of the CIAC related ADIT is allocated to Citizens, thus only the SDG&E amounts reported in the filings are being revised.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2020
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = (Sum (a) thru (c))	Reference	Line No.
					Total		
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 1,631	\$ -	\$ 214	\$ 1,845	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	2
3	Post Retirement Benefits	229	-	181	410	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	3
4	Net Operating Loss	57,303	106,710	-	164,013	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	4
5	Total of Account 190	\$ 59,163	\$ 106,710	\$ 396	\$ 166,269	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (732,250)	\$ (370,202)	\$ (6,419)	\$ (1,108,871)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	8
9							9
10	Total of Account 282	\$ (732,250)	\$ (370,202)	\$ (6,419)	\$ (1,108,871)	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (7,906)	\$ -	\$ -	\$ (7,906)	2020 Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. k	13
14							14
15	Total of Account 283	\$ (7,906)	\$ -	\$ -	\$ (7,906)	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens Sunrise)						18
19	Net Operating Loss	\$ 2,953	\$ 5,499	\$ -	\$ 8,453	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	19
20							20
21	Total of Account 190	\$ 2,953	\$ 5,499	\$ -	\$ 8,453	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens Sunrise)						23
24	Accumulated Depreciation Timing Differences	\$ (12,023)	\$ (8,318)	\$ -	\$ (20,341)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	24
25							25
26	Total of Account 282	\$ (12,023)	\$ (8,318)	\$ -	\$ (20,341)	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens Sunrise)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2020 Base Period	29
30							30
31	Total of Account 283	\$ -	\$ -	\$ -	\$ -	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2020 Base Period	34

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(S1,000)

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	\$ 124	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	\$ 100,389	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,200)	Negative of AH-2; Line 44; Col. b	7
8	Reliability, Planning & Standards Development	(2,469)	Negative of AH-2; Line 45; Col. b	8
9	Station Expenses	(6,458)	Negative of AH-2; Line 46; Col. b	9
10	Underground Line Expense	(51)	Negative of AH-2; Line 47; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 48; Col. b	11
12	Miscellaneous Transmission Expense	(326)	Negative of AH-2; Line 56; Col. b	12
13	Maintenance of Station Equipment	(15,717)	Negative of AH-2; Line 57; Col. b	13
14	Maintenance of Overhead Lines	(26,863)	Negative of AH-2; Line 58; Col. b	14
15	Maintenance of Underground Lines	(1,113)	Negative of AH-2; Line 59; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	1,615	Negative of AH-2; Line 43; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 43,805	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	\$ 595,484	AH-3; Line 21; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(2,361)	Negative of AH-3; Line 52; Col. a	22
23	CPUC energy efficiency programs	555	Negative of AH-3; Sum Lines 25, 28, 32, 38, 41, 46, 55; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 48; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(2,085)	Negative of AH-3; Line 49; Col. a	25
26	CPUC reimbursement fees	(13,016)	Negative of AH-3; Line 45; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2020 Base Period	27
28	General Advertising Expenses	204	Negative of AH-3; Line 51; Col. b	28
29	Franchise Requirements	(130,507)	Negative of AH-3; Line 44; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(12)	Negative of AH-3; Line 56; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(41)	Negative of AH-3; Line 47; Col. a	31
32	Other A&G Exclusion Adjustments	(24,674)	Negative of AH-3; Sum Lines 26, 27, 29, 30, 33, 34, 35, 36, 37, 39, 40, 42, 43, 50, 53, 54; Col. a and Line 31; Col. b	32
33	Other Cost Adjustments	(90) ✓	AH-3; Line 20; Col. d	33
34	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 423,458 ✓	Sum Lines 20 thru 33	34
35	Less: Property Insurance (Due to different allocation factor)	(8,310)	Negative of AH-3; Line 5; Col. c	35
36	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 415,147 ✓	Line 34 + Line 35	36
37	Transmission Wages and Salaries Allocation Factor	10.68%	Statement AI; Line 17	37
38	Transmission Related Non-Direct Administrative & General Expenses	\$ 44,356 ✓	Line 36 x Line 37	38
39	Property Insurance Allocated to Transmission, General, and Common Plant	3,335	Negative of Line 35 x Line 59	39
40	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 47,691 ✓	Line 38 + Line 39	40
41				41
42	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			42
43	Transmission Plant & Incentive Transmission Plant	\$ 6,717,604	Statement AD; Line 25	43
44	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	44
45	Transmission Related General Plant	49,194	Statement AD; Line 29	45
46	Transmission Related Common Plant	121,721	Statement AD; Line 31	46
47	Total Transmission Related Investment in Plant	\$ 6,888,519	Sum Lines 43 thru 46	47
48				48
49	Total Transmission Plant & Incentive Transmission Plant	\$ 6,717,604	Line 43 Above	49
50	Total Steam Production Plant	557,045	Statement AD; Line 1	50
51	Total Nuclear Production Plant	-	Shall be Zero	51
52	Total Other Production Plant	529,466	Statement AD; Line 7	52
53	Total Distribution Plant	7,761,349	Statement AD; Line 9	53
54	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	54
55	Total General Plant	460,426	Statement AD; Line 17	55
56	Total Common Plant	1,139,245	Statement AD; Line 19	56
57	Total Plant in Service Excluding SONGS	\$ 17,165,135	Sum Lines 49 thru 56	57
58				58
59	Transmission Property Insurance and Tax Allocation Factor ¹	40.13%	Line 47 / Line 57	59

