Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR _{EU}) For the Base Period & True-Up Period Ending xxxxxx (\$1,000)

Line				Line
No.		Amounts	Reference	No.
1 2	A. Revenues: Transmission Operation & Maintenance Expense	\$ -	Statement AH; Line 9	1
3	Transmission Related A&G Expense	#DIV/0!	Statement AH; Line 31	3 4
5 6 7	CPUC Intervenor Funding Expense - Transmission Total O&M Expenses	- #DIV/0!	Negative of Statement AH; Line 16 Sum Lines 1 thru 5	5 6 7
8 9	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	#DIV/0!	Statement AJ; Line 17	8 9
10 11	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10 11
12 13	Transmission Related Property Taxes Expense	#DIV/0!	Statement AK; Line 13	12 13
14 15	Transmission Related Payroll Taxes Expense Sub-Total Expense	#DIV/0! #DIV/0!	Statement AK; Line 20 Sum Lines 6 thru 14	14 15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	#DIV/0!	Statement AV; Page 3; Line 31	17
18 19 20	Transmission Rate Base Return and Associated Income Taxes - Base ROE	#DIV/0! #DIV/0!	Page 3; Line 27 Line 17 x Line 18	18 19 20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	#DIV/0!	Statement AV; Page 3; Line 64	21
22	Transmission Rate Base	#DIV/0!	Page 3; Line 27 - Line 10	22
23 24	Return and Associated Income Taxes - CAISO Participation ROE Adder	#DIV/0!	Line 21 x Line 22	23 24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	-	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28 29	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28 29
30	End of Prior Year Revenues (PYRR EU) Excluding FF&U	#DIV/0!	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.

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR _{EU})

For the Base Period & True-Up Period Ending xxxxxx (\$1,000)

Line			D.C	Line No.
No.		Amounts	Reference	No.
	B. Incentive ROE Project Transmission Revenue: 1,2 Incentive Transmission Plant Depreciation Expense	6	Statement AJ; Line 19	1
2	incentive Transmission Plant Depreciation Expense	5 -	Statement AJ; Line 19	2
3	Incentive Cost of Capital Rate (ICOCR) - Base ROE	0.0000%	Statement AV; Page 4; Line 31	3
4	Total Incentive ROE Project Transmission Rate Base	0.000070	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6	meentive Rob Hojeet Retain and Associated meente Paxes Base Rob	\$	Elife 3 X Elife 1	6
7	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	s -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10	•			10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12				12
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15				15
16	y .	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) - Base ROE	#DIV/0!	Statement AV; Page 3; Line 31	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	#DIV/0!	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	#DIV/0!	Line 14 + Line 18 + Line 22	24
25				25
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2		D 2 I: 20	26
27	Incentive Transmission Construction Work In Progress	2 -	Page 3; Line 39	27
28	Cost of Capital Rate (COCR) - Base ROE	#DIV/0!	Statement AV; Page 3; Line 31	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	#DIV/0!	Line 27 x Line 28	29 30
30 31	Incentive Transmission Construction Work In Progress	· c	Page 3; Line 39	31
32		#DIV/0!	Statement AV; Page 3; Line 64	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	#DIV/0!	Line 31 x Line 32	33
34	incentive Cwir Return and Associated income Taxes - CAISO Farticipation ROE Adder	#DIV/0:	Lille 31 X Lille 32	34
35	Total Incentive CWIP Revenue	#DIV/0!	Line 29 + Line 33	35
36	Total Institute C. I.I. Revenue	#D1170:	Elife 27 Chile 33	36
37	Total Incentive End of Prior Year Revenues (PYRR FILIR) Excluding FF&U	#DIV/0!	Sum Lines 11, 24, 35	37
38			5411 21105 11, 21, 55	38
39	E. Total (PYRR FII) Excluding FF&U ³	#DIV/0!	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.

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.

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR $_{\rm EU}$)

For the Base Period & True-Up Period Ending xxxxxx (\$1,000)

Line No.			D.C.	Line No.
No.	A. Transmission Rate Base:	Amounts	Reference	No.
- 1	Net Transmission Plant:			1
2	Transmission Plant	•	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	#DIV/		3
4	Transmission Related General Plant	#DIV/	· · · · · · · · · · · · · · · · · · ·	4
5	Transmission Related Common Plant	#DIV/	· · · · · · · · · · · · · · · · · · ·	5
6	Total Net Transmission Plant	#DIV/		6
7	Total Not Halishission Hait	# DI **	o. Sum Emes 2 tilla 3	7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ -	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ -	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	#DIV/	0! Statement AL; Line 5	19
20	Transmission Related Prepayments	#DIV/	0! Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	#DIV/	0! Statement AL; Line 19	21
22	Total Working Capital	#DIV/	0! Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	\$ -	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	#DIV/	0! Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	B. Incentive ROE Project Transmission Rate Base: 1			29
30	Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33				33
34	C. Incentive Transmission Plant Abandoned Project Rate Base: 1			34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	_	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38	·			38
39	D. Incentive Transmission Construction Work In Progress	\$ -	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.

