

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement BK-1**  
**Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)**  
**For the Base Period & True-Up Period Ending xxxxxx**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
<b>A. Revenues:</b>			
1	\$ -	Statement AH; Line 9	1
2			2
3	#DIV/0!	Statement AH; Line 31	3
4			4
5	-	Negative of Statement AH; Line 16	5
6	#DIV/0!	Sum Lines 1 thru 5	6
7			7
8	#DIV/0!	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	#DIV/0!	Statement AK; Line 13	12
13			13
14	#DIV/0!	Statement AK; Line 20	14
15	#DIV/0!	Sum Lines 6 thru 14	15
16			16
17	#DIV/0!	Statement AV; Page 3; Line 31	17
18	#DIV/0!	Page 3; Line 27	18
19	#DIV/0!	Line 17 x Line 18	19
20			20
21	#DIV/0!	Statement AV; Page 3; Line 64	21
22	#DIV/0!	Page 3; Line 27 - Line 10	22
23	#DIV/0!	Line 21 x Line 22	23
24			24
25	\$ -	Statement AQ; Line 3	25
26	-	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	#DIV/0!	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement BK-1  
Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)  
For the Base Period & True-Up Period Ending xxxxxx  
(\$1,000)

Line No.	Amounts	Reference	Line No.
<b>B. Incentive ROE Project Transmission Revenue:</b> <sup>1,2</sup>			
1	\$ -	Statement AJ; Line 19	1
2			2
3	0.0000%	Statement AV; Page 4; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
<b>C. Incentive Transmission Plant Abandoned Project Revenue:</b> <sup>1,2</sup>			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	#DIV/0!	Statement AV; Page 3; Line 31	17
18	#DIV/0!	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	#DIV/0!	Line 14 + Line 18 + Line 22	24
25			25
<b>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</b> <sup>1,2</sup>			
27	\$ -	Page 3; Line 39	27
28	#DIV/0!	Statement AV; Page 3; Line 31	28
29	#DIV/0!	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	#DIV/0!	Statement AV; Page 3; Line 64	32
33	#DIV/0!	Line 31 x Line 32	33
34			34
35	#DIV/0!	Line 29 + Line 33	35
36			36
37	#DIV/0!	Sum Lines 11, 24, 35	37
38			38
39	#DIV/0!	Page 1; Line 30 + Line 37	39

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

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

<sup>3</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement BK-1  
Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)  
For the Base Period & True-Up Period Ending xxxxxx  
(\$1,000)

Line No.	Amounts	Reference	Line No.
<b><u>A. Transmission Rate Base:</u></b>			
1	<b><u>Net Transmission Plant:</u></b>		1
2	Transmission Plant	\$ -	Page 4; Line 16
3	Transmission Related Electric Miscellaneous Intangible Plant	#DIV/0!	Page 4; Line 17
4	Transmission Related General Plant	#DIV/0!	Page 4; Line 18
5	Transmission Related Common Plant	#DIV/0!	Page 4; Line 19
6	Total Net Transmission Plant	#DIV/0!	Sum Lines 2 thru 5
7			7
8	<b><u>Rate Base Additions:</u></b>		8
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
12			12
13	<b><u>Rate Base Reductions:</u></b>		13
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
17			17
18	<b><u>Working Capital:</u></b>		18
19	Transmission Related Materials and Supplies	#DIV/0!	Statement AL; Line 5
20	Transmission Related Prepayments	#DIV/0!	Statement AL; Line 9
21	Transmission Related Cash Working Capital	#DIV/0!	Statement AL; Line 19
22	Total Working Capital	#DIV/0!	Sum Lines 19 thru 21
23			23
24	Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5
25	Unfunded Reserves	\$ -	Statement Misc; Line 7
26			26
27	Total Transmission Rate Base	#DIV/0!	Sum Lines 6, 11, 16, 22, 24, 25
28			28
29	<b><u>B. Incentive ROE Project Transmission Rate Base:</u></b> <sup>1</sup>		29
30	Net Incentive Transmission Plant	\$ -	Page 4; Line 25
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9
32	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31
33			33
34	<b><u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u></b> <sup>1</sup>		34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36
38			38
39	<b><u>D. Incentive Transmission Construction Work In Progress</u></b> <sup>1</sup>	\$ -	Statement AM; Line 1
			39

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

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement BK-1  
Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)  
For the Base Period & True-Up Period Ending xxxxxx  
(\$1,000)

