

Company: San Diego Gas & Electric Company (U 902 M)  
Proceeding: 2024 General Rate Case  
Application: A.22-05-015/016 (cons.)  
Exhibit No: SDG&E-37-WP-R

REVISED WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF RAGAN G. REEVES  
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY  
BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

AUGUST 2022



## San Diego Gas & Electric Company Tax File

**Workbook Name:** [taxSDGE.xlsb](#)

**Workbook Description:** The purpose of this workbook is to calculate federal and state income taxes, ad valorem taxes, and payroll taxes for the 2024 GRC filing.

### Worksheet

<b>#</b>	<b><u>Worksheet Title</u></b>	<b><u>Worksheet Description</u></b>
1	<a href="#">Output for Access</a>	The Access Database will pick up the payroll tax rate from this tab.
2	<a href="#">IncomeTaxInputs</a>	Input sheet for areas that can be changed.
3	<a href="#">2024IncomeTaxes-ED</a>	2024 income tax calculation for electric distribution.
4	<a href="#">2024IncomeTaxes-GAS</a>	2024 income tax calculation for gas.
5	<a href="#">2023IncomeTaxes-ED</a>	2023 income tax calculation for electric distribution.
6	<a href="#">2023IncomeTaxes-GAS</a>	2023 income tax calculation for gas.
7	<a href="#">2022IncomeTaxes-ED</a>	2022 income tax calculation for electric distribution.
8	<a href="#">2022IncomeTaxes-GAS</a>	2022 income tax calculation for gas.
9	<a href="#">2021IncomeTaxes-ED</a>	2021 income tax calculation for electric distribution.
10	<a href="#">2021IncomeTaxes-GAS</a>	2021 income tax calculation for gas.
11	<a href="#">Fed&amp;StateTaxDepr</a>	Summary sheet for forecasted depreciation on adds.
12	<a href="#">2024RMBLMDeptronAdds</a>	2024 RM BLM depreciation calculation on forecasted capital additions.
13	<a href="#">2024StateDepronAdds</a>	2024 depreciation calculation on forecasted adds.
14	<a href="#">2023RMBLMDeptronAdds</a>	2023 RM BLM depreciation calculation on forecasted capital additions..
15	<a href="#">2023StateDepronAdds</a>	2023 depreciation calculation on forecasted adds.
16	<a href="#">2022RMBLMDeptronAdds</a>	2022 RM BLM depreciation calculation on forecasted capital additions.
17	<a href="#">2022StateDepronAdds</a>	2022 depreciation calculation on forecasted adds.
18	<a href="#">ADValorem-ED</a>	Electric Distribution ad valorem tax projection on adds.
19	<a href="#">ADValorem-EG</a>	Electric Generation ad valorem tax projection on adds.
20	<a href="#">ADValorem-GAS</a>	Gas ad valorem tax projection on adds.
21	<a href="#">ADValorem Rate Inflation</a>	Ad valorem rate inflation calculation
22	<a href="#">PayrollTaxes-ED</a>	Electric Distribution payroll tax calculation.
23	<a href="#">PayrollTaxes-GAS</a>	Gas payroll tax calculation.
24	<a href="#">Composite Payroll Tax Rate</a>	Composite payroll tax rate

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**Payroll Tax**

Company Code	Company	Fiscal Year	Description	Revised Payroll Tax Ratio
Co_Code	Company	Fiscal_Year	Ovh_Desc	OHLaborAdj
2100	SDGE	2024	Payroll Tax	6.47%

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	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS
	<b>2024 FEDERAL ADJS:</b>		<b>2023 FEDERAL ADJS:</b>		<b>2022 FEDERAL ADJS:</b>		<b>2021 FEDERAL ADJS:</b>	
Deductible Repairs	(126,180)	(32,843)	(131,247)	(24,122)	(112,386)	(18,291)	(147,849)	(28,517)
Software Dev Costs	(92,161)	(29,998)	(113,793)	(33,127)	(90,614)	(27,233)	(84,932)	(12,180)
Cost of Removal	(10,452)	(1,757)	(10,452)	(1,757)	(10,452)	(1,757)	(9,428)	(1,523)
Section 199 Deduction	-	-	-	-	-	-	-	-
Preferred Dividend Deduction	-	-	-	-	-	-	-	-
Disallowed Transportation Fringe Benefits	1,221	166	1,221	166	1,221	166	601	86
Other Deductions and Additions								
Federal Credits	(525)	(1)	(525)	(1)	(525)	(1)	(937)	(5)
Federal Credits Addback	4	1	4	1	4	1	37	5
PY CCFT							(20,417)	2,237
ITC Amortization	(726)	-	(726)	-	(726)	0	(726)	0
Amortization of Excess Deferred Taxes (see details below)	(5,576)	(1,290)	(8,526)	(1,522)	(8,190)	(1,433)	(8,515)	(1,448)
Unamortized ITC	8,093	0	8,818	0	9,544	0	10,269	0
	<b>2024 STATE ADJS:</b>		<b>2023 STATE ADJS:</b>		<b>2022 STATE ADJS:</b>		<b>2021 STATE ADJS:</b>	
Deductible Repairs	(126,180)	(32,843)	(131,247)	(24,122)	(112,386)	(18,291)	(147,849)	(28,517)
Software Dev Costs	(92,161)	(29,998)	(113,793)	(33,127)	(90,614)	(27,233)	(84,932)	(12,180)
Cost of Removal	(69,887)	(11,750)	(69,887)	(11,750)	(69,887)	(11,750)	(70,349)	(11,365)
Preferred Dividend Deduction	-	-	-	-	-	-	-	-
Other Deductions and Additions								
State Credits	(916)	-	(916)	-	(916)	-	(882)	-
State Credits Addback								
Federal Statutory Rate		21.00%		21.00%		21.00%		21.00%
State Statutory Rate		8.84%		8.84%		8.84%		8.84%
State Rate - Net Of State Benefit		6.98%		6.98%		6.98%		6.98%
AFUDC to Capitalized Interest and Taxes Ratio		68.05%						
Booked to Tax Depr Ratio_Fed_ED and Gas	71%	79%	71%	79%	71%	79%	71%	79%
Booked to Tax Depr Ratio_Fed_Gen	96%		96%		96%		96%	
Deductible Repairs Ratio	82.94%	12.63%	82.94%	12.63%	82.94%	12.63%		
Payroll Tax Ratio	6.47%	6.47%	6.45%	6.45%	6.42%	6.42%	6.46%	6.46%
Ad Valorem Tax Rate - Electric & Gas	1.965%		1.906%		1.846%		1.787%	
<u>Amortization of Excess Deferred Taxes:</u>								
ARAM on Protected Assets - Excluding Cost of Removal	(8,104)	(2,070)	(6,630)	(1,422)	(6,142)	(1,278)	(6,613)	(1,301)
Additional ARAM from Including Cost of Removal in Book Depreciation								
Amortization of Cost of Removal Excess Deferred Tax Asset	2,527	780	2,068	536	1,915	482	2,062	491
6-Year Amortization of Excess Unprotected Deferred Taxes (2018-2023)	-	-	(3,964)	(637)	(3,964)	(637)	(3,964)	(637)
Total Amortization of Excess Deferred Taxes	(5,576)	(1,290)	(8,526)	(1,522)	(8,190)	(1,433)	(8,515)	(1,448)
Remaining Excess Deferred Taxes to be Amortized	205,758	41,113	211,335	42,403	219,861	43,925	228,051	45,358
<u>5-Year Amortization of Software Dev Costs (Beginning in 2022)*</u>								
Software Dev Costs	(92,161)	(29,998)	(113,793)	(33,127)	(90,614)	(27,233)	(84,932)	(12,180)
Reversal of Amt to be Amortized Over 60 Months	92,161	29,998	113,793	33,127	90,614	27,233		
2022 SW 5-Yr Amortization	(18,123)	(5,447)	(18,123)	(5,447)	(9,061)	(2,723)		
2023 SW 5-Yr Amortization	(22,759)	(6,625)	(11,379)	(3,313)				
2024 SW 5-Yr Amortization	(9,216)	(3,000)						
Total Software Dev Costs Deduction	(50,097)	(15,072)	(29,502)	(8,759)	(9,061)	(2,723)	(84,932)	(12,180)

\* Note - A half year convention is applied in the first year of amortization

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	<u>ELECTRIC</u>	
2024	6,572,998	
ROR	7.55%	
Net Operating Income (Return)	496,261	
RATEBASE	6,572,998	
WACost of Debt	2.08%	
Interest	(136,718)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>
Tax Depreciation	(425,219)	(89,296)
Fixed Charges - Operating (Interest Expense)	(136,718)	(28,711)
Deductible Repairs	(126,180)	(26,498)
Software Dev Costs	(50,097)	(10,520)
Cost of Removal	(10,452)	(2,195)
Ad Valorem Tax - Fiscal/Calendar	(5,668)	(1,190)
Section 199 Deduction	-	-
Preferred Dividend Deduction	-	-
Disallowed Transportation Fringe Benefits	1,221	256
Credit Addback and Other	4	1
P/Y CCFT	(27,912)	(5,861)
Total Federal Tax Adj. (Deduction)	(781,022)	(164,015)
STATE ADJUSTMENTS:		
Tax Depreciation	(376,916)	(33,319)
Fixed Charges - Operating (Interest Expense)	(136,550)	(12,071)
Repairs Deduction	(126,180)	(11,154)
Software Dev Costs	(92,161)	(8,147)
Cost of Removal	(69,887)	(6,178)
Ad Valorem Tax - Fiscal/Calendar	(5,668)	(501)
Preferred Dividend Deduction	-	-
Credit Addback and Other	-	-
Total State Tax Adj. (Deduction)	(807,362)	(71,371)
ADJUSTMENTS:		
ITC Amortization		(726)
Amortization of Excess Deferred Taxes		(5,576)
Tax Credits		(1,442)
Other		(7,744)
TOTAL		253,132

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	<b>GAS</b>	
2024		
	2,268,433	
ROR	7.55%	
Net Operating Income (Return)		171,267
RATEBASE	2,268,433	
WACost of Debt	2.08%	
Interest	(47,183)	
<b>FEDERAL ADJUSTMENTS:</b>	<b>GROSS</b>	<b>TAX</b>
Tax Depreciation	(119,017)	(24,994)
Fixed Charges - Operating (Interest Expense)	(47,183)	(9,909)
Deductible Repairs	(32,843)	(6,897)
Software Dev Costs	(15,072)	(3,165)
Cost of Removal	(1,757)	(369)
Ad Valorem Tax - Fiscal/Calendar	(2,882)	(605)
Section 199 Deduction	-	-
Preferred Dividend Deduction	-	-
Disallowed Transportation Fringe Benefits	166	35
Credit Addback and Other	1	0
P/Y CCFT	(7,728)	(1,623)
Total Federal Tax Adj. (Deduction)	(226,316)	(47,526)
<b>STATE ADJUSTMENTS:</b>		
Tax Depreciation	(135,157)	(11,948)
Fixed Charges - Operating (Interest Expense)	(47,183)	(4,171)
Repairs Deduction	(32,843)	(2,903)
Software Dev Costs	(29,998)	(2,652)
Cost of Removal	(11,750)	(1,039)
Ad Valorem Tax - Fiscal/Calendar	(2,882)	(255)
Preferred Dividend Deduction	-	-
Credit Addback and Other	-	-
Total State Tax Adj. (Deduction)	(259,813)	(22,968)
<b>ADJUSTMENTS:</b>		
ITC Amortization		-
Amortization of Excess Deferred Taxes		(1,290)
Tax Credits		(1)
Other		-
		(1,291)
<b>TOTAL</b>		<b>99,482</b>

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		<b>ELECTRIC</b>	
2023		5,856,926	
ROR		7.55%	
Net Operating Income (Return)		5,856,926	442,198
RATEBASE		5,856,926	
WACost of Debt		2.08%	
Interest		(121,824)	
<b>FEDERAL ADJUSTMENTS:</b>	<b>GROSS</b>	<b>TAX</b>	
Tax Depreciation	(400,955)	(84,201)	
Fixed Charges - Operating (Interest Expense)	(121,824)	(25,583)	
Deductible Repairs	(131,247)	(27,562)	
Software Dev Costs	(29,502)	(6,195)	
Cost of Removal	(10,452)	(2,195)	
Ad Valorem Tax - Fiscal/Calendar	(4,193)	(881)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	1,221	256	
Credit Addback and Other	4	1	
P/Y CCFT	(27,699)	(5,817)	
Total Federal Tax Adj. (Deduction)	(724,648)	(5,817)	(152,176)
<b>STATE ADJUSTMENTS:</b>			
Tax Depreciation	(340,085)	(30,063)	
Fixed Charges - Operating (Interest Expense)	(121,641)	(10,753)	
Deductible Repairs	(131,247)	(11,602)	
Software Dev Costs	(113,793)	(10,059)	
Cost of Removal	(69,887)	(6,178)	
Ad Valorem Tax - Fiscal/Calendar	(4,193)	(371)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(780,845)	(69,027)	(69,027)
<b>ADJUSTMENTS:</b>			
ITC Amortization		(726)	
Amortization of Excess Deferred Taxes		(8,526)	
Tax Credits		(1,442)	
Other		-	
		(10,694)	(10,694)
<b>TOTAL</b>		210,302	

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	<b>GAS</b>	
2023		
	2,028,942	
ROR	7.55%	
Net Operating Income (Return)		153,185
RATEBASE	2,028,942	
WACost of Debt	2.08%	
Interest	(42,202)	
<b>FEDERAL ADJUSTMENTS:</b>	<b>GROSS</b>	<b>TAX</b>
Tax Depreciation	(103,165)	(21,665)
Fixed Charges - Operating (Interest Expense)	(42,202)	(8,862)
Deductible Repairs	(24,122)	(5,066)
Software Dev Costs	(8,759)	(1,839)
Cost of Removal	(1,757)	(369)
Ad Valorem Tax - Fiscal/Calendar	(1,469)	(308)
Section 199 Deduction	-	-
Preferred Dividend Deduction	-	-
Disallowed Transportation Fringe Benefits	166	35
Credit Addback and Other	1	0
P/Y CCFT	(7,210)	(1,514)
Total Federal Tax Adj. (Deduction)	(188,517)	(39,589)
<b>STATE ADJUSTMENTS:</b>		
Tax Depreciation	(122,976)	(10,871)
Fixed Charges - Operating (Interest Expense)	(42,202)	(3,731)
Deductible Repairs	(24,122)	(2,132)
Software Dev Costs	(33,127)	(2,928)
Cost of Removal	(11,750)	(1,039)
Ad Valorem Tax - Fiscal/Calendar	(1,469)	(130)
Preferred Dividend Deduction	-	-
Credit Addback and Other	-	-
Total State Tax Adj. (Deduction)	(235,646)	(20,831)
<b>ADJUSTMENTS:</b>		
ITC Amortization		-
Amortization of Excess Deferred Taxes		(1,522)
Tax Credits		(1)
Other		-
		(1,523)
<b>TOTAL</b>		91,242