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR $_{\rm EU}$)

For the Base Period & True-Up Period Ending xxxxxx (\$1,000)

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

For the Forecast Period xxxxxx (\$1,000)

Line No.		Amounts	Reference	Line No.
1101	ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS	- Into diffe	TOTOLOGO	- 1.0.
	A. Derivation of Annual Fix Charge Rate (AFCR FII) Applicable to			
	Weighted Forecast Plant Additions:			
1	PYRR _{EU} Excluding Franchise Fees and Uncollectible	#DIV/0!	Page 1; Line 30	1
2	50% of Transmission O&M Expense	_	Negative of Page 1; Line 1 x 50%	2
3	50% of Transmission Related A&G Expense	#DIV/0!	Negative of Page 1; Line 3 x 50%	3
4	CPUC Intervenor Funding Expense - Transmission	-	Negative of Page 1; Line 5	4
5	Total of Federal Income Tax Deductions, Other Than Interest	-	Negative of Page 1; Line 25	5
6	(Gains)/Losses from Sale of Plant Held for Future Use	-	Negative of Page 1; Line 28	6
7	Adjusted Total (PYRR EU) Excluding FF&U	#DIV/0!	Sum Lines 1 thru 6	7
8				8
9	Net Transmission Plant	#DIV/0!	Page 4; Line 20	9
10				10
11	Annual Fix Charge Rate (AFCR _{EU})	#DIV/0!	Line 7 / Line 9	11
12				12
13	Weighted Forecast Plant Additions	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 5; Col. f	13
14				14
15	Composite Depreciation Rate	#REF!	Statement AJ; Page AJ-1B; Line 33; Col. c	15
16	Weighted Forecast Plant Additions Depreciation Expense	#REF!	Line 13 x Line 15	16
17				17
18	Net Weighted Forecast Plant Additions	#REF!	Line 13 minus Line 16	18
19				19
20	Forecast Period Capital Addition Revenue Requirements	#DIV/0!	Line 11 x Line 18	20

SAN DIEGO GAS & ELECTRIC COMPANY Statement BK-1

Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC _{EU})

For the Forecast Period xxxxx

(\$1,000)

Line No.		Amounts	Reference	Line No.
110.	ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE	rinounts	Reference	_ 110.
	CAPITAL PROJECTS			
	A. Derivation of Annual Fix Charge Rate (AFCR FILIR ROE) Applicable to			
	Incentive Weighted Forecast Plant Additions (ROE Incentive Only):			
1	PYRR _{EU-IR-ROE} Excluding Franchise Fees and Uncollectible	#DIV/0!	Page 1; Line 30 + Page 2; Line 11	1
2	50% of Transmission O&M Expense	_	Negative of Page 1; Line 1 x 50%	2
3	50% of Transmission Related A&G Expense	#DIV/0!	Negative of Page 1; Line 3 x 50%	3
4	CPUC Intervenor Funding Expense - Transmission	-	Negative of Page 1; Line 5	4
5	Total of Federal Income Tax Deductions, Other Than Interest	-	Negative of Page 1; Line 25	5
6	(Gains)/Losses from Sale of Plant Held for Future Use	-	Negative of Page 1; Line 28	6
7	Adjusted Total (PYRR EU-IR-ROE) Excluding FF&U	#DIV/0!	Sum Lines 1 thru 6	7
8				8
9	Net Transmission Plant & Incentive Transmission Plant	#DIV/0!	Page 4; (Line 20 + Line 25)	9
10				10
11	Incentive Annual Fix Charge Rate (AFCR _{EU-IR-ROE}) ¹	#DIV/0!	Line 7 / Line 9	11
12				12
13	Incentive Weighted Forecast Plant Additions	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 8; Col. f	13
14				14
15	Composite Depreciation Rate	#REF!	Page 5; Line 15	15
16	Weighted Forecast Plant Additions Depreciation Expense	#REF!	Line 13 x Line 15	16
17	No. William Control of the Control o	WD 5754		17
18	Net Weighted Forecast Plant Additions	#REF!	Line 13 minus Line 16	18
19	E (D'H) (C'C'ALAH) D D (CEC)	//DH //01	T. 11 T. 10	19
20	Forecast Period Incentive Capital Addition Revenue Requirements (FC _{EU-IR-ROE})	#DIV/0!	Line 11 x Line 18	20
21				21
22	B. Derivation of Incentive Forecast Transmission CWIP Revenues:		C CHANANCE C F ADI ALLE	22
23	Incentive Weighted Forecast Transmission Construction Work In Progress	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	23
24	C + CC NIP - P POP	WD 77 1/04		24
25	Cost of Capital Rate (COCR) - Base ROE	#DIV/0!	Statement AV; Page 3; Line 31	25
26				26
27	Incentive Transmission Forecast CWIP Projects Revenue Requirements - Base ROE	#DIV/0!	Line 23 x Line 25	27
28				28
29	Incentive Weighted Forecast Transmission Construction Work In Progress	\$ -	Summary of HV/LV Splits for Forecast Plant Additions;	29
20			Line 10 + Line 12; Col. f	20
30	O A CO TAIR A CAMPOR AT A PORTALL	WDTI I/O	0	30
31	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	#DIV/0!	Statement AV; Page 3; Line 64	31
32	The state of the second st	//DIX 7/04	1: 20 1: 21	32
33	Incentive Transmission Forecast CWIP Projects Revenue Requirements - CAISO Participation ROE Adder	#DIV/0!	Line 29 x Line 31	33
34	TALL COMPANY OF ACTION OF THE	//DIV//01	1: 27 - 1: 22	34
35	Total Incentive Transmission Forecast CWIP Projects Revenue Requirements	#DIV/0!	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 xxxxxx (\$1,000)

