



Jonathan J. Newlander
Senior Counsel
8330 Century Park Court, CP32D
San Diego, CA 92123
Tel: 858-654-1652
Fax: 858-654-1879
JNewlander@sdge.com

October 20, 2023

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, Sixth Informational Filing Under Appendix XII Formula Rate of the Transmission Owner Tariff, Docket No. ER24-____-000

Dear Secretary Bose:

Under Appendix XII of San Diego Gas & Electric Company's ("SDG&E") Transmission Owner ("TO") Tariff, SDG&E calculates the rate that it will charge Citizens Sycamore-Penasquitos Transmission LLC ("Citizens") for its lease of transfer capability in a portion of the underground segment of Sycamore-Penasquitos 230kV Transmission Project (SX-PQ) using a formula rate spreadsheet ("Formula Rate"). SDG&E hereby submits for informational purposes its Appendix XII Cycle 6¹ Informational Filing ("Filing" or "Cycle 6 Filing") pursuant to Section C.5 of Attachment 1 to Appendix XII of SDG&E's TO Tariff. The proposed effective date is January 1, 2024.

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 XII Formula to modification.³

SDG&E requests that the Commission issue a public notice of filing for the Appendix XII Cycle 6 Filing and establish a comment date.

¹ The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 6 is the sixth annual filing under the Appendix XII Formula Rate.

² 16 U.S.C § 824d.

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

I. NATURE AND PURPOSE OF THE FILING

On February 19, 2019, the Commission authorized a transaction in which SDG&E leases to Citizens Sycamore-Penasquitos Transmission LLC (“Citizens”), a wholly owned subsidiary of Citizens Energy Corporation, transfer capability of a portion of the SX-PQ 230 Kilovolt Transmission Line Project. *See generally San Diego Gas & Electric Company and Citizens Sycamore-Penasquitos Transmission LLC*, 166 FERC ¶ 62,078 (2019).

Appendix XII sets forth the ratemaking methodology for SDG&E to calculate the rate that it charges to Citizens for the Transfer Capability Lease (“Lease” or “Lease Agreement”). SDG&E operates and maintains the underground line segment in which Citizens is leasing transfer capability and allocates to Citizens a portion of the costs via the Citizens SX-PQ Line Rate.

In general, under Appendix XII SDG&E develops its rate for Citizens based on certain recorded costs and submits such rate via a filing with the Commission made 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 XII will be modified accordingly.

Pursuant to Appendix XII, the Citizens SX-PQ Line Rate consists 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. The Citizens SX-PQ Line Rate is designed to reflect SDG&E’s cost to own, operate, and maintain the SX-PQ underground 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 XII CYCLE 6 FILING

The Appendix XII Formula in this Informational Filing is based upon the following:

- a 2022 calendar Base Period, and
- a 12-month Rate Effective Period from January 1, 2024 through December 31, 2024.

This Cycle 6 Filing reflects a charge of \$0.992M compared to the charge of \$0.891M in the Cycle 5 Filing. This change reflects an increase of approximately \$0.101M, or approximately

11%, primarily due to an increase in Section 4 true-up adjustment of \$0.066M; and Other Adjustments of \$0.025M as reflected in the following cost components:

(1)	Direct Maintenance Expense	=	\$0
(2)	Non-Direct Expenses	=	\$0.909M
(3)	Other Specific Expenses	=	(\$0.036M)
(4)	True-Up Adjustment	=	\$0.092M
(5)	Interest True-Up Adjustment	=	<u>\$0.002M</u>
	SUB-TOTAL	=	\$0.967M
(6)	Other Adjustments	=	<u>\$0.025M</u>
	TOTAL	=	\$0.992M

III. MISCELLANEOUS MATTERS

Adjustments to Reflect Correction of Error

Section C.6 of the Appendix XII Citizens SX-PQ 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 TO5 Cycle 6 Annual Informational Filing, SDG&E identified a portion of A&G costs associated with catastrophic events declared as a disaster or as a state of emergency by federal or state authorities, and A&G costs associated with SDG&E's wildfire mitigation activities, that should have been allocated to and included in SDG&E's TO5 Cycle 3, TO5 Cycle 4 and TO5 Cycle 5 Annual Informational filings. Specifically, these A&G costs impact both SDG&E's FERC jurisdictional and California Public Utility Commission ("CPUC") jurisdictional activities. But SDG&E incorrectly allocated 100% of those costs to CPUC-jurisdictional activities, by placing those costs in CPUC Catastrophic Event Memorandum Account ("CEMA") and Wildfire Mitigation Plan ("WMP") balancing and memorandum accounts. These corrections are included in the derivation of the "Other BTRR Adjustments" component of total BTRR.

The summation of these errors results in the understatement of total BTRRs in Cycles 3, 4 and 5. As a result, SDG&E calculated the total under-collection, including interest, that was needed to increase the total BTRR in the TO5 Cycle 6 Annual Informational Filing.

The impact of the FERC Audit Adjustments and corresponding refunds are quantified and accounted for in a separate FERC Audit Refund Report that was filed with the Commission on July 17, 2023. The FERC Audit Refund Report was approved on August 2, 2023, and SDG&E will add the final refund amount to the "Other BTRR Adjustments" line of the Formula Rate Spreadsheet and include it in the final BTRR for the TO5 Cycle 6 Annual Informational Filing that will be filed on or before December 1, 2023.

As a result of the adjustments made to SDG&E's TO5 Cycle 6 Annual Informational Filing as described above, SDG&E is making a corresponding adjustment to the instant Appendix XII, Cycle 6 Informational Filing, so that Citizens Sycamore-Penasquitos Transmission, LLC will receive its proportionate share of the costs attributed to these changes. The total amount is reflected in the "Other Adjustments" line of the SX-PQ Underground Line Rate charged to Citizens Sycamore-Penasquitos.

IV. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 6 Informational Filing consists of the following:

1. Transmittal Letter;
2. The Appendix XII Cycle 6 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 – 2022 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 ER19-1513, including the CAISO, and counsel to Citizens.

Ms. Kimberly D. Bose

October 20, 2023

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VI. COMMUNICATIONS

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

Jonathan J. Newlander
Senior Counsel
San Diego Gas & Electric Company
8330 Century Park Court, CP32D
San Diego, CA 92123
Telephone: 858-654-1652
E-mail: JNewlander@sdge.com

Adam Currey
Transmission Revenue Manager
San Diego Gas & Electric Company
8330 Century Park Court
San Diego, CA 92123
Telephone: 619-696-2248
E-mail: ACurrey@sdge.com

Respectfully submitted,

/s/ Jonathan J. Newlander

Jonathan J. Newlander

Attorney for

San Diego Gas & Electric Company

Appendix XII Cycle 6

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**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Summary of Cost Components**

**Rate Effective Period January 1, 2024 to December 31, 2024
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	909	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(36)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 873	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	92	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	2	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 967	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	25	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 992	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	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	75.730	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(2.997)	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 72.733	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	7.633	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.128	Line 11 / 12 Months	30
31				31
32	Other Adjustments	2.083	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 82.661	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 992	Line 34 x Line 36	38
39				39

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Section 1 - Direct Maintenance Expense Cost Component
Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2	\$ -	Statement AH; Line 2	2
3	13.10%		3
4	\$ -	Line 2 x Line 3	4
5			5
6	12.50%	FERC Method = 1/8 of O&M Expense	6
7	\$ -	Line 4 x Line 6	7
8			8
9	9.6871%	Statement AV2; Line 31	9
10			10
11	\$ -	Line 7 x Line 9	11
12			12
13	\$ -	Line 4 + Line 11	13
14			14
15	1.0207%	Line 13 x Franchise Fee Rate	15
16			16
17	\$ -	Line 13 + Line 15	17

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2022
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		1
2	0.65%	Page 2; Line 6	2
3			3
4	0.90%	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	0.17%	Page 2; Line 34	10
11			11
12	0.49%	Page 2; Line 51	12
13			13
14	3.33%	Sum Lines 2 thru 12	14
15			15
16	1.0207%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	3.37%	Line 14 + Line 16	18
19			19
20	<u>B. Derivation of Non-Direct Expense</u>		20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.37%	Line 18 Above	23
24			24
25	\$ 909	Line 21 x Line 23	25

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2022
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,892,887	AV-4; Line 6	1
2			2
3			3
4	\$ 38,160	Statement AH; Line 17	4
5			5
6	0.65%	Line 4 / Line 1	6
7			7
8			8
9	\$ 52,925	Statement AH; Line 39	9
10			10
11	0.90%	Line 9 / Line 1	11
12			12
13			13
14	\$ 64,847	Statement AK; Line 17	14
15			15
16	1.10%	Line 14 / Line 1	16
17			17
18			18
19	\$ 1,715	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23			23
24			24
25	\$ 45,624	Statement AL; Line 5	25
26	43,749	Statement AL; Line 9	26
27	11,386	Statement AL; Line 19	27
28	\$ 100,759	Sum Lines 25 thru 27	28
29			29
30	9.6871%	Statement AV2; Line 31	30
31			31
32	\$ 9,761	Line 28 x Line 30	32
33			33
34	0.17%	Line 32 / Line 1	34
35			35
36			36
37	\$ 32,085	AV-4; Line 4	37
38			38
39	90,550	AV-4; Line 5	39
40			40
41	\$ 122,636	Line 37 + Line 39	41
42			42
43	9.6871%	Line 30	43
44			44
45	\$ 11,880	Line 41 * Line 43	45
46			46
47	\$ 17,049	Statement AJ; Line 17	47
48			48
49	\$ 28,929	Line 45 + Line 47	49
50			50
51	0.49%	Line 49 / Line 1	51

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Section 3 - Cost Component Containing Other Specific Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$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			\$ (1,492)	AF-3; Line 5; Col. Average	3
4					4
5			9.6871%	Statement AV2; Line 31	5
6					6
7			\$ (145)	Line 3 x Line 5	7
8					8
9	<u>B. Equity AFUDC Component of Transmission Depreciation Expense</u>				9
10			\$ 22	AV-2B; Line 17	10
11					11
12	<u>C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal</u>				12
13	FERC Account				13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14
15					15
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16
17					17
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18
19					19
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20
21					21
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22
23	\$ 27,000			Col. a = Sum Lines 14 thru 22	23
24					24
25			\$ 86	Sum Lines 14 thru 22	25
26					26
27		1.0207%	1	Line 25 x Franchise Fee Rate	27
28					28
29			\$ 87	Line 25 + Line 27	29
30					30
31			\$ (36)	Line 7 + Line 10 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION
 True-Up Period - January 1, 2022 to December 31, 2022
 (\$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.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9	<u>Month</u>	<u>Year</u>	<u>Monthly True-Up Cost of Service</u> ¹	<u>Monthly True-Up Revenues</u> ²	<u>Prior True-Up Adjustment</u> ³	<u>Prior Other Adjustments</u> ⁴	<u>Adjusted Monthly True-Up Revenues</u>	<u>Monthly Overcollection (-) or Undercollection (+) in Revenue</u>	<u>Monthly Interest Rate</u> ⁵	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest</u>	<u>Interest</u>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest</u>	9
10	January	2022	73	52	11	2	\$ 65	\$ 7	0.28%	\$ 7	\$ 0.0	\$ 7	10
11	February	2022	73	52	11	2	65	7	0.25%	15	0.0	15	11
12	March	2022	73	52	11	2	65	7	0.28%	22	0.1	23	12
13	April	2022	73	52	11	2	65	7	0.27%	30	0.1	30	13
14	May	2022	73	52	11	2	65	7	0.28%	38	0.1	38	14
15	June	2022	73	52	11	2	65	7	0.27%	45	0.1	45	15
16	July	2022	73	52	11	2	65	7	0.31%	53	0.2	53	16
17	August	2022	73	52	11	2	65	7	0.31%	60	0.2	61	17
18	September	2022	73	52	11	2	65	7	0.30%	68	0.2	68	18
19	October	2022	73	52	11	2	65	7	0.42%	76	0.3	76	19
20	November	2022	73	52	11	2	65	7	0.40%	83	0.3	84	20
21	December	2022	73	52	11	2	65	7	0.42%	91	0.4	92	21
22			\$ 873	\$ 625	\$ 132	\$ 26	\$ 783	\$ 90			\$ 1.9		22

¹ Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.
² Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.
³ Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.
⁴ Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.
⁵ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
⁶ Derived using the prior month balance in Column 11 plus the current month balance in Column 7.
⁷ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 7; and 2) in subsequent months is the average of prior month balance in Column 11 and the current month balance in Column 9.

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Transmission Revenues Data to Reflect Changed Rates
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	\$ -	Cycle 5; Summary of Cost Components; Line 1	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	930	Cycle 5; Summary of Cost Components; Line 3	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(58)	Cycle 5; Summary of Cost Components; Line 5	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 873	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	26	Cycle 5; Summary of Cost Components; Line 9	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	(7)	Cycle 5; Summary of Cost Components; Line 11	11
12				12
13	Subtotal Annual Costs	\$ 891	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(0)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 891	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	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	77.520	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(4.794)	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 72.726	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	2.141	Line 9 / Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.576)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(0.009)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 74.282	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 891	Line 34 x Line 36	38
39				39

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**

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	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	860	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(77)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 783	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(129)	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	(3)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 651	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(26)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 625	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	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	71.661	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(6.405)	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 65.256	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(10.764)	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(2.200)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 52.074	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 625	Line 34 x Line 36	38
39				39

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 5
True-Up Period - January 1, 2022 to December 31, 2022
(\$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:		See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
3							3
4		Prior Cycle	Monthly	Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	4
5		True Up	Interest	Undercollection (+) in Revenue		Undercollection (+) in Revenue	5
6	<u>Month</u>	<u>Adjustment</u> ¹	<u>Rate</u>	<u>wo Interest</u>	<u>Interest</u>	<u>with Interest</u>	6
7	January	\$ 26	0.28%	\$ 26	\$ 0.1	\$ 26	7
8	February		0.25%	26	0.1	26	8
9	March		0.28%	26	0.1	26	9
10	April		0.27%	26	0.1	26	10
11	May		0.28%	26	0.1	26	11
12	June		0.27%	26	0.1	26	12
13	July		0.31%	26	0.1	26	13
14	August		0.31%	26	0.1	26	14
15	September		0.30%	26	0.1	26	15
16	October		0.42%	26	0.1	26	16
17	November		0.40%	26	0.1	27	17
18	December		0.42%	27	0.1	27	18
19					<u>\$ 1.0</u>		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 SX-PQ UNDERGROUND LINE SEGMENT
Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 5
True-Up Period - January 1, 2022 to December 31, 2022
(\$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>	<u>Col. 7</u>	Line No.
1								1
2			See Footnote 2	See Footnote 3	= - (Col. 4 + Col. 6)	= Col. 2 x Col. 3	= Col. 3 - Col. 5	2
3								3
4		Monthly Interest	Month Beginning Balance				Month Ending Balance	4
5								5
6	<u>Month</u>	<u>Year</u>	<u>Rate</u> ¹	<u>Amortization</u>	<u>Principal</u>	<u>Interest</u>		6
7	January	2023	0.32%	\$ 27	(2) \$	2 \$	0.1 \$	24 7
8	February	2023	0.32%	24	(2)	2	0.1	22 8
9	March	2023	0.32%	22	(2)	2	0.1	20 9
10	April	2023	0.32%	20	(2)	2	0.1	18 10
11	May	2023	0.32%	18	(2)	2	0.1	16 11
12	June	2023	0.32%	16	(2)	2	0.0	13 12
13	July	2023	0.32%	13	(2)	2	0.0	11 13
14	August	2023	0.32%	11	(2)	2	0.0	9 14
15	September	2023	0.32%	9	(2)	2	0.0	7 15
16	October	2023	0.32%	7	(2)	2	0.0	5 16
17	November	2023	0.32%	5	(2)	2	0.0	2 17
18	December	2023	0.32%	2	(2)	2	0.0	0 18
19	Total Base Period Interest ⁴						1.0	19
20	Total Base Period Interest and Current Year Interest						<u>\$ 1.5</u>	20

¹ Rate is an average of the base period FERC Rates presented in the Section 4a True-Up calculation in Column 8 to derive a more accurate and consistent amortization amount (Column 4).

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

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

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, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.	
1	Total Steam Production Plant ^{1,3}	204-207; Footnote Data (a)		\$ 573,458	AD-1; Line 18	1	
2						2	
3	Total Nuclear Production Plant ^{1,3}	204-207; Footnote Data (a)		-	AD-2; Line 18	3	
4						4	
5	Total Hydraulic Production Plant ^{1,3}			-	AD-3; Line 18	5	
6						6	
7	Total Other Production Plant ^{1,3}	204-207; Footnote Data (a)		539,342	AD-4; Line 18	7	
8						8	
9	Total Distribution Plant ^{2,3,5}	204-207; Footnote Data (a); BOY and EOY	\$ 8,919,067	\$ 9,750,399	9,334,733	AD-5; Line 6	9
10						10	
11	Transmission Plant ^{1,3}	204-207; Footnote Data (a)		7,503,381	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}	204-207; Footnote Data (a); BOY and EOY	191,894	112,870	152,382	AD-8; Line 6	15
16						16	
17	Total General Plant ^{2,4}	204-207; Footnote Data (a); BOY and EOY	518,903	571,823	545,363	AD-9; Line 6	17
18						18	
19	Total Common Plant ^{2,4}		1,504,072	1,555,621	1,529,847	AD-10; Line 10	19
20						20	
21	Total Plant in Service			\$ 20,178,506	Sum Lines 1 thru 19	21	
22						22	
23	Transmission Wages and Salaries Allocation Factor			10.22%	Statement AI; Line 17	23	
24						24	
25	Total Transmission Plant & Incentive Transmission Plant			\$ 7,503,381	Line 11 + Line 13	25	
26						26	
27	Transmission Related Electric Miscellaneous Intangible Plant			15,567	Line 15 x Line 23	27	
28						28	
29	Transmission Related General Plant			55,714	Line 17 x Line 23	29	
30						30	
31	Transmission Related Common Plant			156,288	Line 19 x Line 23	31	
32						32	
33	Transmission Related Total Plant in Service			\$ 7,730,950	Sum Lines 25 thru 31	33	
34						34	
35	Transmission Plant Allocation Factor ⁵			38.31%	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 - 12/31/2022 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ 555,601	SDG&E Records	\$ 571,265	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22	555,567		571,232		2
3	Feb	555,598		571,262		3
4	Mar	555,633		571,297		4
5	Apr	555,822		571,487		5
6	May	557,111		572,775		6
7	Jun	557,348		573,013		7
8	Jul	558,731		574,395		8
9	Aug	558,566		574,230		9
10	Sep	558,567		574,231		10
11	Oct	558,589		574,254		11
12	Nov	561,778		577,442		12
13	Dec-22	562,409	SDG&E Records	578,073		Form 1; Page 204-207; Footnote Data (a); EOY
14						14
15	Total 13 Months	\$ 7,251,319	Sum Lines 1 thru 13	\$ 7,454,958	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 557,794	Average of Lines 1 thru 13	\$ 573,458	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ -	SDG&E Records	\$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22	-		-		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-22	-	SDG&E Records	-		Form 1; Page 204-207; Footnote Data (a); EOY
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 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-21	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-22	-		-		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-22	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ 579,620	SDG&E Records	\$ 537,623	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22	579,570		537,573		2
3	Feb	579,614		537,616		3
4	Mar	579,617		537,619		4
5	Apr	580,086		538,089		5
6	May	580,765		538,767		6
7	Jun	580,903		538,906		7
8	Jul	581,158		539,161		8
9	Aug	581,336		539,339		9
10	Sep	581,340		539,342		10
11	Oct	583,170		541,173		11
12	Nov	583,136		541,138		12
13	Dec-22	587,096	SDG&E Records	545,099		Form 1; Page 204-207; Footnote Data (a); EOY
14						14
15	Total 13 Months	\$ 7,557,412	Sum Lines 1 thru 13	\$ 7,011,446	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 581,339	Average of Lines 1 thru 13	\$ 539,342	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ 8,756,414	SDG&E Records	\$ 8,919,067	Form 1; Page 204-207; Footnote Data (a); BOY	1
2						2
3	Dec-22	9,583,285	SDG&E Records	9,750,399	Form 1; Page 204-207; Footnote Data (a); EOY	3
4						4
5						5
6	Beginning and End Period Average	\$ 9,169,849	Average of Line 1 and Line 3	\$ 9,334,733	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 - 12/31/2022 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ 7,470,321 ³	SDG&E Records	\$ 7,334,224 ³	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22	7,488,650		7,352,710		2
3	Feb	7,500,008		7,363,811		3
4	Mar	7,515,130		7,381,506		4
5	Apr	7,527,656		7,394,032		5
6	May	7,546,882		7,413,258		6
7	Jun	7,560,231		7,421,392		7
8	Jul	7,597,527		7,458,684		8
9	Aug	7,615,118		7,476,274		9
10	Sep	7,653,419		7,514,162		10
11	Oct	7,723,517		7,584,188		11
12	Nov	7,834,752		7,695,792		12
13	Dec-22	7,943,479	SDG&E Records	7,802,920		Form 1; Page 204-207; Footnote Data (a); EOY
14						14
15	Total 13 Months	\$ 98,976,689	Sum Lines 1 thru 13	\$ 97,192,954	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 7,613,591	Average of Lines 1 thru 13	\$ 7,476,381	Form 1; Page 204-207; Footnote Data (a)	18
19						19
20						20
21	Add: Citizens Weighted Average Lease Amount ²			<u>\$ 27,000</u>	Lease Agreement	21
22						22
23	Total Transmission Plant Cost Average Balance			<u>\$ 7,503,381</u>	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.