✓ Items in BOLD have changed due to A&G adjustments as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

¹ Used to allocate property insurance in conformance with the TO5 Formula Rate Mechanism.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ 124	AH-1; Line 44	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 100,389	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,200)	Negative of AH-2; Line 44; Col. b	7
8	Reliability, Planning & Standards Development	(2,469)	Negative of AH-2; Line 45; Col. b	8
9	Station Expenses	(6,458)	Negative of AH-2; Line 46; Col. b	9
10	Underground Line Expense	(51)	Negative of AH-2; Line 47; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 48; Col. b	11
12	Miscellaneous Transmission Expense	(326)	Negative of AH-2; Line 56; Col. b	12
13	Maintenance of Station Equipment	(15,717)	Negative of AH-2; Line 57; Col. b	13
14	Maintenance of Overhead Lines	(26,863)	Negative of AH-2; Line 58; Col. b	14
15	Maintenance of Underground Lines	(1,113)	Negative of AH-2; Line 59; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	1,615	Negative of AH-2; Line 43; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 43,805	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	\$ 595,484	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(2,361)	Negative of AH-3; Line 51; Col. a	22
23	CPUC energy efficiency programs	555	Negative of AH-3; Sum Lines 24, 27, 31, 37, 40, 45, 54; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 47; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(2,085)	Negative of AH-3; Line 48; Col. a	25
26	CPUC reimbursement fees	(13,016)	Negative of AH-3; Line 43; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2020 Base Period	27
28	General Advertising Expenses	204	Negative of AH-3; Line 50; Col. b	28
29	Franchise Requirements	(130,507)	Negative of AH-3; Line 43; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(12)	Negative of AH-3; Line 55; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(41)	Negative of AH-3; Line 46; Col. a	31
32	Other A&G Exclusion Adjustments	(24,674)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 33, 34, 35, 36, 38, 39, 41, 42, 49, 52, 53; Col. a and Line 30; Col. b	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 423,548	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	(8,310)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 415,238	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.68%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 44,365	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	3,335	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 47,700	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	\$ 6,717,604	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	49,194	Statement AD; Line 29	44
45	Transmission Related Common Plant	121,721	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 6,888,519	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 6,717,604	Line 42 Above	48
49	Total Steam Production Plant	557,045	Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	Total Other Production Plant	529,466	Statement AD; Line 7	51
52	Total Distribution Plant	7,761,349	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	460,426	Statement AD; Line 17	54
55	Total Common Plant	1,139,245	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 17,165,135	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	40.13%	Line 46 / Line 56	58