Lin				Line
No		Amounts	Reference	No.
	A. End Use Customer Base Transmission Revenue Requirement (BTRR FII):			
1	In the one customer base Transmission revenue requirement (571111)			1
2	End of Prior Year Revenues (PYRR FII) Excluding FF&U	#DIV/0!	Page 1; Line 30	2
3				3
4	Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U	#DIV/0!	Page 2; Line 37	4
5				5
6	Retail True-Up Period Adjustment	-	True-Up; Line 25; Col. 11	6
7				7
8	Retail Interest True-Up Adjustment	#DIV/0!	Interest True-Up CY; Line 22; Col. 2	8
9	The state of the s	WDH MOL	D 5 T 200	9
10 11	Forecast Period Capital Addition Revenue Requirements	#DIV/0!	Page 5; Line 20	10 11
11	Forecast Period Incentive Capital Additions Revenue Requirements (FC _{EU-IR-ROE})	#DIV/0!	Page 6; Line 20	12
13	Forecast I criod incentive Capital Additions Revenue Requirements (FC EU-IR-ROE)	#DI V/0:	rage o, Line 20	13
14	Incentive Transmission Forecast CWIP Projects Revenue Requirements	#DIV/0!	Page 6; Line 35	14
15	meentive transmission rotectist evil rrojects revenue requirements	"BITTO.	ruge o, Eme 33	15
16	B. Subtotal BTRR EU Excluding FF&U:	#DIV/0!	Sum Lines 2 thru 14	16
17				17
18	Transmission Related Municipal Franchise Fees Expenses 0.00	000% #DIV/0!	Line 16 x Franchise Fee Rate	18
19	Transmission Related Uncollectible Expense 0.00	000% #DIV/0!	Line 16 x Uncollectible Rate	19
20				20
21	C. Subtotal Retail BTRR EU With FF&U:	#DIV/0!	Sum Lines 16 thru 19	21
22				22
23	D. Other BTRR FU Adjustments:	-	Cost Adjustment Workpapers	23
24				24
25	E. Total Retail BTRR FIL With FF&U:	#DIV/0!	Line 21 + Line 23	25

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 xxxxxx (\$1,000)

Line		T . 1	D. C.			Line
No.	A D 1 C AD D 1 A 1984 W A 18 THE STATE OF TH	Total	Refer	ence		No.
1	A. Derivation of Revenues Related With Total Transmission Facilities: Retail BTRR Excluding FF&U	#DIV/0!	Statement BK-1; F	age 7; Line 16		1
2						2
3	Less: CPUC Intervenor Funding Expense - Transmission	-	Negative of Staten	nent BK-1; Page 1	; Line 5	3
4	Less: CPUC Intervenor Funding Expense Revenue Adjustment - Base ROE	#DIV/0!	Negative of Staten	nent AI : Line 30		4 5
6	Less. CF oc Intervenor Funding Expense Revenue Adjustment - Base ROE	#DI V/U:	regative of States	iciti AL, Line 30		6
7	Less: CPUC Intervenor Funding Expense Revenue Adjustment - CAISO Participation ROE Adder	#DIV/0!	Negative of Staten	nent AL; Line 34		7
8						8
9 10	Less: South Georgia Income Tax Adjustment	-	Negative of Staten	nent AQ; Line 1		9 10
11	Total Wholesale BTRR Excluding Franchise Fees	#DIV/0!	Sum Lines 1 thru)		11
12	Total Wholesale BTRR Excluding Transmise Lees	#D1 V/0:	Built Ellies 1 till a			12
13	B. Derivation of Split Between HV and LV: 1	(a)	(b)	(c)		13
14	1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive	Total	High Voltage	Low Voltage	Reference	14
15	Gross Transmission Plant Facilities and Incentive CWIP:					15
16	HV/LV Plant Allocation Ratios	#DIV/0!	#DIV/0!	#DIV/0!	Summary of HV/LV Plant Allocation Study; Line 40; Col. c and b	16
17	Total HV/LV Transmission Plant Facilities Revenues	#DIV/0!	#DIV/0!	#DIV/0!	Col. a = Line 11 minus Line 21	17
18					Col. b and $c = Line 16 x (Line 17; Col. a)$	18
19	2. Percent Split Between HV & LV Forecast Plant Additions:					19
20	HV/LV Plant Allocation Ratios Based on Forecast Plant Additions	#DIV/0!	#DIV/0!	#DIV/0!	Summary of HV/LV Splits for Forecast Plant Additions; Line 19; Col. d and e	20
21	Total HV/LV Transmission Forecast Plant Additions Revenues	#DIV/0!	#DIV/0!	#DIV/0!	Col. a = Statement BK-1; Page 7; Sum Lines 10 thru 14	21
22					Col. b and $c = \text{Line } 20 \text{ x (Line } 21; \text{Col. a)}$	22
23	C. Summary of CAISO Transmission Facilities by					23
24	High Voltage and Low Voltage Classification:					24
25	Transmission Facilities (BTRR _{CAISO}) Excluding Franchise Fees	#DIV/0!	#DIV/0!	#DIV/0!	Line 17 + Line 21	25
26	Franchise Fee ² 0.0000%	#DIV/0!	#DIV/0!	#DIV/0!	Line 25 x Franchise Fee Rate	26
27	Subtotal Wholesale BTRR With Franchise Fees	#DIV/0!	#DIV/0!	#DIV/0!	Line 25 + Line 26	27
28			(IDIII)	WD-17-1/04	61 6 18 18 18 18	28
29 30	D. Other BTRR Adjustments with Franchise Fees	-	#DIV/0!	#DIV/0!	Col. a = Cost Adjustment Workpapers Col. b and c = Line 16 x (Line 29; Col. a)	29 30
30 31					Coi. σ and $c = \text{Line 10 x (Line 29; Col. a)}$	31
	E. Total Wholesale BTRR CAISO With Franchise Fees ³	#DIV/0!	#DIV/0!	#DIV/0!	Line 27 + Line 29	32