³ The Dec 2021 transmission plant beginning balance above is different from the 2021 FERC Audit Adjustment ending balance because the adjusting entry to correct prior periods for Finding #3 was booked in 2022.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ -	SDG&E Records	27,000	SDG&E Records	1
2	Jan-22	-		27,000		2
3	Feb	-		27,000		3
4	Mar	-		27,000		4
5	Apr	-		27,000		5
6	May	-		27,000		6
7	Jun	-		27,000		7
8	Jul	-		27,000		8
9	Aug	-		27,000		9
10	Sep	-		27,000		10
11	Oct	-		27,000		11
12	Nov	-		27,000		12
13	Dec-22	-	SDG&E Records	27,000	2022 Form 1; Page 213; Line 3; Col. f	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ 351,000	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ 27,000	Average of Lines 1 thru 13	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 12/31/2021
(\$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	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,492	-	-	-	-	1,492	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,119	\$ -	\$ -	\$ -	\$ -	\$ 5,123	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 256,451	\$ -	-	\$ -	\$ -	\$ -	\$ (13,536)	\$ 242,915	SDG&E Records	9
10	352.0	Structures & Improvements	751,849	-	-	(1,928)	-	-	(108,169)	641,752	SDG&E Records	10
11	353.0	Station Equipment	2,172,726	-	-	(12,010)	(1,420)	-	(2,430)	2,156,866	SDG&E Records	11
12	354.0	Towers and Fixtures	929,375	-	-	-	-	-	-	929,375	SDG&E Records	12
13	355.0	Poles and Fixtures	982,050	-	-	-	-	-	-	982,050	SDG&E Records	13
14	356.0	OH Conductors and Device	867,150	-	-	-	-	-	-	867,150	SDG&E Records	14
15	357.0	Underground Conduit	560,488	-	-	-	-	-	-	560,488	SDG&E Records	15
16	358.0	UG Conductors & Devices	570,072	-	-	(1,726)	-	-	-	568,346	SDG&E Records	16
17	359.0	Roads & Trails	380,159	-	-	-	-	-	-	380,159	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 7,470,321	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (124,135)	\$ 7,329,101	Sum Lines 9 thru 17	19
20												20
21	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
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
BALANCES AS OF 12/31/2022
(\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	\$ -	\$ -	\$ -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 256,898	\$ -	-	\$ -	\$ -	\$ -	\$ (13,536)	\$ 243,362	SDG&E Records	9
10	352.0	Structures & Improvements	818,920	-	-	(1,928)	-	-	(112,635)	704,357	SDG&E Records	10
11	353.0	Station Equipment	2,277,735	-	-	(12,010)	(1,420)	-	(2,430)	2,261,875	SDG&E Records	11
12	354.0	Towers and Fixtures	930,805	-	-	-	-	-	-	930,805	SDG&E Records	12
13	355.0	Poles and Fixtures	1,080,815	-	-	-	-	-	-	1,080,815	SDG&E Records	13
14	356.0	OH Conductors and Device	940,376	-	-	-	-	-	-	940,376	SDG&E Records	14
15	357.0	Underground Conduit	635,069	-	-	-	-	-	-	635,069	SDG&E Records	15
16	358.0	UG Conductors & Devices	611,501	-	-	(1,726)	-	-	-	609,775	SDG&E Records	16
17	359.0	Roads & Trails	391,359	-	-	-	-	-	-	391,359	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 7,943,479	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,797,793	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 7,943,479	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,802,920	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 - 12/31/2022 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-21	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-22	-		-		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-22	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-21	\$ 191,894	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-22	112,870	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 152,382	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 - 12/31/2022 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1	Dec-21	\$ 518,903	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-22	571,823	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 545,363	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 - 12/31/2022 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-21	Total Common Plant Per Book	\$ 2,014,292	Form 1; Page 356; Accts 303 to 398; BOY	1
2		Electric Split of Common Utility Plant	74.67%	Form 1; Page 356; Electric	2
3		Total Common Plant to Electric Per Book	\$ 1,504,072	Line 1 x Line 2	3
4					4
5	Dec-22	Total Common Plant Per Book	\$ 2,126,037	Form 1; Page 356; Accts 303 to 398; EOY	5
6		Electric Split of Common Utility Plant	73.17%	Form 1; Page 356; Electric	6
7		Total Common Plant to Electric Per Book	\$ 1,555,621	Line 5 x Line 6	7
8					8
9					9
10		Beginning and End Period Average	\$ 1,529,847	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, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,736,238	AE-1; Line 23	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}	\$ 173,964	\$ 69,951	121,958	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4}	219,538	243,050	231,294	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	640,618	646,345	643,481	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			10.22%	Statement AI; Line 17	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 12,459	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			23,629	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			65,738	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			<u>\$ 1,838,063</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 - 12/31/2022 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ 1,662,869 ²	SDG&E Records	\$ 1,635,135 ²	2021 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-22	1,678,732		1,650,848		2
3	Feb	1,695,018		1,666,828		3
4	Mar	1,712,001		1,683,940		4
5	Apr	1,728,445		1,700,122		5
6	May	1,745,459		1,716,871		6
7	Jun	1,762,450		1,733,208		7
8	Jul	1,779,826		1,750,303		8
9	Aug	1,796,769		1,766,985		9
10	Sep	1,813,706		1,783,658		10
11	Oct	1,830,246		1,799,938		11
12	Nov	1,847,702		1,817,191		12
13	Dec-22	1,861,234	SDG&E Records	1,830,612	2022 Form 1; Page 200-201; Footnote Data (b)	13
14						14
15	Total 13 Months	\$ 22,914,457	Sum Lines 1 thru 13	\$ 22,535,639	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 1,762,651	Average of Lines 1 thru 13	\$ 1,733,511	2022 Form 1; Page 200-201; Footnote Data (b)	18
19						19
20						20
21	Add: Citizens Weighted Average Accumulated Depreciation			<u>\$ 2,727</u>	AE-1A; Line 18	21
22						22
23	Total Transmission Plant Accumulated Depreciation Average Balance			<u>\$ 1,736,238</u>	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.

² The Dec 2021 transmission plant beginning balance above is different from the 2021 FERC Audit Adjustment ending balance because the adjusting entry to correct prior periods for Finding #3 was booked in 2022.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ 2,234	SDG&E Records	\$ 2,234	SDG&E Records	1
2	Jan-22	2,316		2,316		2
3	Feb	2,398		2,398		3
4	Mar	2,481		2,481		4
5	Apr	2,563		2,563		5
6	May	2,645		2,645		6
7	Jun	2,727		2,727		7
8	Jul	2,809		2,809		8
9	Aug	2,891		2,891		9
10	Sep	2,973		2,973		10
11	Oct	3,056		3,056		11
12	Nov	3,138		3,138		12
13	Dec-22	3,220	SDG&E Records	3,220	SDG&E Records	13
14						14
15	Total 13 Months	\$ 35,451	Sum Lines 1 thru 13	\$ 35,451	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 2,727	Average of Lines 1 thru 13	\$ 2,727	Average of Lines 1 thru 13	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 12/31/2021
(\$1,000)

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

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 12/31/2022
(\$1,000)**

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	681	-	-	-	-	681	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 730	\$ -	\$ -	\$ -	\$ -	\$ 731	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 32,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (387)	\$ 31,725	SDG&E Records	9
10	352.0	Structures & Improvements	139,587	-	-	(581)	-	-	(23,518)	115,488	SDG&E Records	10
11	353.0	Station Equipment	603,767	-	-	(3,922)	(597)	-	(1,705)	597,544	SDG&E Records	11
12	354.0	Towers and Fixtures	277,447	-	-	-	-	-	-	277,447	SDG&E Records	12
13	355.0	Poles and Fixtures	209,140	-	-	-	-	-	-	209,140	SDG&E Records	13
14	356.0	OH Conductors and Device	307,343	-	-	-	-	-	-	307,343	SDG&E Records	14
15	357.0	Underground Conduit	115,077	-	-	-	-	-	-	115,077	SDG&E Records	15
16	358.0	UG Conductors & Devices	114,872	-	-	(643)	-	-	-	114,229	SDG&E Records	16
17	359.0	Roads & Trails	61,886	-	-	-	-	-	-	61,886	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 1,861,234	\$ -	\$ -	\$ (5,147)	\$ (597)	\$ -	\$ (25,610)	\$ 1,829,881	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 1,861,234	\$ 1	\$ 730	\$ (5,147)	\$ (597)	\$ -	\$ (25,610)	\$ 1,830,612	Line 7 + Line 19	21

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 - 12/31/2022 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-21	\$ 173,964	2021 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-22	69,951	2022 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 121,958	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 - 12/31/2022 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1	Dec-21	\$ 219,538	2021 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-22	243,050	2022 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 231,294	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 - 12/31/2022 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-21	Total Common Plant Per Book	\$ 857,932	2021 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	74.67%	2021 Form 1; Page 356; Electric	2
3		Total Common Reserves to Electric Per Book	\$ 640,618	Line 1 x Line 2	3
4					4
5	Dec-22	Total Common Plant Per Book	\$ 883,347	2022 Form 1; Page 356; Accts 303 to 398	5
6		Electric Split of Common Utility Plant	73.17%	2022 Form 1; Page 356; Electric	6
7		Total Common Reserves to Electric Per Book	\$ 646,345	Line 5 x Line 6	7
8					8
9					9
10		Beginning and End Period Average	\$ 643,481	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF ¹

Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2022
 (\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 145,223	\$ 105,415	\$ 125,319	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,156,765) ✓	(1,205,566)	(1,181,166)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(7,891)	(8,584)	(8,238)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT ²	\$ (1,019,433) ✓	\$ (1,108,735)	\$ (1,064,084)	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 FERC audit adj. in response to SDG&E's audit report dated July 30, 2020 compared to Appendix XII Cycle 5 filing per ER23-110.**

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, 2021
(\$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	\$ 1,761	\$ -	\$ 0	\$ 1,761	2022 Form 1; Page 234; Footnote Data (c)	2
3	Post Retirement Benefits	176	-	0	176	2022 Form 1; Page 234; Footnote Data (c)	3
4	Net Operating Loss	37,949	105,337	-	143,286	2022 Form 1; Page 234; Footnote Data (c)	4
5	Total of Account 190	\$ 39,886	\$ 105,337	\$ 1	\$ 145,223	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (791,025) v	\$ (370,058)	\$ 7,463	\$ (1,153,620) v	SDG&E Records	8
9		-	-	-	-		9
10	Total of Account 282	\$ (791,025) v	\$ (370,058)	\$ 7,463	\$ (1,153,620) v	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (7,891)	\$ -	\$ -	\$ (7,891)	2022 Form 1; Page 276-277; Footnote Data (a)	13
14		-	-	-	-		14
15	Total of Account 283	\$ (7,891)	\$ -	\$ -	\$ (7,891)	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens SX-PQ)						18
19	Net Operating Loss	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2021 Base Period	19
20		-	-	-	-		20
21	Total of Account 190	\$ -	\$ -	\$ -	\$ -	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens SX-PQ)						23
24	Accumulated Depreciation Timing Differences	\$ (3,145)	\$ -	\$ -	\$ (3,145)	2022 Form 1; Page 274-275; Footnote Data (a)	24
25		-	-	-	-		25
26	Total of Account 282	\$ (3,145)	\$ -	\$ -	\$ (3,145)	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens SX-PQ)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2021 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 2021 Base Period	34

v Items in BOLD have changed due to FERC audit adj. in response to SDG&E's audit report dated July 30, 2020 compared to Appendix XII Cycle 5 filing per ER23-110.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2022
(\$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	\$ 1,296	\$ -	\$ -	\$ 1,296	2022 Form 1; Page 234; Footnote Data (d)	2
3	Post Retirement Benefits	223	-	-	223	2022 Form 1; Page 234; Footnote Data (d)	3
4	Net Operating Loss	-	103,896	-	103,896	2022 Form 1; Page 234; Footnote Data (d)	4
5	Total of Account 190	\$ 1,520	\$ 103,896	\$ -	\$ 105,415	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (844,679)	\$ (365,955)	\$ 8,295	\$ (1,202,338)	2022 Form 1; Page 274-275; Footnote Data (b)	8
9		-	-	-	-		9
10	Total of Account 282	\$ (844,679)	\$ (365,955)	\$ 8,295	\$ (1,202,338)	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (8,584)	\$ -	\$ -	\$ (8,584)	2022 Form 1; Page 276-277; Footnote Data (b)	13
14		-	-	-	-		14
15	Total of Account 283	\$ (8,584)	\$ -	\$ -	\$ (8,584)	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens SX-PQ)						18
19	Net Operating Loss	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	19
20		-	-	-	-		20
21	Total of Account 190	\$ -	\$ -	\$ -	\$ -	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens SX-PQ)						23
24	Accumulated Depreciation Timing Differences	\$ (3,228)	\$ -	\$ -	\$ (3,228)	2022 Form 1; Page 274-275; Footnote Data (b)	24
25		-	-	-	-		25
26	Total of Account 282	\$ (3,228)	\$ -	\$ -	\$ (3,228)	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens SX-PQ)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2022 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 2022 Base Period	34

CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation
Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	Description	12/31/2021	12/31/2022		Reference	Line No.
		ADIT	ADIT	Average		
1	Citizens With Bonus D	\$ (3,145)	\$ (3,228)	\$ (3,187)	SDG&E Records	1
2						2
3	Citizens Without Bonus D	(1,575)	(1,815)	(1,695)	SDG&E Records	3
4						4
5	Difference With and Without Bonus Deprec. ¹	\$ (1,571)	\$ (1,414)	\$ (1,492)	Line 1 Minus Line 3	5
6						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, 2022
(\$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. There is no balance in FERC Form 1 Page 214 in 2022.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD - 12/31/2022
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.
1	Dec-21	\$ -	SDG&E Records	1
2	Jan-22	-		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-22	-	SDG&E Records	13
14				14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ -		18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
BASE PERIOD / TRUE UP PERIOD - 12/31/2022
(\$1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 112,387	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(3,357)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(1,630)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(11,638)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(10,659)	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	(2,108)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(18,835)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(25,278)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(578)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(144)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 38,160	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	\$ 655,442	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(402)	Negative of AH-3; Line 39; Col. a	22
23	CPUC energy efficiency programs	(803)	Negative of AH-3; Sum Lines (29, 35); Col. a; and Line 31; Col. b	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 36; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(1,805)	Negative of AH-3; Line 37; Col. a	25
26	CPUC reimbursement fees	(22,865)	Negative of AH-3; Line 33; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2022 Base Period	27
28	General Advertising Expenses	(8)	Negative of AH-3; Line 38; Col. b	28
29	Franchise Requirements	(136,001)	Negative of AH-3; Line 32; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	-	Negative of AH-3; Line 41; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(1)	Negative of AH-3; Line 34; Col. a	31
32	Other A&G Exclusion Adjustments	(239)	Negative of AH-3; Sum Lines (30, 40); Col. a; and Sum Lines (25, 26, 28); Col. b	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 493,319	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	(8,930)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 484,389	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.22%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 49,485	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	3,440	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 52,925	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	\$ 7,503,381	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	55,714	Statement AD; Line 29	44
45	Transmission Related Common Plant	156,288	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 7,715,383	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 7,503,381	Line 42 Above	48
49	Total Steam Production Plant	573,458	Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	Total Other Production Plant	539,342	Statement AD; Line 7	51
52	Total Distribution Plant	9,334,733	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	545,363	Statement AD; Line 17	54
55	Total Common Plant	1,529,847	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 20,026,124	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	38.53%	Line 46 / Line 56	58

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

SAN DIEGO GAS & ELECTRIC COMPANY
2022 Citizens Direct Maintenance
12 Months Ending December 31, 2022
(\$1,000)

Line No.	Natural Account	Description	Amounts	Line No.
1	6110020	SALARIES-MANAGEMENT STRAIGHT-TIME	\$ -	1
2	6110030	SALARIES-MANAGEMENT TIME AND ONE HALF	-	2
3	6110080	SALARIES-CLERICAL AND TECHNICAL STRAIGH	-	3
4	6110090	SALARIES-CLERICAL AND TECHNICAL TIME AN	-	4
5	6110100	SALARIES-CLERICAL AND TECHNICAL DOUBLE	-	5
6	6110110	SALARIES-UNION STRAIGHT-TIME	-	6
7	6110120	SALARIES-UNION TIME AND ONE HALF	-	7
8	6110130	SALARIES-UNION DOUBLE TIME	-	8
9	6110335	SALARIES-DELAYED LUNCH PREMIUM	-	9
10	6130020	EMP TRAVEL-HOTEL/LODG (ROOM AND TAX ONLY	-	10
11	6220007	SRV-CONTRACTORS-TIME & EQUIPMENT	-	11
12	6220100	SRV-TREE TRIMMING	-	12
13	6220600	SRV-CONSULTING-OTHER	-	13
14	6220850	SRV-VEHICLE & EQUIP RENTAL W/OPERATOR	-	14
15	6221000	SRV-CONSTRUCTION-ELECTRIC	-	15
16	6231042	HELICOPTER UTILIZATION	-	16
17	6261050	VEHICLE UTILIZATION-LABOR	-	17
18	6262050	VEHICLE UTILIZATION-NONLABOR	-	18
19	6340000	Cash Discounts on Purchases	-	19
20	9121100	Vacation & Sick (Costing sheet)	-	20
21	9121200	ICP (Costing Sheet)	-	21
22	9121400	Public Liab.& Property Damage-Lab(CS)	-	22
23	9121500	Worker's Comp -Labor (Costing sheet)	-	23
24	9121600	Pension & Benefits - Labor	-	24
25	9122300	Payroll Taxes (Costing sheet)	-	25
26	9122400	Public Liab.& Property Damage-NonLab(CS)	-	26
27	9122500	Worker's Comp -Non Labor (Costing sheet)	-	27
28	9122600	Pension & Benefit - NonLabor	-	28
29	9122900	PENSION & BENEFIT - REFUNDABLE - NL	-	29
30	9123100	VACATION & SICK (CL)	-	30
31	9123200	ICP (CL)	-	31
32	9123400	PUBLIAB PROPDAM L(CL)	-	32
33	9123500	WK COMP-LABOR (CL)	-	33
34	9123600	PENSION & BENEFIT-NONREF-LBR (CL)	-	34
35	9124300	PAYROLL TAXES (CL)	-	35
36	9124400	PUBLIAB PROPDAM NL(CL)	-	36
37	9124500	WK COMP-NONLABOR (CL)	-	37
38	9124600	PENSION & BENEFIT-NONREF-NL (CL)	-	38
39	9124900	PENSION & BENEFIT-REF-NL (CL)	-	39
40	9131150	Purchasing Labor (Costing sheet)	-	40
41	9131700	Shop Order Labor (Costing sheet)	-	41
42	9131850	Small Tools Labor (Costing sheet)	-	42
43	9131860	Union Contract Labor (CS)	-	43
44	9132150	Purchasing NonLabor (Costing sheet)	-	44
45	9132700	Shop Order NonLabor (Costing sheet)	-	45
46	9132850	Small Tools NonLabor (Costing sheet)	-	46
47				47
48		Total Direct Maintenance Cost ^{1,2}	\$ -	48
49				49