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	<u>ELECTRIC</u>	
2022		
	5,574,761	
ROR	7.55%	
Net Operating Income (Return)		420,894
RATEBASE	5,574,761	
WACost of Debt	2.08%	
Interest	(115,955)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>
Tax Depreciation	(381,502)	(80,115)
Fixed Charges - Operating (Interest Expense)	(115,955)	(24,351)
Deductible Repairs	(112,386)	(23,601)
Software Dev Costs	(9,061)	(1,903)
Cost of Removal	(10,452)	(2,195)
Ad Valorem Tax - Fiscal/Calendar	(5,398)	(1,134)
Section 199 Deduction	-	-
Preferred Dividend Deduction	-	-
Disallowed Transportation Fringe Benefits	1,221	256
Credit Addback and Other	4	1
P/Y CCFT	(16,421)	(3,449)
Total Federal Tax Adj. (Deduction)	(649,951)	(136,490)
STATE ADJUSTMENTS:		
Tax Depreciation	(330,222)	(29,192)
Fixed Charges - Operating (Interest Expense)	(115,757)	(10,233)
Deductible Repairs	(112,386)	(9,935)
Software Dev Costs	(90,614)	(8,010)
Cost of Removal	(69,887)	(6,178)
Ad Valorem Tax - Fiscal/Calendar	(5,398)	(477)
Preferred Dividend Deduction	-	-
Credit Addback and Other	-	-
Total State Tax Adj. (Deduction)	(724,263)	(64,025)
ADJUSTMENTS:		
ITC Amortization		(726)
Amortization of Excess Deferred Taxes		(8,190)
Tax Credits		(1,441)
Other		(10,357)
		(10,357)
TOTAL		210,022

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	<b>GAS</b>	
2022		
	1,843,625	
ROR	7.55%	
Net Operating Income (Return)		139,194
RATEBASE	1,843,625	
WACost of Debt	2.08%	
Interest	(38,347)	
<b>FEDERAL ADJUSTMENTS:</b>	<b>GROSS</b>	<b>TAX</b>
Tax Depreciation	(94,370)	(19,818)
Fixed Charges - Operating (Interest Expense)	(38,347)	(8,053)
Deductible Repairs	(18,291)	(3,841)
Software Dev Costs	(2,723)	(572)
Cost of Removal	(1,757)	(369)
Ad Valorem Tax - Fiscal/Calendar	(2,278)	(478)
Section 199 Deduction	-	-
Preferred Dividend Deduction	-	-
Disallowed Transportation Fringe Benefits	166	35
Credit Addback and Other	1	0
P/Y CCFT	(6,056)	(1,272)
Total Federal Tax Adj. (Deduction)	(163,656)	(34,368)
<b>STATE ADJUSTMENTS:</b>		
Tax Depreciation	(113,309)	(10,017)
Fixed Charges - Operating (Interest Expense)	(38,347)	(3,390)
Deductible Repairs	(18,291)	(1,617)
Software Dev Costs	(27,233)	(2,407)
Cost of Removal	(11,750)	(1,039)
Ad Valorem Tax - Fiscal/Calendar	(2,278)	(201)
Preferred Dividend Deduction	-	-
Credit Addback and Other	-	-
Total State Tax Adj. (Deduction)	(211,208)	(18,671)
<b>ADJUSTMENTS:</b>		
ITC Amortization		-
Amortization of Excess Deferred Taxes		(1,433)
Tax Credits		(1)
Other		-
		(1,434)
<b>TOTAL</b>		<b>84,722</b>

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	<b>ELECTRIC</b>	
2021		
	5,260,839	
ROR	7.55%	
Net Operating Income (Return)		397,193
RATEBASE	5,260,839	
WACost of Debt	2.08%	
Interest	(109,425)	
<b>FEDERAL ADJUSTMENTS:</b>	<b>GROSS</b>	<b>TAX</b>
Tax Depreciation	(352,969)	(74,124)
Fixed Charges - Operating (Interest Expense)	(109,425)	(22,979)
Deductible Repairs	(147,849)	(31,048)
Software Dev Costs	(84,932)	(17,836)
Cost of Removal	(9,428)	(1,980)
Ad Valorem Tax - Fiscal/Calendar	(7,719)	(1,621)
Section 199 Deduction	-	-
Preferred Dividend Deduction	-	-
Disallowed Transportation Fringe Benefits	601	126
Credit Addback and Other	37	8
P/Y CCFT	(20,417)	(4,288)
Total Federal Tax Adj. (Deduction)	(732,101)	(153,741)
<b>STATE ADJUSTMENTS:</b>		
Tax Depreciation	(310,144)	(27,417)
Fixed Charges - Operating (Interest Expense)	(109,212)	(9,654)
Deductible Repairs	(147,849)	(13,070)
Software Dev Costs	(84,932)	(7,508)
Cost of Removal	(70,349)	(6,219)
Ad Valorem Tax - Fiscal/Calendar	(7,719)	(682)
Preferred Dividend Deduction	-	-
Credit Addback and Other	-	-
Total State Tax Adj. (Deduction)	(730,205)	(64,550)
<b>ADJUSTMENTS:</b>		
ITC Amortization		(726)
Amortization of Excess Deferred Taxes		(8,515)
Tax Credits		(1,819)
Other		
		(11,059)
<b>TOTAL</b>		<b>167,843</b>

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	<b>GAS</b>	
2021		
	1,637,048	
ROR	7.55%	
Net Operating Income (Return)		123,597
RATEBASE	1,637,048	
WACost of Debt	2.08%	
Interest	(34,051)	
<b>FEDERAL ADJUSTMENTS:</b>	<b>GROSS</b>	<b>TAX</b>
Tax Depreciation	(84,904)	(17,830)
Fixed Charges - Operating (Interest Expense)	(34,051)	(7,151)
Deductible Repairs	(28,517)	(5,989)
Software Dev Costs	(12,180)	(2,558)
Cost of Removal	(1,523)	(320)
Ad Valorem Tax - Fiscal/Calendar	(2,338)	(491)
Section 199 Deduction	-	-
Preferred Dividend Deduction	-	-
Disallowed Transportation Fringe Benefits	86	18
Credit Addback and Other	5	1
P/Y CCFT	2,237	470
Total Federal Tax Adj. (Deduction)	(161,184)	(33,849)
<b>STATE ADJUSTMENTS:</b>		
Tax Depreciation	(98,958)	(8,748)
Fixed Charges - Operating (Interest Expense)	(34,051)	(3,010)
Deductible Repairs	(28,517)	(2,521)
Software Dev Costs	(12,180)	(1,077)
Cost of Removal	(11,365)	(1,005)
Ad Valorem Tax - Fiscal/Calendar	(2,338)	(207)
Preferred Dividend Deduction	-	-
Credit Addback and Other	-	-
Total State Tax Adj. (Deduction)	(187,409)	(16,567)
<b>ADJUSTMENTS:</b>		
ITC Amortization		-
Amortization of Excess Deferred Taxes		(1,448)
Tax Credits		(5)
Other		-
		(1,453)
<b>TOTAL</b>		<b>71,729</b>

Flow-Through Regulatory Federal and State Tax Depreciation on 2022-2024 Capital Additions

FEDERAL				
	2021	2022	2023	2024
<b>Federal Flow-Through Tax Depreciation - ED</b>				
Vintages 2021 and Prior Depr	296,288	310,731	301,769	291,985
Depr Adj to 2021 VY Assets in 2024				-
2022 Depr. On 2022 Additions		10,770	28,841	28,841
2023 Depr. On 2022 & 2023 Additions			8,668	22,139
2024 Depr. On 2022 - 2024 Additions				19,454
<b>Total Federal Flow-Through Tax Depr - ED</b>	<b>296,288</b>	<b>321,501</b>	<b>338,278</b>	<b>362,419</b>
<b>Federal Flow-Through Tax Depreciation - GAS</b>				
Vintages 2021 and Prior Depr	84,904	90,210	87,833	88,722
Depr Adj to 2021 VY Assets in 2024				3,887
2022 Depr. On 2022 Additions		4,160	11,606	11,897
2023 Depr. On 2022 & 2023 Additions			3,727	9,584
2024 Depr. On 2022 - 2024 Additions				4,928
<b>Total Federal Flow-Through Tax Depr - Gas</b>	<b>84,904</b>	<b>94,370</b>	<b>103,165</b>	<b>119,017</b>
<b>Federal Flow-Through Tax Depreciation - GEN</b>				
Vintages 2021 and Prior Depr	56,681	59,373	58,962	58,198
Depr Adj to 2021 VY Assets in 2024				-
2022 Depr. On 2022 Additions		628	1,681	1,681
2023 Depr. On 2022 & 2023 Additions			1,034	1,984
2024 Depr. On 2022 - 2024 Additions				537
<b>Total Federal Flow-Through Tax Depr - GEN</b>	<b>56,681</b>	<b>60,001</b>	<b>61,677</b>	<b>62,800</b>
STATE				
	2021	2022	2023	2024
<b>State Flow-Through Tax Depreciation - ED</b>				
Vintages 2021 and Prior Depr	272,771	260,862	232,932	208,823
2022 Additions		29,622	43,927	39,967
2023 Additions			22,319	34,862
2024 Additions				50,755
<b>Total State Flow-Through Tax Depr - ED</b>	<b>272,771</b>	<b>290,484</b>	<b>299,178</b>	<b>334,397</b>
<b>State Flow-Through Tax Depreciation - GAS</b>				
Vintages 2021 and Prior Depr	98,958	99,438	90,859	82,834
2022 Additions		13,871	21,460	19,572
2023 Additions			10,658	17,774
2024 Additions				14,978
<b>Total State Flow-Through Tax Depr - GAS</b>	<b>98,958</b>	<b>113,309</b>	<b>122,976</b>	<b>135,157</b>
<b>State Flow-Through Tax Depreciation - GEN</b>				
Vintages 2021 and Prior Depr	37,373	38,104	35,890	33,805
2022 Additions		1,634	3,099	2,777
2023 Additions			1,918	3,638
2024 Additions				2,599
<b>Total State Flow-Through Tax Depr - GEN</b>	<b>37,373</b>	<b>39,738</b>	<b>40,907</b>	<b>42,519</b>

Business Unit Name	Acq. value	2021 Book Rate	2024 Book Rate	diff btwn 21 & 24	(e) = (a) x (d)	Adjustment to 2024 Depreciation
1 Generation	1,175,517	4.80%	4.80%	0.00%	-	-
2 Energy Supply	-	0.00%	0.00%	0.00%	-	-
3 Electric Transmission	7,802,140	NA	NA	0.00%	-	-
4 Electric Distribution	10,609,255	3.92%	3.92%	0.00%	-	-
5 Gas Transmission	688,984	2.71%	1.71%	-1.00%	(6,963)	(6,963)
6 Gas Distribution	2,802,989	2.51%	2.89%	0.38%	10,850	10,850
7 San Diego Gas & Electric	23,254,985				3,887	3,887

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& Acct.	2024 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2024 RM BLM DEPR.	2024 Depreciation For 2024 Additions	( 2024 Tax Investment Forecast	-	Other Basis Adjs	) /	2024 Vintage Forecast	=	2024 RM BLM Depn on 2024 Add
<b>Electric Distributor</b>																
ED	1,076,689	(17,850)	12,147	(126,180)	0	0	944,806	16,292	18,567	*	{	944,806	-	0	}/	1,076,689 = 16,292
	1,076,689	(17,850)	12,147	(126,180)	0	0	944,806	16,292								
<b>Gas Prod. Stor. &amp; Tr.</b>																
Gas	41,249	(232)	158	(23,900)	0	0	17,275	147	351	*	{	17,275	-	0	}/	41,249 = 147
	41,249	(232)	158	(23,900)	0	0	17,275	147								
<b>Common Furn.</b>																
ED	12,956	(455)	310	0	0	0	12,811	270	273	*	{	12,811	-	0	}/	12,956 = 270
Gas	12,956	(455)	310	0	0	0	12,811	270								
<b>Common IT HW</b>																
ED	6,805	(754)	513	0	0	0	6,564	148	153	*	{	6,564	-	0	}/	6,805 = 148
Gas	6,805	(754)	513	0	0	0	6,564	148								
<b>Common Other</b>																
ED	51,825	(1,822)	1,240	0	0	0	51,243	1,082	1,094	*	{	51,243	-	0	}/	51,825 = 1,082
Gas	51,825	(1,822)	1,240	0	0	0	51,243	1,082								
<b>Common Structures</b>																
ED	64,782	(2,277)	1,550	0	0	0	64,054	1,352	1,367	*	{	64,054	-	0	}/	64,782 = 1,352
Gas	64,782	(2,277)	1,550	0	0	0	64,054	1,352								
<b>Gas Distribution</b>																
Gas	247,426	(1,385)	943	(8,944)	0	0	238,040	3,475	3,612	*	{	238,040	-	0	}/	247,426 = 3,475
	247,426	(1,385)	943	(8,944)	0	0	238,040	3,475								
<b>Gas Software</b>																
Gas	70,979	(5,242)	3,568	0	(51,682)	0	17,622	465	1,872	*	{	17,622	-	0	}/	70,979 = 465
	70,979	(5,242)	3,568	0	(51,682)	0	17,622	465								
<b>ED Software</b>																
ED	213,395	(15,667)	10,662	0	(161,505)	0	46,885	1,151	5,237	*	{	46,885	-	0	}/	213,395 = 1,151
	213,395	(15,667)	10,662	0	(161,505)	0	46,885	1,151								
<b>Generation Steam</b>																
Generation	(5,716)	0	0	0	0	0	(5,716)	(148)	-148	*	{	-5,716	-	0	}/	-5,716 = -148
	(5,716)	0	0	0	0	0	(5,716)	(148)								
<b>Generation Other</b>																
Generation	50,471	(1,282)	873	0	0	0	50,061	1,086	1,095	*	{	50,061	-	0	}/	50,471 = 1,086
	50,471	(1,282)	873	0	0	0	50,061	1,086								
<b>Other</b>																
	71,696	(4,155)	2,828	0	(28,667)	0	41,702	982	1,689	*	{	41,702	-	0	}/	71,696 = 982
	71,696	(4,155)	2,828	0	(28,667)	0	41,702	982								
<b>TOTALS</b>	1,902,557	(51,121)	34,789	(159,023)	(241,854)	0	1,485,348	26,301	35,161							

ED Subtotal	19,454
Gas Subtotal	4,928
Generation Subtotal	937
	0
	check

Common Allocation  
Common Furniture 10%  
Common Other 40%  
Common Structures 50%

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2024 STATE DEPRECIATION CALCULATION