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.

 $^{^{2}\}quad$ 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.

Statement AD

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

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

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.

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".

Used to allocate all elements of working capital, other than working cash.

Statement AE

Accumulated Depreciation and Amortization Base Period & True-Up Period 12 - Months Ending xxxxxx (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-xx	(b) 31-Dec-xx	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1 2	Transmission Plant Depreciation Reserve 1,3	450.2; Sch. Pg. 200; 33; b			\$ -	AE-1; Line 18	1 2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2, 4}		\$ -	\$ -	-	AE-2; Line 6	3
5 6	General Plant Depreciation Reserve ^{2,4}		-	-	-	AE-3; Line 6	5 6
7 8	Common Plant Depreciation Reserve 2,4		-	-	=	AE-4; Line 10	7 8
9	Transmission Wages and Salaries Allocation Factor				#DIV/0!	Statement AI; Line 15	9 10
11 12	Transmission Related Electric Misc. Intangible Plant Amortization Reserve				#DIV/0!	Line 3 x Line 9	11 12
13 14	Transmission Related General Plant Depreciation Reserve				#DIV/0!	Line 5 x Line 9	13 14
15 16	Transmission Related Common Plant Depreciation Reserve				#DIV/0!	Line 7 x Line 9	15 16
17 18	Total Transmission Related Depreciation Reserve				#DIV/0!	Line 1 + (Sum Lines 11 thru 15)	17 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.

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.
 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".

Statement AF

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

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec	-xx		b) ec-xx	(c) = [(a Average		Reference	Line No.
1	FERC Account 190	450.1; Sch. Pg. 234; 2; b and c	\$	-	\$	-	\$	-	AF-1 and AF-2; Line 7; Col. d	1
2										2
3	FERC Account 282	450.1; Sch. Pg. 274; 2; b and k		-		-		-	AF-1 and AF-2; Line 14; Col. d	3
4										4
5	FERC Account 283	450.1; Sch. Pg. 276; 9; b and k		-		-		-	AF-1 and AF-2; Line 22; Col. d	5
6										6
7	Total Transmission Related ADIT 1		\$	-	\$	-	\$	-	Sum Lines 1 thru 5	7
8										8
9	Incentive Transmission Plant ADIT		S	_	S	_	\$	-	AF-3; Line 1; Col. c	9
10									-, ,	10
11	Transmission Plant Abandoned ADIT		S	-	S	_	\$	_	AF-3; Line 3, Col. c	11
12	Transmission Trans Touridoned TEST		ų.		ų.				711 3, Eme 3, con c	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.

Statement AG

Specified Plant Account (Other than Plant in Service) and Deferred Debits Base Period & True-Up Period 12 - Months Ending xxxxxx

