

San Diego Gas & Electric Company

Volume 1

Appendix X Cycle 7 Informational Filing

May 25, 2018

Docket No. ER18-____-____



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May 25, 2018

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

**Re: San Diego Gas & Electric Company, Seventh Annual Informational Filing
under the Appendix X Formula of the Transmission Owner Tariff,
Docket No. ER18-____-000**

Dear Secretary Bose:

Pursuant to the Appendix X Formula (“Appendix X”)¹ of San Diego Gas & Electric Company’s (“SDG&E”) Transmission Owner (“TO”) Tariff, for informational purposes, SDG&E hereby submits to the Federal Energy Regulatory Commission (“Commission” or “FERC”) SDG&E’s Appendix X Seventh Informational Filing (Cycle 7)² (“Filing” or “Cycle 7 Filing”). The proposed effective date of the Cycle 7 Filing is June 1, 2018.

Because this Cycle 7 Filing is provided for informational purposes pursuant to Appendix X of SDG&E’s TO Tariff, it is not subject to the requirements of Section 205 of the Federal Power Act, 16 U.S.C. §824d.

¹ The Commission approved the original Appendix X Formula in *San Diego Gas & Electric Company*, 139 FERC ¶61,188 (June 8, 2012) and *Letter Order*, 141 FERC ¶ 61,054 (October 19, 2012). Subsequently, the Commission approved a modified Appendix X to conform it to SDG&E’s Fourth Transmission Owner (“TO4”) Formula Rate Tariff in *San Diego Gas & Electric Company*, 151 FERC ¶61,177 (May 29, 2015) and in *Letter Order* (July 8, 2015).

² The term “Cycle” refers to the particular annual informational filing being made under the Appendix X Formula. The capitalized terms are either defined herein or in Appendix X of SDG&E’s TO Tariff.

I. BACKGROUND

Citizens Sunrise Transmission, LLC (“Citizens”), a wholly-owned subsidiary of Citizens Energy Corporation, has leased 50% of the transfer capability of the Border-East Line³ of the Sunrise Powerlink Transmission Project (“Sunrise”).⁴ Appendix X was designed to ensure that Citizens pays its fair share of operation and maintenance expenses attributable to the Border-East Line segment that Citizens leases.

Citizens prepaid SDG&E \$85.194 million in exchange for a 30-year entitlement to 50% of the Border-East Line’s transfer capability effectuated through a lease arrangement. SDG&E operates and maintains the Border-East Line for Citizens for a charge, *i.e.*, the Citizens Border East Line Rate.⁵

The Appendix X Formula sets forth a formula rate for the service that SDG&E provides on behalf of Citizens. The applicable charge for each Rate Effective Period is specified annually on the basis of certain recorded costs reflected in an Appendix X Informational Filing that SDG&E is required to file on or before May 30, just prior to June 1, the first day of the Rate Effective Period. Such charge will remain in effect through May 31 of the subsequent year.

Appendix X provides that the Citizens Border East Line Rate shall consist of the following five cost components: (1) Direct Maintenance Expense Cost Component; (2) Non-Direct Expenses Cost Component; (3) Cost Component Containing Other Specific Expenses; (4) True-Up Adjustment and (5) Interest True-Up Adjustment. Appendix X further provides that the Citizens Border East Line Rate shall be designed to reflect SDG&E’s cost to own, operate and maintain the Border-East transmission line segment.

The cost components identified above are calculated based on the previous calendar year’s data shown in SDG&E’s FERC Form 1. The True-Up Adjustment cost component for each Rate Effective Period comes from an annual reconciliation of the difference between (a) SDG&E’s actual costs of providing the transmission service during the most recent consecutive twelve-month period (“True-Up Period”) ending December 31 preceding that Rate Effective Period, less (b) actual revenues received from Citizens for transmission services during the True-Up Period.

³ The Border-East Line, a 30-mile segment of the Sunrise Powerlink Transmission Project is located between SDG&E’s Imperial Valley substation and the San Diego County line.

⁴ Sunrise is a 120-mile, 500 kV transmission line and associated upgrades that will extend from SDG&E’s Imperial Valley substation to load-centers in western San Diego County, California.

⁵ The Commission approved the transaction and established a certain accounting treatment that SDG&E must follow for the Border-East Line in *San Diego Gas & Electric Company*, 129 FERC ¶ 61,233 (December 17, 2009).

Appendix X also provides for SDG&E to reflect all Commission-directed refunds or adjustments affecting the Border-East Line in the True-Up Adjustment.

II. SUMMARY OF THE INFORMATIONAL FILING

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

- a 2017 calendar Base Period,
- a 2017 True-Up Period, and
- a 12-month Rate Effective Period from June 1, 2018 through May 31, 2019.

This Cycle 7 Filing reflects an under-collection of \$3.5M compared to the annual charge rate over-collection of \$0.521M in the current Cycle 6 Filing. This change reflects an annual increase of approximately \$4.1M, or approximately 779%. Consistent with the normal operation of the Appendix X, the Cycle 5 and Cycle 6 over-collections of \$0.441M and \$0.521M, respectively, are reflected as a credit in this Cycle 7 Informational Filing resulting in a total under-collection of \$2.6M. Pursuant to the Appendix X Formula, absent an order requiring refunds outside of the True-Up process, refunds shall be included as an additional component to the Citizens Cost of Service calculation in its next Informational Filing.⁶

The Appendix X Formula is comprised of the following components (all amounts in \$ millions):

(1) Direct Maintenance Expense Cost Component	=	\$0.073M
(2) Non-Direct Expenses Cost Component	=	\$1.584M
(3) Cost Component Containing Other Specific Expenses	=	\$0.538M
(4) True-Up Adjustment	=	\$1.377M
(5) Interest True-Up Adjustment	=	<u>\$(0.039)M</u>
SUB-TOTAL	=	\$3.533M
(6) Credit from Cycle 5 and Cycle 6	=	<u>\$(0.961)M</u>
TOTAL	=	\$2.572M

As further explained in the Cycle 7 Informational Filing Report, the primary reasons for the annual rate changes are:

- A decrease in year-end deferred tax liability balances shifted Other Specific Expenses from a credit to a \$0.538M expense (item 3 above with additional detail provided in Report Exhibit Nos. SDG-1 and SDG-2);

⁶ See Section 1, Introduction, of the Appendix X Formula.

- The derivation of the True-Up Adjustment resulted in an under-collection of approximately \$1.4M due to 2017 expense exceeding 2017 recorded revenues (item 4 above with additional detail provided in Report Exhibit No. Exhibit SDG-1).

III. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 7 Informational Filing consists of the following:

1. Cycle 7 Informational Filing Report, which explains the Appendix X Informational Filing, Attachments, supporting Cost Statements, Exhibit No. SDG-1, which summarizes the cost changes between Cycle 6 and Cycle 7, and Exhibit No. SDG-2, which summarizes the ADIT credit calculations from Cycles 2 through 7;
2. Attachment 1 – BK2 Summary of Annual and Monthly Citizens' Charges per Appendix X;
3. Attachment 2 – BK2 Derivation of Citizens' 2017 Base Period and True-Up Period Cost Components (BK2 – Sections 1 through 3);
4. Attachment 3 – Derivation of Citizens' 2017 True-Up Adjustment (BK2 – Sections 4 and 5).
5. Attachment 4 – 2017 Base Period and True-Up Period Cost Statements and Work papers.

IV. SERVICE

Copies of this Filing are being served on all parties to Docket No. ER17-1696, in which the Commission accepted SDG&E's Appendix X Cycle 6 filing. Copies are also being served on the California Public Utilities Commission, the CAISO and participating transmission owners that have transferred operational control over their transmission facilities and entitlements to the CAISO.

V. COMMUNICATIONS

Correspondence and other communications concerning this Informational Filing should be addressed to:⁷

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Respectfully submitted,

/s/ Christopher M. Lyons
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Attorney for
San Diego Gas & Electric Company

Enclosures

cc: Donald Allen (Citizens)
Ashley Bond (Citizens)

⁷ SDG&E requests waiver of Rule 203(b)(3) to the extent necessary to permit each of the individuals identified above to be placed on the Commission's official service list in this proceeding.

SAN DIEGO GAS & ELECTRIC COMPANY
APPENDIX X, CYCLE 7 INFORMATIONAL FILING REPORT

I. INTRODUCTION

San Diego Gas & Electric Company (“SDG&E”) leases to Citizens Sunrise Transmission, LLC (“Citizens”), a wholly-owned subsidiary of Citizens Energy Corporation, 50% of the transfer capability of the Border-East Line¹ of the Sunrise Powerlink Transmission Project (“Sunrise”),² for a 30-year period.³ SDG&E operates and maintains the Border East Line on Citizens’ behalf for an annual charge, *i.e.*, the Citizens Border East Line Rate, based on certain recorded costs reflected in annual informational filings that SDG&E makes at the Federal Energy Regulatory Commission (“FERC” or “Commission”) pursuant to the Appendix X⁴ Formula rate mechanism of SDG&E’s Transmission Owner (“TO”) Tariff.

This Report addresses the Seventh Informational Filing (Cycle 7) under Appendix X, establishing the Citizens Border East Line Rate for the Rate Effective Period⁵ June 1, 2018 through May 31, 2019. The Citizens Border East Line Rate typically consists of five Cost Components. In this Cycle 7 filing, a sixth component has been included to utilize the credit

¹ The Border-East Line, a 30-mile segment of the Sunrise Powerlink Transmission Project is located between SDG&E’s Imperial Valley substation and the San Diego County line.

² Sunrise is a 120-mile, 500 kV transmission line and associated upgrades that will extend from SDG&E’s Imperial Valley substation to load-centers in western San Diego County, California.

³ The Commission approved the transaction and established a certain accounting treatment that SDG&E must follow for the Border-East Line in *San Diego Gas & Electric Company*, 129 FERC ¶61, 233 (December 17, 2009).

⁴ The Commission approved the original Appendix X in *San Diego Gas & Electric Company*, 139 FERC ¶61,188 (June 8, 2012) and *Letter Order*, 141 FERC ¶61,054 (October 19, 2012). Subsequently, the Commission approved a modified Appendix X to conform it to SDG&E’s Fourth Transmission Owner (“TO4”) Formula Rate Tariff in *San Diego Gas & Electric Company*, 151 FERC ¶61,177 (May 29, 2015) and *Letter Order* (July 8, 2015).

⁵ The capitalized terms are either defined herein or in Appendix X of SDG&E’s TO Tariff.

amount from the Cycle 5 and Cycle 6 filings. The six Cost Components in the Cycle 7 filing are shown below:

- A. Direct Maintenance Expense Cost Component;
- B. Non-Direct Expenses Cost Component;
- C. Cost Component Containing Other Specific Expenses associated with the Citizens Border-East Line;
- D. True-Up (“TU”) Adjustment;
- E. Interest TU Adjustment; and
- F. Credits for Cycle 5 and Cycle 6.

The following Attachments reflect the derivation of the Citizens Border East Line Rate components for the Base Period and TU Period Adjustments:

- Attachment 1 – BK2 Summary of Annual and Monthly Citizens’ Charges;
- Attachment 2 – BK2 Derivation of Citizens’ 2017 Base Period and True-Up Period Cost Components (BK2-Sections 1 through 3);
- Attachment 3 – BK2 Derivation of Citizens’ 2017 True-Up Adjustment (BK2 - Sections 4 and 5);
- Attachment 4 – 2017 Base Period and True-Up Period Cost Statements and Workpapers.

II. SDG&E’S ACCOUNTING OF EXPENSES AND PLANT TO DERIVE THE COST COMPONENTS OF THE CITIZENS BORDER EAST LINE RATE

A. Transmission Operation and Maintenance and Administrative and General Accounting

In this Filing, the expenses charged and allocated to the Citizens lease accounts in 2017 were added to 2017 non-lease transmission Operation and Maintenance (“O&M”) and Administrative and General (“A&G”) accounts to develop a total 2017 cost basis from which to

allocate costs to Citizens. Once the Citizens 2017 Base Period Cost Components (A, B, and C) are determined as shown in Attachment 1, they are recorded and tracked in specific FERC accounts applicable to leased assets⁶ and charged to Citizens commencing June 1, 2018 as estimated charges or revenues that SDG&E will record during the Cycle 7 Rate Effective Period, *i.e.*, June 1, 2018 through May 31, 2019.

B. SDG&E's Electric Plant Accounting of the Lease

The portion of the Border-East Line leased to Citizens is valued at approximately \$85.194M of transmission plant. As set forth in Appendix X, SDG&E has booked this amount to Electric Plant Leased to Others in Account 104 and as such, this amount is not reflected in the Transmission Plant Accounts 350 through 359, which are used to determine Transmission Rate Base applicable to the derivation of SDG&E's Base Transmission Revenue Requirement under its TO4 Formula.

The \$85.194M of plant leased to Citizens is added to Total Transmission Plant to develop a Transmission Plant Allocation Factor to allocate costs to Citizens. This cost allocation process is explained in more detail in Section IV below, which describes the derivation of the various Sections of Statement BK2.

III. COMPARISON OF CYCLE 7 AND CYCLE 6 RATES

Exhibit No. SDG-1, which is included at the end of this Report, provides a comparison of the Cycle 7 rates with the previous Cycle 6 rates. As indicated in Exhibit No. SDG-1, the increase in the Cycle 7 rates is primarily due to a \$2.5M increase in the True-Up Adjustment and an increase of \$1.7M for Other Specific Expenses as a result of Accumulated Deferred Income

⁶ The lease accounts are set forth in a table at the end of Appendix X.

Tax (“ADIT”) attributed to Bonus Depreciation. Each of these variances will be discussed in more detail in Section IV.

IV. CALCULATION OF 2017 BASE PERIOD AND TRUE-UP PERIOD COST COMPONENTS IN ATTACHMENT 2 (COST STATEMENT BK2)

The calculations of the Cost Components for Direct Maintenance Expenses, Non-Direct Expenses, and Other Specific Expenses associated with the Border-East Line are described below.