¹ Used to allocate property insurance in conformance with the TO5 Formula Rate Mechanism.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2020
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	Reference	Line No.
		Administrative & General							
1	920	A&G Salaries	\$ 46,411	\$ 968	\$ 45,443		\$ 45,443	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	28,861	9,375	19,486		19,486	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	108,535	12,846	95,690		95,690	Form 1; Page 323; Line 184	4
5	924	Property Insurance	8,310		8,310		8,310	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	181,130	1,105	180,025	√ \$ (130) ⁵	179,895	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits	62,304	2,590	59,715		59,715	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	130,507	130,507	(0)		(0)	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	27,996	16,572	11,423		11,423	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(2,773)		(2,773)		(2,773)	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	(204)	(204)	-		-	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses	2,511	218	2,293	√ 40 ⁶	2,333	Form 1; Page 323; Line 192	12
13	931	Rents	10,939		10,939		10,939	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,293	(1,915)	11,209		11,209	Form 1; Page 323; Line 196	14
		Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	√ \$ (90)	\$ 422,923	Sum Lines 1 thru 14	16
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	534	-	534		534		18
		Total Adjusted Administrative & General Expenses	\$ 595,484	\$ 171,936	\$ 423,548	√ \$ (90)	\$ 423,458	Line 16 + Line 18	20
		Excluded Expenses:							
24	920	CPUC energy efficiency programs	\$ 38						24
25		CEMA Costs	874						25
26		WMPMA Costs	57	\$ 968					26
27	921	CPUC energy efficiency programs	(0)						27
28		CEMA Costs	8,255						28
29		WMPMA Costs	1,120	9,375					29
30	922	WMPMA Costs		(125)					30
31	923	CPUC energy efficiency programs	(18)						31
32		CEMA Costs	2,086						32
33		WMPMA Costs	80						33
34		Other Exclusion - 3P Adjustment ²	3,185						34
35		Other Exclusion - FERC Audit Adjustment (Finding #3) ³	6,031						35
36		Other Exclusion - FERC Audit Adjustment (Finding #8) ³	1,481	12,846					36
37	925	CPUC energy efficiency programs	278						37
38		WMPMA Costs	747						38
39		Customer Information System	81	1,105					39
40	926	CPUC energy efficiency programs	646						40
41		Customer Information System	191						41
42		WMPMA Costs	1,753	2,590					42
43	927	Franchise Requirements		130,507					43
44	928	CPUC reimbursement fees	13,016						44
45		CPUC energy efficiency programs	428						45
46		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41						46
47		CPUC Intervenor Funding Expense - Transmission	-						47
48		CPUC Intervenor Funding Expense - Distribution	2,085						48
49		Other Exclusion - FERC Audit Adjustment (Finding #5) ³	1,003	16,572					49
50	930.1	General Advertising Expenses		(204)					50
51	930.2	Abandoned Projects	2,361						51
52		Other Exclusion - FERC Audit Adjustment (Finding #7) ³	(691)						52
53		2019 Abandoned Projects Correction ⁴	(1,452)	218					53
54	935	CPUC energy efficiency programs	(1,927)						54
55		Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)					55
		Total Excluded Expenses		\$ 171,936					57
59	√	Items in BOLD have changed due to A&G adjustments as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.							59
60	¹	This amount represents the Non-Direct A&G expenses billed to Citizens in 2020, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000717, which was created to track Citizens Border East Line A&G Expense.							60
62	²	Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) project costs from O&M FERC Accounts 560, 566, 580, and 588 to A&G FERC Account 923, in 2020. Entries are excluded here and reflected as an "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpapers).							62
64	³	Adjusting journal entries related to prior year O&M and A&G costs (2016 - 2019) that resulted from the 2020 FERC Audit are excluded from Appendix X Cycle 10. The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2020 total. The impact of FERC Audit adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.							64
67	⁴	Represents reclassification of 2019 abandoned project costs from A&G FERC Account 930.2 to FERC Account 426.5. Entry is excluded here and reflected as an "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpapers).							67
69	⁵	Removal of EPRI dues from Appendix X Cycle 10 and going forward per response to Six Cities protest.							69
70	⁶	Add back of credit balance included in FERC account 930.2 related to electric vehicles or clean transportation initiatives which is a balancing account.							70