Line No.	Amounts	Reference	Line No.
<b><u>A. Transmission Plant:</u></b>			
1			1
<b><u>Gross Transmission Plant:</u></b>			
2	\$ -	Statement AD; Line 11	2
3	#DIV/0!	Statement AD; Line 27	3
4	#DIV/0!	Statement AD; Line 29	4
5	#DIV/0!	Statement AD; Line 31	5
6	#DIV/0!	Sum Lines 2 thru 5	6
7			7
<b><u>Transmission Related Depreciation Reserve:</u></b>			
9	\$ -	Statement AE; Line 1	9
10	#DIV/0!	Statement AE; Line 11	10
11	#DIV/0!	Statement AE; Line 13	11
12	#DIV/0!	Statement AE; Line 15	12
13	#DIV/0!	Sum Lines 9 thru 12	13
14			14
<b><u>Net Transmission Plant:</u></b>			
16	\$ -	Line 2 Minus Line 9	16
17	#DIV/0!	Line 3 Minus Line 10	17
18	#DIV/0!	Line 4 Minus Line 11	18
19	#DIV/0!	Line 5 Minus Line 12	19
20	#DIV/0!	Sum Lines 16 thru 19	20
21			21
<b><u>B. Incentive Project Transmission Plant:</u></b> <sup>1</sup>			
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

<sup>1</sup> The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement BK-1  
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC<sub>EU</sub>)  
For the Forecast Period xxxxxx  
(\$1,000)

Line No.	Amounts	Reference	Line No.
<b><u>ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS</u></b>			
<b><u>A. Derivation of Annual Fix Charge Rate (AFCR<sub>EU</sub>) Applicable to</u></b>			
<b><u>Weighted Forecast Plant Additions:</u></b>			
1	#DIV/0!	Page 1; Line 30	1
2	-	Negative of Page 1; Line 1 x 50%	2
3	#DIV/0!	Negative of Page 1; Line 3 x 50%	3
4	-	Negative of Page 1; Line 5	4
5	-	Negative of Page 1; Line 25	5
6	-	Negative of Page 1; Line 28	6
7	#DIV/0!	Sum Lines 1 thru 6	7
8			8
9	#DIV/0!	Page 4; Line 20	9
10			10
11	#DIV/0!	Line 7 / Line 9	11
12			12
13	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 5; Col. f	13
14			14
15	#REF!	Statement AJ; Page AJ-1B; Line 33; Col. c	15
16	#REF!	Line 13 x Line 15	16
17			17
18	#REF!	Line 13 minus Line 16	18
19			19
20	#DIV/0!	Line 11 x Line 18	20

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement BK-1**  
**Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC<sub>EU</sub>)**  
**For the Forecast Period xxxxx**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
<b>ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS</b>			
<b>A. Derivation of Annual Fix Charge Rate (AFCR<sub>EU-IR-ROE</sub>) Applicable to Incentive Weighted Forecast Plant Additions (ROE Incentive Only):</b>			
1	#DIV/0!	Page 1; Line 30 + Page 2; Line 11	1
2	-	Negative of Page 1; Line 1 x 50%	2
3	#DIV/0!	Negative of Page 1; Line 3 x 50%	3
4	-	Negative of Page 1; Line 5	4
5	-	Negative of Page 1; Line 25	5
6	-	Negative of Page 1; Line 28	6
7	#DIV/0!	Sum Lines 1 thru 6	7
8			8
9	#DIV/0!	Page 4; (Line 20 + Line 25)	9
10			10
11	#DIV/0!	Line 7 / Line 9	11
12			12
13	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 8; Col. f	13
14			14
15	#REF!	Page 5; Line 15	15
16	#REF!	Line 13 x Line 15	16
17			17
18	#REF!	Line 13 minus Line 16	18
19			19
20	#DIV/0!	Line 11 x Line 18	20
21			21
22	<b>B. Derivation of Incentive Forecast Transmission CWIP Revenues:</b>		
23	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	23
24			24
25	#DIV/0!	Statement AV; Page 3; Line 31	25
26			26
27	#DIV/0!	Line 23 x Line 25	27
28			28
29	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	29
30			30
31	#DIV/0!	Statement AV; Page 3; Line 64	31
32			32
33	#DIV/0!	Line 29 x Line 31	33
34			34
35	#DIV/0!	Line 27 + Line 33	35

<sup>1</sup> The Incentive Annual Fixed Charge Rate will be tracked and shown for each incentive project as applicable.

