

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2017
(\$1,000)

Line No.		Amounts	Reference	Line No.
A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$ 72,012	Statement AH; Line 9	1
2				2
3	Transmission Related A&G Expense	55,662	Statement AH; Line 31	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 127,674	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 154,648	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	39,336	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	2,573	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 324,232	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.6728%	Statement AV; Page 3; Line 31	17
18	Transmission Rate Base	\$ 3,655,963	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 353,632	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3828%	Statement AV; Page 3; Line 64	21
22	Transmission Rate Base	\$ 3,655,963	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 13,994	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 2,333	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(4,559)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	<u>\$ 689,632</u>	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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

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Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.8944%	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
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.6728%	Statement AV; Page 3; Line 31	17
18	\$ -	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	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.6728%	Statement AV; Page 3; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3828%	Statement AV; Page 3; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 689,632	Page 1; Line 30 + Line 37	39

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

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

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

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(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 4,161,361	Page 4; Line 16	2
3	12,668	Page 4; Line 17	3
4	40,565	Page 4; Line 18	4
5	71,468	Page 4; Line 19	5
6	\$ 4,286,062	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ 2,813	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ 2,813	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (703,654)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (703,654)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 46,604	Statement AL; Line 5	19
20	17,349	Statement AL; Line 9	20
21	15,959	Statement AL; Line 19	21
22	\$ 79,913	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (9,171)	Statement Misc; Line 7	25
26			26
27	<u>\$ 3,655,963</u>	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹			
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
<u>D. Incentive Transmission Construction Work In Progress:</u> ¹			
39	\$ -	Statement AM; Line 1	39

¹ 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.

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Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2017
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2	\$ 5,165,035	Statement AD; Line 11	2
3	30,173	Statement AD; Line 27	3
4	67,425	Statement AD; Line 29	4
5	145,896	Statement AD; Line 31	5
6	\$ 5,408,528	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
9	\$ 1,003,675	Statement AE; Line 1	9
10	17,505	Statement AE; Line 11	10
11	26,860	Statement AE; Line 13	11
12	74,427	Statement AE; Line 15	12
13	\$ 1,122,466	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
16	\$ 4,161,361	Line 2 Minus Line 9	16
17	12,668	Line 3 Minus Line 10	17
18	40,565	Line 4 Minus Line 11	18
19	71,468	Line 5 Minus Line 12	19
20	\$ 4,286,062	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Transmission Plant:</u> ¹			
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC_{EU})
For the Forecast Period January 1, 2018 - December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS</u>			
<u>A. Derivation of Annual Fix Charge Rate (AFCR_{EU}) Applicable to</u>			
<u>Weighted Forecast Plant Additions:</u>			
1	\$ 689,632	Page 1; Line 30	1
2	(36,006)	Negative of Page 1; Line 1 x 50%	2
3	(27,831)	Negative of Page 1; Line 3 x 50%	3
4	-	Negative of Page 1; Line 5	4
5	(2,333)	Negative of Page 1; Line 25	5
6	-	Negative of Page 1; Line 28	6
7	\$ 623,462	Sum Lines 1 thru 6	7
8			8
9	\$ 4,286,062	Page 4; Line 20	9
10			10
11	14.5463%	Line 7 / Line 9	11
12			12
13	\$ 887,350	Summary of HV/LV Splits for Forecast Plant Additions; Line 5; Col. f	13
14			14
15	2.71%	Statement AJ; Page AJ-1B; Line 33; Col. c	15
16	\$ 24,024	Line 13 x Line 15	16
17			17
18	\$ 863,326	Line 13 minus Line 16	18
19			19
20	\$ 125,582	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_{EU})
For the Forecast Period January 1, 2018 - December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS			
A. Derivation of Annual Fix Charge Rate (AFCR_{EU-IR-ROE}) Applicable to Incentive Weighted Forecast Plant Additions (ROE Incentive Only):			
1	\$ 689,632	Page 1; Line 30 + Page 2; Line 11	1
2	(36,006)	Negative of Page 1; Line 1 x 50%	2
3	(27,831)	Negative of Page 1; Line 3 x 50%	3
4	-	Negative of Page 1; Line 5	4
5	(2,333)	Negative of Page 1; Line 25	5
6	-	Negative of Page 1; Line 28	6
7	\$ 623,462	Sum Lines 1 thru 6	7
8			8
9	\$ 4,286,062	Page 4; (Line 20 + Line 25)	9
10			10
11	14.5463%	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	2.71%	Page 5; Line 15	15
16	\$ -	Line 13 x Line 15	16
17			17
18	\$ -	Line 13 minus Line 16	18
19			19
20	\$ -	Line 11 x Line 18	20
21			21
22	B. Derivation of Incentive Forecast Transmission CWIP Revenues:		
23	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	23
24			24
25	9.6728%	Statement AV; Page 3; Line 31	25
26			26
27	\$ -	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	0.3828%	Statement AV; Page 3; Line 64	31
32			32
33	\$ -	Line 29 x Line 31	33
34			34
35	\$ -	Line 27 + Line 33	35

¹ 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_{EU})
For the Rate Effective Period January 1, 2019 - December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. End Use Customer Base Transmission Revenue Requirement (BTRR_{EU}):</u>			
1			1
2	\$ 689,632	Page 1; Line 30	2
3			3
4	-	Page 2; Line 37	4
5			5
6	25,053	True-Up; Line 25; Col. 11	6
7			7
8	1,882	Interest True-Up CY; Line 22; Col. 2	8
9			9
10	125,582	Page 5; Line 20	10
11			11
12	-	Page 6; Line 20	12
13			13
14	-	Page 6; Line 35	14
15			15
16	\$ 842,148	Sum Lines 2 thru 14	16
17			17
18	1.0277% \$ 8,655	Line 16 x Franchise Fee Rate	18
19	0.1740% 1,465	Line 16 x Uncollectible Rate	19
20			20
21	\$ 852,268	Sum Lines 16 thru 19	21
22			22
23	\$ (28,524)	Cost Adjustment Workpapers	23
24			24
25	\$ 823,744	Line 21 + Line 23	25

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-2

**Derivation of CAISO HV Transmission Facility (BTRR_{CAISO-HV}) & LV Transmission Facility (BTRR_{CAISO-LV}) Revenue Requirements
For the Rate Effective Period January 1, 2019 - December 31, 2019
(S1,000)**

Line No.	Total	Reference		Line No.
A. Derivation of Revenues Related With Total Transmission Facilities:				
1	\$ 842,148	Statement BK-1; Page 7; Line 16		1
2				2
3	-	Negative of Statement BK-1; Page 1; Line 5		3
4				4
5	-	Negative of Statement AL; Line 30		5
6				6
7	-	Negative of Statement AL; Line 34		7
8				8
9	(2,333)	Negative of Statement AQ; Line 1		9
10				10
11	\$ 839,815	Sum Lines 1 thru 9		11
12				12
B. Derivation of Split Between HV and LV: ¹				
1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive Gross Transmission Plant Facilities and Incentive CWIP:				
	(a)	(b)	(c)	
14	Total	High Voltage	Low Voltage	Reference
15				
16	100.00%	64.93%	35.07%	Summary of HV/LV Plant Allocation Study; Line 40; Col. c and b
17	\$ 714,233	\$ 463,732	\$ 250,502	Col. a = Line 11 minus Line 21
18				Col. b and c = Line 16 x (Line 17; Col. a)
19				
2. Percent Split Between HV & LV Forecast Plant Additions:				
20	100.00%	47.61%	52.39%	Summary of HV/LV Splits for Forecast Plant Additions; Line 19; Col. d and e
21	\$ 125,582	\$ 59,786	\$ 65,796	Col. a = Statement BK-1; Page 7; Sum Lines 10 thru 14
22				Col. b and c = Line 20 x (Line 21; Col. a)
23				
C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:				
25	\$ 839,815	\$ 523,517	\$ 316,298	Line 17 + Line 21
26	1.0277%	8,631	5,380	3,251
27	\$ 848,446	\$ 528,898	\$ 319,548	Line 25 + Line 26
28				
29	(28,475)	(18,488)	(9,987)	Col. a = Cost Adjustment Workpapers
30				Col. b and c = Line 16 x (Line 29; Col. a)
31				
32	\$ 819,971	\$ 510,410	\$ 309,561	Line 27 + Line 29

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

² Base franchise fees are applicable to all SDG&E customers.

³ 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 December 31, 2017

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.	
1	Total Steam Production Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b		\$ 567,646	AD-1; Line 18	1	
2						2	
3	Total Nuclear Production Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b		-	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}	450.1; Sch. Pg. 204; 104; b		510,399	AD-4; Line 18	7	
8						8	
9	Total Distribution Plant ^{2,3}	450.1; Sch. Pg. 204; 104; b	\$ 6,085,652	\$ 6,494,386	6,290,019	AD-5; Line 6	9
10						10	
11	Transmission Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b		5,165,035	AD-6; Line 18	11	
12						12	
13	Incentive Transmission Plant ¹			-	AD-7; Line 18	13	
14						14	
15	Total Electric Miscellaneous Intangible Plant ^{2,4}	450.1; Sch. Pg. 204; 104; b	153,458	174,135	163,797	AD-8; Line 6	15
16						16	
17	Total General Plant ^{2,4}	450.1; Sch. Pg. 204; 104; b	348,912	383,134	366,023	AD-9; Line 6	17
18						18	
19	Total Common Plant ^{2,4}		774,886	809,142	792,014	AD-10; Line 10	19
20						20	
21	Total Plant in Service			\$ 13,854,934	Sum Lines 1 thru 19	21	
22						22	
23	Transmission Wages and Salaries Allocation Factor			18.42%	Statement AI; Line 15	23	
24						24	
25	Total Transmission Plant & Incentive Transmission Plant			\$ 5,165,035	Line 11 + Line 13	25	
26						26	
27	Transmission Related Electric Miscellaneous Intangible Plant			30,173	Line 15 x Line 23	27	
28						28	
29	Transmission Related General Plant			67,425	Line 17 x Line 23	29	
30						30	
31	Transmission Related Common Plant			145,896	Line 19 x Line 23	31	
32						32	
33	Transmission Related Total Plant in Service			\$ 5,408,528	Sum Lines 25 thru 31	33	
34						34	
35	Transmission Plant Allocation Factor ⁵			39.04%	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 - 12/31/2017 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking ¹	Reference	Line No.
1	Dec-16	\$ 549,102	SDG&E Records	\$ 564,106	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-17	549,634		564,638		2
3	Feb	549,651		564,655		3
4	Mar	551,029		566,193		4
5	Apr	550,931		566,100		5
6	May	551,805		566,974		6
7	Jun	552,169		567,343		7
8	Jul	552,438		567,614		8
9	Aug	553,943		569,120		9
10	Sep	554,086		569,265		10
11	Oct	554,188		569,367		11
12	Nov	556,777		571,955		12
13	Dec-17	556,888	SDG&E Records	572,067	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	13
14						14
15	Total 13 Months	\$ 7,182,639	Sum Lines 1 thru 13	\$ 7,379,395	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 552,511	Average of Lines 1 thru 13	\$ 567,646	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	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.

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STATEMENT AD
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BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
(\$1,000)**

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking ¹	Reference	Line No.
1	Dec-16	\$ -	SDG&E Records	\$ -	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-17	-		-		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-17	-	SDG&E Records	-	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	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	\$ -	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	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.

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STATEMENT AD
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BASE PERIOD / TRUE UP PERIOD - 12/31/2017 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-16	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-17	-		-		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-17	-	SDG&E Records	-	SDG&E Records	13
14	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	14
15	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	15
16						16
17						17
18						18
19						19

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

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STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking ¹	Reference	Line No.
1	Dec-16	\$ 534,908	SDG&E Records	\$ 491,797	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-17	534,914		491,803		2
3	Feb	534,936		491,826		3
4	Mar	534,926		491,816		4
5	Apr	560,324		517,214		5
6	May	560,712		517,655		6
7	Jun	560,914		517,857		7
8	Jul	560,920		517,863		8
9	Aug	563,277		520,220		9
10	Sep	563,568		520,511		10
11	Oct	563,306		520,249		11
12	Nov	559,588		518,235		12
13	Dec-17	559,500	SDG&E Records	518,148		Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY
14						14
15	Total 13 Months	\$ 7,191,793	Sum Lines 1 thru 13	\$ 6,635,193	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 553,215	Average of Lines 1 thru 13	\$ 510,399	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	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.