METHOD	200DB 30 Yr	200DB 22 Yr	200DB 10 Yr	200DB 6 Yr	200DB 30 Yr	S/L 45 Yr	200DB 35 Yr	S/L 3 Yr	S/L 3 Yr	200DB 28 Yr	200DB 20 Yr	Sub- Total	Other	TOTAL
	ELECTRIC Distrib	GAS Prod. Stor. & Tr	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST & GEN	Gas Software	ED Software	Generation Steam	Generation Other			
ADDITIONS	1,076,689	41,249	12,956	6,805	51,825	64,782	247,426	70,979	213,395	(5,716)	50,471	1,830,861	71,896	1,902,557
AFUDC	(17,850)	(232)	(455)	(754)	(1,822)	(2,277)	(1,385)	(5,242)	(15,867)	0	(1,282)	(46,966)	(4,155)	(51,121)
CAP. INT. & TAXES	12,147	158	310	513	1,240	1,550	943	3,568	10,662	0	873	31,961	2,828	34,789
REPAIRS	(126,180)	(23,900)	0	0	0	0	(8,944)	0	0	0	0	(159,023)	0	(159,023)
SOFTWARE	0	0	0	0	0	0	0	(51,682)	(161,505)	0	0	(213,187)	(28,667)	(241,854)
TAX BASIS	944,806	17,275	12,811	6,564	51,243	64,054	238,040	17,622	46,885	(5,716)	50,061	1,443,646	41,702	1,485,348
YR 1 RATE	3.33%	4.55%	10.00%	16.67%	3.33%	1.67%	2.86%	33.33%	33.33%	3.57%	5.00%			
DEPR.	31,494	785	1,281	1,094	1,708	1,070	6,801	5,873	15,627	(204)	2,503	68,032		2024
YR 2 RATE	6.45%	8.68%	18.00%	27.78%	6.45%	3.28%	5.55%	33.33%	33.33%	6.89%	9.50%			
DEPR.	60,893	1,499	2,306	1,823	3,303	2,101	13,214	5,873	15,627	(394)	4,756	111,001		2025
YR 3 RATE	6.02%	7.89%	14.40%	18.52%	6.02%	3.17%	5.23%	33.33%	33.33%	6.40%	8.55%			
DEPR.	56,840	1,363	1,845	1,216	3,083	2,031	12,459	5,873	15,627	(366)	4,280	104,250		2026
YR 4 RATE	5.62%	7.17%	11.52%	12.35%	5.62%	3.06%	4.94%	0.00%	0.00%	5.94%	7.70%			
DEPR.	53,051	1,239	1,476	810	2,877	1,960	11,747	0	0	(339)	3,852	76,674		2027
YR 5 RATE	5.24%	6.52%	9.22%	9.88%	5.24%	2.96%	4.65%	0.00%	0.00%	5.52%	6.93%			
DEPR.	49,517	1,126	1,181	648	2,686	1,896	11,076	0	0	(315)	3,467	71,282		2028
YR 6 RATE	4.89%	5.93%	7.37%	9.88%	4.89%	2.86%	4.39%	0.00%	0.00%	5.12%	6.23%			
DEPR.	46,220	1,024	945	648	2,507	1,832	10,443	0	0	(293)	3,120	66,446		2029
YR 7 RATE	4.57%	5.39%	6.55%	4.94%	4.57%	2.77%	4.14%	0.00%	0.00%	4.76%	5.61%			
DEPR.	43,140	931	840	324	2,340	1,774	9,848	0	0	(272)	2,808	61,733		2030
YR 8 RATE	4.26%	4.90%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	5.05%			

& Acct.	2023		Cap Interest	Repairs	Software	Other Base Adj	TAX INVEST. FORECAST	2023 RM BLM DEPR.	2024 RM BLM DEPR.	2023 Depreciation For 2023 Additions	2023 Tax Investment Forecast		2023 Vintage Forecast	2023 RM BLM Depn on 2023 Adds	2024 Depreciation For 2023 Additions	2023 Tax Investment Forecast		2023 Vintage Forecast	2024 RM BLM Depn on 2023 Adds
	Vintage FORECAST	AFUDC									2023 Tax Investment Forecast	Other Basis Adjs				2023 Tax Investment Forecast	Other Basis Adjs		
<b>Electric Distribution</b>	473,127	(11,505)	7,829	(131,247)	0	0	338,204	6,021	13,333	8,424	* (338,204 - 0 )	/	473,127	= 6,021	18,663	* (338,204 - 0 )	/	473,127	= 13,333
	473,127	(11,505)	7,829	(131,247)	0	0	338,204	6,021	13,333										
<b>Gas Prod. Stor. &amp; Tr.</b>	38,176	(207)	141	(14,272)	0	0	23,837	346	407	554	* (23,837 - 0 )	/	38,176	= 346	652	* (23,837 - 0 )	/	38,176	= 407
	38,176	(207)	141	(14,272)	0	0	23,837	346	407										
<b>Common Furn.</b>	3,902	(158)	107	0	0	0	3,852	90	202	91	* (3,852 - 0 )	/	3,902	= 90	205	* (3,852 - 0 )	/	3,902	= 202
	3,902	(158)	107	0	0	0	3,852	90	202										
<b>Common IT HW</b>	16,171	(844)	574	0	0	0	15,901	1,410	3,389	1,434	* (15,901 - 0 )	/	16,171	= 1,410	3,446	* (15,901 - 0 )	/	16,171	= 3,389
	16,171	(844)	574	0	0	0	15,901	1,410	3,389										
<b>Common Other</b>	15,609	(632)	430	0	0	0	15,407	358	809	363	* (15,407 - 0 )	/	15,609	= 358	819	* (15,407 - 0 )	/	15,609	= 809
	15,609	(632)	430	0	0	0	15,407	358	809										
<b>Common Structures</b>	19,512	(790)	537	0	0	0	19,259	448	1,011	453	* (19,259 - 0 )	/	19,512	= 448	1,024	* (19,259 - 0 )	/	19,512	= 1,011
	19,512	(790)	537	0	0	0	19,259	448	1,011										
<b>Gas Distribution</b>	206,675	(1,835)	1,249	(9,849)	0	0	196,240	2,250	5,885	2,370	* (196,240 - 0 )	/	206,675	= 2,250	6,198	* (196,240 - 0 )	/	206,675	= 5,885
	206,675	(1,835)	1,249	(9,849)	0	0	196,240	2,250	5,885										
<b>Gas Software</b>	39,125	(1,352)	920	0	(30,211)	0	8,482	451	1,696	2,080	* (8,482 - 0 )	/	39,125	= 451	7,825	* (8,482 - 0 )	/	39,125	= 1,696
	39,125	(1,352)	920	0	(30,211)	0	8,482	451	1,696										
<b>ED Software</b>	133,025	(5,353)	3,643	0	(106,367)	0	24,947	1,021	4,989	5,443	* (24,947 - 0 )	/	133,025	= 1,021	26,605	* (24,947 - 0 )	/	133,025	= 4,989
	133,025	(5,353)	3,643	0	(106,367)	0	24,947	1,021	4,989										
<b>Generation Steam</b>	(5,779)	0	0	0	0	0	(5,779)	(150)	(277)	-150	* (-5,779 - 0 )	/	-5,779	= -150	-277	* (-5,779 - 0 )	/	-5,779	= -277
	(5,779)	0	0	0	0	0	(5,779)	(150)	(277)										
<b>Generation Other</b>	42,671	(590)	401	0	0	0	42,482	1,184	2,261	1,189	* (42,482 - 0 )	/	42,671	= 1,184	2,271	* (42,482 - 0 )	/	42,671	= 2,261
	42,671	(590)	401	0	0	0	42,482	1,184	2,261										
<b>Other</b>	36,330	(1,232)	838	0	(16,757)	0	19,179	859	2,899	1,628	* (19,179 - 0 )	/	36,330	= 859	5,492	* (19,179 - 0 )	/	36,330	= 2,899
	36,330	(1,232)	838	0	(16,757)	0	19,179	859	2,899										
<b>TOTALS</b>	1,018,543	(24,496)	16,670	(155,369)	(153,335)	0	702,613	14,288	36,606	23,876					72,913				
<b>ED Subtotal</b>								8,668	22,130										
<b>Gas Subtotal</b>								3,727	9,554										
<b>Generation Subtotal</b>								1,034	1,984										
								0	0										
								check	check										

Common Allocation  
Common Furniture 10%  
Common Other 40%  
Common Structures 50%



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2023 STATE DEPRECIATION CALCULATION

METHOD	200DB 30 Yr	200DB 22 Yr	200DB 10 Yr	200DB 6 Yr	200DB 30 Yr	S/L 45 Yr	200DB 35 Yr	S/L 3 Yr	S/L 3 Yr	200DB 28 Yr	200DB 20 Yr	Sub- Total	Other	TOTAL
	ELECTRIC Distrib	GAS Prod. Stor. & Tr	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST & GEN	Gas Software	ED Software	Generation Steam	Generation Other			
ADDITIONS	473,127	38,176	3,902	16,171	15,609	19,512	206,675	39,125	133,025	(5,779)	42,671	982,213	36,330	1,018,543
AFUDC	(11,505)	(207)	(158)	(844)	(632)	(790)	(1,835)	(1,352)	(5,353)	0	(590)	(23,264)	(1,232)	(24,496)
CAP. INT. & TAXES	7,829	141	107	574	430	537	1,249	920	3,643	0	401	15,832	838	16,670
REPAIRS	(131,247)	(14,272)	0	0	0	0	(9,849)	0	0	0	0	(155,369)	0	(155,369)
SOFTWARE	0	0	0	0	0	0	0	(30,211)	(106,367)	0	0	(136,578)	(16,757)	(153,335)
TAX BASIS	338,204	23,837	3,852	15,901	15,407	19,259	196,240	8,482	24,947	(5,779)	42,482	682,834	19,179	702,013
YR 1 RATE DEPR.	3.33% 11,274	4.55% 1,084	10.00% 385	16.67% 2,650	3.33% 514	1.67% 322	2.86% 5,607	33.33% 2,827	33.33% 8,315	3.57% (206)	5.00% 2,124	34,894		2023
YR 2 RATE DEPR.	6.45% 21,797	8.68% 2,069	18.00% 693	27.78% 4,417	6.45% 993	3.28% 632	5.55% 10,893	33.33% 2,827	33.33% 8,315	6.89% (398)	9.50% 4,036	56,274		2024
YR 3 RATE DEPR.	6.02% 20,346	7.89% 1,881	14.40% 555	18.52% 2,945	6.02% 927	3.17% 611	5.23% 10,271	33.33% 2,827	33.33% 8,315	6.40% (370)	8.55% 3,632	51,940		2025
YR 4 RATE DEPR.	5.62% 18,990	7.17% 1,710	11.52% 444	12.35% 1,963	5.62% 865	3.06% 589	4.94% 9,684	0.00% 0	0.00% 0	5.94% (343)	7.70% 3,269	37,172		2026
YR 5 RATE DEPR.	5.24% 17,725	6.52% 1,554	9.22% 355	9.88% 1,570	5.24% 808	2.96% 570	4.65% 9,131	0.00% 0	0.00% 0	5.52% (319)	6.93% 2,942	34,337		2027
YR 6 RATE DEPR.	4.89% 16,545	5.93% 1,413	7.37% 284	9.88% 1,570	4.89% 754	2.86% 551	4.39% 8,609	0.00% 0	0.00% 0	5.12% (296)	6.23% 2,648	32,078		2028
YR 7 RATE DEPR.	4.57% 15,442	5.39% 1,285	6.55% 252	4.94% 785	4.57% 704	2.77% 533	4.14% 8,118	0.00% 0	0.00% 0	4.76% (275)	5.61% 2,383	29,229		2029
YR 8 RATE	4.26%	4.90%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	5.05%			

& Acct	2022						2023			2024			2022 RM				2023 RM				2024 RM											
	Volage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj	TAX INVEST FORECAST	2022 RM BLM DEPRE	2023 RM BLM DEPRE	2024 RM BLM DEPRE	2022 Depreciation For 2022 Addition	2022 Tax Investment - Forecast	Other Basis Add	2022 Volage + Forecast	2022 BLM Depn + 09/2022 Add	2023 Depreciation For 2023 Addition	2023 Tax Investment - Forecast	Other Basis Add	2023 Volage + Forecast	2023 BLM Depn + 09/2023 Add	2024 Depreciation For 2024 Addition	2024 Tax Investment - Forecast	Other Basis Add	2024 Volage + Forecast	2024 BLM Depn + 09/2024 Add							
<b>Electric Distribution</b>	427,510	(7,270)	4,954	(112,386)	0	0	312,798	6,359	12,374	12,374	8,690	( 312,798	-	0	427,510	+ 6,359			16,912	( 312,798	-	0	427,510	+ 12,374	16,912	( 312,798	-	0	427,510	+ 12,374		
<b>Gas Prod. Stor. &amp; Tr.</b>	49,206	(771)	184	(8,902)	0	0	40,218	607	1,088	688	742	( 40,218	-	0	49,206	+ 607			1,332	( 40,218	-	0	49,206	+ 1,088	841	( 40,218	-	0	49,206	+ 688		
<b>Common Fund</b>	9,480	(553)	240	0	0	0	9,367	230	492	492	233	( 9,367	-	0	9,480	+ 230			497	( 9,367	-	0	9,480	+ 492	497	( 9,367	-	0	9,480	+ 492		
<b>Common (T HW)</b>	34,900	(2,100)	1,429	0	0	0	34,319	819	7,314	7,314	835	( 34,319	-	0	34,900	+ 819			7,427	( 34,319	-	0	34,900	+ 7,314	7,427	( 34,319	-	0	34,900	+ 7,314		
<b>Common Other</b>	37,921	(1,412)	961	0	0	0	37,470	920	1,966	1,966	931	( 37,470	-	0	37,921	+ 920			1,990	( 37,470	-	0	37,921	+ 1,966	1,990	( 37,470	-	0	37,921	+ 1,966		
<b>Common Structures</b>	47,401	(1,785)	1,201	0	0	0	46,837	1,150	2,458	2,458	1,164	( 46,837	-	0	47,401	+ 1,150			2,487	( 46,837	-	0	47,401	+ 2,458	2,487	( 46,837	-	0	47,401	+ 2,458		
<b>Gas Distribution</b>	158,715	(805)	548	(9,380)	0	0	149,069	1,751	3,778	4,471	1,864	( 149,069	-	0	158,715	+ 1,751			4,023	( 149,069	-	0	158,715	+ 3,778	4,700	( 149,069	-	0	158,715	+ 4,471		
<b>Gas Software</b>	45,852	(1,250)	851	0	(29,779)	0	15,673	883	3,135	3,135	2,583	( 15,673	-	0	45,852	+ 883			9,170	( 15,673	-	0	45,852	+ 3,135	9,170	( 15,673	-	0	45,852	+ 3,135		
<b>ED Software</b>	151,307	(5,111)	3,478	0	(10,467)	0	39,207	2,211	7,841	7,841	6,534	( 39,207	-	0	151,307	+ 2,211			30,261	( 39,207	-	0	151,307	+ 7,841	30,261	( 39,207	-	0	151,307	+ 7,841		
<b>Generation Steam</b>	(5,842)	0	0	0	0	0	(5,842)	(152)	(280)	(280)	-152	( -5,842	-	0	-5,842	+ -152			-280	( -5,842	-	0	-5,842	+ -280	-280	( -5,842	-	0	-5,842	+ -280		
<b>Generation Other</b>	37,055	(833)	431	0	0	0	36,653	780	1,962	1,962	784	( 36,653	-	0	37,055	+ 780			1,972	( 36,653	-	0	37,055	+ 1,962	1,972	( 36,653	-	0	37,055	+ 1,962		
<b>Other</b>	54,128	(1,720)	1,170	0	(16,518)	0	37,061	1,432	5,103	5,103	2,002	( 37,061	-	0	54,128	+ 1,432			7,453	( 37,061	-	0	54,128	+ 5,103	7,453	( 37,061	-	0	54,128	+ 5,103		
<b>TOTALS</b>	1,647,723	(22,736)	15,447	(130,676)	(158,754)	0	783,650	16,996	47,281	47,523	28,301				83,278				83,278						83,278							
<b>ED Software</b>								19,770	28,241	28,241																						
<b>Gas Software</b>								4,180	11,800	11,800																						
<b>Generation Software</b>								0	1,081	1,081																						
								0	0	0																						
								0	0	0																						