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^{1,2}	450.1; Sch. Pg. 227; 12; c	\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.82%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,269	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 93,697	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 37,309	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	\$ 43,805		Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	47,691 ✓		Statement AH; Line 40	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 91,496 ✓		Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule	12.50%		FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers	\$ 11,437 ✓		Line 15 x Line 17	19

✓ Items in BOLD have changed due to A&G adjustments as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

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

² The 13-Month Avg. for Electric Materials & Supplies included on FERC Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col c is incorrect. During the preparation of the Appendix X Cycle 10 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in Appendix X Cycle 10 is the correct amount.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$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 ^{1,2}		\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.82%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,269	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹		\$ 93,697	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 37,309	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	\$ 43,805		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	47,700		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 91,506		Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers	\$ 11,438		Line 15 x Line 17	19

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

² The 13-Month Avg. for Electric Materials & Supplies included on FERC Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col c is incorrect. During the preparation of the Appendix X Cycle 10 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in Appendix X Cycle 10 is the correct amount.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AR

Federal Tax Adjustments

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	450.1; Sch. Pg. 266; 8; f	\$ (265)	1
2				2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities			3
4	FERC Account 190	450.1; Sch. Pg. 234; 2; c	1,982	AR-1; Line 6 + Line 22; Col. c
5	FERC Account 282	450.1; Sch. Pg. 274; 2; k	(5,118) v	AR-1; Line 11 + Line 27; Col. c
6	FERC Account 283	450.1; Sch. Pg. 276; 3; k	-	AR-1; Line 16 + Line 32; Col. c
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities		\$ (3,137) v	Sum Lines 4 thru 6
8				8
9	Other Federal Tax Adjustments		-	Not Applicable to 2020 Base Period
10				10
11	Total Federal Tax Adjustments ¹		\$ (3,402) v	Sum Lines 1, 7, 9

v Items in BOLD have changed due to the removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing. None of the CIAC related ADIT is allocated to Citizens, thus only the SDG&E amounts reported in the filings are being revised.

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

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AR

Federal Tax Adjustments

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	450.1; Sch. Pg. 266; 8; f	\$ (265)		1
2					2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities				3
4	FERC Account 190	450.1; Sch. Pg. 234; 2; c	1,982	AR-1; Line 6 + Line 22; Col. c	4
5	FERC Account 282	450.1; Sch. Pg. 274; 2; k	(4,490)	AR-1; Line 11 + Line 27; Col. c	5
6	FERC Account 283	450.1; Sch. Pg. 276; 3; k	-	AR-1; Line 16 + Line 32; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities		\$ (2,509)	Sum Lines 4 thru 6	7
8					8
9	Other Federal Tax Adjustments		-	Not Applicable to 2020 Base Period	9
10					10
11	Total Federal Tax Adjustments ¹		\$ (2,774)	Sum Lines 1, 7, 9	11

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES
Base Period 12 Months Ending December 31, 2020
(\$1,000)

Line No.	Description	(a) Excess Reserve Protected	(b) Excess Reserve Unprotected	(c) = (a) + (b)	Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ -	\$ -	\$ -		SDG&E Records	2
3	Post Retirement Benefits	-	374	374		SDG&E Records	3
4	Net Operating Loss	1,529	-	1,529		SDG&E Records	4
5							5
6	Total of Account 190	<u>\$ 1,529</u>	<u>\$ 374</u>	<u>\$ 1,903</u>		Sum Lines 2 thru 5	6
7							7
8	Account 282 (Non-Citizens)						8
9	Accumulated Depreciation Timing Differences	\$ (3,307) v	\$ (1,631)	\$ (4,938) v		2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	9
10							10
11	Total of Account 282	<u>\$ (3,307) v</u>	<u>\$ (1,631)</u>	<u>\$ (4,938) v</u>		Sum Lines 9 thru 10	11
12							12
13	Account 283 (Non-Citizens)						13
14	Ad Valorem Taxes	\$ -	\$ -	\$ -		Not Applicable to 2020 Base Period	14
15							15
16	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Sum Lines 14 thru 15	16
17							17
18							18
19	Account 190 (Citizens)						19
20	Net Operating Loss	\$ 79	\$ -	\$ 79		2020 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c	20
21							21
22	Total of Account 190	<u>\$ 79</u>	<u>\$ -</u>	<u>\$ 79</u>		Sum Lines 20 thru 21	22
23							23
24	Account 282 (Citizens)						24
25	Accumulated Depreciation Timing Differences	\$ (181)	\$ -	\$ (181)		2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	25
26							26
27	Total of Account 282	<u>\$ (181)</u>	<u>\$ -</u>	<u>\$ (181)</u>		Sum Lines 25 thru 26	27
28							28
29	Account 283 (Citizens)						29
30		\$ -	\$ -	\$ -		Not Applicable to 2020 Base Period	30
31							31
32	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Sum Lines 30 thru 31	32