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COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
(\$1,000)**

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1	Dec-16	\$ 5,990,289	SDG&E Records	\$ 6,085,652	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2						2
3	Dec-17	6,397,449	SDG&E Records	6,494,386	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	3
4						4
5						5
6	Beginning and End Period Average	\$ 6,193,869	Average of Line 1 and Line 3	\$ 6,290,019	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 - 12/31/2017 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-16	\$ 5,056,298	SDG&E Records	\$ 4,989,264	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-17	5,084,653		5,014,621		2
3	Feb	5,102,046		5,032,013		3
4	Mar	5,103,240		5,033,046		4
5	Apr	5,105,373		5,035,173		5
6	May	5,213,230		5,143,029		6
7	Jun	5,222,185		5,151,985		7
8	Jul	5,228,247		5,157,822		8
9	Aug	5,304,427		5,233,836		9
10	Sep	5,334,550		5,263,956		10
11	Oct	5,349,546		5,278,952		11
12	Nov	5,419,127		5,348,533		12
13	Dec-17	5,533,772	SDG&E Records	5,463,232	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	13
14						14
15	Total 13 Months	\$ 68,056,693	Sum Lines 1 thru 13	\$ 67,145,461	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 5,235,130	Average of Lines 1 thru 13	\$ 5,165,035	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	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
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
BALANCES AS OF 12/31/2016
(\$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	-	-	3,579	-	-	-	-	3,579	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,046	-	-	-	-	1,046	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 4,625	\$ -	\$ -	\$ -	\$ -	\$ 4,630	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 222,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,551)	\$ 215,497	SDG&E Records	9
10	352.0	Structures & Improvements	477,013	-	-	(1,928)	-	-	(46,166)	428,918	SDG&E Records	10
11	353.0	Station Equipment	1,403,344	-	-	(11,349)	(1,420)	-	(2,521)	1,388,053	SDG&E Records	11
12	354.0	Towers and Fixtures	894,860	-	-	-	-	-	-	894,860	SDG&E Records	12
13	355.0	Poles and Fixtures	453,558	-	-	-	-	-	-	453,558	SDG&E Records	13
14	356.0	OH Conductors and Device	568,267	-	-	-	-	-	-	568,267	SDG&E Records	14
15	357.0	Underground Conduit	354,564	-	-	-	-	-	-	354,564	SDG&E Records	15
16	358.0	UG Conductors & Devices	372,786	-	-	(1,726)	-	-	-	371,060	SDG&E Records	16
17	359.0	Roads & Trails	309,857	-	-	-	-	-	-	309,857	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 5,056,298	\$ -	\$ -	\$ (15,004)	\$ (1,420)	\$ -	\$ (55,239)	\$ 4,984,634	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 5,056,298	\$ 5	\$ 4,625	\$ (15,004)	\$ (1,420)	\$ -	\$ (55,239)	\$ 4,989,264	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 12/31/2017
(\$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	-	-	3,634	-	-	-	-	3,634	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,046	-	-	-	-	1,046	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 4,680	\$ -	\$ -	\$ -	\$ -	\$ 4,684	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 234,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,734)	\$ 224,498	SDG&E Records	9
10	352.0	Structures & Improvements	516,614	-	-	(1,928)	-	-	(46,370)	468,316	SDG&E Records	10
11	353.0	Station Equipment	1,658,340	-	-	(11,524)	(1,420)	-	(2,521)	1,642,874	SDG&E Records	11
12	354.0	Towers and Fixtures	897,312	-	-	-	-	-	-	897,312	SDG&E Records	12
13	355.0	Poles and Fixtures	540,159	-	-	-	-	-	-	540,159	SDG&E Records	13
14	356.0	OH Conductors and Device	619,516	-	-	-	-	-	-	619,516	SDG&E Records	14
15	357.0	Underground Conduit	360,840	-	-	-	-	-	-	360,840	SDG&E Records	15
16	358.0	UG Conductors & Devices	390,619	-	-	(1,726)	-	-	-	388,892	SDG&E Records	16
17	359.0	Roads & Trails	316,140	-	-	-	-	-	-	316,140	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 5,533,772	\$ -	\$ -	\$ (15,179)	\$ (1,420)	\$ -	\$ (58,626)	\$ 5,458,547	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 5,533,772	\$ 5	\$ 4,680	\$ (15,179)	\$ (1,420)	\$ -	\$ (58,626)	\$ 5,463,232	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 - 12/31/2017 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-16	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-17	-		-		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-17	-	SDG&E Records	-	SDG&E Records	13
14	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	14
15						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 - 12/31/2017 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-16	\$ 153,458	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2				2
3	Dec-17	174,135	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 163,797	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 - 12/31/2017 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1	Dec-16	\$ 348,912	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2				2
3	Dec-17	383,134	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 366,023	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 - 12/31/2017 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-16	Total Common Plant Per Book	\$ 1,028,929	2017 Form 1; Page 356; Accts 303 to 398; BOY 2016 Form 1; Page 356.1; Electric Line 1 x Line 2	1
2		Electric Split of Common Utility Plant	75.31%		2
3		Total Common Plant to Electric Per Book	\$ 774,886		3
4					4
5	Dec-17	Total Common Plant Per Book	\$ 1,084,350	2017 Form 1; Page 356; Accts 303 to 398; EOY 2017 Form 1; Page 356.1; Electric Line 5 x Line 6	5
6		Electric Split of Common Utility Plant	74.62%		6
7		Total Common Plant to Electric Per Book	\$ 809,142		7
8					8
9					9
10	Beginning and End Period Average		\$ 792,014	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, 2017

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,003,675	AE-1; Line 18	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}	\$ 82,952	\$ 107,100	95,026	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4}	138,237	153,385	145,811	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	395,080	412,999	404,039	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			18.42%	Statement AE; Line 15	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 17,505	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			26,860	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			74,427	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			\$ 1,122,466	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			\$ -	AE-5; Line 18	19

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

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

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

⁴ Not affected by the "Seven-Element Adjustment Factor".

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-16	\$ 961,334	SDG&E Records	\$ 945,358	2016 Form 1; Page 450.1; Sch. Pg. 200; Line 14; Col. b	1
2	Jan-17	970,955		954,863		2
3	Feb	980,564		964,366		3
4	Mar	990,772		974,453		4
5	Apr	1,001,142		984,687		5
6	May	1,011,142		994,582		6
7	Jun	1,020,951		1,004,267		7
8	Jul	1,031,098		1,014,295		8
9	Aug	1,040,443		1,023,534		9
10	Sep	1,049,432		1,032,426		10
11	Oct	1,059,360		1,042,208		11
12	Nov	1,069,065		1,051,819		12
13	Dec-17	1,078,176	SDG&E Records	1,060,916		2017 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b
14						14
15	Total 13 Months	\$ 13,264,435	Sum Lines 1 thru 13	\$ 13,047,774	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 1,020,341	Average of Lines 1 thru 13	\$ 1,003,675	2017 Form 1; Page 450.2; Sch. Pg. 200; Line 33; Col. b; 13-Month Avg.	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
BALANCES AS OF 12/31/2016
(\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Recl as Transmission	(3) Distribution Account 108 Reserves Recl to Transmission	(4) Transmission Account 108 Reserves Recl as Steam Prod.	(5) Transmission Account 108 Reserves Recl as Other Prod.	(6) Transmission Account 108 Reserves Recl as Nuclear	(7) Transmission Account 108 Reserves Recl 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	-	-	50	-	-	-	-	50	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	499	-	-	-	-	499	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 549	\$ -	\$ -	\$ -	\$ -	\$ 550	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 20,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (306)	\$ 20,121	SDG&E Records	9
10	352.0	Structures & Improvements	64,045	-	-	(351)	-	-	(12,102)	51,591	SDG&E Records	10
11	353.0	Station Equipment	269,085	-	-	(1,806)	(300)	-	(1,220)	265,758	SDG&E Records	11
12	354.0	Towers and Fixtures	158,789	-	-	-	-	-	-	158,789	SDG&E Records	12
13	355.0	Poles and Fixtures	93,380	-	-	-	-	-	-	93,380	SDG&E Records	13
14	356.0	OH Conductors and Device	221,578	-	-	-	-	-	-	221,578	SDG&E Records	14
15	357.0	Underground Conduit	53,188	-	-	-	-	-	-	53,188	SDG&E Records	15
16	358.0	UG Conductors & Devices	52,595	-	-	(440)	-	-	-	52,155	SDG&E Records	16
17	359.0	Roads & Trails	28,248	-	-	-	-	-	-	28,248	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 961,334	\$ -	\$ -	\$ (2,597)	\$ (300)	\$ -	\$ (13,629)	\$ 944,808	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 961,334	\$ 1	\$ 549	\$ (2,597)	\$ (300)	\$ -	\$ (13,629)	\$ 945,358	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 12/31/2017
(\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Recl as Transmission	(3) Distribution Account 108 Reserves Recl to Transmission	(4) Transmission Account 108 Reserves Recl as Steam Prod.	(5) Transmission Account 108 Reserves Recl as Other Prod.	(6) Transmission Account 108 Reserves Recl as Nuclear	(7) Transmission Account 108 Reserves Recl 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	-	-	52	-	-	-	-	52	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	496	-	-	-	-	496	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 547	\$ -	\$ -	\$ -	\$ -	\$ 549	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 22,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (317)	\$ 22,001	SDG&E Records	9
10	352.0	Structures & Improvements	72,434	-	-	(388)	-	-	(12,807)	59,239	SDG&E Records	10
11	353.0	Station Equipment	314,845	-	-	(2,140)	(346)	-	(1,340)	311,019	SDG&E Records	11
12	354.0	Towers and Fixtures	173,364	-	-	-	-	-	-	173,364	SDG&E Records	12
13	355.0	Poles and Fixtures	107,090	-	-	-	-	-	-	107,090	SDG&E Records	13
14	356.0	OH Conductors and Device	233,624	-	-	-	-	-	-	233,624	SDG&E Records	14
15	357.0	Underground Conduit	61,170	-	-	-	-	-	-	61,170	SDG&E Records	15
16	358.0	UG Conductors & Devices	60,017	-	-	(470)	-	-	-	59,548	SDG&E Records	16
17	359.0	Roads & Trails	33,313	-	-	-	-	-	-	33,313	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 1,078,176	\$ -	\$ -	\$ (2,998)	\$ (346)	\$ -	\$ (14,465)	\$ 1,060,367	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 1,078,176	\$ 1	\$ 547	\$ (2,998)	\$ (346)	\$ -	\$ (14,465)	\$ 1,060,916	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 - 12/31/2017 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-16	\$ 82,952	2016 Form 1; Page 450.1; Sch. Pg. 200; Line 14; Col. b	1
2				2
3	Dec-17	107,100	2017 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	3
4				4
5				5
6	Beginning and End Period Average	\$ 95,026	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 - 12/31/2017 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1	Dec-16	\$ 138,237	2016 Form 1; Page 450.1; Sch. Pg. 200; Line 14; Col. b	1
2				2
3	Dec-17	153,385	2017 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	3
4				4
5				5
6	Beginning and End Period Average	\$ 145,811	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 - 12/31/2017 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-16	Total Common Plant Per Book	\$ 524,605	2016 Form 1; Page 356.1; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	75.31%	2016 Form 1; Page 356.1; Electric	2
3		Total Common Reserves to Electric Per Book	\$ 395,080	Line 1 x Line 2	3
4					4
5	Dec-17	Total Common Plant Per Book	\$ 553,469	2017 Form 1; Page 356.1; Accts 303 to 398	5
6		Electric Split of Common Utility Plant	74.62%	2017 Form 1; Page 356.1; Electric	6
7		Total Common Reserves to Electric Per Book	\$ 412,999	Line 5 x Line 6	7
8					8
9					9
10		Beginning and End Period Average	\$ 404,039	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
DEPRECIATION RESERVE
BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Reserves Per Book	Reference	Incentive Reserves Ratemaking	Reference	Line No.
1	Dec-16	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-17	-		-		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-17	-	SDG&E Records	-	SDG&E Records	13
14	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	14
15	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	15
16						16
17						17
18						18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF

Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190 450.1; Sch. Pg. 234; 2; b and c	\$ 290,364	\$ 273,109	\$ 281,736	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	(931,658)	(1,028,062)	(979,860)	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	(4,662)	(6,398)	(5,530)	AF-1 and AF-2; Line 22; Col. d	5
6						6
7	Total Transmission Related ADIT ¹	\$ (645,957)	\$ (761,352)	\$ (703,654)	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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2016
(\$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						1
2	Compensation Related Items	\$ 1,067	\$ -	\$ -	\$ 1,067	2017 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	2
3	Post Retirement Benefits	1,379	-	-	1,379	2017 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	3
4	Net Operating Loss	287,918	-	-	287,918	2017 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	<u>\$ 290,364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 290,364</u>	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Accumulated Depreciation Timing Differences	\$ (931,658)	\$ -	\$ -	\$ (931,658)	2017 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b	10
11		-	-	-	-		11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	<u>\$ (931,658)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (931,658)</u>	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Ad Valorem Taxes	\$ (4,662)	\$ -	\$ -	\$ (4,662)	2017 Form 1; Page 450.1; Sch. Pg. 276; Line 9; Col. b	17
18		-	-	-	-		18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	<u>\$ (4,662)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,662)</u>	Sum Lines 17 thru 21	22

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2017
(\$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						1
2	Compensation Related Items	\$ 605	\$ -	\$ 403	\$ 1,009	2017 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c	2
3	Post Retirement Benefits	833	-	555	1,389	2017 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c	3
4	Net Operating Loss	162,428	108,284	-	270,712	2017 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c	4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	<u>\$ 163,866</u>	<u>\$ 108,284</u>	<u>\$ 959</u>	<u>\$ 273,109</u>	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Accumulated Depreciation Timing Differences	\$ (639,178)	\$ (384,032)	\$ (4,853)	\$ (1,028,062)	2017 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	10
11		-	-	-	-		11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	<u>\$ (639,178)</u>	<u>\$ (384,032)</u>	<u>\$ (4,853)</u>	<u>\$ (1,028,062)</u>	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Ad Valorem Taxes	\$ (3,839)	\$ -	\$ (2,559)	\$ (6,398)	2017 Form 1; Page 450.1; Sch. Pg. 276; Line 9; Col. k	17
18		-	-	-	-		18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	<u>\$ (3,839)</u>	<u>\$ -</u>	<u>\$ (2,559)</u>	<u>\$ (6,398)</u>	Sum Lines 17 thru 21	22

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
DEFERRED CREDITS
Base Period 12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	(a) 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Not Applicable to 2017 Base Period	1
2						2
3	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	Not Applicable to 2017 Base Period	3
4						4
5	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Not Applicable to 2017 Base Period	5

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, 2017
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Average Balance	Reference	Line No.
1	Transmission Plant Held for Future Use ¹ 450.1; Sch. Pg. 214; 46; d	\$ 2,813	AG-1; Line 18	1