Common Allocation  
Common Furniture 10%  
Common Other 45%  
Common Structures 50%

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2022 STATE DEPRECIATION CALCULATION

METHOD	200DB 30 Yr	200DB 22 Yr	200DB 10 Yr	200DB 6 Yr	200DB 30 Yr	S/L 45 Yr	200DB 35 Yr	S/L 3 Yr	S/L 3 Yr	200DB 28 Yr	200DB 20 Yr	Sub- Total	Other	TOTAL
	ELECTRIC Distrib	GAS Prod. Stor. & Tr	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST & GEN	Gas Software	ED Software	Generation Steam	Generation Other			
ADDITIONS	427,510	49,206	9,480	34,990	37,921	47,401	158,715	45,852	151,307	(5,842)	37,055	993,595	54,128	1,047,723
AFUDC	(7,279)	(271)	(353)	(2,100)	(1,412)	(1,765)	(805)	(1,250)	(5,111)	0	(633)	(20,980)	(1,720)	(22,700)
CAP. INT. & TAXES	4,954	184	240	1,429	961	1,201	548	851	3,478	0	431	14,277	1,170	15,447
REPAIRS	(112,386)	(8,902)	0	0	0	0	(9,389)	0	0	0	0	(130,676)	0	(130,676)
SOFTWARE	0	0	0	0	0	0	0	(29,779)	(110,467)	0	0	(140,246)	(16,518)	(156,764)
TAX BASIS	312,798	40,218	9,367	34,319	37,470	46,837	149,069	15,673	39,207	(5,842)	36,853	715,969	37,061	753,030
YR 1 RATE	3.33%	4.55%	10.00%	16.67%	3.33%	1.67%	2.86%	33.33%	33.33%	3.57%	5.00%			
DEPR.	10,427	1,828	937	5,720	1,249	782	4,259	5,224	13,068	(209)	1,843	45,127		2022
YR 2 RATE	6.45%	8.68%	18.00%	27.78%	6.45%	3.28%	5.55%	33.33%	33.33%	6.89%	9.50%			
DEPR.	20,160	3,490	1,686	9,533	2,415	1,536	8,275	5,224	13,068	(402)	3,501	68,485		2023
YR 3 RATE	6.02%	7.89%	14.40%	18.52%	6.02%	3.17%	5.23%	33.33%	33.33%	6.40%	8.55%			
DEPR.	18,818	3,173	1,349	6,356	2,254	1,485	7,802	5,224	13,068	(374)	3,151	62,306		2024
YR 4 RATE	5.62%	7.17%	11.52%	12.35%	5.62%	3.06%	4.94%	0.00%	0.00%	5.94%	7.70%			
DEPR.	17,564	2,885	1,079	4,237	2,104	1,433	7,357	0	0	(347)	2,836	39,147		2025
YR 5 RATE	5.24%	6.52%	9.22%	9.88%	5.24%	2.96%	4.65%	0.00%	0.00%	5.52%	6.93%			
DEPR.	16,394	2,623	863	3,389	1,964	1,386	6,936	0	0	(322)	2,552	35,786		2026
YR 6 RATE	4.89%	5.93%	7.37%	9.88%	4.89%	2.86%	4.39%	0.00%	0.00%	5.12%	6.23%			
DEPR.	15,302	2,384	691	3,389	1,833	1,340	6,540	0	0	(299)	2,297	33,476		2027
YR 7 RATE	4.57%	5.39%	6.55%	4.94%	4.57%	2.77%	4.14%	0.00%	0.00%	4.76%	5.61%			
DEPR.	14,282	2,167	614	1,695	1,711	1,297	6,167	0	0	(278)	2,067	29,723		2028
YR 8 RATE	4.26%	4.90%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	5.05%			

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ELECTRIC DISTRIBUTION AD VALOREM TAX

	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
Plant in Service	9,165,449	9,804,822	10,474,258	11,119,337
Materials & Supplies	65,882	69,041	72,820	75,096
Total Plant in Service per Books	9,231,330	9,873,863	10,547,078	11,194,433
Taxable Percentage (Note 1)	102.07%	102.07%	102.07%	102.07%
Taxable Plant in Service	9,422,419	10,078,251	10,765,403	11,426,158
Reserve for Depreciation per Books	3,677,512	3,905,736	4,194,549	4,496,989
Total Reserve for Depreciation	3,677,512	3,905,736	4,194,549	4,496,989
Taxable Percentage (Note 1)	97.88%	97.88%	97.88%	97.88%
Taxable Reserve for Depreciation	3,599,549	3,822,935	4,105,625	4,401,652
Historical Cost less Depreciation	5,822,870	6,255,316	6,659,778	7,024,506
100% Deferred Tax Reserve	546,703	524,549	500,396	481,004
Taxable Percentage (Note 2)	105.63%	105.63%	105.63%	105.63%
Taxable Deferred Tax Reserve	577,483	554,081	528,568	508,084
HCLD Less 100% of DTR	5,245,387	5,701,235	6,131,210	6,516,421
Adjustment for Income Approach Valuation (Note 3)	99.76%	99.76%	99.76%	99.76%
Assessed Value - Unitary	5,232,798	5,687,552	6,116,495	6,500,782
Non-Unitary Percentage	0.22%	0.22%	0.22%	0.22%
Assessed Value - Non-Unitary	11,512	12,513	13,456	14,302
Total Assessed Value	5,244,310	5,700,065	6,129,951	6,515,084
Average Tax Rate (Note 4)	1.7869%	1.8465%	1.9060%	1.9655%
Total Fiscal Year Ad Valorem Tax Expense	93,713	105,249	116,835	128,053
Misc. Ad Valorem Taxes (Note 5)	42	42	42	42
Total Fiscal Year Ad Valorem Taxes	93,755	105,291	116,877	128,095
Less:				
Non-Operating Taxes	329	329	329	329
Other Than Tax Expense	18	18	18	18
Fiscal Year Capitalized Tax on CWIP	5,771	3,795	5,716	7,434
Fiscal Year Ad Valorem Tax Expense - Operating	87,637	101,149	110,814	120,314
2nd Installment of Prior Year Tax Billed (April)	40,825	46,704	52,472	58,265
1st Installment of Current Year Tax Billed (December)	46,704	52,472	58,265	63,874
Less: Calendar Year Capitalized Tax on CWIP	6,825	3,536	4,055	7,378
Total Calendar Year Ad Valorem Tax Exp - Operating	80,704	95,641	106,682	114,762
Income Tax Adjustment	(6,933)	(5,508)	(4,132)	(5,552)

Note 1 - Includes adjustments for CWIP, Inventory, Possessory Interests, and Leased Equipment added to Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - SBE used 75% Cost Approach / 25% Income Approach to arrive at SDG&E's assessed value.

Note 4 - Tax rate inflated by 0.06% / year based on average tax rate inflation from 2016 to 2021.

Note 5 - Taxes paid directly to special districts.

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ELECTRIC GENERATION AD VALOREM TAX

	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
Plant in Service	1,100,879	1,107,504	1,136,693	1,173,585
Materials & Supplies	58,279	31,719	35,430	32,891
Total Plant in Service per Books	1,159,157	1,139,223	1,172,124	1,206,476
Taxable Percentage (Note 1)	102.07%	102.07%	102.07%	102.07%
Taxable Plant in Service	1,183,152	1,162,805	1,196,386	1,231,450
Reserve for Depreciation per Books	566,534	578,410	620,312	663,836
Total Reserve for Depreciation	566,534	578,410	620,312	663,836
Taxable Percentage (Note 1)	97.88%	97.88%	97.88%	97.88%
Taxable Reserve for Depreciation	554,523	566,148	607,161	649,763
Historical Cost less Depreciation	628,629	596,657	589,225	581,687
100% Deferred Tax Reserve	72,635	68,492	64,307	60,614
Taxable Percentage (Note 2)	105.63%	105.63%	105.63%	105.63%
Taxable Deferred Tax Reserve	76,724	72,348	67,927	64,026
HCLD Less 100% of DTR	551,905	524,309	521,298	517,661
Adjustment for Income Approach Valuation (Note 3)	99.76%	99.76%	99.76%	99.76%
Assessed Value - Unitary	550,580	523,051	520,046	516,418
Non-Unitary Percentage	0.22%	0.22%	0.22%	0.22%
Assessed Value - Non-Unitary	1,211	1,151	1,144	1,136
Total Assessed Value	551,792	524,202	521,191	517,554
Average Tax Rate (Note 4)	1.7869%	1.8465%	1.9060%	1.9655%
Fiscal Year Ad Valorem Tax Expense	9,860	9,679	9,934	10,172
Misc. Ad Valorem Taxes (Note 5)	1,687	1,687	1,687	1,687
Total Fiscal Year Ad Valorem Taxes	11,547	11,366	11,621	11,859
Less:				
Non-Operating Taxes	42	42	42	42
Other Than Tax Expense	2	2	2	2
Fiscal Year Capitalized Tax on CWIP	659	323	409	478
Fiscal Year Ad Valorem Tax Expense - Operating	10,844	10,999	11,168	11,338
2nd Installment of Prior Year Tax Billed (April)	5,172	5,752	5,661	5,788
1st Installment of Current Year Tax Billed (December)	5,752	5,661	5,788	5,908
Less: Calendar Year Capitalized Tax on CWIP	865	304	343	474
Total Calendar Year Ad Valorem Tax Exp - Operating	10,059	11,109	11,107	11,222
Income Tax Adjustment	(786)	110	(62)	(116)

Note 1 - Includes adjustments for CWIP, Inventory, Possessory Interests, and Leased Equipment added to Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - SBE used 75% Cost Approach / 25% Income Approach to arrive at SDG&E's assessed value.

Note 4 - Tax rate inflated by 0.06% / year based on average tax rate inflation from 2016 to 2021.

Note 5 - Taxes paid directly to special districts, including Nevada taxes for Desert Star Energy Center.

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GAS AD VALOREM TAX

	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
Plant in Service	3,004,101	3,287,083	3,577,964	3,878,206
Materials & Supplies	10,291	15,606	8,802	15,014
Total Plant in Service per Books	3,014,393	3,302,689	3,586,765	3,893,219
Taxable Percentage (Note 1)	102.07%	102.07%	102.07%	102.07%
Taxable Plant in Service	3,076,791	3,371,055	3,661,011	3,973,809
Reserve for Depreciation per Books	1,192,680	1,248,483	1,322,571	1,404,670
Total Reserve for Depreciation	1,192,680	1,248,483	1,322,571	1,404,670
Taxable Percentage (Note 1)	97.88%	97.88%	97.88%	97.88%
Taxable Reserve for Depreciation	1,167,395	1,222,015	1,294,532	1,374,891
Historical Cost less Depreciation	1,909,396	2,149,040	2,366,479	2,598,918
100% Deferred Tax Reserve	175,439	176,615	178,147	179,343
Taxable Percentage (Note 2)	105.63%	105.63%	105.63%	105.63%
Taxable Deferred Tax Reserve	185,316	186,558	188,177	189,440
HCLD Less 100% of DTR	1,724,080	1,962,482	2,178,302	2,409,479
Adjustment for Income Approach Valuation (Note 3)	99.76%	99.76%	99.76%	99.76%
Assessed Value - Unitary	1,719,942	1,957,772	2,173,074	2,403,696
Non-Unitary Percentage	0.22%	0.22%	0.22%	0.22%
Assessed Value - Non-Unitary	3,784	4,307	4,781	5,288
Total Assessed Value	1,723,726	1,962,079	2,177,855	2,408,984
Average Tax Rate (Note 4)	1.7869%	1.8465%	1.9060%	1.9655%
Total Fiscal Year Ad Valorem Tax Expense	30,802	36,229	41,509	47,348
Misc. Ad Valorem Taxes (Note 5)	13	13	13	13
Total Fiscal Year Ad Valorem Taxes	30,815	36,242	41,522	47,361
Less:				
Non-Operating Taxes	107	107	107	107
Other Than Tax Expense	6	6	6	6
Fiscal Year Capitalized Tax on CWIP	2,124	2,119	3,726	4,936
Fiscal Year Ad Valorem Tax Expense - Operating	28,578	34,010	37,683	42,313
2nd Installment of Prior Year Tax Billed (April)	13,075	15,351	18,065	20,705
1st Installment of Current Year Tax Billed (December)	15,351	18,065	20,705	23,624
Less: Calendar Year Capitalized Tax on CWIP	2,186	1,684	2,555	4,898
Total Calendar Year Ad Valorem Tax Exp - Operating	26,240	31,732	36,214	39,431
Income Tax Adjustment	(2,338)	(2,278)	(1,469)	(2,882)

Note 1 - Includes adjustments for CWIP, Inventory, Possessory Interests, and Leased Equipment added to Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - SBE used 75% Cost Approach / 25% Income Approach to arrive at SDG&E's assessed value.

Note 4 - Tax rate inflated by 0.06% / year based on average tax rate inflation from 2016 to 2021.

Note 5 - Taxes paid directly to special districts.

### Ad Valorem Tax Rate Inflation

Purpose: To calculate average tax rate in 2024 using a 5-year trend.