A. Section 1 – Direct Maintenance Expense Cost Component

Direct Maintenance Expenses reflect the allocation of any direct maintenance on the Border-East Line that was assigned to Citizens. During 2017, SDG&E incurred Direct Maintenance expenses of \$143K to operate and maintain the Border-East Line, and allocated 50% of those expenses (approximately \$73K) to Citizens, as reflected in Statement BK2, Section 1. The \$143K pertains to: 1) access road grading and 2) maintenance on access pads for the fly-in only structures that support helicopter services.

B. Section 2 – Non-Direct Expense Cost Component

The Non-Direct Expenses shown in Section 2 of Statement BK2 reflects the allocation of Non-Direct transmission O&M expenses, A&G expenses, and other expenses attributable to supporting the Border-East Line. SDG&E allocates these expenses to Citizens based upon the derivation of an annual carrying charge percentage calculated under the Formula, which is then applied to the Citizens plant lease amount of \$85.194M. The manner in which the carrying charge rates are derived is set forth in the reference column of Statement BK2.

The Non-Direct Expense Cost Component decreased (\$0.137M) from \$1.721M in Cycle 6 to \$1.584M in Cycle 7. The decrease was primarily due to lower O&M expenses and lower

Common and General plant revenues resulting from the decrease in the Federal tax rate from 35% to 21%.

C. Section 3 – Cost Component Containing Other Specific Expenses

Section 3 of Statement BK2 contains the derivation of four specific costs assigned to Citizens:

1. Part A derives the revenue requirements credited back to Citizens associated with the amount of Sunrise ADIT allocated to Citizens.
2. Part B derives the revenue requirement for total electric property tax expense allocated to Citizens.
3. Part C derives the revenue requirement applicable to the annual income tax expense resulting from Non-Deductibility of Depreciation on Equity Allowance for Funds Used During Construction allocated to Citizens.
4. Part D derives the depreciation removal cost allocated to Citizens. Part D takes the applicable depreciation removal rate times the leased plant balances to arrive at the annual removal costs. However, during the term of SDG&E's TO4 Formula (September 1, 2013 through December 31, 2018) the Sunrise depreciation rate is equal to zero. Therefore, the annual removal costs allocated to Citizens is zero dollars during SDG&E's TO4 Formula. SDG&E does not charge Citizens any depreciation expense through the lease payments except for cost of removal, which is allowed to be recovered through the Formula. When the lease expires in 30 years, the Citizens portion of the Border-East Line will be reinstated on SDG&E books at a zero net plant value to accurately reflect the reduction in ratepayer obligation.

The Cost Component Containing Other Specific Expenses increased by \$1.702M from (\$1.164M) in Cycle 6 to \$0.538M in Cycle 7. The increase was primarily due to lower revenue credits resulting from a lower ADIT average balance attributed to Bonus Depreciation.

On its 2012 Federal income tax return, SDG&E claimed 100% bonus depreciation on a majority of the Sunrise Powerlink, which resulted in a taxable net operating loss (a deferred tax asset). At the same time, a deferred tax liability was also generated due to higher tax depreciation over book depreciation. SDG&E notes that after conducting a review of its ADIT balances, it has discovered an error in Transmission-related ADIT figures reported in the footnotes for Schedule Page 274 of SDG&E's FERC Form 1 for the years 2012 through 2016 and has submitted revised FERC Form 1 reports to correct it. SDG&E plans to correct this error through an upcoming TO tariff filing, pursuant to a provision in the TO4 Tariff that permits Adjustments to Reflect the Correction of Errors, as well as the Final True-Up Adjustment mechanism. Once the error correction has been resolved in the TO tariff filing, SDG&E may seek to correct the error in a comparable manner in Cycle 8, or future rates, under Appendix X. The correct Transmission-related ADIT amounts were included in this Cycle 7 filing resulting in a lower revenue credit than in prior years. See Exhibit SDG-2 for a Cycle 2 through Cycle 7 comparison of the ADIT balances and credit calculations. The credit is neutral, assuring that both SDG&E's and Citizens' ratepayers pay no higher rates than they would have if SDG&E had retained the entire transfer capacity on the Sunrise Powerlink.

V. CITIZENS TU ADJUSTMENT

The TU Adjustment in Cycle 7, which is derived in Attachment 3, reconciles the difference between (a) SDG&E's actual costs of providing the transmission service during the TU Period as calculated in Section 4b, less (b) recorded revenues billed by SDG&E and paid by Citizens for transmission services during the TU Period, plus (c) applicable interest. The

recorded revenues for the first five months of the 2017 TU Period (January 2017 through May 2017) were invoiced using Cycle 5 rates, while the remaining seven months (June 2017 through December 2017) were based on the Cycle 6 rates.

As previously mentioned, Citizens was billed at Cycle 5 rates ($\$98\text{K} \times 5 \text{ months} = \0.492M) and Cycle 6 rates ($\$50\text{K} \times 7 \text{ months} = \0.351M) in 2017, which totaled $\$0.843\text{M}$. The 2017 Actual Cost of Service totaled $\$2.195\text{M}$. As reflected in Attachment 1, Line 9, the result was an under-collection of $\$1.377\text{M}$ including $\$25\text{K}$ for interest.

The Cycle 7 under-collection is due to a smaller ADIT credit allocated to Citizens (discussed in Section IV, Part C above), lower O&M expenses (discussed in Section IV, Part B above), and a decrease in Common and General plant revenues (discussed in Section IV, Part B above).

VI. CITIZENS INTEREST TU ADJUSTMENT

The Cycle 7 Informational Filing includes an Interest TU Adjustment Cost Component associated with the Cycle 6 TU Adjustment (over-collection) calculated in the Cycle 6 filing. Attachment 3, Section 5, Page Int. TU, Line 15 reflects an Interest TU Adjustment of $(\$39\text{K})$ based on the over-collection of $(\$1.07\text{M})$ calculated in Cycle 6, Attachment 3, Section 4a, Line 33, Column M.

VII. WORK PAPERS SUPPORTING THE BASE PERIOD AND TU ADJUSTMENT COST STATEMENTS

Attachment 4 contains all work papers and cost statements supporting the 2017 Base Period and TU Period Cost of Service Components discussed in Section IV. These workpapers contain statements AD, AE, AF, AG, AH, AI, AJ, AK, AL, AR, AV, and other workpapers, including pages from SDG&E's electric FERC Form 1 for 2017. Cost Statements BG and BH

are included to show the comparison between revenues at proposed and at currently-effective rates.

END OF REPORT

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period - June 1, 2018 to May 31, 2019
(\$1,000)

Exhibit No. SDG-1

Line No.	1	2	3 = 1-2	Variance Explanations	Line No.
A. Citizens Annual Cost @ Proposed Changed Rates	Cycle 7 Amount	As Filed Cycle 6 Amount	Diff		
2	\$ 73	\$ 44	\$ 29	Increase is due to Cycle 7 costs incurred for access road grading and maintenance on access pads for the fly-in only structures that support helicopter services.	1
3					2
5	\$ 1,584	\$ 1,721	\$ (137)	Decrease due to lower O&M expenses and lower Common and General plant revenues resulting from the decrease in the Federal tax rate from 35% to 21%. See Report Section IV, Part B for additional detail.	3
6					4
8	\$ 538	\$ (1,164)	\$ 1,702	Increase is due to a lower ADIT average balance attributed to Bonus Depreciation. See Report Section IV, Part C for additional detail.	5
9					6
10				Undercollection in Cycle 7 primarily due to a lower ADIT credit. See Report Section V for additional detail.	7
11					8
13	\$ 1,377	\$ (1,070)	\$ 2,447	Credit decrease due to the interest calculated on the Cycle 6 overcollection. See Report Section VI for additional detail.	9
14					10
18	\$ (39)	\$ (52)	\$ 13		11
19					12
21	\$ 3,533	\$ (521)	\$ 4,054		13
22					14

**Citizens Accumulated Deferred Income Tax Comparison
Difference With and Without Bonus Depreciation
Cycles 2 through 7 of the Appendix X Informational Filing
(\$1,000)**

Line No.	Difference With and Without Bonus Depreciation	BOY	EOY				Average ADIT	Apply Cost of Capital	ADIT Credit Excluding Franchise Fees	Line No.
		ADIT	Federal ADTL	Federal ADTA	State ADIT	Net ADIT				
1	Cycle 2	\$ -	\$ (26,698)	\$ 20,661	\$ -	\$ (6,037)	\$ (3,019)	12.3900%	\$ (374)	1
2										2
3	Cycle 3	(6,037)	(22,214)	15,287	-	(6,927)	(6,482)	12.4500%	(807)	3
4										4
5	Cycle 4	(6,927)	(19,993)	9,800	-	(10,193)	(8,560)	11.5168%	(986)	5
6										6
7	Cycle 5	(10,193)	(17,991)	-	-	(17,991)	(14,092)	11.7465%	(1,655)	7
8										8
9	Cycle 6	\$ (17,991)	\$ (16,091)	\$ -	\$ 646	\$ (15,445)	\$ (16,718)	11.5093%	\$ (1,924)	9
10										10
11	Cycle 7	\$ (2,509)	\$ (13,520)	\$ 12,050	\$ 663	\$ (808)	\$ (1,658)	9.6370%	\$ (160)	11

Information for this table comes from workpapers AF3 (Cycles 2 and 3), AF4 (Cycles 4, 5, and 6) and AF-3(Cycle 7), as well as, Statement BK2; Attachment 2; Section 3; Part A for Direct Assignment of ADIT to Citizens.

Legend:
 ADIT = Accumulated Deferred Income Tax
 ADTL = Accumulated Deferred Tax Liability
 ADTA = Accumulated Deferred Tax Asset

San Diego Gas & Electric Company

ATTACHMENT 1 BK2 Summary of Annual/Monthly Citizens' Charges

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CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period June 1, 2018 to May 31, 2019
(\$1,000)

Line No.	A. Citizens Annual Cost @ Proposed Changed Rates	BORDER - EAST LINE	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 73	Attachment 2; Sec. 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	1,584	Attachment 2; Sec. 2; Page 1; Line 31	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	538	Attachment 2; Sec. 3; Page 2; Line 23	5
6				6
7	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection			7
8				8
9	True-Up Adjustment derived in Cycle 7	\$ 1,377	Attachment 3; Sec. 4a; Page TU; Col. m; Line 30	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component			11
12				12
13	Cycle 6 Interest True-Up Adjustment	(39)	Attachment 3; Sec. 5; Page Int TU; Col. r; Line 15	13
14				14
15	Total Citizens Cycle 7 Annual Costs	\$ 3,533	Sum Lines 1, 3, 5, 9, 13	15
16				16
17	Credit for Citizens Cycle 5 and Cycle 6 Annual Costs	(961)	Cycle 6; Attachment 1; Line 24	17
18				18
19	Total Citizens Annual Costs	\$ 2,572	Line 15 + Line 17	19
20				20

Line No.	B. Citizens Monthly Cost @ Proposed Changed Rates	BORDER - EAST LINE	Reference	Line No.
21				21
22	Section 1 - Direct Maintenance Expense Cost Component	\$ 6.090	Line 1 Above / 12 Months	22
23				23
24	Section 2 - Non-Direct Expense Cost Component	132.022	Line 3 Above / 12 Months	24
25				25
26	Section 3 - Cost Component Containing Other Specific Expenses	44.793	Line 5 Above / 12 Months	26
27				27
28	Section 4 - True-Up Adjustment Cost Component			28
29				29
30	True-Up Adjustment derived in Cycle 7	114.735	Line 9 Above / 12 Months	30
31				31
32	Section 5 - Interest True-Up Adjustment Cost Component			32
33				33
34	Cycle 6 Interest True-Up Adjustment	(3.213)	Line 13 Above / 12 Months	34
35				35
36	Credit for Citizens Cycle 5 and Cycle 6 Annual Costs	(80.109)	Line 17 Above / 12 Months	36
37				37
38	Total Citizens Cycle 7 Monthly Costs	\$ 214.318	Sum Lines 22 thru 36	38
39				39
40	12 Month Rate Effective Period (June 2018 to May 2019)	12		40
41				41
42	Total Citizens Annual Costs	\$ 2,572	Line 38 x Line 40	42
43				43

San Diego Gas & Electric Company

ATTACHMENT 2 BK2 Derivation of Citizens' 2017 Base Period & True-Up Period Cost Components

SECTIONS 1-3

Docket No. ER18-____-____

SAN DIEGO GAS & ELECTRIC COMPANY
 Cost Statement BK2
 Section 1 - Direct Maintenance Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2017
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19

SAN DIEGO GAS & ELECTRIC COMPANY
 Cost Statement BK2
 Section 2 - Derivation of Non-Direct Expenses Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2017
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		
2	Transmission Operations Expense Carrying Charge Percentage	0.61%	Page 2; Line 6
3			
4	Transmission Maintenance Expense Carrying Charge Percentage	0.09%	Page 2; Line 10
5			
6	Transmission Related A&G Carrying Charge Percentage	0.61%	Page 2; Line 17
7			
8	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Page 2; Line 22
9			
10	Transmission Related General & Common Plant Revenues Carrying Charge Percentage	0.37%	Page 2; Line 25
11			
12	Transmission Depreciation	0.00%	Not Applicable to Citizens Service
13			
14	Federal and State Income Tax	0.00%	Not Applicable to Citizens Service
15			
16	Rate of Return	0.00%	Not Applicable to Citizens Service
17			
18	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.13%	Page 2; Line 38
19			
20	Total	1.84%	Sum Lines 2 thru 18
21			
22	Transmission Related Municipal Franchise Fees Expenses	1.0277%	Line 20 x Franchise Fee Rate
23		0.02%	
24	Annual Carrying Charge Rate as Applied to Leased Transmission Plant	<u>1.86%</u>	Line 20 + Line 22
25			
26	<u>B. Derivation of Non-Direct Expense Cost Component</u>		
27	Citizens Energy Portion of Sunrise Border-East Line	\$ 85,194	Lease Agreement
28			
29	Annual Carrying Charged Rate	1.86%	Line 24 Above
30			
31	Annual Transmission Maintenance and Other Costs Charged to Citizens	<u>\$ 1,584</u>	Line 27 x Line 29