¹ Reflects direct maintenance expenses incurred on the 11.5-mile SX-PQ Underground Line Segment, 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, 2022
(\$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	\$ 9,102	\$ 144	\$ 8,958	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	965	-	965	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,893	-	1,893	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	158	-	158	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	3,357	3,357	-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	140	-	140	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,612	1,630	982	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses ¹	11,638	11,638	-	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses ¹	10,659	10,659	-	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	(0)	-	(0)	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	16,813	2,108	14,705	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,610	-	3,610	Form 1; Page 320-323; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 60,946	\$ 29,536	\$ 31,411	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 2,150	\$ -	\$ 2,150	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	1,192	-	1,192	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,022	-	1,022	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	2,016	-	2,016	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	64	-	64	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	102	-	102	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment ¹	18,835	18,835	-	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines ¹	25,278	25,278	-	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines ²	578	578	-	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	34	-	34	Form 1; Page 320-323; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 51,272	\$ 44,691	\$ 6,580	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 112,218	\$ 74,227	\$ 37,991	Line 17 + Line 31	33
34							34
35	413	Transmission O&M Expenses Charged to Citizens ³	169	-	169		35
36							36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 112,387	\$ 74,227	\$ 38,160	Line 33 + Line 35	37
38							38
39							39
40		<u>Excluded Expenses (recovery method in parentheses)</u>					40
41	560	Executive ICP		\$ 144			41
42	561.4	Scheduling, System Control and Dispatch Services (ERRA)		3,357			42
43	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,630			43
44	562	Station Expenses ¹		11,638			44
45	563	Overhead Line Expenses ¹		10,659			45
46	565	Transmission of Electricity by Others (ERRA)		-			46
47	566	Misc. Transmission Expenses:					47
48		Century Energy Systems Balancing Account (CES-21BA)	\$ -				48
49		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				49
50		ISO Grid Management Costs (ERRA)	993				50
51		Reliability Services (RS rates)	473				51
52		Other (TRBAA, TACBAA)	641	2,108			52
53	570	Maintenance of Station Equipment ¹		18,835			53
54	571	Maintenance of Overhead Lines ¹		25,278			54
55	572	Maintenance of Underground Lines ²		578			55
56							56
57		Total Excluded Expenses		\$ 74,227			57
58							58
59		¹ Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix XII Tariff (See Section I.C - number 31). As a result, such items are excluded in Column b.					59
60							60
61		² Account 572 for Underground Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.					61
62		³ This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2022, which is added back to derive Total Adjusted Electric Transmission O&M Expenses in SAP Account 7000721, which was created to track Citizens SX-PQ O&M Expense.					62
63							63
64							64

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 36,490		\$ 36,490	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	31,910	845	31,065	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(117)	14,790	(14,907)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	93,392	(15,527)	108,920	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,930		8,930	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	232,737	316	232,421	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	55,888	(213)	56,102	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	136,001	136,001	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	36,826	25,397	11,429	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(22,074)		(22,074)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	8	8	-	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	6,625	507	6,117	Form 1; Page 320-323; Line 192	12
13	931	Rents	14,137		14,137	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	24,458	-	24,458	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 655,210	\$ 162,123	\$ 493,087	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	232	-	232		18
19							19
20		Total Adjusted Administrative & General Expenses	\$ 655,442	\$ 162,123	\$ 493,319	Line 16 + Line 18	20
21							21
22							22
23		<u>Excluded Expenses:</u>					23
24	921	Other Exclusion - FERC Audit Adjustments (Finding #7) ²	841				24
25		Electric Power Research Institute (EPRI) Dues	4	845			25
26	922	Other Exclusion - FERC Audit Adjustments (Finding #3) ³		14,790			26
27	923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up ⁴	(15,532)				27
28		Electric Power Research Institute (EPRI) Dues	5	(15,527)			28
29	925	Energy Efficiency	291				29
30		Electric Power Research Institute (EPRI) Dues	26	316			30
31	926	Energy Efficiency		(213)			31
32	927	Franchise Requirements		136,001			32
33	928	CPUC reimbursement fees	22,865				33
34		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1				34
35		Energy Efficiency	726				35
36		CPUC Intervenor Funding Expense - Transmission	-				36
37		CPUC Intervenor Funding Expense - Distribution	1,805	25,397			37
38	930.1	General Advertising Expenses		8			38
39	930.2	Abandoned Projects	402				39
40		Electric Power Research Institute (EPRI) Dues	105	507			40
41	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-			41
42							42
43		Total Excluded Expenses		\$ 162,123			43
44							44
45							45
46		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2022, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000722, which was created to track Citizens SX-PQ A&G Expense.					46
47							47
48		² Represents FERC Audit adjusting entry on Finding #7 - accounting for donations & lobbying expenses related to prior year A&G costs that were missed and credited in 2022 resulting from the 2020 FERC Audit are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					48
49							49
50							50
51		³ Represents FERC Audit adjusting entry on Finding #3 - allocation of OH costs to CWIP approved by FERC audit staff was debited to A&G costs in 2022 are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					51
52							52
53							53
54		⁴ Represents reversal of prior exclusions on Finding #3 originally reported in TO5 Cycle 4 at \$6,031K and in TO5 Cycle 5 at \$9,501K for a total of \$15,532K to FE923. The actual approved amount as shown in footnote 3 is \$14,790K. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					54
55							55
56							56
57							57

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI
Wages and Salaries

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 13,409		1
2				2
3	Transmission Wages & Salaries ¹	15,729	AI-1; Line 50	3
4				4
5	Transmission Wages & Salaries ²	14,775	AI-1; Line 48	5
6				6
7	Distribution Wages & Salaries	74,338		7
8				8
9	Customer Accounts Wages & Salaries	18,524		9
10				10
11	Customer Services and Informational Wages & Salaries	17,194		11
12				12
13	Sales Wages & Salaries	-		13
14				14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G	<u>\$ 153,970</u>	Sum Lines 1 thru 13	15
16				16
17	Transmission Wages and Salaries Allocation Factor	<u>10.22%</u>	Line 3 / Line 15	17

¹ Excludes FERC Accounts 562, 563, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

² Reflects FERC Accounts 562, 563, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI - Workpapers
Transmission Wages & Salaries
12 Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Account	Description	Amounts ¹	Exclusions ²	Line No.
1	560000E	OPERATION SUPERVISION & ENGINEERING	\$ 99		1
2	560100E	OPERATION SUPERVISION	3,916		2
3	560170E	OPERATION EXECUTIVE COMPENSATION	286		3
4	560200E	OPERATION ENGINEERING	1,064		4
5	561100E	LOAD DISPATCHING - RELIABILITY	544		5
6	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	1,320		6
7	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	115		7
8	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES	-		8
9	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	64		9
10	561600E	TRANSMISSION SERVICE STUDIES	-		10
11	561700E	GENERATION INTERCONNECTION STUDIES	-		11
12	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	700		12
13	562000E	STATION EXPENSES	93	\$ 93	13
14	562100E	STATION OPERATION EXPENSE	2,347	2,347	14
15	563000E	OVERHEAD LINE EXPENSES	1	1	15
16	563100E	OPERATION OVERHEAD LINES	785	785	16
17	563200E	ENCROACHMENTS OVERHEAD R/W	-	-	17
18	564000E	UNDERGROUND LINE EXPENSES	(0)		18
19	566000E	MISCELLANEOUS TRANSMISSION EXPENSES	4,743		19
20	566ABPE	MISCELLANEOUS TRANSMISSION ABANDONED PROJECTS	-		20
21	567000E	RENTS	-		21
22	568100E	MAINTENANCE SUPERVISION	1,009		22
23	568200E	MAINTENANCE ENGINEERING	25		23
24	569000E	MAINTENANCE OF STRUCTURES	58		24
25	569100E	MAINTENANCE OF COMPUTER HARDWARE	689		25
26	569200E	MAINTENANCE OF COMPUTER SOFTWARE	744		26
27	569300E	MAINTENANCE OF COMPUTER EQUIPMENT	-		27
28	569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	-		28
29	570000E	MAINTENANCE OF STATION EQUIPMENT	1,150	1,150	29
30	570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	7,158	7,158	30
31	570121E	RTU SUPERVISORY EQUIPMENT	225		31
32	570122E	TELEMETER SYSTEM MAINTENANCE	127		32
33	570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	430	430	33
34	570600E	MAINTENANCE STATION EQUIPMENT	355	355	34
35	570700E	SAN ONOFRE SUBSTATION	49	49	35
36	571000E	MAINTENANCE OF OVERHEAD LINES	874	874	36
37	571100E	MAINTENANCE OF OVERHEAD LINES GENERAL	497	497	37
38	571120E	TRAINING IN HOTSTICK MAINTENANCE	9	9	38
39	571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	105	105	39
40	571310E	MAINTENANCE OF OVERHEAD INSULATOR WASHING	373	373	40
41	571700E	ACCESS & PATROL ROAD MAINTENANCE	191	191	41
42	571800E	CONSTRUCTION RELATED EXPENSES	-	-	42
43	571930E	OH PREV MAINT - INSPECTIONS	8	8	43
44	571960E	OH PREV MAINT - FOLLOW-UP	24	24	44
45	572000E	MAINTENANCE OF UNDERGROUND LINES	327	327	45
46	573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	-		46
47					47
48		Total Transmission Wages & Salaries	\$ 30,504	\$ 14,775	48
49					49
50		Total Adjusted Citizens Transmission Wages & Salaries		\$ 15,729	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, 2022
(\$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	24,420	AJ-1; Line 1	5
6				6
7	Common Plant Depreciation Expense	142,464	AJ-2; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	10.22%	Statement AI; 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	2,495	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	14,554	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	<u>\$ 17,049</u>	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 2022 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 - 12/31/2022 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-22	\$ 24,420	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 - 12/31/2022 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-22	Total Common Plant Per Book	\$ 194,703	2022 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.17%	2022 Form 1; Page 356; Electric	2
3		Total Common Expense to Electric Per Book	\$ 142,464	(Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	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, 2022

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes ¹	262-263; 12; 1	\$ 168,032		1
2					2
3	Less: Other Taxes (Business license taxes) ²		-	Not Applicable to 2022 Base Period	3
4					4
5	Net Property Taxes Excl. Citizens		\$ 168,032	Line 1 + Line 3	5
6					6
7	Add: Citizens Allocated Portion of Property Taxes	262-263; Footnote Data (c)	286		7
8					8
9	Net Property Taxes Incl. Citizens		\$ 168,319	Line 5 + Line 7	9
10					10
11	Less: SONGS Property Taxes ³		-	Not Applicable to 2022 Base Period	11
12					12
13	Total Property Taxes Expense		\$ 168,319	Line 9 + Line 11	13
14					14
15	Transmission Property Insurance and Tax Allocation Factor		38.53%	Statement AH; Line 58	15
16					16
17	Transmission Related Property Taxes Expense		\$ 64,847	Line 13 x Line 15	17
18					18
19					19
20	Total Payroll Taxes Expense ⁴	262-263; 2,3,4,8; 1	\$ 16,776		20
21					21
22	Add: Citizens Allocated Portion of Payroll Taxes	262-263; Footnote Data (b)	9		22
23					23
24	Total Payroll Taxes Expense Incl. Citizens		\$ 16,784	Line 20 + Line 22	24
25					25
26	Transmission Wages and Salaries Allocation Factor		10.22%	Statement AI; Line 17	26
27					27
28	Transmission Related Payroll Taxes Expense		\$ 1,715	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 (c).

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 (b).

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹		\$ 119,084	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.31%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 45,624	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹		\$ 114,190	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 43,749	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				11
12	Transmission O&M Expense	\$ 38,160		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	52,925		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 91,085		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		\$ 11,386	Line 15 x Line 17	19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 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-21	\$ 117,276	SDG&E Records	1
2	Jan-22	114,699		2
3	Feb	114,416		3
4	Mar	115,421		4
5	Apr	115,891		5
6	May	116,262		6
7	Jun	118,602		7
8	Jul	121,286		8
9	Aug	120,817		9
10	Sep	121,591		10
11	Oct	121,891		11
12	Nov	124,227		12
13	Dec-22	125,709	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,548,088	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average Balance	\$ 119,084	Form 1; Page 227; Footnote Data (a)	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Reference	Line No.
1	Dec-21	\$ 107,246	SDG&E Records	1
2	Jan-22	116,060		2
3	Feb	101,055		3
4	Mar	103,615		4
5	Apr	123,844		5
6	May	93,991		6
7	Jun	60,578		7
8	Jul	149,593		8
9	Aug	143,922		9
10	Sep	137,858		10
11	Oct	127,317		11
12	Nov	109,821		12
13	Dec-22	109,565	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,484,466	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ 114,190	Form 1; Page 110-111; Footnote Data (c)	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AR

Federal Tax Adjustments

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	\$ (265)		1
2				2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities			3
4	FERC Account 190	-	AR-1; Line 7; Col. c	4
5	FERC Account 282	-	AR-1; Line 14; Col. c	5
6	FERC Account 283	-	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities	\$ -	Sum Lines 4 thru 6	7
8				8
9	Other Federal Tax Adjustments	-	Not Applicable to 2022 Base Period	9
10				10
11	Total Federal Tax Adjustments ¹	\$ (265)	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 LIABILITIES¹
Base Period 12 Months Ending December 31, 2022
(\$1,000)

Line No.	Description	(a) Excess Reserve Protected	(b) Excess Reserve Unprotected	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Compensation Related Items	\$ -	\$ -	\$ -		2
3	Post Retirement Benefits	-	-	-		3
4	Net Operating Loss	-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	Total of Account 190	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Accumulated Depreciation Timing Differences	\$ -	\$ -	\$ -		10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	Total of Account 282	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Ad Valorem Taxes	\$ -	\$ -	\$ -		17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 17 thru 21	22

¹ This workpaper does not include the amortization of excess ADIT associated with SX-PQ because the original ADIT balance was measured at the 21% tax rate and thus there is no excess ADIT.

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, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>			1			
2	Bonds (Acct 221)	\$ 7,400,000		2			
3	Less: Reacquired Bonds (Acct 222)	-		3			
4	Other Long-Term Debt (Acct 224)	400,000		4			
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5			
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(19,901)		6			
7	LTD = Long Term Debt	\$ 7,780,099	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)	\$ 279,209		10			
11	Amort. of Debt Disc. and Expense (Acct 428)	4,857		11			
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	772		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	\$ 284,837	Sum Lines 10 thru 14	15			
16				16			
17	<u>Cost of Long-Term Debt:</u>	<u>3.66%</u>	Line 15 / Line 7	17			
18				18			
19	<u>Preferred Equity Component:</u>			19			
20	PF = Preferred Stock (Acct 204)	\$ -		20			
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21			
22	Cost of Preferred Equity	<u>0.00%</u>	Line 21 / Line 20	22			
23				23			
24	<u>Common Equity Component:</u>			24			
25	Proprietary Capital	\$ 9,066,195		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)	7,253		28			
29	CS = Common Stock	<u>\$ 9,073,448</u>	Sum Lines 25 thru 28	29			
30				30			
31				31			
32	<u>Return on Common Equity:</u>	<u>10.60%</u>	TO5 Offer of Settlement; Section II.A.1.5.1	32			
33				33			
34				34			
35	<u>Weighted Cost of Capital:</u>			35			
36				36			
37	Long-Term Debt	\$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,073,448	53.84%	10.60%	5.71%	Col. c = Line 32 Above	39
40	Total Capital	<u>\$ 16,853,547</u>	<u>100.00%</u>		<u>7.40%</u>	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				<u>5.71%</u>	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u>				<u>0.00%</u>	Shall be Zero	45
46							46
47							47
48	<u>Incentive Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	<u>\$ -</u>	<u>0.00%</u>		<u>0.00%</u>	Sum Lines 50 thru 52	53
54							54
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				<u>0.00%</u>	Line 51 + Line 52; Col. d	55

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, 2022
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate _(COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4	Where:			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.71%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 10,188	AV-2A; Line 46	8
9	D = Transmission Rate Base	\$ 4,929,562	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 = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	1.5651%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16	Where:			16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.71%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 10,188	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,929,562	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5651%	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 = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7252%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	2.2903%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.3968%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate _(COCR) :	9.6871%	Line 27 + Line 29	31

¹ Citizens portion of Equity AFUDC totaling \$56K 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, 2022

(\$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 _(ICCR) Calculation:		1
2			2
3	a. Federal Income Tax Component:		3
4	Where:		4
5			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense
13			13
14			14
15	B. State Income Tax Component:		15
16	Where:		16
17			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22
23			23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense
25			25
26			26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24
28			28
29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53
30			30
31	E. Incentive Cost of Capital Rate _(ICCR) :	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 2022
Applicable to the 2022 Cycle 6 Base Period & True-Up Period
12 Months Ending December 31, 2022
(\$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	135	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	235	29
30			30
31	2016	417	31
32			32
33	2017	930	33
34			34
35	2018	1,056	35
36			36
37	2019	606	37
38			38
39	2020	946	39
40			40
41	2021	1,066	41
42			42
43	2022	386	43
44			44
45			45
46	Total	\$ 10,188	46
47			47
48	Citizens SX-PQ Underground Line Segment Adj. (see w/p AV-2B)	(56)	48
49			49
50	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens SX-PQ	\$ 10,132	50
51			51

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 6 Annual Transmission Formula Filing
Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses
12 Months Ending December 31, 2022
(\$1,000)

Line No.	Description	Amounts	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the SX-PQ Underground Line Segment	\$ 2,282		1
2				2
3	AFUDC Equity Percentage as of November 2018	73.64%		3
4				4
5	AFUDC Equity Embedded in the SX-PQ Underground Line Segment	\$ 1,681	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	\$ 56	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	\$ 16	Line 9 x Line 11	13
14				14
15	Gross-up Factor	1.39		15
16				16
17	Revenue Requirement	\$ 22	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, 2022

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
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
32			32
33			33
34			34
35			35
36			36
37			37
38			38

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

Base Period & True-Up Period 12 - Months Ending December 31, 2022
 (\$1,000)