	<u>Revised</u>
A 2021/2022 Average Tax Rate	1.7869464%
B 2016/2017 Average Tax Rate	1.4893743%
C 5 Year Increase (A - B)	0.2975721%
D Average Increase (C / 5)	0.0595144%
Actual 2021/2022 Average Tax Rate	1.7869464%
Estimated 2022/2023 Average Tax Rate	1.8464608%
Estimated 2023/2024 Average Tax Rate	1.9059752%
Estimated 2024/2025 Average Tax Rate	1.9654897%

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O&M Payroll Taxes (ED and Gen)

	<b>146,430</b>
2021 Ratio (Payroll tax/Payroll)	<b>6.46%</b>
2021 Payroll Taxes	<u>9,459</u>
2022 Payroll	<b>170,795</b>
2022 Shared Payroll	<b>17,067</b>
2022 Ratio	<b>6.42%</b>
2022 Payroll Taxes	<u>12,061</u>
2023 Payroll	<b>185,272</b>
2023 Shared Payroll	<b>17,754</b>
2023 Ratio	<b>6.45%</b>
2023 Payroll Taxes	<u>13,095</u>
2024 Payroll	<b>216,852</b>
2024 Shared Payroll	<b>18,531</b>
2024 Ratio	<b>6.47%</b>
2024 Payroll Taxes	<u>15,229</u>

Capital Payroll Taxes (ED and Gen)

	ED and Gen	Common Allocated to Electric	Gas	Allocated Common	(To Capital OH Pool) Pyr1 Taxes
2022 Capital Labor (Excl. Billed Capital)	<b>76,074</b>	<b>14,665</b>	<b>20,143</b>	<b>6,128</b>	
2022 Non-Shared Labor O&M Reassigned to Capital	<b>40,358</b>	N/A	<b>14,587</b>	N/A	
2022 Shared Labor O&M Reassigned to Capital	<b>1,919</b>	N/A	<b>803</b>	N/A	
Total 2022 Capital Labor	<u>118,351</u>	<u>14,665</u>	<u>35,533</u>	<u>6,128</u>	
2022 Ratio	<b>6.42%</b>	<b>6.42%</b>	<b>6.42%</b>	<b>6.42%</b>	
2022 Capital Payroll Taxes	<u>7,598</u>	<u>941</u>	<u>2,281</u>	<u>393</u>	<u>11,214</u>
2023 Capital Labor (Excl. Billed Capital)	<b>85,097</b>	<b>15,317</b>	<b>24,568</b>	<b>6,400</b>	
2023 Non-Shared Labor O&M Reassigned to Capital	<b>43,093</b>	N/A	<b>15,579</b>	N/A	
2023 Shared Labor O&M Reassigned to Capital	<b>1,977</b>	N/A	<b>827</b>	N/A	
Total 2023 Capital Labor	<u>130,168</u>	<u>15,317</u>	<u>40,974</u>	<u>6,400</u>	
2023 Ratio	<b>6.45%</b>	<b>6.45%</b>	<b>6.45%</b>	<b>6.45%</b>	
2023 Capital Payroll Taxes	<u>8,396</u>	<u>988</u>	<u>2,643</u>	<u>413</u>	<u>12,439</u>
2024 Capital Labor (Excl. Billed Capital)	<b>90,275</b>	<b>10,800</b>	<b>27,420</b>	<b>4,513</b>	
2024 Non-Shared Labor O&M Reassigned to Capital	<b>46,372</b>	N/A	<b>16,805</b>	N/A	
2024 Shared Labor O&M Reassigned to Capital	<b>2,041</b>	N/A	<b>854</b>	N/A	
Total 2024 Capital Labor	<u>138,689</u>	<u>10,800</u>	<u>45,079</u>	<u>4,513</u>	
2024 Ratio	<b>6.47%</b>	<b>6.47%</b>	<b>6.47%</b>	<b>6.47%</b>	
2024 Capital Payroll Taxes	<u>8,973</u>	<u>699</u>	<u>2,917</u>	<u>292</u>	<u>12,881</u>



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O&M Payroll Taxes (Gas)

	75,494
2021 Ratio (Payroll tax/Payroll)	6.46%
2021 Payroll Taxes	<u>4,877</u>
2022 Payroll	86,913
2022 Shared Payroll	7,106
2022 Ratio	6.42%
2022 Payroll Taxes	<u>6,036</u>
2023 Payroll	93,695
2023 Shared Payroll	7,393
2023 Ratio	6.45%
2023 Payroll Taxes	<u>6,520</u>
2024 Payroll	99,854
2024 Shared Payroll	7,718
2024 Ratio	6.47%
2024 Payroll Taxes	<u>6,960</u>

Capital Payroll Taxes

	Gas	Allocated Common
2022 Capital Labor (Excl. Billed Capital)	20,143	6,128
2022 Non-Shared Labor O&M Reassigned to Cap	14,587	N/A
2022 Shared Labor O&M Reassigned to Capital	803	N/A
Total 2022 Capital Labor	35,533	6,128
2022 Ratio	6.42%	6.42%
2022 Capital Payroll Taxes	<u>2,281</u>	<u>393</u>
2023 Capital Labor (Excl. Billed Capital)	24,568	6,400
2023 Non-Shared Labor O&M Reassigned to Cap	15,579	N/A
2023 Shared Labor O&M Reassigned to Capital	827	N/A
Total 2023 Capital Labor	40,974	6,400
2023 Ratio	6.45%	6.45%
2023 Capital Payroll Taxes	<u>2,643</u>	<u>413</u>
2024 Capital Labor (Excl. Billed Capital)	27,420	4,513
2024 Non-Shared Labor O&M Reassigned to Cap	16,805	N/A
2024 Shared Labor O&M Reassigned to Capital	854	N/A
Total 2024 Capital Labor	45,079	4,513
2024 Ratio	6.47%	6.47%
2024 Capital Payroll Taxes	<u>2,917</u>	<u>292</u>

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**San Diego Gas & Electric**  
2024 General Rate Case - Application  
Composite Payroll Tax Rate

	2021	2022	2023	2024
Social Security Tax				
SS Wage Base	142,800	147,000	153,600	159,900
SS Wages	555,491,649	591,567,526	638,511,876	693,536,326
SS Tax Rate	6.20%	6.20%	6.20%	6.20%
SS Taxes	34,440,482	36,677,187	39,587,736	42,999,252
Medicare Wage Base	N/A	N/A	N/A	N/A
Medicare Wages	704,248,291	753,015,603	807,736,443	872,438,239
Medicare Tax Rate	1.45%	1.45%	1.45%	1.45%
Medicare Taxes	10,211,600	10,918,726	11,712,178	12,650,354
FUI Wage Base	7,000	7,000	7,000	7,000
FUI Wages	35,743,154	36,828,129	38,312,425	40,238,441
FUI Tax Rate	0.60%	0.60%	0.60%	0.60%
FUI Taxes	214,459	220,969	229,875	241,431
CA-SUI Wage Base	7,000	7,000	7,000	7,000
CA-SUI Wages	34,084,161	34,095,956	34,105,947	34,114,802
CA-SUI Tax Rate	1.70%	1.50%	1.50%	1.50%
CA-SUI Taxes	579,431	511,439	511,589	511,722
CA-SUI ETT Tax Rate	0.10%	0.10%	0.10%	0.10%
CA-SUI ETT Taxes	34,084	34,096	34,106	34,115
NV-SUI Wage Base	33,400	36,600	40,100	43,900
NV-SUI Wages	801,804	878,623	962,644	1,053,868
NV-SUI Tax Rate	0.60%	0.60%	0.60%	0.60%
NV-SUI Taxes	4,811	5,272	5,776	6,323
Total Employer Payroll Tax	45,484,867	48,367,689	52,081,260	56,443,197
Medicare Wages	704,248,291	753,015,603	807,736,443	872,438,239
Composite Rate	6.46%	6.42%	6.45%	6.47%

## San Diego Gas & Electric Company Deferred Tax File

**Workbook Name:** [taxSDGEDeferred.xlsx](#)

**Workbook Description:** The purpose of this workbook is to calculate the weighted average deferred taxes that flow into rate base

**Worksheet**

#	Worksheet Title	Worksheet Description
1	<a href="#">TotalSDGEDeferredTaxes</a>	Summary sheet for forecasted weighted average deferred tax balances
2	<a href="#">2024DEFTAXES</a>	2024 forecasted weighted average deferred tax calculation
3	<a href="#">2023DEFTAXES</a>	2023 forecasted weighted average deferred tax calculation
4	<a href="#">2022DEFTAXES</a>	2022 forecasted weighted average deferred tax calculation
5	<a href="#">2021DEFTAXES</a>	2021 forecasted weighted average deferred tax calculation
6	<a href="#">RMFEDTAXDepr</a>	2022 - 2024 Ratemaking Federal Tax Depreciation
7	<a href="#">2024RMFedDeprOnAdds</a>	2024 Area 97 depreciation calculation on forecasted adds
8	<a href="#">2023RMFedDeprOnAdds</a>	2023 Area 97 depreciation calculation on forecasted adds
9	<a href="#">2022RMFedDeprOnAdds</a>	2022 Area 97 depreciation calculation on forecasted adds
10	<a href="#">CapInterest</a>	1986 TRA - Capitalized Interest Adjustment on forecasted adds.
11	<a href="#">TaxDeprCapInterestED</a>	Depreciation effect of Capitalized Interest Adjustment for EC
12	<a href="#">TaxDeprCapInterestGas</a>	Depreciation effect of Capitalized Interest Adjustment for Gas
13	<a href="#">TaxDeprCapInterestGEN</a>	Depreciation effect of Capitalized Interest Adjustment for GEN
14	<a href="#">TotalSDGEDeferredTaxesShrdSvcs</a>	Summary sheet for forecasted weighted average deferred tax balances
15	<a href="#">2024DEFTAXESShrdSvcs</a>	2024 forecasted weighted average deferred tax calculation for shared services
16	<a href="#">2023DEFTAXESShrdSvcs</a>	2023 forecasted weighted average deferred tax calculation for shared services
17	<a href="#">2022DEFTAXESShrdSvcs</a>	2022 forecasted weighted average deferred tax calculation for shared services
18	<a href="#">2021DEFTAXESShrdSvcs</a>	2021 forecasted weighted average deferred tax calculation for shared services
19	<a href="#">RMFEDTAXDeprShrdSvcs</a>	2022 - 2024 Ratemaking Federal Tax Depreciation for shared services.
20	<a href="#">2024RMFedDeprOnAddsShrdSvcs</a>	2024 Area 97 depreciation calculation on forecasted adds for shared services
21	<a href="#">2023RMFedDeprOnAddsShrdSvcs</a>	2023 Area 97 depreciation calculation on forecasted adds for shared services
22	<a href="#">2022RMFedDeprOnAddsShrdSvcs</a>	2022 Area 97 depreciation calculation on forecasted adds for shared services
23	<a href="#">2021RMFedDeprOnAddsShrdSvcs</a>	2021 Area 97 depreciation calculation on forecasted adds for shared services
24	<a href="#">CapInterestShrdSvcs</a>	1986 TRA - Capitalized Interest Adjustment on forecasted shared service adds
25	<a href="#">TaxDeprCapInterestSSFur&amp;Comm</a>	Depreciation effect of Capitalized Interest Adjustment for Shared Furniture and Communication Equipmen
26	<a href="#">TaxDeprCapInterestSSComp</a>	Depreciation effect of Capitalized Interest Adjustment for Shared Computer Equipmen
27	<a href="#">TaxDeprCapInterestSSStrcts</a>	Depreciation effect of Capitalized Interest Adjustment for Shared Structures
28	<a href="#">TaxDeprCapInterestSSSoft</a>	Depreciation effect of Capitalized Interest Adjustment for Shared Software
29	<a href="#">TaxDeprCapInterestSSET</a>	Depreciation effect of Capitalized Interest Adjustment for Electric Telecommunication Equipmen
30	<a href="#">TaxDeprCapInterestSSGT</a>	Depreciation effect of Capitalized Interest Adjustment for Gas Telecommunication Equipmen
31	<a href="#">IN_SDGE_NOL</a>	Input for NOL calculation

San Diego Gas & Electric Company  
 2024 GRC - APP  
 Revised Tax Workpapers

**San Diego Gas & Electric Company**  
**Total Ratebase Deferred Taxes**

	<u>ED</u>	<u>GAS</u>	<u>GENERATION</u>
Weighted Average Deferred Tax Balance - 2021	(350,085)	(128,438)	(45,059)
Weighted Average Deferred Tax Balance - 2022	(342,562)	(130,683)	(44,545)
Weighted Average Deferred Tax Balance - 2023	(327,269)	(133,394)	(41,338)
Weighted Average Deferred Tax Balance - 2024	(311,193)	(136,317)	(38,145)
Ending Deferred Tax Balance - 2021	(346,003)	(130,081)	(45,284)
Ending Deferred Tax Balance - 2022	(331,096)	(132,689)	(42,084)
Ending Deferred Tax Balance - 2023	(314,514)	(135,744)	(38,854)
Ending Deferred Tax Balance - 2024	(300,089)	(138,230)	(35,770)

San Diego Gas & Electric Company  
2024 Deferred Taxes

	ED	GAS	GENERATION
DEFERRED TAX BALANCE @ 12/31/2023	(314,514)	(135,744)	(38,854)
RM BLM 2024 DEPR ON 1981-2021 VINTAGES	291,985	92,609	58,198
RM FED TAX 2024 DEPR ON 1981-2021 VINTAGES	173,340	73,251	39,970
	118,645	19,355	18,227
	21%	21%	21%
	24,915	4,065	3,828
2024 FORECASTED CAPITAL ADDITIONS	1,290,084	359,653	44,755
2024 RM BLM DEPRECIATION ON 2022 - 2024 CAPITAL ADDITIONS	70,434	26,408	4,603
2024 RM TAX DEPRECIATION ON 2022 - 2024 CAPITAL ADDITIONS	(135,645)	61,019	8,658
	(65,211)	(34,611)	(4,065)
TAX RATE	21%	21%	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(13,694)	(7,268)	(854)
DEFERRED TAX ON CAPITAL ADDITIONS AND 2021 ADJUSTMENTS	(13,694)	(7,268)	(854)
1986 TRA - CAPITALIZED INTEREST OTHER ADJUSTMENTS	3,204	718	110
DEFERRED TAX BALANCE @ 12/31/2024	(300,989)	(138,230)	(38,770)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(311,193)	(136,317)	(38,145)