San Diego Gas & Electric Company
 Cost Statement BK2
 Section 2 - Derivation of Non-Direct Expenses Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2017
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,250,229	Statement AD; Line 11	1
2			2
3			3
4	\$ 31,863	AH-2; (Line 17 + Line 35); Col. c	4
5			5
6	0.61%	Line 4 / Line 1	6
7			7
8	\$ 4,655	AH-2; Line 31; Col. c	8
9			9
10	0.09%	Line 8 / Line 1	10
11			11
12	\$ 36,518	Line 4 + Line 8	12
13			13
14			14
15	\$ 32,105	Statement AH; Line 36	15
16			16
17	0.61%	Line 15 / Line 1	17
18			18
19			19
20	\$ 1,442	Statement AK; Line 41	20
21			21
22	0.03%	Line 20 / Line 1	22
23			23
24			24
25	0.37%	Page 3; Line 18	25
26			26
27			27
28			28
29	\$ 46,130	Statement AL; Line 5	29
30	17,173	Statement AL; Line 9	30
31	8,578	Statement AL; Line 19	31
32	\$ 71,880	Sum Lines 29 thru 31	32
33			33
34	9.6370%	Statement AV2; Line 31	34
35			35
36	\$ 6,927	Line 32 x Line 34	36
37			37
38	0.13%	Line 36 / Line 1	38

San Diego Gas & Electric Company
 Cost Statement BK2
 Section 2 - Derivation of Non-Direct Expenses Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2017
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	<u>D1. General & Common Plant Rate</u>		
2	\$ 792,014	Statement AD; Line 19	2
3			3
4	366,023	Statement AD; Line 17	4
5			5
6	\$ 1,158,037	Line 2 + Line 4	6
7			7
8	16.47%	Line 37 Below	8
9			9
10	\$ 190,739	Line 6 x Line 8	10
11			11
12	10.30%	Statement AI; Line 17	12
13			13
14	\$ 19,649	Line 10 x Line 12	14
15			15
16	\$ 5,250,229	Statement AD; Line 11	16
17			17
18	0.37%	Line 14 / Line 16	18
19			19
20	<u>D2. Derivation of General and Common Plant Annual Revenue</u>		
21	0.00%	Captured in Transmission Plant A&G allocation	21
22			22
23	0.00%	Captured in Transmission Plant Payroll Taxes	23
24			24
25	0.00%	Captured in Transmission Plant A&G allocation	25
26			26
27	6.83%	Line 46 Below	27
28			28
29	2.20%	Statement AV2; Line 27	29
30			30
31	7.43%	Statement AV2; Line 29	31
32			32
33	0.00%	Captured in Transmission Plant allocation	33
34			34
35	0.00%	Line 58 Below	35
36			36
37	16.47%	Sum Lines 21 thru 35	37
38			38
39	<u>D3. General & Common Plant Rate</u>		
40	\$ 63,087	Statement AJ; Line 1	40
41			41
42	\$ 16,053	Statement AJ; Line 3	42
43			43
44	\$ 1,158,037	Line 6 Above	44
45			45
46	6.83%	(Line 40 + Line 42) / Line 44	46
47			47
48	<u>D4. Derivation of General and Common Plant ADIT as a Percent of Transmission Plant</u>		
49			49
50	\$ -	AF-2; Line 3	50
51			51
52	9.6370%	Statement AV2; Line 31	52
53			53
54	\$ -	Line 50 x Line 52	54
55			55
56	\$ 1,158,037	Line 6 Above	56
57			57
58	0.00%	Line 54 / Line 56	58

SAN DIEGO GAS & ELECTRIC COMPANY
 Cost Statement BK2
 Section 3 - Cost Component Containing Other Specific Expenses
 Base Period & True-Up Period 12 - Months Ending December 31, 2017
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35

SAN DIEGO GAS & ELECTRIC COMPANY
 Cost Statement BK2

Section 3 - Cost Component Containing Other Specific Expenses

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

Line No.	(a) Total Costs	(b) Removal Rate ¹	(c) = (a) x (b) Amounts	Reference	Line No.
1					1
2	<u>D. Derivation of Citizens Border East Line Removal Costs</u>				2
3	FERC Account				3
4	\$ 46,971	-	\$ -	TO4 Transmission Plant Deprec. Rates WP	4
5					5
6	16,615	-	-	TO4 Transmission Plant Deprec. Rates WP	6
7					7
8	19,939	-	-	Removal Rate Not Applicable to 2017 Base Period	8
9					9
10	-	-	-	Removal Rate Not Applicable to 2017 Base Period	10
11					11
12	1,669	-	-	Removal Rate Not Applicable to 2017 Base Period	12
13	\$ 85,194			Col. a = Sum Lines 4 thru 12	13
14					14
15	Subtotal Annual Removal Costs		\$ -	Sum Lines 4 thru 12	15
16					16
17	Transmission Related Municipal Franchise Fees Expenses		1.0277%	Line 15 x Franchise Fee Rate	17
18					18
19	Total Annual Removal Costs		\$ -	Line 15 + Line 17	19
20					20
21	Monthly Removal Costs		\$ -	Line 19 / 12 Months	21
22					22
23	Total Other Specific Expenses		\$ 538	Line 19 + (Page 1; Sum Lines 21, 28, 33)	23

¹ Authorized TO4 Sunrise Removal Rate is zero.

San Diego Gas & Electric Company

ATTACHMENT 3 Derivation of Citizens' 2017 True-Up Adjustment

SECTIONS 4 - 5

Docket No. ER18-____-____

San Diego Gas & Electric Company

Section 4a

Derivation of Recorded Revenues Workpapers

Docket No. ER18-____-____

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
DERIVATION OF CITIZENS TRUE-UP COST OF SERVICE - (OVER)/UNDERCOLLECTION
True-Up Period - January 1, 2017 to December 31, 2017
(\$1,000)

Line No.	Description	Cycle 5 Rates					Cycle 6 Rates					(m) Total	Reference	
		(a) Jan-17	(b) Feb-17	(c) Mar-17	(d) Apr-17	(e) May-17	(f) Jun-17	(g) Jul-17	(h) Aug-17	(i) Sep-17	(j) Oct-17			(k) Nov-17
1	Beginning Balance (Over)/Undercollection						\$ 426	\$ 560	\$ 695	\$ 830	\$ 966	\$ 1,102	\$ 1,239	Previous Month Balance, Line 30
2	Recorded Revenues (Sections 1, 2 & 3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Cycle 5 = TU-1a; Line 21 Cycle 6 = TU-1b; Line 21
3	Amortization of True-Up Adjustment and Interest True-Up Adjustment: ³													
4	i. Amortization of Cycle 4 True-Up Adjustment													
5	ii. Amortization of Cycle 4 Interest True-Up Adjustment	1	1	1	1	1								Not Applicable to 2017 Base Period
6	v. Amortization of Cycle 5 True-Up Adjustment													Negative of TU-1a; Line 17
7	vi. Amortization of Cycle 5 Interest True-Up Adjustment	98	98	98	98	98								Negative of TU-1a; Line 11
8	vii. Amortization of Cycle 6 True-Up Adjustment													Negative of TU-1b; Line 17
9	viii. Amortization of Cycle 6 Interest True-Up Adjustment													Negative of TU-1b; Line 11
10	Total Amortization of True-Up Adjustments	98	98	98	98	98	46	46	46	46	46	46	46	Not Applicable to 2017 Base Period
11	Adjusted Total Recorded Revenues	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	Sum Lines 6 thru 13
12	Total True-Up Cost of Service	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	Line 3 + Line 14
13	True-Up Adjustment without Interest - Net Monthly (Over)/Undercollection	\$ 84	\$ 84	\$ 84	\$ 84	\$ 84	\$ 133	\$ 133	\$ 133	\$ 133	\$ 133	\$ 133	\$ 133	Att. 3; Sec. 4b; TU-2; Line 14
14	Interest Expense Calculations:													Line 18 Minus Line 16
15	24 Beginning Balance for Interest Expense ¹	\$ -	\$ -	\$ -	\$ 255	\$ 255	\$ 255	\$ 560	\$ 560	\$ 560	\$ 966	\$ 966	\$ 966	Balance Beginning of Quarter
16	25 Monthly Activity Included in Interest Calculation Basis	42	127	211	42	127	235	66	199	332	66	199	332	See Footnote 2
17	26 Basis for Interest Expense Calculation	\$ 42	\$ 127	\$ 211	\$ 297	\$ 381	\$ 490	\$ 626	\$ 759	\$ 892	\$ 1,032	\$ 1,165	\$ 1,298	Line 24 + Line 25
18	27 Monthly Interest Rate	0.309%	0.279%	0.309%	0.309%	0.329%	0.309%	0.344%	0.344%	0.339%	0.366%	0.358%	0.366%	FERC Interest Rate Website
19	28 Interest Expense	\$ 0.13	\$ 0.34	\$ 0.63	\$ 0.89	\$ 1.22	\$ 1.47	\$ 2.13	\$ 2.58	\$ 2.94	\$ 3.72	\$ 4.08	\$ 4.67	Line 26 x Line 27
20	29 True-Up Adjustment with Interest - Net Monthly (Over)/Undercollection	\$ 85	\$ 169	\$ 255	\$ 340	\$ 426	\$ 560	\$ 695	\$ 830	\$ 966	\$ 1,102	\$ 1,239	\$ 1,377	Sum Lines 1, 20, 28
21														
22														
23														
24														
25														
26														
27														
28														
29														
30														
31														

¹ Beginning Balance for Interest Calculation remains constant for 3-Month Quarter as interest is compounded quarterly on these amounts pursuant to FERC Interest Methodology per 18 CFR Section 35.19 (2)(iii)(B).

² Monthly Activity Calculated as Follows:

a) 1st Month of Quarter = Column a, Line 20 Divided by 2.

b) 2nd Month of Quarter = Column a, Line 20 + (Column b, Line 20 Divided by 2).

c) 3rd Month of Quarter = Column a, Line 20 + Column b, Line 20 + (Column c, Line 20 Divided by 2).

Columns d, e, and f, etc., repeat the process outlined in (a), (b), and (c) above.

³ The various True-Up and Interest True-Up Adjustments (Over)/Undercollection are adjustments made to recorded revenues to avoid trueing up the true-up.

**CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
OPERATIONS & MAINTENANCE EXPENSES
INVOICE SUMMARY FOR BASE PERIOD AND TRUE-UP PERIOD
12 Months Ending December 31, 2017
(\$1,000)**

Line No.	Amounts	Reference	Line No.
1	\$ -	TU-1a; Line 25	1
2			2
3	-	TU-1b; Line 25	3
4			4
5	<u>\$ -</u>	Line 1 + Line 3	5

¹ Line 1 reflects Citizens Appendix X Cycle 5 Filing allocated costs.

² Line 3 reflects Citizens Appendix X Cycle 6 Filing allocated costs.

**CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
OPERATIONS & MAINTENANCE EXPENSES
INVOICE SUMMARY FOR JANUARY - MAY 2017
CYCLE 5 RATES
(\$1,000)**

Line No.	Citizens Monthly Cost	BORDER - EAST LINE	Reference	Line No.
1	Section 1 - Direct Maintenance Cost Component	\$ 9	Cycle 5; Attachment 1; Line 21	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	163	Cycle 5; Attachment 1; Line 23	3
4				4
5	Section 3 - Cost Component Containing Other Specific Costs	<u>(73)</u>	Cycle 5; Attachment 1; Line 25	5
6				6
7	Total Citizens Cost of Service	\$ 98	Sum Lines 1 thru 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component:			9
10				10
11	Citizens Portion of 12-Month True-Up Applied to Cost of Service	(98) (98)		11
12	Citizens True-Up Not Utilized	<u>(37)</u>		12
13	Total Citizens True-Up and Interest True-Up	(134)	Cycle 5; Attachment 1; Line 29	13
14				14
15	Section 5 - Interest True-Up Adjustment Cost Component			15
16				16
17	Interest Applicable to previous True-Up Adjustment	<u>(1)</u>	Cycle 5; Attachment 1; Line 33	17
18				18
19	Total Citizens True-Up and Interest True-Up Utilized	(98)		19
20				20
21	Total Citizens Monthly Costs	\$ -	Line 7 + Line 19	21
22				22
23	5 Months (Jan - May 2017)	<u>5</u>		23
24				24
25	Total Cycle 5 Recorded Revenues	<u>\$ -</u>	Line 21 x Line 23	25
26				26

**CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
OPERATIONS & MAINTENANCE EXPENSES
INVOICE SUMMARY FOR JUNE - DECEMBER 2017
CYCLE 6 RATES
(\$1,000)**

Line No.	Citizens Monthly Cost	BORDER - EAST LINE	Reference	Line No.
1	Section 1 - Direct Maintenance Cost Component	\$ 4	Cycle 6; Attachment 1; Line 27	1
2				2
3	Section 2 - Non- Direct Expense Cost Component	143	Cycle 6; Attachment 1; Line 29	3
4				4
5	Section 3 - Cost Component Containing Other Specific Costs	<u>(97)</u>	Cycle 6; Attachment 1; Line 31	5
6				6
7	Total Citizens Cost of Service	\$ 50	Sum Lines 1 thru 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component:			9
10				10
11	Citizens Portion of 12-Month True-Up Applied to Cost of Service	\$ (46)	Cycle 6; Attachment 1; Line 35	11
12	Citizens True-Up Not Utilized	<u>(43)</u>	Cycle 6; Attachment 1; Line 36	12
13	Total Citizens True-Up and Interest True-Up	\$ (89)	Cycle 6; Attachment 1; Line 37	13
14				14
15	Section 5 - Interest True-Up Adjustment Cost Component:			15
16				16
17	Interest Applicable to previous True-Up Adjustment	<u>(4)</u>	Cycle 6; Attachment 1; Line 41	17
18				18
19	Total Citizens True-Up and Interest True-Up Utilized	<u>\$ (50)</u>	Line 11 + Line 17	19
20				20
21	Total Citizens Monthly Costs	\$ -	Line 7 + Line 19	21
22				22
23	7 Months (Jun - Dec 2017)	<u>7</u>		23
24				24
25	Total Cycle 6 Recorded Revenues	<u>\$ -</u>	Line 21 x Line 23	25
26				26

San Diego Gas & Electric Company

Section 4b

2017 True-Up Cost of Service

Docket No. ER18-____-____

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
Derivation of Citizens True-Up Cost of Service
12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	Amounts	Reference ¹	Line No.
1	Section 1 - True-Up COS - Direct Maintenance Expense Cost Component	\$ 73	Attachment 2; Section 1; Page 1; Line 17	1
2				2
3	Section 2 - True-Up COS - Non-Direct Expense Cost Component	1,584	Attachment 2; Section 2; Page 1; Line 31	3
4				4
5	Section 3 - True-Up COS - Cost Component Containing Other Specific Expenses:			5
6	A. ADIT	(161)	Attachment 2; Section 3; Page 1; Line 21	6
7	B. Property Taxes	622	Attachment 2; Section 3; Page 1; Line 28	7
8	C. Non-Deductibility of Depreciation on Equity	77	Attachment 2; Section 3; Page 1; Line 33	8
9	AFUDC Revenue Component			9
10	D. Removal Costs	-	Attachment 2; Section 3; Page 2; Line 19	10
11				11
12	Total True-Up Cost of Service	<u>\$ 2,195</u>	Sum Lines 1 thru 10	12
13				13
14	Monthly True-Up Cost of Service	<u>\$ 183</u>	Line 12 / 12 months	14

¹ Since the 2017 True-Up Cost of Service is the same as the 2017 Base Period, all True-Up Cost of Service costs come from the Base Period Statement BK2.