(\$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	\$ -	AG-1; Line 18	1

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

Statement AH

Operation and Maintenance Expenses

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

FERC Form 1 Line Line No. Page; Line; Col Amounts Reference No. Derivation of Transmission Operation and Maintenance Expense: Total Transmission O&M Expense 321; 112; b AH-1; Line 33; Col. a 2 Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services Negative of AH-1; Line 38; Col. b Reliability, Planning & Standards Development Negative of AH-1; Line 39; Col. b Transmission of Electricity by Others Negative of AH-1; Line 40; Col. b 6 6 Miscellaneous Transmission Expense Negative of AH-1; Line 45; Col. b Other Transmission O&M Exclusion Adjustments Negative of AH-1; Line 37; Col. b 8 9 Total Adjusted Transmission O&M Expenses Sum Lines 2 thru 8 9 10 10 11 Derivation of Administrative and General Expense: 11 323; 197; b AH-2; Line 16; Col. a Total Administrative & General Expense 12 12 Adjustments to Per Book A&G Expense: 13 13 Negative of AH-2; Line 31; Col. b 14 Abandoned Projects 14 Negative of AH-2; Sum Lines 20, 22, 24, 30, 15 CPUC energy efficiency programs 15 32; Col. a or b 16 CPUC Intervenor Funding Expense - Transmission ¹ Negative of AH-2; Line 25; Col. a 16 Negative of AH-2; Line 26; Col. a 17 CPUC Intervenor Funding Expense - Distribution 17 18 CPUC reimbursement fees Negative of AH-2; Line 27; Col. a 18 Injuries & Damages 19 Negative of AH-2; Line 21; Col. a 19 20 General Advertising Expenses Negative of AH-2; Line 29; Col. b 20 21 Franchise Requirements Negative of AH-2; Line 23; Col. b 21 22 Hazardous substances - Hazardous Substance Cleanup Cost Account Negative of AH-2; Line 33; Col. b 22 Litigation expenses - Litigation Cost Memorandum Account (LCMA) Negative of AH-2: Line 28: Col. a 23 23 Not Applicable to XXXX Base Period 24 Other A&G Exclusion Adjustments 24 25 Total Adjusted A&G Expenses Including Property Insurance Sum Lines 12 thru 24 25 Less: Property Insurance (Due to different allocation factor) Negative of AH-2; Line 5; Col. c 26 Line 25 + Line 26 27 Total Adjusted A&G Expenses Excluding Property Insurance #DIV/0! Transmission Wages and Salaries Allocation Factor Statement AI; Line 15 28 #DIV/0! 29 29 Transmission Related Administrative & General Expenses Line 27 x Line 28 Property Insurance Allocated to Transmission, General, and Common Plant #DIV/0! Negative of Line 26 x Line 50 30 30 Transmission Related A&G Expense Including Property Insurance Expense #DIV/0! Line 29 + Line 30 31 31 32 32 <u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u> 33 33 34 Transmission Plant & Incentive Transmission Plant Statement AD; Line 25 34 35 Transmission Related Electric Miscellaneous Intangible Plant Shall be Zero 35 #DIV/0! Statement AD: Line 29 Transmission Related General Plant 36 36 Statement AD; Line 31 37 #DIV/0! 37 Transmission Related Common Plant 38 Total Transmission Related Investment in Plant #DIV/0! Sum Lines 34 thru 37 38 39 39 40 Total Transmission Plant & Incentive Transmission Plant Line 34 Above 40 Total Steam Production Plant Statement AD; Line 1 41 Total Nuclear Production Plant Shall be Zero 42 42 43 43 Total Other Production Plant Statement AD: Line 7 44 Total Distribution Plant Statement AD; Line 9 44 45 Transmission Related Electric Miscellaneous Intangible Plant Shall be Zero 45 Total General Plant Statement AD; Line 17 46 46 Statement AD; Line 19 47 Total Common Plant 47 48 Total Plant in Service Excluding SONGS Sum Lines 40 thru 47 48 49 49

50 Transmission Property Insurance and Tax Allocation Factor

#DIV/0!

Line 38 / Line 48

50

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.

Statement AI

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

Line No.		FERC Form 1 Page; Line; Col.	A	mounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	354; 20; b	\$	-		1
2						2
3	Transmission Wages & Salaries	354; 21; b		-		3
4						4
5	Distribution Wages & Salaries	354; 23; b		-		5
6						6
7	Customer Accounts Wages & Salaries	354; 24; b		-		7
8						8
9	Customer Services and Informational Wages & Salaries	354; 25; b		-		9
10	· ·					10
11	Sales Wages & Salaries	354; 26; b		-		11
12						12
13	Total Operating & Maintenance Wages & Salaries Excl. A&G		\$	-	Sum Lines 1 thru 11	13
14						14
15	Transmission Wages and Salaries Allocation Factor			#DIV/0!	Line 3 / Line 13	15

Statement AJ

Depreciation and Amortization Expense Base Period & True-Up Period 12 - Months Ending xxxxx (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense		\$ -	AJ-1; Line 12	1
2					2
3	Electric Miscellaneous Intangible Plant Amortization Expense	336; 1; f	-	AJ-2; Line 1	3
4					4
5	General Plant Depreciation Expense	336; 10; f	-	AJ-3; Line 1	5
6					6
7	Common Plant Depreciation Expense	336; 11; f	-	AJ-4; Line 3	7
8					8
9	Transmission Wages and Salaries Allocation Factor		#DIV/0!	Statement AI; Line 15	9
10					10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense		#DIV/0!	Line 3 x Line 9	11
12					12
13	Transmission Related General Plant Depreciation Expense		#DIV/0!	Line 5 x Line 9	13
14					14
15	Transmission Related Common Plant Depreciation Expense		#DIV/0!	Line 7 x Line 9	15
16					16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		#DIV/0!	Line 1 + (Sum Lines 11 thru 15)	17
18					18
19	Incentive Transmission Plant Depreciation Expense		\$ -	AJ-5; Line 12	19
20					20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ¹		\$ -	AJ-6; Line 1	21
22					22
23	Transmission Plant Abandoned Project Cost Amortization Expense		\$	AJ-7; Line 1	23

Net of Incentive Transmission Plant Depreciation Expense.