NET OPERATING LOSS

	ED	GAS	GENERATION	Total
BOOK INCOME BEFORE TAXES	487,120	176,713	60,076	723,910
ADD BACK DEPRECIATION	471,782	125,688	55,704	653,154
BOOK INCOME BEFORE TAXES AND DEPRECIATION	958,902	302,391	115,780	1,380,094
FEDERAL ADJUSTMENTS				
FED ADJ OTHER THAN INTEREST AND PY CCFT	(578,503)	(148,895)	(52,071)	(779,440)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(119,381)	(41,344)	(11,951)	(172,675)
PY CCFT	(9,721)	(5,093)	(6,072)	(20,886)
ADD BACK BLM TAX DEPRECIATION	362,419	119,917	62,860	545,236
SUBTRACT TAX DEPRECIATION (BONUS)	(308,985)	(134,270)	(48,639)	(491,894)
TOTAL FEDERAL TAX ADJUSTMENTS	(654,172)	(210,556)	(55,832)	(920,559)
FEDERAL TAXABLE INCOME/(LOSS)	304,731	91,825	62,849	459,405
FEDERAL TAX RATE	21%	21%	21%	21%
TAX LIABILITY / (UN-UTILIZED DTL)	63,993	19,283	13,198	96,475
UN-UTILIZED DTL CARRIED BACK TO 2022	0	0	0	0
UN-UTILIZED DTL CARRIED BACK TO 2023	0	0	0	0
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0	0	0	0
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	0	0	0	0
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	0	0	0	0
FEDERAL TAX DEPRECIATION:				
DEPRECIATION ON PRE-2021 VINTAGES	(173,340)	(73,251)	(39,970)	(286,561)
DEPRECIATION ON 2022 ADDITIONS	(42,368)	(22,132)	(2,761)	(67,260)
DEPRECIATION ON 2023 ADDITIONS	(38,117)	(91,599)	(3,619)	(133,335)
DEPRECIATION ON 2024 CAPITAL ADDITIONS	(65,161)	(117,379)	(2,289)	(184,829)
TOTAL TAX DEPRECIATION	(308,985)	(134,270)	(48,639)	(491,894)

	ED			
	366			
jan	1,202	0.9153	1,100	335 (314,514)
feb	1,202	0.8306	998	304 (312,415)
mar	1,202	0.7541	906	276 (311,509)
apr	1,202	0.6894	805	245 (310,704)
may	1,202	0.5874	706	215 (309,998)
jun	1,202	0.5027	604	184 (309,393)
jul	1,202	0.4208	506	154 (308,888)
aug	1,202	0.3361	404	123 (308,484)
sep	1,202	0.2514	302	92 (308,182)
oct	1,202	0.1694	204	62 (307,978)
nov	1,202	0.0947	102	31 (307,876)
dec	1,202	0.0027	3	1 (307,873)
Prorated Additions			6,641	(1,144)
Beginning of year balance			(314,514)	(135,744)
Prorated end of year balance			(307,873)	(136,889)
Average			(311,193)	(136,317)

	GAS			
	366			
(207)	0.9153	(190)	335	(135,534)
(207)	0.8306	(172)	304	(136,106)
(207)	0.7541	(156)	276	(136,262)
(207)	0.6894	(139)	245	(136,401)
(207)	0.5874	(122)	215	(136,522)
(207)	0.5027	(104)	184	(136,627)
(207)	0.4208	(87)	154	(136,714)
(207)	0.3361	(70)	123	(136,783)
(207)	0.2514	(52)	92	(136,835)
(207)	0.1694	(35)	62	(136,871)
(207)	0.0947	(18)	31	(136,889)
(207)	0.0027	(1)	1	(136,889)

	GENERATION			
	366			
jan	257	0.9153	235	335 (38,854)
feb	257	0.8306	213	304 (38,406)
mar	257	0.7541	194	276 (38,212)
apr	257	0.6894	172	245 (38,040)
may	257	0.5874	151	215 (37,889)
jun	257	0.5027	129	184 (37,760)
jul	257	0.4208	108	154 (37,652)
aug	257	0.3361	86	123 (37,565)
sep	257	0.2514	65	92 (37,501)
oct	257	0.1694	44	62 (37,457)
nov	257	0.0947	22	31 (37,436)
dec	257	0.0027	1	1 (37,435)
Prorated Additions			1,420	
Beginning of year balance			(38,854)	
Prorated end of year balance			(37,435)	
Average			(38,145)	

San Diego Gas & Electric Company  
2023 Deferred Taxes

	ED	GAS	GENERATION
DEFERRED TAX BALANCE @ 12/31/2022	(331,096)	(132,889)	(42,084)
RM BLM 2023 DEPR ON 1981-2021 VINTAGES	301,769	87,833	58,982
RM FED TAX 2023 DEPR ON 1981-2021 VINTAGES	195,967	81,773	41,552
	105,802	6,060	17,410
	21%	21%	21%
2023 FORECASTED CAPITAL ADDITIONS	606,151	283,976	36,892
2023 RM BLM DEPRECIATION ON 2022 - 2023 CAPITAL ADDITIONS <sup>1</sup>	37,509	15,332	2,715
2023 RM TAX DEPRECIATION ON 2022 - 2023 CAPITAL ADDITIONS <sup>2</sup>	71,963	37,584	4,987
TAX RATE	(34,454)	(22,252)	(2,272)
	21%	21%	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(7,235)	(4,673)	(477)
DEFERRED TAX ON CAPITAL ADDITIONS AND 2021 ADJUSTMENTS	(7,235)	(4,673)	(477)
1986 TRA - CAPITALIZED INTEREST OTHER ADJUSTMENTS	1,599	345	50
	-	-	-
DEFERRED TAX BALANCE @ 12/31/2023	(314,514)	(135,744)	(38,854)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(327,269)	(133,394)	(41,338)

NET OPERATING LOSS

	ED	GAS	GENERATION	Total
BOOK INCOME BEFORE TAXES	404,242	152,348	59,155	615,744
ADD BACK DEPRECIATION	427,419	109,099	86,034	622,552
BOOK INCOME BEFORE TAXES AND DEPRECIATION	831,661	260,446	115,559	1,207,666
<b>FEDERAL ADJUSTMENTS</b>				
FED ADJ OTHER THAN INTEREST AND PY CCFT	(538,409)	(130,655)	(52,094)	(721,158)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(102,129)	(36,025)	(11,987)	(150,141)
PY CCFT	(12,542)	(6,816)	(5,889)	(25,248)
ADD BACK BLM TAX DEPRECIATION	339,278	103,165	61,677	504,120
SUBTRACT TAX DEPRECIATION (BONUS)	(267,930)	(119,357)	(46,539)	(433,826)
TOTAL FEDERAL TAX ADJUSTMENTS	(581,732)	(186,688)	(54,632)	(823,052)
FEDERAL TAXABLE INCOME/(LOSS)	249,928	71,758	60,727	382,413
FEDERAL TAX RATE	21%	21%	21%	21%
TAX LIABILITY / (UN-UTILIZED DTL)	52,485	15,069	12,753	80,307
UN-UTILIZED DTL CARRIED BACK TO 2021	-	-	-	-
UN-UTILIZED DTL CARRIED BACK TO 2022	-	-	-	-
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	-	-	-	-
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	-	-	-	-
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEAR <sup>1</sup>	-	-	-	-
<b>FEDERAL TAX DEPRECIATION:</b>				
DEPRECIATION ON PRE-2021 VINTAGES	(195,967)	(81,773)	(41,552)	(319,292)
DEPRECIATION ON 2022 ADDITIONS	(47,767)	(24,870)	(3,079)	(75,716)
DEPRECIATION ON 2023 ADDITIONS	(24,196)	(12,714)	(1,507)	(38,818)
DEPRECIATION ON 2024 CAPITAL ADDITIONS	-	-	-	-
TOTAL TAX DEPRECIATION	(267,930)	(119,357)	(46,539)	(433,826)

ED			
	365		
jan	1,382	0.9178	1,268
feb	1,382	0.8329	1,151
mar	1,382	0.7562	1,045
apr	1,382	0.6712	928
may	1,382	0.5890	814
jun	1,382	0.5041	697
jul	1,382	0.4219	583
aug	1,382	0.3370	468
sep	1,382	0.2521	348
oct	1,382	0.1699	235
nov	1,382	0.0849	117
dec	1,382	0.0027	4

GAS			
	365		
jan	(255)	0.9178	(234)
feb	(255)	0.8329	(212)
mar	(255)	0.7562	(190)
apr	(255)	0.6712	(171)
may	(255)	0.5890	(150)
jun	(255)	0.5041	(128)
jul	(255)	0.4219	(107)
aug	(255)	0.3370	(86)
sep	(255)	0.2521	(64)
oct	(255)	0.1699	(43)
nov	(255)	0.0849	(22)
dec	(255)	0.0027	(1)

Prorated Additions	7,655	(1,410)
Beginning of year balance	(331,096)	(132,889)
Prorated end of year balance	(323,441)	(134,100)
Average	(327,269)	(133,394)

GENERATION			
	365		
jan	269	0.9178	247
feb	269	0.8329	224
mar	269	0.7562	203
apr	269	0.6712	181
may	269	0.5890	159
jun	269	0.5041	138
jul	269	0.4219	114
aug	269	0.3370	91
sep	269	0.2521	68
oct	269	0.1699	46
nov	269	0.0849	23
dec	269	0.0027	1

Prorated Additions	1,491
Beginning of year balance	(42,084)
Prorated end of year balance	(40,593)
Average	(41,338)

San Diego Gas & Electric Company  
2022 Deferred Taxes

	ED	GAS	GENERATION
DEFERRED TAX BALANCE @ 12/31/2021	(348,003)	(130,081)	(45,284)
RM BLM 2022 DEPR ON 1981-2021 VINTAGES	310,731	90,210	59,373
RM FED TAX 2022 DEPR ON 1981-2021 VINTAGES	225,711	62,700	43,436
	85,020	(2,490)	15,957
	21%	21%	21%
2022 FORECASTED CAPITAL ADDITIONS	578,817	253,773	31,213
2022 RM BLM DEPRECIATION ON 2022 CAPITAL ADDITIONS	10,770	4,160	628
2022 RM TAX DEPRECIATION ON 2022 CAPITAL ADDITIONS	31,963	15,819	1,624
TAX RATE	(21.192)	-11659.2	(995)
	21%	21%	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR / (CR)	(4,450)	(2,448)	(209.05)
DEFERRED TAX ON CAPITAL ADDITIONS AND 2021 ADJUSTMENTS	(4,450)	(2,448)	(209.05)
1986 TRA - CAPITALIZED INTEREST OTHER ADJUSTMENTS	1,503	363	58
DEFERRED TAX BALANCE @ 12/31/2022	(331,096)	(132,689)	(42,084)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(342,562)	(130,683)	(44,545)

NET OPERATING LOSS

	ED	GAS	GENERATION	Total
BOOK INCOME BEFORE TAXES	377,640	136,433	60,509	574,582
ADD BACK DEPRECIATION	395,868	97,287	54,033	547,558
BOOK INCOME BEFORE TAXES AND DEPRECIATION	773,508	233,720	114,912	1,122,140
<b>FEDERAL ADJUSTMENTS</b>				
FED ADJ OTHER THAN INTEREST AND PY CCFT	(489,844)	(116,767)	(52,543)	(659,154)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(94,161)	(31,917)	(12,239)	(138,317)
PY CCFT	(13,349)	(5,270)	(1,584)	(20,202)
ADD BACK BLM TAX DEPRECIATION	321,501	94,370	60,001	475,872
SUBTRACT TAX DEPRECIATION (BONUS)	(257,674)	(108,519)	(45,040)	(411,232)
TOTAL FEDERAL TAX ADJUSTMENTS	(533,626)	(166,102)	(51,404)	(753,032)
FEDERAL TAXABLE INCOME/(LOSS)	239,882	65,618	63,508	369,108
FEDERAL TAX RATE	21%	21%	21%	21%
TAX LIABILITY / (UN-UTILIZED DTL)	50,396	13,780	13,337	77,513
UN-UTILIZED DTL CARRIED BACK TO 2020	0	0	0	0
UN-UTILIZED DTL CARRIED BACK TO 2021	0	0	0	0
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0	0	0	0
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	0	0	0	0
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEAR	0	0	0	0
FEDERAL TAX DEPRECIATION:				
DEPRECIATION ON PRE-2021 VINTAGES	(225,711)	(92,700)	(43,416)	(361,827)
DEPRECIATION ON 2022 ADDITIONS	(31,963)	(15,819)	(1,624)	(49,405)
DEPRECIATION ON 2024 CAPITAL ADDITIONS				-
TOTAL TAX DEPRECIATION	(257,674)	(108,519)	(45,040)	(411,232)

ED		365	
jan	1,242	0.9178	1,140
feb	1,242	0.8329	1,035
mar	1,242	0.7562	939
apr	1,242	0.6712	834
may	1,242	0.5890	732
jun	1,242	0.5041	626
jul	1,242	0.4219	524
aug	1,242	0.3370	419
sep	1,242	0.2521	313
oct	1,242	0.1699	211
nov	1,242	0.0849	106
dec	1,242	0.0027	3
Prorated Additions		6,882	
Beginning of year balance		(346,003)	
Prorated end of year balance		(339,122)	
Average		(342,562)	

GAS		365	
(217)	0.9178	-199,520	721
(217)	0.8329	(181)	304
(217)	0.7562	(164)	276
(217)	0.6712	(146)	245
(217)	0.5890	(128)	215
(217)	0.5041	(110)	184
(217)	0.4219	(92)	154
(217)	0.3370	(73)	123
(217)	0.2521	(56)	92
(217)	0.1699	(37)	62
(217)	0.0849	(18)	31
(217)	0.0027	(1)	1
(1,204)			
(130,081)			
(131,285)			
(130,683)			

GENERATION		365	
(267)	0.9178	245	335
(267)	0.8329	222	304
(267)	0.7562	202	276
(267)	0.6712	179	245
(267)	0.5890	157	215
(267)	0.5041	134	184
(267)	0.4219	113	154
(267)	0.3370	90	123
(267)	0.2521	67	92
(267)	0.1699	45	62
(267)	0.0849	23	31
(267)	0.0027	1	1
1,477			
(45,284)			
(43,806)			
(44,545)			

San Diego Gas & Electric Company  
 2021 Deferred taxes

	<u>ED</u>	<u>GAS</u>	<u>GENERATION</u>
Deferred Tax Balance @ 12/31/2020	(354,167)	(126,795)	(44,835)
Deferred Tax Balance @ 12/31/2021	(346,003)	(130,081)	(45,284)
Weighted Average Deferred Tax Balance	(350,085)	(128,438)	(45,059)

BOOK INCOME BEFORE TAXES	521,483
ADD BACK DEPRECIATION	474,679
BOOK INCOME BEFORE TAXES AND DEPRECIATION	996,161

<b>FEDERAL ADJUSTMENTS</b>	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(605,955)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(126,978)
PY CCFT	313
ADD BACK BLM TAX DEPRECIATION (Recorded)	437,872
SUBTRACT TAX DEPRECIATION (INCL. BONUS)	(378,877)
TOTAL FEDERAL TAX ADJUSTMENTS	(673,625)

FEDERAL TAXABLE INCOME/(LOSS)	322,536
FEDERAL TAX RATE	21%
TAX LIABILITY / (UN-UTILIZED DTL)	67,733
UN-UTILIZED DTL CARRIED BACK TO 2019	0
UN-UTILIZED DTL CARRIED BACK TO 2020	0
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	0
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	0