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD - 12/31/2017
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.
1	Dec-16	\$ 5,654	SDG&E Records	1
2	Jan-17	2,651		2
3	Feb	2,651		3
4	Mar	2,651		4
5	Apr	2,651		5
6	May	2,651		6
7	Jun	2,651		7
8	Jul	2,651		8
9	Aug	2,471		9
10	Sep	2,471		10
11	Oct	2,471		11
12	Nov	2,471		12
13	Dec-17	2,471	SDG&E Records	13
14				14
15	Total 13 Months	\$ 36,568	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ 2,813	Form 1; Page 450.1; Sch. Pg. 214; Line 46; Col. d	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
BASE PERIOD / TRUE UP PERIOD - 12/31/2017
(\$1,000)

Line No.	Project Description	(a) FERC Amounts (\$)	(b) CPUC Amounts (\$)	(c) = (a)+(b) Total Project Amounts (\$)	Reference	Line No.
1	Ocean Ranch	\$ 2,471	\$ 2,471	\$ 4,942	Form 1; Page 214; Line 3; Col. d	1
2		-	-	-		2
3		-	-	-		3
4						4
5	Total	\$ 2,471	\$ 2,471	\$ 4,942	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, 2017
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3	321; 112; b	\$ 87,096	AH-1; Line 33; Col. a	3
4		(6,098)	Negative of AH-1; Line 38; Col. b	4
5		(2,804)	Negative of AH-1; Line 39; Col. b	5
6		-	Negative of AH-1; Line 40; Col. b	6
7		(6,066)	Negative of AH-1; Line 45; Col. b	7
8		(115)	Negative of AH-1; Line 37; Col. b	8
9		\$ 72,012	Sum Lines 2 thru 8	9
10				10
11				11
12	323; 197; b	\$ 425,629	AH-2; Line 16; Col. a	12
13				13
14		77	Negative of AH-2; Line 31; Col. b	14
15		(260)	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		(591)	Negative of AH-2; Line 26; Col. a	17
18		(8,070)	Negative of AH-2; Line 27; Col. a	18
19		-	Negative of AH-2; Line 21; Col. a	19
20		(193)	Negative of AH-2; Line 29; Col. b	20
21		(120,401)	Negative of AH-2; Line 23; Col. b	21
22		(70)	Negative of AH-2; Line 33; Col. b	22
23		(62)	Negative of AH-2; Line 28; Col. a	23
24		-	Not Applicable to 2017 Base Period	24
25		\$ 296,060	Sum Lines 12 thru 24	25
26		(5,392)	Negative of AH-2; Line 5; Col. c	26
27		\$ 290,668	Line 25 + Line 26	27
28		18.42%	Statement AH; Line 15	28
29		\$ 53,543	Line 27 x Line 28	29
30		2,118	Negative of Line 26 x Line 50	30
31		\$ 55,662	Line 29 + Line 30	31
32				32
33				33
34		\$ 5,165,035	Statement AD; Line 25	34
35		-	Shall be Zero	35
36		67,425	Statement AD; Line 29	36
37		145,896	Statement AD; Line 31	37
38		\$ 5,378,356	Sum Lines 34 thru 37	38
39				39
40		\$ 5,165,035	Line 34 Above	40
41		567,646	Statement AD; Line 1	41
42		-	Shall be Zero	42
43		510,399	Statement AD; Line 7	43
44		6,290,019	Statement AD; Line 9	44
45		-	Shall be Zero	45
46		366,023	Statement AD; Line 17	46
47		792,014	Statement AD; Line 19	47
48		\$ 13,691,137	Sum Lines 40 thru 47	48
49				49
50		39.28%	Line 38 / Line 48	50

¹ 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
Electric Transmission O&M Expenses
12 Months Ending December 31, 2017
(\$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	\$ 7,371	\$ 115	\$ 7,256	Form 1; Page 321; Line 83	1
2	561.1	Load Dispatch - Reliability	574	-	574	Form 1; Page 321; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,488	-	1,488	Form 1; Page 321; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	208	-	208	Form 1; Page 321; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	6,098	6,098	0	Form 1; Page 321; Line 88	5
6	561.5	Reliability, Planning and Standards Development	157	-	157	Form 1; Page 321; Line 89	6
7	561.6	Transmission Service Studies	0	-	0	Form 1; Page 321; Line 90	7
8	561.7	Generation Interconnection Studies	2	-	2	Form 1; Page 321; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	3,306	2,804	501	Form 1; Page 321; Line 92	9
10	562	Station Expenses	7,321	-	7,321	Form 1; Page 321; Line 93	10
11	563	Overhead Line Expenses	4,984	-	4,984	Form 1; Page 321; Line 94	11
12	564	Underground Line Expenses	3	-	3	Form 1; Page 321; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 321; Line 96	13
14	566	Misc. Transmission Expenses	19,437	6,066	13,371	Form 1; Page 321; Line 97	14
15	567	Rents	2,437	-	2,437	Form 1; Page 321; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 53,385	\$ 15,083	\$ 38,302	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 1,057	\$ -	\$ 1,057	Form 1; Page 321; Line 101	20
21	569	Maintenance of Structures	1	-	1	Form 1; Page 321; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,411	-	1,411	Form 1; Page 321; Line 103	22
23	569.2	Maintenance of Computer Software	2,053	-	2,053	Form 1; Page 321; Line 104	23
24	569.3	Maintenance of Communication Equipment	0	-	0	Form 1; Page 321; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	130	-	130	Form 1; Page 321; Line 106	25
26	570	Maintenance of Station Equipment	12,092	-	12,092	Form 1; Page 321; Line 107	26
27	571	Maintenance of Overhead Lines	16,365	-	16,365	Form 1; Page 321; Line 108	27
28	572	Maintenance of Underground Lines	598	-	598	Form 1; Page 321; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	3	-	3	Form 1; Page 321; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 33,710	\$ -	\$ 33,710	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 87,096	\$ 15,083	\$ 72,012	Line 17 + Line 31	33
34							34
35							35
36		<u>Excluded Expenses (recovery method in parentheses):</u>					36
37	560	Executive ICP		\$ 115			37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		6,098			38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		2,804			39
40	565	Transmission of Electricity by Others (ERRA)		-			40
41	566	Century Energy Systems Balancing Account (CES-21BA)	\$ 400				41
42		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	17				42
43		ISO Grid Management Costs (ERRA)	2,208				43
44		Reliability Services (RS rates)	3,125				44
45		Other (TRBAA, TACBAA)	315	6,066			45
46							46
47		Total Excluded Expenses		\$ 15,083			47
48							48

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2017
(\$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	\$ 36,248	\$ -	\$ 36,248	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	7,641	-	7,641	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(7,635)	-	(7,635)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	83,058	-	83,058	Form 1; Page 323; Line 184	4
5	924	Property Insurance	5,392	-	5,392	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	95,755	83	95,672	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits ¹	40,059	177	39,882	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	120,401	120,401	-	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	18,405	8,723	9,682	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(2,221)	-	(2,221)	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	193	193	-	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses	7,233	(77)	7,311	Form 1; Page 323; Line 192	12
13	931	Rents	11,961	-	11,961	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,138	70	9,068	Form 1; Page 323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 425,629	\$ 129,569	\$ 296,060	Sum Lines 1 thru 14	16
17							17
18							18
19		Excluded Expenses:					19
20	925	CPUC energy efficiency programs	\$ 83				20
21		Injuries & Damages	-	\$ 83			21
22	926	CPUC energy efficiency programs		177			22
23	927	Franchise Requirements		120,401			23
24	928	CPUC energy efficiency programs	-				24
25		CPUC Intervenor Funding Expense - Transmission	-				25
26		CPUC Intervenor Funding Expense - Distribution	591				26
27		CPUC reimbursement fees	8,070				27
28		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	62	8,723			28
29	930.1	General Advertising Expenses		193			29
30	930.2	CPUC energy efficiency programs	-				30
31		Abandoned Projects	(77)	(77)			31
32	931	CPUC energy efficiency programs		-			32
33	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		70			33
34							34
35		Total Excluded Expenses		\$ 129,569			35
36							36
37							37
38		¹ FERC Acct 926 for Employee Pensions & Benefits includes \$2M for PBOP.					38
39							39

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI
Wages and Salaries

Base Period & True-Up Period 12 - Months Ending December 31, 2017
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 11,652		1
2				2
3	Transmission Wages & Salaries	21,877		3
4				4
5	Distribution Wages & Salaries	49,585		5
6				6
7	Customer Accounts Wages & Salaries	15,555		7
8				8
9	Customer Services and Informational Wages & Salaries	20,093		9
10				10
11	Sales Wages & Salaries	-		11
12				12
13	Total Operating & Maintenance Wages & Salaries Excl. A&G	\$ 118,761	Sum Lines 1 thru 11	13
14				14
15	Transmission Wages and Salaries Allocation Factor	<u>18.42%</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 December 31, 2017

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense	\$ 135,622	AJ-1; Line 12	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	336; 1; f 24,148	AJ-2; Line 1	3
4				4
5	General Plant Depreciation Expense	336; 10; f 16,053	AJ-3; Line 1	5
6				6
7	Common Plant Depreciation Expense	336; 11; f 63,087	AJ-4; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	18.42%	Statement AJ; Line 15	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	\$ 4,448	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	2,957	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	11,621	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	\$ 154,648	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 ¹	\$ -	AJ-6; Line 1	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	AJ-7; Line 1	23

¹ Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION & AMORTIZATION EXPENSE RELATED TO TRANSMISSION
BASE PERIOD / TRUE UP PERIOD - 12/31/2017
(\$1,000)

Line No.	Account No.	Description	FERC Transmission Expense Per Book	Reference	Transmission Expense Ratemaking ¹	Reference	Line No.
1	303	Intangibles	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	350	Land and Land Rights	1,892		-		2
3	352	Structures and Improvements	9,589		-		3
4	353	Station Equipment	51,188		-		4
5	354	Towers and Fixtures	15,007		-		5
6	355	Poles and Fixtures	22,769		-		6
7	356	Overhead Conductors & Devices	15,665		-		7
8	357	Underground Conduit	8,102		-		8
9	358	Underground Conductors & Devices	7,766		-		9
10	359	Roads and Trails	5,214	SDG&E Records	-	SDG&E Records	10
11							11
12		Total Depreciation and Amortization Expense	\$ 137,192	AJ-1A; Line 22; Col. 1	\$ 135,622	AJ-1A; Line 22; Col. 7	12
13							13

¹ This column represents the monthly ratemaking depreciation expense balances for the base & true-up periods. These depreciation expense 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
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF RECLASSIFIED
DEPRECIATION AND AMORTIZATION EXPENSE AND RECLASSIFICATION FACTOR
BALANCES AS OF 12/31/2017
(\$1,000)**

Line No.	Account	Description	(1) Total Transmission Accounts 403, 404 & 405 ¹	(2) Distribution Accounts 403-405 Expense Reclas to Transmission	(3) Transmission Accounts 403-405 Expense Reclas to Generation	(4) Transmission Accounts 403-405 Expense Reclas to Distribution	(5) Net Transmission Expense 403-405 Sum 1:4	(6) SWPL Ratemaking Adj. Expense ³	(7) Total Trans Expense Ratemaking ² SUM 5:6	Reference	Line No.
1	182.0	Production Related to Trans Valley Rainbow Ratemaking Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	186.0	SWPL Ratemaking Adj. Amort.	-	-	-	-	-	16	16	SDG&E Records	2
3	303.0	Intangibles	-	-	-	-	-	-	-	SDG&E Records	3
4	360.0	Land and Land Rights	-	2	-	-	2	-	2	SDG&E Records	4
5	361.0	Structures & Improvements	-	40	-	-	40	-	40	SDG&E Records	5
6	362.0	Station Equipment	-	-	-	-	-	-	-	SDG&E Records	6
7											7
8	TOTAL	TRANSMISSION RELATED	\$ -	\$ 42	\$ -	\$ -	\$ 42	\$ 16	\$ 58	Sum Lines 1 thru 6	8
9											9
10	350.0	Land & Land Rights	\$ 1,892	\$ -	\$ -	\$ (11)	\$ 1,881	\$ -	\$ 1,881	SDG&E Records	10
11	352.0	Structures & Improvements	9,589	-	(42)	(1,004)	8,543	-	8,543	SDG&E Records	11
12	353.0	Station Equipment	51,188	-	(448)	(88)	50,653	-	50,653	SDG&E Records	12
13	354.0	Towers and Fixtures	15,007	-	-	-	15,007	-	15,007	SDG&E Records	13
14	355.0	Poles and Fixtures	22,769	-	-	-	22,769	-	22,769	SDG&E Records	14
15	356.0	OH Conductors and Device	15,665	-	-	-	15,665	-	15,665	SDG&E Records	15
16	357.0	Underground Conduit	8,102	-	-	-	8,102	-	8,102	SDG&E Records	16
17	358.0	UG Conductors & Devices	7,766	-	(36)	-	7,730	-	7,730	SDG&E Records	17
18	359.0	Roads & Trails	5,214	-	-	-	5,214	-	5,214	SDG&E Records	18
19											19
20	TOTAL	TRANSMISSION PLANT	\$ 137,192	\$ -	\$ (525)	\$ (1,103)	\$ 135,564	\$ -	\$ 135,564	Sum Lines 10 thru 18	20
21											21
22	GRAND TOTAL RECLASS TRANS PLANT		\$ 137,192	\$ 42	\$ (525)	\$ (1,103)	\$ 135,606	\$ 16	\$ 135,622	Line 8 + Line 20	22

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

¹ Per Books Total Transmission Depreciation Expense (Col. 1) can be found in the FERC Form 1; Page 336; Line 7; Col. f.

² Ratemaking Total Transmission Depreciation Expense (Col. 7) is the sum of Total Transmission Depreciation Expense plus the SWPL Adjustment referred to in Footnote 3 below.

