

San Diego Gas & Electric Company

Volume 4

TO4 - Cycle 3 FERC Audit Adjustments Report and Related Work Papers

December 1, 2015

Docket No. ER16-____-____

San Diego Gas & Electric Company
Volume 4
FERC Audit Adjustment Summary
Table of Contents

	<u>Page No.</u>
A. FERC Audit Adjustment Report	1 - 9
B. FERC Audit Net Adjustment Summary (BK-1)	10 - 11
C. FERC Audit Net Adjustment Summary (BK-2)	12 - 14
D. Summary of Total Retail (BK-1) Refund Including Interest and FF&U for TO2, TO3, & TO4 Cycle 2 True-Ups	15 - 18
E. Summary of Total Wholesale (BK-2) Refund Including Interest & Franchise Fees for TO2, TO3, & TO4 Cycle 2 True-Ups	19 - 22
F. Summary of Wholesale Refund High and Low Voltage Allocation	23 - 27
G. Derivation of TO4 Cycle 3 BTRR Adjustments for FERC Audit Credit Expenses from Oct 2003 thru Dec 2013 Included in 2014	28 - 31
H. Summary of Incremental Transmission Related A&G Adjustments	32 - 35
I. Summary of Incremental Transmission Related Property Tax Adjustments	36 - 39
J. Summary of Incremental Transmission Rate Base Adjustments (BK-1)	40 - 43
K. Summary of Incremental Transmission Rate Base Adjustments (BK-2)	44 - 47

San Diego Gas & Electric Company

TO4 – Cycle 3

**Volume 4 Section A
FERC Audit
Adjustment Report**

Docket No. ER16-____-____

TO4 CYCLE 3 AUDIT ADJUSTMENTS REPORT

This Audit Adjustments Report (Report) explains the effect on the TO4 Cycle 3 Base Transmission Revenue Requirements (BTRR) of the Federal Energy Regulatory Commission's (Commission or FERC) Financial Audit of San Diego Gas & Electric Company (SDG&E) in Docket No. FA12-8-000 (Audit).¹ As discussed below, Staff identified 8 areas for adjustments. After addressing those areas, the Staff and SDG&E determined that a refund of approximately \$1.1 million was appropriate and that the refund adjustment would be reflected through the normal operation of the TO4 Formula.

I. BACKGROUND

The FERC audit commenced in November 2011 and was completed on June 10, 2014. Generally, the audit findings required accounting adjustments to: Plant, Pre Payments, Depreciation, Operation and Maintenance, and Administrative and General (A&G) expenses. The principal amounts for each of these categories were recorded in 2014 and therefore are included in SDG&E's 2014 Form 1.

These changes included revising and implementing procedures on the accounting for: a) Allowance for Funds Used During Construction; b) A&G Department expenses; c) Compromise Settlement Costs; d) Information Technology indirect expenses; e) Industry Association Dues and Lobbying Activities; f) Prepaid Rent Expense; g) Research, Development, and Demonstration Costs and (h) Cost Allocation Methodologies. The effect of these audit adjustments on the TO4 Cycle 3 BTRR is discussed below.

II. LISTING OF MATERIAL ACCOUNTING CHANGES DUE TO FERC AUDIT

FERC Audit staff identified 8 areas for adjustments. Most of these findings pertained to inconsistencies with the application of the Commission's accounting requirements under the

¹ See Letter Order, dated June 10, 2014.

FERC Uniform System of Accounts (USofA) and some with reporting within the FERC Form 1. The accounting inconsistencies affected cost recoveries received from customers through the operation of SDG&E's various Transmission Owner (TO) Formula rate mechanisms, *i.e.*, TO2 Formula, TO3 Formula and TO4 Formula. A summary of the FERC Audit Staff's findings are as follows:

- A. *Allowance For Funds Used During Construction (AFUDC)*** - SDG&E's AFUDC accrual calculation had several deficiencies. As a result of these deficiencies, SDG&E improperly included costs in its transmission formula rate mechanism and recovered these costs through rates charged to transmission customers.
- SDG&E included about \$30 million of contract retention amounts in the CWIP component of its AFUDC calculation for the Sunrise Powerlink Project, which resulted in a \$2.9 million over-accrual of AFUDC.² The inclusion of contract retention amounts also occurred in projects other than the Sunrise Powerlink Project.
 - SDG&E improperly accrued about \$240,000 of AFUDC on construction projects placed into service, suspended, cancelled, or interrupted based upon a small sample of work orders reviewed by audit staff.
 - SDG&E improperly accrued AFUDC on costs recorded to Accounts 121, Nonutility Property; 183, Preliminary Survey and Investigation Charges; and 186, Miscellaneous Deferred Debits. SDG&E included and recovered AFUDC accrued on amounts recorded in Account 183 from customers through its transmission formula rate mechanism, which totaled \$416,068.
- B. *Accounting and Recovery of Administrative and General Department Costs*** - SDG&E employed an accounting practice that improperly classified non-labor A&G department costs in Account 921 instead of properly including such costs in Accounts 426.1, 426.5, 923, and 930.2. This accounting practice may affect cost recoveries under SDG&E's transmission formula rate mechanism.
- C. *Accounting and Recovery of Compromise Settlement Costs*** - SDG&E incorrectly recorded payments for a compromise settlement resulting from an alleged discriminatory employment practice in an above-the-line operating expense account instead of a below-the-line non-operating expense account. As a

² SDG&E removed the \$2.9 million of over-accrual of AFUDC in SDG&E's TO3 Cycle 6 Supplemental Filing and subsequent Offer of Settlement (Docket No. ER12-2454).

result, SDG&E improperly recovered about \$33,000 of compromise settlement costs through its transmission formula rate mechanism from customers.

- D. *Information Technology Department Cost Centers*** - SDG&E improperly assigned indirect expenses from information technology department cost centers to various accounts using predetermined allocation factors. This accounting practice may affect cost recoveries under SDG&E's transmission formula rate mechanism.
- E. *Industry Association Dues and Lobbying Activities*** - SDG&E incorrectly accounted for company membership dues in Account 921, Office Supplies and Expenses, instead of Account 930.2, Miscellaneous General Expenses. Also, SDG&E did not properly assign the portion of American Gas Association membership dues representing lobbying activities to Account 426.4, Expenditures for Certain Civic, Political, and Related Activities.
- F. *Prepaid Rent Expense*** - SDG&E improperly accounted for rental expense prepayments in Account 567, Rents, when it should have recorded these expenses in Account 165, Prepayments. As a result, SDG&E did not accurately recognize rent expense on its books in the proper period.
- G. *Research, Development, and Demonstration Expenses*** - SDG&E did not use Account 188, Research, Development, and Demonstration (RD&D), to initially record the expenditures SDG&E incurred for RD&D. SDG&E also did not report all RD&D costs it incurred on the supporting schedule of the FERC Form 1, pages 352-353. This affected the transparency of the FERC Form 1 and the Commission's ability to use this RD&D information for its intended purposes.
- H. *Cost Allocation Methodologies*** - SDG&E's FERC Form 1 did not report allocation methods used to bill or receive charges from affiliated companies as required by Instruction No. 3 on page 429, Transactions with Associated (Affiliated) Companies. This affected the transparency of the FERC Form 1, which users rely upon for decision making purposes.

III. EFFECT OF AUDIT ADJUSTMENTS ON TO4 CYCLE 3 BTRR

A. Summary

The total incremental FERC Audit Adjustment including interest, related franchise fees and uncollectible charges to be refunded to retail customers is approximately (\$1.1) million (Vol. 4, Section B, FERC Audit Net Adjustment Summary for BK-1, Col. I, Line 14). The wholesale customers refund is approximately (\$1.0) million (Vol. 4, Section C, FERC Audit Net Adjustment Summary for BK-2, Col. F, Line 14). The difference in the refund amounts is due to an \$858K correction associated with Transmission Related Accumulated Deferred Income Taxes (ADIT) in the TO3 Cycle 6 Informational Filing. In the Supplemental Filing for TO3 Cycle 6 (Docket No. ER12-2454-000), Cost Statement AF was updated to reflect total ADIT of (\$182,780K) which is a difference of approximately \$858K from the Initial Filing of total ADIT of (\$183,638K). The update of total ADIT of (\$182,780K) was not carried over to BK-2 and caused total ADIT to be overstated by \$858K. As part of the derivation of the FERC Audit Adjustments, ADIT was correctly updated for the period TO3 Cycle 6 applicable to BK-2 which resulted in an incremental adjustment of \$117K in total Base Transmission Revenue Requirement, including interest and franchise fees.

B. Process

Volume 4 contains summaries of the FERC Audit Adjustments used to derive the refunds reflected in the TO4 Cycle 3 BK1 and BK2. The adjustments were made in each of the applicable True-Up Periods that handle these items from the previous TO2, TO3 and TO4, Cycle 2 Information Filings.

Section A is this FERC Audit Adjustment Report.

Section B summarizes the net overall retail FERC Audit Adjustments from each of the revised True-Up Cost of Service for each Informational Filings under the TO2, TO3 and TO4 formula. The summary shows the incremental BK-1 BTRR adjustments, interest, franchise fees and uncollectible totaling a net refund of (\$1.1) million.

Section C shows the wholesale net overall FERC Audit Adjustments from each of the revised True-Up Cost of Service for each Informational Filings under the TO2, TO3, and TO4 formula. The summary shows the incremental BK-2 BTRR adjustments, interest and franchise fees totaling a net refund of (\$1.0) million. The difference between the retail and wholesale refund is described above in the Summary - Section III.A. Page 2 of this section C is a summary detailing the high and low voltage allocations used to derive the high voltage and low voltage wholesale BTRR in (BK-2).

Section D shows the total retail summary adjustments refund of (\$1,869K) in the total column, line 33, of page 3 of 3. This amount is exclusive of the additional revenue that has to be added back for the TO4 Cycle 3 BTRR as described in Section G totaling \$758K.

Section E shows the total wholesale summary adjustments for a total refund of (\$1,751K) in the total column, line 31, of page 3 of 3. The difference between the retail summary adjustment in Section D and the wholesale summary adjustment in Section E of (\$117K) is due to the ADIT omission in TO3 Cycle 6 True-Up and interest and related franchise fees. An additional (\$1K) is included for uncollectible. This amount is exclusive of the additional revenue that has to be added back for the TO4 Cycle 3 BTRR as described in Section G totaling \$757K.

Section F shows the high voltage and low voltage allocation summary used to derive the high voltage and low voltage wholesale BTRR in (BK-2).

Section G shows the derivation of the additional BTRR to be added back to the TO4 Cycle 3 BTRR resulting from the FERC audit adjustments from October 2003 through December 2013 that were embedded in the 2014 FERC Form 1. The 2014 credit adjustments related to the transmission Operation and Maintenance (O&M), A&G, depreciation expense and the working capital effect for the O&M and A&G had to be added back to the 2014 BTRR to avoid refunding twice the refund amounts associated with the previous TO Formula True-Up Cycles that were derived separately but were also embedded in the TO4 Cycle 3 BTRR calculation. The result is a \$758K add-back for retail (Column C, line 37) and \$757K for wholesale (Column D, line 37). The difference is due to uncollectible expense, which does not apply in the derivation of the wholesale BTRR.

Section H summarizes the total incremental transmission related A&G adjustments showing all the individual labor ratio applied to each true-up cycles and the related incremental property insurance effect due to revisions in the transmission plant property insurance allocation factor from changes made to the transmission plant. This summary serves as a cross-check in the derivation of the incremental transmission related A&G adjustments from each of the TO True-Up Cycles.

Section I summarizes the total incremental transmission related property tax effect due to revisions in the transmission plant property tax allocation factor from changes made to the transmission plant. This summary serves as a cross-check in the derivation of the incremental transmission related property tax from each of the TO True-Up Cycles.

Section J shows the retail (BK-1) cumulative effect for all the incremental transmission rate base adjustments on the net plant revisions due to the AFUDC adjustments, working capital effect on materials, supplies and prepayments due to the revisions in the transmission plant allocation factor resulting from the plant changes, and on the transmission related working capital due to the incremental adjustments to O&M and A&G. This summary also serves as a cross-check in the derivation of the incremental transmission rate base adjustments which impact the BTRR return.

Section K shows the wholesale (BK-2) summary for all the cumulative effect on the incremental transmission rate base adjustments as well. This has a separate calculation from the BK-1 section above due to the inclusion of ADIT for BK-2, which was inadvertently omitted in the TO3 Cycle 6 Supplemental Filing. This summary also serves as a cross-check in the derivation of the incremental transmission rate base adjustments which impact the BTRR return.

C. Material Accounting Changes

Generally, SDG&E has made the following changes in accounting practices as a result of the FERC Financial Audit Docket No. FA 12-8-000:

1. AFUDC is not recorded on contract retention or accrual amounts in CWIP (107).
2. AFUDC is not recorded on projects in CWIP that have been suspended.
3. AFUDC is not recorded on projects in non-CWIP accounts.
4. Non-labor A&G costs previously recorded to Account 921 that do not meet the definition of Account 921 in the FERC USofA are recorded to the proper FERC account, primarily to Account 923.
5. Costs incurred for compromise settlements are recorded to account 426.5 or 426.3 as appropriate.