San Diego Gas & Electric Company

Section 5

Derivation of the Interest True-Up Adjustment Applicable to Cycle 6

Docket No. ER18-____-____

CITIZENS SHARE OF THE SUNRISE - BORDER-FAST LINE
Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 6
 (\$1,000)

Line No.	Description	(a) Jan-17	(b) Feb-17	(c) Mar-17	(d) Apr-17	(e) May-17	(f) Jun-17	(g) Jul-17	(h) Aug-17	(i) Sep-17	(j) Oct-17	(k) Nov-17	(l) Dec-17	(m) Jan-18	(n) Feb-18	(o) Mar-18	(p) Apr-18	(q) May-18	(r) Total	Reference
1	Beginning Balance (Over)/Undercollection	\$ (1,070)	\$ (1,073)	\$ (1,076)	\$ (1,079)	\$ (1,083)	\$ (1,086)	\$ (999)	\$ (911)	\$ (824)	\$ (736)	\$ (648)	\$ (559)	\$ (471)	\$ (382)	\$ (292)	\$ (203)	\$ (113)	\$ (1,070)	Col. a = Cycle 6; Att. 3; Sec. 4a; TU; Line 33; Col. m Col. b thru q = Previous Month Balance; Line 17
2	Amortization of True-Up Balance:																			
3	Amortization of True-Up Balance	-	-	-	-	-	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(1,108)	Col. f thru p = See Footnote 1 Col. q = Line 17; Col. p Negative of Line 5
4	Net Monthly Collection/(Refunds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 113	\$ 1,108	
5	Interest Expense Calculations:																			
6	Beginning Balance for Interest Expense ²	\$ (1,070)	\$ (1,070)	\$ (1,070)	\$ (1,079)	\$ (1,079)	\$ (1,079)	\$ (999)	\$ (999)	\$ (999)	\$ (999)	\$ (736)	\$ (736)	\$ (471)	\$ (471)	\$ (471)	\$ (471)	\$ (203)	\$ (203)	Balance Beginning of Quarter See Footnote 3
7	Monthly Activity Included in Interest Calculation Basis	-	-	-	-	-	45	45,25	136	226	45	136	226	45	136	226	45	45	147	
8	Basis for Interest Expense Calculation	\$ (1,070)	\$ (1,070)	\$ (1,079)	\$ (1,079)	\$ (1,079)	\$ (1,034)	\$ (953)	\$ (863)	\$ (772)	\$ (691)	\$ (600)	\$ (510)	\$ (426)	\$ (335)	\$ (244)	\$ (158)	\$ (56)	\$ (56)	Line 11 + Line 12
9	Monthly Interest Rate	0.30%	0.27%	0.30%	0.30%	0.32%	0.30%	0.34%	0.34%	0.33%	0.36%	0.36%	0.35%	0.36%	0.33%	0.36%	0.37%	0.38%	0.38%	FERC Interest Rate Website Line 13 x Line 14
10	Interest Expense	\$ (3.21)	\$ (2.89)	\$ (3.21)	\$ (3.24)	\$ (3.45)	\$ (3.10)	\$ (3.24)	\$ (2.93)	\$ (2.55)	\$ (2.49)	\$ (2.10)	\$ (1.83)	\$ (1.53)	\$ (1.11)	\$ (0.88)	\$ (0.58)	\$ (0.21)	\$ (39)	
11	Ending Balance (Over)/Undercollection	\$ (1,073)	\$ (1,076)	\$ (1,079)	\$ (1,083)	\$ (1,086)	\$ (999)	\$ (911)	\$ (824)	\$ (736)	\$ (648)	\$ (559)	\$ (471)	\$ (382)	\$ (292)	\$ (203)	\$ (113)	\$ (0)		Sum Lines 1, 7, 15

1 Amortization of Undercollection Balance as of May 31, 2017 \$ (1,086) Line 17; Col. e

2 Amortization Divided by 12 Months Rate Effective Period 12

3 Monthly Amortization of True-Up Adjustment \$ (91)

4 Beginning Balance for Interest Calculation remains constant for 3-Month Quarter as interest is compounded quarterly on these amounts pursuant to FERC Interest Methodology- Per 18 CFR Section 35.19(2) (iii) (B).

5 Monthly Activity Calculated as Follows:

a) 1st Month of Quarter = Column a, Line 7 Divided by 2.

b) 2nd Month of Quarter = Column a, Line 7 + (Column b, Line 7 Divided by 2).

c) 3rd Month of Quarter = Column a, Line 7 + Column b, Line 7 + (Column c, Line 7 Divided by 2).

Columns d, e, f, etc., repeat the process outlined in (a), (b), and (c) above.

San Diego Gas & Electric Company

ATTACHMENT 4

2017 Base Period and True-Up Period Cost Statements and Workpapers

Docket No. ER18-____-____

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AD - Workpapers

Cost of Plant

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.	
1	Total Steam Production Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b		\$ 567,646	AD-1; Line 18	1	
2						2	
3	Total Nuclear Production Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b		-	AD-2; Line 18	3	
4						4	
5	Total Hydraulic Production Plant ^{1,3}			-	AD-3; Line 18	5	
6						6	
7	Total Other Production Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b		510,399	AD-4; Line 18	7	
8						8	
9	Total Distribution Plant ^{2,3}	450.1; Sch. Pg. 204; 104; b	\$ 6,085,652	\$ 6,494,386	6,290,019	AD-5; Line 6	9
10						10	
11	Transmission Plant ^{1,3}			5,250,229	AD-6; Line 23	11	
12						12	
13	Incentive Transmission Plant ¹			-	AD-7; Line 18	13	
14						14	
15	Total Electric Miscellaneous Intangible Plant ^{2,4}	450.1; Sch. Pg. 204; 104; b	153,458	174,135	163,797	AD-8; Line 6	15
16						16	
17	Total General Plant ^{2,4}	450.1; Sch. Pg. 204; 104; b	348,912	383,134	366,023	AD-9; Line 6	17
18						18	
19	Total Common Plant ^{2,4}		774,886	809,142	792,014	AD-10; Line 10	19
20						20	
21	Total Plant in Service			\$ 13,940,128	Sum Lines 1 thru 19	21	
22						22	
23	Transmission Wages and Salaries Allocation Factor			10.30%	Statement A1; Line 17	23	
24						24	
25	Total Transmission Plant & Incentive Transmission Plant			\$ 5,250,229	Line 11 + Line 13	25	
26						26	
27	Transmission Related Electric Miscellaneous Intangible Plant			16,873	Line 15 x Line 23	27	
28						28	
29	Transmission Related General Plant			37,705	Line 17 x Line 23	29	
30						30	
31	Transmission Related Common Plant			81,588	Line 19 x Line 23	31	
32						32	
33	Transmission Related Total Plant in Service			\$ 5,386,396	Sum Lines 25 thru 31	33	
34						34	
35	Transmission Plant Allocation Factor ⁵			38.64%	Line 33 / Line 21	35	

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

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

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

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

⁵ Used to allocate all elements of working capital, other than working cash.

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

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking ¹	Reference
1	Dec-16	\$ 549,102	SDG&E Records	\$ 564,106	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY
2	Jan-17	549,634		564,638	
3	Feb	549,651		564,655	
4	Mar	551,029		566,193	
5	Apr	550,931		566,100	
6	May	551,805		566,974	
7	Jun	552,169		567,343	
8	Jul	552,438		567,614	
9	Aug	553,943		569,120	
10	Sep	554,086		569,265	
11	Oct	554,188		569,367	
12	Nov	556,777		571,955	
13	Dec-17	556,888	SDG&E Records	572,067	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY
14					
15	Total 13 Months	\$ 7,182,639	Sum Lines 1 thru 13	\$ 7,379,395	Sum Lines 1 thru 13
16					
17					
18	13-Month Average Balance	\$ 552,511	Average of Lines 1 thru 13	\$ 567,646	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.
19					

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

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

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking ¹	Reference	Line No.
1	Dec-16	\$ -	SDG&E Records	-	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-17	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-17	-	SDG&E Records	-	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	-	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	-	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	18
19						19

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

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

HYDRAULIC PRODUCTION PLANT

Line No.	Month	Total Hydraulic Production Per Book	Reference	Hydraulic Production Ratemaking ¹	Reference	Line No.
1	Dec-16	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-17	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-17	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	17
18						18
19						19

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

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

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking ¹	Reference	Line No.
1	Dec-16	\$ 534,908	SDG&E Records	\$ 491,797	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-17	534,914		491,803		2
3	Feb	534,936		491,826		3
4	Mar	534,926		491,816		4
5	Apr	560,324		517,214		5
6	May	560,712		517,655		6
7	Jun	560,914		517,857		7
8	Jul	560,920		517,863		8
9	Aug	563,277		520,220		9
10	Sep	563,568		520,511		10
11	Oct	563,306		520,249		11
12	Nov	559,588		518,235		12
13	Dec-17	559,500	SDG&E Records	518,148	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	13
14						14
15	Total 13 Months	\$ 7,191,793	Sum Lines 1 thru 13	\$ 6,635,193	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 553,215	Average of Lines 1 thru 13	\$ 510,399	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	18
19						19

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

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

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1	Dec-16	\$ 5,990,289	SDG&E Records	\$ 6,085,652	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2						2
3	Dec-17	6,397,449	SDG&E Records	6,494,386	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	3
4						4
5						5
6	Beginning and End Period Average	\$ 6,193,869	Average of Line 1 and Line 3	\$ 6,290,019	Average of Line 1 and Line 3	6
7						7

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

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

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-16	\$ 5,056,298	SDG&E Records	\$ 4,989,264	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-17	5,084,653		5,014,621		2
3	Feb	5,102,046		5,032,013		3
4	Mar	5,103,240		5,033,046		4
5	Apr	5,105,373		5,035,173		5
6	May	5,213,230		5,143,029		6
7	Jun	5,222,185		5,151,985		7
8	Jul	5,228,247		5,157,822		8
9	Aug	5,304,427		5,233,836		9
10	Sep	5,334,550		5,263,956		10
11	Oct	5,349,546		5,278,952		11
12	Nov	5,419,127		5,348,533		12
13	Dec-17	5,533,772	SDG&E Records	5,463,232	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	13
14						14
15	Total 13 Months	\$ 68,056,693	Sum Lines 1 thru 13	\$ 67,145,461	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 5,235,130	Average of Lines 1 thru 13	\$ 5,165,035	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	18
19						19
20						20
21	Add: Citizens Weighted Average Lease Amount			\$ 85,194	AD-6A; Line 18	21
22						22
23	Total Transmission Plant Cost Average Balance			\$ 5,250,229	Line 18 + Line 21	23

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

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

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-16	\$ -	SDG&E Records	\$ 85,194	2016 Form 1; Page 213; Line 1; Col. e	1
2	Jan-17	-		85,194		2
3	Feb	-		85,194		3
4	Mar	-		85,194		4
5	Apr	-		85,194		5
6	May	-		85,194		6
7	Jun	-		85,194		7
8	Jul	-		85,194		8
9	Aug	-		85,194		9
10	Sep	-		85,194		10
11	Oct	-		85,194		11
12	Nov	-		85,194		12
13	Dec-17	-	SDG&E Records	85,194	2017 Form 1; Page 213; Line 1; Col. e	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ 1,107,522	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ 85,194	Average of Lines 1 thru 13	17
18						18
19						19

¹ Represents the monthly Citizens Lease amount for term of service.