Line No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 7,503,381	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	15,567	Statement AD; Line 27	3
4	Transmission Related General Plant	55,714	Statement AD; Line 29	4
5	Transmission Related Common Plant	156,288	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 7,730,950</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,736,238	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	12,459	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	23,629	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	65,738	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,838,063</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 5,767,143	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,108	Line 3 Minus Line 10	17
18	Transmission Related General Plant	32,085	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	90,550	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,892,887</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, 2022
 (\$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 XII Cycle 6 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 Co.
Citizens Sycamore-Penasquitos Appendix XII Cycle-6 Annual Informational Filing
Summary of Other BTRR Adjustments
(\$1,000)

<u>Line</u> <u>No.</u>	<u>Other BTRR Adjustments</u>	<u>Amounts</u>	<u>Line</u> <u>No.</u>
1	Error Corrections Appendix XII - Cycles 3, 4 & 5 - Undercollections	\$ 38	1
2	FERC Audit Adjustment Overcollection	(13)	2
3			3
4	Total Other BTRR Adjustments	<u>\$ 25</u>	4

San Diego Gas & Electric Company
Citizens' Share of the SX-PQ Underground Line Segment
Appendix XII Cycle 6 Annual Informational Filing
Other Adjustments Summary
For Appendix XII Cycles 3 to 5
(\$1,000)

Line No.	Description	Base Period 2019 - Appendix XII Cycle 3 ¹	Base Period 2020 - Appendix XII Cycle 4 ²	Base Period 2021 - Appendix XII Cycle 5 ³	Total	Line No.
1	<u>Other Adjustments Resulting from Error Corrections:</u>					1
2	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ 2	\$ 18	\$ 13	\$ 32	2
3	Interest Expense	0	3	2	5	3
4	Total Annual Costs Adjustment	2	21	15	38	4
5	Number of Months in Base Period	12	12	12	12	5
6	Total Monthly Costs Adjustment	\$ 0.175	\$ 1.740	\$ 1.241	\$ 3.157	6

¹ Information and related workpapers are included within tab labeled 'Appendix XII Cycle 3 Cost Adj'

² Information and related workpapers are included within tab labeled 'Appendix XII Cycle 4 Cost Adj'

² Information and related workpapers are included within tab labeled 'Appendix XII Cycle 5 Cost Adj'

San Diego Gas & Electric Company
Citizen's Share of the SX-PQ Underground Line Segment
Appendix XII Cycle 6 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix XII Cycle 3
(\$1,000)

Line No.	Description	Amounts	Reference	Line No.
1	<u>Other Adjustments due to Appendix XII Cycle 3 Cost Adjustments Calculation:</u>			1
2				2
	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before			
3	Interest	\$ 2	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>0</u>	Page 14; Line 68; 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>\$ 0.175</u>	Line 7 / Line 9	11

¹ Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix XII costs in a previous Informational Filing. In this Appendix XII Cycle 6 Informational Filing, SDG&E is correcting Appendix XII Cycle 3 for approximately \$2K for 2019 adjustments to A&G.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Appendix XII Cycle 6 Annual Informational Filing
 Derivation of Other Adjustments Applicable to Appendix XII Cycle 3
 (\$1,000)

		A	B	C = A - B		
Line No.	Description of Annual Costs	Revised - Appendix XII Cycle 3 Amounts	As Filed - Appendix XII Cycle 3 per ER21- 320 and Cost Adj. incl. in Appendix XII Cycle 4 per ER22-133 Amounts	Difference Incr (Decr)	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2						2
3	Section 2 - Non-Direct Expense Cost Component	828 ✓	827	1	Page 3 and Page 4, Line 3	3
4						4
5	Section 3 - Cost Component Containing Other Specific Expenses	<u>8</u>	<u>8</u>	<u>-</u>	Page 3 and Page 4, Line 5	5
6						6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 835 ✓	\$ 834	\$ 1	Sum Lines 1, 3, 5	7
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(44) ✓	(45)	1	Page 3 and Page 4, Line 9	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component	<u>-</u>	<u>-</u>	<u>-</u>	Page 3 and Page 4, Line 11	11
12						12
13	Subtotal Annual Costs	\$ 791 ✓	\$ 789	\$ 2	Sum Lines 7, 9, 11	13
14						14
15	Other Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	Page 3 and Page 4, Line 15	15
16						16
17	Total Annual Costs	<u>\$ 791</u> ✓	<u>\$ 789</u>	<u>\$ 2</u>	Line 13 + Line 15	17
18						18

Line No.	Description of Monthly Costs	Revised - Appendix XII Cycle 3 Amounts	As Filed - Appendix XII Cycle 3 per ER21- 320 and Cost Adj. incl. in Appendix XII Cycle 4 per ER22-133 Amounts	Difference Incr (Decr)	Reference	Line No.
19						19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	20
21						21
22	Section 2 - Non-Direct Expense Cost Component	68.971 ✓	68.882	0.089	Page 3 and Page 4, Line 22	22
23						23
24	Section 3 - Cost Component Containing Other Specific Expenses	<u>0.641</u>	<u>0.641</u>	<u>-</u>	Page 3 and Page 4, Line 24	24
25						25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 69.612 ✓	\$ 69.523	\$ 0.089	Sum Lines 20, 22, 24	26
27						27
28	Section 4 - True-Up Adjustment Cost Component	(3.681) ✓	(3.733)	0.053	Page 3 and Page 4, Line 28	28
29						29
30	Section 5 - Interest True-Up Adjustment Cost Component	<u>-</u>	<u>-</u>	<u>-</u>	Page 3 and Page 4, Line 30	30
31						31
32	Other Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	Page 3 and Page 4, Line 32	32
33						33
34	Total Monthly Costs	\$ 65.931 ✓	\$ 65.790	\$ 0.142	Sum Lines 26, 28, 30, 32	34
35						35
36	Number of Months in Base Period	<u>12</u>	<u>12</u>	<u>-</u>	Page 3 and Page 4, Line 36	36
37						37
38	Total Annual Costs	<u>\$ 791</u> ✓	<u>\$ 789</u>	<u>\$ 2</u>	Page 3 and Page 4, Line 38	38
39						39

✓ Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original SX-PQ Appendix XII Cycle 3 filing per ER21-320 and cost adjustments included in Appendix XII Cycle 4 per ER22-133.

REVISED

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Summary of Cost Components**

**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	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	828 v	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	8	Pg8 Rev Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 835 v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(44) v	Pg7 Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 791 v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 791 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	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	68.971 v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	0.641	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 69.612 v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(3.681) v	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 65.931 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	\$ 791 v	Line 34 x Line 36	38
39				39

v Items in bold have changed due to A&G adj. on WPMMA exclusion reversal compared to the original SX-PQ Appendix XII Cycle 3 filing per ER21-320 and cost adjustments included in Appendix XII Cycle 4 per ER22-133.

AS FILED SUMMARY WITH COST ADJ INCL. IN APPENDIX XII CYCLE (ER22-133)

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Summary of Cost Components

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	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	827 ✓	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	8	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 834 ✓	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(45) ✓	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 789 ✓	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 789 ✓	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	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	68.882 ✓	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	0.641	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 69.523 ✓	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(3.733) ✓	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 65.790 ✓	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 789 ✓	Line 34 x Line 36	38
39				39

✓ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components

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	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	840	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	8	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 847	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(37)	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 810	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 810	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	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	69.980	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	0.641	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 70.621	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(3.083)	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 67.538	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 810	Line 34 x Line 36	38
39				39

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		1
2	0.67%	Page 2; Line 6	2
3			3
4	0.77% ✓	Page 2; Line 11	4
5			5
6	0.99%	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	0.41%	Page 2; Line 51	12
13			13
14	3.03%	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	3.07% ✓	Line 14 + Line 16	18
19			19
20	<u>B. Derivation of Non-Direct Expense</u>		20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.07% ✓	Line 18 Above	23
24			24
25	\$ 828 ✓	Line 21 x Line 23	25

✓ Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original SX-PQ Appendix XII Cycle 3 filing per ER21-320 and cost adjustments included in Appendix XII Cycle 4 per ER22-133.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(S1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,036,002	Pg12 Rev AV-4; Line 6	1
2			2
3	<u>A. Transmission Related O&M Expense</u>		3
4	\$ 33,850 ✓	Statement AH; Line 19	4
5			5
6	Transmission O&M Expense Carrying Charge Percentage	Line 4 / Line 1	6
7			7
8	<u>B. Transmission Related A&G Expense</u>		8
9	\$ 38,661 ✓	Pg8 Rev Statement AH; Line 43	9
10			10
11	Transmission Related A&G Carrying Charge Percentage	Line 9 / Line 1	11
12			12
13	<u>C. Transmission Related Property Tax Expense</u>		13
14	\$ 49,613	Statement AK; Line 17	14
15			15
16	Transmission Related Property Tax Carrying Charge Percentage	Line 14 / Line 1	16
17			17
18	<u>D. Transmission Related Payroll Tax Expense</u>		18
19	\$ 1,339	Statement AK; Line 28	19
20			20
21	Transmission Related Payroll Tax Carrying Charge Percentage	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	\$ 50,560	Statement AL; Line 5	25
26	25,325	Statement AL; Line 9	26
27	9,064 ✓	Pg9 Rev Statement AL; Line 19	27
28	\$ 84,948 ✓	Sum Lines 25 thru 27	28
29			29
30	10.4050%	Pg17 Rev Statement AV2; Line 31	30
31			31
32	\$ 8,839 ✓	Line 28 x Line 30	32
33			33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	Line 32 / Line 1	34
35			35
36	<u>F. Transmission Related General & Common Plant Revenue</u>		36
37	\$ 29,318	AV-4; Line 4	37
38			38
39	55,106	AV-4; Line 5	39
40			40
41	\$ 84,424	Line 37 + Line 39	41
42			42
43	10.4050%	Line 30	43
44			44
45	\$ 8,784	Line 41 * Line 43	45
46			46
47	\$ 11,716	Statement AJ; Line 17	47
48			48
49	\$ 20,500	Line 45 + Line 47	49
50			50
51	0.41%	Line 49 / Line 1	51

✓ Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original SX-PQ Appendix XII Cycle 3 filing per ER21-320 and cost adjustments included in Appendix XII Cycle 4 per ER22-133.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		1
2	0.67% ✓	Page 2; Line 6	2
3			3
4	0.76%	Page 2; Line 11	4
5			5
6	0.99%	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	0.41%	Page 2; Line 51	12
13			13
14	3.03% ✓	Sum Lines 2 thru 12	14
15			15
16	1.0275% 0.03%	Line 14 x Franchise Fee Rate	16
17			17
18	3.06% ✓	Line 14 + Line 16	18
19			19
20	<u>B. Derivation of Non-Direct Expense</u>		20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.06% ✓	Line 18 Above	23
24			24
25	\$ 827 ✓	Line 21 x Line 23	25

✓ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,036,002	AV-4; Line 6	1
2			2
3	A. Transmission Related O&M Expense		3
4	\$ 33,850 v	Statement AH; Line 18	4
5			5
6	Transmission O&M Expense Carrying Charge Percentage	Line 4 / Line 1	6
7			7
8	B. Transmission Related A&G Expense		8
9	\$ 38,466 v	Statement AH; Line 41	9
10			10
11	Transmission Related A&G Carrying Charge Percentage	Line 9 / Line 1	11
12			12
13	C. Transmission Related Property Tax Expense		13
14	\$ 49,613	Statement AK; Line 17	14
15			15
16	Transmission Related Property Tax Carrying Charge Percentage	Line 14 / Line 1	16
17			17
18	D. Transmission Related Payroll Tax Expense		18
19	\$ 1,339	Statement AK; Line 28	19
20			20
21	Transmission Related Payroll Tax Carrying Charge Percentage	Line 19 / Line 1	21
22			22
23	E. Transmission Related Working Capital Revenue		23
24	Citizens' Financed Transmission Projects:		24
25	\$ 50,560	Statement AL; Line 5	25
26	25,325	Statement AL; Line 9	26
27	9,040 v	Statement AL; Line 19	27
28	\$ 84,924 v	Sum Lines 25 thru 27	28
29			29
30	10.4050%	Statement AV2; Line 31	30
31			31
32	\$ 8,836 v	Line 28 x Line 30	32
33			33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	Line 32 / Line 1	34
35			35
36	F. Transmission Related General & Common Plant Revenue		36
37	\$ 29,318	AV-4; Line 4	37
38			38
39	55,106	AV-4; Line 5	39
40			40
41	\$ 84,424	Line 37 + Line 39	41
42			42
43	10.4050%	Line 30	43
44			44
45	\$ 8,784	Line 41 * Line 43	45
46			46
47	\$ 11,716	Statement AJ; Line 17	47
48			48
49	\$ 20,500	Line 45 + Line 47	49
50			50
51	0.41%	Line 49 / Line 1	51

v Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION
 True-Up Period - June 1, 2019 to December 31, 2019
 (\$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.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9	<u>Month</u>	<u>Year</u>	<u>Cost of Service</u> ¹	<u>Monthly True-Up Revenues</u> ²	<u>Prior True-Up Adjustment</u> ³	<u>Prior Other Adjustments</u> ⁴	<u>Adjusted Monthly True-Up Revenues</u>	<u>Monthly Overcollection (-) or Undercollection (+) in Revenue</u>	<u>Monthly Interest Rate</u> ⁵	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest</u>	<u>Interest</u>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest</u>	9
10	January	2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.44%	\$ -	\$ -	\$ -	10
11	February	2019	-	-	-	-	-	-	0.40%	-	-	-	11
12	March	2019	-	-	-	-	-	-	0.44%	-	-	-	12
13	April	2019	-	-	-	-	-	-	0.45%	-	-	-	13
14	May	2019	-	-	-	-	-	-	0.46%	-	-	-	14
15	June	2019	70	76	-	-	76	(6)	0.45%	(6)	(0)	(6)	15
16	July	2019	70	76	-	-	76	(6)	0.47%	(12) v	(0)	(12)	16
17	August	2019	70	76	-	-	76	(6)	0.47%	(19)	(0)	(19)	17
18	September	2019	70	76	-	-	76	(6)	0.45%	(25)	(0)	(25)	18
19	October	2019	70	76	-	-	76	(6)	0.46%	(31) v	(0)	(31) v	19
20	November	2019	70	76	-	-	76	(6)	0.45%	(38)	(0)	(38)	20
21	December	2019	70	76	-	-	76	(6)	0.46%	(44) v	(0)	(44) v	21
22			\$ 487	\$ 531	\$ -	\$ -	\$ 531	\$ (43)		\$ (1)			22

v Items in bold have changed due to A&G adj. on WPMMA exclusion reversal compared to the original SX-PQ Appendix XII Cycle 3 filing per ER21-320 and cost adjustments included in Appendix XII Cycle 4 per ER22-133.

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

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

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

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION
 True-Up Period - June 1, 2019 to December 31, 2019
 (\$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.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9	<u>Month</u>	<u>Year</u>	<u>Cost of Service</u> ¹	<u>Monthly True-Up Revenues</u> ²	<u>Prior True-Up Adjustment</u> ³	<u>Prior Other Adjustments</u> ⁴	<u>Adjusted Monthly True-Up Revenues</u>	<u>Monthly Overcollection (-) or Undercollection (+) in Revenue</u>	<u>Monthly Interest Rate</u> ⁵	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest</u>	<u>Interest</u>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest</u>	9
10	January	2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.44%	\$ -	\$ -	\$ -	10
11	February	2019	-	-	-	-	-	-	0.40%	-	-	-	11
12	March	2019	-	-	-	-	-	-	0.44%	-	-	-	12
13	April	2019	-	-	-	-	-	-	0.45%	-	-	-	13
14	May	2019	-	-	-	-	-	-	0.46%	-	-	-	14
15	June	2019	70	76	-	-	76	(6)	0.45%	(6)	(0)	(6)	15
16	July	2019	70	76	-	-	76	(6)	0.47%	(13)	(0)	(13)	16
17	August	2019	70	76	-	-	76	(6)	0.47%	(19)	(0)	(19)	17
18	September	2019	70	76	-	-	76	(6)	0.45%	(25)	(0)	(25)	18
19	October	2019	70	76	-	-	76	(6)	0.46%	(32)	(0)	(32)	19
20	November	2019	70	76	-	-	76	(6)	0.45%	(38)	(0)	(38)	20
21	December	2019	70	76	-	-	76	(6)	0.46%	(45)	(0)	(45)	21
22			\$ 487	\$ 531	\$ -	\$ -	\$ 531	\$ (44)		\$ (1)		\$ (1)	22

√ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

¹ Month 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.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2019

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 96,483	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,093)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(2,419)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(6,284)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(8,316)	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	(3,186)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(18,140)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(720)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(132)	Negative of AH-2; Line 41; Col. b	16
17	Other Cost Adjustments (incl. in ER22-133)	(2,295)	AH-2; Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 33,850	Sum Lines 5 thru 18	18
19				19
20	<u>Derivation of Non-Direct Administrative and General Expense:</u>			20
21	Total Non-Direct Administrative & General Expense	\$ 498,407	AH-3; Line 21; Col. a	21
22	Adjustments to Per Book A&G Expense:			22
23	Abandoned Projects	(577)	Negative of AH-3; Line 42; Col. a	23
24	CPUC energy efficiency programs	(2,632)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 41, 44; Col. a or b	24
25	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 36; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution	(1,212)	Negative of AH-3; Line 37; Col. a	26
27	CPUC reimbursement fees	(9,791)	Negative of AH-3; Line 38; Col. a	27
28	Injuries & Damages	-	Negative of AH-3; Line 30; Col. a	28
29	General Advertising Expenses	(113)	Negative of AH-3; Line 40; Col. b	29
30	Franchise Requirements	(127,616)	Negative of AH-3; Line 34; Col. b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account	(39)	Negative of AH-3; Line 43; Col. a	31
32	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(206)	Negative of AH-3; Sum Lines 27, 39; Col. a	32
33	Other A&G Exclusion Adjustments	(250)	Negative of AH-3; Sum Lines 31, 33; Col. a	33
34	Other Cost Adjustments (incl. in ER22-133)	(1,040)	AH-3; Line 21; Col. d	34
35	Other Cost Adjustments	1,916 ✓	Pg8.2 Rev AH-3; Line 21; Col. f	35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 356,848 ✓	Sum Lines 21 thru 35	36
37	Less: Property Insurance (Due to different allocation factor)	(8,306)	Negative of AH-3; Line 6; Col. c	37
38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 348,542 ✓	Line 36 + Line 37	38
39	Transmission Wages and Salaries Allocation Factor	10.14%	Statement AI; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses	\$ 35,353 ✓	Line 38 x Line 39	40
41	Property Insurance Allocated to Transmission, General, and Common Plant	3,307	Negative of Line 40 x Line 61	41
42	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 38,661 ✓	Line 40 + Line 41	42
43				43
44	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			44
45	Transmission Plant & Incentive Transmission Plant	\$ 6,197,907	Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	46
47	Transmission Related General Plant	46,899	Statement AD; Line 29	47
48	Transmission Related Common Plant	105,080	Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant	\$ 6,349,886	Sum Lines 45 thru 48	49
50				50
51	Total Transmission Plant & Incentive Transmission Plant	\$ 6,197,907	Line 45 Above	51
52	Total Steam Production Plant	549,686	Statement AD; Line 1	52
53	Total Nuclear Production Plant	-	Shall be Zero	53
54	Total Other Production Plant	523,340	Statement AD; Line 7	54
55	Total Distribution Plant	7,177,286	Statement AD; Line 9	55
56	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	56
57	Total General Plant	462,370	Statement AD; Line 17	57
58	Total Common Plant	1,035,968	Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS	\$ 15,946,556	Sum Lines 51 thru 58	59
60				60
61	Transmission Property Insurance and Tax Allocation Factor ¹	39.82%	Line 49 / Line 59	61

✓ Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original SX-PQ Appendix XII Cycle 3 filing per ER21-320 and cost adjustments included in Appendix XII Cycle 4 per ER22-133.