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement BK-1  
Derivation of End Use Base Transmission Revenue Requirements (BTRR<sub>EU</sub>)  
For the Rate Effective Period xxxxxx  
(\$1,000)

Line No.	Amounts	Reference	Line No.
<b><u>A. End Use Customer Base Transmission Revenue Requirement (BTRR<sub>EU</sub>):</u></b>			
1			1
2	#DIV/0!	Page 1; Line 30	2
3			3
4	#DIV/0!	Page 2; Line 37	4
5			5
6	-	True-Up; Line 25; Col. 11	6
7			7
8	#DIV/0!	Interest True-Up CY; Line 22; Col. 2	8
9			9
10	#DIV/0!	Page 5; Line 20	10
11			11
12	#DIV/0!	Page 6; Line 20	12
13			13
14	#DIV/0!	Page 6; Line 35	14
15			15
16	#DIV/0!	Sum Lines 2 thru 14	16
17			17
18	0.0000%	#DIV/0! Line 16 x Franchise Fee Rate	18
19	0.0000%	#DIV/0! Line 16 x Uncollectible Rate	19
20			20
21	#DIV/0!	Sum Lines 16 thru 19	21
22			22
23	\$ -	Cost Adjustment Workpapers	23
24			24
25	#DIV/0!	Line 21 + Line 23	25

**SAN DIEGO GAS & ELECTRIC COMPANY**  
Statement BK-2

**Derivation of CAISO HV Transmission Facility (BTRR<sub>CAISO,HV</sub>) & LV Transmission Facility (BTRR<sub>CAISO,LV</sub>) Revenue Requirements**  
**For the Rate Effective Period xxxxxx**  
**(\$1,000)**

Line No.	Total	Reference			Line No.
<b>A. Derivation of Revenues Related With Total Transmission Facilities:</b>					
1	#DIV/0!	Statement BK-1; Page 7; Line 16			1
2					2
3	-	Negative of Statement BK-1; Page 1; Line 5			3
4					4
5	#DIV/0!	Negative of Statement AL; Line 30			5
6					6
7	#DIV/0!	Negative of Statement AL; Line 34			7
8					8
9	-	Negative of Statement AQ; Line 1			9
10					10
11	#DIV/0!	Sum Lines 1 thru 9			11
12					12
<b>B. Derivation of Split Between HV and LV: <sup>1</sup></b>					
13	(a)	(b)	(c)		13
14	Total	High Voltage	Low Voltage	Reference	14
<b>1. Percent Split Between HV &amp; LV for Recorded Non-Incentive &amp; Incentive Gross Transmission Plant Facilities and Incentive CWIP:</b>					
15					15
16	#DIV/0!	#DIV/0!	#DIV/0!	Summary of HV/LV Plant Allocation Study; Line 40; Col. c and b	16
17	#DIV/0!	#DIV/0!	#DIV/0!	Col. a = Line 11 minus Line 21	17
18				Col. b and c = Line 16 x (Line 17; Col. a)	18
<b>2. Percent Split Between HV &amp; LV Forecast Plant Additions:</b>					
19					19
20	#DIV/0!	#DIV/0!	#DIV/0!	Summary of HV/LV Splits for Forecast Plant Additions; Line 19; Col. d and e	20
21	#DIV/0!	#DIV/0!	#DIV/0!	Col. a = Statement BK-1; Page 7; Sum Lines 10 thru 14	21
22				Col. b and c = Line 20 x (Line 21; Col. a)	22
<b>C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:</b>					
23					23
24					24
25	#DIV/0!	#DIV/0!	#DIV/0!	Line 17 + Line 21	25
26	0.0000%	#DIV/0!	#DIV/0!	Line 25 x Franchise Fee Rate	26
27	#DIV/0!	#DIV/0!	#DIV/0!	Line 25 + Line 26	27
28					28
29	-	#DIV/0!	#DIV/0!	Col. a = Cost Adjustment Workpapers	29
30				Col. b and c = Line 16 x (Line 29; Col. a)	30
31					31
32	#DIV/0!	#DIV/0!	#DIV/0!	Line 27 + Line 29	32

<sup>1</sup> SDG&E has followed the CAISO's guidelines to separate all elements of its Transmission facilities into HV and LV components as outlined in Appendix F; Schedule 3; Section 12 of the CAISO tariff.