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

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Recl Class as Transmission	(3) Distribution Account 101 Plant Recl Class to Transmission	(4) Transmission Account 101 Plant Recl Class Steam Prod.	(5) Transmission Account 101 Plant Recl Class Other Prod.	(6) Transmission Account 101 Plant Recl Class Nuclear	(7) Transmission Account 101 Plant Recl Class as Distribution	(8) Total Transmission Adjusted Book SUM 1:7	Reference
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records
4	360.0	Land & Land Rights	-	-	3,579	-	-	-	-	3,579	SDG&E Records
5	361.0	Structures & Improvements	-	-	1,046	-	-	-	-	1,046	SDG&E Records
6											
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 4,625	\$ -	\$ -	\$ -	\$ -	\$ 4,630	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 222,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,551)	\$ 215,497	SDG&E Records
10	352.0	Structures & Improvements	477,013	-	-	(1,928)	-	-	(46,166)	428,918	SDG&E Records
11	353.0	Station Equipment	1,403,344	-	-	(11,349)	(1,420)	-	(2,521)	1,388,053	SDG&E Records
12	354.0	Towers and Fixtures	894,860	-	-	-	-	-	-	894,860	SDG&E Records
13	355.0	Poles and Fixtures	453,558	-	-	-	-	-	-	453,558	SDG&E Records
14	356.0	OH Conductors and Device	568,267	-	-	-	-	-	-	568,267	SDG&E Records
15	357.0	Underground Conduit	354,564	-	-	-	-	-	-	354,564	SDG&E Records
16	358.0	UG Conductors & Devices	372,786	-	-	(1,726)	-	-	-	371,060	SDG&E Records
17	359.0	Roads & Trails	309,857	-	-	-	-	-	-	309,857	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 5,056,298	\$ -	\$ -	\$ (15,004)	\$ (1,420)	\$ -	\$ (55,239)	\$ 4,984,634	Sum Lines 9 thru 17
20											
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 5,056,298	\$ 5	\$ 4,625	\$ (15,004)	\$ (1,420)	\$ -	\$ (55,239)	\$ 4,989,264	Line 7 + Line 19

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

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
BALANCES AS OF 12/31/2017
(\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Adjusted Book SUM 11-7	Reference
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records
4	360.0	Land & Land Rights	-	-	3,634	-	-	-	-	3,634	SDG&E Records
5	361.0	Structures & Improvements	-	-	1,046	-	-	-	-	1,046	SDG&E Records
6											
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 4,680	\$ -	\$ -	\$ -	\$ -	\$ 4,684	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 234,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,734)	\$ 224,498	SDG&E Records
10	352.0	Structures & Improvements	516,614	-	-	(1,928)	-	-	(46,370)	468,316	SDG&E Records
11	353.0	Station Equipment	1,658,340	-	-	(11,524)	(1,420)	-	(2,521)	1,642,874	SDG&E Records
12	354.0	Towers and Fixtures	897,312	-	-	-	-	-	-	897,312	SDG&E Records
13	355.0	Poles and Fixtures	540,159	-	-	-	-	-	-	540,159	SDG&E Records
14	356.0	OH Conductors and Device	619,516	-	-	-	-	-	-	619,516	SDG&E Records
15	357.0	Underground Conduit	360,840	-	-	-	-	-	-	360,840	SDG&E Records
16	358.0	UG Conductors & Devices	390,619	-	-	(1,726)	-	-	-	388,892	SDG&E Records
17	359.0	Roads & Trails	316,140	-	-	-	-	-	-	316,140	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 5,533,772	\$ -	\$ -	\$ (15,179)	\$ (1,420)	\$ -	\$ (58,626)	\$ 5,458,547	Sum Lines 9 thru 17
20											
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 5,533,772	\$ 5	\$ 4,680	\$ (15,179)	\$ (1,420)	\$ -	\$ (58,626)	\$ 5,463,232	Line 7 + Line 19

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

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

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Transmission Plant Per Book	Reference	Incentive Transmission Plant Ratemaking	Reference	Line No.
1	Dec-16	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-17	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-17	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	17
18						18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY

STATEMENT AD

COST OF PLANT

BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK

(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-16	\$ 153,458	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2				2
3	Dec-17	174,135	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 163,797	Average of Line 1 and Line 3	6
7				7

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

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1	Dec-16	\$ 348,912	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2				2
3	Dec-17	383,134	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 366,023	Average of Line 1 and Line 3	6
7				7

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

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-16	Total Common Plant Per Book	\$ 1,028,929	2017 Form 1; Page 356; Accts 303 to 398; BOY 2016 Form 1; Page 356.1; Electric Line 1 x Line 2	1
2		Electric Split of Common Utility Plant	75.31%		2
3		Total Common Plant to Electric Per Book	\$ 774,886		3
4					4
5	Dec-17	Total Common Plant Per Book	\$ 1,084,350	2017 Form 1; Page 356; Accts 303 to 398; EOY 2017 Form 1; Page 356.1; Electric Line 5 x Line 6	5
6		Electric Split of Common Utility Plant	74.62%		6
7		Total Common Plant to Electric Per Book	\$ 809,142		7
8					8
9					9
10	Beginning and End Period Average		\$ 792,014	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AE - Workpapers
Accumulated Depreciation and Amortization
Base Period & True-Up Period 12 - Months Ending December 31, 2017
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,019,354	AE-1; Line 23	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}	\$ 82,952	\$ 107,100	95,026	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4}	138,237	153,385	145,811	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	395,080	412,999	404,039	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			10.30%	Statement AI; Line 17	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 9,789	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			15,020	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			41,621	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			\$ 1,085,785	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			\$ -	AE-5; Line 18	19

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

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

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

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

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

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-16	\$ 961,334	SDG&E Records	\$ 945,358	2016 Form 1; Page 450.1; Sch. Pg. 200; Line 14; Col. b	1
2	Jan-17	970,955		954,863		2
3	Feb	980,564		964,366		3
4	Mar	990,772		974,453		4
5	Apr	1,001,142		984,687		5
6	May	1,011,142		994,582		6
7	Jun	1,020,951		1,004,267		7
8	Jul	1,031,098		1,014,295		8
9	Aug	1,040,443		1,023,534		9
10	Sep	1,049,432		1,032,426		10
11	Oct	1,059,360		1,042,208		11
12	Nov	1,069,065		1,051,819		12
13	Dec-17	1,078,176	SDG&E Records	1,060,916	2017 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	13
14						14
15	Total 13 Months	\$ 13,264,435	Sum Lines 1 thru 13	\$ 13,047,774	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 1,020,341	Average of Lines 1 thru 13	\$ 1,003,675	2017 Form 1; Page 450.2; Sch. Pg. 200; Line 33; Col. b; 13-Month Avg.	17
18						18
19						19
20						20
21	Add: Citizens Weighted Average Accumulated Depreciation			\$ 15,680	AE-1A; Line 18	21
22						22
23	Total Transmission Plant Accumulated Depreciation Average Balance			\$ 1,019,354	Line 18 + Line 21	23

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

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

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-16	\$ 14,261	SDG&E Records	\$ 14,261	SDG&E Records	1
2	Jan-17	14,497		14,497		2
3	Feb	14,734		14,734		3
4	Mar	14,970		14,970		4
5	Apr	15,207		15,207		5
6	May	15,443		15,443		6
7	Jun	15,680		15,680		7
8	Jul	15,916		15,916		8
9	Aug	16,152		16,152		9
10	Sep	16,389		16,389		10
11	Oct	16,625		16,625		11
12	Nov	16,862		16,862		12
13	Dec-17	17,098	SDG&E Records	17,098	SDG&E Records	13
14						14
15	Total 13 Months	\$ 203,834	Sum Lines 1 thru 13	\$ 203,834	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 15,680	Average of Lines 1 thru 13	\$ 15,680	Average of Lines 1 thru 13	18
19						19

¹ Represents the monthly accumulated depreciation and amortization on the Citizens Lease amount for term of service.

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

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1-7	Reference
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records
5	361.0	Land & Land Rights Structures & Improvements	-	-	50	-	-	-	-	50	SDG&E Records
6					499	-	-	-	-	499	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 549	\$ -	\$ -	\$ -	\$ -	\$ 550	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 20,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (306)	\$ 20,121	SDG&E Records
10	352.0	Structures & Improvements	64,045	-	-	(351)	-	-	(12,102)	51,591	SDG&E Records
11	353.0	Station Equipment	269,085	-	-	(1,806)	(300)	-	(1,220)	265,758	SDG&E Records
12	354.0	Towers and Fixtures	158,789	-	-	-	-	-	-	158,789	SDG&E Records
13	355.0	Poles and Fixtures	93,380	-	-	-	-	-	-	93,380	SDG&E Records
14	356.0	OH Conductors and Device	221,578	-	-	-	-	-	-	221,578	SDG&E Records
15	357.0	Underground Conduit	53,188	-	-	-	-	-	-	53,188	SDG&E Records
16	358.0	UG Conductors & Devices	52,595	-	-	(440)	-	-	-	52,155	SDG&E Records
17	359.0	Roads & Trails	28,248	-	-	-	-	-	-	28,248	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 961,334	\$ -	\$ -	\$ (2,597)	\$ (300)	\$ -	\$ (13,629)	\$ 944,808	Sum Lines 9 thru 17
20											
21	GRAND TOTAL	RECLASS TRANS PLANT	\$ 961,334	\$ 1	\$ 549	\$ (2,597)	\$ (300)	\$ -	\$ (13,629)	\$ 945,358	Line 7 + Line 19

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

SAN DIEGO GAS & ELECTRIC COMPANY
 TRANSMISSION FUNCTIONALIZATION STUDY
 DERIVATION OF TRANSMISSION RELATED
 ACCUMULATED DEPRECIATION AND AMORTIZATION
 BALANCES AS OF 12/31/2017
 (\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1-7	Reference
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records
5	361.0	Land & Land Rights Structures & Improvements	-	-	52	-	-	-	-	52	SDG&E Records
6					496	-	-	-	-	496	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 547	\$ -	\$ -	\$ -	\$ -	\$ 549	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 22,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (317)	\$ 22,001	SDG&E Records
10	352.0	Structures & Improvements	72,434	-	-	(388)	-	-	(12,807)	59,239	SDG&E Records
11	353.0	Station Equipment	314,845	-	-	(2,140)	(346)	-	(1,340)	311,019	SDG&E Records
12	354.0	Towers and Fixtures	173,364	-	-	-	-	-	-	173,364	SDG&E Records
13	355.0	Poles and Fixtures	107,090	-	-	-	-	-	-	107,090	SDG&E Records
14	356.0	OH Conductors and Device	233,624	-	-	-	-	-	-	233,624	SDG&E Records
15	357.0	Underground Conduit	61,170	-	-	-	-	-	-	61,170	SDG&E Records
16	358.0	UG Conductors & Devices	60,017	-	-	(470)	-	-	-	59,548	SDG&E Records
17	359.0	Roads & Trails	33,313	-	-	-	-	-	-	33,313	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 1,078,176	\$ -	\$ -	\$ (2,998)	\$ (346)	\$ -	\$ (14,465)	\$ 1,060,367	Sum Lines 9 thru 17
20											
21	GRAND TOTAL	RECLASS TRANS PLANT	\$ 1,078,176	\$ 1	\$ 547	\$ (2,998)	\$ (346)	\$ -	\$ (14,465)	\$ 1,060,916	Line 7 + Line 19

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

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE**

**ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
(\$1,000)**

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-16	\$ 82,952	2016 Form 1; Page 450.1; Sch. Pg. 200; Line 14; Col. b	1
2				2
3	Dec-17	107,100	2017 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	3
4				4
5				5
6	Beginning and End Period Average	\$ 95,026	Average of Line 1 and Line 3	6
7				7

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

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1	Dec-16	\$ 138,237	2016 Form 1; Page 450.1; Sch. Pg. 200; Line 14; Col. b	1
2				2
3	Dec-17	153,385	2017 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	3
4				4
5				5
6	Beginning and End Period Average	\$ 145,811	Average of Line 1 and Line 3	6
7				7

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

COMMON PLANT

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

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

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Transmission Reserves Per Book	Reference	Incentive Transmission Reserves Ratemaking	Reference	Line No.
1	Dec-16	\$	SDG&E Records	-	SDG&E Records	1
2	Jan-17			-		2
3	Feb			-		3
4	Mar			-		4
5	Apr			-		5
6	May			-		6
7	Jun			-		7
8	Jul			-		8
9	Aug			-		9
10	Sep			-		10
11	Oct			-		11
12	Nov			-		12
13	Dec-17		SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$	Sum Lines 1 thru 13	-	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$	Average of Lines 1 thru 13	-	Average of Lines 1 thru 13	17
18						18
19						19

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

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

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 263,962	\$ 245,869	\$ 254,916	AF-1; Line 6 + Line 21	1
2						2
3	FERC Account 282	(954,543)	(1,050,214)	(1,002,378)	AF-1; Line 13 + Line 28	3
4						4
5	FERC Account 283	-	-	-	Not Applicable to 2017 Base Period	5
6						6
7	Total Transmission Related ADIT ²	\$ (690,581)	\$ (804,345)	\$ (747,463)	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	AF-1; Line 31	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-1; Line 33	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	AF-1; Line 35	13

¹ Statement AF is utilized in the derivation of Transmission Rate Base for use in Statement AV.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF - Workpapers
Deferred Credits
Base Period 12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	(a) 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Account 190					1
2	Non-Citizens Net Operating Loss-Excluding Bonus Depreciation	\$ -	\$ -	\$ -	See Footnote 1	2
3						3
4	Non-Citizens Net Operating Loss-From Bonus Depreciation	251,025	233,819	242,422	See Footnote 1	4
5						5
6	Total of Account 190	\$ 251,025	\$ 233,819	\$ 242,422	(Line 2 + Line 4); Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b and c	6
7						7
8	Account 282					8
9	Non-Citizens Accumulated Depreciation Timing Difference-Excluding Bonus Depreciation	\$ (169,594)	\$ (194,558)	\$ (182,076)	See Footnote 1	9
10						10
11	Non-Citizens Accumulated Depreciation Timing Difference-From Bonus Depreciation	(762,064)	(833,504)	(797,784)	See Footnote 1	11
12						12
13	Total of Account 282	\$ (931,658)	\$ (1,028,062)	\$ (979,860)	(Line 9 + Line 11); Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b and k	13
14						14
15						15
16	Account 190					16
17	Citizens Net Operating Loss-Excluding Bonus Depreciation	\$ -	\$ -	\$ -	See Footnote 1	17
18						18
19	Citizens Net Operating Loss-From Bonus Depreciation	12,937	12,050	12,493	See Footnote 1	19
20						20
21	Total of Account 190	\$ 12,937	\$ 12,050	\$ 12,493	(Line 17 + Line 19); Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b and c	21
22						22
23	Account 282					23
24	Citizens Accumulated Depreciation Timing Difference-Excluding Bonus Depreciation	\$ 611	\$ 1,345	\$ 978	See Footnote 1	24
25						25
26	Citizens Accumulated Depreciation Timing Difference-From Bonus Depreciation	\$ (23,496)	\$ (23,496)	\$ (23,496)	See Footnote 1	26
27						27
28	Total of Account 282	\$ (22,885)	\$ (22,151)	\$ (22,518)	(Line 24 + Line 26); Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b and k	28
29						29
30						30
31	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Not Applicable to 2017 Base Period	31
32						32
33	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	Not Applicable to 2017 Base Period	33
34						34
35	Total Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Not Applicable to 2017 Base Period	35

1 Amounts are calculated and received from the Tax Department.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF - Workpapers

Deferred Credits

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

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Allocated General and Common ADIT ²	\$ -	\$ -	\$ -		1
2						2
3	Total General/Common Transmission Related ADIT ¹	\$ -	\$ -	\$ -	Line 1 Above	3

¹ Page AF-2 is utilized in Statement BK2; Attachment 2; Section 2; Page 3; Part D4 - Derivation of General and Common Plant ADIT Revenue Carry Charge Percentage.