6. Information Technology costs are directly assigned to the proper FERC account instead of being allocated to multiple FERC accounts.
7. The lobbying portion of Industry Association dues are recorded to Account 426.4.
8. RD&D costs are initially recorded to Account 188 and then moved to the appropriate expense account.

END OF REPORT

San Diego Gas & Electric Company

TO4 – Cycle 3

**Volume 4 Section B
FERC Audit
Net Adjustment
Summary (BK-1)**

Docket No. ER16-____-____

SDG&E
FERC Audit Net Adjustment Summary (BK-1) Retail
(\$1,000)

Line No.	TO True-up Cycles	Period Covered	A Incremental Change Under/(Over) Collection	B Interest (Exp)/Income	C = A + B Total	D Franchise Fees Rate	E = C * D Franchise Fees Amount	F Uncollectible Rate	G = C * F Uncollectible Amount	H = E + G Total FF&U	I = C + H Grand Total	Reference	Line No.
1	TO2 Cycle 2	Oct 2003 - Mar 2004	\$ (12)	\$ (9)	\$ (21)	1.1%	\$ -	0.289%	\$ -	\$ -	\$ (21)		1
2	TO2 Cycle 3	Apr 2004 - Mar 2005	(18)	(12)	(30)	1.1%	-	0.266%	-	-	(30)		2
3	TO2 Cycle 4	Apr 2005 - Mar 2006	(13)	(8)	(21)	1.1%	-	0.266%	-	-	(21)		3
4	TO2 Final True-up	Apr 2006 - June 2007	(85)	(40)	(125)	1.1%	(1)	0.266%	-	(1)	(126)		4
5	TO3 Cycle 2	July 2007 - Mar 2008	(67)	(24)	(91)	1.1%	(1)	0.266%	-	(1)	(92)		5
6	TO3 Cycle 3	Apr 2008 - Mar 2009	(122)	(34)	(156)	1.0275%	(2)	0.141%	-	(2)	(158)	See Section D - Summary of Total Retail (BK-1) Refund Workpapers	6
7	TO3 Cycle 4	Apr 2009 - Mar 2010	(164)	(37)	(201)	1.0275%	(2)	0.141%	-	(2)	(203)		7
8	TO3 Cycle 5	Apr 2010 - Mar 2011	(1,291)	(242)	(1,533)	1.0275%	(16)	0.141%	(2)	(18)	(1,551)		8
9	TO3 Cycle 6	Apr 2011 - Mar 2012	108	16	124	1.0275%	1	0.141%	-	1	125		9
10	TO3 Final True-up	Apr 2012 - Aug 2013	397	42	439	1.0275%	5	0.141%	1	6	445		10
11	TO4 Cycle 2	Sept 2013 - Dec 2013	(218)	(16)	(234)	1.031%	(2)	0.174%	-	(2)	(236)		11
12	Total TU Adj for Oct 2003 - Dec 2013		\$ (1,485)	\$ (364)	\$ (1,849)		\$ (18)		\$ (1)	\$ (19)	\$ (1,868)	Sum Lines 1 to 11	12
13	Total TO4 Cycle 3 BTRR Add Back Adjustment for Oct 2003 to Dec 2013 expenses credited in 2014		750	-	750	1.031%	8	0.174%	1	9	759	See Section G, Page 1, Col. C - Derivation of TO4 Cycle 3 BTRR Adj for FERC Audit Credit Expenses from Oct 2003 thru Dec 2013 Included in 2014	13
14	Net FERC Audit Adj. Summary (BK-1)		\$ (735)	\$ (364)	\$ (1,099)		\$ (10)		\$ -	\$ (10)	\$ (1,109)	Line 12 + Line 13	14

San Diego Gas & Electric Company

TO4 – Cycle 3

**Volume 4 Section C
FERC Audit
Net Adjustment
Summary (BK-2)**

Docket No. ER16-____-____

SDG&E
FERC Audit Net Adjustment Summary (BK-2) Wholesale
(\$1,000)

Line No.	TO True-up Cycles	Period Covered	A Incremental Change Under/(Over) Collection	B Interest (Exp)/Income	C = A + B Total	D Franchise Fees Rate	E = C * D Franchise Fees Amount	F = C + E Grand Total	Reference	Line No.
1	TO2 Cycle 2	Oct 2003 - Mar 2004	\$ (12)	\$ (9)	\$ (21)	1.1%	\$ -	\$ (21)		1
2	TO2 Cycle 3	Apr 2004 - Mar 2005	(18)	(12)	(30)	1.1%	-	(30)		2
3	TO2 Cycle 4	Apr 2005 - Mar 2006	(13)	(8)	(21)	1.1%	-	(21)		3
4	TO2 Final True-up	Apr 2006 - June 2007	(85)	(40)	(125)	1.1%	(1)	(126)		4
5	TO3 Cycle 2	July 2007 - Mar 2008	(67)	(24)	(91)	1.1%	(1)	(92)		5
6	TO3 Cycle 3	Apr 2008 - Mar 2009	(122)	(34)	(156)	1.0275%	(2)	(158)	See Section E - Summary of Total Wholesale (BK-2) Refund Workpapers	6
7	TO3 Cycle 4	Apr 2009 - Mar 2010	(164)	(37)	(201)	1.0275%	(2)	(203)		7
8	TO3 Cycle 5	Apr 2010 - Mar 2011	(1,291)	(242)	(1,533)	1.0275%	(16)	(1,549)		8
9	TO3 Cycle 6 (1)	Apr 2011 - Mar 2012	209	31	240	1.0275%	2	242		9
10	TO3 Final True-up	Apr 2012 - Aug 2013	397	42	439	1.0275%	5	444		10
11	TO4 Cycle 2	Sept 2013 - Dec 2013	(218)	(16)	(234)	1.031%	(2)	(236)		11
12	Total TU Adj for Oct 2003 - Dec 2013		\$ (1,384)	\$ (349)	\$ (1,733)		\$ (17)	\$ (1,750) (a)	Sum Lines 1 to 11	12
	Total TO4 Cycle 3 BTRR Add Back Adjustment for Oct 2003 to Dec 2013 expenses credited in 2014								See Section G, Page 1, Col D - Derivation of TO4 Cycle 3 BTRR Adj for FERC Audit Credit Expenses Included in 2014	13
13			750	-	750	1.031%	8	758 (b)		13
14	Net FERC Audit Adj. Summary (BK-2)		\$ (634)	\$ (349)	\$ (983)		\$ (9)	\$ (992) (c)	Line 12 + Line 13	14

SDG&E
 FERC Audit Net Adjustment Summary (BK-2) Wholesale
 (\$1,000)

Line No.	TO True-up Cycles	Period Covered	A Incremental Change Under/(Over) Collection	B Interest (Exp)/Income	C = A + B Total	D Franchise Fees Rate	E = C * D Franchise Fees Amount	F = C + E Grand Total	Reference	Line No.
15	<u>High and Low Voltage Allocation:</u>									
16	High Voltage							\$ (758)	See Section F, Page 4 of 4, Lines 49 and 50 - Summary of Wholesale Refund High and Low Voltage Allocation	16
17	Low Voltage							(992)		17
18	Total TU Adj for Oct 2003 - Dec 2013							<u>(a) \$ (1,750)</u>	Line 16 + Line 17	18
19	High Voltage							\$ 484	See Section G, Page 1, Col. D, Lines 40 and 41 - Derivation of TO4 Cycle 3 BTRR Adj for FERC Audit Credit Expenses included in 2014	19
20	Low Voltage							<u>274</u>		20
21	Total TO4 Cycle 3 BTRR Add Back Adjustment for Oct 2003 to Dec 2013 expenses credited in 2014							<u>(b) \$ 758</u>	Line 19 + Line 20	21
22	<u>Net FERC Audit Adjustment Summary - HV/LV Allocation:</u>									
23	High Voltage							\$ (274)	Line 16 + Line 19	23
24	Low Voltage							<u>(718)</u>	Line 17 + Line 20	24
25	Total							<u>(c) \$ (992)</u>	Line 23 + Line 24	25

(1) In the Supplemental Filing for TO3 Cycle 6 (Docket No. ER12-2454-000), Cost Statement AF was updated to reflect total ADIT of (\$182,780K) which is the difference of approximately \$858K from the Initial Filing of total ADIT of (\$183,638K). The update of total ADIT of (\$182,780K) was not carried over to BK-2 and caused total ADIT to be overstated by \$858K. As part of the derivation of the FERC Audit Adjustments, ADIT was correctly updated for the period TO3 Cycle 6 applicable to BK-2 which resulted in an incremental adjustment of \$117K in total Base Transmission Revenue Requirement, including interest and franchise fees.

San Diego Gas & Electric Company

TO4 - Cycle 3

**Volume 4 Section D
Summary of Total
Retail (BK-1)
Refund Workpapers**

Docket No. ER16-____-____

San Diego Gas & Electric Company
Summary of Total Retail (BK-1) Refund
(\$1,000)

Line No.	Description	A TO2 C2 TU - 6 Mos (Oct 2003 - Mar 2004)	B TO2 C3 TU - 12 Mos (Apr 2004 - Mar 2005)	C TO2 C4 TU - 12 Mos (Apr 2005 - Mar 2006)	D TO2 Final TU - 15 Mos (Apr 2006 - June 2007)
1	Transmission Operation & Maintenance Expense	\$ -	\$ (5)	\$ -	\$ -
2					
3	Transmission Related A&G Expense	(11)	(11)	(7)	(26)
4					
5	Total O&M Expenses	(11)	(16)	(7)	(26)
6					
7	Transmission, Intangible, General and Common Depr. & Amort. Exp.	-	-	(1)	(4)
8					
9	Transmission Related Property Taxes Expense	-	-	-	-
10					
11	Sub-Total Expense	(11)	(16)	(8)	(30)
12					
13	Cost of Capital Rate (cocr)	-0.0001%	0.0000%	0.0000%	-0.0001%
14					
15	Transmission Rate Base	(6)	(13)	(41)	(341)
16					
17	Return and Associated Income Taxes	(1)	(2)	(5)	(44)
18					
19	True-Up Period Adjustment Factor (1)	1.00	1.00	1.00	1.25
20					
21	True-Up Period Return and Associated Income Taxes	(1)	(2)	(5)	(55)
22					
23	End of Prior Year Revenues (PYRR _{ED}) Excluding Interest & FF&U	(12)	(18)	(13)	(85)
24					
25	Interest	(9)	(12)	(8)	(40)
26					
27	End of Prior Year Revenues (PYRR _{ED}) Excluding FF&U	(21)	(30)	(21)	(125)
28					
29	Transmission Related Municipal Franchise Fees Expenses	-	-	-	(1)
30					
31	Transmission Related Uncollectible Expense	-	-	-	-
32					
33	Total Retail True-Up With FF&U	(21)	(30)	(21)	(126)
34					

(1) Proration Factor for the number of months in each True-Up period.

San Diego Gas & Electric Company
Summary of Total Retail (BK-1) Refund
(\$1,000)

Line No.	Description	E TO3 C2 TU - 9 Mos (July 2007 - Mar 2008)	F TO3 C3 TU - 12 Mos (Apr 2008 - Mar 2009)	G TO3 C4 TU - 12 Mos (Apr 2009 - Mar 2010)	H TO3 C5 TU - 12 Mos (Apr 2010 - Mar 2011)
1	Transmission Operation & Maintenance Expense	\$ (0)	\$ (0)	\$ (35)	\$ (1,145)
2					
3	Transmission Related A&G Expense	-	(16)	(2)	(5)
4					
5	Total O&M Expenses	(0)	(16)	(37)	(1,150)
6					
7	Transmission, Intangible, General and Common Depr. & Amort. Exp.	(4)	(8)	(12)	(14)
8					
9	Transmission Related Property Taxes Expense	(3)	(4)	(4)	(5)
10					
11	Sub-Total Expense	(7)	(28)	(53)	(1,169)
12					
13	Cost of Capital Rate (cost)	-0.0001%	0.0000%	-0.0001%	0.0000%
14					
15	Transmission Rate Base	\$ (626)	\$ (721)	\$ (849)	\$ (969)
16					
17	Return and Associated Income Taxes	(80)	(94)	(111)	(122)
18					
19	True-Up Period Adjustment Factor (1)	0.75	1.00	1.00	1.00
20					
21	True-Up Period Return and Associated Income Taxes	(60)	(94)	(111)	(122)
22					
23	End of Prior Year Revenues (PYRR _{EU}) Excluding Interest & FF&U	(67)	(122)	(164)	(1,291)
24					
25	Interest	(24)	(34)	(37)	(242)
26					
27	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	(91)	(156)	(201)	(1,533)
28					
29	Transmission Related Municipal Franchise Fees Expenses	(1)	(2)	(2)	(16)
30					
31	Transmission Related Uncollectible Expense	-	-	-	(2)
32					
33	Total Retail True-Up With FF&U	(92)	(158)	(203)	(1,551)
34					

(1) Proration Factor for the number of months in each True-Up period.