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

AS FILED STMT AH WITH COST ADJ INCL. IN APPENDIX XII CYCLE C4 (ER22-133)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2019

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 96,483	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,093)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(2,419)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(6,284)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(8,316)	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	(3,186)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(18,140)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(720)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(132)	Negative of AH-2; Line 41; Col. b	16
17	Other Cost Adjustments (incl. in ER22-133)	(2,295) ✓	AH-2; Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 33,850 ✓	Sum Lines 5 thru 17	18
19				19
20	<u>Derivation of Non-Direct Administrative and General Expense:</u>			20
21	Total Non-Direct Administrative & General Expense	\$ 498,407	AH-3; Line 21; Col. a	21
22	Adjustments to Per Book A&G Expense:			22
23	Abandoned Projects	(577)	Negative of AH-3; Line 42; Col. a	23
24	CPUC energy efficiency programs	(2,632)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 41, 44; Col. a or b	24
25	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 36; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution	(1,212)	Negative of AH-3; Line 37; Col. a	26
27	CPUC reimbursement fees	(9,791)	Negative of AH-3; Line 38; Col. a	27
28	Injuries & Damages	-	Negative of AH-3; Line 30; Col. a	28
29	General Advertising Expenses	(113)	Negative of AH-3; Line 40; Col. b	29
30	Franchise Requirements	(127,616)	Negative of AH-3; Line 34; Col. b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account	(39)	Negative of AH-3; Line 43; Col. a	31
32	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(206)	Negative of AH-3; Sum Lines 27, 39; Col. a	32
33	Other A&G Exclusion Adjustments	(250)	Negative of AH-3; Sum Lines 31, 33; Col. a	33
34	Other Cost Adjustments	(1,040) ✓	AH-3; Line 21; Col. d	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 354,932 ✓	Sum Lines 21 thru 34	35
36	Less: Property Insurance (Due to different allocation factor)	(8,306)	Negative of AH-3; Line 6; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 346,626 ✓	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor	10.14%	Statement AI; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses	\$ 35,159 ✓	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant	3,307	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 38,466 ✓	Line 39 + Line 40	41
42				42
43	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			43
44	Transmission Plant & Incentive Transmission Plant	\$ 6,197,907	Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	45
46	Transmission Related General Plant	46,899	Statement AD; Line 29	46
47	Transmission Related Common Plant	105,080	Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant	\$ 6,349,886	Sum Lines 44 thru 47	48
49				49
50	Total Transmission Plant & Incentive Transmission Plant	\$ 6,197,907	Line 44 Above	50
51	Total Steam Production Plant	549,686	Statement AD; Line 1	51
52	Total Nuclear Production Plant	-	Shall be Zero	52
53	Total Other Production Plant	523,340	Statement AD; Line 7	53
54	Total Distribution Plant	7,177,286	Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	55
56	Total General Plant	462,370	Statement AD; Line 17	56
57	Total Common Plant	1,035,968	Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS	\$ 15,946,556	Sum Lines 50 thru 57	58
59				59
60	Transmission Property Insurance and Tax Allocation Factor ¹	39.82%	Line 48 / Line 58	60

✓ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

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, 2019
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) ⁵ Addtl A&G Cost Adj	(g) = (e) + (f) Adjusted A&G	Reference	Line No.
		Administrative & General									
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) ²	\$ 30,835	\$ 85	\$ 30,920	Form 1; Page 323; Line 181	
2	921	Office Supplies & Expenses	16,773	(1)	16,775	(128) ²	16,647	128	16,775	Form 1; Page 323; Line 182	
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)		(13,570)		(13,570)	Form 1; Page 323; Line 183	
4	923	Outside Services Employed	90,246	153	90,093	2,359 ³	91,886		92,452	Form 1; Page 323; Line 184	
5	923	Outside Services Employed				(566) ²		566			
6	924	Property Insurance	8,306	-	8,306		8,306		8,306	Form 1; Page 323; Line 185	
7	925	Injuries & Damages	140,446	336	140,110	(305) ²	139,806	305	140,110	Form 1; Page 323; Line 186	
8	926	Employee Pensions & Benefits ¹	54,077	913	53,164	(832) ²	52,332	832	53,164	Form 1; Page 323; Line 187	
9	927	Franchise Requirements	127,616	127,616	-		-		-	Form 1; Page 323; Line 188	
10	928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268		11,268	Form 1; Page 323; Line 189	
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)		(2,181)	Form 1; Page 323; Line 190	
12	930.1	General Advertising Expenses	113	113	-		-		-	Form 1; Page 323; Line 191	
13	930.2	Miscellaneous General Expenses	2,207	577	1,630	(1,483) ⁴	146		146	Form 1; Page 323; Line 192	
14	931	Rents	8,564	-	8,564		8,564		8,564	Form 1; Page 323; Line 193	
15	935	Maintenance of General Plant	12,342	1,503	10,839		10,839		10,839	Form 1; Page 323; Line 196	
17		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	\$ (1,040)	\$ 354,877	\$ 1,916	\$ 356,793	Sum Lines 1 thru 15	
19	413	Transmission Related A&G Expenses Charged to Citizens ¹	54	-	54		54		54		
21		Total Adjusted Administrative & General Expenses	\$ 498,407	\$ 142,436	\$ 355,972	\$ (1,040)	\$ 354,932	\$ 1,916	\$ 356,848		
24		Excluded Expenses:									
25	920	CPUC energy efficiency programs		\$ 92							
26	921	CPUC energy efficiency programs		(1)							
27	923	Litigation expenses (ERRA)	\$ 74								
28		CPUC energy efficiency programs	79	153							
29	925	CPUC energy efficiency programs	269								
30		Injuries & Damages	-								
31		Other A&G Exclusion Adjustments	67	336							
32	926	CPUC energy efficiency programs	730								
33		Other A&G Exclusion Adjustments	183	913							
34	927	Franchise Requirements		127,616							
35	928	CPUC energy efficiency programs	-								
36		CPUC Intervenor Funding Expense - Transmission	-								
37		CPUC Intervenor Funding Expense - Distribution	1,212								
38		CPUC reimbursement fees	9,791								
39		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135							
40	930.1	General Advertising Expenses		113							
41	930.2	CPUC energy efficiency programs	-								
42		Abandoned Projects	577	577							
43	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39								
44		CPUC energy efficiency programs	1,463	1,503							
46		Total Excluded Expenses		\$ 142,436							
48		Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original SX-PQ Appendix XII Cycle 3 filing per ER21-320 and cost adj. incl.in Appendix XII Cycle 4 per ER22-133.									
49		¹ FERC Act 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2019.									
50		² Represents 2019 Wildfire Mitigation Plan expenses that were not included as excluded expenses in 2019. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									
51		³ Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC accounts 566 and 588 to A&G FERC account 923, in 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									
52		⁴ Represents 2019 abandoned project costs that were not included as excluded expenses in 2019. A portion was reclassified from A&G FERC Account 930.2 to FERC Account 426.5, in 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									
55		⁵ Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.									

AS FILED AH-3 WITH COST ADJ INCL. IN APPENDIX XII CYCLE 4 (ER22-133)

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2019
(\$1,000)

Table with columns: Line No., FERC Acct, Description, (a) Total Per Books, (b) Excluded Expenses, (c) = (a) - (b) Total Adjusted, (d) 2 Add / (Deduct) A&G Cost Adj, (e) = (c) + (d) Revised A&G, Reference, Line No. Rows include Administrative & General expenses, Excluded Expenses, and Total Adjusted Administrative & General Expenses.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2019
((\$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	450.1; Sch. Pg. 227; 12; c	\$ 128,028	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.49%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,560	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 64,128	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 25,325	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				
12	Transmission O&M Expense		\$ 33,850	Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		\$ 38,661	Pg8 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 25	14
15	Total		\$ 72,511	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		\$ 9,064	Line 15 x Line 17	19

✓ Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original SX-PQ Appendix XII Cycle 3 filing per ER21-320 and cost adjustments included in Appendix XII Cycle 4 per ER22-133.

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

AS FILED STMT AL WITH COST ADJ INCL. IN APPENDIX XII CYCLE 4 (ER22-133)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(\$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	450.1; Sch. Pg. 227; 12; c	\$ 128,028	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.49%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,560	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 64,128	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 25,325	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				
12	Transmission O&M Expense		\$ 33,850 v	Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		38,466 v	Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 25	14
15	Total		\$ 72,316 v	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		\$ 9,040 v	Line 15 x Line 17	19

v Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

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

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, 2019
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>					
2	112; 18; c	\$ 5,140,552		1		
3	112; 19; c	-		2		
4	112; 21; c	-		3		
5	112; 22; c	-		4		
6	112; 23; c	(12,166)		5		
7		\$ 5,128,386	Sum Lines 2 thru 6	6		
8				7		
9	<u>Long-Term Debt Component - Numerator:</u>					
10	117; 62; c	\$ 213,847		8		
11	117; 63; c	3,709		9		
12	117; 64; c	1,831		10		
13	117; 65; c	-		11		
14	117; 66; c	-		12		
15		\$ 219,387	Sum Lines 10 thru 14	13		
16				14		
17		4.28%	Line 15 / Line 7	15		
18				16		
19	<u>Preferred Equity Component:</u>					
20	112; 3; c	\$ -		17		
21	118; 29; c	\$ -		18		
22		0.00%	Line 21 / Line 20	19		
23				20		
24	<u>Common Equity Component:</u>					
25	112; 16; c	\$ 7,099,081		21		
26	112; 3; c	-	Negative of Line 20 Above	22		
27	112; 12; c	-		23		
28	112; 15; c	15,874		24		
29		\$ 7,114,955	Sum Lines 25 thru 28	25		
30				26		
31	<hr/>					
32		10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	27		
33	(a)	(b)	(c)	(d) = (b) x (c)	28	
34	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	29	
35					30	
36	Long-Term Debt	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Line 17 Above
37	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
38	Common Equity	7,114,955	58.11%	10.60%	6.16%	Col. c = Line 32 Above
39	Total Capital	\$ 12,243,341	100.00%		7.95%	Sum Lines 37 thru 39
40						
41						
42	<u>Cost of Equity Component (Preferred & Common):</u>					
43				6.16%	Line 38 + Line 39; Col. d	
44	<hr/>					
45	<u>Incentive Return on Common Equity:</u>					
46				0.00%	Shall be Zero	
47	(a)	(b)	(c)	(d) = (b) x (c)		
48	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.

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, 2019
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate _(COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.16%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 7,492	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,272,189 ✓	Pg12 Rev 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 = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	1.6762% ✓	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.16%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,492	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,272,189 ✓	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6762% ✓	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 = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7769% ✓	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	2.4531% ✓	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.9519%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate _(COCR) :	10.4050% ✓	Line 27 + Line 29	31

✓ Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original SX-PQ Appendix XII Cycle 3 filing per ER21-320 and cost adjustments included in Appendix XII Cycle 4 per ER22-133.

¹ Citizens portion of Equity AFUDC totaling \$56K 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, 2019
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate (ICCR) 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	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

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, 2019
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1				1		
<u>Long-Term Debt Component - Denominator:</u>						
2	Bonds (Acct 221) 112; 18; c	\$ 5,140,552		2		
3	Less: Reacquired Bonds (Acct 222) 112; 19; c	-		3		
4	Other Long-Term Debt (Acct 224) 112; 21; c	-		4		
5	Unamortized Premium on Long-Term Debt (Acct 225) 112; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) 112; 23; c	(12,166)		6		
7	LTD = Long Term Debt	\$ 5,128,386	Sum Lines 2 thru 6	7		
8				8		
9				9		
<u>Long-Term Debt Component - Numerator:</u>						
10	Interest on Long-Term Debt (Acct 427) 117; 62; c	\$ 213,847		10		
11	Amort. of Debt Disc. and Expense (Acct 428) 117; 63; c	3,709		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1) 117; 64; c	1,831		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429) 117; 65; c	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1) 117; 66; c	-		14		
15	i = LTD interest	\$ 219,387	Sum Lines 10 thru 14	15		
16				16		
17	<u>Cost of Long-Term Debt:</u>	4.28%	Line 15 / Line 7	17		
18				18		
<u>Preferred Equity Component:</u>						
19	PF = Preferred Stock (Acct 204) 112; 3; c	\$ -		19		
20	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) 118; 29; c	\$ -		20		
21	Cost of Preferred Equity	0.00%	Line 21 / Line 20	21		
22				22		
23				23		
<u>Common Equity Component:</u>						
24	Proprietary Capital 112; 16; c	\$ 7,099,081		24		
25	Less: Preferred Stock (Acct 204) 112; 3; c	-	Negative of Line 20 Above	25		
26	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1) 112; 12; c	-		26		
27	Accumulated Other Comprehensive Income (Acct 219) 112; 15; c	15,874		27		
28	CS = Common Stock	\$ 7,114,955	Sum Lines 25 thru 28	28		
29				29		
30				30		
31				31		
32	<u>Return on Common Equity:</u> ²	10.60%	TO5 Offer of Settlement; Section II.A.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	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Line 17 Above
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
39	Common Equity	7,114,955	58.11%	10.60%	6.16%	Col. c = Line 32 Above
40	Total Capital	\$ 12,243,341	100.00%		7.95%	Sum Lines 37 thru 39
41						
42	<u>Cost of Equity Component (Preferred & Common):</u>			6.16%		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.

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, 2019
(S1,000)

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	6.16%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 7,492	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,272,164 ^v	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 = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6762%	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	6.16%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,492	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,272,164 ^v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6762%	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 = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7769%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.4531%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.9519%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	10.4050%	Line 27 + Line 29	31

^v Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

¹ Citizens portion of Equity AFUDC totaling \$56K 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, 2019
(S1,000)

Line No.	Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate _(ICCR) 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	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			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense
13			13
14			14
15	<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
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			23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense
25			25
26			26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24
28			28
29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53
30			30
31	E. Incentive Cost of Capital Rate _(ICCR) :	0.0000%	Line 27 + Line 29

REVISED

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

Base Period & True-Up Period 12 - Months Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
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
32			32
33			33
34			34
35			35
36			36
37			37
38			38
1	Net Transmission Plant:		
2	Transmission Plant	Page 2; Line 16	
3	Transmission Related Electric Miscellaneous Intangible Plant	Page 2; Line 17	
4	Transmission Related General Plant	Page 2; Line 18	
5	Transmission Related Common Plant	Page 2; Line 19	
6	Total Net Transmission Plant	Sum Lines 2 thru 5	
8	Rate Base Additions:		
9	Transmission Plant Held for Future Use	Statement AG; Line 1	
10	Transmission Plant Abandoned Project Cost	Statement Misc.; Line 3	
11	Total Rate Base Additions	Line 9 + Line 10	
13	Rate Base Reductions:		
14	Transmission Related Accum. Def. Inc. Taxes	Statement AF; Line 7	
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	Statement AF; Line 11	
16	Total Rate Base Reductions	Line 14 + Line 15	
18	Working Capital:		
19	Transmission Related Materials and Supplies	Statement AL; Line 5	
20	Transmission Related Prepayments	Statement AL; Line 9	
21	Transmission Related Cash Working Capital	Pg9 Rev Statement AL; Line 19	
22	Total Working Capital	Sum Lines 19 thru 21	
24	Other Regulatory Assets/Liabilities	Statement Misc.; Line 5	
26	Total Transmission Rate Base	Sum Lines 6, 11, 16, 22, 24	
28	B. Incentive ROE Project Transmission Rate Base:		
29	Net Incentive Transmission Plant	Shall be Zero	
30	Incentive Transmission Plant Accum. Def. Income Taxes	Shall be Zero	
31	Total Incentive ROE Project Transmission Rate Base	Line 29 + Line 30	
33	C. Incentive Transmission Plant Abandoned Project Rate Base:		
34	Incentive Transmission Plant Abandoned Project Cost	Shall be Zero	
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	Shall be Zero	
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	Line 34 + Line 35	
38	D. Incentive Transmission Construction Work In Progress	Shall be Zero	

√ Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original SX-PQ Appendix XII Cycle 3 filing per ER21-320 and cost adjustments included in Appendix XII Cycle 4 per ER22-133.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of End Use Transmission Rate Base
Base Period & True-Up Period 12 - Months Ending December 31, 2019
(S1,000)

Line No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,197,907	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,119	Statement AD; Line 27	3
4	Transmission Related General Plant	46,899	Statement AD; Line 29	4
5	Transmission Related Common Plant	105,080	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 6,368,005</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,250,520	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	13,927	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	17,581	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	49,974	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,332,003</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 4,947,387	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	4,192	Line 3 Minus Line 10	17
18	Transmission Related General Plant	29,318	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	55,106	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,036,002</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
Derivation of End Use Transmission Rate Base

Base Period & True-Up Period 12 - Months Ending December 31, 2019

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 4,947,387	Page 2; Line 16	2
3	4,192	Page 2; Line 17	3
4	29,318	Page 2; Line 18	4
5	55,106	Page 2; Line 19	5
6	<u>\$ 5,036,002</u>	Sum Lines 2 thru 5	6
7			7
8			8
<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
13			13
<u>Rate Base Reductions:</u>			
14	\$ (848,762)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	<u>\$ (848,762)</u>	Line 14 + Line 15	16
17			17
18			18
<u>Working Capital:</u>			
19	\$ 50,560	Statement AL; Line 5	19
20	25,325	Statement AL; Line 9	20
21	9,040 ✓	Statement AL; Line 19	21
22	<u>\$ 84,924</u> ✓	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	<u>\$ 4,272,164</u> ✓	Sum Lines 6, 11, 16, 22, 24	26
27			27
28			28
<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
33			33
<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 compared to the original Appendix XII Cycle 3 filing per ER21-320.