² The allocated General and Common ADIT reflected in the FERC Form 1 are not applicable to Citizens because none of the assets under the Citizens Lease Agreement are classified as General and Common plant.

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation
Base Period & True-Up Period 12 - Months Ending December 31, 2017
(\$1,000)

Line No.	Description	12/31/2016				12/31/2017			Reference
		ADIT ²	Federal ADTL ²	Federal ADTA ²	State ADIT ²	Net ADIT ²			
1	Citizens With Bonus D	\$ (9,948)	\$ (22,068)	\$ 12,050	\$ (83)	\$ (10,101)			
2									
3	Citizens Without Bonus D	(7,440)	(8,548)		(746)	(9,294)			
4									
5	Difference With and Without Bonus Deprec. ¹	\$ (2,509)	\$ (13,520)	\$ 12,050	\$ 663	\$ (808)		Line 1 Minus Line 3	
6									

¹ Page AF-3 is utilized in Statement BK2; Attachment 2; Section 3; Part A - Direct Assignment of ADIT to Citizens.

² Legend:

ADIT = Accumulated Deferred Income Tax

ADTL = Accumulated Deferred Tax Liability

ADTA = Accumulated Deferred Tax Asset

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AG - Workpapers
Specified Plant Account (Other than Plant in Service) and Deferred Debits
Base Period & True-Up Period 12 - Months Ending December 31, 2017
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Held for Future Use ¹	450.1; Sch. Pg. 214; 46; d \$ 2,813	AG-1; Line 18	1

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

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

TRANSMISSION PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH - Workpapers

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:			1
2	Total Direct Maintenance Cost	\$ 143	AH-1; Line 48	2
3				3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:			4
5	Total Non-Direct Transmission O&M Expense	\$ 87,862	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	FERC Acct 561.4 - Scheduling, System Control & Dispatch Services	(6,098)	Negative of AH-2; Line 41; Col. b	7
8	FERC Acct 561.8 - Reliability, Planning & Standards Development	(2,804)	Negative of AH-2; Line 42; Col. b	8
9	FERC Acct 562 - Station Expenses	(7,321)	Negative of AH-2; Line 43; Col. b	9
10	FERC Acct 565 - Transmission of Electricity by Others	-	Negative of AH-2; Line 44; Col. b	10
11	FERC Acct 566 - Miscellaneous Transmission Expense	(6,066)	Negative of AH-2; Line 50; Col. b	11
12	FERC Acct 570 - Maintenance of Station Equipment	(12,092)	Negative of AH-2; Line 51; Col. b	12
13	FERC Acct 571 - Maintenance of Overhead Lines	(16,365)	Negative of AH-2; Line 52; Col. b	13
14	FERC Acct 572 - Maintenance of Underground Lines	(598)	Negative of AH-2; Line 53; Col. b	14
15	Other Transmission Non-Direct O&M Exclusion Adjustments	-	Not Applicable to 2017 Base Period	15
16	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 36,518	Sum Lines 5 thru 15	16
17				17
18	Derivation of Non-Direct Administrative and General Expense:			18
19	Total Non-Direct Administrative & General Expense	\$ 426,216	AH-3; Line 20; Col. a	19
20	Adjustments to Per Book A&G Expense:			20
21	FERC Acct 925 - Damages & Injuries	-	Negative of AH-3; Line 25; Col. a	21
22	FERC Acct 928 - CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 29; Col. a	22
23	FERC Acct 928 - CPUC Intervenor Funding Expense - Distribution	(591)	Negative of AH-3; Line 30; Col. a	23
24	FERC Acct 928 - CPUC reimbursement fees	(8,070)	Negative of AH-3; Line 31; Col. a	24
25	FERC Acct 928 - Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(62)	Negative of AH-3; Line 32; Col. a	25
26	FERC Acct 930.1 - General Advertising Expenses	(193)	Negative of AH-3; Line 33; Col. b	26
27	FERC Accts 925/926/928/930.2/931 - CPUC energy efficiency programs	(260)	Negative of AH-3; Sum Lines 24, 26, 28, 34, 36; Col. a or b	27
28	FERC Acct 935 - Hazardous substances - Hazardous Substance Cleanup Cost Account	(70)	Negative of AH-3; Line 37; Col. b	28
29	FERC Acct 925/927 - Other A&G Exclusion Adjustments	(120,323)	Negative of AH-3; Sum Lines 27, 35; Col. a or b	29
30	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 296,647	Sum Lines 19 thru 29	30
31	Less: Property Insurance (Due to different allocation factor)	(5,392)	Negative of AH-3; Line 5; Col. c	31
32	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 291,255	Line 30 + Line 31	32
33	Transmission Wages and Salaries Allocation Factor	10.30%	Statement AI; Line 17	33
34	Transmission Related Non-Direct Administrative & General Expenses	\$ 30,003	Line 32 x Line 33	34
35	Property Insurance Allocated to Transmission, General, and Common Plant	2,102	Negative of Line 31 x Line 55	35
36	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 32,105	Line 34 + Line 35	36
37				37
38	Derivation of Transmission Plant Property Insurance Allocation Factor:			38
39	Transmission Plant & Incentive Transmission Plant	\$ 5,250,229	Statement AD; Line 25	39
40	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	40
41	Transmission Related General Plant	37,705	Statement AD; Line 29	41
42	Transmission Related Common Plant	81,588	Statement AD; Line 31	42
43	Total Transmission Related Investment in Plant	\$ 5,369,522	Sum Lines 39 thru 42	43
44				44
45	Total Transmission Plant & Incentive Transmission Plant	\$ 5,250,229	Line 39 Above	45
46	Total Steam Production Plant	567,646	Statement AD; Line 1	46
47	Total Nuclear Production Plant	-	Shall be Zero	47
48	Total Other Production Plant	510,399	Statement AD; Line 7	48
49	Total Distribution Plant	6,290,019	Statement AD; Line 9	49
50	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	50
51	Total General Plant	366,023	Statement AD; Line 17	51
52	Total Common Plant	792,014	Statement AD; Line 19	52
53	Total Plant in Service Excluding SONGS	\$ 13,776,331	Sum Lines 45 thru 52	53
54				54
55	Transmission Plant Property Insurance Allocation Factor ¹	38.98%	Line 43 / Line 53	55

¹ Used to allocate property insurance in conformance with TO4 Settlement.

SAN DIEGO GAS & ELECTRIC COMPANY
2017 Citizens Direct Maintenance
12 Months Ending December 31, 2017
(\$1,000)

Line No.	FERC Account	Description	Amounts	Line No.
1	6110020	SALARIES-MANAGEMENT STRAIGHT-TIME	\$ -	1
2	6110030	SALARIES-MANAGEMENT TIME AND ONE HALF	2	2
3	6110080	SALARIES-CLERICAL AND TECHNICAL STRAIGH	-	3
4	6110090	SALARIES-CLERICAL AND TECHNICAL TIME AN	-	4
5	6110100	SALARIES-CLERICAL AND TECHNICAL DOUBLE	-	5
6	6110110	SALARIES-UNION STRAIGHT-TIME	3	6
7	6110120	SALARIES-UNION TIME AND ONE HALF	-	7
8	6110130	SALARIES-UNION DOUBLE TIME	7	8
9	6110335	SALARIES-DELAYED LUNCH PREMIUM	0	9
10	6130020	EMP TRAVEL-HOTEL/LODG (ROOM AND TAX ONLY	2	10
11	6220007	SRV-CONTRACTORS-TIME & EQUIPMENT	5	11
12	6220100	SRV-TREE TRIMMING	6	12
13	6220600	SRV-CONSULTING-OTHER	-	13
14	6220850	SRV-VEHICLE & EQUIP RENTAL W/OPERATOR	-	14
15	6221000	SRV-CONSTRUCTION-ELECTRIC	49	15
16	6231042	HELICOPTER UTILIZATION	57	16
17	6261050	VEHICLE UTILIZATION-LABOR	1	17
18	6262050	VEHICLE UTILIZATION-NONLABOR	6	18
19	6340000	Cash Discounts on Purchases	(1)	19
20	9121100	Vacation & Sick (Costing sheet)	1	20
21	9121200	ICP (Costing Sheet)	0	21
22	9121400	Public Liab.& Property Damage-Lab(CS)	0	22
23	9121500	Worker's Comp -Labor (Costing sheet)	0	23
24	9121600	Pension & Benefits - Labor	0	24
25	9122300	Payroll Taxes (Costing sheet)	1	25
26	9122400	Public Liab.& Property Damage-NonLab(CS)	1	26
27	9122500	Worker's Comp -Non Labor (Costing sheet)	0	27
28	9122600	Pension & Benefit - NonLabor	2	28
29	9122900	PENSION & BENEFIT - REFUNDABLE - NL	-	29
30	9123100	VACATION & SICK (CL)	0	30
31	9123200	ICP (CL)	0	31
32	9123400	PUBLIAB PROPDAM L(CL)	0	32
33	9123500	WK COMP-LABOR (CL)	0	33
34	9123600	PENSION & BENEFIT-NONREF-LBR (CL)	0	34
35	9124300	PAYROLL TAXES (CL)	0	35
36	9124400	PUBLIAB PROPDAM NL(CL)	0	36
37	9124500	WK COMP-NONLABOR (CL)	0	37
38	9124600	PENSION & BENEFIT-NONREF-NL (CL)	0	38
39	9124900	PENSION & BENEFIT-REF-NL (CL)	0	39
40	9131150	Purchasing Labor (Costing sheet)	0	40
41	9131700	Shop Order Labor (costing sheet)	0	41
42	9131850	Small Tools Labor (Costing sheet)	0	42
43	9131860	Union Contract Labor (CS)	-	43
44	9132150	Purchasing NonLabor (Costing sheet)	0	44
45	9132700	Shop Order NonLabor (costing sheet)	0	45
46	9132850	Small Tools NonLabor (Costing sheet)	0	46
47				47
48		Total Direct Maintenance Cost ^{1,2}	\$ 143	48
49				49

¹ Reflects direct maintenance expenses incurred on the 30-mile Border-East segment of the Sunrise Powerlink, which are tracked via a specific work order.

² To the extent Citizen's leases 50% of the transfer capability of the Border-East Line, 50% of these costs is reflected in Statement BK2 - Attachment 2; Section 1; Page 1.

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2017
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<i>Electric Transmission Operation</i>					
1	560	Operation Supervision and Engineering	\$ 7,371	\$ -	\$ 7,371	Form 1; Page 321; Line 83	1
2	561.1	Load Dispatch - Reliability	574	-	574	Form 1; Page 321; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,488	-	1,488	Form 1; Page 321; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	208	-	208	Form 1; Page 321; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	6,098	6,098	0	Form 1; Page 321; Line 88	5
6	561.5	Reliability, Planning and Standards Development	157	-	157	Form 1; Page 321; Line 89	6
7	561.6	Transmission Service Studies	0	-	0	Form 1; Page 321; Line 90	7
8	561.7	Generation Interconnection Studies	2	-	2	Form 1; Page 321; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	3,306	2,804	501	Form 1; Page 321; Line 92	9
10	562	Station Expenses ¹	7,321	7,321	-	Form 1; Page 321; Line 93	10
11	563	Overhead Line Expenses	4,984	-	4,984	Form 1; Page 321; Line 94	11
12	564	Underground Line Expenses	3	-	3	Form 1; Page 321; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 321; Line 96	13
14	566	Misc. Transmission Expenses	19,437	6,066	13,371	Form 1; Page 321; Line 97	14
15	567	Rents	2,437	-	2,437	Form 1; Page 321; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 53,385	\$ 22,289	\$ 31,096	Sum Lines 1 thru 15	17
18							18
19		<i>Electric Transmission Maintenance</i>					19
20	568	Maintenance Supervision and Engineering	\$ 1,057	\$ -	\$ 1,057	Form 1; Page 321; Line 101	20
21	569	Maintenance of Structures	1	-	1	Form 1; Page 321; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,411	-	1,411	Form 1; Page 321; Line 103	22
23	569.2	Maintenance of Computer Software	2,053	-	2,053	Form 1; Page 321; Line 104	23
24	569.3	Maintenance of Communication Equipment	0	-	0	Form 1; Page 321; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	130	-	130	Form 1; Page 321; Line 106	25
26	570	Maintenance of Station Equipment ¹	12,092	12,092	-	Form 1; Page 321; Line 107	26
27	571	Maintenance of Overhead Lines ²	16,365	16,365	-	Form 1; Page 321; Line 108	27
28	572	Maintenance of Underground Lines ¹	598	598	-	Form 1; Page 321; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	3	-	3	Form 1; Page 321; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 33,710	\$ 29,055	\$ 4,655	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 87,096	\$ 51,344	\$ 35,751	Line 17 + Line 31	33
34							34
35	413	Transmission Operation Expenses Charged to Citizens ³	767	-	767	AH-4; Line 1; Col. c	35
36							36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 87,862	\$ 51,344	\$ 36,518	Line 33 + Line 35	37
38							38
39							39
40		<u>Excluded Expenses (recovery method in parentheses)</u>					40
41	561.4	Scheduling, System Control and Dispatch Services (ERRA)		\$ 6,098			41
42	561.8	Reliability, Planning and Standards Development Services (ERRA)		2,804			42
43	562	Station Expenses ¹		7,321			43
44	565	Transmission of Electricity by Others (ERRA)		-			44
45	566	Misc. Transmission Expenses:					45
46		Century Energy Systems Balancing Account (CES-21BA)	\$ 400				46
47		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	17				47
48		ISO Grid Management Costs (ERRA)	2,208				48
49		Reliability Services (RS rates)	3,125				49
50		Other (TRBAA, TACBAA)	315	6,066			50
51	570	Maintenance of Station Equipment ¹		12,092			51
52	571	Maintenance of Overhead Lines ²		16,365			52
53	572	Maintenance of Underground Lines ¹		598			53
54							54
55		Total Excluded Expenses		\$ 51,344			55
56							56
57							57
58		¹ Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix X Tariff (See Section C - numbers 38 and 39). As a result, such items are excluded in Column b.					58
59							59
60		² Account 571 for Overhead Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.					60
61		³ This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2017, which is added back to derive Total Adjusted Electric Transmission O&M Expenses.					61
62							62
63							63