San Diego Gas & Electric Company
Summary of Total Retail (BK-1) Refund
(\$1,000)

Line No.	Description	I TO3 C6 TU - 12 Mos (Apr 2011 - Mar 2012)	J TO3 Final TU - 17 Mos (Apr 2012 - Aug 2013)	K TO4 C2 TU - 4 Mos (Sept 2013 - Dec 2013)	L = Σ A thru K Total	Reference	Line No.
1	Transmission Operation & Maintenance Expense	\$ 369	\$ 631	\$ (5)	\$ (192)	See Section G, Page 2, Col. E - Summary of FERC Audit Adj for Oct'03 - Dec'13	1
2		(144)	(4)	(149)	(375)	See Section H, Line 23 - Summary of Incremental Transmission Related A&G Adj WP	2
3	Transmission Related A&G Expense	225	627	(154)	(567)	Line 1 + Line 3	3
4	Total O&M Expenses	(17)	(29)	(10)	(99)	See Section G, Page 2, Col. D - Summary of FERC Audit Adj for Oct'03 - Dec'13	4
5	Transmission, Intangible, General and Common Depr. & Amort. Exp.	(5)	(9)	(3)	(33)	See Section I, Line 22 - Summary of Incremental Transmission Related Property Tax Adj WP	5
6	Transmission Related Property Taxes Expense	203	589	(167)	(699)	Sum Lines 5 thru 9	6
7	Sub-Total Expense	0.0000%	0.0001%	0.0001%		See Cost of Capital Rate Difference from each Revised TU Period WPs	7
8	Cost of Capital Rate (cccr)	(804)	(1,069)	(1,358)		See Section J, Line 53 - Summary of Transmission Rate Base Adj (BK-1) WP	8
9	Transmission Rate Base	(95)	(135)	(153)		See Return & Associated Income Taxes Difference from each Revised TU Period WPs	9
10	Return and Associated Income Taxes	1.00	1.42	0.33		Ratio per True-Up Period	10
11	True-Up Period Adjustment Factor (1)	(95)	(192)	(51)	(788)	Line 17 x Line 19	11
12	True-Up Period Return and Associated Income Taxes	108	397	(218)	(1,485)	Line 11 + Line 21	12
13	End of Prior Year Revenues (PYRR _{EU}) Excluding Interest & FF&U	16	42	(16)	(364)	See Retail Interest Refund Calculations from each Revised TU Period WPs	13
14	Interest	124	439	(234)	(1,849)	Line 23 + Line 25	14
15	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	1	5	(2)	(18)	Line 27 x Franchise Fees Rate per True-Up Period	15
16	Transmission Related Municipal Franchise Fees Expenses	-	1	-	(1)	Line 27 x Uncollectible Rate per True-Up Period	16
17	Transmission Related Uncollectible Expense	125	445	(236)	(1,868)	Sum Lines 27 thru 31	17
18	Total Retail True-Up With FF&U						18

(1) Proration Factor for the number of months in each True-Up period.

San Diego Gas & Electric Company

TO4 - Cycle 3

Volume 4 Section E Summary of Total Wholesale (BK-2) Refund Workpapers

Docket No. ER16-____-____

San Diego Gas & Electric Company
Summary of Total Wholesale (BK-2) Refund
(\$1,000)

Line No.	Description	A TO2 C2 TU - 6 Mos (Oct 2003 - Mar 2004)	B TO2 C3 TU - 12 Mos (Apr 2004 - Mar 2005)	C TO2 C4 TU - 12 Mos (Apr 2005 - Mar 2006)	D TO2 Final TU - 15 Mos (Apr 2006 - June 2007)
1	Transmission Operation & Maintenance Expense	\$ -	\$ (5)	\$ -	\$ -
2					
3	Transmission Related A&G Expense	(11)	(11)	(7)	(26)
4					
5	Total O&M Expenses	(11)	(16)	(7)	(26)
6					
7	Transmission, Intangible, General and Common Depr. & Amort. Exp.	-	-	(1)	(4)
8					
9	Transmission Related Property Taxes Expense	-	-	-	-
10					
11	Sub-Total Expense	(11)	(16)	(8)	(30)
12					
13	Cost of Capital Rate (COCC)	-0.0001%	0.0000%	0.0000%	-0.0001%
14					
15	Transmission Rate Base	(6)	(13)	(41)	(341)
16					
17	Return and Associated Income Taxes	(1)	(2)	(5)	(44)
18					
19	True-Up Period Adjustment Factor (1)	1.00	1.00	1.00	1.25
20					
21	True-Up Period Return and Associated Income Taxes	(1)	(2)	(5)	(55)
22					
23	End of Prior Year Revenues (PYRR _{HD}) Excl. Interest & Franchise Fees	(12)	(18)	(13)	(85)
24					
25	Interest	(9)	(12)	(8)	(40)
26					
27	End of Prior Year Revenues (PYRR _{HD}) Excluding Franchise Fees	(21)	(30)	(21)	(125)
28					
29	Transmission Related Municipal Franchise Fees Expenses	-	-	-	(1)
30					
31	Total Wholesale True-Up With Franchise Fees	(21)	(30)	(21)	(126)
32					

- (1) Proration Factor for the number of months in each True-Up period.
- (a) See Page 3 of 3, Col. I, Lines 15 and 31. In the Supplemental Filing for TO3 Cycle 6 (Docket No. ER12-2454-000), Cost Statement AF was updated to reflect total ADIT of (\$182,780K) which is a difference of approximately \$858K from the Initial Filing of total ADIT of (\$183,638K). The update of total ADIT of (\$182,780K) was not carried over to BK-2 and caused total ADIT to be overstated by \$858K. As part of the derivation of the FERC Audit Adjustments, ADIT was correctly updated for the period TO3 Cycle 6 applicable to BK-2 which resulted in an incremental adjustment of \$117K in total Base Transmission Revenue Requirement, including interest and franchise fees.

San Diego Gas & Electric Company
Summary of Total Wholesale (BK-2) Refund
(\$1,000)

Line No.	Description	E TO3 C2 TU - 9 Mos (July 2007 - Mar 2008)	F TO3 C3 TU - 12 Mos (Apr 2008 - Mar 2009)	G TO3 C4 TU - 12 Mos (Apr 2009 - Mar 2010)	H TO3 C5 TU - 12 Mos (Apr 2010 - Mar 2011)
1	Transmission Operation & Maintenance Expense	\$ (0)	\$ (0)	\$ (35)	\$ (1,145)
2					
3	Transmission Related A&G Expense	-	(16)	(2)	(5)
4					
5	Total O&M Expenses	(0)	(16)	(37)	(1,150)
6					
7	Transmission, Intangible, General and Common Depr. & Amort. Exp.	(4)	(8)	(12)	(14)
8					
9	Transmission Related Property Taxes Expense	(3)	(4)	(4)	(5)
10					
11	Sub-Total Expense	(7)	(28)	(53)	(1,169)
12					
13	Cost of Capital Rate <small>(COCR)</small>	-0.0001%	0.0000%	-0.0001%	0.0000%
14					
15	Transmission Rate Base	(626)	(721)	(849)	(969)
16					
17	Return and Associated Income Taxes	(80)	(94)	(111)	(122)
18					
19	True-Up Period Adjustment Factor (1)	0.75	1.00	1.00	1.00
20					
21	True-Up Period Return and Associated Income Taxes	(60)	(94)	(111)	(122)
22					
23	End of Prior Year Revenues (PYRR <small>ED</small>) Excl. Interest & Franchise Fees	(67)	(122)	(164)	(1,291)
24					
25	Interest	(24)	(34)	(37)	(242)
26					
27	End of Prior Year Revenues (PYRR <small>ED</small>) Excluding Franchise Fees	(91)	(156)	(201)	(1,533)
28					
29	Transmission Related Municipal Franchise Fees Expenses	(1)	(2)	(2)	(16)
30					
31	Total Wholesale True-Up With Franchise Fees	(92)	(158)	(203)	(1,549)
32					

- (1) Proration Factor for the number of months in each True-Up period.
- (a) See Page 3 of 3, Col. I, Lines 15 and 31. In the Supplemental Filing for TO3 Cycle 6 (Docket No. ER12-2454-000), Cost Statement AF was updated to reflect total ADIT of (\$182,780K) which is a difference of approximately \$858K from the Initial Filing of total ADIT of (\$183,638K). The update of total ADIT of (\$182,780K) was not carried over to BK-2 and caused total ADIT to be overstated by \$858K. As part of the derivation of the FERC Audit Adjustments, ADIT was correctly updated for the period TO3 Cycle 6 applicable to BK-2 which resulted in an incremental adjustment of \$117K in total Base Transmission Revenue Requirement, including interest and franchise fees.

**San Diego Gas & Electric Company
Summary of Total Wholesale (BK-2) Refund
(\$1,000)**

Line No.	Description	I TO3 C6 TU - 12 Mos (Apr 2011 - Mar 2012)	J TO3 Final TU - 17 Mos (Apr 2012 - Aug 2013)	K TO4 C2 TU - 4 Mos (Sept 2013 - Dec 2013)	Total	Reference	Line No.
1	Transmission Operation & Maintenance Expense	\$ 369	\$ 631	\$ (5)	\$ (192)	See Section G, Page 2, Col. E - Summary of FERC Audit Adj for Oct'03 - Dec'13	1
2							2
3	Transmission Related A&G Expense	(144)	(4)	(149)	(375)	See Section H, Line 23 - Summary of Incremental Transmission Related A&G Adj WP	3
4							4
5	Total O&M Expenses	225	627	(154)	(567)	Line 1 + Line 3	5
6							6
7	Transmission, Intangible, General and Common Depr. & Amort. Exp.	(17)	(29)	(10)	(99)	See Section G, Page 2, Col D - Summary of FERC Audit Adj for Oct'03 - Dec'13	7
8							8
9	Transmission Related Property Taxes Expense	(5)	(9)	(3)	(33)	See Section I, Line 22 - Summary of Incremental - Transmission Related Property Tax Adj WP	9
10							10
11	Sub-Total Expense	203	589	(167)	(699)	Sum Lines 5 thru 9	11
12							12
13	Cost of Capital Rate (COCR)	0.0000%	0.0001%	0.0001%		See Cost of Capital Rate Difference from each Revised TU Period WPs	13
14							14
15	Transmission Rate Base	54 (a)	(1,069)	\$ (1,358)		See Section K, Line 56 - Summary of Transmission Rate Base Adj (BK-2) WP	15
16							16
17	Return and Associated Income Taxes	6	(135)	(153)		See Return & Associated Income Taxes Difference from each Revised TU Period WPs	17
18							18
19	True-Up Period Adjustment Factor (1)	1.00	1.42	0.33		Ratio per True-Up Period	19
20							20
21	True-Up Period Return and Associated Income Taxes	6	(192)	(51)	(687)	Line 17 x Line 19	21
22							22
23	End of Prior Year Revenues (PYRR _{EU}) Excl. Interest & Franchise Fees	209	397	(218)	(1,384)	Line 11 + Line 21	23
24							24
25	Interest	31	42	(16)	(349)	See Wholesale Interest Refund Calculations from each Revised TU Period WPs	25
26							26
27	End of Prior Year Revenues (PYRR _{EU}) Excluding Franchise Fees	240	439	(234)	(1,733)	Line 23 + Line 25	27
28							28
29	Transmission Related Municipal Franchise Fees Expenses	2	5	(2)	(17)	Line 27 x Franchise Fees Rate per True-Up Period	29
30							30
31	Total Wholesale True-Up With Franchise Fees	242 (a)	444	(236)	(1,750)	Sum Lines 27 thru 31	31
32							32

(1) Proration Factor for the number of months in each True-Up period.

(a) See Page 3 of 3, Col. I, Lines 15 and 31. In the Supplemental Filing for TO3 Cycle 6 (Docket No. ER12-2454-000), Cost Statement AF was updated to reflect total ADIT of (\$182,780K) which is a difference of approximately \$858K from the Initial Filing of total ADIT of (\$183,638K). The update of total ADIT of (\$182,780K) was not carried over to BK-2 and caused total ADIT to be overstated by \$858K. As part of the derivation of the FERC Audit Adjustments, ADIT was correctly updated for the period TO3 Cycle 6 applicable to BK-2 which resulted in an incremental adjustment of \$117K in total Base Transmission Revenue Requirement, including interest and franchise fees.