v Items in **BOLD** have changed due to the removal of CIAC related ADIT per SDG&E's T05 Cycle 4 Letter Order determination in ER22-527 as compared to the original T05 Cycle 4 filing. None of the CIAC related ADIT is allocated to Citizens, thus only the SDG&E amounts reported in the filings are being revised.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES
Base Period 12 Months Ending December 31, 2020
(\$1,000)

Line No.	Description	(a) Excess Reserve Protected	(b) Excess Reserve Unprotected	(c) = (a) + (b) Total	Reference	Line No.
1	Account 190 (Non-Citizens)					1
2	Compensation Related Items	\$ -	\$ -	\$ -	SDG&E Records	2
3	Post Retirement Benefits	-	374	374	SDG&E Records	3
4	Net Operating Loss	1,529	-	1,529	SDG&E Records	4
5						5
6	Total of Account 190	\$ 1,529	\$ 374	\$ 1,903	Sum Lines 2 thru 5	6
7						7
8	Account 282 (Non-Citizens)					8
9	Accumulated Depreciation Timing Differences	\$ (2,679)	\$ (1,631)	\$ (4,310)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	9
10						10
11	Total of Account 282	\$ (2,679)	\$ (1,631)	\$ (4,310)	Sum Lines 9 thru 10	11
12						12
13	Account 283 (Non-Citizens)					13
14	Ad Valorem Taxes	\$ -	\$ -	\$ -	Not Applicable to 2020 Base Period	14
15						15
16	Total of Account 283	\$ -	\$ -	\$ -	Sum Lines 14 thru 15	16
17						17
18						18
19	Account 190 (Citizens)					19
20	Net Operating Loss	\$ 79	\$ -	\$ 79	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c	20
21						21
22	Total of Account 190	\$ 79	\$ -	\$ 79	Sum Lines 20 thru 21	22
23						23
24	Account 282 (Citizens)					24
25	Accumulated Depreciation Timing Differences	\$ (181)	\$ -	\$ (181)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	25
26						26
27	Total of Account 282	\$ (181)	\$ -	\$ (181)	Sum Lines 25 thru 26	27
28						28
29	Account 283 (Citizens)					29
30		\$ -	\$ -	\$ -	Not Applicable to 2020 Base Period	30
31						31
32	Total of Account 283	\$ -	\$ -	\$ -	Sum Lines 30 thru 31	32