Total Transmission Depreciation Expense for Ratemaking (Col. 7) = (FERC Form 1; Page 450.1; Sch. Pg. 336; Line 12; Col. f; Transmission Total) + (FERC Form 1; Page 115; Line 9; Col. g)

³ The \$15,744 in expense on FERC Form 1; Page 115; Line 9; Col. g, represents the annual amortization expense of the capitalized difference between CPUC & FERC's recognized in-service dates for the Southwest Powerlink. The difference is recorded in deferred debit FERC Acct 186 and the amortization of the difference is included in Acct 406. The amortization is considered a ratemaking adjustment with the annual expense continuing over the 30 year amortization life of the line, ending in 2023.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ - Workpapers

TO5 - Annual Transmission Plant Depreciation Rates

Cycle 1, For 12 - Months Ending December 31, 2017

For Use During the 12-Months Period from January 1 to December 31, 2017

Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	E352.10	Other	1.36%	0.82%	2.18%	1
2	E352.20	SWPL	1.01%	0.61%	1.62%	2
3	E352.60	SRPL	1.39%	0.00%	1.39%	3
4	E352 - Total	Struct & Improv	1.36%	0.61%	1.97%	4
5	E353.10	Other	2.20%	1.32%	3.52%	5
6	E353.20	SWPL	2.51%	1.51%	4.02%	6
7	E353.40	CTC	2.03%	1.22%	3.25%	7
8	E353.60	SRPL	2.01%	0.00%	2.01%	8
9	E353	Station Equip	2.23%	1.21%	3.44%	9
10	E354.10	Other	1.57%	1.56%	3.13%	10
11	E354.20	SWPL	1.33%	1.32%	2.65%	11
12	E354.60	SRPL	1.47%	0.00%	1.47%	12
13	E354	Towers & Fixtrs	1.47%	0.21%	1.68%	13
14	E355.10	Other	2.33%	2.32%	4.65%	14
15	E355.20	SWPL	2.54%	2.54%	5.08%	15
16	E355.60	SRPL	2.26%	0.00%	2.26%	16
17	E355	Poles & Fixtrs	2.33%	2.31%	4.64%	17
18	E356.10	Other	1.60%	1.60%	3.20%	18
19	E356.20	SWPL	0.89%	0.88%	1.77%	19
20	E356.60	SRPL	1.75%	0.00%	1.75%	20
21	E356	OVH Cnd & Dev	1.59%	1.07%	2.66%	21
22	E357.00	Other & SWPL	1.68%	0.75%	2.43%	22
23	E357.60	Other & SRPL	1.69%	0.00%	1.69%	23
24	E357	Trans UG Cnduit	1.68%	0.58%	2.26%	24
25	E358.00	Other & SWPL	1.89%	0.19%	2.08%	25
26	E358.60	Other & SRPL	2.02%	0.00%	2.02%	26
27	E358	Trans UG Cndctr	1.93%	0.13%	2.06%	27
28	E359.10	Other	1.65%	0.00%	1.65%	28
29	E359.20	SWPL	1.44%	0.00%	1.44%	29
30	E359.60	SRPL	1.68%	0.00%	1.68%	30
31	E359	Roads & Trails	1.67%	0.00%	1.67%	31
32						32
33	Composite Depreciation Rate		1.85%	0.86%	2.71%	33
34						34

The rates in these subaccounts will not change during the term of the TO5 Formula.

Workpapers will be included in each Annual Information Filing that will calculate the annual composite rates shown on line 33 pursuant to Term 53 in Appendix VIII.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	FERC Intangible Plant Expense	Reference	Line No.
1 2	Dec-17	\$ 24,148	Form 1; Page 336; Line 1; Col. f	1 2

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO5 - Annual Intangible Plant Authorized Amortization Period
Cycle 1, For 12 - Months Ending December 31, 2017

Line No.	FERC Acct No	DESCRIPTION	Amortization Period (Yrs)	Line No.
		ELECTRIC DISTRIBUTION		
1		ELECTRIC DISTRIBUTION		1
2	E303	Electric Distribution Software	5, 7, or 10 years	2
3	E360	Electric Distribution Easements (land rights)	45 years	3
4				4
5		ELECTRIC TRANSMISSION		5
6	E350	Electric Transmission Easements (land rights)	100 years	6
7				7

These periods may not be changed absent a section 205 or 206 filing.

The Annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

**SAN DIEGO GAS & ELECTRIC COMPANY
 STATEMENT AJ
 DEPRECIATION AND AMORTIZATION EXPENSE
 BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
 (\$1,000)**

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-17	\$ 16,053	Form 1; Page 336; Line 10; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ - Workpapers

TO5 - Annual General Plant Depreciation Rates

Cycle 1, For 12 - Months Ending December 31, 2017

For Use During the 12-Months Period from January 1 to December 31, 2017

2017 General Rates

Rates based on 12/31/2016 Plant Balances						
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	E0139000	Struct. and Improv.	2.22%	0.00%	2.22%	1
2	E0139210	Transprtn Eq-Autos	0.00%	0.00%	0.00%	2
3	E0139220	Transprtn Eq-Trailer	4.43%	0.00%	4.43%	3
4	E0139310	Stores Equip.-Other	1.01%	0.00%	1.01%	4
5	E0139411	Portable Tools-Other	3.73%	0.00%	3.73%	5
6	E0139420	Shop Equipment	2.98%	0.00%	2.98%	6
7	E0139510	Laboratory Eq.-Other	4.64%	0.00%	4.64%	7
8	E0139710	Commun. Equip.-Other	3.00%	1.96%	4.96%	8
9	E0139720	Commun. Equip.-SWPL	2.20%	2.60%	4.80%	9
10	E0139760	Commun. Equip.-SRPL	3.16%	0.00%	3.16%	10
11	E0139770	Telecommunications Equip	3.32%	1.67%	4.99%	11
12	E0139810	Misc. Equip. - Other	6.23%	0.00%	6.23%	12
13						13

The above General Plant depreciation rates are applicable to SDG&E's base period recorded depreciation.

These rates may not be changed absent a section 205 or 206 filing.

Each year, SDG&E will make a FERC filing to update non-transmission depreciation rates for Common Plant and Electric General Plant to reflect the impact of changes in plant balances and related depreciation rates for each base period.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-17	Total Common Plant Per Book	\$ 84,545	2017 Form 1; Page 356.2; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	74.62%	2017 Form 1; Page 356.1; Electric	2
3		Total Common Expense to Electric Per Book	\$ 63,087	(Line 1 x Line 2); Form 1; Page 336; Line 11; Col. f	3
4					4

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ - Workpapers

TO5 - Annual Common Plant Depreciation Rates

Cycle 1, For 12 - Months Ending December 31, 2017

For Use During the 12-Months Period from January 1 to December 31, 2017

2017 Common Rates

Rates based on 12/31/2016 Plant Balances						
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	C1839010	Struct & Imprv-Other	2.82%	0.50%	3.32%	1
2	C1839110	Offc Furn & Eq-Other	5.82%	0.00%	5.83%	2
3	C1839120	Offc Furn & Eq-Cmptr	15.50%	0.00%	15.50%	3
4	C1839210	Transportation Equip	20.13%	0.00%	20.13%	4
5	C1839220	Transprtn Eq-Trailer	5.71%	0.00%	5.71%	5
6	C1839310	Stores Equip.-Other	2.03%	0.00%	2.03%	6
7	C1839411	Portable Tools-Other	4.30%	0.00%	4.30%	7
8	C1839421	Shop Equip. - Other	1.88%	0.00%	1.88%	8
9	C1839431	Garage Equip.-Other	6.96%	0.00%	6.96%	9
10	C1839510	Laboratory Eq.-Other	4.36%	0.00%	4.36%	10
11	C1839710	Commun. Equip.-Other	7.53%	0.00%	7.53%	11
12	C1839810	Misc. Equip. - Other	7.01%	0.00%	7.01%	12
13						13

The above Common Plant depreciation rates are applicable to SDG&E's base period recorded depreciation.

These rates may not be changed absent a section 205 or 206 filing.

Each year, SDG&E will make a FERC filing to update non-transmission depreciation rates for Common Plant and Electric General Plant to reflect the impact of changes in plant balances and related depreciation rates for each base period.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION & AMORTIZATION EXPENSE
BASE PERIOD / TRUE-UP PERIOD - 12/31/2017 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Account No.	Description	Incentive Transmission Expense Per Book	Reference	Incentive Transmission Expense Per Ratemaking	Reference	Line No.
1	303	Intangibles	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	350	Land and Land Rights	-		-		2
3	352	Structures and Improvements	-		-		3
4	353	Station Equipment	-		-		4
5	354	Towers and Fixtures	-		-		5
6	355	Poles and Fixtures	-		-		6
7	356	Overhead Conductors & Devices	-		-		7
8	357	Underground Conduit	-		-		8
9	358	Underground Conductors & Devices	-		-		9
10	359	Roads and Trails	-	SDG&E Records	-	SDG&E Records	10
11							11
12		Total Incentive Transmission Plant Depreciation Exp.	\$ -	Sum Lines 1 thru 10	\$ -	Sum Lines 1 thru 10	12
13							13

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.	Month	Total Incentive Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference	Line No.
1	Dec-17	\$ -	SDG&E Records	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
(\$1,000)

TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.	Month	Total Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference	Line No.
1	Dec-17	\$ -	SDG&E Records	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AK

Taxes Other Than Income Taxes

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes ¹	\$ 102,027		1
2				2
3	Less: Other Taxes (Business license taxes) ²	-	Not Applicable to 2017 Base Period	3
4				4
5	Net Property Taxes	\$ 102,027	Line 1 + Line 3	5
6				6
7	Less: SONGS Property Taxes	(1,892)		7
8				8
9	Total Property Taxes Expense	\$ 100,135	Line 5 + Line 7	9
10				10
11	Transmission Property Insurance and Tax Allocation Factor	39.28%	Statement AH; Line 50	11
12				12
13	Transmission Related Property Taxes Expense	\$ 39,336	Line 9 x Line 11	13
14				14
15				15
16	Total Payroll Taxes Expense ³	\$ 13,968		16
17				17
18	Transmission Wages and Salaries Allocation Factor	18.42%	Statement AI; Line 15	18
19				19
20	Transmission Related Payroll Taxes Expense	\$ 2,573	Line 16 x Line 18	20

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

² 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.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2017
(\$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		\$ 119,385	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.04%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 46,604	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹		\$ 44,443	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 17,349	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	\$ 72,012		Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	55,662		Statement AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	14
15	Total	\$ 127,674		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		\$ 15,959	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 _(COCR) - Base ROE:		9.6728%	Statement AV; Page 3; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²		\$ -	Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.3828%	Statement AV; Page 3; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²		\$ -	Line 26 x Line 32	34

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2017 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-16	\$ 100,982	SDG&E Records	1
2	Jan-17	111,196		2
3	Feb	112,982		3
4	Mar	112,658		4
5	Apr	114,490		5
6	May	117,584		6
7	Jun	120,264		7
8	Jul	121,522		8
9	Aug	123,689		9
10	Sep	126,577		10
11	Oct	128,237		11
12	Nov	129,186		12
13	Dec-17	132,643	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,552,011	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average Balance	\$ 119,385	Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col. c	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Reference	Line No.
1	Dec-16	\$ 46,236	SDG&E Records	1
2	Jan-17	39,179		2
3	Feb	34,328		3
4	Mar	37,229		4
5	Apr	47,028		5
6	May	31,944		6
7	Jun	15,444		7
8	Jul	66,989		8
9	Aug	60,357		9
10	Sep	58,816		10
11	Oct	51,890		11
12	Nov	45,226		12
13	Dec-17	43,099	SDG&E Records	13
14				14
15	Total 13 Months	\$ 577,765	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ 44,443	Form 1; Page 450.1; Sch. Pg. 110; Line 57; Col. c	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AM

Construction Work In Progress (CWIP)

Base Period & True-Up Period 12 - Months Ending December 31, 2017
 (\$1,000)

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
 STATEMENT AM
 COST OF PLANT
 BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
 (\$1,000)

INCENTIVE TRANSMISSION CONSTRUCTION WORK IN PROGRESS

Line No.	Month	Total Incentive Transmission CWIP Per Book	Reference	Incentive Transmission CWIP Ratemaking	Reference	Line No.
1	Dec-16	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-17	-		-		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-17	-	SDG&E Records	-	SDG&E Records	13
14	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	14
15	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	15
16						16
17						17
18						18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AQ
Federal Income Tax Deductions, Other Than Interest

Base Period & True-Up Period 12 - Months Ending December 31, 2017
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	South Georgia Income Tax Adjustment	\$ 2,333		1
2				2
3	Total Federal Income Tax Deductions Other Than Interest	<u>\$ 2,333</u>	Line 1	3

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AR

Federal Tax Adjustments

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits ¹	\$ (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	Total Federal Tax Adjustments	\$ (265)	Line 1 + Line 7	9

¹ Input value from FERC Form 1 should be entered as a negative.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES
Base Period 12 Months Ending December 31, 2017
(\$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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2017
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	(451) Miscellaneous Service Revenues ¹	\$ -		1
2				2
3	(453) Sales of Water and Water Power	-		3
4				4
5	(454) Rent from Electric Property	(1,157)	AU-1; Page 2; Line 4; Col. m	5
6				6
7	(455) Interdepartmental Rents	-		7
8				8
9	(456) Other Electric Revenues	(2,896)	AU-1; Page 2; Line 18; Col. m	9
10				10
11	Electric Transmission Revenues from Citizens	(505)	AU-1; Page 2; Line 20; Col. m	11
12				12
13	Transmission Related Revenue Credits	<u>\$ (4,559)</u>	Sum Lines 1 thru 11	13
14				14
15	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use	<u>\$ -</u>	FERC Accounts 411.6 and 411.7	15

¹ 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 AU
Revenue Credits
12 Months Ending December 31, 2017