San Diego Gas & Electric Company

TO4 – Cycle 3

Volume 4 Section F Summary of Wholesale Refund High and Low Voltage Allocation

Docket No. ER16-____-____

San Diego Gas & Electric Company
Summary of Wholesale Refund
High and Low Voltage Allocation
(\$1,000)

Line No.	Description	A			B			C		
		TO2 C2 TU - 6 Mos (Oct 2003 - Mar 2004)			TO2 C3 TU - 12 Mos (Apr 2004 - Mar 2005)			TO2 C4 TU - 12 Mos (Apr 2005 - Mar 2006)		
1	Total Wholesale True-Up Refund With Franchise Fees (\$1,000)	\$	(21)	\$	(30)	\$	(21)			
2										
3	Total Transmission Plant Cost (\$1,000):									
4	Existing Facilities ¹	\$	687,357	\$	679,656	\$	673,613			
5	New Facilities ²		164,577		250,379		358,469			
6	Total	\$	851,934	\$	930,035	\$	1,032,082			
7										
8	% Allocation:									
9	Existing Facilities		80.68%		73.08%		65.27%			
10	New Facilities		19.32%		26.92%		34.73%			
11	Total		100.00%		100.00%		100.00%			
12										
13	Wholesale True-Up Adjustment Allocation:									
14	Existing Facilities	\$	(17)	\$	(22)	\$	(14)			
15	New Facilities		(4)		(8)		(7)			
16	Total	\$	(21)	\$	(30)	\$	(21)			
17										
18	Existing Facilities - HV/LV Allocation:									
19	High Voltage		50.45%		50.93%		51.12%			
20	Low Voltage		49.55%		49.07%		48.88%			
21	Total		100.00%		100.00%		100.00%			
22										
23	New Facilities - HV/LV Allocation:									
24	High Voltage		34.52%		42.35%		49.22%			
25	Low Voltage		65.48%		57.65%		50.78%			
26	Total		100.00%		100.00%		100.00%			
27										
28	Existing Facilities HV/LV TU Adj. Derivation:									
29	High Voltage	\$	(9)	\$	(11)	\$	(7)			
30	Low Voltage		(8)		(11)		(7)			
31	Total	\$	(17)	\$	(22)	\$	(14)			
32										
33	New Facilities HV/LV True-Up Adj. Derivation:									
34	High Voltage	\$	(1)	\$	(3)	\$	(3)			
35	Low Voltage		(3)		(5)		(4)			
36	Total	\$	(4)	\$	(8)	\$	(7)			
37										
38	Total Transmission Plant Cost (\$1,000) ³:									
39	High Voltage		N/A		N/A		N/A			
40	Low Voltage		N/A		N/A		N/A			
41	Total		N/A		N/A		N/A			
42										
43	% Allocation:									
44	High Voltage		N/A		N/A		N/A			
45	Low Voltage		N/A		N/A		N/A			
46	Total		N/A		N/A		N/A			
47										
48	Total Existing & New Facilities True-Up Adj. HV/LV Allocation:									
49	High Voltage	\$	(10)	\$	(14)	\$	(10)			
50	Low Voltage		(11)		(16)		(11)			
51	Total	\$	(21)	\$	(30)	\$	(21)			
52										

¹ Existing Facilities consists of transmission plant in service through December 31, 2000.

² New Facilities consists of transmission plant in service starting January 1, 2001.

³ new transmission facilities starting in 2011 and are now shown in total.

San Diego Gas & Electric Company
Summary of Wholesale Refund
High and Low Voltage Allocation
(\$1,000)

Line No.	Description	D			E			F		
		TO2 Final TU - 15 Mos (Apr 2006 - June 2007)			TO3 C2 TU - 9 Mos (July 2007 - Mar 2008)			TO3 C3 TU - 12 Mos (Apr 2008 - Mar 2009)		
1	Total Wholesale True-Up Refund With Franchise Fees (\$1,000)	\$	(126)	\$	(92)	\$	(158)			
2										
3	Total Transmission Plant Cost (\$1,000):									
4	Existing Facilities ¹	\$	662,349	\$	662,349	\$	658,686			
5	New Facilities ²		669,171		669,171		817,057			
6	Total	\$	1,331,520	\$	1,331,520	\$	1,475,743			
7										
8	% Allocation:									
9	Existing Facilities		49.74%		49.74%		44.63%			
10	New Facilities		50.26%		50.26%		55.37%			
11	Total		100.00%		100.00%		100.00%			
12										
13	Wholesale True-Up Adjustment Allocation:									
14	Existing Facilities	\$	(63)	\$	(46)	\$	(71)			
15	New Facilities		(63)		(46)		(87)			
16	Total	\$	(126)	\$	(92)	\$	(158)			
17										
18	Existing Facilities - HV/LV Allocation:									
19	High Voltage		51.14%		51.14%		51.24%			
20	Low Voltage		48.86%		48.86%		48.76%			
21	Total		100.00%		100.00%		100.00%			
22										
23	New Facilities - HV/LV Allocation:									
24	High Voltage		45.22%		45.22%		43.46%			
25	Low Voltage		54.78%		54.78%		56.54%			
26	Total		100.00%		100.00%		100.00%			
27										
28	Existing Facilities HV/LV TU Adj. Derivation:									
29	High Voltage	\$	(32)	\$	(24)	\$	(36)			
30	Low Voltage		(31)		(22)		(35)			
31	Total	\$	(63)	\$	(46)	\$	(71)			
32										
33	New Facilities HV/LV True-Up Adj. Derivation:									
34	High Voltage	\$	(28)	\$	(21)	\$	(38)			
35	Low Voltage		(35)		(25)		(49)			
36	Total	\$	(63)	\$	(46)	\$	(87)			
37										
38	Total Transmission Plant Cost (\$1,000) ³:									
39	High Voltage		N/A		N/A		N/A			
40	Low Voltage		N/A		N/A		N/A			
41	Total		N/A		N/A		N/A			
42										
43	% Allocation:									
44	High Voltage		N/A		N/A		N/A			
45	Low Voltage		N/A		N/A		N/A			
46	Total		N/A		N/A		N/A			
47										
48	Total Existing & New Facilities True-Up Adj. HV/LV Allocation:									
49	High Voltage	\$	(60)	\$	(45)	\$	(74)			
50	Low Voltage		(66)		(47)		(84)			
51	Total	\$	(126)	\$	(92)	\$	(158)			
52										

¹ Existing Facilities consists of transmission plant in service through December 31, 2000.

² New Facilities consists of transmission plant in service starting January 1, 2001.

³ new transmission facilities starting in 2011 and are now shown in total.

San Diego Gas & Electric Company
Summary of Wholesale Refund
High and Low Voltage Allocation
(\$1,000)

Line No.	Description	G			H			I		
		TO3 C4 TU - 12 Mos (Apr 2009 - Mar 2010)			TO3 C5 TU - 12 Mos (Apr 2010 - Mar 2011)			TO3 C6 TU - 12 Mos (Apr 2011 - Mar 2012)		
1	Total Wholesale True-Up Refund With Franchise Fees (\$1,000)	\$	(203)	\$	(1,549)	\$	242			
2										
3	Total Transmission Plant Cost (\$1,000):									
4	Existing Facilities ¹	\$	655,208		N/A		N/A			N/A
5	New Facilities ²		946,037		N/A		N/A			N/A
6	Total	\$	1,601,245		N/A		N/A			N/A
7										
8	% Allocation:									
9	Existing Facilities		40.92%		N/A		N/A			N/A
10	New Facilities		59.08%		N/A		N/A			N/A
11	Total		100.00%		N/A		N/A			N/A
12										
13	Wholesale True-Up Adjustment Allocation:									
14	Existing Facilities	\$	(83)		N/A		N/A			N/A
15	New Facilities		(120)		N/A		N/A			N/A
16	Total	\$	(203)		N/A		N/A			N/A
17										
18	Existing Facilities - HV/LV Allocation:									
19	High Voltage		51.17%		N/A		N/A			N/A
20	Low Voltage		48.83%		N/A		N/A			N/A
21	Total		100.00%		N/A		N/A			N/A
22										
23	New Facilities - HV/LV Allocation:									
24	High Voltage		43.14%		N/A		N/A			N/A
25	Low Voltage		56.86%		N/A		N/A			N/A
26	Total		100.00%		N/A		N/A			N/A
27										
28	Existing Facilities HV/LV TU Adj. Derivation:									
29	High Voltage	\$	(42)		N/A		N/A			N/A
30	Low Voltage		(41)		N/A		N/A			N/A
31	Total	\$	(83)		N/A		N/A			N/A
32										
33	New Facilities HV/LV True-Up Adj. Derivation:									
34	High Voltage	\$	(52)		N/A		N/A			N/A
35	Low Voltage		(68)		N/A		N/A			N/A
36	Total	\$	(120)		N/A		N/A			N/A
37										
38	Total Transmission Plant Cost (\$1,000) ³:									
39	High Voltage		N/A	\$	763,031	\$	795,351			
40	Low Voltage		N/A		919,912		1,008,245			
41	Total		N/A	\$	1,682,943	\$	1,803,596			
42										
43	% Allocation:									
44	High Voltage		N/A		45.34%		44.10%			
45	Low Voltage		N/A		54.66%		55.90%			
46	Total		N/A		100.00%		100.00%			
47										
48	Total Existing & New Facilities True-Up Adj. HV/LV Allocation:									
49	High Voltage	\$	(94)	\$	(702)	\$	107			
50	Low Voltage		(109)		(847)		135			
51	Total	\$	(203)	\$	(1,549)	\$	242			
52										

¹ Existing Facilities consists of transmission plant in service through December 31, 2000.

² New Facilities consists of transmission plant in service starting January 1, 2001.

³ new transmission facilities starting in 2011 and are now shown in total.

San Diego Gas & Electric Company
Summary of Wholesale Refund
High and Low Voltage Allocation
(\$1,000)

Line No.	Description	J		Total	Reference	Line No.
		TO3 Final TU - 17 Mos (Apr 2012 - Aug 2013)	TO4 C2 TU - 4 Mos (Sept 2013 - Dec 2013)			
1	Total Wholesale True-Up Refund With Franchise Fees (\$1,000)	\$ 444	\$ (236)	\$ (1,750)	See Section E, Line 31 - Summary of Total Wholesale (BK-2) Refund, Line 31	1
2						2
3	Total Transmission Plant Cost (\$1,000):					3
4	Existing Facilities ¹	N/A	N/A		See respective TO True-Up HV/LV Allocation	4
5	New Facilities ²	N/A	N/A		Line 4 + Line 5	5
6	Total	N/A	N/A			6
7						7
8	% Allocation:					8
9	Existing Facilities	N/A	N/A		Line 4 / Line 6	9
10	New Facilities	N/A	N/A		Line 5 / Line 6	10
11	Total	N/A	N/A		Line 9 + Line 10	11
12						12
13	Wholesale True-Up Adjustment Allocation:					13
14	Existing Facilities	N/A	N/A		Line 1 * Line 9	14
15	New Facilities	N/A	N/A		Line 1 * Line 10	15
16	Total	N/A	N/A		Line 14 + Line 15	16
17						17
18	Existing Facilities - HV/LV Allocation:					18
19	High Voltage	N/A	N/A		See respective TO True-Up HV/LV Allocation	19
20	Low Voltage	N/A	N/A		Line 19 + Line 20	20
21	Total	N/A	N/A			21
22						22
23	New Facilities - HV/LV Allocation:					23
24	High Voltage	N/A	N/A		See respective TO True-Up HV/LV Allocation	24
25	Low Voltage	N/A	N/A		Line 24 + Line 25	25
26	Total	N/A	N/A			26
27						27
28	Existing Facilities HV/LV TU Adj. Derivation:					28
29	High Voltage	N/A	N/A		Line 14 * Line 19	29
30	Low Voltage	N/A	N/A		Line 14 * Line 20	30
31	Total	N/A	N/A		Line 29 + Line 30	31
32						32
33	New Facilities HV/LV True-Up Adj. Derivation:					33
34	High Voltage	N/A	N/A		Line 15 * Line 24	34
35	Low Voltage	N/A	N/A		Line 15 * Line 25	35
36	Total	N/A	N/A		Line 34 + Line 35	36
37						37
38	Total Transmission Plant Cost (\$1,000) ³:					38
39	High Voltage	\$ 2,518,368	\$ 2,562,714		See respective TO True-Up HV/LV Allocation	39
40	Low Voltage	1,160,781	1,221,235		Line 39 + Line 40	40
41	Total	\$ 3,679,149	\$ 3,783,949			41
42						42
43	% Allocation:					43
44	High Voltage	68.45%	67.73%		Line 39 / Line 41	44
45	Low Voltage	31.55%	32.27%		Line 40 / Line 41	45
46	Total	100.00%	100.00%		Line 44 + Line 45	46
47						47
48	Total Existing & New Facilities True-Up Adj. HV/LV Allocation:					48
49	High Voltage	\$ 304	\$ (160)	\$ (758)	Cols. A to G = Line 29 + Line 34 / Cols. H to K = Line 1 * Line 44	49
50	Low Voltage	140	(76)	(992)	Cols. A to G = Line 30 + Line 35 / Cols. H to K = Line 1 * Line 45	50
51	Total	\$ 444	\$ (236)	\$ (1,750)	Line 49 + Line 50	51
52						52

¹ Existing Facilities consists of transmission plant in service through December 31, 2000.

² New Facilities consists of transmission plant in service starting January 1, 2001.

³ new transmission facilities starting in 2011 and are now shown in total.