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2017
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 36,248	\$ -	\$ 36,248	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	7,641	-	7,641	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(7,635)	-	(7,635)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	83,058	-	83,058	Form 1; Page 323; Line 184	4
5	924	Property Insurance	5,392	-	5,392	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	95,755	83	95,672	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits	40,059	177	39,882	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	120,401	120,401	-	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	18,405	8,723	9,682	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(2,221)	-	(2,221)	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	193	193	-	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses	7,233	(77)	7,311	Form 1; Page 323; Line 192	12
13	931	Rents	11,961	-	11,961	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,138	70	9,068	Form 1; Page 323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 425,629	\$ 129,569	\$ 296,060	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	587	-	587	AH-4; Line 3; Col. c	18
19							19
20		Total Adjusted Administrative & General Expenses	\$ 426,216	\$ 129,569	\$ 296,647	Line 16 + Line 18	20
21							21
22							22
23		<u>Excluded Expenses:</u>					23
24	925	CPUC energy efficiency programs	\$ 83				24
25		Injuries & Damages	-	\$ 83			25
26	926	CPUC energy efficiency programs		177			26
27	927	Franchise Requirements		120,401			27
28	928	CPUC energy efficiency programs	-				28
29		CPUC Intervenor Funding Expense - Transmission	-				29
30		CPUC Intervenor Funding Expense - Distribution	591				30
31		CPUC reimbursement fees	8,070				31
32		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	62	8,723			32
33	930.1	General Advertising Expenses		193			33
34	930.2	CPUC energy efficiency programs	-				34
35		Abandoned Projects	(77)	(77)			35
36	931	CPUC energy efficiency programs		-			36
37	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		70			37
38							38
39		Total Excluded Expenses		\$ 129,569			39
40							40
41							41
42		¹ Amount represents the Non-Direct A&G expenses billed to Citizens in 2017, which is added back to derive Total Adjusted A&G Expenses.					42
43							43

SAN DIEGO GAS & ELECTRIC COMPANY
Summary of Appendix X Allocated O&M and A&G Costs Paid by Citizens
12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	(a) Jan-May 2017 Invoice ¹	(b) Jun-Dec 2017 Invoice ²	(c) = (a) + (b) Total 2017 Billing	Line No.
1	Direct and Non-Direct O&M Expenses ³	\$ 343	\$ 424	\$ 767	1
2					2
3	Transmission Related A&G Expenses ⁵	\$ 284	\$ 303	\$ 587	3
4					4

- ¹ Column a reflects Citizens Appendix X Cycle 5 Filing allocated costs.
- ² Column b reflects Citizens Appendix X Cycle 6 Filing allocated costs.
- ³ From SAP Account 7000716, which was created to track Citizens O&M Expense.
- ⁴ The O&M amount shown in Column c; Line 1 is added back to transmission O&M on Page AH-2; Line 35.
- ⁵ From SAP Account 7000717, which was created to track Citizens A&G Expense.
- ⁶ The A&G amount shown in Column c; Line 3 is added back to transmission A&G on Page AH-3; Line 18.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI - Workpapers
Wages and Salaries

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 11,652		1
2				2
3	Transmission Wages & Salaries ¹	12,234	AI-1; Line 44	3
4				4
5	Transmission Wages & Salaries ²	9,643	AI-1; Line 42	5
6				6
7	Distribution Wages & Salaries	49,585		7
8				8
9	Customer Accounts Wages & Salaries	15,555		9
10				10
11	Customer Services and Informational Wages & Salaries	20,093		11
12				12
13	Sales Wages & Salaries	-		13
14				14
15	Total Operating & Maintenance Wages & Salaries	<u>\$ 118,761</u>	Sum Lines 1 thru 13	15
16				16
17	Transmission Wages and Salaries Allocation Factor	<u>10.30%</u>	Line 3 / Line 15	17

¹ Excludes FERC Accounts 562, 564, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

² Reflects FERC Accounts 562, 564, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI - Workpapers
Transmission Wages & Salaries
12 Months Ending December 31, 2017
(\$1,000)

Line No.	FERC Account	Description	Amounts ¹	Exclusions ²	Line No.
1	560100E	OPERATION SUPERVISION	\$ 1,796		1
2	560200E	OPERATION ENGINEERING	1,137		2
3	561100E	LOAD DISPATCHING - RELIABILITY	416		3
4	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	888		4
5	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	150		5
6	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES	-		6
7	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	112		7
8	561600E	TRANSMISSION SERVICE STUDIES	-		8
9	561700E	GENERATION INTERCONNECTION STUDIES	1		9
10	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	361		10
11	562000E	STATION EXPENSES	49	\$ 49	11
12	562100E	STATION OPERATION EXPENSE	1,529	1,529	12
13	563100E	OPERATION OVERHEAD LINES	308		13
14	563200E	ENCROACHMENTS OVERHEAD R/W	-		14
15	564000E	UNDERGROUND LINE EXPENSES	1	1	15
16	566000E	MISCELLANEOUS TRANSMISSION EXPENSES	4,624		16
17	567000E	RENTS	-		17
18	568100E	MAINTENANCE SUPERVISION	515		18
19	568200E	MAINTENANCE ENGINEERING	9		19
20	569000E	MAINTENANCE OF STRUCTURES	-		20
21	569100E	MAINTENANCE OF COMPUTER HARDWARE	696		21
22	569200E	MAINTENANCE OF COMPUTER SOFTWARE	861		22
23	569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	2		23
24	570000E	MAINTENANCE OF STATION EQUIPMENT	356	356	24
25	570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	4,707	4,707	25
26	570121E	RTU SUPERVISORY EQUIPMENT	326		26
27	570122E	TELEMETER SYSTEM MAINTENANCE	33		27
28	570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	330	330	28
29	570600E	MAINTENANCE STATION EQUIPMENT	127	127	29
30	570700E	SAN ONOFRE SUBSTATION	49	49	30
31	571000E	MAINTENANCE OF OVERHEAD LINES	682	682	31
32	571100E	MAINTENANCE OF OVERHEAD LINES GENERAL	1,022	1,022	32
33	571120E	TRAINING IN HOTSTICK MAINTENANCE	7	7	33
34	571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	73	73	34
35	571310E	MAINTENANCE OF OVERHEAD INSULATOR WASHING	368	368	35
36	571700E	ACCESS & PATROL ROAD MAINTENANCE	95	95	36
37	571800E	CONSTRUCTION RELATED EXPENSES	-	-	37
38	571960E	OH PREV MAINT - FOLLOW-UP	0	0	38
39	572000E	MAINTENANCE OF UNDERGROUND LINES	247	247	39
40	573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	-		40
41					41
42		Total Transmission Wages & Salaries	\$ 21,877	\$ 9,643	42
43					43
44		Total Adjusted Citizens Transmission Wages & Salaries		\$ 12,234	44
45					45

¹ Ties to FERC Form 1; Page 354; Line 21; Col. b.

² Citizens should exclude expenses associated with substation, underground, and overhead maintenance.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
Depreciation and Amortization Expense

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Common Plant Depreciation Expense	\$ 63,087	AJ-1; Line 3	1
2				2
3	General Plant Depreciation Expense	\$ 16,053	AJ-2; Line 1	3

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

COMMON PLANT

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

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

**DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2017 PER BOOK
(\$1,000)**

GENERAL PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes ¹	\$ 102,027		1
2				2
3	Less: Other Taxes (Business license taxes) ²	-	Not Applicable to 2017 Base Period	3
4				4
5	Net Property Taxes	\$ 102,027	Line 1 + Line 3	5
6				6
7	Add: Citizens Allocated Portion of Property Taxes ³	\$ 651	AK-1; Line 1; Col. c	7
8				8
9	Adjusted Property Taxes	\$ 102,678	Line 5 + Line 7	9
10				10
11	Less: SONGS Property Taxes	(1,892)		11
12				12
13	Total Property Taxes Expense	\$ 100,786	Line 9 + Line 11	13
14				14
15	<u>Derivation of Citizens Border-East Line Transmission Property Tax Allocation Factor:</u>			
16	Citizens Border-East Line (FERC Acct No. 104)	\$ 85,194	Lease Agreement	16
17				17
18	Total Steam Plant	\$ 567,646	Statement AD; Line 1	18
19	Total Nuclear Plant	-	Shall Be Zero	19
20	Total Other Production Plant	510,399	Statement AD; Line 7	20
21	Total Distribution Plant	6,290,019	Statement AD; Line 9	21
22	Total Transmission Plant ⁴	5,250,229	Statement AD; Line 11	22
23	Total Miscellaneous Intangible Plant ⁵	163,797	Statement AD; Line 15	23
24	Total General Plant	366,023	Statement AD; Line 17	24
25	Total Common Plant	792,014	Statement AD; Line 19	25
26	Total Plant in Service Excluding SONGS	\$ 13,940,128	Sum Lines 18 through 25	26
27				27
28	Citizens Border-East Line Property Tax Allocation Factor	0.61%	Line 16 / Line 26	28
29				29
30	Citizens Border-East Line Property Taxes Expense	\$ 616	Line 13 x Line 28	30
31				31
32	<hr/>			
33	Total Payroll Taxes Expense ⁶	\$ 13,968		33
34				34
35	Add: Citizens Allocated Portion of Payroll Taxes ⁷	29	AK-1; Line 3; Col. c	35
36				36
37	Total Transmission Payroll Tax Expense	\$ 13,997	Line 33 + Line 35	37
38				38
39	Transmission Wages and Salaries Allocation Factor	10.30%	Statement AI; Line 17	39
40				40
41	Transmission Related Payroll Taxes Expense	\$ 1,442	Line 37 x Line 39	41

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

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

³ Reflects the Property Taxes allocated and charged to Citizens during the 2017 Base Period, as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 2; Col. i.

⁴ Includes 13 Month weighted average of \$85.2M Citizens Lease amount shown in AD-6; Line 21.

⁵ For Citizens Border-East Line Property Tax Allocation Factor purposes, Misc Intangible Plant is included in Total Plant in Service per the Appendix X tariff.

⁶ Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 18; Col. i.

⁷ Reflects the Payroll Taxes allocated and charged to Citizens during 2017 Base Period, as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 18; Col. i.

SAN DIEGO GAS & ELECTRIC COMPANY
Summary of Appendix X Property and Payroll Tax Expense Applicable to Citizens
12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	(a) Jan-May 2017 Invoice ¹	(b) Jun-Dec 2017 Invoice ²	(c) = (a) + (b) Total 2017 Billing	Reference	Line No.
1	Citizens Property Tax Expenses ³	\$ 275	\$ 376	\$ 651		1
2						2
3	Citizens Payroll Tax Expenses ⁵	\$ 14	\$ 15	\$ 29		3
4						4

- ¹ Column a reflects Citizens Appendix X Cycle 5 Filing allocated costs.
- ² Column b reflects Citizens Appendix X Cycle 6 Filing allocated costs.
- ³ From SAP Account 6610009, which was created to track Citizens Property Tax Expense.
- ⁴ The Property Tax amount shown in Line 1; Col. c is added back to Property Tax on Statement AK; Line 7.
- ⁵ From SAP Account 6710062, which was created to track Citizens Payroll Tax Expense.
- ⁶ The Payroll Tax amount shown in Line 3; Col. c is added back to Payroll Tax on Statement AK; Line 35.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL - Workpapers
Working Capital

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

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c	\$ 119,385	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.64%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 46,130	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 44,443	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 17,173	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				
12	Transmission O&M Expense		\$ 36,518	Statement AH; Line 16	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		32,105	Statement AH; Line 36	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 22	14
15	Total		\$ 68,622	Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 8,578	Line 15 x Line 17	19

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

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

ACCOUNT 154 PLANT MATERIALS AND OPERATING SUPPLIES
ELECTRIC ALLOWABLE PER FERC FORMULA

Line No.	Month	Total Electric Plant Materials & Supplies	Reference	Line No.
1	Dec-16	\$ 100,982	SDG&E Records	1
2	Jan-17	111,196		2
3	Feb	112,982		3
4	Mar	112,658		4
5	Apr	114,490		5
6	May	117,584		6
7	Jun	120,264		7
8	Jul	121,522		8
9	Aug	123,689		9
10	Sep	126,577		10
11	Oct	128,237		11
12	Nov	129,186		12
13	Dec-17	132,643	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,552,011	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average Balance	\$ 119,385	Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col. c	18
19				19

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

ACCOUNT 165 PREPAYMENTS - ELECTRIC

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AR - Workpapers
Federal Tax Adjustments

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	\$ (265)		1
2				2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities			3
4	FERC Account 190	-		4
5	FERC Account 282	-		5
6	FERC Account 283	-		6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities ¹	\$ -	Sum Lines 4 thru 6	7
8				8
9	Other Federal Tax Adjustments ²	-	Shall be Zero	9
10				10
11	Total Federal Tax Adjustments ³	\$ (265)	Sum Lines 1, 7, 9	11

¹ As of December 31, 2013, the Transmission Related Excess Deferred Tax Liabilities was fully amortized. However, SDG&E will continue to show this line item with a zero balance for its annual informational filing since this item is a component of the TO4 Formula.

² Will not be populated unless a modification of the current Appendix X is filed.