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

**Base Period & True-Up Period 12 - Months Ending December 31, 2019
(\$1,000)**

Line No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 6,197,907	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,119	Statement AD; Line 27	3
4	Transmission Related General Plant	46,899	Statement AD; Line 29	4
5	Transmission Related Common Plant	105,080	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,368,005	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,250,520	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	13,927	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	17,581	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	49,974	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,332,003	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 4,947,387	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	4,192	Line 3 Minus Line 10	17
18	Transmission Related General Plant	29,318	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	55,106	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,036,002	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	\$ -	Line 23 Minus Line 24	25

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**

**Appendix XII Cycle 6 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 3
(\$1,000)**

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6		Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7
8	January	2019	\$ 0.14	0.44%	0.14	\$ 0.00	0
9	February	2019	0.14	0.40%	0.28	0.00	0
10	March	2019	0.14	0.44%	0.43	0.00	0
11	April	2019	0.14	0.45%	0.57	0.00	1
12	May	2019	0.14	0.46%	0.71	0.00	1
13	June	2019	0.14	0.45%	0.86	0.00	1
14	July	2019	0.14	0.47%	1.00	0.00	1
15	August	2019	0.14	0.47%	1.15	0.01	1
16	September	2019	0.14	0.45%	1.29	0.01	1
17	October	2019	0.14	0.46%	1.44	0.01	1
18	November	2019	0.14	0.45%	1.59	0.01	2
19	December	2019	0.14	0.46%	1.74	0.01	2
20	January	2020		0.42%	1.75	0.01	2
21	February	2020		0.39%	1.75	0.01	2
22	March	2020		0.42%	1.76	0.01	2
23	April	2020		0.39%	1.77	0.01	2
24	May	2020		0.40%	1.77	0.01	2
25	June	2020		0.39%	1.78	0.01	2
26	July	2020		0.29%	1.79	0.01	2
27	August	2020		0.29%	1.79	0.01	2
28	September	2020		0.28%	1.80	0.01	2
29	October	2020		0.28%	1.80	0.01	2
30	November	2020		0.27%	1.81	0.00	2
31	December	2020		0.28%	1.81	0.01	2
32	January	2021		0.28%	1.82	0.01	2
33	February	2021		0.25%	1.82	0.00	2
34	March	2021		0.28%	1.83	0.01	2
35	April	2021		0.27%	1.83	0.00	2
36	May	2021		0.28%	1.84	0.01	2
37	June	2021		0.27%	1.84	0.00	2
38	July	2021		0.28%	1.85	0.01	2
39	August	2021		0.28%	1.85	0.01	2
40	September	2021		0.27%	1.86	0.01	2
41	October	2021		0.28%	1.86	0.01	2
42	November	2021		0.27%	1.87	0.01	2
43	December	2021		0.28%	1.87	0.01	2
44	January	2022		0.28%	1.88	0.01	2
45	February	2022		0.25%	1.88	0.00	2
46	March	2022		0.28%	1.89	0.01	2
47	April	2022		0.27%	1.89	0.01	2
48	May	2022		0.28%	1.90	0.01	2
49	June	2022		0.27%	1.90	0.01	2
50	July	2022		0.31%	1.91	0.01	2
51	August	2022		0.31%	1.92	0.01	2
52	September	2022		0.30%	1.92	0.01	2
53	October	2022		0.42%	1.93	0.01	2
54	November	2022		0.40%	1.94	0.01	2
55	December	2022		0.42%	1.94	0.01	2
56	January	2023		0.54%	1.95	0.01	2
57	February	2023		0.48%	1.96	0.01	2
58	March	2023		0.54%	1.97	0.01	2
59	April	2023		0.62%	1.98	0.01	2
60	May	2023		0.64%	1.99	0.01	2
61	June	2023		0.62%	2.01	0.01	2
62	July	2023		0.68%	2.02	0.01	2
63	August	2023		0.68%	2.03	0.01	2
64	September	2023		0.66%	2.05	0.01	2
65	October	2023		0.71%	2.06	0.01	2
66	November	2023		0.69%	2.08	0.01	2
67	December	2023		0.71%	2.09	0.01	2
68			\$ 2		\$ 0.41		68

¹ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.
³ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.
 Posted FERC Interest rates

San Diego Gas & Electric Company
Citizens' Share of the SX-PQ Underground Line Segment
Appendix XII Cycle 6 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix XII Cycle 4
(\$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 XII Cycle 4 Cost Adjustments Calculation:</u>			1
2				2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ 18	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>3</u>	Page 14 Line 57; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ 21	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>\$ 1.740</u>	Line 7 / Line 9	11

¹ Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix XII costs in a previous Informational Filing. In this Appendix XII Cycle 6 Informational Filing, SDG&E is correcting Appendix XII Cycle 4 for approximately \$21K for 2020 adjustments to A&G.

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Appendix XII Cycle 6 Annual Informational Filing
Derivation of Other Adjustments Applicable to Appendix XII Cycle 4
(\$1,000)

		A	B	C = A - B		
Line No.	Description of Annual Costs	Revised - Appendix XII Cycle 4 Amounts	As Filed - Appendix XII Cycle 4 ER22-133 and ER23-110 Amounts	Difference Incr (DeCr)	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2						2
3	Section 2 - Non-Direct Expense Cost Component	869	860	9	Page 3 and Page 4, Line 3	3
4						4
5	Section 3 - Cost Component Containing Other Specific Expenses	(77)	(77)	-	Page 3 and Page 4, Line 5	5
6						6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 792	\$ 783	\$ 9	Sum Lines 1, 3, 5	7
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(120)	(129)	9	Page 3 and Page 4, Line 9	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component	(3)	(3)	-	Page 3 and Page 4, Line 11	11
12						12
13	Subtotal Annual Costs	\$ 669	\$ 651	\$ 18	Sum Lines 7, 9, 11	13
14						14
15	Other Adjustments	(26)	(26)	-	Page 3 and Page 4, Line 15	15
16						16
17	Total Annual Costs	\$ 642	\$ 625	\$ 18	Line 13 + Line 15	17
18						18

		Revised - Appendix XII Cycle 4 Amounts	As Filed - Appendix XII Cycle 4 ER22-133 and ER23-110 Amounts	Difference Incr (DeCr)		
Line No.	Description of Monthly Costs				Reference	Line No.
19						19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	20
21						21
22	Section 2 - Non-Direct Expense Cost Component	72,388	71,658	0,731	Page 3 and Page 4, Line 22	22
23						23
24	Section 3 - Cost Component Containing Other Specific Expenses	(6,406)	(6,406)	-	Page 3 and Page 4, Line 24	24
25						25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 65,983	\$ 65,252	\$ 0,731	Sum Lines 20, 22, 24	26
27						27
28	Section 4 - True-Up Adjustment Cost Component	(10,024)	(10,768)	0,745	Page 3 and Page 4, Line 28	28
29						29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0,218)	(0,218)	-	Page 3 and Page 4, Line 30	30
31						31
32	Other Adjustments	(2,200)	(2,200)	-	Page 3 and Page 4, Line 32	32
33						33
34	Total Monthly Costs	\$ 53,541	\$ 52,065	\$ 1,476	Sum Lines 26, 28, 30, 32	34
35						35
36	Number of Months in Base Period	12	12	-		36
37						37
38	Total Annual Costs	\$ 642	\$ 625	\$ 18	Page 3 and Page 4, Line 38	38
39						39

✓ Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

REVISED

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
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	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	869 v	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(77)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 792 v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(120) v	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	(3)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 669 v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(26)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 642 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	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	72,388 v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(6,406)	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 65,983 v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(10,024) v	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0,218)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(2,200)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 53,541 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	\$ 642 v	Line 34 x Line 36	38
39				39

v Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

AS FILED SUMMARY WITH COST ADJ. INCL. IN APPENDIX XII CYCLE 5 (ER23-110)

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

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	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	860	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(77)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 783	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(129)	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	(3)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 651	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(26)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 625	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	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	71.658 v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(6.406) v	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 65.252 v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(10.768) v	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(2.200)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 52.065 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	\$ 625	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 SX-PQ Appendix XII Cycle 4 filing per ER22-133.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components

Rate Effective Period January 1, 2021 to December 31, 2022
 (\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	860	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(77)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 783	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(129)	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	(3)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 651	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(26)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 625	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	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	71.661	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(6.405)	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 65.256	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(10.764)	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(2.200)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 52.074	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 625	Line 34 x Line 36	38
39				39

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 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			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

√ Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 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	Net Transmission Plant	\$ 5,362,709	AV-4; Line 6	1
2				2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 33,651	Statement AH; Line 18	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.63%	Line 4 / Line 1	6
7				7
8	B. Transmission Related A&G Expense			8
9	Total Transmission Related A&G Expense Including Property Ins.	\$ 47,694 v	Pg8 Rev Stmt AH; Line 41	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.89% v	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 56,881	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	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,699	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	E. Transmission Related Working Capital Revenue			23
24	Citizens' Financed Transmission Projects:			24
25	Transmission Related M&S Allocated to Transmission	\$ 50,956	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	37,081	Statement AL; Line 9	26
27	Transmission Related Working Cash	10,168 v	Pg9 Rev Stmt AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 98,205 v	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	10.0666%	Pg10 Rev Stmt AV; Page 2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 9,886 v	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	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 28,018	AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	58,941	AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 86,959	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	10.0666%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,754	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 12,212	Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 20,966	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.39%	Line 49 / Line 1	51

v Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 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>		1
2	0.63%	Page 2; Line 6	2
3			3
4	0.86%	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	0.39%	Page 2; Line 51	12
13			13
14	3.15%	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	<u>3.18%</u>	Line 14 + Line 16	18
19			19
20	<u>B. Derivation of Non-Direct Expense</u>		20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.18%	Line 18 Above	23
24			24
25	<u>\$ 860</u>	Line 21 x Line 23	25

AS FILED SEC. 2 WITH COST ADJ. INCL. IN APPENDIX XII CYCLE 5 (ER23-110)

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 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	\$ 5,362,709	AV-4; Line 6	1
2			2
3			3
4	\$ 33,651	Statement AH; Line 18	4
5			5
6	0.63%	Line 4 / Line 1	6
7			7
8			8
9	\$ 45,991 v	Statement AH; Line 41	9
10			10
11	0.86%	Line 9 / Line 1	11
12			12
13			13
14	\$ 56,881	Statement AK; Line 17	14
15			15
16	1.06%	Line 14 / Line 1	16
17			17
18			18
19	\$ 1,699	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23			23
24			24
25	\$ 50,956	Statement AL; Line 5	25
26	37,081	Statement AL; Line 9	26
27	9,955 v	Statement AL; Line 19	27
28	\$ 97,992 v	Sum Lines 25 thru 27	28
29			29
30	10.0666% v	Statement AV2; Line 31	30
31			31
32	\$ 9,864	Line 28 x Line 30	32
33			33
34	0.18%	Line 32 / Line 1	34
35			35
36			36
37	\$ 28,018	AV-4; Line 4	37
38			38
39	58,941	AV-4; Line 5	39
40			40
41	\$ 86,959	Line 37 + Line 39	41
42			42
43	10.0666% v	Line 30	43
44			44
45	\$ 8,754	Line 41 * Line 43	45
46			46
47	\$ 12,212	Statement AJ; Line 17	47
48			48
49	\$ 20,966	Line 45 + Line 47	49
50			50
51	0.39%	Line 49 / Line 1	51

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 SX-PQ Appendix XII Cycle 4 filing per ER22-133.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 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.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7									Cumulative Overcollection (-) or Undercollection (+)		Cumulative Overcollection (-) or Undercollection (+)	7	
8									in Revenue		in Revenue	8	
9	Month	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 w/o Interest	Interest	Cumulative Overcollection (+) in Revenue with Interest	9
10	January	2020	66	76	-	-	\$ 76	\$ (10)	0.42%	\$ (10)	\$ (0.0)	\$ (10)	10
11	February	2020	66	76	-	-	76	(10)	0.39%	(20)	(0.1)	(20)	11
12	March	2020	66	76	-	-	76	(10)	0.42%	(30)	(0.1)	(30)	12
13	April	2020	66	76	-	-	76	(10)	0.39%	(40)	(0.1)	(40)	13
14	May	2020	66	76	-	-	76	(10)	0.40%	(50)	(0.2)	(50)	14
15	June	2020	66	76	-	-	76	(10)	0.39%	(60)	(0.2)	(60)	15
16	July	2020	66	76	-	-	76	(10)	0.29%	(70)	(0.2)	(70)	16
17	August	2020	66	76	-	-	76	(10)	0.29%	(80)	(0.2)	(80)	17
18	September	2020	66	76	-	-	76	(10)	0.28%	(90)	(0.2) v	(90)	18
19	October	2020	66	76	-	-	76	(10)	0.28%	(100)	(0.3)	(100)	19
20	November	2020	66	76	-	-	76	(10)	0.27%	(110)	(0.3)	(110)	20
21	December	2020	66	76	-	-	76	(10)	0.28%	(120)	(0.3)	(120)	21
22			\$ 792	\$ 910	\$ -	\$ -	\$ 910	\$ (118)		v	(2.2) v	v	22

v Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

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.

AS FILED

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
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.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9												9	
10	January	2020	65	76	-	-	76	76	(11)	0.42%	(11)	(11)	10
11	February	2020	65	76	-	-	76	76	(11)	0.39%	(21)	(21)	11
12	March	2020	65	76	-	-	76	76	(11)	0.42%	(32)	(32)	12
13	April	2020	65	76	-	-	76	76	(11)	0.39%	(42)	(43)	13
14	May	2020	65	76	-	-	76	76	(11)	0.40%	(53)	(53)	14
15	June	2020	65	76	-	-	76	76	(11)	0.39%	(64)	(64)	15
16	July	2020	65	76	-	-	76	76	(11)	0.29%	(75)	(75)	16
17	August	2020	65	76	-	-	76	76	(11)	0.29%	(85)	(86)	17
18	September	2020	65	76	-	-	76	76	(11)	0.28%	(96)	(97)	18
19	October	2020	65	76	-	-	76	76	(11)	0.28%	(107)	(107)	19
20	November	2020	65	76	-	-	76	76	(11)	0.27%	(118)	(118)	20
21	December	2020	65	76	-	-	76	76	(11)	0.28%	(129)	(129)	21
22			\$ 783	\$ 910	\$ -	\$ -	\$ 910	\$ (127)			(2.4)	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.

REVISED

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	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 99,949	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 42; Col. b	7
8	Reliability, Planning & Standards Development	(2,469)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(6,458)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(9,765)	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	(326)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(15,717)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(26,863)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(1,113)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	1,615	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 33,651	Sum Lines 5 thru 17	17
18				18
19	<u>Derivation of Non-Direct Administrative and General Expense:</u>			19
20	Total Non-Direct Administrative & General Expense	\$ 595,154	Pg9.2 Rev AH-3; Line 21; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(2,361)	Pg8.2 Negative of Rev AH-3; Line 60; Col. a	22
23	CPUC energy efficiency programs	555	Pg8.2 Negative of Rev AH-3; Sum Lines 27, 31, 37, 44, 48, 54, 63; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission	-	Pg8.2 Negative of Rev AH-3; Line 56; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(2,085)	Pg8.2 Negative of Rev AH-3; Line 57; Col. a	25
26	CPUC reimbursement fees	(13,016)	Pg8.2 Negative of Rev AH-3; Line 53; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2020 Base Period	27
28	General Advertising Expenses	204	Pg8.2 Negative of Rev AH-3; Line 59; Col. b	28
29	Franchise Requirements	(130,507)	Pg8.2 Negative of Rev AH-3; Line 52; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(12)	Pg8.2 Negative of Rev AH-3; Line 64; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(41)	Pg8.2 Negative of Rev AH-3; Line 55; Col. a	31
32	Other A&G Exclusion Adjustments	(24,674)	Pg8.2 Negative of Rev AH-3; Sum Lines 28, 29, 32, 33, 35, 38, 39, 40, 41, 42, 45, 46, 49, 50, 58, 62; Col. a and Line 35; Col. b	32
33	Other Cost Adjustments (included in Appendix XII Cycle 4; ER23-110)	(90)	Pg8.2 Rev AH-3; Line 23; Col. d	33
34	Other Cost Adjustments	16,552 ✓	Pg8.2 Rev AH-3; Line 23; Col. f	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 439,680 ✓	Sum Lines 20 thru 34	35
36	Less: Property Insurance (Due to different allocation factor)	(8,310)	Pg8.2 Negative of Rev AH-3; Line 7; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 431,370 ✓	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor	10.29%	Statement AI; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses	\$ 44,379 ✓	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant	3,315	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 47,694 ✓	Line 39 + Line 40	41
42				42
43	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			43
44	Transmission Plant & Incentive Transmission Plant	\$ 6,659,410	Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	45
46	Transmission Related General Plant	47,369	Statement AD; Line 29	46
47	Transmission Related Common Plant	117,205	Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant	\$ 6,823,984	Sum Lines 44 thru 47	48
49				49
50	Total Transmission Plant & Incentive Transmission Plant	\$ 6,659,410	Line 44 Above	50
51	Total Steam Production Plant	557,045	Statement AD; Line 1	51
52	Total Nuclear Production Plant	-	Shall be Zero	52
53	Total Other Production Plant	529,466	Statement AD; Line 7	53
54	Total Distribution Plant	7,761,349	Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	55
56	Total General Plant	460,426	Statement AD; Line 17	56
57	Total Common Plant	1,139,245	Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS	\$ 17,106,941	Sum Lines 50 thru 57	58
59				59
60	Transmission Property Insurance and Tax Allocation Factor ¹	39.89%	Line 48 / Line 58	60

✓ Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

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

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	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 99,949	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 42; Col. b	7
8	Reliability, Planning & Standards Development	(2,469)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(6,458)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(9,765)	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	(326)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(15,717)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(26,863)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(1,113)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	1,615	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 33,651	Sum Lines 5 thru 17	17
18				18
19	<u>Derivation of Non-Direct Administrative and General Expense:</u>			19
20	Total Non-Direct Administrative & General Expense	\$ 595,154	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 44; 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	\$ 423,128 ✓	Sum Lines 20 thru 33	34
35	Less: Property Insurance (Due to different allocation factor)	(8,310)	Negative of AH-1; Line 5; Col. c	35
36	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 414,818 ✓	Line 34 + Line 35	36
37	Transmission Wages and Salaries Allocation Factor	10.29%	Statement A1; Line 17	37
38	Transmission Related Non-Direct Administrative & General Expenses	\$ 42,676 ✓	Line 36 x Line 37	38
39	Property Insurance Allocated to Transmission, General, and Common Plant	3,315	Negative of Line 35 x Line 59	39
40	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 45,991 ✓	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	\$ 6,659,410	Statement AD; Line 25	43
44	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	44
45	Transmission Related General Plant	47,369	Statement AD; Line 29	45
46	Transmission Related Common Plant	117,205	Statement AD; Line 31	46
47	Total Transmission Related Investment in Plant	\$ 6,823,984	Sum Lines 43 thru 46	47
48				48
49	Total Transmission Plant & Incentive Transmission Plant	\$ 6,659,410	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	\$ 17,106,941	Sum Lines 49 thru 56	57
58				58
59	Transmission Property Insurance and Tax Allocation Factor ¹	39.89%	Line 47 / Line 57	59

✓ Items in BOLD have changed due to A&G adjustments as compared to the original SX-PQ Appendix XII Cycle 4 filing per ER22-133.

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)

Table with columns: 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, (f) Addtl A&G Adj, (g) = (e) + (f) Adjusted A&G, Reference, Line No.

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

Table with columns: 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. Rows include Administrative & General expenses, Excluded Expenses, and a summary of Total Adjusted Administrative & General Expenses.