San Diego Gas & Electric Company

TO4 - Cycle 3

Volume 4 Section G Derivation of TO4 Cycle 3 BTRR Adjustments for FERC Audit Credit Expenses from Oct 2003 thru Dec 2013 Included in 2014

Docket No. ER16-____-____

San Diego Gas & Electric Company
 Derivation of TO4 Cycle 3 BTRR Additional Revenue
 On FERC Audit Adjustments for Credit Expenses from Oct 2003 thru Dec 2013 Included in the 2014 BTRR

Line No	Description	A FERC Audit Adj. Oct'03 - Dec'13 Incl. in 2014 BTRR	B Add Back For TO4 C3 BTRR Adj	C BK-1 Retail Adj in (\$1,000)	D BK-2 Wholesale Adj in (\$1,000)	Line No
1	A. Transmission O&M Expense (See Page 2, Col. E, Line 12)	\$ (191,546.21)	\$191,546.21	\$ 192	\$ 192	1
2						2
3	B. A&G Expense (see Page 2, Col. F, Line 12)	\$ (2,442,925.71)				3
4	Labor Ratio for TO4 Cycle 3 (See Stmt AI)	17.11%				4
5	Transmission Related A&G Expense (Line 3 * Line 4)	\$ (417,984.59)	417,984.59	418	418	5
6						6
7	C. Depreciation (see Page 2, Col. D, Line 12)	\$ (98,581.30)	98,581.30	99	99	7
8						8
9	D. Transmission Rate Base					9
10	Working Capital:					10
11	O&M (Line 1 above)	\$ (191,546.21)				11
12	A&G (Line 5 above)	(417,984.59)				12
13	Total O&M and A&G (Line 11 + Line 12)	(609,530.80)				13
14	One-Eight O&M Rule	12.50%				14
15	Transmission Related Cash Working Capital (Line 13 * Line 14)	(76,191.35)				15
16	Cost of Capital Rate (See Stmt AV)	11.4829%				16
17	Return & Associated Income Taxes in TO4 Cycle 3 (Line 15 * Line 16)	(8,748.97)	8,748.97	9	9	17
18						18
19	E. Total Add Back of TO4 Cycle 3 BTRR Adjustments for FERC Audit Expenses Included in the 2014 BTRR to avoid double refund to customers (Sum Lines 1 thru 17)		\$716,861.07	\$ 717	\$ 717	19
20						20
21	F. Forecast Period Capital Addition Revenue Requirements Effect on the Annual Fix Charge Rate:					21
22	O&M (Line 1 above)	\$ (191,546.21)				22
23	A&G (Line 5 above)	(417,984.59)				23
24	Total O&M and A&G (Line 22 + Line 23)	(609,530.80)				24
25	50% of Total O&M and A&G (Line 24 * 50%)	(304,765.40)				25
26	Gross Transmission Plant (see BK-1, Page 4 of 6, Line 14)	4,124,928,000.00				26
27	Annual Fix Charge Rate Effect (Line 25 / Line 26)	-0.0074%				27
28	Weighted Forecast Plant Adds (See BK-1, Page 4 of 6, Line 18)	454,213,000.00				28
29	Forecast Period Capital Addition Revenue Requirements Effect (Line 27 * Line 28)		33,611.76	34	34	29
30						30
31	G. Total TO4 Cycle 3 BTRR Adjustments (Line 19 + Line 29)		\$750,472.83	\$ 750	\$ 750	31
32						32
33	Transmission Related Municipal Franchise Fees Expenses @ 1.031% (Line 31 * 1.031%)			8	8	33
34						34
35	Transmission Related Uncollectible Expense @ 0.174% - for Retail only (Line 31 * 0.174%)			1	-	35
36						36
37	H. Total TO4 Cycle 3 BTRR Adjustments with FF&U (Sum Lines 31 thru 35)			\$ 759	\$ 758	37
38						38
39	I. BK-2 High Voltage and Low Voltage % Allocation (See BK-2, Page 2 of 2, Cols. (b) and (c); Ln15:					39
40	2014 High Voltage	63.81%			\$ 484	40
41	2014 Low Voltage	36.19%			274	41
42	Total	100.00%			\$ 758	42
43						43

SDG&E

Summary of FERC Audit Adjustments
For TO2, TO3, & TO4 Cycle 2
Oct 2003 - Dec 2013 Adjustments for Total Company
For June 15th Posting Only

Line No.	TO True-up Cycles	Period Covered	Rate Base Items			Expense Items				Line No.
			A PLANT	B PRE-PAID	C = A + B TOTAL	D DEPR	E O&M	F A&G	G = D + E + F TOTAL	
1	TO2 Cycle 2	Oct 2003 - Mar 2004	\$ (5,329.06)	\$ -	\$ (5,329.06)	\$ (0.08)	\$ -	\$ (89,463.28)	\$ (89,463.36)	1
2	TO2 Cycle 3	Apr 2004 - Mar 2005	(11,221.41)	-	(11,221.41)	(73.18)	(5,497.00)	(86,538.50)	(92,108.68)	2
3	TO2 Cycle 4	Apr 2005 - Mar 2006	(45,900.55)	-	(45,900.55)	(973.07)	-	(58,425.05)	(59,398.12)	3
4	TO2 Final True-up	Apr 2006 - June 2007	(545,619.92)	-	(545,619.92)	(3,571.71)	-	(194,866.07)	(198,437.78)	4
5	TO3 Cycle 2	July 2007 - Mar 2008	(37,576.83)	-	(37,576.83)	(4,347.30)	(105.42)	(1,086.34)	(5,539.06)	5
6	TO3 Cycle 3	Apr 2008 - Mar 2009	(192,396.38)	-	(192,396.38)	(8,439.46)	(334.48)	(111,299.44)	(120,073.38)	6
7	TO3 Cycle 4	Apr 2009 - Mar 2010	(71,956.33)	35,323.59	(36,632.74)	(11,730.00)	(35,323.59)	(10,446.79)	(57,500.38)	7
8	TO3 Cycle 5	Apr 2010 - Mar 2011	(99,537.93)	1,144,594.57	1,045,056.64	(14,179.10)	(1,144,594.57)	(31,332.95)	(1,190,106.62)	8
9	TO3 Cycle 6	Apr 2011 - Mar 2012	(84,291.06)	(368,545.83)	(452,836.89)	(16,760.03)	368,545.83	(986,928.01)	(635,142.21)	9
10	TO3 Final True-up	Apr 2012 - Aug 2013	(336,883.55)	(635,362.24)	(972,245.79)	(28,804.83)	630,711.54	(20,948.96)	580,957.75	10
11	TO4 Cycle 2	Sept 2013 - Dec 2013	(26,327.58)	4,948.52	(21,379.06)	(9,702.54)	(4,948.52)	(851,590.32)	(866,241.38)	11
12	Total Oct 2003 thru Dec 2013		\$ (1,457,040.60)	\$ 180,958.61	\$ (1,276,081.99)	\$ (98,581.30)	\$ (191,546.21)	\$ (2,442,925.71)	\$ (2,733,053.22)	12

NOTE: This summary illustrates the prior period adjustments for October 2003 thru December 2013 that were recorded in the 2014 base period to correct the deficiencies noted in the FERC Audit Report (Docket No. FA12-8-000). These amounts are embedded in the 2014 FERC Form 1. In addition, the amounts are representative of Total Company and the September Posting and December 1 Cycle 3 Informational Filing will contain schedules showing only the portion of costs, and related interest, allocated to Electric Transmission.

San Diego Gas & Electric												
FERC Audit - Changes												
O&M and A&G Changes												
Totals across all cycles												
Audit Issues												
Line No.	Accounts	Audit Issues						For TO2, TO3 & TO4 C2 True-Up Adj.			Line No.	
		2 - Account 921	3 - Compromise Settlements	4 - IT	5 - Lobbying Expenses	6 - Transmission Rents	Total	Prep. Exp.	Transmission O&M	A&G		
1	165000C	-	-	-	-	180,958.61	180,958.61	180,958.61				1
2	426400C	1,135.16	-	-	516,837.81	-	517,972.97					2
3	426500C	66,753.12	3,032,226.23	-	-	-	3,098,979.35					3
4	506000E			(797.80)			(797.80)					4
5	566000E	-	(5,645.27)	(4,650.70)	(291.63)	-	(10,587.60)		(10,587.60)			5
6	567000E	-	-	-	-	(180,958.61)	(180,958.61)		(180,958.61)			6
7	580100E	-	(14,000.00)	-	(10,000.00)	-	(24,000.00)					7
8	588000E	-	(85,892.75)	(14,505.40)	(1,016.58)	-	(101,414.73)					8
9	592100E	76,418.67	-	-	-	-	76,418.67					9
10	852000G	-	(1.62)	-	(389.08)	-	(390.70)					10
11	859000G	-		(1,576.40)			(1,576.40)					11
12	880000G	-	(979.95)	(12,179.50)	(1,825.53)	-	(14,984.98)					12
13	902000E	-	(12,397.44)	(1,756.04)	(291.89)	-	(14,445.37)					13
14	902000G	-	(6,726.23)	(953.06)	(158.69)	-	(7,837.98)					14
15	903000E	-	(8,130.63)	(14,724.38)	(2,120.01)	-	(24,975.02)					15
16	903000G	-	(4,448.25)	(7,991.42)	(1,152.80)	-	(13,592.47)					16
17	903800E	-	(48,520.50)	-	-	-	(48,520.50)					17
18	903800G	-	(26,479.50)	-	-	-	(26,479.50)					18
19	910000E	-	-	-	(472,500.00)	-	(472,500.00)					19
20	920000E	-	(173,254.24)	-	-	-	(173,254.24)			(173,254.24)		20
21	920000G	-	(20,258.66)	-	-	-	(20,258.66)					21
22	921000E	(80,015,472.54)	(140,372.85)	(20,843.63)	(10,821.83)	-	(80,187,510.85)			(80,187,510.85)		22
23	921000G	-	(47,455.15)	(8,021.67)	(3,238.50)	-	(58,715.32)					23
24	921200E	(57,691.73)	-	-	-	-	(57,691.73)			(57,691.73)		24
25	923000E	72,692,417.70	(491,487.81)	-	-	-	72,200,929.89			72,200,929.89		25
26	923000G	-	-	-	(700.00)	-	(700.00)					26
27	925000E	-	(1,500,312.69)	-	(150.38)	-	(1,500,463.07)			(1,500,463.07)		27
28	925000G	-	(420,605.33)	-	(55.72)	-	(420,661.05)					28
29	926300E	-	(17,785.50)	-	-	-	(17,785.50)			(17,785.50)		29
30	926300G	-	(7,214.50)	-	-	-	(7,214.50)					30
31	928000E	-	-	-	-	-	-			-		31
32	928000G	-	-	-	-	-	-					32
33	930100E	393,737.64	-	-	-	-	393,737.64			393,737.64		33
34	930200E	6,842,701.98	-	63,544.80	(6,595.57)	-	6,899,651.21			6,899,651.21		34
35	930200G	-	-	24,455.20	(5,097.42)	-	19,357.78					35
36	935000E	-	(201.75)	-	(337.31)	-	(539.06)			(539.06)		36
37	935000G	-	(55.61)	-	(94.87)	-	(150.48)					37
38	Total	0.00	(0.00)	0.00	(0.00)	-	0.00	180,958.61	(191,546.21)	(2,442,925.71)		38
39												39

Note: Items in **BOLD** are the adjustments reflected in the derivation of the revised cost statements for each of the corresponding True-Up periods.

San Diego Gas & Electric Company

TO4 - Cycle 3

**Volume 4 Section H
Summary of Total Incremental
Transmission Related A&G
Adjustments**

Docket No. ER16-____-____

San Diego Gas & Electric Company
Summary of Incremental Transmission Related A&G Adjustments
(\$1,000)

Line No.	Description	A TO2 C2 TU - 6 Mos (Oct 2003 - Mar 2004)	B TO2 C3 TU - 12 Mos (Apr 2004 - Mar 2005)	C TO2 C4 TU - 12 Mos (Apr 2005 - Mar 2006)	D TO2 Final TU - 15 Mos (Apr 2006 - June 2007)
1	A. A&G Incremental Adjustment:				
2	A&G Adjustment	\$ (89)	\$ (87)	\$ (58)	\$ (195)
3	Labor Ratio	12.43%	12.83%	11.89%	12.78%
4	Incremental Transmission Related A&G Expenses	\$ (11)	\$ (11)	\$ (7)	\$ (25)
5					
6	B. Property Insurance Incremental Adjustment:				
7	Property Insurance per True-Up Filing	\$ 52	\$ 3,781	\$ 3,345	\$ 2,227
8	Transmission Plant Property Insurance Allocation Factor	20.82%	21.18%	20.61%	21.27%
9	Property Insurance Allocated to Transmission as Filed	\$ 11	\$ 801	\$ 689	\$ 474
10	Property Insurance per Revised True-Up WPs	\$ 52	\$ 3,781	\$ 3,345	\$ 2,227
11	Revised Transmission Plant Property Insurance Alloc. Factor ¹	20.82%	21.18%	20.61%	21.26%
12	Revised Property Insurance Allocated to Transmission	\$ 11	\$ 801	\$ 689	\$ 473
13	Incremental Property Insurance Related A&G Expense	\$ -	\$ -	\$ -	\$ (1)
14		\$ (11)	\$ (11)	\$ (7)	\$ (26)
15	C. Total Incremental Transmission Related A&G Adjustments				
16					
17					
18					
19					
20					
21					
22					
23					
24					

¹ Property Insurance Allocation Factor in **BOLD** have changed due to revised transmission plant balances.