REVISED

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, 2020
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>					
2	Bonds (Acct 221) 112; 18; c	\$ 6,053,573		2		
3	Less: Reacquired Bonds (Acct 222) 112; 19; c	-		3		
4	Other Long-Term Debt (Acct 224) 112; 21; c	-		4		
5	Unamortized Premium on Long-Term Debt (Acct 225) 112; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) 112; 23; c	(13,173)		6		
7	LTD = Long Term Debt	\$ 6,040,400	Sum Lines 2 thru 6	7		
8				8		
9	<u>Long-Term Debt Component - Numerator:</u>					
10	Interest on Long-Term Debt (Acct 427) 117; 62; c	\$ 233,779		10		
11	Amort. of Debt Disc. and Expense (Acct 428) 117; 63; c	4,107		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1) 117; 64; c	1,450		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429) 117; 65; c	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1) 117; 66; c	-		14		
15	i = LTD interest	\$ 239,335	Sum Lines 10 thru 14	15		
16				16		
17	<u>Cost of Long-Term Debt:</u>	3.96%	Line 15 / Line 7	17		
18				18		
19	<u>Preferred Equity Component:</u>					
20	PF = Preferred Stock (Acct 204) 112; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) 118; 29; c	\$ -		21		
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22		
23				23		
24	<u>Common Equity Component:</u>					
25	Proprietary Capital 112; 16; c	\$ 7,729,414		25		
26	Less: Preferred Stock (Acct 204) 112; 3; c	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1) 112; 12; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219) 112; 15; c	10,034		28		
29	CS = Common Stock	\$ 7,739,448	Sum Lines 25 thru 28	29		
30				30		
31				31		
32	<u>Return on Common Equity:</u>	10.60%	TO5 Offer of Settlement; Section IIA.1.5.1	32		
33	(a)	(b)	(c)	(d) = (b) x (c)		
34	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
35	<u>Weighted Cost of Capital:</u>					
36						
37	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Line 17 Above
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
39	Common Equity	7,739,448	56.16%	10.60%	5.95%	Col. c = Line 32 Above
40	Total Capital	\$ 13,779,848	100.00%		7.69%	Sum Lines 37 thru 39
41						
42	<u>Cost of Equity Component (Preferred & Common):</u>			5.95%		Line 38 + Line 39; Col. d
43						
44						
45	<u>Incentive Return on Common Equity:</u>			0.00%		Shall be Zero
46	(a)	(b)	(c)	(d) = (b) x (c)		
47	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
48	<u>Incentive Weighted Cost of Capital:</u>					
49						
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52
54						
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>			0.00%		Line 51 + Line 52; Col. d

¹ Amount is based upon December 31 balances.

REVISED

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, 2020

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.95%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,402 ✓	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 8,265	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,556,080 ✓	AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.5363% ✓	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.95%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,265	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,556,080 ✓	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5363% ✓	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7439% ✓	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.2802% ✓	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.6903%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	9.9705% ✓	Line 27 + Line 29	31

✓ Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

¹ Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate (ICCR) Calculation:</u>			1
2				
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	0.0000%	AV1; Line 53	29
30				30
31	<u>E. Incentive Cost of Capital Rate (ICCR):</u>	0.0000%	Line 27 + Line 29	31

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SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>					
2	Bonds (Acct 221) 112; 18; c	\$ 6,053,573		2		
3	Less: Reacquired Bonds (Acct 222) 112; 19; c	-		3		
4	Other Long-Term Debt (Acct 224) 112; 21; c	-		4		
5	Unamortized Premium on Long-Term Debt (Acct 225) 112; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) 112; 23; c	(13,173)		6		
7	LTD = Long Term Debt	\$ 6,040,400	Sum Lines 2 thru 6	7		
8				8		
9	<u>Long-Term Debt Component - Numerator:</u>					
10	Interest on Long-Term Debt (Acct 427) 117; 62; c	\$ 233,779		10		
11	Amort. of Debt Disc. and Expense (Acct 428) 117; 63; c	4,107		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1) 117; 64; c	1,450		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429) 117; 65; c	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1) 117; 66; c	-		14		
15	i = LTD interest	\$ 239,335	Sum Lines 10 thru 14	15		
16				16		
17	<u>Cost of Long-Term Debt:</u>	3.96%	Line 15 / Line 7	17		
18				18		
19	<u>Preferred Equity Component:</u>					
20	PF = Preferred Stock (Acct 204) 112; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) 118; 29; c	\$ -		21		
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22		
23				23		
24	<u>Common Equity Component:</u>					
25	Proprietary Capital 112; 16; c	\$ 7,729,414		25		
26	Less: Preferred Stock (Acct 204) 112; 3; c	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1) 112; 12; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219) 112; 15; c	10,034		28		
29	CS = Common Stock	\$ 7,739,448	Sum Lines 25 thru 28	29		
30				30		
31				31		
32	<u>Return on Common Equity:</u>	10.60%	TO5 Offer of Settlement; Section IIA.1.5.1	32		
33	(a)	(b)	(c)	(d) = (b) x (c)		
34	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
35	<u>Weighted Cost of Capital:</u>					
36						
37	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Line 17 Above
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
39	Common Equity	7,739,448	56.16%	10.60%	5.95%	Col. c = Line 32 Above
40	Total Capital	\$ 13,779,848	100.00%		7.69%	Sum Lines 37 thru 39
41						
42	<u>Cost of Equity Component (Preferred & Common):</u>			5.95%		Line 38 + Line 39; Col. d
43						
44						
45	<u>Incentive Return on Common Equity:</u>			0.00%		Shall be Zero
46	(a)	(b)	(c)	(d) = (b) x (c)		
47	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
48	<u>Incentive Weighted Cost of Capital:</u>					
49						
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52
54						
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>			0.00%		Line 51 + Line 52; Col. d

¹ Amount is based upon December 31 balances.