Line No.	SAP Account #	FERC Account #	SAP Account Description	(a) Jan-17	(b) Feb-17	(c) Mar-17	(d) Apr-17	(e) May-17	(f) Jun-17	(g) Jul-17	Line No
1	4371049	454	Rents	\$ (31,351)	\$ (30,313)	\$ (30,313)	\$ (30,317)	\$ (31,830)	\$ (30,359)	\$ (30,349)	1
2	4371050	454	Rent - Electric Property	(16,352)	(15,041)	(15,041)	(15,041)	(15,041)	(15,041)	(15,041)	2
3											3
4			Total Rent from Electric Property ¹	(47,703)	(45,354)	(45,354)	(45,358)	(46,870)	(45,400)	(45,390)	4
5											5
6	4371016	456	Generation Interconnection	(352,952)	(47,653)	(41,593)	(41,593)	(1,369,702)	(42,281)	(92,797)	6
7	4371040	456	Revenue Enhancement	(7,468)	(4,727)	(176)	(44,831)	(122)	(367)	(15,781)	7
8	4371055	456	Shared Asset Revenue	(62,492)	(62,546)	(60,230)	(141,199)	(93,149)	(23,910)	(80,878)	8
9	4371058	456	Elec Trans Joint Pole Activity	(44,882)	(15,796)	(22,096)	(9,232)	928	-	-	9
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	10
11	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	-	-	-	11
12	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	-	-	-	12
13	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	-	-	-	13
14	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	-	14
15	4371082	456	Other Elec Rev-SDGE Gen	(13,087)	(13,087)	(13,087)	(13,087)	(13,087)	(13,087)	(13,087)	15
16	4371806	456	Elec-Trans Fees/Rev	-	(10,000)	-	-	-	(1,650)	-	16
17											17
18			Total Other Electric Revenues ²	(482,319)	(155,247)	(138,620)	(251,380)	(1,476,570)	(82,734)	(203,981)	18
19											19
20		Various	Citizens Border-East Line ³	-	-	-	-	-	-	-	20
21											21
22			Electric Transmission Revenues from Citizens	-	-	-	-	-	-	-	22
23											23
24											24
25											25
26			Total Miscellaneous Revenue	\$ (530,022)	\$ (200,601)	\$ (183,974)	\$ (296,738)	\$ (1,523,441)	\$ (128,134)	\$ (249,371)	26
27											27

¹ The total Rent from Electric Property in FERC Form 1; Page 300; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 19; Col. b.

² The total Other Electric Revenues in FERC Form 1; Page 300; Line 21; Col. b includes other revenues for both Distribution and Transmission. The Total Transmission-related piece of Other Revenues is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 21; Col. b.

³ The Electric Transmission Revenue for Citizens in this statement is to provide ratepayers a credit for Citizens' share of Transmission-related Common and General Plant, Transmission-related Working Capital Revenue, and Franchise Fees.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2017

Line No.	SAP Account #	FERC Account #	SAP Account Description	(h) Aug-17	(i) Sep-17	(j) Oct-17	(k) Nov-17	(l) Dec-17	(m) Total	Line No
1	4371049	454	Rents	\$ (30,349)	\$ (623,899)	\$ (30,349)	\$ (30,744)	\$ (44,224)	\$ (974,399)	1
2	4371050	454	Rent - Electric Property	(15,041)	(15,041)	(15,041)	(15,041)	(16,257)	(183,018)	2
3										3
4			Total Rent from Electric Property ¹	(45,390)	(638,940)	(45,390)	(45,785)	(60,481)	(1,157,417)	4
5										5
6	4371016	456	Generation Interconnection	(45,814)	(45,814)	(45,814)	(45,814)	(45,814)	(2,217,642)	6
7	4371040	456	Revenue Enhancement	(361)	-	(131)	(2,893)	(27,319)	(104,177)	7
8	4371055	456	Shared Asset Revenue	(77,242)	(74,561)	(67,757)	(67,650)	(67,315)	(878,929)	8
9	4371058	456	Elec Trans Joint Pole Activity	1,500	-	-	-	88,000	(1,578)	9
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(17,262)	10
11	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	(3,000)	(3,000)	11
12	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	470,000	470,000	12
13	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	43,000	43,000	13
14	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	14
15	4371082	456	Other Elec Rev-SDGE Gen	(13,087)	(13,087)	(13,087)	(13,087)	(13,087)	(157,039)	15
16	4371806	456	Elec-Trans Fees/Rev	-	-	(14,750)	(1,650)	(1,650)	(29,700)	16
17										17
18			Total Other Electric Revenues ²	(136,442)	(134,900)	(142,978)	(132,532)	441,377	(2,896,327)	18
19										19
20		Various	Citizens Border-East Line ³	-	-	-	-	(504,774)	(504,774)	20
21										21
22										22
23			Electric Transmission Revenues from Citizens	-	-	-	-	(504,774)	(504,774)	23
24										24
25										25
26			Total Miscellaneous Revenue	\$ (181,833)	\$ (773,841)	\$ (188,368)	\$ (178,317)	\$ (123,879)	\$ (4,558,518)	26
27										27

¹ The total Rent from Electric Property in FERC Form 1; Page 300; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 19; Col. b.

² The total Other Electric Revenues in FERC Form 1; Page 300; Line 21; Col. b includes other revenues for both Distribution and Transmission. The Total Transmission-related piece of Other Revenues is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 21; Col. b.

³ The Electric Transmission Revenue for Citizens in this statement is to provide ratepayers a credit for Citizens' share of Transmission-related Common and General Plant, Transmission-related Working Capital Revenue, and Franchise Fees.

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, 2017
(\$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)	\$ 4,573,220		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)	(11,675)		6	
7	LTD = Long Term Debt	\$ 4,561,545	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)	\$ 185,809		10	
11	Amort. of Debt Disc. and Expense (Acct 428)	3,446		11	
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	3,335		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	\$ 192,589	Sum Lines 10 thru 14	15	
16				16	
17	<u>Cost of Long-Term Debt:</u>	4.22%	Line 15 / Line 7	17	
18				18	
19	<u>Preferred Equity Component:</u>			19	
20	PF = Preferred Stock (Acct 204)	\$ -		20	
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21	
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22	
23				23	
24	<u>Common Equity Component:</u>			24	
25	Proprietary Capital	\$ 5,596,415		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)	8,217		28	
29	CS = Common Stock	\$ 5,604,632	Sum Lines 25 thru 28	29	
30				30	
31				31	
32	<u>Base Return on Common Equity:</u>	10.10%	SDG&E Base Return on Equity	32	
33				33	
34		(a) (b) (c) (d) = (b) x (c)		34	
35	<u>Weighted Cost of Capital:</u>	Amounts ¹ Ratio Cost of Capital Weighted Cost of Capital		35	
36				36	
37	Long-Term Debt	\$ 4,561,545 44.87% 4.22%	1.89%	Col. c = Line 17 Above	37
38	Preferred Equity	- 0.00% 0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	5,604,632 55.13% 10.10%	5.57%	Col. c = Line 32 Above	39
40	Total Capital	\$ 10,166,178 100.00%	7.46%	Sum Lines 37 thru 39	40
41				41	
42	<u>Cost of Equity Component (Preferred & Common):</u>		5.57%	Line 38 + Line 39; Col. d	42
43				43	
44				44	
45	<u>CAISO Participation ROE Adder:</u>		0.50%	Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46				46	
47		(a) (b) (c) (d) = (b) x (c)		47	
48	<u>Weighted Cost of Capital:</u>	Amounts ¹ Ratio Cost of Capital Weighted Cost of Capital		48	
49				49	
50	Long-Term Debt	\$ 4,561,545 44.87% 0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	- 0.00% 0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	5,604,632 55.13% 0.50%	0.28%	Col. c = Line 45 Above	52
53	Total Capital	\$ 10,166,178 100.00%	0.28%	Sum Lines 50 thru 52	53
54				54	
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>		0.28%	Line 52; Col. d	55

¹ 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 December 31, 2017

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.		Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹			0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)	2
3			Cap. Struct.	Cost of	Weighted	3
4	<u>Incentive Weighted Cost of Capital:</u>	Amounts ²	Ratio	Capital	Cost of Capital	4
5						5
6	Long-Term Debt	\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Page 1, Line 17
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22
8	Common Equity	5,604,632	55.13%	0.00%	0.00%	Col. c = Line 1 Above
9	Total Capital	\$ 10,166,178	100.00%		1.89%	Sum Lines 6 thru 8
10						10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d
12						12
13						13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326
15		(a)	(b)	(c)	(d) = (b) x (c)	15
16			Cap. Struct.	Cost of	Weighted	16
17	<u>Weighted Cost of Capital:</u>	Amounts ²	Ratio	Capital	Cost of Capital	17
18						18
19	Long-Term Debt	\$ 4,561,545	44.87%	0.00%	0.00%	Shall be Zero for ROE Adder
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder
21	Common Equity	5,604,632	55.13%	0.00%	0.00%	Col. c = Line 14 Above
22	Total Capital	\$ 10,166,178	100.00%		0.00%	Sum Lines 19 thru 21
23						23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d

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

² 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 December 31, 2017

(\$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 December 31, 2017
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate _(ICCR) Calculation - Base ROE:</u> ¹			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%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; 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%	Page 3; 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>	1.8944%	Page 2; Line 9	29
30				30
31	<u>E. Incentive Cost of Capital Rate _(ICCR) - Base ROE:</u>	1.8944%	Line 27 + Line 29	31
32				32
33				33
34	<u>Cost of Capital Rate _(CCCR) Calculation - CAISO Participation ROE Adder:</u>			34
35				35
36	<u>A. Federal Income Tax Component:</u>			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		41
42	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	43
44				44
45	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	45
46				46
47				47
48	<u>B. State Income Tax Component:</u>			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0000%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 55	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	57
58				58
59				59
60	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 45 + Line 57	60
61				61
62	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000%	Page 2; Line 22	62
63				63
64	<u>E. Cost of Capital Rate _(CCCR) - CAISO Participation ROE Adder:</u>	0.0000%	Line 60 + Line 62	64

¹ 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
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2017
Applicable to the 2017 TO5-Cycle 1 Base Period & True-Up Period
12 Months Ending December 31, 2017
(\$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	35	5
6			6
7	2004	49	7
8			8
9	2005	68	9
10			10
11	2006	120	11
12			12
13	2007	379	13
14			14
15	2008	358	15
16			16
17	2009	101	17
18			18
19	2010	136	19
20			20
21	2011	167	21
22			22
23	2012	1,649	23
24			24
25	2013	1,310	25
26			26
27	2014	171	27
28			28
29	2015	250	29
30			30
31	2016	418	31
32			32
33	2017	241	33
34			34
35			35
36	Total	\$ 5,524	36
37			37
38	Citizens Adjustment (see w/p AV-1B)	(197)	38
39			39
40	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise	\$ 5,327	40
41			41

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 1 Annual Transmission Formula Filing
Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses
12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	Amounts	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the Border-East Line	\$ 8,358		1
2				2
3	AFUDC Equity Percentage as of July 2012	70.83%		3
4				4
5	AFUDC Equity Embedded in the Border-East Line	\$ 5,920	Line 1 x Line 3	5
6				6
7	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	7
8				8
9	Annual Book Depreciation on AFUDC Equity	\$ 197	Line 5 x Line 7	9
10				10

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (9,171)	Misc.-1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

¹ None of the above items apply to SDG&E's TO5 Cycle 1 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
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	(a) 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (58)	\$ (65)	\$ (62)	Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (3,264)	\$ (3,081)	\$ (3,176)	Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (3,308)	\$ (3,129)	\$ (3,222)	Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	<u>\$ (2,674)</u>	<u>\$ (2,748)</u>	<u>\$ (2,711)</u>	Misc.-1.1; Line 19	7
8						8
9	Total Unfunded Reserves	<u>\$ (9,305)</u>	<u>\$ (9,023)</u>	<u>\$ (9,171)</u>	Sum Lines 1 thru 7	9

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (443)	\$ (473)	\$ (458)	SDG&E Records	2
3	Allocation Factor	13.19%	13.75%	13.47%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	<u>\$ (58)</u>	<u>\$ (65)</u>	<u>\$ (62)</u>	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (24,739)	\$ (22,414)	\$ (23,577)	SDG&E Records	7
8	Allocation Factor	13.19%	13.75%	13.47%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	<u>\$ (3,264)</u>	<u>\$ (3,081)</u>	<u>\$ (3,176)</u>	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	\$ (25,071)	\$ (22,765)	\$ (23,918)	SDG&E Records	12
13	Allocation Factor	13.19%	13.75%	13.47%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	<u>\$ (3,308)</u>	<u>\$ (3,129)</u>	<u>\$ (3,222)</u>	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (20,267)	\$ (19,992)	\$ (20,130)	SDG&E Records	17
18	Allocation Factor	13.19%	13.75%	13.47%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	<u>\$ (2,674)</u>	<u>\$ (2,748)</u>	<u>\$ (2,711)</u>	Line 17 x Line 18	19

¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:

a	Electric Ratio	75.31%	FERC Form 1; Common Utility Plant and Expenses; Page 356.1 Statement AI; Line 19; TO4-Cycle 5.	a
b	Transmission Wages and Salaries Allocation Factor	17.52%		b
c	Allocation Factor	13.19%		c

SAN DIEGO GAS & ELECTRIC COMPANY
TO5-Cycle 1 True-Up Adjustment
For 12-Month True-Up Period January 1, 2017 Through December 31, 2017
(\$1,000)