Statement AK

Taxes Other Than Income Taxes

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	A	mounts	Reference	Line No.
1	Total Property Taxes ¹	263; 2; i	\$	-		1
2						2
3	Less: Other Taxes (Business license taxes) ²			-	Not Applicable to XXXX Base Period	3
4	,					4
5	Net Property Taxes		\$	-	Line 1 + Line 3	5
6						6
7	Less: SONGS Property Taxes	450.1; Sch. Pg. 262; 2; i		-		7
8						8
9	Total Property Taxes Expense		\$	-	Line 5 + Line 7	9
10				WD 77 7 (0.4	G	10
11	Transmission Property Insurance and Tax Allocation Factor			#DIV/0!	Statement AH; Line 50	11
12 13	Transmission Delated Drangerty Toyon Evenes			#DIV/0!	Line 9 x Line 11	12 13
13	Transmission Related Property Taxes Expense			#DIV/0!	Line 9 x Line 11	14
15						15
16	Total Payroll Taxes Expense ³	263; 10, 18, 19, 20; i	\$			16
17	Total Payroll Taxes Expense	203, 10, 10, 17, 20, 1	Ψ			17
18	Transmission Wages and Salaries Allocation Factor			#DIV/0!	Statement AI; Line 15	18
19	Transmission wages and Salaries Milocation Lactor			"DIVIO.	Satement Hi, Ellie 13	19
20	Transmission Related Payroll Taxes Expense			#DIV/0!	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.

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

SAN DIEGO GAS & ELECTRIC COMPANY Statement AL Working Capital Base Period & True-Up Period 12 - Months Ending xxxxxx (\$1,000)

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

The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.
 Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

Statement AM

Construction Work In Progress (CWIP)

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

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

Statement AQ

Federal Income Tax Deductions, Other Than Interest Base Period & True-Up Period 12 - Months Ending xxxxxx (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Δm	ounts	Reference	Line No.
110.		1 age, Line, Col.	AIII	Ounts	Reference	
1 2	South Georgia Income Tax Adjustment	450.1; Sch. Pg. 261; 17; b	\$	-		1 2
3	Total Federal Income Tax Deductions Other Than Interest		\$	-	Line 1	3

Statement AR

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

Line No.		FERC Form 1 Page; Line; Col.	Am	nounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits ¹	450.1; Sch. Pg. 266; 8; f	\$	-		1
2						2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities					3
4	FERC Account 190			-	AR-1; Line 7; Col. c	4
5	FERC Account 282			-	AR-1; Line 14; Col. c	5
6	FERC Account 283			-	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities		\$	-	Sum Lines 4 thru 6	7
8				,		8
9	Total Federal Tax Adjustments		\$	_	Line 1 + Line 7	9

 $^{^{1}\}quad$ Input value from FERC Form 1 should be entered as a negative.

Statement AU

Revenue Credits

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

FERC Form 1 Line Line No. Page; Line; Col. Reference Amounts No. 450.1; Sch. Pg. 300; 17; b (451) Miscellaneous Service Revenues 1 1 2 2 (453) Sales of Water and Water Power 300; 18; b 3 3 4 4 5 (454) Rent from Electric Property 450.1; Sch. Pg. 300; 19; b AU-1; Page 2; Line 4; Col. m 5 6 6 7 (455) Interdepartmental Rents 300; 20; b 7 8 8 9 (456) Other Electric Revenues 450.1; Sch. Pg. 300; 21; b AU-1; Page 2; Line 18; Col. m 9 10 10 11 Electric Transmission Revenues from Citizens AU-1; Page 2; Line 20; Col. m 11 12 12 Transmission Related Revenue Credits Sum Lines 1 thru 11 13 13 14 14 (411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use FERC Accounts 411.6 and 411.7 15 15

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.

Statement AV

Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending xxxxxx (\$1,000)

Line No.				FERC Form 1 age; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct LTD = Long Term Debt	226)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ - - - - - S	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 420)	429.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ - - - - - - - - - - - -	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17	Cost of Long-Term Debt:				#DIV/0!	Line 15 / Line 7	16 17
18 19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23
24 25 26 27 28 29	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acc Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	t 216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ - - - S -	Negative of Line 20 Above Sum Lines 25 thru 28	24 25 26 27 28 29
30							30
32 33 34 35	Base Return on Common Equity: Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) $Weighted$ $Cost of Capital$	SDG&E Base Return on Equity	32 33 34 35
36 37 38 39 40 41 42	Long-Term Debt Preferred Equity Common Equity Total Capital Cost of Equity Component (Preferred & Common):	\$ - - - \$ -	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0! 0.00% 0.00%	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39 Line 38 + Line 39; Col. d	36 37 38 39 40 41 42
43						,	43
45	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46 47 48	Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital		46 47 48
49 50 51 52 53 54 55	Long-Term Debt Preferred Equity Common Equity Total Capital Cost of Common Equity Component (CAISO Participation RC	\$ - - - \$ -	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	0.00% 0.00% 0.00%	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52 Line 52; Col. d	49 50 51 52 53 54 55
33	2000 07 Common Equity Component (Crisco 1 articipation Re	S. Fidderj.			πΕΙΥ/Ο:	22, Col. u	55

¹ Amount is based upon December 31 balances.