San Diego Gas & Electric Company
Summary of Incremental Transmission Related A&G Adjustments
 (\$1,000)

Line No.	Description	E TO3 C2 TU - 9 Mos (July 2007 - Mar 2008)	F TO3 C3 TU - 12 Mos (Apr 2008 - Mar 2009)	G TO3 C4 TU - 12 Mos (Apr 2009 - Mar 2010)	H TO3 C5 TU - 12 Mos (Apr 2010 - Mar 2011)
1	A. A&G Incremental Adjustment:				
2	A&G Adjustment	\$ (1)	\$ (111)	\$ (10)	\$ (31)
3	Labor Ratio	14.08%	14.38%	14.61%	15.19%
4					
5	Incremental Transmission Related A&G Expenses	\$ -	\$ (16)	\$ (2)	\$ (5)
6					
7					
8	B. Property Insurance Incremental Adjustment:				
9	Property Insurance per True-Up Filing	\$ 2,607	\$ 2,733	\$ 3,431	\$ 3,426
10					
11	Transmission Plant Property Insurance Allocation Factor	22.40%	22.79%	23.43%	23.53%
12					
13	Property Insurance Allocated to Transmission as Filed	\$ 584	\$ 623	\$ 804	\$ 806
14					
15	Property Insurance per Revised True-Up WPs	\$ 2,607	\$ 2,733	\$ 3,431	\$ 3,426
16					
17	Revised Transmission Plant Property Insurance Alloc. Factor ¹	22.39%	22.78%	23.42%	23.52%
18					
19	Revised Property Insurance Allocated to Transmission	\$ 584	\$ 623	\$ 804	\$ 806
20					
21	Incremental Property Insurance Related A&G Expense	\$ -	\$ -	\$ -	\$ -
22					
23	C. Total Incremental Transmission Related A&G Adjustments	\$ -	\$ (16)	\$ (2)	\$ (5)
24					

¹ Property Insurance Allocation Factor in **BOLD** have changed due to revised transmission plant balances.

San Diego Gas & Electric Company
Summary of Incremental Transmission Related A&G Adjustments
 (\$1,000)

Line No.	Description	I TO3 C6 TU - 12 Mos (Apr 2011 - Mar 2012)	J TO3 Final TU - 17 Mos (Apr 2012 - Aug 2013)	K TO4 C2 TU - 4 Mos (Sept 2013 - Dec 2013)	Total	Reference	Line No.
1	A. A&G Incremental Adjustment:						1
2	A&G Adjustment	\$ (987)	\$ (21)	\$ (852)	\$ (2,443)	See Section G, Page 2, Col. F - Summary of FERC Audit Adj for Oct'03 - Dec'13	2
3	Labor Ratio	14.60%	15.46%	17.51%		Labor Ratio per True-Up Period	3
4							4
5	Incremental Transmission Related A&G Expenses	\$ (144)	\$ (3)	\$ (149)	\$ (373)	Line 2 x Line 4	5
6							6
7							7
8	B. Property Insurance Incremental Adjustment:						8
9	Property Insurance per True-Up Filing	\$ 6,127	\$ 9,762	\$ 2,338	\$ 39,829	Per True-Up Filing for Stmt AH from each True-Up Period	9
10							10
11	Transmission Plant Property Insurance Allocation Factor	23.46%	34.30%	36.20%		Per True-Up Filing for Stmt AH from each True-Up Period	11
12							12
13	Property Insurance Allocated to Transmission as Filed	\$ 1,437	\$ 3,348	\$ 846	\$ 10,423	Line 9 x Line 11	13
14							14
15	Property Insurance per Revised True-Up WPs	\$ 6,127	\$ 9,762	\$ 2,338	\$ 39,829	Per Revised True-Up Stmt AH WPs from each True-Up Period	15
16							16
17	Revised Transmission Plant Property Insurance Alloc. Factor ¹	23.45%	34.29%	36.19%		Per Revised True-Up Stmt AH WPs from each True-Up Period	17
18							18
19	Revised Property Insurance Allocated to Transmission	\$ 1,437	\$ 3,347	\$ 846	\$ 10,421	Line 15 x Line 17	19
20							20
21	Incremental Property Insurance Related A&G Expense	\$ -	\$ (1)	\$ -	\$ (2)	Line 19 - Line 13	21
22							22
23	C. Total Incremental Transmission Related A&G Adjustments	\$ (144)	\$ (4)	\$ (149)	\$ (375)	Line 6 + Line 21	23
24							24

¹ Property Insurance Allocation Factor in **BOLD** have changed due to revised transmission plant balances.

San Diego Gas & Electric Company

TO4 - Cycle 3

Volume 4 Section I
Summary of Total Incremental
Transmission Related Property Tax
Adjustments

Docket No. ER16-____-____

San Diego Gas & Electric Company
Summary of Incremental Transmission Related Property Tax Adjustments
(\$1,000)

Line No.	Description	A TO2 C2 TU - 6 Mos (Oct 2003 - Mar 2004)	B TO2 C3 TU - 12 Mos (Apr 2004 - Mar 2005)	C TO2 C4 TU - 12 Mos (Apr 2005 - Mar 2006)	D TO2 Final TU - 15 Mos (Apr 2006 - June 2007)
1	Incremental Transmission Related Property Tax Adjustments:				
2	Property Tax per True-Up Filing	\$ 14,626	\$ 24,488	\$ 26,109	\$ 40,955
3		20.79%	21.14%	20.57%	21.23%
4	Transmission Related Property Tax Allocation Factor				
5	Property Tax Allocated to Transmission as Filed Before Citizens Alloc.	\$ 3,040	\$ 5,177	\$ 5,371	\$ 8,695
6		-	-	-	-
7	Less Citizens Allocated Property Taxes as Filed				
8	Property Tax Allocated to Transmission As Filed - Net	\$ 3,040	\$ 5,177	\$ 5,371	\$ 8,695
9					
10	Property Tax per Revised True-Up WPs	\$ 14,626	\$ 24,488	\$ 26,109	\$ 40,955
11		20.79%	21.14%	20.57%	21.23%
12	Revised Transmission Related Property Tax Allocation Factor ¹				
13	Revised Property Tax Allocated to Transmission Before Citizens Alloc.	\$ 3,040	\$ 5,177	\$ 5,371	\$ 8,695
14		-	-	-	-
15	Less Citizens Allocated Property Taxes				
16	Revised Property Tax Allocated to Transmission - Net	\$ 3,040	\$ 5,177	\$ 5,371	\$ 8,695
17		-	-	-	-
18	Total Incremental Transmission Related Property Tax Adjustments	\$ -	\$ -	\$ -	\$ -
19					
20					
21					
22					

¹ Property Tax Allocation Factor in **BOLD** have changed due to revised transmission plant balances.

San Diego Gas & Electric Company
Summary of Incremental Transmission Related Property Tax Adjustments
(\$1,000)

Line No.	Description	E TO3 C2 TU - 9 Mos (July 2007 - Mar 2008)	F TO3 C3 TU - 12 Mos (Apr 2008 - Mar 2009)	G TO3 C4 TU - 12 Mos (Apr 2009 - Mar 2010)	H TO3 C5 TU - 12 Mos (Apr 2010 - Mar 2011)
1	Incremental Transmission Related Property Tax Adjustments:				
2	Property Tax per True-Up Filing	\$ 27,308	\$ 39,723	\$ 40,192	\$ 47,199
3		22.36%	22.75%	23.39%	23.50%
4	Transmission Related Property Tax Allocation Factor				
5		\$ 6,106	\$ 9,037	\$ 9,401	\$ 11,092
6	Property Tax Allocated to Transmission as Filed Before Citizens Alloc.				
7		-	-	-	-
8	Less Citizens Allocated Property Taxes as Filed				
9		\$ 6,106	\$ 9,037	\$ 9,401	\$ 11,092
10	Property Tax Allocated to Transmission As Filed - Net				
11					
12	Property Tax per Revised True-Up WPs	\$ 27,308	\$ 39,723	\$ 40,192	\$ 47,199
13		22.35%	22.74%	23.38%	23.49%
14	Revised Transmission Related Property Tax Allocation Factor ¹				
15		\$ 6,103	\$ 9,033	\$ 9,397	\$ 11,087
16	Revised Property Tax Allocated to Transmission Before Citizens Alloc.				
17		-	-	-	-
18	Less Citizens Allocated Property Taxes				
19		\$ 6,103	\$ 9,033	\$ 9,397	\$ 11,087
20	Revised Property Tax Allocated to Transmission - Net				
21		\$ (3)	\$ (4)	\$ (4)	\$ (5)
22	Total Incremental Transmission Related Property Tax Adjustments				

¹ Property Tax Allocation Factor in **BOLD** have changed due to revised transmission plant balances.

San Diego Gas & Electric Company
Summary of Incremental Transmission Related Property Tax Adjustments
 (\$1,000)

Line No.	Description	I TO3 C6 TU - 12 Mos (Apr 2011 - Mar 2012)	J TO3 Final TU - 17 Mos (Apr 2012 - Aug 2013)	K TO4 C2 TU - 4 Mos (Sept 2013 - Dec 2013)	Total	Reference	Line No.
1	Incremental Transmission Related Property Tax Adjustments:						1
2	Property Tax per True-Up Filing	\$ 48,314	\$ 93,008	\$ 24,521	\$ 426,443	Per True-Up Filing for Stmt AK from each True-Up Period	2
3	Transmission Related Property Tax Allocation Factor	23.43%	34.21%	36.20%		Per True-Up Filing for Stmt AK from each True-Up Period	3
4	Property Tax Allocated to Transmission as Filed Before Citizens Alloc.	\$ 11,320	\$ 31,818	\$ 8,877	\$ 109,934	Line 2 x Line 4	4
5	Less Citizens Allocated Property Taxes as Filed	-	(509)	-	(509)	Per True-Up Filing for Stmt AK from each True-Up Period	5
6	Property Tax Allocated to Transmission As Filed - Net	\$ 11,320	\$ 31,309	\$ 8,877	\$ 109,425	Line 6 - Line 8	6
7							7
8							8
9							9
10							10
11							11
12	Property Tax per Revised True-Up WPs	\$ 48,314	\$ 93,008	\$ 24,521	\$ 426,443	Per Revised True-Up Stmt AK WPs from each True-Up Period	12
13							13
14	Revised Transmission Related Property Tax Allocation Factor ¹	23.42%	34.20%	36.19%		Per Revised True-Up Stmt AK WPs from each True-Up Period	14
15							15
16	Revised Property Tax Allocated to Transmission Before Citizens Alloc.	\$ 11,315	\$ 31,809	\$ 8,874	\$ 109,901	Line 12 x Line 14	16
17							17
18	Less Citizens Allocated Property Taxes	-	(509)	-	(509)	Per Revised True-Up Stmt AK WPs from each True-Up Period	18
19							19
20	Revised Property Tax Allocated to Transmission - Net	\$ 11,315	\$ 31,300	\$ 8,874	\$ 109,392	Line 16 - Line 18	20
21							21
22	Total Incremental Transmission Related Property Tax Adjustments	\$ (5)	\$ (9)	\$ (3)	\$ (33)	Line 20 - Line 10	22

¹ Property Tax Allocation Factor in **BOLD** have changed due to revised transmission plant balances.