<sup>2</sup> Base franchise fees are applicable to all SDG&E customers.

<sup>3</sup> The following HV/LV Wholesale Base Transmission Revenue Requirements will be used by the CAISO to develop the TAC rates for the applicable rate effective period.



**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AD**

**Cost of Plant**

**Base Period & True-Up Period 12 - Months Ending xxxxx**

**(\$1,000)**

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

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

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

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

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

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

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

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

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

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

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

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AF**

**Deferred Credits**

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

Line No.	FERC Form 1 Page; Line; Col.	(a)	(b)	(c) = [(a)+(b)]/2	Reference	Line No.	
		31-Dec-xx	31-Dec-xx	Average Balance			
1	FERC Account 190	450.1; Sch. Pg. 234; 2; b and c	\$ -	\$ -	\$ -	AF-1 and AF-2; Line 7; Col. d	1
2							2
3	FERC Account 282	450.1; Sch. Pg. 274; 2; b and k	\$ -	\$ -	\$ -	AF-1 and AF-2; Line 14; Col. d	3
4							4
5	FERC Account 283	450.1; Sch. Pg. 276; 9; b and k	\$ -	\$ -	\$ -	AF-1 and AF-2; Line 22; Col. d	5
6							6
7	Total Transmission Related ADIT <sup>1</sup>		\$ -	\$ -	\$ -	Sum Lines 1 thru 5	7
8							8
9	Incentive Transmission Plant ADIT		\$ -	\$ -	\$ -	AF-3; Line 1; Col. c	9
10							10
11	Transmission Plant Abandoned ADIT		\$ -	\$ -	\$ -	AF-3; Line 3, Col. c	11
12							12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		\$ -	\$ -	\$ -	AF-3; Line 5; Col. c	13

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

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

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

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AH**

**Operation and Maintenance Expenses**

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
<u>Derivation of Transmission Operation and Maintenance Expense:</u>				
2				2
3	321; 112; b	\$ -	AH-1; Line 33; Col. a	3
Adjustments to Per Book Transmission O&M Expense:				
4		-	Negative of AH-1; Line 38; Col. b	4
5		-	Negative of AH-1; Line 39; Col. b	5
6		-	Negative of AH-1; Line 40; Col. b	6
7		-	Negative of AH-1; Line 45; Col. b	7
8		-	Negative of AH-1; Line 37; Col. b	8
9		\$ -	Sum Lines 2 thru 8	9
10				10
<u>Derivation of Administrative and General Expense:</u>				
11				11
12	323; 197; b	\$ -	AH-2; Line 16; Col. a	12
Adjustments to Per Book A&G Expense:				
13				13
Abandoned Projects				
14		-	Negative of AH-2; Line 31; Col. b	14
15		-	Negative of AH-2; Sum Lines 20, 22, 24, 30, 32; Col. a or b	15
16		-	Negative of AH-2; Line 25; Col. a	16
17		-	Negative of AH-2; Line 26; Col. a	17
18		-	Negative of AH-2; Line 27; Col. a	18
19		-	Negative of AH-2; Line 21; Col. a	19
20		-	Negative of AH-2; Line 29; Col. b	20
21		-	Negative of AH-2; Line 23; Col. b	21
22		-	Negative of AH-2; Line 33; Col. b	22
23		-	Negative of AH-2; Line 28; Col. a	23
24		-	Not Applicable to XXXX Base Period	24
25		\$ -	Sum Lines 12 thru 24	25
26		-	Negative of AH-2; Line 5; Col. c	26
27		\$ -	Line 25 + Line 26	27
28		#DIV/0!	Statement AI; Line 15	28
29		#DIV/0!	Line 27 x Line 28	29
30		#DIV/0!	Negative of Line 26 x Line 50	30
31		#DIV/0!	Line 29 + Line 30	31
32				32
<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>				
33				33
34		\$ -	Statement AD; Line 25	34
35		-	Shall be Zero	35
36		#DIV/0!	Statement AD; Line 29	36
37		#DIV/0!	Statement AD; Line 31	37
38		#DIV/0!	Sum Lines 34 thru 37	38
39				39
40		\$ -	Line 34 Above	40
41		-	Statement AD; Line 1	41
42		-	Shall be Zero	42
43		-	Statement AD; Line 7	43
44		-	Statement AD; Line 9	44
45		-	Shall be Zero	45
46		-	Statement AD; Line 17	46
47		-	Statement AD; Line 19	47
48		\$ -	Sum Lines 40 thru 47	48
49				49
50		#DIV/0!	Line 38 / Line 48	50