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SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	5.95%	AV1; Line 42	6
7	\$ 2,774	Negative of Statement AR; Line 11	7
8	\$ 8,265	AV-2A; Line 42	8
9	\$ 4,576,183	AV-4; Page 1; Line 26	9
10	21%	Federal Income Tax Rate	10
11			11
12	1.5539%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	5.95%	Line 6 Above	18
19	\$ 8,265	Line 8 Above	19
20	\$ 4,576,183	Line 9 Above	20
21	1.5539%	Line 12 Above	21
22	8.84%	State Income Tax Rate	22
23			23
24	0.7455%	State Income Tax Expense	24
25			25
26			26
27	2.2994%	Line 12 + Line 24	27
28			28
29	7.6903%	AV1; Line 40	29
30			30
31	9.9897%	Line 27 + Line 29	31

¹ Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate (ICCR) Calculation:</u>			1
2				
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	0.0000%	AV1; Line 53	29
30				30
31	<u>E. Incentive Cost of Capital Rate (ICCR):</u>	0.0000%	Line 27 + Line 29	31

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

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 5,307,125	Page 2; Line 16	2
3	3,514	Page 2; Line 17	3
4	29,098	Page 2; Line 18	4
5	61,212	Page 2; Line 19	5
6	<u>\$ 5,400,948</u>	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	<u>\$ -</u>	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (944,883) ✓	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	<u>\$ (944,883) ✓</u>	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 51,269	Statement AL; Line 5	19
20	37,309	Statement AL; Line 9	20
21	11,437 ✓	Statement AL; Line 19	21
22	<u>\$ 100,015 ✓</u>	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	<u>\$ 4,556,080 ✓</u>	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	<u>\$ -</u>	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	<u>\$ -</u>	Line 34 + Line 35	36
37			37
38	<u>\$ -</u>	Shall be Zero	38

✓ Items in **BOLD** have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

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

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.				1
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,717,604	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	19,672	Statement AD; Line 27	3
4	Transmission Related General Plant	49,194	Statement AD; Line 29	4
5	Transmission Related Common Plant	121,721	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 6,908,190</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,410,480	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	16,158	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	20,096	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	60,509	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,507,242</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 5,307,125	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,514	Line 3 Minus Line 10	17
18	Transmission Related General Plant	29,098	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	61,212	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,400,948</u>	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24	25

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

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 5,307,125	Page 2; Line 16	3
4	3,514	Page 2; Line 17	4
5	29,098	Page 2; Line 18	5
6	61,212	Page 2; Line 19	6
7	\$ 5,400,948	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
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>			
13			13
14	\$ (924,781)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (924,781)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
18			18
19	\$ 51,269	Statement AL; Line 5	19
20	37,309	Statement AL; Line 9	20
21	11,438	Statement AL; Line 19	21
22	\$ 100,016	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	\$ 4,576,183	Sum Lines 6, 11, 16, 22, 24	26
27			27
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
28			28
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>			
33			33
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>			

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

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line
No.