FEDERAL TAX DEPRECIATION (Recorded): (378,877)



**San Diego Gas & Electric Company  
 RateMaking Federal Deferred Tax Depreciation**

<b>ELECTRIC DISTRIBUTION</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Depreciation on 1981 - 2021 Vintages	225,711	195,967	173,340
2022 Additions - Depr	31,963	47,767	42,368
2023 Additions - Depr		24,196	38,117
2024 Additions - Depr			55,161
Total Ratemaking Fed Deferred Depr	257,674	267,930	308,985

<b>GAS</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Depreciation on 1981 - 2021 Vintages	92,700	81,773	73,251
2022 Additions - Depr	15,819	24,870	22,132
2023 Additions - Depr		12,714	21,509
2024 Additions - Depr			17,379
Total Ratemaking Fed Deferred Depr	108,519	119,357	134,270

<b>GENERATION</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Depreciation on 1981 - 2021 Vintages	43,416	41,552	39,970
2022 Additions - Depr	1,624	3,079	2,761
2023 Additions - Depr		1,907	3,619
2024 Additions - Depr			2,289
Total Ratemaking Fed Deferred Depr	45,040	46,539	48,639

San Diego Gas & Electric Company  
2024 Rate-Making Federal Depreciation on Capital Additions

METHOD LIFE													Sub- Total	Other	TOTAL	Bonus Depreciation Input: 0%
	1500B 20 Yr	1500B 15 Yr	2000B 7 Yr	2000B 5 Yr	1500B 20 Yr	SL 39 Yr	1500B 20 Yr	S/L 3 Yr	S/L 3 Yr	1500B 20 Yr	1500B 15 Yr					
	ELECTRIC Distrib	GAS Prod. Stor. & Tr	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other					
<b>30% BONUS DEPRECIATION</b>																
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.75%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%					2024
YR 2 RATE DEPR.	7.22%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%					2025
YR 3 RATE DEPR.	6.68%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%					2026
YR 4 RATE DEPR.	6.18%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%					2027
YR 5 RATE DEPR.	5.71%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%					2028
YR 6 RATE DEPR.	5.29%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%					2029
YR 7 RATE DEPR.	4.89%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%					2030
YR 8 RATE DEPR.	4.52%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%					2031
<b>100% BONUS DEPRECIATION</b>																
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.75%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%					2024
YR 2 RATE DEPR.	7.22%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%					2025
YR 3 RATE DEPR.	6.68%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%					2026
YR 4 RATE DEPR.	6.18%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%					2027
YR 5 RATE DEPR.	5.71%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%					2028
YR 6 RATE DEPR.	5.29%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%					2029
YR 7 RATE DEPR.	4.89%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%					2030
YR 8 RATE DEPR.	4.52%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%					2031
<b>MACRS DEPRECIATION</b>																
ADDITIONS	1,076,689	41,249	12,956	6,805	51,825	64,782	247,426	70,979	213,395	(5,716)	50,471	1,830,861	71,696	1,902,557	(51,121)	
AFUDC	(17,850)	(232)	(455)	(754)	(1,822)	(2,277)	(1,385)	(5,242)	(15,667)	0	(1,282)	(46,966)	(4,155)	(51,121)	34,789	
CAP. INT. & TAXES	12,147	158	310	513	1,240	1,550	943	3,568	10,662	0	873	31,961	2,828	34,789	2,828	
REPAIRS	(126,180)	(23,900)	0	0	0	0	(8,944)	0	0	0	0	(159,023)	0	(159,023)	(159,023)	
SOFTWARE	0	0	0	0	0	0	0	(51,682)	(161,505)	0	0	(213,187)	(28,667)	(241,854)	(241,854)	
TAX BASIS	944,806	17,275	12,811	6,564	51,243	64,054	238,040	17,622	46,885	(5,716)	50,061	1,443,646	41,702	1,485,348	0	
YR 1 RATE DEPR.	3.75%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%					2024
YR 2 RATE DEPR.	7.22%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%					2025
YR 3 RATE DEPR.	6.68%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%					2026
YR 4 RATE DEPR.	6.18%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%					2027
YR 5 RATE DEPR.	5.71%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%					2028
YR 6 RATE DEPR.	5.29%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%					2029
YR 7 RATE DEPR.	4.89%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%					2030
YR 8 RATE DEPR.	4.52%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%					2031
													Check: Cap Ads	663,807		
														1,902,557		
														(1,238,750)		
													AFUDC	(26,202)		
														(51,121)		
														24,919		
													Cap Int	10,535		
														34,789		
														(24,254)		
													Software	(23,478)		
														(159,023)		
														135,545		

San Diego Gas & Electric Company  
2023 Rate-Making Federal Depreciation on Capital Addition

METHOD	1500B 20 Yr	1500B 15 Yr	200DB 7 Yr	200DB 5 Yr	1500B 20 Yr	SL 39 Yr	1500B 20 Yr	S/L 3 Yr	S/L 3 Yr	1500B 20 Yr	1500B 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
<b>40% BONUS DEPRECIATION</b>														
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE	3.75%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2023
YR 2 RATE	7.22%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2024
YR 3 RATE	6.68%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2025
YR 4 RATE	6.18%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2026
YR 5 RATE	5.71%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2027
YR 6 RATE	5.29%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2028
YR 7 RATE	4.89%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2029
YR 8 RATE	4.52%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2030

Bonus Depreciation Input: 0%

Common Allocation  
Common Furniture 10%  
Common Other 40%  
Common Structures 50%

METHOD	1500B 20 Yr	1500B 15 Yr	200DB 7 Yr	200DB 5 Yr	1500B 20 Yr	SL 39 Yr	1500B 20 Yr	S/L 3 Yr	S/L 3 Yr	1500B 20 Yr	1500B 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE	3.75%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2023
YR 2 RATE	7.22%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2024
YR 3 RATE	6.68%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2025
YR 4 RATE	6.18%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2026
YR 5 RATE	5.71%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2027
YR 6 RATE	5.29%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2028
YR 7 RATE	4.89%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2029
YR 8 RATE	4.52%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2030

METHOD	1500B 20 Yr	1500B 15 Yr	200DB 7 Yr	200DB 5 Yr	1500B 20 Yr	SL 39 Yr	1500B 20 Yr	S/L 3 Yr	S/L 3 Yr	1500B 20 Yr	1500B 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
ADDITIONS	473,127	38,176	3,902	16,171	15,609	19,512	206,675	39,125	133,025	(5,779)	42,671	982,213	36,330	1,018,543
AFUDC	(11,505)	(207)	(158)	(844)	(632)	(790)	(1,835)	(1,352)	(5,353)	0	(590)	(23,264)	(1,232)	(24,496)
CAP. INT. & TAXES	7,829	141	107	574	430	537	1,249	920	3,643	0	401	15,832	838	16,670
REPAIRS	(131,247)	(14,272)	0	0	0	0	(9,849)	0	0	0	0	(155,369)	0	(155,369)
SOFTWARE	0	0	0	0	0	0	0	(30,211)	(106,367)	0	0	(136,576)	(16,757)	(153,335)
TAX BASIS	338,204	23,837	3,852	15,901	15,407	19,259	196,240	8,482	24,947	(5,779)	42,482	682,834	19,179	702,013
YR 1 RATE	3.75%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%			
DEPR.	12,683	1,192	550	3,180	578	227	7,359	2,827	8,315	(217)	2,124	38,818	0	2023
YR 2 RATE	7.22%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%			
DEPR.	24,415	2,265	943	5,088	1,112	494	14,167	2,827	8,315	(417)	4,036	63,244	0	2024
YR 3 RATE	6.68%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%			
DEPR.	22,582	2,038	674	3,053	1,029	494	13,103	2,827	8,315	(386)	3,632	57,361	0	2025
YR 4 RATE	6.18%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%			
DEPR.	20,891	1,835	481	1,832	952	494	12,122	0	0	(357)	3,271	41,521	0	2026
YR 5 RATE	5.71%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%			
DEPR.	19,322	1,652	344	1,832	880	494	11,211	0	0	(330)	2,944	38,348	0	2027
YR 6 RATE	5.29%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%			
DEPR.	17,874	1,485	344	916	814	494	10,371	0	0	(305)	2,647	34,639	0	2028
YR 7 RATE	4.89%	5.90%	8.93%	0.00%	4.89%	2.56%	4,89%	0.00%	0.00%	4.89%	5.90%			
DEPR.	16,531	1,406	344	0	753	494	9,592	0	0	(282)	2,508	31,345	0	2029
YR 8 RATE	4.52%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%			
DEPR.	15,294	1,406	172	0	697	494	8,874	0	0	(261)	2,506	29,181	0	2030

Check: Cap Ads 672,212  
1,018,543  
(346,331)

AFUDC (26,675)  
(24,496)  
(2,179)

Cap Int 10,838  
16,670  
(5,832)

Software: (79,742)  
(155,369)  
75,627

San Diego Gas & Electric Company  
 2022 Rate-Making Federal Depreciation on Capital Additions

METHOD LIFE	1500B	1500B	200DB	200DB	SL	SL	1500B	3 Yr	3 Yr	1500B	1500B	Sub- Total	Other	TOTAL	Bonus Depreciation Input:	
	20 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	Gas Software	ED Software	20 Yr Generation Steam	15 Yr Generation Other					
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Common Allocation
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Common Furniture
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Common Other
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Common Structures
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
YR 1 RATE DEPR.	3.75%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%	0		2022		
YR 2 RATE DEPR.	7.22%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%	0		2023		
YR 3 RATE DEPR.	6.68%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%	0		2024		
YR 4 RATE DEPR.	6.18%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%	0		2025		
YR 5 RATE DEPR.	5.71%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%	0		2026		
YR 6 RATE DEPR.	5.29%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%	0		2027		
YR 7 RATE DEPR.	4.89%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%	0		2028		
YR 8 RATE DEPR.	4.52%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%	0		2029		

  

METHOD LIFE	1500B	1500B	200DB	200DB	SL	SL	1500B	3 Yr	3 Yr	1500B	1500B	Sub- Total	Other	TOTAL	Bonus Depreciation Input:	
	20 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	Gas Software	ED Software	20 Yr Generation Steam	15 Yr Generation Other					
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Common Allocation
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Common Furniture
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Common Other
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Common Structures
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
YR 1 RATE DEPR.	3.75%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%	0		2022		
YR 2 RATE DEPR.	7.22%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%	0		2023		
YR 3 RATE DEPR.	6.68%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%	0		2024		
YR 4 RATE DEPR.	6.18%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%	0		2025		
YR 5 RATE DEPR.	5.71%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%	0		2026		
YR 6 RATE DEPR.	5.29%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%	0		2027		
YR 7 RATE DEPR.	4.89%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%	0		2028		
YR 8 RATE DEPR.	4.52%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%	0		2029		

  

METHOD LIFE	1500B	1500B	200DB	200DB	SL	SL	1500B	3 Yr	3 Yr	1500B	1500B	Sub- Total	Other	TOTAL	Bonus Depreciation Input:	
	20 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	Gas Software	ED Software	20 Yr Generation Steam	15 Yr Generation Other					
ADDITIONS	427,510	49,206	9,480	34,900	37,921	47,401	158,715	45,852	151,307	(5,842)	37,055	993,595	54,128	1,047,723		
AFUDC	(7,279)	(271)	(353)	(2,100)	(1,412)	(1,765)	(805)	(1,250)	(5,111)	0	(633)	(20,980)	(1,720)	(22,700)		
CAP. INT. & TAXES	4,954	184	240	1,429	961	1,201	548	851	3,478	0	431	14,277	1,170	15,447		
REPAIRS	(112,386)	(8,902)	0	0	0	0	(9,389)	0	0	0	0	(130,676)	0	(130,676)		
SOFTWARE	0	0	0	0	0	0	0	(29,779)	(110,467)	0	0	(140,246)	(16,518)	(156,764)		
TAX BASIS	312,798	40,218	9,367	34,319	37,470	46,837	149,069	15,673	39,207	(5,842)	36,853	715,969	37,061	753,030		
YR 1 RATE DEPR.	3,75%	5,00%	14,29%	20,00%	3,75%	1,18%	3,75%	33,33%	33,33%	3,75%	5,00%	11,730	2,011	13,741		2022
YR 2 RATE DEPR.	7,22%	9,50%	24,49%	32,00%	7,22%	2,56%	7,22%	33,33%	33,33%	7,22%	9,50%	22,581	3,821	26,402		2023
YR 3 RATE DEPR.	6,68%	8,55%	17,49%	19,20%	6,68%	2,56%	6,68%	33,33%	33,33%	6,68%	8,55%	20,886	3,439	24,325		2024
YR 4 RATE DEPR.	6,18%	7,70%	12,49%	11,52%	6,18%	2,56%	6,18%	0,00%	0,00%	6,18%	7,70%	19,322	3,097	22,419		2025
YR 5 RATE DEPR.	5,71%	6,93%	8,93%	11,52%	5,71%	2,56%	5,71%	0,00%	0,00%	5,71%	6,93%	17,870	2,787	20,657		2026
YR 6 RATE DEPR.	5,29%	6,23%	8,92%	5,76%	5,29%	2,56%	5,29%	0,00%	0,00%	5,29%	6,23%	16,531	2,506	19,037		2027
YR 7 RATE DEPR.	4,89%	5,90%	8,93%	0,00%	4,89%	2,56%	4,89%	0,00%	0,00%	4,89%	5,90%	15,290	2,373	17,663		2028
YR 8 RATE DEPR.	4,52%	5,90%	4,46%	0,00%	4,52%	2,56%	4,52%	0,00%	0,00%	4,52%	5,90%	14,145	2,373	16,518		2029

  

	Check: Cap Ads	653,966	
		1,047,723	
		(393,757)	
	AFUDC	(19,727)	
		(22,700)	
		2,973	
	Cap Int	6,390	
		15,447	
		(9,057)	
	Software:	(42,297)	
		(130,676)	
		88,379	

San Diego Gas & Electric Company  
2024 GRC - APP  
Revised Tax Workpapers

San Diego Gas & Electric Company  
2022 - 2024 Capitalized Interest Adjustmen  
DR/(CR)

Capitalized Interest Addback	2022			2023			2024		
	ED	GAS	GENERATION	ED	GAS	GENERATION	ED	GAS	GENERATION
1 Excluded from Ratemaking BLM	5,567 21%	1,356 21%	215 21%	6,317 21%	1,398 21%	201 21%	12,678 21%	2,866 21%	436 21%
	1,169	285	45	1,327	294	42	2,662	602	92
2 Excluded from Ratemaking State	5,567 6.984%	1,356 6.984%	215 6.984%	6,317 6.984%	1,398 6.984%	201 6.984%	12,678 6.984%	2,866 6.984%	436 6.984%
	389	95	15	441	98	14	885	200	30
3 Federal Depreciation	(209) 21%	(68) 21%	(8) 21%	(639) 21%	(181) 21%	(23) 21%	(1,303) 21%	(324) 21%	(45) 21%
	(44)	(14)	(2)	(134)	(38)	(5)	(274)	(68)	(9)
4 State Depreciation	(159) 6.984%	(39) 6.984%	(6) 6.984%	(490) 6.984%	(115) 6.984%	(18) 6.984%	(1,004) 6.984%	(230) 6.984%	(35) 6.984%
	(11)	(3)	(0)	(34)	(8)	(1)	(70)	(16)	(2)
Total 86 TRA - Capitalized Interest Adjustment	1,503	363	58	1,599	345	50	3,204	718	110