San Diego Gas & Electric Company

TO4 - Cycle 3

Volume 4 Section J Summary of Total Incremental Transmission Rate Base Adjustments (BK-1)

Docket No. ER16-____-____

San Diego Gas & Electric Company
Summary of Incremental Transmission Rate Base Adjustments (BK-1)
(\$1,000)

Line No.	Description	A TO2 C2 TU - 6 Mos (Oct 2003 - Mar 2004)	B TO2 C3 TU - 12 Mos (Apr 2004 - Mar 2005)	C TO2 C4 TU - 12 Mos (Apr 2005 - Mar 2006)	D TO2 Final TU - 15 Mos (Apr 2006 - June 2007)
1	Transmission Rate Base				
2	A. Net Transmission Plant:				
3	Gross Transmission Plant	\$ (3)	\$ (11)	\$ (40)	\$ (335)
4					
5	Accum. Depreciation Transmission Plant Reserve	-	-	-	(3)
6					
7	Net Transmission Plant	\$ (3)	\$ (11)	\$ (40)	\$ (332)
8					
9	B. Working Capital:				
10	1. Transmission Related Materials & Supplies:				
11	Materials & Supplies per True-Up Filing	\$ 34,907	\$ 33,905	\$ 39,247	\$ 49,002
12					
13	Transmission Plant Allocation Factor	16.47%	16.87%	16.70%	17.57%
14					
15	Transmission Related Materials & Supplies per True-Up Filing	\$ 5,748	\$ 5,720	\$ 6,554	\$ 8,610
16					
17	Materials & Supplies per Revised True-Up WPs	\$ 34,907	\$ 33,905	\$ 39,247	\$ 49,002
18					
19	Transmission Plant Allocation Factor ¹	16.47%	16.87%	16.70%	17.56%
20					
21	Revised Transmission Related Materials & Supplies	\$ 5,748	\$ 5,720	\$ 6,554	\$ 8,605
22					
23	Total Incremental Transmission Related Materials & Supplies	\$ -	\$ -	\$ -	\$ (5)
24					
25	2. Transmission Related Prepayments:				
26	Prepayments per True-Up Filing	\$ 5,610	\$ 4,315	\$ 6,850	\$ 11,089
27					
28	Transmission Plant Allocation Factor	16.47%	16.87%	16.70%	17.57%
29					
30	Transmission Related Prepayments per True-Up Filing	\$ 924	\$ 728	\$ 1,144	\$ 1,948
31					
32	Prepayments per Revised True-Up WPs ²	\$ 5,610	\$ 4,315	\$ 6,850	\$ 11,089
33					
34	Transmission Plant Allocation Factor ¹	16.47%	16.87%	16.70%	17.56%
35					
36	Revised Transmission Related Prepayments	\$ 924	\$ 728	\$ 1,144	\$ 1,947
37					
38	Total Incremental Transmission Related Prepayments	\$ -	\$ -	\$ -	\$ (1)
39					
40	3. Transmission Related Cash Working Capital:				
41	Incremental O&M Adj	\$ -	\$ (5)	\$ -	\$ -
42					
43	Incremental A&G Adj	(11)	(11)	(7)	(26)
44					
45	Total	\$ (11)	\$ (16)	\$ (7)	\$ (26)
46					
47	Working Capital Ratio	25.00%	12.50%	12.50%	10.00%
48					
49	Total Transmission Related Cash Working Capital	\$ (3)	\$ (2)	\$ (1)	\$ (3)
50					
51	Total Incremental Working Capital Adjustments	\$ (3)	\$ (2)	\$ (1)	\$ (9)
52					
53	C. Total Incremental Transmission Rate Base Adjustments	\$ (6)	\$ (13)	\$ (41)	\$ (341)
54					

¹ Transmission Plant Allocation Factor in **BOLD** have changed due to revised transmission plant balances.

² The prepaid rent adjustments started in Jan 2010 and are shown above in **BOLD**.

San Diego Gas & Electric Company
Summary of Incremental Transmission Rate Base Adjustments (BK-1)
(\$1,000)

Line No.	Description	E		F		G		H	
		TO3 C2 TU - 9 Mos (July 2007 - Mar 2008)	TO3 C3 TU - 12 Mos (Apr 2008 - Mar 2009)	TO3 C4 TU - 12 Mos (Apr 2009 - Mar 2010)	TO3 C5 TU - 12 Mos (Apr 2010 - Mar 2011)				
1	Transmission Rate Base								
2	A. Net Transmission Plant:								
3	Gross Transmission Plant	\$ (626)	\$ (732)	\$ (860)	\$ (948)				
4									
5	Accum. Depreciation Transmission Plant Reserve	(7)	(13)	(23)	(36)				
6									
7	Net Transmission Plant	\$ (619)	\$ (719)	\$ (837)	\$ (912)				
8									
9	B. Working Capital:								
10	1. Transmission Related Materials & Supplies:								
11	Materials & Supplies per True-Up Filing	\$ 56,518	\$ 56,833	\$ 54,665	\$ 53,783				
12									
13	Transmission Plant Allocation Factor	18.67%	19.11%	19.80%	19.85%				
14									
15	Transmission Related Materials & Supplies per True-Up Filing	\$ 10,552	\$ 10,861	\$ 10,824	\$ 10,676				
16									
17	Materials & Supplies per Revised True-Up WPs	\$ 56,518	\$ 56,833	\$ 54,665	\$ 53,783				
18									
19	Transmission Plant Allocation Factor ¹	18.66%	19.11%	19.79%	19.84%				
20									
21	Revised Transmission Related Materials & Supplies	\$ 10,546	\$ 10,861	\$ 10,818	\$ 10,671				
22									
23	Total Incremental Transmission Related Materials & Supplies	\$ (6)	\$ -	\$ (6)	\$ (5)				
24									
25	2. Transmission Related Prepayments:								
26	Prepayments per True-Up Filing	\$ 10,504	\$ 11,767	\$ 22,837	\$ 27,541				
27									
28	Transmission Plant Allocation Factor	18.67%	19.11%	19.80%	19.85%				
29									
30	Transmission Related Prepayments per True-Up Filing	\$ 1,961	\$ 2,249	\$ 4,522	\$ 5,467				
31									
32	Prepayments per Revised True-Up WPs ²	\$ 10,504	\$ 11,767	\$ 22,843	\$ 28,020				
33									
34	Transmission Plant Allocation Factor ¹	18.66%	19.11%	19.79%	19.84%				
35									
36	Revised Transmission Related Prepayments	\$ 1,960	\$ 2,249	\$ 4,521	\$ 5,559				
37									
38	Total Incremental Transmission Related Prepayments	\$ (1)	\$ -	\$ (1)	\$ 92				
39									
40	3. Transmission Related Cash Working Capital:								
41	Incremental O&M Adj	\$ (0)	\$ (0)	\$ (35)	\$ (1,145)				
42									
43	Incremental A&G Adj	-	(16)	(2)	(5)				
44									
45	Total	\$ (0)	\$ (16)	\$ (37)	\$ (1,150)				
46									
47	Working Capital Ratio	12.50%	12.50%	12.50%	12.50%				
48									
49	Total Transmission Related Cash Working Capital	\$ -	\$ (2)	\$ (5)	\$ (144)				
50									
51	Total Incremental Working Capital Adjustments	\$ (7)	\$ (2)	\$ (12)	\$ (57)				
52									
53	C. Total Incremental Transmission Rate Base Adjustments	\$ (626)	\$ (721)	\$ (849)	\$ (969)				
54									

¹ Transmission Plant Allocation Factor in **BOLD** have changed due to revised transmission plant balances.

² The prepaid rent adjustments started in Jan 2010 and are shown above in **BOLD**.

San Diego Gas & Electric Company
Summary of Incremental Transmission Rate Base Adjustments (BK-1)
(\$1,000)

Line No.	Description	I TO3 C6 TU - 12 Mos (Apr 2011 - Mar 2012)	J TO3 Final TU - 17 Mos (Apr 2012 - Aug 2013)	K TO4 C2 TU - 4 Mos (Sept 2013 - Dec 2013)	Reference	Line No.
1	Transmission Rate Base					1
2	A. Net Transmission Plant:					2
3	Gross Transmission Plant	\$ (1,039)	\$ (1,304)	\$ (1,442)	Per Revised True-Up Stmt AD WPs from each True-Up Period	3
4						4
5	Accum. Depreciation Transmission Plant Reserve	(51)	(74)	(94)	Per Revised True-Up Stmt AD WPs from each True-Up Period	5
6						6
7	Net Transmission Plant	\$ (988)	\$ (1,230)	\$ (1,348)	Line 3 - Line 5	7
8						8
9	B. Working Capital:					9
10	1. Transmission Related Materials & Supplies:					10
11	Materials & Supplies per True-Up Filing	\$ 56,587	\$ 61,946	\$ 62,157	Per True-Up Filing for Stmt AL from each True-Up Period	11
12						12
13	Transmission Plant Allocation Factor	19.80%	30.36%	36.04%	Per True-Up Filing for Stmt AL from each True-Up Period	13
14						14
15	Transmission Related Materials & Supplies per True-Up Filing	\$ 11,204	\$ 18,807	\$ 22,401	Line 11 x Line 13	15
16						16
17	Materials & Supplies per Revised True-Up WPs	\$ 56,587	\$ 61,946	\$ 62,157	Per Revised True-Up Stmt AL WPs from each True-Up Period	17
18						18
19	Transmission Plant Allocation Factor ¹	19.80%	30.35%	36.03%	Per Revised True-Up Stmt AL WPs from each True-Up Period	19
20						20
21	Revised Transmission Related Materials & Supplies	\$ 11,204	\$ 18,801	\$ 22,395	Line 17 x Line 19	21
22						22
23	Total Incremental Transmission Related Materials & Supplies	\$ -	\$ (6)	\$ (6)	Line 21 - Line 15	23
24						24
25	2. Transmission Related Prepayments:					25
26	Prepayments per True-Up Filing	\$ 31,241	\$ 35,311	\$ 49,230	Per True-Up Filing for Stmt AL from each True-Up Period	26
27						27
28	Transmission Plant Allocation Factor	19.80%	30.36%	36.04%	Per True-Up Filing for Stmt AL from each True-Up Period	28
29						29
30	Transmission Related Prepayments per True-Up Filing	\$ 6,186	\$ 10,720	\$ 17,742	Line 20 x Line 22	30
31						31
32	Prepayments per Revised True-Up WPs ²	\$ 32,029	\$ 35,691	\$ 49,389	Per Revised True-Up Stmt AL WPs from each True-Up Period	32
33						33
34	Transmission Plant Allocation Factor ¹	19.80%	30.35%	36.03%	Per Revised True-Up Stmt AL WPs from each True-Up Period	34
35						35
36	Revised Transmission Related Prepayments	\$ 6,342	\$ 10,832	\$ 17,795	Line 32 x Line 34	36
37						37
38	Total Incremental Transmission Related Prepayments	\$ 156	\$ 112	\$ 53	Line 36 - Line 30	38
39						39
40	3. Transmission Related Cash Working Capital:					40
41	Incremental O&M Adj	\$ 369	\$ 631	\$ (5)	See Section G, Page 2, Col. E, Summary of FERC Audit Adj for Oct'03 - Dec'13	41
42						42
43	Incremental A&G Adj	(144)	(4)	(149)	See Section H, Line 23 - Summary of Incremental A&G Adjustments	43
44						44
45	Total	\$ 225	\$ 627	\$ (154)	Line 41 + Line 43	45
46						46
47	Working Capital Ratio	12.50%	8.80%	37.50%	Per True-Up Filing for Stmt AL from each True-Up Period	47
48						48
49	Total Transmission Related Cash Working Capital	\$ 28	\$ 55	\$ (57)	Line 45 x Line 47	49
50						50
51	Total Incremental Working Capital Adjustments	\$ 184	\$ 161	\$ (10)	Line 23 + Line 38 + Line 49	51
52						52
53	C. Total Incremental Transmission Rate Base Adjustments	\$ (804)	\$ (1,069)	\$ (1,358)	Line 7 + Line 51	53
54						54

¹ Transmission Plant Allocation Factor in **BOLD** have changed due to revised transmission plant balances.

² The prepaid rent adjustments started in Jan 2010 and are shown above in **BOLD**.

San Diego Gas & Electric Company

TO4 - Cycle 3

Volume 4 Section K Summary of Total Incremental Transmission Rate Base Adjustments (BK-2)

Docket No. ER16-____-____

San Diego Gas & Electric Company
Summary of Incremental Transmission Rate Base Adjustments (BK-2)
(\$1,000)