Line No.	Reference											Line No.	
1	Total Prior Year Revenue Requirements Excluding FF&U ¹	\$	737,955	TO4 Statement BK-1; Page 1; Line 60									1
2	Franchise Fees	1.0277%	7,584	Line 1 x Franchise Fee Rate									2
3	Uncollectible Expense	0.1740%	1,284	Line 1 x Uncollectible Rate									3
4	Total True-Up Cost of Service	\$	746,823	Sum Lines 1 thru 3									4
5												5	
6		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	6
7	Calculations:	= Line 4 / 12		= Col. 4; Line 26 / 12		= Sum Col. 3 thru Col. 5		= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	7
8													8
9													9
10													10
11										Cumulative	Cumulative		11
12										Overcollection (-) or	Overcollection (-) or		12
13										Undercollection (+)	Undercollection (+)		13
14	Month	Year	Monthly True-Up Cost of Service	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other BTRR Adjustments ⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ⁵	Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	14
14	January	2017	\$ 62,235	\$ 59,422	\$ (3,206)	\$ -	\$ 56,216	\$ 6,020	0.30%	\$ 6,020	\$ 9	\$ 6,029	14
15	February	2017	62,235	57,379	(3,206)	-	54,173	8,062	0.27%	14,091	27	14,118	15
16	March	2017	62,235	59,080	(3,206)	-	55,874	6,361	0.30%	20,479	52	20,531	16
17	April	2017	62,235	54,542	(3,206)	-	51,336	10,899	0.30%	31,430	78	31,508	17
18	May	2017	62,235	56,136	(3,206)	-	52,930	9,305	0.32%	40,813	116	40,929	18
19	June	2017	62,235	62,578	(3,206)	-	59,372	2,863	0.30%	43,792	127	43,919	19
20	July	2017	62,235	69,692	(3,206)	-	66,486	(4,251)	0.34%	39,668	142	39,810	20
21	August	2017	62,235	71,908	(3,206)	-	68,702	(6,466)	0.34%	33,344	124	33,468	21
22	September	2017	62,235	79,033	(3,206)	-	75,827	(13,592)	0.33%	19,876	88	19,964	22
23	October	2017	62,235	66,516	(3,206)	-	63,310	(1,075)	0.36%	18,889	70	18,959	23
24	November	2017	62,235	64,075	(3,206)	-	60,869	1,366	0.35%	20,325	69	20,394	24
25	December	2017	62,235	60,863	(3,206)	-	57,658	4,578	0.36%	24,971	82	25,053	25
26			\$ 746,823	\$ 761,225	\$ (38,471)	\$ -	\$ 722,754	\$ 24,069			\$ 984		26

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

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

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

⁴ Adjustment to back-out Other BTRR Adjustments from a prior year BK-1; Page 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.

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
TO5-Cycle 1 Interest True-Up Adjustment
For 12-Month True-Up Period January 1, 2017 Through December 31, 2017
(\$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 True Up	Monthly Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue		Cumulative Overcollection (-) or Undercollection (+) in Revenue	4	
5							5	
6	<u>Month</u>	<u>Year</u>	<u>Adjustment</u> ¹	<u>Rate</u>	<u>wo Interest</u>	<u>Interest</u>	<u>with Interest</u>	6
7	January	2017	\$ 30,689	0.30%	\$ 30,689	\$ 92	\$ 30,781	7
8	February	2017		0.27%	30,781	83	30,864	8
9	March	2017		0.30%	30,864	93	30,956	9
10	April	2017		0.30%	30,956	93	31,049	10
11	May	2017		0.32%	31,049	99	31,149	11
12	June	2017		0.30%	31,149	93	31,242	12
13	July	2017		0.34%	31,242	106	31,348	13
14	August	2017		0.34%	31,348	107	31,455	14
15	September	2017		0.33%	31,455	104	31,559	15
16	October	2017		0.36%	31,559	114	31,672	16
17	November	2017		0.35%	31,672	111	31,783	17
18	December	2017		0.36%	31,783	114	31,898	18
19					<u>\$ 1,209</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
TO5-Cycle 1 Interest True-Up Adjustment
For 12-Month True-Up Period January 1, 2017 Through December 31, 2017
(\$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	Month				Month	4	
5		Interest	Beginning				Ending	5	
6	Month	Year	Rate ¹	Balance	Amortization	Principal	Interest	Balance	6
7	January	2018	0.32%	\$ 31,898	\$ (2,714)	\$ 2,611	\$ 103	29,286	7
8	February	2018	0.32%	29,286	(2,714)	2,620	94	26,666	8
9	March	2018	0.32%	26,666	(2,714)	2,628	86	24,038	9
10	April	2018	0.32%	24,038	(2,714)	2,637	78	21,402	10
11	May	2018	0.32%	21,402	(2,714)	2,645	69	18,757	11
12	June	2018	0.32%	18,757	(2,714)	2,654	60	16,103	12
13	July	2018	0.32%	16,103	(2,714)	2,662	52	13,441	13
14	August	2018	0.32%	13,441	(2,714)	2,671	43	10,770	14
15	September	2018	0.32%	10,770	(2,714)	2,679	35	8,090	15
16	October	2018	0.32%	8,090	(2,714)	2,688	26	5,402	16
17	November	2018	0.32%	5,402	(2,714)	2,697	17	2,705	17
18	December	2018	0.32%	2,705	(2,714)	2,705	9	-	18
19						<u>\$ 673</u>			19
20									20
21	True Up Adjustment		\$ 25,053	Base Period True-Up Adjustment Calculation; Line 25; Col. 11					21
22	Interest True Up Adjustment		1,882	Interest True-Up Adjustment - Base Period; Line 19; Col. 5 + Interest True-Up Adjustment - Current Year; Line 19; Col. 6					22
23	Total		\$ 26,934						23

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

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

³ Amortization reduces the beginning balance to zero by the end of December and is derived as follows:

$$\text{Beginning Balance} / \{[(1+\text{Rate})^{12}-1]/[\text{Rate}*(1+\text{Rate})^{12}]\}.$$

SAN DIEGO GAS & ELECTRIC COMPANY
TO4 Version of Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2017
(\$1,000)

Line No.	Amounts ⁵	Reference	Line No.
1			1
A. Revenues:			
2	\$ 72,012	Statement AH; Line 9	2
3			3
4	55,662	Statement AH; Line 31	4
5			5
6	-	Negative of Statement AH; Line 16	6
7			7
8	\$ 127,674	Sum Lines 2 thru 6	8
9			9
10	\$ 154,648	Statement AJ; Line 17	10
11			11
12	-	Shall be zero	12
13			13
14	-	Statement AJ; Line 23	14
15			15
16	39,336	Statement AK; Line 13	16
17			17
18	2,573	Statement AK; Line 20	18
19			19
20	\$ 324,232	Sum Lines 8 thru 18	20
21			21
22	11.3325%	TO4 Statement AV; Page 2; Line 31	22
23	\$ 3,672,730	Page 2; Line 26	23
24	\$ 416,214	Line 22 x Line 23	24
25			25
26	\$ 2,333	Statement AQ; Line 3	26
27	(265)	Statement AR; Line 1	27
28	-	Statement AR; Line 7	28
29	(4,559)	Statement AU; Line 13	29
30	-	Statement Misc; Line 1	30
31	-	Statement AU; Line 15	31
32			32
33	\$ 737,955	Line 20 + (Sum Lines 24 thru 31)	33
34			34
B. Incentive ROE Project Transmission Revenue:¹			
35			35
36	\$ -	Statement AJ; Line 19	36
37			37
38	0.0000% ⁴	Not Applicable to 2017 Base Period	38
39	\$ -	Page 2; Line 31	39
40	\$ -	Line 38 x Line 39	40
41			41
42	\$ -	Line 36 + Line 40	42
43			43
C. Incentive Transmission Plant Abandoned Project Revenue:			
44			44
45	\$ -	Statement AJ; Line 21	45
46			46
47	\$ -	Page 2; Line 36	47
48	0.0000%	Not Applicable to 2017 Base Period	48
49	\$ -	Line 47 x Line 48	49
50			50
51	\$ -	Line 45 + Line 49	51
52			52
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:			
53			53
54	\$ -	Page 2; Line 38	54
55	0.0000%	Not Applicable to 2017 Base Period	55
56	\$ -	Line 54 x Line 55	56
57			57
58	\$ -	Sum Lines 42, 51, 56	58
59			59
60	\$ 737,955	Line 33 + Line 58	60

¹ The incentive rate cost components for each ROE incentive project will be tracked and shown separately for each project and lines 36 through 42 will be repeated for each project. As a result, the data on this page may carryover to the next page.

² Incentive Transmission CWIP shall be the CWIP for which SDG&E is authorized to collect incentives under FERC Order No. 679 and will be tracked and shown for each project and lines 54 through 56 will be repeated for each project.

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

⁴ The Incentive Cost of Capital Rate will be tracked and shown separately for each project. However, this will be entered as 0% in BK-1 when there's no incentive project to show.

⁵ 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_{EU})
For the Base Period & True-Up Period Ending December 31, 2017
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 4,161,361	Page 3; Line 16	3
4	12,668	Page 3; Line 17	4
5	40,565	Page 3; Line 18	5
6	71,468	Page 3; Line 19	6
7	\$ 4,286,062	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ 2,813	TO4 Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ 2,813	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
13			13
14	\$ (696,058)	Stmt AF Proration; Line 13; Col. 8	14
15	-	TO4 Statement AF; Line 11	15
16	\$ (696,058)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
18			18
19	\$ 46,604	Statement AL; Line 5	19
20	17,349	Statement AL; Line 9	20
21	15,959	Statement AL; Line 19	21
22	\$ 79,913	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25			25
26	\$ 3,672,730	Sum Lines 6, 11, 16, 22, 24	26
27			27
<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			
28			28
29	\$ -	Page 3; Line 25	29
30	-	TO4 Statement AF; Line 9	30
31	\$ -	Line 29 + Line 30	31
32			32
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
33			33
34	\$ -	Statement Misc; Line 7	34
35	-	TO4 Statement AF; Line 13	35
36	\$ -	Line 34 + Line 35	36
37			37
38	\$ -	Statement AM; Line 1	38

¹ The Incentive ROE Transmission Plant will be tracked and shown for each incentive project and lines 29 through 31 will be repeated for each project.

² Incentive CWIP projects will be tracked separately and line 38 will be shown for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2017
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
1			1
2			2
2	\$ 5,165,035	Statement AD; Line 11	2
3	30,173	Statement AD; Line 27	3
3			3
4	67,425	Statement AD; Line 29	4
4			4
5	145,896	Statement AD; Line 31	5
5			5
6	\$ 5,408,528	Sum Lines 2 thru 5	6
6			6
7			7
8			8
8			8
9	\$ 1,003,675	Statement AE; Line 1	9
9			9
10	17,505	Statement AE; Line 11	10
10			10
11	26,860	Statement AE; Line 13	11
11			11
12	74,427	Statement AE; Line 15	12
12			12
13	\$ 1,122,466	Sum Lines 9 thru 12	13
13			13
14			14
15			15
15			15
16	\$ 4,161,361	Line 2 Minus Line 9	16
16			16
17	12,668	Line 3 Minus Line 10	17
17			17
18	40,565	Line 4 Minus Line 11	18
18			18
19	71,468	Line 5 Minus Line 12	19
19			19
20	\$ 4,286,062	Sum Lines 16 thru 19	20
20			20
21			21
22			22
22			22
23	\$ -	Statement AD; Line 13	23
23			23
24	-	Statement AE; Line 19	24
24			24
25	\$ -	Line 23 Minus Line 24	25
25			25

¹ The Incentive ROE Transmission Plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF - Proration
Deferred Credits

For 12-Month True-Up Period January 1, 2017 Through December 31, 2017
(\$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>	<u>Col. 8</u>	Line No.
						Col. 5 / Tot. Days	= Col. 2 * Col. 6		
	<u>Future Test Period</u>	<u>Mthly Deferred Tax Amount</u> ¹	<u>Deferred Tax Balance</u> ²	<u>Days in Month</u>	<u>Number of Days Left in Period</u>	<u>Prorata Percentages</u>	<u>Monthly Prorata Amounts</u>	<u>Annual Accumulated Prorata Calculation</u>	
1	Beginning Balance (TO4 Stmt AF; Line 7; Col. a)		\$ (643,740)		365	100.00%		\$ (643,740)	1
2	January	\$ (9,468)	(653,208)	31	334	91.51%	\$ (8,663)	(652,404)	2
3	February	(9,468)	(662,675)	28	306	83.84%	(7,937)	(660,341)	3
4	March	(9,468)	(672,143)	31	275	75.34%	(7,133)	(667,474)	4
5	April	(9,468)	(681,610)	30	245	67.12%	(6,355)	(673,829)	5
6	May	(9,468)	(691,078)	31	214	58.63%	(5,551)	(679,380)	6
7	June	(9,468)	(700,545)	30	184	50.41%	(4,773)	(684,152)	7
8	July	(9,468)	(710,013)	31	153	41.92%	(3,969)	(688,121)	8
9	August	(9,468)	(719,480)	31	122	33.42%	(3,164)	(691,285)	9
10	September	(9,468)	(728,948)	30	92	25.21%	(2,386)	(693,672)	10
11	October	(9,468)	(738,415)	31	61	16.71%	(1,582)	(695,254)	11
12	November	(9,468)	(747,883)	30	31	8.49%	(804)	(696,058)	12
13	December	(9,468)	(757,350)	31	0	0.00%	-	\$ (696,058)	13
	Ending Balance (TO4 Stmt AF; Line 7; Col. b)		\$ (757,350)						

¹ The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.

² January through December equals previous month balance plus amount in Column 2.