Statement AV

Cost of Capital and Fair Rate of Return

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

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

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 xxxxxx (\$1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2	A. Federal Income Tax Component:			2 3
4				4
5 6	Where: A = Sum of Preferred Stock and Return on Equity Component	#DIV/0!	Page 1; Line 42	5 6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	AV-1A; Line 40	8
9	D = Transmission Rate Base	#DIV/0!	Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	0	Federal Income Tax Rate	10
11	F.1.11 T. (((A) + (C / D)) * FT) (D / D)	//DIV/01		11
12 13	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	#DIV/0!	Federal Income Tax Expense	12 13
14	(1-11)			14
15	B. State Income Tax Component:			15
16				16
17	Where:	//P. T. T. (0.1		17
18 19	A = Sum of Preferred Stock and Return on Equity Component B = Equity AFUDC Component of Transmission Depreciation Expense	#DIV/0! \$ -	Line 6 Above Line 8 Above	18 19
20	C = Transmission Rate Base	\$ - #DIV/0!	Line 8 Above Line 9 Above	20
21	FT = Federal Income Tax Expense	#DIV/0!	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	0	State Income Tax Rate	22
23				23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	#DIV/0!	State Income Tax Expense	24
25 26	(1 - ST)			25 26
27	C. Total Federal & State Income Tax Rate:	#DIV/0!	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	#DIV/0!	Page 1; Line 40	29
30	F.C. (C. VID.) P. DOD	(ID TT 1/04		30
31	E. Cost of Capital Rate (COCR) - Base ROE:	#DIV/0!	Line 27 + Line 29	31
32				32
34	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34
35	-			35
36	A. Federal Income Tax Component:			36
37	W.			37
38 39	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	#DIV/0!	Page 1; Line 55	38 39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	41
42	D = Transmission Rate Base	#DIV/0!	Statement BK-1; Page 3; Line 27	42
43	FT = Federal Income Tax Rate for Rate Effective Period	0	Federal Income Tax Rate	43
44	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	#DIV/0!	F-41 I T F	44 45
45 46	rederal income Tax $-\frac{(((A)+(C/D))^{+}+1)-(B/D)}{(1-FT)}$	#DIV/0!	Federal Income Tax Expense	43 46
47	(1-1-)			47
48	B. State Income Tax Component:			48
49				49
	Where:	//DR1/01	1: 20.41	50
51 52	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense	#DIV/0! \$ -	Line 39 Above Line 41 Above	51 52
53	C = Transmission Rate Base	#DIV/0!	Line 42 Above	53
54	FT = Federal Income Tax Expense	#DIV/0!	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	0	State Income Tax Rate	55
56	7 - 1 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 -		a	56
57	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$	#DIV/0!	State Income Tax Expense	57
58 59	(1 - ST)			58 59
60	C. Total Federal & State Income Tax Rate:	#DIV/0!	Line 45 + Line 57	60
61				61
62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	#DIV/0!	Page 1; Line 53	62
63	F. C CC. N. D	,		63
64	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	#DIV/0!	Line 60 + Line 62	64

Statement AV

Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending xxxxx (\$1,000)

Line No.		Amounts	Reference	Line No.
1 2	Incentive Cost of Capital Rate (ICOCR), Calculation - Base ROE: 1			1 2
3	A. Federal Income Tax Component:			3
4 5	Where:			4 5
6	A = Sum of Preferred Stock and Return on Equity Component	#DIV/0!	Page 2; Line 11	6
7 8	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for Incentive ROE Projects	7 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	0%	Page 3; Line 10	10
11 12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	11 12
13	(1 - FT)		•	13
14 15	B. State Income Tax Component:			14 15
16	B. State medite ray component.			16
17	Where:			17
18 19	A = Sum of Preferred Stock and Return on Equity Component B = Equity AFUDC Component of Transmission Depreciation Expense	#DIV/0!	Line 6 Above Line 8 Above	18 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 23	ST = State Income Tax Rate for Rate Effective Period	0.00%	Page 3; Line 22	22 23
24	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$	0.0000%	State Income Tax Expense	24
25	(1 - ST)			25
26 27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	26 27
28	C. Total Federal & State Meditie Fax Rate.	0.000070	Ellie 12 · Ellie 2 i	28
29	D. Total Incentive Weighted Cost of Capital:	#DIV/0!	Page 2; Line 9	29
30 31	E. Incentive Cost of Capital Rate (COCE) - Base ROE:	#DIV/0!	Line 27 + Line 29	30 31
32	2. Meeting Cook of Capital Asia (LUCK) 2 and 1/02.	#B1770:	Ellie 27 FEllie 29	32
33				33
34 35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34 35
36	A. Federal Income Tax Component:			36
37				37
38 39	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	#DIV/0!	Page 2; Line 24	38 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 43	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ -	Statement BK-1; Page 3; Line 32 Page 3; Line 10	42 43
44	11 Federal medite fax Rate for Rate Effective Feffed	070	rage 3, Ellie 10	44
45	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	45
46 47	(1-F1)			46 47
48	B. State Income Tax Component:			48
49	W			49
50 51	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	#DIV/0!	Line 39 Above	50 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 55	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.0000%	Line 45 Above Page 3; Line 55	54 55
56	51 State medice 1 ax reactor reactive renor	0.0070	rage 3, Line 33	56
57	State Income Tax = $\underline{((A) + (B / C) + Federal Income Tax)*(ST)}$	0.0000%	State Income Tax Expense	57
58 59	(1 - ST)			58 59
60	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	60
61	D.T. (IW. I. 10 at Co	"DW161	D 27: 22	61
62 63	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	#DIV/0!	Page 2; Line 22	62 63
	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	#DIV/0!	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.