<sup>1</sup> The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AI  
Wages and Salaries**

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

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

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

**Depreciation and Amortization Expense**

**Base Period & True-Up Period 12 - Months Ending xxxxxx**

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense	\$ -	AJ-1; Line 12	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	-	AJ-2; Line 1	3
4				4
5	General Plant Depreciation Expense	-	AJ-3; Line 1	5
6				6
7	Common Plant Depreciation Expense	-	AJ-4; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	#DIV/0!	Statement AI; Line 15	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	#DIV/0!	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	#DIV/0!	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	#DIV/0!	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	#DIV/0!	Line 1 + (Sum Lines 11 thru 15)	17
18				18
19	Incentive Transmission Plant Depreciation Expense	\$ -	AJ-5; Line 12	19
20				20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup>	\$ -	AJ-6; Line 1	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	AJ-7; Line 1	23

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AK**

**Taxes Other Than Income Taxes**

**Base Period & True-Up Period 12 - Months Ending xxxxxx**

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes <sup>1</sup>	\$ -		1
2				2
3	Less: Other Taxes (Business license taxes) <sup>2</sup>	-	Not Applicable to XXXX Base Period	3
4				4
5	Net Property Taxes	\$ -	Line 1 + Line 3	5
6				6
7	Less: SONGS Property Taxes	-		7
8				8
9	Total Property Taxes Expense	\$ -	Line 5 + Line 7	9
10				10
11	Transmission Property Insurance and Tax Allocation Factor	#DIV/0!	Statement AH; Line 50	11
12				12
13	Transmission Related Property Taxes Expense	#DIV/0!	Line 9 x Line 11	13
14				14
15				15
16	Total Payroll Taxes Expense <sup>3</sup>	\$ -		16
17				17
18	Transmission Wages and Salaries Allocation Factor	#DIV/0!	Statement AI; Line 15	18
19				19
20	Transmission Related Payroll Taxes Expense	#DIV/0!	Line 16 x Line 18	20

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

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

<sup>3</sup> Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 18; Col. i.



SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

Base Period & True-Up Period 12 - Months Ending xxxxxx

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies <sup>1</sup>	450.1; Sch. Pg. 227; 12; c	\$ -	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		#DIV/0!	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		#DIV/0!	Line 1 x Line 3	5
6					6
7	B. Prepayments <sup>1</sup>	450.1; Sch. Pg. 110; 57; c	\$ -	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		#DIV/0!	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense		\$ -	Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		#DIV/0!	Statement AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 16	14
15	Total		#DIV/0!	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		#DIV/0!	Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission		\$ -	Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -	Line 22 x Line 24	26
27					27
28	Cost of Capital Rate <sub>(COCR)</sub> - Base ROE:		#DIV/0!	Statement AV; Page 3; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE <sup>2</sup>		#DIV/0!	Line 26 x Line 28	30
31					31
32	Cost of Capital Rate <sub>(COCR)</sub> - CAISO Participation ROE Adder:		#DIV/0!	Statement AV; Page 3; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder <sup>2</sup>		#DIV/0!	Line 26 x Line 32	34

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

<sup>2</sup> Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AM**

**Construction Work In Progress (CWIP)**

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

Line No.	FERC Form 1 Page; Line; Col.	13-Months Average Balance	Reference	Line No.
1	Incentive Transmission Construction Work In Progress <sup>1</sup>	\$ -	AM-1; Line 18	1

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

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	South Georgia Income Tax Adjustment	\$ -		1
2				2
3	Total Federal Income Tax Deductions Other Than Interest	<u>\$ -</u>	Line 1	3

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AR**

**Federal Tax Adjustments**

**Base Period & True-Up Period 12 - Months Ending xxxxxx**

**(\$1,000)**

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits <sup>1</sup>	\$ -		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	Total Federal Tax Adjustments	\$ -	Line 1 + Line 7	9

<sup>1</sup> Input value from FERC Form 1 should be entered as a negative.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AU**