SAN DIEGO GAS & ELECTRIC COMPANY
TO4 Version of Statement AF

Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 287,918	\$ 270,712	\$ 279,315	TO4 AF-1 and TO4 AF-2; Line 7; Col. d	1
2						2
3	FERC Account 282 ¹	(931,658)	(1,028,062)	(979,860)	TO4 AF-1 and TO4 AF-2; Line 15; Col. d	3
4						4
5	FERC Account 283	-	-	-	TO4 AF-1 and TO4 AF-2; Line 23; Col. d	5
6						6
7	Total Transmission Related ADIT	\$ (643,740)	\$ (757,350)	\$ (700,545)	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	TO4 AF-3; Line 1	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	TO4 AF-3; Line 3	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	TO4 AF-3; Line 5	13

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
TO4 VERSION OF ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2016
(\$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						1
2	Compensation Related Items	\$ -	\$ -	\$ -	\$ -		2
3	Post Retirement Benefits	-	-	-	-		3
4	Net Operating Loss	287,918	-	-	287,918	2017 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	<u>\$ 287,918</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 287,918</u>	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Accumulated Depreciation Timing Differences	\$ (931,658)	\$ -	\$ -	\$ (931,658)	2017 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b	10
11		-	-	-	-		11
12		-	-	-	-		12
13		-	-	-	-		13
14		-	-	-	-		14
15	Total of Account 282	<u>\$ (931,658)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (931,658)</u>	Sum Lines 10 thru 14	15
16							16
17	Account 283						17
18	Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -		18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22		-	-	-	-		22
23	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 18 thru 22	23

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
TO4 VERSION OF ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2017
(\$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						1
2	Compensation Related Items	\$ -	\$ -	\$ -	\$ -		2
3	Post Retirement Benefits	-	-	-	-		3
4	Net Operating Loss	162,428	108,284	-	270,712	2017 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c	4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	<u>\$ 162,428</u>	<u>\$ 108,284</u>	<u>\$ -</u>	<u>\$ 270,712</u>	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Accumulated Depreciation Timing Differences	\$ (639,178)	\$ (384,032)	\$ (4,853)	\$ (1,028,062)	2017 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	10
11		-	-	-	-		11
12		-	-	-	-		12
13		-	-	-	-		13
14		-	-	-	-		14
15	Total of Account 282	<u>\$ (639,178)</u>	<u>\$ (384,032)</u>	<u>\$ (4,853)</u>	<u>\$ (1,028,062)</u>	Sum Lines 10 thru 14	15
16							16
17	Account 283						17
18	Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -		18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22		-	-	-	-		22
23	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 18 thru 22	23

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
TO4 VERSION OF DEFERRED CREDITS
Base Period 12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	31-Dec-16	31-Dec-17	Line No.
1	Incentive Transmission Plant ADIT	\$ -	\$ -	1
2				2
3	Transmission Plant Abandoned ADIT	\$ -	\$ -	3
4				4
5	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	5

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AG

TO4 Version of Specified Plant Account (Other than Plant in Service) and Deferred Debits

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Average Balance	Reference	Line No.
1	Transmission Plant Held for Future Use ¹	\$ 2,813	TO4 AG-1; Line 18	1

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
TO4 VERSION OF SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.
1	Dec-16	\$ 5,654	SDG&E Records	1
2	Jan-17	2,651		2
3	Feb	2,651		3
4	Mar	2,651		4
5	Apr	2,651		5
6	May	2,651		6
7	Jun	2,651		7
8	Jul	2,651		8
9	Aug	2,471		9
10	Sep	2,471		10
11	Oct	2,471		11
12	Nov	2,471		12
13	Dec-17	2,471	SDG&E Records	13
14				14
15	Total 13 Months	\$ 36,568	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ 2,813	Form 1; Page 450.1; Sch. Pg. 214; Line 46; Col. d	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
TO4 Version of Statement AV
Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2017
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.	
1	<u>Long-Term Debt Component - Denominator:</u>				1
2		\$ 4,573,220		2	
3	112; 18; c	-		3	
4	112; 19; c	-		4	
5	112; 21; c	-		5	
6	112; 22; c	-		6	
7	112; 23; c	(11,675)		7	
8		\$ 4,561,545	Sum Lines 2 thru 6	8	
9	<u>Long-Term Debt Component - Numerator:</u>				9
10	117; 62; c	\$ 185,809		10	
11	117; 63; c	3,446		11	
12	117; 64; c	3,335		12	
13	117; 65; c	-		13	
14	117; 66; c	-		14	
15		\$ 192,589	Sum Lines 10 thru 14	15	
16				16	
17		4.22%	Line 15 / Line 7	17	
18				18	
19	<u>Preferred Equity Component:</u>				19
20	112; 3; c	-		20	
21	118; 29; c	-		21	
22		0.00%	Line 21 / Line 20	22	
23				23	
24	<u>Common Equity Component:</u>				24
25	112; 16; c	\$ 5,596,415		25	
26	112; 3; c	-		26	
27	112; 12; c	-		27	
28	112; 15; c	8,217		28	
29		\$ 5,604,632	Sum Lines 25 thru 28	29	
30				30	
31				31	
32		10.05%	Offer of Settlement in FERC Docket No. ER19-XXX	32	
33	(a)	(b)	(c)	(d) = (b) x (c)	33
34		Cap. Struct.	Cost of	Weighted	34
35	Amounts ¹	Ratio	Capital	Cost of Capital	35
36					36
37	\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Line 17 Above
38	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
39	5,604,632	55.13%	10.05%	5.54%	Col. c = Line 32 Above
40	\$ 10,166,178	100.00%		7.43%	Sum Lines 37 thru 39
41					41
42				5.54%	Line 38 + Line 39; Col. d
43					43
44					44
45				0.00%	See Footnote 2
46	(a)	(b)	(c)	(d) = (b) x (c)	46
47		Cap. Struct.	Cost of	Weighted	47
48	Amounts ¹	Ratio	Capital	Cost of Capital	48
49					49
50	\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Line 17 Above
51	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
52	5,604,632	55.13%	0.00%	0.00%	Col. c = Line 45 Above
53	\$ 10,166,178	100.00%		1.89%	Sum Lines 50 thru 52
54					54
55				0.00%	Line 51 + Line 52; Col. d

¹ Amount is based upon December 31 balances.

² The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 45 through 55 will be repeated for each project.

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, 2017
(\$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	<u>Cost of Capital Rate (COCR) Calculation:</u>		
2			
3	<u>a. Federal Income Tax Component:</u>		
4			
5	Where:		
6	A = Sum of Preferred Stock and Return on Equity Component	5.54%	Page 1; Line 42
7	B = Trans. Amount of Other Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 1 + Line 7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 5,327	AV-1A; Line 40
9	D = Transmission Rate Base	\$ 3,672,730	TO4 Statement BK-1; Page 2; Line 26
10	FT = Federal Income Tax Rate	35%	Federal Income Tax Rate
11			
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	3.0504%	Federal Income Tax Expense
13			
14			
15	<u>B. State Income Tax Component:</u>		
16			
17	Where:		
18	A = Sum of Preferred Stock and Return on Equity Component	5.54%	Line 6 Above
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 5,327	Line 8 Above
20	C = Transmission Rate Base	\$ 3,672,730	Line 9 Above
21	FT = Federal Income Tax Expense	3.0504%	Line 12 Above
22	ST = State Income Tax Rate	8.84%	State Income Tax Rate
23			
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.8472%	State Income Tax Expense
25			
26			
27	<u>C. Total Federal & State Income Tax Rate:</u>	3.8976%	Line 12 + Line 24
28			
29	<u>D. Total Weighted Cost of Capital:</u>	7.4350%	Page 1; Line 40
30			
31	<u>E. Cost of Capital Rate (COCR):</u>	11.3325%	Line 27 + Line 29

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, 2017
(\$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

	<u>Incentive Cost of Capital Rate _(ICCR) Calculation:</u> ¹		
	<u>a. Federal Income Tax Component:</u>		
	Where:		
	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 1; Line 55
	B = Trans. Related Amort. of ITC and Excess Deferred Tax Liab.	\$ -	Shall be Zero for Incentive ROE Projects
	C = Equity AFUDC Component of Transmission Depreciation Expense ²	\$ -	See Footnote 2
	D = Incentive ROE Project Transmission Rate Base	\$ -	TO4 Statement BK-1; Page 2; Line 31
	FT = Federal Income Tax Rate	35%	Page 2; Line 10
	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense
	<u>B. State Income Tax Component:</u>		
	Where:		
	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above
	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above
	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above
	FT = Federal Income Tax Expense	0.0000%	Line 12 Above
	ST = State Income Tax Rate	8.84%	Page 2; Line 22
	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense
	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24
	<u>D. Total Incentive Weighted Cost of Capital:</u>	1.8944%	Page 1; Line 53
	<u>E. Incentive Cost of Capital Rate _(ICCR):</u>	1.8944%	Line 27 + Line 29

¹ The Incentive Cost of Capital Rate Calculation will be tracked and shown separately for each project. As a result, lines 3 through 31 will be repeated for each project. However, this will be entered as 0% in BK-1 when there's no incentive project to show.

² This item does not apply to SDG&E's TO5 Cycle 1 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
SUMMARY OF HV - LV TRANSMISSION PLANT ALLOCATION STUDY
TRANSMISSION PLANT BALANCE AS OF DECEMBER 31, 2017
(\$1,000)

Line No.	Substation	(a) = (b) + (c)	(b)	(c)	Line No.
		\$'s in TRANSMISSION Total	LOW VOLTAGE < 200 kv	HIGH VOLTAGE > 200 kv	
1	IMPERIAL VALLEY SUBSTATION 500>230KV	\$ 163,052	\$ 5,600	\$ 157,452	1
2	SUNCREST SUBSTATION 500>230KV	208,393	-	208,393	2
3	ECO 500/230/138KV SUBSTATION	1,469	1,469	-	3
4	SAN ONOFRE 230KV SUBSTATION	21,294	155	21,139	4
5	MIGUEL 500/230/138/69KV SUBSTATION	118,904	12,252	106,652	5
6	SYCAMORE CANYON 230/69KV SUBSTATION	74,067	31,384	42,683	6
7	ESCONDIDO 230/138/69/12KV SUBSTATION	60,851	31,757	29,094	7
8	OLD TOWN 230KV SUBSTATION	6,777	-	6,777	8
9	OLD TOWN 69/12/4KV SUBSTATION	10,671	10,671	-	9
10	MISSION 230KV SUBSTATION	12,975	-	12,975	10
11	MISSION 138/69/12KV SUBSTATION	21,420	21,420	-	11
12	TALEGA 230/138KV SUBSTATION (230 PORTION ONLY)	3,141	-	3,141	12
13	TALEGA 230/138 KV SUBSTATION	55,133	49,694	5,438	13
14	PENASQUITOS 230KV SUBSTATION	44,429	-	44,429	14
15	PENASQUITOS 138/69KV SUBSTATION	24,687	24,687	-	15
16	ENCINA 230KV SUBSTATION	46,605	120	46,485	16
17	ENCINA PP 138/12KV SUBSTATION	7,799	7,799	-	17
18	NO GILA 500KV SUBSTATION	10,336	-	10,336	18
19	PALO VERDE 500KV SUBSTATION	5,326	-	5,326	19
20	SAN LUIS REY 230/69/12KV SUBSTATION	49,430	15,545	33,886	20
21	PALOMAR ENERGY 230KV SWITCHYARD	10,984	-	10,984	21
22	NV-MERCHANT 230 KV SWITCHYARD	3,534	-	3,534	22
23	PALA 230KV SUBSTATION	457	-	457	23
24	PALA 69/12V SUBSTATION	2,294	2,294	-	24
25	OTAY MESA 230KV SWITCHYARD	16,082	30	16,052	25
26	SILVERGATE 230/69KV SUBSTATION	75,088	36,645	38,443	26
27	DESERT STAR ENERGY CENTER	14,080	-	14,080	27
28	BAY BOULEVARD 230/69/12KV SUBSTATION	0	0	-	28
29	OCOTILLO 500KV SWITCHYARD	234	-	234	29
30	LV SUBSTATIONS	322,757	322,757	-	30
31					31
32	TOTAL SUBSTATIONS	\$ 1,392,269	\$ 574,279	\$ 817,989	32
33					33
34	TRANSMISSION TOWERS and LAND ²	2,663,591	848,225	1,815,366	34
35					35
36	NON-UNITIZED	1,407,372	493,605	913,767	36
37					37
38	TOTAL TRANSMISSION PLANT	\$ 5,463,232	\$ 1,916,110	\$ 3,547,122	38
39					39
40	PERCENTAGES	100.00%	35.07%	64.93%	40
41					41
42			Line 38; Col. b / Line 38; Col. a	Line 38; Col. c / Line 38; Col. a	42
43					43

¹ Ties to Statement AD Workpapers; AD-6, Line 13; Ratemaking. That is, Line 38; Col. a shown above ties to the ratemaking plant in service.

² Transmission Towers & Land consists of: 1) Directly assigned assets identifiable as high or low based on the voltage of the transmission line, 2) Towers and land assets that have both high and low facilities are allocated 2/3rd high and 1/3rd low, and 3) The remaining transmission assets not identifiable as high or low are all assigned to low voltage.

SAN DIEGO GAS & ELECTRIC COMPANY
Summary of HV/LV Splits for Forecast Plant Additions
24-Month Forecast Period (January 1, 2018 - December 31, 2019)
(\$1,000)

Line No.	(a) Gross HV	(b) Gross LV	(c) = (a) + (b) Unweighted Total	(d) Net Wtd-HV	(e) Net Wtd-LV	(f) = (d) + (e) Weighted Total	Reference	Line No.	
Non-Incentive Projects:									
1	\$ 442,912	\$ 604,410	\$ 1,047,322	\$ 401,392	\$ 452,283	\$ 853,674	See Footnote 1	1	
2								2	
3	26,749	16,043	42,792	21,050	12,625	33,675	See Footnote 2	3	
4								4	
5	\$ 469,661	\$ 620,453	\$ 1,090,114	\$ 422,442	\$ 464,908	\$ 887,350	Line 1 + Line 3	5	
6								6	
7	Incentive Projects:								
8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Footnote 3	8	
9								9	
10	-	-	-	-	-	-	See Footnote 4	10	
11								11	
12	-	-	-	-	-	-	See Footnote 5	12	
13								13	
14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 8 thru 12	14	
15								15	
16	\$ 469,661	\$ 620,453	\$ 1,090,114	\$ 422,442	\$ 464,908	\$ 887,350	Line 5 + Line 14	16	
17								17	
18							HV = Line 16; Col. d / Line 16; Col. f	18	
19				47.61%	52.39%	100.00%	LV = Line 16; Col. e / Line 16; Col. f	19	
20								20	

¹ See Summary of Weighted Transmission Plant Additions Workpaper; Line 25.