REVISED

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		\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.57%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,956	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		\$ 37,081	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				11
12	Transmission O&M Expense	\$ 33,651		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	47,694	✓	Pg8 Rev Stmt AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 25	14
15	Total	\$ 81,345	✓	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		\$ 10,168	Line 15 x Line 17	19

✓ Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL
Working Capital

Base Period & True-Up Period 12 - 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		\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.57%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,956	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		\$ 37,081	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				
12	Transmission O&M Expense	\$ 33,651		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	45,991	✓	Statement AH; Line 40	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 25	14
15	Total	\$ 79,643	✓	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		\$ 9,955	Line 15 x Line 17	19

✓ **Items in BOLD have changed due to A&G adjustments as compared to the original SX-PQ Appendix XII Cycle 4 filing per ER22-133.**

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

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				1
<u>Long-Term Debt Component - Denominator:</u>				
2	112; 18; c	\$ 6,053,573		2
3	112; 19; c	-		3
4	112; 21; c	-		4
5	112; 22; c	-		5
6	112; 23; c	(13,173)		6
7		\$ 6,040,400	Sum Lines 2 thru 6	7
8				8
9				9
<u>Long-Term Debt Component - Numerator:</u>				
10	117; 62; c	\$ 233,779		10
11	117; 63; c	4,107		11
12	117; 64; c	1,450		12
13	117; 65; c	-		13
14	117; 66; c	-		14
15		\$ 239,335	Sum Lines 10 thru 14	15
16				16
17		3.96%	Line 15 / Line 7	17
18				18
<u>Preferred Equity Component:</u>				
20	112; 3; c	\$ -		20
21	118; 29; c	\$ -		21
22		0.00%	Line 21 / Line 20	22
23				23
<u>Common Equity Component:</u>				
25	112; 16; c	\$ 7,729,414		25
26	112; 3; c	-	Negative of Line 20 Above	26
27	112; 12; c	-		27
28	112; 15; c	10,034		28
29		\$ 7,739,448	Sum Lines 25 thru 28	29
30				30
31				31
32		10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33	(a)	(b)	(c)	(d) = (b) x (c)
34		Cap. Struct.	Cost of	Weighted
35	Amounts ¹	Ratio	Capital	Cost of Capital
36				
37	\$ 6,040,400	43.84%	3.96%	1.74%
38	-	0.00%	0.00%	0.00%
39	7,739,448	56.16%	10.60%	5.95%
40	\$ 13,779,848	100.00%		7.69%
41				
42				5.95%
43				Line 38 + Line 39; Col. d
44				
45				0.00%
46				Shall be Zero
47	(a)	(b)	(c)	(d) = (b) x (c)
48	Amounts ¹	Ratio	Capital	Cost of Capital
49				
50	\$ -	0.00%	0.00%	0.00%
51	-	0.00%	0.00%	0.00%
52	-	0.00%	0.00%	0.00%
53	\$ -	0.00%		0.00%
54				
55				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 (CCCR) 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
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 8,265	AV-2A; Line 40
9	D = Transmission Rate Base	\$ 4,523,655 v	Pg12 Rev AV-4; Page 1; Line 26
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6237%	Federal Income Tax Expense
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
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,265	Line 8 Above
20	C = Transmission Rate Base	\$ 4,523,655 v	Line 9 Above
21	FT = Federal Income Tax Expense	1.6237%	Line 12 Above
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate
23			23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7525%	State Income Tax Expense
25			25
26			26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.3762%	Line 12 + Line 24
28			28
29	<u>D. Total Weighted Cost of Capital:</u>	7.6903%	AV1; Line 40
30			30
31	<u>E. Cost of Capital Rate (CCCR):</u>	10.0666%	Line 27 + Line 29

v Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

¹ Citizens portion of Equity AFUDC totaling \$56K 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
(S1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate _(ICCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	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	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	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	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28				28
29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53	29
30				30
31	E. Incentive Cost of Capital Rate _(ICCR) :	0.0000%	Line 27 + Line 29	31

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>					1	
2	Bonds (Acct 221)	112; 18; c	\$ 6,053,573		2		
3	Less: Reacquired Bonds (Acct 222)	112; 19; c	-		3		
4	Other Long-Term Debt (Acct 224)	112; 21; c	-		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c	(13,173)		6		
7	LTD = Long Term Debt		\$ 6,040,400	Sum Lines 2 thru 6	7		
8					8		
9	<u>Long-Term Debt Component - Numerator:</u>					9	
10	Interest on Long-Term Debt (Acct 427)	117; 62; c	\$ 233,779		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c	4,107		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c	1,450		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c	-		14		
15	i = LTD interest		\$ 239,335	Sum Lines 10 thru 14	15		
16					16		
17	Cost of Long-Term Debt:		3.96%	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>					19	
20	PF = Preferred Stock (Acct 204)	112; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118; 29; c	\$ -		21		
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22		
23					23		
24	<u>Common Equity Component:</u>					24	
25	Proprietary Capital	112; 16; c	\$ 7,729,414		25		
26	Less: Preferred Stock (Acct 204)	112; 3; c	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c	10,034		28		
29	CS = Common Stock		\$ 7,739,448	Sum Lines 25 thru 28	29		
30					30		
31					31		
32	Return on Common Equity: ²		10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33		(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35	<u>Weighted Cost of Capital:</u>					35	
36						36	
37	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	7,739,448	56.16%	10.60%	5.95%	Col. c = Line 32 Above	39
40	Total Capital	\$ 13,779,848	100.00%		7.69%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.95%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u>				0.00%	Shall be Zero	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48	<u>Incentive Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

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, 2020
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (CCCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.95%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	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	\$ 4,523,442 v	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 = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6237% v	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.95%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,265	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,523,442 v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6237% v	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 = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7525% v	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	2.3762% v	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.6903%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (CCCR):	10.0666% v	Line 27 + 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 SX-PQ Appendix XII Cycle 4 filing per ER22-133.

¹ Citizens portion of Equity AFUDC totaling \$56K 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, 2020
(S1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	AV1; Line 55	6
7	\$ -	Shall be Zero	7
8	\$ -	Shall be Zero	8
9	\$ -	Shall be Zero	9
10	21%	AV2; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	AV2; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	0.0000%	AV1; Line 53	29
30			30
31	0.0000%	Line 27 + Line 29	31

REVISED

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
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
32			32
33			33
34			34
35			35
36			36
37			37
38			38

√ Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

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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	Gross Transmission Plant:			1
2	Transmission Plant	\$ 6,659,410	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,942	Statement AD; Line 27	3
4	Transmission Related General Plant	47,369	Statement AD; Line 29	4
5	Transmission Related Common Plant	117,205	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,842,926	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,387,044	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	15,558	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	19,350	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	58,264	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,480,217	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 5,272,366	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,384	Line 3 Minus Line 10	17
18	Transmission Related General Plant	28,018	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	58,941	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,362,709	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	\$ -	Line 23 Minus Line 24	25

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
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
32			32
33			33
34			34
35			35
36			36
37			37
38			38
1			1
2	\$ 5,272,366	Page 2; Line 16	2
3	3,384	Page 2; Line 17	3
4	28,018	Page 2; Line 18	4
5	58,941	Page 2; Line 19	5
6	\$ 5,362,709	Sum Lines 2 thru 5	6
7			7
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
13			13
14	\$ (937,259) ✓	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (937,259) ✓	Line 14 + Line 15	16
17			17
18			18
19	\$ 50,956	Statement AL; Line 5	19
20	37,081	Statement AL; Line 9	20
21	9,955 ✓	Statement AL; Line 19	21
22	\$ 97,992 ✓	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	\$ 4,523,442 ✓	Sum Lines 6, 11, 16, 22, 24	26
27			27
28			28
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	\$ -	Line 29 + Line 30	31
32			32
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

✓ **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 ER22-52' as compared to the original SX-PQ Appendix XII Cycle 4 filing per ER22-133.**

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	\$ 6,659,410	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,942	Statement AD; Line 27	3
4	Transmission Related General Plant	47,369	Statement AD; Line 29	4
5	Transmission Related Common Plant	117,205	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 6,842,926</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,387,044	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	15,558	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	19,350	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	58,264	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,480,217</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 5,272,366	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,384	Line 3 Minus Line 10	17
18	Transmission Related General Plant	28,018	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	58,941	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,362,709</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 SX-PQ UNDERGROUND LINE SEGMENT**

Appendix XII Cycle 6 Annual Informational Filing

**Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 4
(\$1,000)**

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3							3
4							4
5		Monthly		Cumulative		Cumulative	5
6		Overcollection (-) or	Monthly	Overcollection (-) or		Overcollection (-) or	6
7		Undercollection (+)	Interest	Undercollection (+)		Undercollection (+)	7
8	Month	Year	in Revenue	Rate ¹	wo Interest	Interest	with Interest
9	January	2020	\$ 1	0.42%	\$ 1	\$ 0.00	1
10	February	2020	1	0.39%	3	0.01	3
11	March	2020	1	0.42%	4	0.02	4
12	April	2020	1	0.39%	6	0.02	6
13	May	2020	1	0.40%	7	0.03	7
14	June	2020	1	0.39%	9	0.03	9
15	July	2020	1	0.29%	10	0.03	10
16	August	2020	1	0.29%	12	0.03	12
17	September	2020	1	0.28%	13	0.04	13
18	October	2020	1	0.28%	15	0.04	15
19	November	2020	1	0.27%	16	0.04	17
20	December	2020	1	0.28%	18	0.05	18
21	January	2021		0.28%	18	0.05	18
22	February	2021		0.25%	18	0.05	18
23	March	2021		0.28%	18	0.05	18
24	April	2021		0.27%	18	0.05	18
25	May	2021		0.28%	18	0.05	18
26	June	2021		0.27%	18	0.05	18
27	July	2021		0.28%	18	0.05	18
28	August	2021		0.28%	18	0.05	18
29	September	2021		0.27%	18	0.05	18
30	October	2021		0.28%	18	0.05	19
31	November	2021		0.27%	19	0.05	19
32	December	2021		0.28%	19	0.05	19
33	January	2022		0.28%	19	0.05	19
34	February	2022		0.25%	19	0.05	19
35	March	2022		0.28%	19	0.05	19
36	April	2022		0.27%	19	0.05	19
37	May	2022		0.28%	19	0.05	19
38	June	2022		0.27%	19	0.05	19
39	July	2022		0.31%	19	0.06	19
40	August	2022		0.31%	19	0.06	19
41	September	2022		0.30%	19	0.06	19
42	October	2022		0.42%	19	0.08	19
43	November	2022		0.40%	19	0.08	19
44	December	2022		0.42%	19	0.08	19
45	January	2023		0.54%	19	0.10	19
46	February	2023		0.48%	19	0.09	20
47	March	2023		0.54%	20	0.11	20
48	April	2023		0.62%	20	0.12	20
49	May	2023		0.64%	20	0.13	20
50	June	2023		0.62%	20	0.12	20
51	July	2023		0.68%	20	0.14	20
52	August	2023		0.68%	20	0.14	20
53	September	2023		0.66%	20	0.13	20
54	October	2023		0.71%	20	0.15	21
55	November	2023		0.69%	21	0.14	21
56	December	2023		0.71%	21	0.15	21
57			\$ 18		\$ 3		57

¹ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.
³ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.

Posted FERC Interest rates

San Diego Gas & Electric Company
Citizens' Share of the SX-PQ Underground Line Segment
Appendix XII Cycle 6 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix XII Cycle 5
(\$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 XII Cycle 5 Cost Adjustments Calculation:</u>			1
2				2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ 13	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>2</u>	Page 14 Line 44; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ 15	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>\$ 1,241</u>	Line 7 / Line 9	11

¹ Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix XII costs in a previous Informational Filing. In this Appendix XII Cycle 6 Informational Filing, SDG&E is correcting Appendix XII Cycle 5 for approximately \$15K for 2021 adjustments to A&G.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Appendix XII Cycle 6 Annual Informational Filing
 Derivation of Other Adjustments Applicable to Appendix XII Cycle 5
 (\$1,000)

Line No.	A	B	C = A - B		Line No.
Description of Annual Costs	Revised - Appendix XII Cycle 5 Amounts	As Filed - Appendix XII Cycle 5 ER23-110 Amounts	Difference Incr (Decr)	Reference	
1	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2					2
3	937 ✓	930	6	Page 3 and Page 4, Line 3	3
4					4
5	(58)	(58)	-	Page 3 and Page 4, Line 5	5
6					6
7	\$ 879 ✓	\$ 873	\$ 6	Sum Lines 1, 3, 5	7
8					8
9	32 ✓	26	7	Page 3 and Page 4, Line 9	9
10					10
11	(7)	(7)	-	Page 3 and Page 4, Line 11	11
12					12
13	\$ 904 ✓	\$ 891	\$ 13	Sum Lines 7, 9, 11	13
14					14
15	(0)	(0)	-	Page 3 and Page 4, Line 15	15
16					16
17	\$ 904 ✓	\$ 891	\$ 13	Line 13 + Line 15	17
18					18

Line No.	A	B	C = A - B		Line No.
Description of Monthly Costs	Revised - Appendix XII Cycle 5 Amounts	As Filed - Appendix XII Cycle 5 ER23-110 Amounts	Difference Incr (Decr)	Reference	
19					19
20	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	20
21					21
22	78.061 ✓	77.520	0.541	Page 3 and Page 4, Line 22	22
23					23
24	(4.794)	(4.794)	-	Page 3 and Page 4, Line 24	24
25					25
26	\$ 73.267 ✓	\$ 72.726	\$ 0.541	Sum Lines 20, 22, 24	26
27					27
28	2.690 ✓	2.141	0.549	Page 3 and Page 4, Line 28	28
29					29
30	(0.576)	(0.576)	-	Page 3 and Page 4, Line 30	30
31					31
32	(0.009)	(0.009)	-	Page 3 and Page 4, Line 32	32
33					33
34	\$ 75.372 ✓	\$ 74.282	\$ 1.090	Sum Lines 26, 28, 30, 32	34
35					35
36	12	12	-	Page 3 and Page 4, Line 36	36
37					37
38	\$ 904 ✓	\$ 891	\$ 13	Page 3 and Page 4, Line 38	38
39					39

✓ Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

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	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	937 v	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(58)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 879 v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	32 v	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	(7)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 904 v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(0)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 904 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	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	78.061 v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(4.794)	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 73.267 v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	2.690 v	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.576)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(0.009)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 75.372 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	\$ 904 v	Line 34 x Line 36	38
39				39

v Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

AS FILED

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**

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	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	930	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(58)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 873	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	26	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	(7)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 891	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(0)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 891	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	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	77.520	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(4.794)	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 72.726	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	2.141	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.576)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(0.009)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 74.282	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 891	Line 34 x Line 36	38
39				39

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SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct 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. Non-Direct Annual Carrying Charge Percentages			
2	0.66%	Page 2; Line 6	2
3			3
4	0.99% v	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	0.48%	Page 2; Line 51	12
13			13
14	3.43% v	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.04%		17
18	3.47% v	Line 14 + Line 16	18
19			19
B. Derivation of Non-Direct Expense			
20			20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.47% v	Line 18 Above	23
24			24
25	\$ 937 v	Line 21 x Line 23	25

v Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

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SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component

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

Line No.	Amounts	Reference	Line No.
1	\$ 5,692,028	AV-4; Line 6	1
2			2
3			3
4	\$ 37,637	Statement AH; Line 17	4
5			5
6	0.66%	Line 4 / Line 1	6
7			7
8			8
9	\$ 56,108 v	Pg8 Rev Statement AH; Line 40	9
10			10
11	0.99% v	Line 9 / Line 1	11
12			12
13			13
14	\$ 62,434	Statement AK; Line 17	14
15			15
16	1.10%	Line 14 / Line 1	16
17			17
18			18
19	\$ 1,843	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23			23
24			24
25	\$ 47,456	Statement AL; Line 5	25
26	40,941	Statement AL; Line 9	26
27	11,718 v	Pg9 Rev Statement AL; Line 19	27
28	\$ 100,115 v	Sum Lines 25 thru 27	28
29			29
30	10.0191%	Pg10 Rev Statement AV2; Line 31	30
31			31
32	\$ 10,031 v	Line 28 x Line 30	32
33			33
34	0.18%	Line 32 / Line 1	34
35			35
36			36
37	\$ 32,332	AV-4; Line 4	37
38			38
39	81,074	AV-4; Line 5	39
40			40
41	\$ 113,406	Line 37 + Line 39	41
42			42
43	<u>10.0191%</u>	Line 30	43
44			44
45	\$ 11,362	Line 41 * Line 43	45
46			46
47	\$ 16,054	Statement AJ; Line 17	47
48			48
49	\$ 27,416	Line 45 + Line 47	49
50			50
51	<u>0.48%</u>	Line 49 / Line 1	51

v Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

AS FILED

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Section 2 - Non-Direct Expense Cost Component**

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

Line No.	Amounts	Reference	Line No.
1			1
<u>A. Non-Direct Annual Carrying Charge Percentages</u>			
2	0.66%	Page 2; Line 6	2
3			3
4	0.96%	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	0.48%	Page 2; Line 51	12
13			13
14	3.41%	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.04%		17
18	<u>3.45%</u>	Line 14 + Line 16	18
19			19
<u>B. Derivation of Non-Direct Expense</u>			
20			20
21	\$ 27,000	Lease Agreement	21
22			22
23	<u>3.45%</u>	Line 18 Above	23
24			24
25	<u>\$ 930</u>	Line 21 x Line 23	25

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Section 2 - Non-Direct Expense Cost Component

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

Line No.	Amounts	Reference	Line No.
1	\$ 5,692,028	AV-4; Line 6	1
2			2
3	A. Transmission Related O&M Expense		3
4	\$ 37,637	Statement AH; Line 17	4
5			5
6	Transmission O&M Expense Carrying Charge Percentage	Line 4 / Line 1	6
7			7
8	B. Transmission Related A&G Expense		8
9	\$ 54,771	Statement AH; Line 39	9
10			10
11	Transmission Related A&G Carrying Charge Percentage	Line 9 / Line 1	11
12			12
13	C. Transmission Related Property Tax Expense		13
14	\$ 62,434	Statement AK; Line 17	14
15			15
16	Transmission Related Property Tax Carrying Charge Percentage	Line 14 / Line 1	16
17			17
18	D. Transmission Related Payroll Tax Expense		18
19	\$ 1,843	Statement AK; Line 28	19
20			20
21	Transmission Related Payroll Tax Carrying Charge Percentage	Line 19 / Line 1	21
22			22
23	E. Transmission Related Working Capital Revenue		23
24	Citizens Financed Transmission Projects:		24
25	\$ 47,456	Statement AL; Line 5	25
26	40,941	Statement AL; Line 9	26
27	11,551	Statement AL; Line 19	27
28	\$ 99,948	Sum Lines 25 thru 27	28
29			29
30	10.0191%	Statement AV2; Line 31	30
31			31
32	\$ 10,014	Line 28 x Line 30	32
33			33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	Line 32 / Line 1	34
35			35
36	F. Transmission Related General & Common Plant Revenue		36
37	\$ 32,332	AV-4; Line 4	37
38			38
39	81,074	AV-4; Line 5	39
40			40
41	\$ 113,406	Line 37 + Line 39	41
42			42
43	10.0191%	Line 30	43
44			44
45	\$ 11,362	Line 41 * Line 43	45
46			46
47	\$ 16,054	Statement AJ; Line 17	47
48			48
49	\$ 27,416	Line 45 + Line 47	49
50			50
51	0.48%	Line 49 / Line 1	51

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SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION
 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	Col. 8	Col. 9	Col. 10	Col. 11	Line No.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9	Month	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	9
10	January	2021	73	68	3	-	\$ 71	\$ 3	0.28%	\$ 3	\$ 0.0	\$ 3	10
11	February	2021	73	68	3	-	71	3	0.25%	5	0.0	5	11
12	March	2021	73	68	3	-	71	3	0.28%	8	0.0	8	12
13	April	2021	73	68	3	-	71	3	0.27%	11	0.0	11	13
14	May	2021	73	68	3	-	71	3	0.28%	13	0.0	13	14
15	June	2021	73	68	3	-	71	3	0.27%	16	0.0	16	15
16	July	2021	73	68	3	-	71	3	0.28%	19	0.0	19	16
17	August	2021	73	68	3	-	71	3	0.28%	21	0.1	21	17
18	September	2021	73	68	3	-	71	3	0.27%	24	0.1 ^v	24	18
19	October	2021	73	68	3	-	71	3	0.28%	27	0.1	27	19
20	November	2021	73	68	3	-	71	3	0.27%	29	0.1	30	20
21	December	2021	73	68	3	-	71	3	0.28%	32	0.1	32	21
22			\$ 879	\$ 810	\$ 37	\$ -	\$ 847	\$ 32		\$ 0.5			22

^v Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

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.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION
 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	Col. 8	Col. 9	Col. 10	Col. 11	Line No.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9												9	
10	<u>Month</u>	<u>Year</u>	<u>Cost of Service</u> ¹	<u>Monthly True-Up Revenues</u> ²	<u>Prior True-Up Adjustment</u> ³	<u>Prior Other Adjustments</u> ⁴	<u>Adjusted Monthly True-Up Revenues</u>	<u>Monthly Overcollection (-) or Undercollection (+) in Revenue</u>	<u>Monthly Interest Rate</u> ⁵	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest</u>	<u>Interest</u>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest</u>	10
10	January	2021	73	68	3	-	\$ 71	\$ 2	0.28%	\$ 2	\$ 0.0	\$ 2	10
11	February	2021	73	68	3	-	71	2	0.25%	4	0.0	4	11
12	March	2021	73	68	3	-	71	2	0.28%	6	0.0	6	12
13	April	2021	73	68	3	-	71	2	0.27%	8	0.0	8	13
14	May	2021	73	68	3	-	71	2	0.28%	11	0.0	11	14
15	June	2021	73	68	3	-	71	2	0.27%	13	0.0	13	15
16	July	2021	73	68	3	-	71	2	0.28%	15	0.0	15	16
17	August	2021	73	68	3	-	71	2	0.28%	17	0.0	17	17
18	September	2021	73	68	3	-	71	2	0.27%	19	0.0	19	18
19	October	2021	73	68	3	-	71	2	0.28%	21	0.1	21	19
20	November	2021	73	68	3	-	71	2	0.27%	23	0.1	24	20
21	December	2021	73	68	3	-	71	2	0.28%	26	0.1	26	21
22			\$ 873	\$ 810	\$ 37	\$ -	\$ 847	\$ 25			0.4		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.