Line No.	Description	A TO2 C2 TU - 6 Mos (Oct 2003 - Mar 2004)	B TO2 C3 TU - 12 Mos (Apr 2004 - Mar 2005)	C TO2 C4 TU - 12 Mos (Apr 2005 - Mar 2006)	D TO2 Final TU - 15 Mos (Apr 2006 - June 2007)
1	Transmission Rate Base				
2	A. Net Transmission Plant:				
3	Gross Transmission Plant	\$ (3)	\$ (11)	\$ (40)	\$ (335)
4					
5	Accum. Depreciation Transmission Plant Reserve	-	-	-	(3)
6					
7	Net Transmission Plant	\$ (3)	\$ (11)	\$ (40)	\$ (332)
8					
9	B. Working Capital:				
10	1. Transmission Related Materials & Supplies:				
11	Materials & Supplies per True-Up Filing	\$ 34,907	\$ 33,905	\$ 39,247	\$ 49,002
12					
13	Transmission Plant Allocation Factor	16.47%	16.87%	16.70%	17.57%
14					
15	Transmission Related Materials & Supplies per True-Up Filing	\$ 5,748	\$ 5,720	\$ 6,554	\$ 8,610
16					
17	Materials & Supplies per Revised True-Up WPs	\$ 34,907	\$ 33,905	\$ 39,247	\$ 49,002
18					
19	Transmission Plant Allocation Factor ¹	16.47%	16.87%	16.70%	17.56%
20					
21	Revised Transmission Related Materials & Supplies	\$ 5,748	\$ 5,720	\$ 6,554	\$ 8,605
22					
23	Total Incremental Transmission Related Materials & Supplies	\$ -	\$ -	\$ -	\$ (5)
24					
25	2. Transmission Related Prepayments:				
26	Prepayments per True-Up Filing	\$ 5,610	\$ 4,315	\$ 6,850	\$ 11,089
27					
28	Transmission Plant Allocation Factor	16.47%	16.87%	16.70%	17.57%
29					
30	Transmission Related Prepayments per True-Up Filing	\$ 924	\$ 728	\$ 1,144	\$ 1,948
31					
32	Prepayments per Revised True-Up WPs ²	\$ 5,610	\$ 4,315	\$ 6,850	\$ 11,089
33					
34	Transmission Plant Allocation Factor ¹	16.47%	16.87%	16.70%	17.56%
35					
36	Revised Transmission Related Prepayments	\$ 924	\$ 728	\$ 1,144	\$ 1,947
37					
38	Total Incremental Transmission Related Prepayments	\$ -	\$ -	\$ -	\$ (1)
39					
40	3. Transmission Related Cash Working Capital:				
41	Incremental O&M Adj	\$ -	\$ (5)	\$ -	\$ -
42					
43	Incremental A&G Adj	(11)	(11)	(7)	(26)
44					
45	Total	\$ (11)	\$ (16)	\$ (7)	\$ (26)
46					
47	Working Capital Ratio	25.00%	12.50%	12.50%	10.00%
48					
49	Total Transmission Related Cash Working Capital	\$ (3)	\$ (2)	\$ (1)	\$ (3)
50					
51	Total Incremental Working Capital Adjustments	\$ (3)	\$ (2)	\$ (1)	\$ (9)
52					
53	C. Transmission Related Accumulated Deferred Income Tax (ADIT) Omission in BK-2 for TO3 Cycle 6 TU only:				
54	Incremental adjustment on the revised transmission related ADIT not reflected in Stmt BK-2 only in the TO3 Cycle 6 TU Supplemental Filing ³	\$ -	\$ -	\$ -	\$ -
55					
56	D. Total Incremental Transmission Rate Base Adjustments	\$ (6)	\$ (13)	\$ (41)	\$ (341)
57					

¹ Transmission Plant Allocation Factor in **BOLD** have changed due to revised transmission plant balances.

² The prepaid rent adjustments started in Jan 2010 and are shown above in **BOLD**.

³ See Page 3 of 3, Col. I, Line 54. In the Supplemental Filing for TO3 Cycle 6 (Docket No. ER12-2454-000), Cost Statement AF was updated to reflect total ADIT of (\$182,780K) which is a difference of approximately \$858K from the Initial Filing of total ADIT of (\$183,638K). The update of total ADIT of (\$182,780K) was not carried over to BK-2 and caused total ADIT to be overstated by \$858K. As part of the derivation of the FERC Audit Adjustments, ADIT was correctly updated for the period TO3 Cycle 6 TU for BK-2 only in the transmission rate base as shown above.

San Diego Gas & Electric Company
Summary of Incremental Transmission Rate Base Adjustments (BK-2)
(\$1,000)

Line No.	Description	E TO3 C2 TU - 9 Mos (July 2007 - Mar 2008)	F TO3 C3 TU - 12 Mos (Apr 2008 - Mar 2009)	G TO3 C4 TU - 12 Mos (Apr 2009 - Mar 2010)	H TO3 C5 TU - 12 Mos (Apr 2010 - Mar 2011)
1	Transmission Rate Base				
2	A. Net Transmission Plant:				
3	Gross Transmission Plant	\$ (626)	\$ (732)	\$ (860)	\$ (948)
4					
5	Accum. Depreciation Transmission Plant Reserve	(7)	(13)	(23)	(36)
6					
7	Net Transmission Plant	\$ (619)	\$ (719)	\$ (837)	\$ (912)
8					
9	B. Working Capital:				
10	1. Transmission Related Materials & Supplies:				
11	Materials & Supplies per True-Up Filing	\$ 56,518	\$ 56,833	\$ 54,665	\$ 53,783
12					
13	Transmission Plant Allocation Factor	18.67%	19.11%	19.80%	19.85%
14					
15	Transmission Related Materials & Supplies per True-Up Filing	\$ 10,552	\$ 10,861	\$ 10,824	\$ 10,676
16					
17	Materials & Supplies per Revised True-Up WPs	\$ 56,518	\$ 56,833	\$ 54,665	\$ 53,783
18					
19	Transmission Plant Allocation Factor ¹	18.66%	19.11%	19.79%	19.84%
20					
21	Revised Transmission Related Materials & Supplies	\$ 10,546	\$ 10,861	\$ 10,818	\$ 10,671
22					
23	Total Incremental Transmission Related Materials & Supplies	\$ (6)	\$ -	\$ (6)	\$ (5)
24					
25	2. Transmission Related Prepayments:				
26	Prepayments per True-Up Filing	\$ 10,504	\$ 11,767	\$ 22,837	\$ 27,541
27					
28	Transmission Plant Allocation Factor	18.67%	19.11%	19.80%	19.85%
29					
30	Transmission Related Prepayments per True-Up Filing	\$ 1,961	\$ 2,249	\$ 4,522	\$ 5,467
31					
32	Prepayments per Revised True-Up WPs ²	\$ 10,504	\$ 11,767	\$ 22,843	\$ 28,020
33					
34	Transmission Plant Allocation Factor ¹	18.66%	19.11%	19.79%	19.84%
35					
36	Revised Transmission Related Prepayments	\$ 1,960	\$ 2,249	\$ 4,521	\$ 5,559
37					
38	Total Incremental Transmission Related Prepayments	\$ (1)	\$ -	\$ (1)	\$ 92
39					
40	3. Transmission Related Cash Working Capital:				
41	Incremental O&M Adj	\$ (0)	\$ (0)	\$ (35)	\$ (1,145)
42					
43	Incremental A&G Adj	-	(16)	(2)	(5)
44					
45	Total	\$ (0)	\$ (16)	\$ (37)	\$ (1,150)
46					
47	Working Capital Ratio	12.50%	12.50%	12.50%	12.50%
48					
49	Total Transmission Related Cash Working Capital	\$ -	\$ (2)	\$ (5)	\$ (144)
50					
51	Total Incremental Working Capital Adjustments	\$ (7)	\$ (2)	\$ (12)	\$ (57)
52					
53	C. Transmission Related Accumulated Deferred Income Tax (ADIT) Omission in BK-2 for TO3 Cycle 6 TU only; Incremental adjustment on the revised transmission related ADIT not reflected in Stmt BK-2 only in the TO3 Cycle 6 TU Supplemental Filing ³				
54		\$ -	\$ -	\$ -	\$ -
55					
56	D. Total Incremental Transmission Rate Base Adjustments	\$ (626)	\$ (721)	\$ (849)	\$ (969)
57					

¹ Transmission Plant Allocation Factor in BOLD have changed due to revised transmission plant balances.

² The prepaid rent adjustments started in Jan 2010 and are shown above in BOLD.

³ See Page 3 of 3, Col. I, Line 54. In the Supplemental Filing for TO3 Cycle 6 (Docket No. ER12-2454-000), Cost Statement AF was updated to reflect total ADIT of (\$182,780K) which is a difference of approximately \$858K from the Initial Filing of total ADIT of (\$183,638K). The update of total ADIT of (\$182,780K) was not carried over to BK-2 and caused total ADIT to be overstated by \$858K. As part of the derivation of the FERC Audit Adjustments, ADIT was correctly updated for the period TO3 Cycle 6 TU for BK-2 only in the transmission rate base as shown above.

San Diego Gas & Electric Company
Summary of Incremental Transmission Rate Base Adjustments (BK-2)
(\$1,000)

Line No.	Description	I TO3 C6 TU - 12 Mos (Apr 2011 - Mar 2012)	J TO3 Final TU - 17 Mos (Apr 2012 - Aug 2013)	K TO4 C2 TU - 4 Mos (Sept 2013 - Dec 2013)	Reference	Line No.
1	Transmission Rate Base					1
2	A. Net Transmission Plant:					2
3	Gross Transmission Plant	\$ (1,039)	\$ (1,304)	\$ (1,442)	Per Revised True-Up Stmt AD WPs from each True-Up Period	3
4						4
5	Accum. Depreciation Transmission Plant Reserve	(51)	(74)	(94)	Per Revised True-Up Stmt AD WPs from each True-Up Period	5
6						6
7	Net Transmission Plant	\$ (988)	\$ (1,230)	\$ (1,348)	Line 3 - Line 5	7
8						8
9	B. Working Capital:					9
10	1. Transmission Related Materials & Supplies:					10
11	Materials & Supplies per True-Up Filing	\$ 56,587	\$ 61,946	\$ 62,157	Per True-Up Filing for Stmt AL from each True-Up Period	11
12						12
13	Transmission Plant Allocation Factor	19.80%	30.36%	36.04%	Per True-Up Filing for Stmt AL from each True-Up Period	13
14						14
15	Transmission Related Materials & Supplies per True-Up Filing	\$ 11,204	\$ 18,807	\$ 22,401	Line 11 x Line 13	15
16						16
17	Materials & Supplies per Revised True-Up WPs	\$ 56,587	\$ 61,946	\$ 62,157	Per Revised True-Up Stmt AL WPs from each True-Up Period	17
18						18
19	Transmission Plant Allocation Factor ¹	19.80%	30.35%	36.03%	Per Revised True-Up Stmt AL WPs from each True-Up Period	19
20						20
21	Revised Transmission Related Materials & Supplies	\$ 11,204	\$ 18,801	\$ 22,395	Line 17 x Line 19	21
22						22
23	Total Incremental Transmission Related Materials & Supplies	\$ -	\$ (6)	\$ (6)	Line 21 - Line 15	23
24						24
25	2. Transmission Related Prepayments:					25
26	Prepayments per True-Up Filing	\$ 31,241	\$ 35,311	\$ 49,230	Per True-Up Filing for Stmt AL from each True-Up Period	26
27						27
28	Transmission Plant Allocation Factor	19.80%	30.36%	36.04%	Per True-Up Filing for Stmt AL from each True-Up Period	28
29						29
30	Transmission Related Prepayments per True-Up Filing	\$ 6,186	\$ 10,720	\$ 17,742	Line 20 x Line 22	30
31						31
32	Prepayments per Revised True-Up WPs ²	\$ 32,029	\$ 35,691	\$ 49,389	Per Revised True-Up Stmt AL WPs from each True-Up Period	32
33						33
34	Transmission Plant Allocation Factor ¹	19.80%	30.35%	36.03%	Per Revised True-Up Stmt AL WPs from each True-Up Period	34
35						35
36	Revised Transmission Related Prepayments	\$ 6,342	\$ 10,832	\$ 17,795	Line 32 x Line 34	36
37						37
38	Total Incremental Transmission Related Prepayments	\$ 156	\$ 112	\$ 53	Line 36 - Line 30	38
39						39
40	3. Transmission Related Cash Working Capital:					40
41	Incremental O&M Adj	\$ 369	\$ 631	\$ (5)	See Section G, Page 2, Col. E, Summary of FERC Audit Adj for Oct'03 - Dec'13	41
42						42
43	Incremental A&G Adj	(144)	(4)	(149)	See Section H, Line 23 - Summary of Incremental A&G Adjustments	43
44						44
45	Total	\$ 225	\$ 627	\$ (154)	Line 41 + Line 43	45
46						46
47	Working Capital Ratio	12.50%	8.80%	37.50%	Per True-Up Filing for Stmt AL from each True-Up Period	47
48						48
49	Total Transmission Related Cash Working Capital	\$ 28	\$ 55	\$ (57)	Line 45 x Line 47	49
50						50
51	Total Incremental Working Capital Adjustments	\$ 184	\$ 161	\$ (10)	Line 23 + Line 38 + Line 49	51
52						52
53	C. Transmission Related Accumulated Deferred Income Tax (ADIT) Omission in BK-2 for TO3 Cycle 6 TU only:					53
54	Incremental adjustment on the revised transmission related ADIT not reflected in Stmt BK-2 only in the TO3 Cycle 6 TU Supplemental Filing ³	\$ 858	\$ -	\$ -	Per TO3 Cycle 6 TU Derivation of Incremental BK-2 BTRR Adj	54
55						55
56	D. Total Incremental Transmission Rate Base Adjustments	\$ 54	\$ (1,069)	\$ (1,358)	Line 7 + Line 51 + Line 54	56
57						57

1 Transmission Plant Allocation Factor in **BOLD** have changed due to revised transmission plant balances.

2 The prepaid rent adjustments started in Jan 2010 and are shown above in **BOLD**.

3 See Page 3 of 3, Col. I, Line 54. In the Supplemental Filing for TO3 Cycle 6 (Docket No. ER12-2454-000), Cost Statement AF was updated to reflect total ADIT of (\$182,780K) which is a difference of approximately \$858K from the Initial Filing of total ADIT of (\$183,638K). The update of total ADIT of (\$182,780K) was not carried over to BK-2 and caused total ADIT to be overstated by \$858K. As part of the derivation of the FERC Audit Adjustments, ADIT was correctly updated for the period TO3 Cycle 6 TU for BK-2 only in the transmission rate base as shown above.