² See Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions Workpaper; Line 25.

³ See Summary of Weighted Incentive Transmission Plant Additions Workpaper; Line 25.

⁴ See Summary of Weighted Incentive Transmission CWIP - A Workpaper; Line 25.

⁵ See Summary of Weighted Incentive Transmission CWIP - B Workpaper; Line 25.

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2018 - December 31, 2019)

**Summary of Weighted Transmission Plant Additions
(\$1,000)**

Line No.	Date	Gross Forecast Plant Additions ¹			Retirements			Net Forecast Plant Additions			Weighting	Weighted Net Forecast Plant Additions			Line No.	
		HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total		
1	Jan-18	\$ 4,074	\$ 617	\$ 4,691	\$ 4	\$ 1	\$ 5	\$ 4,070	\$ 616	\$ 4,686	1.00000	\$ 4,070	\$ 616	\$ 4,686	1	
2	Feb-18	316	2,713	3,029	0	3	3	316	2,710	3,026	1.00000	316	2,710	3,026	2	
3	Mar-18	5,426	11,484	16,910	6	12	18	5,420	11,472	16,892	1.00000	5,420	11,472	16,892	3	
4	Apr-18	2,567	3,450	6,017	3	4	6	2,564	3,446	6,011	1.00000	2,564	3,446	6,011	4	
5	May-18	4,748	33,804	38,552	5	36	41	4,743	33,768	38,511	1.00000	4,743	33,768	38,511	5	
6	Jun-18	2,382	3,270	5,652	3	3	6	2,379	3,267	5,646	1.00000	2,379	3,267	5,646	6	
7	Jul-18	5,119	32,924	38,043	5	35	40	5,114	32,889	38,003	1.00000	5,114	32,889	38,003	7	
8	Aug-18	224,857	1,133	225,990	236	1	237	224,621	1,132	225,753	1.00000	224,621	1,132	225,753	8	
9	Sep-18	4,759	38,367	43,126	5	40	45	4,754	38,327	43,081	1.00000	4,754	38,327	43,081	9	
10	Oct-18	114,003	-	114,003	120	-	120	113,883	-	113,883	1.00000	113,883	-	113,883	10	
11	Nov-18	-	23,993	23,993	-	25	25	-	23,968	23,968	1.00000	-	23,968	23,968	11	
12	Dec-18	16,179	116,461	132,640	17	122	139	16,162	116,339	132,501	1.00000	16,162	116,339	132,501	12	
13	Jan-19	33	46	79	0	0	0	33	46	79	1.00000	33	46	79	13	
14	Feb-19	33	118,960	118,993	0	125	125	33	118,835	118,868	0.91667	30	108,932	108,962	14	
15	Mar-19	4,680	17,681	22,361	5	19	23	4,675	17,662	22,338	0.83333	3,896	14,719	18,615	15	
16	Apr-19	225	306	531	0	0	1	225	306	530	0.75000	169	229	398	16	
17	May-19	8,387	46	8,433	9	0	9	8,378	46	8,424	0.66667	5,585	31	5,616	17	
18	Jun-19	4,591	42,952	47,543	5	45	50	4,586	42,907	47,493	0.58333	2,675	25,029	27,704	18	
19	Jul-19	33	6,207	6,240	0	7	7	33	6,200	6,233	0.50000	16	3,100	3,117	19	
20	Aug-19	33	37,277	37,310	0	39	39	33	37,238	37,271	0.41667	14	15,516	15,529	20	
21	Sep-19	4,603	24,025	28,628	5	25	30	4,598	24,000	28,598	0.33333	1,533	8,000	9,533	21	
22	Oct-19	2,560	46	2,606	3	0	3	2,557	46	2,603	0.25000	639	11	651	22	
23	Nov-19	33	16,286	16,319	0	17	17	33	16,269	16,302	0.16667	5	2,711	2,717	23	
24	Dec-19	33,271	72,362	105,633	35	76	111	33,236	72,286	105,522	0.08333	2,770	6,024	8,794	24	
25	Total	\$ 442,912	\$ 604,410	\$ 1,047,322	\$ 465	\$ 635	\$ 1,100	\$ 442,447	\$ 603,775	\$ 1,046,222		\$ 401,392	\$ 452,283	\$ 853,674	25	
26															26	
27				Total Retirement			\$ 5,816								Form 1; Page 207; Line 58; Col. d	27
28																28
29				Total Gross Plant			\$ 5,535,243								Form 1; Page 207; Line 58; Col. g	29
30																30
31				Retirement Rate:			0.105%								Line 27 / Line 29	31
32																32
33																33
34																34
35																35
36																36
37																37
38																38
39																39

Summary of Transmission Plant Additions:				Net HV	Net LV	Unweighted	Wtd-HV	Wtd-LV	Wtd-Total
Net - Electric Transmission Plant				\$ 442,447	\$ 603,775	\$ 1,046,222	\$ 401,392	\$ 452,283	\$ 853,674
Total				42.29%	57.71%	100.00%	47.02%	52.98%	100.00%

¹ The HV/LV Gross Forecast Plant Additions from January 2018 through December 2019 comes from the Forecast Transmission Capital Additions Work Papers.

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2018 - December 31, 2019)

Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions
(\$1,000)

Line No.	Gross Forecast Plant Additions ¹			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.				
	Date	HV	LV	Total	HV	LV	Total	HV	LV		Total	HV	LV		Total			
1	Jan-18	\$ 579	\$ 347	\$ 926	\$ 1	\$ 0	\$ 1	\$ 578	\$ 347	\$ 925	1.00000	\$ 578	\$ 347	\$ 925	1			
2	Feb-18	584	350	934	1	0	1	583	350	933	1.00000	583	350	933	2			
3	Mar-18	2,019	1,211	3,230	2	1	3	2,017	1,210	3,227	1.00000	2,017	1,210	3,227	3			
4	Apr-18	195	117	312	0	0	0	195	117	312	1.00000	195	117	312	4			
5	May-18	956	574	1,530	1	1	2	955	573	1,528	1.00000	955	573	1,528	5			
6	Jun-18	5,216	3,129	8,345	5	3	9	5,211	3,126	8,336	1.00000	5,211	3,126	8,336	6			
7	Jul-18	279	168	447	0	0	0	279	168	447	1.00000	279	168	447	7			
8	Aug-18	822	493	1,315	1	1	1	821	492	1,314	1.00000	821	492	1,314	8			
9	Sep-18	4,690	2,813	7,503	5	3	8	4,685	2,810	7,495	1.00000	4,685	2,810	7,495	9			
10	Oct-18	851	510	1,361	1	1	1	850	509	1,360	1.00000	850	509	1,360	10			
11	Nov-18	111	66	177	0	0	0	111	66	177	1.00000	111	66	177	11			
12	Dec-18	3,095	1,856	4,951	3	2	5	3,092	1,854	4,946	1.00000	3,092	1,854	4,946	12			
13	Jan-19	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13			
14	Feb-19	232	139	371	0	0	0	232	139	371	0.91667	212	127	340	14			
15	Mar-19	113	68	181	0	0	0	113	68	181	0.83333	94	57	151	15			
16	Apr-19	62	37	99	0	0	0	62	37	99	0.75000	46	28	74	16			
17	May-19	60	36	96	0	0	0	60	36	96	0.66667	40	24	64	17			
18	Jun-19	249	149	398	0	0	0	249	149	398	0.58333	145	87	232	18			
19	Jul-19	50	30	80	0	0	0	50	30	80	0.50000	25	15	40	19			
20	Aug-19	273	164	437	0	0	0	273	164	437	0.41667	114	68	182	20			
21	Sep-19	1,832	1,099	2,931	2	1	3	1,830	1,098	2,928	0.33333	610	366	976	21			
22	Oct-19	65	39	104	0	0	0	65	39	104	0.25000	16	10	26	22			
23	Nov-19	36	21	57	0	0	0	36	21	57	0.16667	6	3	9	23			
24	Dec-19	4,380	2,627	7,007	5	3	7	4,375	2,624	7,000	0.08333	365	219	583	24			
25	Total	\$ 26,749	\$ 16,043	\$ 42,792	\$ 28	\$ 17	\$ 45	\$ 26,721	\$ 16,026	\$ 42,747		\$ 21,050	\$ 12,625	\$ 33,675	25			
26															26			
27	Total Retirement						\$ 5,816	Form 1; Page 207; Line 58; Col. d										27
28	Total Gross Plant						\$ 5,535,243	Form 1; Page 207; Line 58; Col. g										28
29	Retirement Rate:						0.105%	Line 27 / Line 29										29
30															30			
31															31			
32															32			
33															33			
34	Summary of Transmission Related Common, General, & Electric Intangible Plant Additions:							Net HV	Net LV	Unweighted		Wtd-HV	Wtd-LV	Wtd-Total	34			
35								\$ 26,721	\$ 16,026	\$ 42,747		\$ 21,050	\$ 12,625	\$ 33,675	35			
36								-	-	-		-	-	-	36			
37	Total							62.51%	37.49%	100.00%		62.51%	37.49%	100.00%	37			
38															38			
39															39			

¹ The HV/LV Gross Forecast Plant Additions information from January 2018 through December 2019 comes from the Summary of Monthly Common, General, and Electric Intangible Forecast Plant Additions Work Papers.

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2018 - December 31, 2019)

Summary of Weighted Incentive Transmission Plant Additions

(\$1,000)

Line No.	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total	
1	Jan-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1
2	Feb-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2
3	Mar-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3
4	Apr-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4
5	May-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5
6	Jun-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6
7	Jul-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7
8	Aug-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8
9	Sep-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9
10	Oct-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10
11	Nov-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11
12	Dec-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12
13	Jan-19	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13
14	Feb-19	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14
15	Mar-19	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15
16	Apr-19	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16
17	May-19	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17
18	Jun-19	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18
19	Jul-19	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19
20	Aug-19	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20
21	Sep-19	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21
22	Oct-19	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22
23	Nov-19	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23
24	Dec-19	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25
26	Total Retirement						\$ 5,816	Form 1; Page 207; Line 58; Col. d							26
27	Total Gross Plant						\$ 5,535,243	Form 1; Page 207; Line 58; Col. g							27
28	Retirement Rate:						0.105%	Line 27 / Line 29							28
29															29
30															30
31															31
32															32
33															33
34															34
35															35
36															36
37															37
38															38
39															39

Summary of Transmission Plant Additions:				Net HV	Net LV	Unweighted	Wtd-HV	Wtd-LV	Wtd-Total
Net - Electric Transmission Plant				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions
24-Month Forecast Period (January 1, 2018 - December 31, 2019)
Summary of Weighted Incentive Transmission CWIP
For the Period After the Base Period and Before the Effective Period
(\$1,000)

Line No.	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.				
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total					
1	Jan-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1				
2	Feb-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2				
3	Mar-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3				
4	Apr-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4				
5	May-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5				
6	Jun-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6				
7	Jul-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7				
8	Aug-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8				
9	Sep-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9				
10	Oct-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10				
11	Nov-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11				
12	Dec-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12				
13	Jan-19	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13				
14	Feb-19	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14				
15	Mar-19	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15				
16	Apr-19	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16				
17	May-19	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17				
18	Jun-19	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18				
19	Jul-19	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19				
20	Aug-19	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20				
21	Sep-19	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21				
22	Oct-19	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22				
23	Nov-19	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23				
24	Dec-19	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24				
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25				
26															26				
27				Total Retirement				\$ 5,816							Form 1; Page 207; Line 58; Col. d	27			
28															28				
29				Total Gross Plant				\$ 5,535,243							Form 1; Page 207; Line 58; Col. g	29			
30															30				
31				Retirement Rate:				0.105%							Line 27 / Line 29	31			
32															32				
33															33				
34											Summary of Transmission Plant Additions:						34		
35											Net HV	Net LV	Unweighted	Wtd-HV			Wtd-LV	Wtd-Total	35
36											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36
37											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	37
38															38				
39															39				

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2018 - December 31, 2019)

Summary of Weighted Incentive Transmission CWIP

For the Period During the Rate Effective Period
(\$1,000)

Line No.	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.			
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total				
1	Jan-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1			
2	Feb-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2			
3	Mar-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3			
4	Apr-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4			
5	May-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5			
6	Jun-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6			
7	Jul-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7			
8	Aug-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8			
9	Sep-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9			
10	Oct-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10			
11	Nov-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11			
12	Dec-18	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12			
13	Jan-19	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13			
14	Feb-19	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14			
15	Mar-19	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15			
16	Apr-19	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16			
17	May-19	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17			
18	Jun-19	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18			
19	Jul-19	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19			
20	Aug-19	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20			
21	Sep-19	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21			
22	Oct-19	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22			
23	Nov-19	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23			
24	Dec-19	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24			
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25			
26																26		
27				Total Retirement				\$ 5,816								Form 1; Page 207; Line 58; Col. d	27	
28				Total Gross Plant				\$ 5,535,243								Form 1; Page 207; Line 58; Col. g	28	
29				Retirement Rate:				0.105%								Line 27 / Line 29	29	
30																30		
31																31		
32																32		
33																33		
34											Summary of Transmission Plant Additions:					34		
35											Net HV	Net LV	Unweighted	Wtd-HV		Wtd-LV	Wtd-Total	35
36											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36
37											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	37
38																		38
39																39		