REVISED

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	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 109,950	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	Overhead Line Expense	(10,149)	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 52; Col. b	12
13	Maintenance of Station Equipment	(19,574)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(24,433)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(424)	Negative of AH-2; Line 55; 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	\$ 37,637	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	\$ 656,999	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 49; Col. a	22
23	CPUC energy efficiency programs	(13,176)	Negative of AH-3; Sum Lines 26, 28, 31, 37, 45, 50; Col. a and Line 24, 26, 52; Col. b	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 46; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(617)	Negative of AH-3; Line 47; 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 48; Col. b	28
29	Franchise Requirements	(128,580)	Negative of AH-3; Line 42; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(26)	Negative of AH-3; Line 54; 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 29, 32, 33, 34, 35, 38, 39, 40; Col. a	32
33	Other Cost Adjustments	12,177 ✓	Pg.8.2 Rev AH-3; Line 20; Col. d	33
34	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 488,737 ✓	Sum Lines 20 thru 33	34
35	Less: Property Insurance (Due to different allocation factor)	(8,616)	Negative of AH-3; Line 5; Col. c	35
36	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 480,121 ✓	Line 34 + Line 35	36
37	Transmission Wages and Salaries Allocation Factor	10.98%	Statement AI; Line 17	37
38	Transmission Related Non-Direct Administrative & General Expenses	\$ 52,711 ✓	Line 36 x Line 37	38
39	Property Insurance Allocated to Transmission, General, and Common Plant	3,397	Negative of Line 35 x Line 59	39
40	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 56,108 ✓	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	\$ 7,121,919	Statement AD; Line 25	43
44	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	44
45	Transmission Related General Plant	55,230	Statement AD; Line 29	45
46	Transmission Related Common Plant	149,909	Statement AD; Line 31	46
47	Total Transmission Related Investment in Plant	\$ 7,327,059	Sum Lines 43 thru 46	47
48				48
49	Total Transmission Plant & Incentive Transmission Plant	\$ 7,121,919	Line 43 Above	49
50	Total Steam Production Plant	566,175	Statement AD; Line 1	50
51	Total Nuclear Production Plant	-	Shall be Zero	51
52	Total Other Production Plant	542,750	Statement AD; Line 7	52
53	Total Distribution Plant	8,482,865	Statement AD; Line 9	53
54	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	54
55	Total General Plant	503,068	Statement AD; Line 17	55
56	Total Common Plant	1,365,462	Statement AD; Line 19	56
57	Total Plant in Service Excluding SONGS	\$ 18,582,239	Sum Lines 49 thru 56	57
58				58
59	Transmission Property Insurance and Tax Allocation Factor ¹	39.43%	Line 47 / Line 57	59

✓ Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

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

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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	Derivation of Direct Maintenance Expense:			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:			4
5	Total Non-Direct Transmission O&M Expense	\$ 109,950	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	Overhead Line Expense	(10,149)	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 52; Col. b	12
13	Maintenance of Station Equipment	(19,574)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(24,433)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(424)	Negative of AH-2; Line 55; 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	\$ 37,637	Sum Lines 5 thru 16	17
18				18
19	Derivation of Non-Direct Administrative and General Expense:			19
20	Total Non-Direct Administrative & General Expense	\$ 656,999	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 (24, 25, 46); Col. b; and Sum Lines (26, 28, 33, 40, 45); Col. a	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	\$ 476,560	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	\$ 467,944	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.98%	Statement A; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 51,374	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	3,397	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 54,771	Line 37 + Line 38	39
40				40
41	Derivation of Transmission Plant Property Insurance Allocation Factor:			41
42	Transmission Plant & Incentive Transmission Plant	\$ 7,121,919	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	55,230	Statement AD; Line 29	44
45	Transmission Related Common Plant	149,909	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 7,327,059	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 7,121,919	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	\$ 18,582,239	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	39.43%	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, 2021
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Addtl A&G Adj	(e) = (c) + (d) Adjusted A&G	Reference	Line No.
		Administrative & General							
1	920	A&G Salaries	\$ 62,283	\$ 881	\$ 61,402	√ \$ 881 ³	\$ 62,283	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	33,308	7,379	25,928	√ 7,379 ³	33,308	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)		(20,277)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	108,587	10,897	97,689	√ 1,396 ³	99,086	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616		8,616		8,616	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	215,579	1,418	214,161	√ 996 ³	215,157	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	56,506	2,077	54,429	√ 1,511 ³	55,940	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128,580	128,580	0		0	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	35,380	24,076	11,304		11,304	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(12,934)		(12,934)		(12,934)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	66	66	0		0	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	10,539	5,025	5,513	√ 0 ³	5,513	Form 1; Page 320-323; Line 192	12
13	931	Rents	12,352	14	12,338	√ 14 ³	12,352	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	18,209	26	18,183		18,183	Form 1; Page 320-323; Line 196	14
15									15
16		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	√ \$ 12,177	\$ 488,530	Sum Lines 1 thru 14	16
17									17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	207	-	207		207		18
19									19
20		Total Adjusted Administrative & General Expenses	\$ 656,999	\$ 180,439	\$ 476,560	√ \$ 12,177	\$ 488,737	Line 16 + Line 18	20
21									21
22									22
23		Excluded Expenses:							23
24	920	Energy Efficiency		\$ 881					24
25		CEMA/WPMA exclusion corrections				881 ³			25
26	921	Energy Efficiency		7,379					26
27		CEMA/WPMA exclusion corrections				7,379 ³			27
28	923	Energy Efficiency	\$ 1,396						28
29		Other Exclusion - FERC Audit Adjustments (Finding #3) ²	9,501	10,897					29
30		CEMA/WPMA exclusion corrections				1,396 ³			30
31	925	Energy Efficiency	1,300						31
32		Customer Information System	57						32
33		Electric Power Research Institute (EPRI) Dues	51						33
34		Covid-19 Pandemic Protections	8						34
35		Residential Disconnect Protections	3	1,418					35
36		CEMA/WPMA exclusion corrections				996 ³			36
37	926	Energy Efficiency	1,948						37
38		Customer Information System	88						38
39		CSI Transition, Stabilization, & OCM	36						39
40		Residential Disconnect Protections	5	2,077					40
41		CEMA/WPMA exclusion corrections				1,511 ³			41
42	927	Franchise Requirements		128,580					42
43	928	CPUC Reimbursement Fees	22,236						43
44		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	965						44
45		Energy Efficiency	258						45
46		CPUC Intervenor Funding Expense - Transmission	-						46
47		CPUC Intervenor Funding Expense - Distribution	617	24,076					47
48	930.1	General Advertising Expenses		66					48
49	930.2	Abandoned Projects	5,025						49
50		Energy Efficiency	0	5,025					50
51		CEMA/WPMA exclusion corrections				0 ³			51
52	931	Energy Efficiency		14					52
53		CEMA/WPMA exclusion corrections				14 ³			53
54	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26					54
55									55
56		Total Excluded Expenses		\$ 180,439					56
57									57
58									58
59	√	Items in BOLD have changed due to A&G adj. on CEMA/WPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.							59
60	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							60
61		Account 7000717, which was created to track Citizens Border East Line A&G Expense.							61
62	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.							62
63		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							63
64		adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.							64
65	³	2021 CEMA/WPMA exclusion corrections.							65
66									66

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	207	-	207		18
19							19
20		Total Adjusted Administrative & General Expenses	\$ 656,999	\$ 180,439	\$ 476,560	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 Account 7000717, which was created to track Citizens Border East Line A&G Expense.					52
53							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 adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.					55
56							56
57							57

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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		39.14%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 47,456	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		\$ 40,941	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				11
12	Transmission O&M Expense		\$ 37,637	Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		\$ 56,108 ✓	Pg 8 Rev Statement AH; Line 40	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 24	14
15	Total		\$ 93,745 ✓	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		\$ 11,718 ✓	Line 15 x Line 17	19

✓ Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

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.

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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		39.14%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 47,456	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		\$ 40,941	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				
12	Transmission O&M Expense		\$ 37,637	Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		54,771	Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 24	14
15	Total		\$ 92,409	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		\$ 11,551	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.

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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, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
<u>Long-Term Debt Component - Denominator:</u>				
2	112-113; 18; c	\$ 6,417,859		2
3	112-113; 19; c	-		3
4	112-113; 21; c	-		4
5	112-113; 22; c	-		5
6	112-113; 23; c	(16,894)		6
7		\$ 6,400,965	Sum Lines 2 thru 6	7
8				8
9				9
<u>Long-Term Debt Component - Numerator:</u>				
10	114-117; 62; c	\$ 237,654		10
11	114-117; 63; c	4,408		11
12	114-117; 64; c	1,275		12
13	114-117; 65; c	-		13
14	114-117; 66; c	-		14
15		\$ 243,337	Sum Lines 10 thru 14	15
16				16
17		3.80%	Line 15 / Line 7	17
18				18
<u>Preferred Equity Component:</u>				
20	112-113; 3; c	\$ -		20
21	118-119; 29; c	\$ -		21
22		0.00%	Line 21 / Line 20	22
23				23
<u>Common Equity Component:</u>				
25	112-113; 16; c	\$ 8,248,584		25
26	112-113; 3; c	-	Negative of Line 20 Above	26
27	112-113; 12; c	-		27
28	112-113; 15; c	10,117		28
29		\$ 8,258,701	Sum Lines 25 thru 28	29
30				30
31				31
32		10.60%	TO5 Offer of Settlement; Section II.A.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				
36				
37	\$ 6,400,965	43.66%	3.80%	1.66%
38	-	0.00%	0.00%	0.00%
39	8,258,701	56.34%	10.60%	5.97%
40	\$ 14,659,666	100.00%		7.63%
41				
42				5.97%
43				Line 38 + Line 39; Col. d
44				
45				0.00%
46				Shall be Zero
47	(a)	(b)	(c)	(d) = (b) x (c)
48	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
49				
50	\$ -	0.00%	0.00%	0.00%
51	-	0.00%	0.00%	0.00%
52	-	0.00%	0.00%	0.00%
53	\$ -	0.00%		0.00%
54				Sum Lines 50 thru 52
55				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, 2021

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.97%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,794,594 v	Pg12 Rev 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 = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6316%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.97%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,231	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,794,594 v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6316%	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 = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7560%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	2.3876%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.6315%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	10.0191%	Line 27 + Line 29	31

v Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110.

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, 2021
(S1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (ICCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	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	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	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	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28				28
29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53	29
30				30
31	E. Incentive Cost of Capital Rate (ICCR):	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, 2021
(\$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)	112-113; 18; c	\$ 6,417,859	2		
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-	3		
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	-	4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-	5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(16,894)	6		
7	LTD = Long Term Debt		\$ 6,400,965	7		
8			Sum Lines 2 thru 6	8		
9	<u>Long-Term Debt Component - Numerator:</u>					
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$ 237,654	10		
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,408	11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	1,275	12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-	13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-	14		
15	i = LTD interest		\$ 243,337	15		
16			Sum Lines 10 thru 14	16		
17	<u>Cost of Long-Term Debt:</u>		3.80%	17		
18			Line 15 / Line 7	18		
19	<u>Preferred Equity Component:</u>					
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$ -	20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$ -	21		
22	Cost of Preferred Equity		0.00%	22		
23			Line 21 / Line 20	23		
24	<u>Common Equity Component:</u>					
25	Proprietary Capital	112-113; 16; c	\$ 8,248,584	25		
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-	27		
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	10,117	28		
29	CS = Common Stock		\$ 8,258,701	29		
30			Sum Lines 25 thru 28	30		
31	<hr/>					
32	<u>Return on Common Equity:</u>		10.60%	32		
33			TO5 Offer of Settlement; Section II.A.1.5.1	33		
34	(a)	(b)	(c)	(d) = (b) x (c)		
35	<u>Weighted Cost of Capital:</u>	Cap. Struct.	Cost of Capital	Weighted		
36	Amounts ¹	Ratio	Capital	Cost of Capital		
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	<hr/>					
44	<u>Incentive Return on Common Equity:</u>			0.00%		Shall be Zero
45						
46	(a)	(b)	(c)	(d) = (b) x (c)		
47	<u>Incentive Weighted Cost of Capital:</u>	Cap. Struct.	Cost of Capital	Weighted		
48	Amounts ¹	Ratio	Capital	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

(\$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 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, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	AV1; Line 55	6
7	\$ -	Shall be Zero	7
8	\$ -	Shall be Zero	8
9	\$ -	Shall be Zero	9
10	21%	AV2; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	AV2; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	0.0000%	AV1; Line 53	29
30			30
31	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, 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	\$ 5,575,857	Page 2; Line 16	2
3	2,764	Page 2; Line 17	3
4	32,332	Page 2; Line 18	4
5	81,074	Page 2; Line 19	5
6	\$ 5,692,028	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	\$ -	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
13			13
14	\$ (997,550)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (997,550)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
18			18
19	\$ 47,456	Statement AL; Line 5	19
20	40,941	Statement AL; Line 9	20
21	11,718 ✓	Pg9 Rev Statement AL; Line 19	21
22	\$ 100,115 ✓	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	\$ 4,794,594 ✓	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

✓ Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix XII Cycle 5 per ER23-110

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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, 2021
 (\$1,000)

Line
 No.

A. Derivation of Net Transmission Plant:

1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 7,121,919	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	21,037	Statement AD; Line 27	3
4	Transmission Related General Plant	55,230	Statement AD; Line 29	4
5	Transmission Related Common Plant	149,909	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 7,348,096</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,546,062	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	18,273	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	22,898	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	68,835	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	\$ 5,575,857	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	2,764	Line 3 Minus Line 10	17
18	Transmission Related General Plant	32,332	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	81,074	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,692,028</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
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	\$ 5,575,857	Page 2; Line 16	2
3	2,764	Page 2; Line 17	3
4	32,332	Page 2; Line 18	4
5	81,074	Page 2; Line 19	5
6	<u>\$ 5,692,028</u>	Sum Lines 2 thru 5	6
7			7
8			8
<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
13			13
<u>Rate Base Reductions:</u>			
14	\$ (997,550)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	<u>\$ (997,550)</u>	Line 14 + Line 15	16
17			17
18			18
<u>Working Capital:</u>			
19	\$ 47,456	Statement AL; Line 5	19
20	40,941	Statement AL; Line 9	20
21	11,551	Statement AL; Line 19	21
22	<u>\$ 99,948</u>	Sum Lines 19 thru 21	22
23			23
24	<u>-</u>	Statement Misc.; Line 5	24
25			25
26	<u>\$ 4,794,427</u>	Sum Lines 6, 11, 16, 22, 24	26
27			27
28			28
<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
33			33
<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
<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, 2021
 (\$1,000)

Line
 No.

A. Derivation of Net Transmission Plant:

1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 7,121,919	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	21,037	Statement AD; Line 27	3
4	Transmission Related General Plant	55,230	Statement AD; Line 29	4
5	Transmission Related Common Plant	149,909	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 7,348,096</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,546,062	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	18,273	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	22,898	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	68,835	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	\$ 5,575,857	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	2,764	Line 3 Minus Line 10	17
18	Transmission Related General Plant	32,332	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	81,074	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,692,028</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

Appendix XII Cycle 6 Annual Informational Filing

Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 5
(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Undercollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6		Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7
8	January	2021	\$ 1	0.28%	1	\$ 0	1 8
9	February	2021	1	0.25%	2	0	2 9
10	March	2021	1	0.28%	3	0	3 10
11	April	2021	1	0.27%	4	0	4 11
12	May	2021	1	0.28%	5	0	5 12
13	June	2021	1	0.27%	7	0	7 13
14	July	2021	1	0.28%	8	0	8 14
15	August	2021	1	0.28%	9	0	9 15
16	September	2021	1	0.27%	10	0	10 16
17	October	2021	1	0.28%	11	0	11 17
18	November	2021	1	0.27%	12	0	12 18
19	December	2021	1	0.28%	13	0	13 19
20	January	2022		0.28%	13	0	13 20
21	February	2022		0.25%	13	0	13 21
22	March	2022		0.28%	13	0	13 22
23	April	2022		0.27%	13	0	13 23
24	May	2022		0.28%	13	0	13 24
25	June	2022		0.27%	13	0	14 25
26	July	2022		0.31%	14	0	14 26
27	August	2022		0.31%	14	0	14 27
28	September	2022		0.30%	14	0	14 28
29	October	2022		0.42%	14	0	14 29
30	November	2022		0.40%	14	0	14 30
31	December	2022		0.42%	14	0	14 31
32	January	2023		0.54%	14	0	14 32
33	February	2023		0.48%	14	0	14 33
34	March	2023		0.54%	14	0	14 34
35	April	2023		0.62%	14	0	14 35
36	May	2023		0.64%	14	0	14 36
37	June	2023		0.62%	14	0	14 37
38	July	2023		0.68%	14	0	14 38
39	August	2023		0.68%	14	0	14 39
40	September	2023		0.66%	14	0	15 40
41	October	2023		0.71%	15	0	15 41
42	November	2023		0.69%	15	0	15 42
43	December	2023		0.71%	15	0	15 43
44			\$ 13		\$ 2		44

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

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

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

Posted FERC Interest rates

San Diego Gas & Electric Company
Citizens Share of the SX-PQ Underground Line Segment
Appendix XII Cycles 1 to 5 Cost Adjustments
(\$1,000)

Line No.	Description	Base Period 2017 - Appendix XII Cycle 1 ¹	Base Period 2018 - Appendix XII Cycle 2 ¹	Base Period 2019 - Appendix XII Cycle 3 ¹	Base Period 2020 - Appendix XII Cycle 4 ¹	Base Period 2021 - Appendix XII Cycle 5 ¹	Total	Line No.
1	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ (11)	\$ (4)	\$ (1)	\$ 6	\$ 1	\$ (9)	1
2	Interest	(4)	(1)	(0)	1	0	(4)	2
3	Total Annual Costs Adjustment	(15)	(5)	(1)	8	1	(13)	3
4	Number of Months in Base Period	12	12	12	12	12	12	4
5	Total Monthly Costs Adjustment	\$ (1.252)	\$ (0.429)	\$ (0.062)	\$ 0.628	\$ 0.048	\$ (1.066)	5

¹ Derived from internally generated workpapers.