Miscellaneous Statement

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits 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		\$ -	Misc1; Line 9; Col. c	7
8					8
9	Incentive Transmission Plant Abandoned Project Cost ¹		\$ -		9

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

(\$1,000)

Z - 2 6 4 4	= Col. 9 + Col. 10	Cumulative Overcollection (-) or 1 Undercollection (+)	in Revenue		-	-	-			- 2	- 2	- 2	- 2	- 2	- 2	2
	Col. 10 See Footnote 7		Interest													- \$
	Col. 9 See Footnote 6	Cumulative Overcollection (-) or Undercollection (+)	in Revenue wo Interest				•		•	•	•					•
	Col. 8	Monthly	Interest Rate ⁵	0.00%	0.00%	0.00%	0.00%	%00.0	0.00%	0.00%	0.00%	%00.0	0.00%	%00.0	0.00%	
	= Col. 2 - Col. 6	Monthly Overcollection (-) or	Undercollection (+) in Revenue				•	•	•	•	•		•	•	-	- \$
	= Sum Col. 3 thru Col. 5 = Col. 2 - Col. 6	Adjusted Monthly	True-Up Revenues	•						•	•					•
1; Line 60	Col. 5	;	Prior Other BTRR Adjustments ⁴	\$												\$ -
Reference TOx Statement BK-1; Page 1; Line 60 Line 1 x Franchise Fee Rate Line 1 x Uncollectible Rate Sum Lines 1 thru 3	= Col. 4; Line $26/12$	Prior	True-Up Adiustment ³ F													\$ -
	Col. 3	Monthly	True-Up Revenues ²	-	•	•	•	•	•	•	•	•	•		-	\$ -
Is Excluding FF&U ¹ S 0.0000%	$= \frac{\text{Col. 2}}{\text{Line 4} / 12}$	Monthly	True-Up Cost of Service	· ·		•	•	•	•	•	•		•	•	-	\$ - \$
Total Prior Year Revenue Requirements Excluding FF&U ¹ Franchise Fees Uncollectible Expense Total True-Up Cost of Service	<u>Col. 1</u>		Year	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Line No. 1 Total Prior Year Reven 2 Franchise Fees 3 Uncollectible Expense 4 Total True-Up Cost of 5	6 7 Calculations:	9 10 11	12 13 Month	14 January	15 February	16 March	17 April	18 May	19 June	20 July	21 August	22 September	23 October	24 November	25 December	26

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&Es 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.

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 9.

TO5-Cycle x Interest True-Up Adjustment
For 12-Month True-Up Period xxxxxx

(\$1,000)

Line No.	- 2 "	0 4 W	9	7	∞	6	10	11	12	13	14	15	16	17	18	19
	= Col. 4 + Col. 5	Cumulative Overcollection (-) or Undercollection (+) in Revenue	with Interest	•		1	1	1	•	ı	1	1	1	1	1	11
	Col. 5 See Footnote 4		Interest	•	•	•	•	•	•	1	•	•	•	•	•	\$
	Col. 4 See Footnote 3	Cumulative Overcollection (-) or Undercollection (+) in Revenue	wo Interest	· ·	ı	ı	ı	ı	ı	ı	ı	ı	ı	ı	ı	
	Col. 3 See Footnote 2	Monthly Interest	Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	Col. 2	Prior Cycle True Up	Adjustment 1													
	Col. 1		Year	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Line No.	Calculations:		Month	January	February	March	April	May	2 June	13 July	4 August	5 September	16 October	17 November	18 December	61

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

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

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.

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.

Line No.	1 2 %	9 4 W	9	7	∞	6	10	11	12	13	14	15	16	17	18	19 20	21 22 23
	$\frac{\text{Col. 7}}{\text{Col. 3 - Col. 5}}$	Month Ending	Balance	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		e 19; Col. 6
	$= Col. 2 \times Col. 3$		Interest	- \$	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	ıstment - Current Year; Lin
	= - (Col. 4 + Col. 6)		Principal	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	"	Base Period True-Up Adjustment Calculation; Line 25; Col. 11 Interest True-Up Adjustment - Base Period; Line 19; Col. 5 + Interest True-Up Adjustment - Current Year; Line 19; Col. 6
	Col. 4 See Footnote 3		Amortization	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		Base Period True-Up Adjustment Calculation; Line 25; Col. 11 Interest True-Up Adjustment - Base Period; Line 19; Col. 5 + Ir
	Col. 3 See Footnote 2	Month Beginning	Balance	•	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		se Period True-Up Adjustn erest True-Up Adjustment
	Col. 2	Monthly Interest	Rate 1	\$ %00.0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		- Ba #DIV/0! Int #DIV/0!
	<u>Col. 1</u>		Year	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!		ent .
Line No.	. 2 1	9 4 W	6 Month	7 January	8 February	9 March	10 April	11 May	12 June	13 July	14 August	15 September	16 October	17 November	18 December	19 20	21 True Up Adjustment 22 Interest True Up Adjustment 23 Total

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).

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.

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

SAN DIEGO GAS & ELECTRIC COMPANY Summary of HV/LV Splits for Forecast Plant Additions

24-Month Forecast Period xxxxxx (\$1,000)

Line No.

1 2 6 4 3 5 7 8 6

10 Ξ 12 13 13 14 17 17 17 20

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

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

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

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

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