**Revenue Credits**

**Base Period & True-Up Period 12 - Months Ending xxxxx**

**(\$1,000)**

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	(451) Miscellaneous Service Revenues <sup>1</sup>	\$ -		1
2				2
3	(453) Sales of Water and Water Power	-		3
4				4
5	(454) Rent from Electric Property	-	AU-1; Page 2; Line 4; Col. m	5
6				6
7	(455) Interdepartmental Rents	-		7
8				8
9	(456) Other Electric Revenues	-	AU-1; Page 2; Line 18; Col. m	9
10				10
11	Electric Transmission Revenues from Citizens	-	AU-1; Page 2; Line 20; Col. m	11
12				12
13	Transmission Related Revenue Credits	\$ -	Sum Lines 1 thru 11	13
14				14
15	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use	\$ -	FERC Accounts 411.6 and 411.7	15

<sup>1</sup> Confirmed the amounts reported for Acct 451 on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 17; Col. b are not Transmission-related with an exception for Franchise Fees. Part of the Franchise Fees reported are Transmission-related, however, they are excluded in Statement AU because they are collected as a part of the BTRR in the BK Cost Statements.

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

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

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>			1		
2	Bonds (Acct 221)	\$ -		2		
3	Less: Reacquired Bonds (Acct 222)	-		3		
4	Other Long-Term Debt (Acct 224)	-		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	-		6		
7	LTD = Long Term Debt	\$ -	Sum Lines 2 thru 6	7		
8				8		
9	<u>Long-Term Debt Component - Numerator:</u>			9		
10	Interest on Long-Term Debt (Acct 427)	\$ -		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	-		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	-		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14		
15	i = LTD interest	\$ -	Sum Lines 10 thru 14	15		
16				16		
17	<u>Cost of Long-Term Debt:</u>	<u>#DIV/0!</u>	Line 15 / Line 7	17		
18				18		
19	<u>Preferred Equity Component:</u>			19		
20	PF = Preferred Stock (Acct 204)	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21		
22	Cost of Preferred Equity	<u>0.00%</u>	Line 21 / Line 20	22		
23				23		
24	<u>Common Equity Component:</u>			24		
25	Proprietary Capital	\$ -		25		
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	-		28		
29	CS = Common Stock	\$ -	Sum Lines 25 thru 28	29		
30				30		
31				31		
32	<u>Base Return on Common Equity:</u>	<u>0.00%</u>	SDG&E Base Return on Equity	32		
33				33		
34		(a)	(b)	(c)	(d) = (b) x (c)	
35	<u>Weighted Cost of Capital:</u>	Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	
36						
37	Long-Term Debt	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. c = Line 17 Above
38	Preferred Equity	-	#DIV/0!	0.00%	#DIV/0!	Col. c = Line 22 Above
39	Common Equity	-	#DIV/0!	0.00%	#DIV/0!	Col. c = Line 32 Above
40	Total Capital	<u>\$ -</u>	<u>#DIV/0!</u>		<u>#DIV/0!</u>	Sum Lines 37 thru 39
41						
42	<u>Cost of Equity Component (Preferred &amp; Common):</u>			<u>#DIV/0!</u>		Line 38 + Line 39; Col. d
43						
44						
45	<u>CAISO Participation ROE Adder:</u>			<u>0.00%</u>		Order No. 679, 116 FERC ¶ 61,057 at P 326
46						
47		(a)	(b)	(c)	(d) = (b) x (c)	
48	<u>Weighted Cost of Capital:</u>	Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	
49						
50	Long-Term Debt	\$ -	#DIV/0!	0.00%	#DIV/0!	Shall be Zero for ROE Adder
51	Preferred Equity	-	#DIV/0!	0.00%	#DIV/0!	Shall be Zero for ROE Adder
52	Common Equity	-	#DIV/0!	0.00%	#DIV/0!	Col. c = Line 45 Above
53	Total Capital	<u>\$ -</u>	<u>#DIV/0!</u>		<u>#DIV/0!</u>	Sum Lines 50 thru 52
54						
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				<u>#DIV/0!</u>	Line 52; Col. d