³ Information on Statement AR is used in Statement AV2, Line 7 to calculate the Cost of Capital Rate.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV - Workpapers
Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Long-Term Debt Component - Denominator:</u>			1
2	Bonds (Acct 221)	\$ 4,573,220		2
3	Less: Reacquired Bonds (Acct 222)	-		3
4	Other Long-Term Debt (Acct 224)	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(11,675)		6
7	LTD = Long Term Debt	\$ 4,561,545	Sum Lines 2 thru 6	7
8				8
9	<u>Long-Term Debt Component - Numerator:</u>			9
10	Interest on Long-Term Debt (Acct 427)	\$ 185,809		10
11	Amort. of Debt Disc. and Expense (Acct 428)	3,446		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	3,335		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14
15	i = LTD interest	\$ 192,589	Sum Lines 10 thru 14	15
16				16
17	<u>Cost of Long-Term Debt:</u>	4.22%	Line 15 / Line 7	17
18				18
19	<u>Preferred Equity Component:</u>			19
20	PF = Preferred Stock (Acct 204)	\$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22
23				23
24	<u>Common Equity Component:</u>			24
25	Proprietary Capital	\$ 5,596,415		25
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	8,217		28
29	CS = Common Stock	\$ 5,604,632	Sum Lines 25 thru 28	29
30				30
31				31
32	<u>Return on Common Equity:</u> ³	10.05%	SDG&E Return on Equity	32
33				33
34		(a) (b) (c) (d) = (b) x (c)		34
35	<u>Weighted Cost of Capital:</u>	Amounts ¹ Cap. Struct. Cost of Capital Weighted Cost of Capital		35
36				36
37	Long-Term Debt	\$ 4,561,545 44.87% 4.22% 1.89%	Col. c = Line 17 Above	37
38	Preferred Equity	- 0.00% 0.00% 0.00%	Col. c = Line 22 Above	38
39	Common Equity	5,604,632 55.13% 10.05% 5.54%	Col. c = Line 32 Above	39
40	Total Capital	\$ 10,166,178 100.00% 7.43%	Sum Lines 37 thru 39	40
41				41
42	<u>Cost of Equity Component (Preferred & Common):</u>	5.54%	Line 38 + Line 39; Col. d	42
43				43
44				44
45	<u>Incentive Return on Common Equity:</u> ²	0.00%		45
46				46
47		(a) (b) (c) (d) = (b) x (c)		47
48	<u>Incentive Weighted Cost of Capital:</u>	Amounts ¹ Cap. Struct. Cost of Capital Weighted Cost of Capital		48
49				49
50	Long-Term Debt	\$ 4,561,545 44.87% 4.22% 1.89%	Col. c = Line 17 Above	50
51	Preferred Equity	- 0.00% 0.00% 0.00%	Col. c = Line 22 Above	51
52	Common Equity	5,604,632 55.13% 0.00% 0.00%	Col. c = Line 45 Above	52
53	Total Capital	\$ 10,166,178 100.00% 1.89%	Sum Lines 50 thru 52	53
54				54
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>	0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

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

³ ROE is pursuant to SDG&E's TO4 Formula Offer of Settlement in Docket No. ER13-941-001.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate _(COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.54%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 5,524	AV-2A; Line 36	8
9	D = Transmission Rate Base	\$ 3,627,841	AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	1.5041%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.54%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 5,524	Line 8 Above	19
20	C = Transmission Rate Base	\$ 3,627,841	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5041%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.6979%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	2.2020%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.4350%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate _(COCR) :	9.6370%	Line 27 + Line 29	31

¹ Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate _(ICCR) Calculation: ¹			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ -		8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	AV-4; Page 1; Line 36	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28				28
29	D. Total Incentive Weighted Cost of Capital:	1.8944%	AV1; Line 53	29
30				30
31	E. Incentive Cost of Capital Rate _(ICCR) :	1.8944%	Line 27 + Line 29	31

¹ The Incentive Cost of Capital Rate Calculation will be tracked and shown separately for each project. As a result, lines 1 through 31 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2017
Applicable to the 2017 TO5-Cycle 1 Base Period & True-Up Period
12 Months Ending December 31, 2017
(\$1,000)

Line No.	Vintages of Plant ¹	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1	2001	\$ 66	1
2			2
3	2002	7	3
4			4
5	2003	35	5
6			6
7	2004	49	7
8			8
9	2005	68	9
10			10
11	2006	120	11
12			12
13	2007	379	13
14			14
15	2008	358	15
16			16
17	2009	101	17
18			18
19	2010	136	19
20			20
21	2011	167	21
22			22
23	2012	1,649	23
24			24
25	2013	1,310	25
26			26
27	2014	171	27
28			28
29	2015	250	29
30			30
31	2016	418	31
32			32
33	2017	241	33
34			34
35			35
36	Total	\$ 5,524	36
37			37
38	Citizens Adjustment (see w/p AV-2B)	(197)	38
39			39
40	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise	\$ 5,327	40
41			41

¹ Reflects the years that were taken into consideration to develop the table. The table begins in 2001 because all the data needed was not available until 2001 in SAP (SDG&E's general accounting system).

SAN DIEGO GAS & ELECTRIC COMPANY
T05-Cycle 1 Annual Transmission Formula Filing
Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses
12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	Amounts	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the Border-East Line	\$ 8,358		1
2				2
3	AFUDC Equity Percentage as of July 2012	70.83%		3
4				4
5	AFUDC Equity Embedded in the Border-East Line	\$ 5,920	Line 1 x Line 3	5
6				6
7	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	7
8				8
9	Annual Book Depreciation on AFUDC Equity	\$ 197	Line 5 x Line 7	9
10				10
11	Federal and State Combined Tax Rate	27.98%		11
12				12
13	Tax Cost of Non-Deductibility of AFUDC Equity	\$ 55	Line 9 x Line 11	13
14				14
15	Gross-up Factor	1.39		15
16				16
17	Revenue Requirement	\$ 77	Line 13 x Line 15	17
18				18

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

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 4,230,875	Page 2; Line 16	3
4	7,084	Page 2; Line 17	4
5	22,685	Page 2; Line 18	5
6	39,966	Page 2; Line 19	6
7	\$ 4,300,610	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ 2,813	Statement AG; Line 1	9
10	-	Shall be Zero	10
11	\$ 2,813	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
13			13
14	\$ (747,463)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (747,463)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
18			18
19	\$ 46,130	Statement AL; Line 5	19
20	17,173	Statement AL; Line 9	20
21	8,578	Statement AL; Line 19	21
22	\$ 71,880	Sum Lines 19 thru 21	22
23			23
24	-	Shall be Zero	24
25			25
26	\$ 3,627,841	Sum Lines 6, 11, 16, 22, 24	26
27			27
<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			
28			28
29	\$ -	Page 2; Line 25	29
30	-	Statement AF; Line 9	30
31	\$ -	Line 29 + Line 30	31
32			32
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹			
33			33
34	\$ -	Shall be Zero	34
35	-	Statement AF; Line 13	35
36	\$ -	Line 34 + Line 35	36
37			37
38	\$ -	Shall be Zero	38

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.

San Diego Gas & Electric Company
Derivation of End Use Transmission Rate Base

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Net Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 5,250,229	Statement AD; Line 11	3
4	16,873	Statement AD; Line 27	4
5	37,705	Statement AD; Line 29	5
6	81,588	Statement AD; Line 31	6
7	<u>\$ 5,386,396</u>	Sum Lines 2 thru 5	7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 1,019,354	Statement AE; Line 1	9
10	9,789	Statement AE; Line 11	10
11	15,020	Statement AE; Line 13	11
12	41,621	Statement AE; Line 15	12
13	<u>\$ 1,085,785</u>	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
15			15
16	\$ 4,230,875	Line 2 Minus Line 9	16
17	7,084	Line 3 Minus Line 10	17
18	22,685	Line 4 Minus Line 11	18
19	39,966	Line 5 Minus Line 12	19
20	<u>\$ 4,300,610</u>	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Net Transmission Plant:</u> ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	<u>\$ -</u>	Line 23 Minus Line 24	25

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.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BG
Border-East Line Transmission Revenue Data to Reflect Proposed Rates
Comparison of Revenues
Rate Effective Period June 1, 2018 to May 31, 2019
(\$1,000)

Line No.	Citizens Monthly O&M Cost	Cycle 7												Total	Reference	
		Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19			
1	Border-East Line O&M Costs @ Proposed Changed Rates	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 2,572	BG-1; Line 17 or 35
2	Border-East Line O&M Cost @ Present Rates ¹	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Statement BH; Line 15 or 37
3	Dollar Change	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 2,572	Line 1 Minus Line 3
4	Percentage Change	100%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		Line 5 / Line 3
5																
6																
7																
8																

¹ Present Rates are those rates currently in effect per Appendix X, Cycle 6.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BG
Border - East Line Transmission Revenue Data to Reflect Changed Rates
Rate Effective Period June 1, 2018 to May 31, 2019
(\$1, 000)

Line No.	Cost Components	(\$1, 000)											
		(a) Jun-18	(b) Jul-18	(c) Aug-18	(d) Sep-18	(e) Oct-18	(f) Nov-18	(g) Dec-18	Reference				
1	Direct Maintenance Expense Cost Component	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	Attachment 1; Line 22
2													
3	Non-Direct Expense Cost Component	132	132	132	132	132	132	132	132	132	132	132	Attachment 1; Line 24
4													
5	Cost Components Containing Other Specific Expenses	45	45	45	45	45	45	45	45	45	45	45	Attachment 1; Line 26
6													
7	True-Up Adjustment Cost Components:												
8													
9	True-Up Adjustment derived in Cycle 7	115	115	115	115	115	115	115	115	115	115	115	Attachment 1; Line 30
10													
11	Interest True-Up Adjustment Cost Components:												
12													
13	Cycle 6 Interest True-Up Adjustment	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	Attachment 1; Line 34
14													
15	Credit for Citizens Cycle 5 and Cycle 6 Annual Costs	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	Attachment 1; Line 36
16													
17	Total	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	Sum Lines 1 thru 15
18													

Line No.	Cost Components	(\$1, 000)											
		(h) Jan-19	(i) Feb-19	(j) Mar-19	(k) Apr-19	(l) May-19	(m) Total	Reference					
19	Direct Maintenance Expense Cost Component	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	Attachment 1; Line 22
20													
21	Non-Direct Expense Cost Component	132	132	132	132	132	132	132	132	132	132	1,584	Attachment 1; Line 24
22													
23	Cost Components Containing Other Specific Expenses	45	45	45	45	45	45	45	45	45	45	538	Attachment 1; Line 26
24													
25	True-Up Adjustment Cost Components:												
26													
27	True-Up Adjustment derived in Cycle 7	115	115	115	115	115	115	115	115	115	115	1,377	Attachment 1; Line 30
28													
29	Interest True-Up Adjustment Cost Components:												
30													
31	Cycle 6 Interest True-Up Adjustment	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(39)	Attachment 1; Line 34
32													
33	Credit for Citizens Cycle 5 and Cycle 6 Annual Costs	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(961)	Attachment 1; Line 36
34													
35	Total	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 2,572	Sum Lines 19 thru 33
36													

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BH
Border - East Line Transmission Revenue Data to Reflect Present Rates
Rate Effective Period June 1, 2018 to May 31, 2019
(\$1,000)

Line No.	Cost Components	(a) Jun-18	(b) Jul-18	(c) Aug-18	(d) Sep-18	(e) Oct-18	(f) Nov-18	(g) Dec-18	Reference
1	Direct Maintenance Expense Cost Component	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	Attachment 3; Sec. 4a; TU-1b; Line 1
2									
3	Non-Direct Expense Cost Component	143	143	143	143	143	143	143	Attachment 3; Sec. 4a; TU-1b; Line 3
4									
5	Cost Components Containing Other Specific Expenses	(97)	(97)	(97)	(97)	(97)	(97)	(97)	Attachment 3; Sec. 4a; TU-1b; Line 5
6									
7	True-Up Adjustment Cost Components:								
8	Utilized True-Up Adjustment derived in Cycle 6	(46)	(46)	(46)	(46)	(46)	(46)	(46)	Attachment 3; Sec. 4a; TU-1b; Line 11
9									
10									
11									
12	Interest True-Up Adjustment Cost Components:								
13	Cycle 5 Interest True-Up Adjustment	(4)	(4)	(4)	(4)	(4)	(4)	(4)	Attachment 3; Sec. 4a; TU-1b; Line 17
14									
15	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	Sum of Lines 1 thru 13
16									
17	Credit: Non-Utilized True-Up Adjustment for Cycle 6	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (43)	Attachment 3; Sec. 4a; TU-1b; Line 12
18									
19	Credit: Non-Utilized True-Up Adjustment for Cycle 5	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (37)	Attachment 3; Sec. 4a; TU-1a; Line 12
20									
21	Credit: Non-Utilized True-Up Adjustment for Cycle 5 and Cycle 6	\$ (80)	\$ (80)	\$ (80)	\$ (80)	\$ (80)	\$ (80)	\$ (80)	Sum of Lines 17 thru 19
22									

Line No.	Cost Components	(h) Jan-19	(i) Feb-19	(j) Mar-19	(k) Apr-19	(l) May-19	(m) Total	Reference
23	Direct Maintenance Expense Cost Component	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 44	Attachment 3; Sec. 4a; TU-1b; Line 1
24								
25	Non-Direct Expense Cost Component	143	143	143	143	143	1,721	Attachment 3; Sec. 4a; TU-1b; Line 3
26								
27	Cost Components Containing Other Specific Expenses	(97)	(97)	(97)	(97)	(97)	(1,164)	Attachment 3; Sec. 4a; TU-1b; Line 5
28								
29	True-Up Adjustment Cost Components:							
30	Utilized True-Up Adjustment derived in Cycle 6	(46)	(46)	(46)	(46)	(46)	(549)	Attachment 3; Sec. 4a; TU-1b; Line 11
31								
32	Interest True-Up Adjustment Cost Components:							
33	Cycle 5 Interest True-Up Adjustment	(4)	(4)	(4)	(4)	(4)	(52)	Attachment 3; Sec. 4a; TU-1b; Line 17
34								
35								
36	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	Sum of Lines 23 thru 35
37								
38	Credit: Non-Utilized True-Up Adjustment for Cycle 6	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (521)	Attachment 3; Sec. 4a; TU-1b; Line 12
39								
40	Credit: Non-Utilized True-Up Adjustment for Cycle 5	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (441)	Attachment 3; Sec. 4a; TU-1a; Line 12
41								
42								
43	Credit: Non-Utilized True-Up Adjustment for Cycle 5 and Cycle 6	\$ (80)	\$ (80)	\$ (80)	\$ (80)	\$ (80)	\$ (961)	Sum of Lines 39 thru 41
44								

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding. In addition, I certify that I have also caused the foregoing to be served by overnight delivery upon the following:

Arocles Aguilar (*via Overnight Mail*)
General Counsel
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Roger Collanton (*via Overnight Mail*)
General Counsel
California Independent System Operator Corporation
250 Outcropping Way
Folsom, CA 95630

Dated at San Diego, California, this 25th day of May, 2018.

/s/ Jenny Norin

Jenny Norin
8330 Century Park Court, CP32D
San Diego, CA 92123
(858) 654-1716