<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>		1
2	Transmission Plant	\$ 6,717,604	Statement AD; Line 11 2
3	Transmission Related Electric Misc. Intangible Plant	19,672	Statement AD; Line 27 3
4	Transmission Related General Plant	49,194	Statement AD; Line 29 4
5	Transmission Related Common Plant	121,721	Statement AD; Line 31 5
6	Total Gross Transmission Plant	<u>\$ 6,908,190</u>	Sum Lines 2 thru 5 6
7			7
8	<u>Transmission Related Depreciation Reserve:</u>		8
9	Transmission Plant Depreciation Reserve	\$ 1,410,480	Statement AE; Line 1 9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	16,158	Statement AE; Line 11 10
11	Transmission Related General Plant Depr Reserve	20,096	Statement AE; Line 13 11
12	Transmission Related Common Plant Depr Reserve	60,509	Statement AE; Line 15 12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,507,242</u>	Sum Lines 9 thru 12 13
14			14
15	<u>Net Transmission Plant:</u>		15
16	Transmission Plant	\$ 5,307,125	Line 2 Minus Line 9 16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,514	Line 3 Minus Line 10 17
18	Transmission Related General Plant	29,098	Line 4 Minus Line 11 18
19	Transmission Related Common Plant	61,212	Line 5 Minus Line 12 19
20	Total Net Transmission Plant	<u>\$ 5,400,948</u>	Sum Lines 16 thru 19 20
21			21
22	<u>B. Incentive Project Net Transmission Plant:</u>		22
23	Incentive Transmission Plant	\$ -	Shall be Zero 23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero 24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24 25

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE**

**Appendix X Cycle 11 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 10
(\$1,000)**

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.	
1							1	
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2	
3							3	
4				Cumulative		Cumulative	4	
5		Monthly		Overcollection (-) or		Overcollection (-) or	5	
6		Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	6	
7		Undercollection (+)	Interest	in Revenue		in Revenue	7	
8	Month	Year	in Revenue	Rate ¹	wo Interest	Interest	with Interest	8
9	January	2020	\$ (0.1)	0.42%	\$ (0)	\$ (0)	(0)	9
10	February	2020	(0.1)	0.39%	(0)	(0)	(0)	10
11	March	2020	(0.1)	0.42%	(0)	(0)	(0)	11
12	April	2020	(0.1)	0.39%	(1)	(0)	(1)	12
13	May	2020	(0.1)	0.40%	(1)	(0)	(1)	13
14	June	2020	(0.1)	0.39%	(1)	(0)	(1)	14
15	July	2020	(0.1)	0.29%	(1)	(0)	(1)	15
16	August	2020	(0.1)	0.29%	(1)	(0)	(1)	16
17	September	2020	(0.1)	0.28%	(1)	(0)	(1)	17
18	October	2020	(0.1)	0.28%	(1)	(0)	(1)	18
19	November	2020	(0.1)	0.27%	(1)	(0)	(1)	19
20	December	2020	(0.1)	0.28%	(2)	(0)	(2)	20
21	January	2021		0.28%	(2)	(0)	(2)	21
22	February	2021		0.25%	(2)	(0)	(2)	22
23	March	2021		0.28%	(2)	(0)	(2)	23
24	April	2021		0.27%	(2)	(0)	(2)	24
25	May	2021		0.28%	(2)	(0)	(2)	25
26	June	2021		0.27%	(2)	(0)	(2)	26
27	July	2021		0.28%	(2)	(0)	(2)	27
28	August	2021		0.28%	(2)	(0)	(2)	28
29	September	2021		0.27%	(2)	(0)	(2)	29
30	October	2021		0.28%	(2)	(0)	(2)	30
31	November	2021		0.27%	(2)	(0)	(2)	31
32	December	2021		0.28%	(2)	(0)	(2)	32
33	January	2022		0.28%	(2)	(0)	(2)	33
34	February	2022		0.25%	(2)	(0)	(2)	34
35	March	2022		0.28%	(2)	(0)	(2)	35
36	April	2022		0.27%	(2)	(0)	(2)	36
37	May	2022		0.28%	(2)	(0)	(2)	37
38	June	2022		0.27%	(2)	(0)	(2)	38
39	July	2022		0.31%	(2)	(0)	(2)	39
40	August	2022		0.31%	(2)	(0)	(2)	40
41	September	2022		0.30%	(2)	(0)	(2)	41
42	October	2022		0.42%	(2)	(0)	(2)	42
43	November	2022		0.40%	(2)	(0)	(2)	43
44	December	2022		0.42%	(2)	(0)	(2)	44
45			<u>\$ (1.5)</u>			<u>\$ (0)</u>	45	

¹ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

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

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