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

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

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

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

Line No.	FERC Form 1				Amounts	Reference	Line No.
	(a)	(b)	(c)	(d) = (b) x (c)			
	Amounts <sup>2</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital			
1	<u>Incentive Return on Common Equity:</u> <sup>1</sup>				0.00%		1
2							2
3							3
4	<u>Incentive Weighted Cost of Capital:</u>						4
5							5
6	Long-Term Debt	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	#DIV/0!	0.00%	#DIV/0!	Col. c = Page 1, Line 22	7
8	Common Equity	-	#DIV/0!	0.00%	#DIV/0!	Col. c = Line 1 Above	8
9	Total Capital	\$ -	#DIV/0!		#DIV/0!	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred &amp; Common):</u>				#DIV/0!	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15							15
16							16
17	<u>Weighted Cost of Capital:</u>						17
18							18
19	Long-Term Debt	\$ -	#DIV/0!	0.00%	#DIV/0!	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	#DIV/0!	0.00%	#DIV/0!	Shall be Zero for ROE Adder	20
21	Common Equity	-	#DIV/0!	0.00%	#DIV/0!	Col. c = Line 14 Above	21
22	Total Capital	\$ -	#DIV/0!		#DIV/0!	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				#DIV/0!	Line 21; Col. d	24

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

<sup>2</sup> Amount is based upon December 31 balances.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AV**

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

**Base Period & True-Up Period 12 - Months Ending xxxxxx**

**(\$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
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64



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

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

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

Line No.	Amounts	Reference	Line No.
1			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
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

<sup>1</sup> The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Miscellaneous Statement**

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits <sup>1</sup>	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost <sup>1</sup>	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities <sup>1</sup>	\$ -		5
6				6
7	Unfunded Reserves	\$ -	Misc.-1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost <sup>1</sup>	\$ -		9

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**TO5-Cycle x True-Up Adjustment**  
**For 12-Month True-Up Period xxxxx**  
**(\$1,000)**

Line No.	Reference												Line No.	
1	Total Prior Year Revenue Requirements Excluding FF&U <sup>1</sup>	\$	-											1
2	Franchise Fees	0.0000%	-	TOx Statement BK-1; Page 1; Line 60										2
3	Uncollectible Expense	0.0000%	-	Line 1 x Franchise Fee Rate										3
4	Total True-Up Cost of Service	\$	-	Line 1 x Uncollectible Rate										4
5				Sum Lines 1 thru 3										5
6		<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>	<u>Col. 8</u>	<u>Col. 9</u>	<u>Col. 10</u>	<u>Col. 11</u>	6	
7	Calculations:	= Line 4 / 12	= Line 4 / 12	= Col. 4; Line 26 / 12	= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6				See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	7	
8													8	
9													9	
10													10	
11													11	
12													12	
13	<u>Month</u>	<u>Year</u>	<u>Monthly True-Up Cost of Service</u>	<u>Monthly True-Up Revenues <sup>2</sup></u>	<u>Prior True-Up Adjustment <sup>3</sup></u>	<u>Prior Other BTRR Adjustments <sup>4</sup></u>	<u>Adjusted Monthly True-Up Revenues</u>	<u>Monthly Overcollection (-) or Undercollection (+) in Revenue</u>	<u>Monthly Interest Rate <sup>5</sup></u>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest</u>	<u>Interest</u>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest</u>	13	
14	January	xxxx	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	14	
15	February	xxxx	-	-	-	-	-	-	0.00%	-	-	-	15	
16	March	xxxx	-	-	-	-	-	-	0.00%	-	-	-	16	
17	April	xxxx	-	-	-	-	-	-	0.00%	-	-	-	17	
18	May	xxxx	-	-	-	-	-	-	0.00%	-	-	-	18	
19	June	xxxx	-	-	-	-	-	-	0.00%	-	-	-	19	
20	July	xxxx	-	-	-	-	-	-	0.00%	-	-	-	20	
21	August	xxxx	-	-	-	-	-	-	0.00%	-	-	-	21	
22	September	xxxx	-	-	-	-	-	-	0.00%	-	-	-	22	
23	October	xxxx	-	-	-	-	-	-	0.00%	-	-	-	23	
24	November	xxxx	-	-	-	-	-	-	0.00%	-	-	-	24	
25	December	xxxx	-	-	-	-	-	-	0.00%	-	-	-	25	
26			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	26	

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

<sup>2</sup> SDG&E's recorded Retail Transmission revenues, excluding TACBAA and TRBAA, during the true-up period.

<sup>3</sup> Adjustment to back-out the prior year true-up adjustment that is included in the recorded monthly true-up revenues in Column 3.

<sup>4</sup> Adjustment to back-out Other BTRR Adjustments from a prior year BK-1; Page 6, which is included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.

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

<sup>6</sup> Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

<sup>7</sup> 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**

**TO5-Cycle x Interest True-Up Adjustment**

**For 12-Month True-Up Period xxxxxx**

(\$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			<b>Prior Cycle True Up</b>	<b>Monthly Interest</b>	<b>Cumulative Overcollection (-) or Undercollection (+) in Revenue</b>		<b>Cumulative Overcollection (-) or Undercollection (+) in Revenue</b>	4
5			<b>Adjustment <sup>1</sup></b>	<b>Rate</b>	<b>wo Interest</b>	<b>Interest</b>	<b>with Interest</b>	5
6	<b>Month</b>	<b>Year</b>						6
7	January	xxxx	\$ -	0.00%	\$ -	\$ -	\$ -	7
8	February	xxxx		0.00%	-	-	-	8
9	March	xxxx		0.00%	-	-	-	9
10	April	xxxx		0.00%	-	-	-	10
11	May	xxxx		0.00%	-	-	-	11
12	June	xxxx		0.00%	-	-	-	12
13	July	xxxx		0.00%	-	-	-	13
14	August	xxxx		0.00%	-	-	-	14
15	September	xxxx		0.00%	-	-	-	15
16	October	xxxx		0.00%	-	-	-	16
17	November	xxxx		0.00%	-	-	-	17
18	December	xxxx		0.00%	-	-	-	18
19						\$ -		19

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

<sup>2</sup> Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

<sup>3</sup> 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.

<sup>4</sup> 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**

**TO5-Cycle x Interest True-Up Adjustment  
For 12-Month True-Up Period xxxxxx  
(\$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			<b>Monthly</b>	<b>Month</b>				<b>Month</b>	4	
5			<b>Interest</b>	<b>Beginning</b>				<b>Ending</b>	5	
6	<b>Month</b>	<b>Year</b>	<b>Rate <sup>1</sup></b>	<b>Balance</b>	<b>Amortization</b>	<b>Principal</b>	<b>Interest</b>	<b>Balance</b>	6	
7	January	#VALUE!	0.00%	\$ -	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	7	
8	February	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	8	
9	March	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	9	
10	April	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	10	
11	May	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	11	
12	June	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	12	
13	July	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	13	
14	August	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	14	
15	September	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	15	
16	October	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	16	
17	November	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	17	
18	December	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	18	
19							<u>#DIV/0!</u>		19	
20									20	
21	True Up Adjustment		\$ -	Base Period True-Up Adjustment Calculation; Line 25; Col. 11						21
22	Interest True Up Adjustment		#DIV/0!	Interest True-Up Adjustment - Base Period; Line 19; Col. 5 + Interest True-Up Adjustment - Current Year; Line 19; Col. 6						22
23	Total		#DIV/0!							23

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

<sup>2</sup> 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.

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Summary of HV/LV Splits for Forecast Plant Additions**  
**24-Month Forecast Period xxxxxx**  
**(\$1,000)**

Line No.		(a) Gross HV	(b) Gross LV	(c) = (a) + (b) Unweighted Total	(d) Net Wtd-HV	(e) Net Wtd-LV	(f) = (d) + (e) Weighted Total	Reference	Line No.
	<b>Non-Incentive Projects:</b>								
1	Forecast Period - Transmission Plant Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Footnote 1	1
2									2
3	Forecast Period - Transmission Related General; Common; and Electric Misc. Intangible Plant	-	-	-	-	-	-	See Footnote 2	3
4									4
5	Sub-Total Non-Incentive Projects Forecast Plant Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 1 + Line 3	5
6									6
7	<b>Incentive Projects:</b>								7
8	Forecast Period - Incentive Transmission Plant Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Footnote 3	8
9									9
10	Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period	-	-	-	-	-	-	See Footnote 4	10
11									11
12	Forecast Period - Incentive Transmission CWIP for the period during the rate effective period	-	-	-	-	-	-	See Footnote 5	12
13									13
14	Sub-Total Incentive Projects Forecast Plant Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 8 thru 12	14
15									15
16	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 5 + Line 14	16
17									17
18								HV = Line 16; Col. d / Line 16; Col. f	18
19	HV/LV Ratio (Weighted Transmission Forecast Plant Additions)				#DIV/0!	#DIV/0!	#DIV/0!	LV = Line 16; Col. e / Line 16; Col. f	19
20									20

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