**San Diego Gas & Electric Company**  
**Computation of Depreciation on 50% of Capitalized Interest**  
**ELECTRIC DISTRIBUTION**

**2022**

5,567

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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**ANNUAL DEPRECIATION:**

FEDERAL Return		<u>209</u>	<u>402</u>	<u>372</u>	<u>344</u>	<u>318</u>	<u>294</u>	<u>272</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>159</u>	<u>309</u>	<u>291</u>	<u>275</u>	<u>259</u>	<u>244</u>	<u>230</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

**2023**

6,317

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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**ANNUAL DEPRECIATION:**

FEDERAL Return		<u>237</u>	<u>456</u>	<u>422</u>	<u>390</u>	<u>361</u>	<u>334</u>	<u>309</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>181</u>	<u>351</u>	<u>330</u>	<u>312</u>	<u>294</u>	<u>277</u>	<u>262</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

**2024**

12,678

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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**ANNUAL DEPRECIATION:**

FEDERAL Return		<u>475</u>	<u>915</u>	<u>847</u>	<u>783</u>	<u>724</u>	<u>670</u>	<u>620</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>363</u>	<u>704</u>	<u>663</u>	<u>626</u>	<u>590</u>	<u>557</u>	<u>525</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

San Diego Gas & Electric Company  
2024 GRC - APP  
Revised Tax Workpapers

San Diego Gas & Electric Company  
Computation of Depreciation on 50% of Capitalized Interest  
GAS

<b>2022</b>	<b>1,356</b>							
		<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>

**ANNUAL DEPRECIATION:**

FEDERAL Return		<u>68</u>	<u>129</u>	<u>116</u>	<u>104</u>	<u>94</u>	<u>85</u>	<u>80</u>
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05900
STATE Return		<u>39</u>	<u>75</u>	<u>71</u>	<u>67</u>	<u>63</u>	<u>60</u>	<u>56</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

<b>2023</b>	<b>1,398</b>							
		<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>

**ANNUAL DEPRECIATION:**

FEDERAL Return		<u>52</u>	<u>101</u>	<u>93</u>	<u>86</u>	<u>80</u>	<u>74</u>	<u>68</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return		<u>40</u>	<u>78</u>	<u>73</u>	<u>69</u>	<u>65</u>	<u>61</u>	<u>58</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

<b>2024</b>	<b>2,866</b>							
		<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>

**ANNUAL DEPRECIATION:**

FEDERAL Return		<u>107</u>	<u>207</u>	<u>191</u>	<u>177</u>	<u>164</u>	<u>151</u>	<u>140</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return		<u>82</u>	<u>159</u>	<u>150</u>	<u>142</u>	<u>133</u>	<u>126</u>	<u>119</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

**San Diego Gas & Electric Company**  
**Computation of Depreciation on 50% of Capitalized Interest**  
**GENERATION**

**2022**

215

Year 1    Year 2    Year 3    Year 4    Year 5    Year 6    Year 7

**ANNUAL DEPRECIATION:**

FEDERAL Return		<u>8</u>	<u>16</u>	<u>14</u>	<u>13</u>	<u>12</u>	<u>11</u>	<u>11</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>6</u>	<u>12</u>	<u>11</u>	<u>11</u>	<u>10</u>	<u>9</u>	<u>9</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

**2023**

201

Year 1    Year 2    Year 3    Year 4    Year 5    Year 6    Year 7

**ANNUAL DEPRECIATION:**

FEDERAL Return		<u>8</u>	<u>14</u>	<u>13</u>	<u>12</u>	<u>11</u>	<u>11</u>	<u>10</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>6</u>	<u>11</u>	<u>10</u>	<u>10</u>	<u>9</u>	<u>9</u>	<u>8</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

**2024**

436

Year 1    Year 2    Year 3    Year 4    Year 5    Year 6    Year 7

**ANNUAL DEPRECIATION:**

FEDERAL Return		<u>16</u>	<u>31</u>	<u>29</u>	<u>27</u>	<u>25</u>	<u>23</u>	<u>21</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>12</u>	<u>24</u>	<u>23</u>	<u>22</u>	<u>20</u>	<u>19</u>	<u>18</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140



**San Diego Gas & Electric Company**  
**Total Deferred Taxes on Shared Services**

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
Weighted Average Deferred Tax Balance - 2021	(121)	(1,388)	7,352	(1,492)	31	-
Weighted Average Deferred Tax Balance - 2022	(113)	(1,326)	7,499	(1,078)	38	-
Weighted Average Deferred Tax Balance - 2023	(93)	(1,402)	8,815	(318)	72	-
Weighted Average Deferred Tax Balance - 2024	(65)	(466)	10,244	709	107	-
Ending Deferred Tax Balance - 2021	(116)	(1,252)	7,203	(1,245)	30	-
Ending Deferred Tax Balance - 2022	(100)	(1,571)	8,485	(520)	64	-
Ending Deferred Tax Balance - 2023	(73)	(838)	9,917	354	99	-
Ending Deferred Tax Balance - 2024	(41)	780	11,338	1,897	134	-

San Diego Gas & Electric Company  
2024 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/2023	(73)	(838)	9,917	354	99	-
RM BLM 2024 DEPR ON 1981-2021 VINTAGES	181	12,586	10,756	8,562	148	-
RM FED TAX 2024 DEPR ON 1981-2021 VINTAGES	73	3,498	4,381	1,080	(11)	-
	109	9,089	6,375	7,482	159	-
	21%	21%	21%	21%	21%	21%
2024 FORECASTED CAPITAL ADDITIONS	(97)	4,956	(5,969)	54,454	(14)	-
2024 RM BLM DEPRECIATION ON 2022 - 2024 CAPITAL ADDITIONS	(13)	3,312	814	504	(2)	0
2024 RM TAX DEPRECIATION ON 2022 - 2024 CAPITAL ADDITIONS	(56)	5,015	471	3,926	(8)	-
TAX RATE	43	(1,702)	343	(3,421)	6	-
	21%	21%	21%	21%	21%	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR / (CR.)	9	(358)	72	(719)	1	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2021 ADJUSTMENTS	9	(358)	72	(719)	1	-
1986 TRA - CAPITALIZED INTEREST	-	67	10	690	-	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/2024	(41)	780	11,338	1,897	134	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(65)	(466)	10,244	709	107	-
BOOK DEPRECIATION	(13)	3,603	814	6,315	(2)	-
BLM BOOK TO TAX RATIO	100.00%	91.94%	100.00%	7.98%	100.00%	0.00%

	SHARED SERVICESCOMMON FUR & COMM				SHARED SERVICESCOMMON COMPUTERS				SHARED SERVICESCOMMON STRCTRS							
	366				366				366							
jan	3	0.9153	2	335	(73)	135	0.9153	123	335	(838)	118	0.9153	108	335	10,025	9,917
feb	3	0.8306	2	304	(68)	135	0.8306	112	304	(603)	118	0.8306	98	304	10,123	
mar	3	0.7541	2	276	(66)	135	0.7541	102	276	(501)	118	0.7541	89	276	10,213	
apr	3	0.6694	2	245	(64)	135	0.6694	90	245	(411)	118	0.6694	79	245	10,292	
may	3	0.5874	2	215	(63)	135	0.5874	79	215	(331)	118	0.5874	70	215	10,361	
jun	3	0.5027	1	184	(61)	135	0.5027	68	184	(264)	118	0.5027	60	184	10,421	
jul	3	0.4208	1	154	(60)	135	0.4208	57	154	(207)	118	0.4208	50	154	10,471	
aug	3	0.3361	1	123	(59)	135	0.3361	45	123	(162)	118	0.3361	40	123	10,511	
sep	3	0.2514	1	92	(59)	135	0.2514	34	92	(128)	118	0.2514	30	92	10,540	
oct	3	0.1694	0	62	(58)	135	0.1694	23	62	(105)	118	0.1694	20	62	10,560	
nov	3	0.0847	0	31	(58)	135	0.0847	11	31	(93)	118	0.0847	10	31	10,570	
dec	3	0.0027	0	1	(58)	135	0.0027	0	1	(93)	118	0.0027	0	1	10,571	
Prorated Additions	15					745					654					
Beginning of year balance	(73)					(838)					9,917					
Prorated end of year balance	(58)					(93)					10,571					
Average	(65)					(466)					10,244					

  

	SHARED SERVICESCOMMON SOFTWARE				SHARED SERVICESELECTRIC TELECOM				SHARED SERVICESGAS TELECOM						
	366				366				366						
	129	0.9153	118	335	471	3	0.9153	3	335	102	-	0.9153	-	335	-
	129	0.8306	107	304	578	3	0.8306	2	304	104	-	0.8306	-	304	-
	129	0.7541	97	276	675	3	0.7541	2	276	106	-	0.7541	-	276	-
	129	0.6694	86	245	761	3	0.6694	2	245	108	-	0.6694	-	245	-
	129	0.5874	76	215	837	3	0.5874	2	215	110	-	0.5874	-	215	-
	129	0.5027	65	184	901	3	0.5027	1	184	111	-	0.5027	-	184	-
	129	0.4208	54	154	955	3	0.4208	1	154	113	-	0.4208	-	154	-
	129	0.3361	43	123	999	3	0.3361	1	123	113	-	0.3361	-	123	-
	129	0.2514	32	92	1,031	3	0.2514	1	92	114	-	0.2514	-	92	-
	129	0.1694	22	62	1,053	3	0.1694	0	62	115	-	0.1694	-	62	-
	129	0.0847	11	31	1,064	3	0.0847	0	31	115	-	0.0847	-	31	-
	129	0.0027	0	1	1,064	3	0.0027	0	1	115	-	0.0027	-	1	-
Prorated Additions	710					16					-				
Beginning of year balance	354					99					-				
Prorated end of year balance	1,064					115					-				
Average	709					107					-				

San Diego Gas & Electric Company  
2023 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/2022	(100)	(1,571)	8,485	(520)	64	-
RM BLM 2023 DEPR ON 1981-2021 VINTAGES	187	10,940	10,567	7,810	148	-
RM FED TAX 2023 DEPR ON 1981-2021 VINTAGES	90	5,562	4,382	2,367	(12)	-
	98	5,378	6,185	5,443	161	-
	21%	21%	21%	21%	21%	21%
	20	1,129	1,299	1,143	34	-
2023 FORECASTED CAPITAL ADDITIONS	(100)	7,858	10,035	13,460	(14)	-
2023 RM BLM DEPRECIATION ON 2022 - 2023 CAPITAL ADDITIONS	(8)	2,133	616	96	(1)	-
2023 RM TAX DEPRECIATION ON 2022 - 2023 CAPITAL ADDITIONS	(40)	4,183	335	1,704	(6)	0
TAX RATE	31	(2,050)	281	(1,609)	5	-
	21%	21%	21%	21%	21%	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR / (CR.)	7	(431)	59	(338)	1	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2021 ADJUSTMENTS	7	(431)	59	(338)	1	-
1986 TRA - CAPITALIZED INTEREST	-	34	74	68	-	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/2023	(73)	(838)	9,917	354	99	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(93)	(1,402)	8,815	(318)	72	-
BOOK DEPRECIATION	(8)	2,188	645	3,308	(1)	-
BLM BOOK TO TAX RATIO	100.00%	97.50%	95.42%	2.89%	100.00%	0.00%

	SHARED SERVICESCOMMON FUR & COMM				SHARED SERVICESCOMMON COMPUTERS				SHARED SERVICESCOMMON STRCTRS			
	365				365				365			
jan	2	0.9178	2	335 (100)	61	0.9178	56	335 (1,571)	119	0.9178	110	335 8,485
feb	2	0.8329	2	304 (96)	61	0.8329	51	304 (1,464)	119	0.8329	99	304 8,594
mar	2	0.7562	2	276 (94)	61	0.7562	46	276 (1,418)	119	0.7562	90	276 8,784
apr	2	0.6712	2	245 (93)	61	0.6712	41	245 (1,377)	119	0.6712	80	245 8,864
may	2	0.5890	1	215 (91)	61	0.5890	36	215 (1,341)	119	0.5890	70	215 8,934
jun	2	0.5041	1	184 (90)	61	0.5041	31	184 (1,310)	119	0.5041	60	184 8,994
jul	2	0.4219	1	154 (89)	61	0.4219	26	154 (1,285)	119	0.4219	50	154 9,045
aug	2	0.3370	1	123 (88)	61	0.3370	21	123 (1,264)	119	0.3370	40	123 9,085
sep	2	0.2521	1	92 (86)	61	0.2521	15	92 (1,249)	119	0.2521	30	92 9,115
oct	2	0.1699	0	62 (87)	61	0.1699	10	62 (1,238)	119	0.1699	20	62 9,135
nov	2	0.0849	0	31 (87)	61	0.0849	5	31 (1,233)	119	0.0849	10	31 9,145
dec	2	0.0027	0	1 (87)	61	0.0027	0	1 (1,233)	119	0.0027	0	1 9,146
Prorated Additions			12				339				661	
Beginning of year balance			(100)				(1,571)				8,485	
Prorated end of year balance			(87)				(1,233)				9,146	
Average			(93)				(1,402)				8,815	
	SHARED SERVICESCOMMON SOFTWARE				SHARED SERVICESELECTRIC TELECOM				SHARED SERVICESGAS TELECOM			
	365				365				365			
	73	0.9178	67	335 (453)	3	0.9178	3	335 64	-	0.9178	-	335 -
	73	0.8329	61	304 (392)	3	0.8329	2	304 69	-	0.8329	-	304 -
	73	0.7562	55	276 (337)	3	0.7562	2	276 72	-	0.7562	-	276 -
	73	0.6712	49	245 (288)	3	0.6712	2	245 73	-	0.6712	-	245 -
	73	0.5890	43	215 (245)	3	0.5890	2	215 75	-	0.5890	-	215 -
	73	0.5041	37	184 (209)	3	0.5041	1	184 77	-	0.5041	-	184 -
	73	0.4219	31	154 (179)	3	0.4219	1	154 78	-	0.4219	-	154 -
	73	0.3370	25	123 (154)	3	0.3370	1	123 79	-	0.3370	-	123 -
	73	0.2521	18	92 (135)	3	0.2521	1	92 80	-	0.2521	-	92 -
	73	0.1699	12	62 (123)	3	0.1699	0	62 80	-	0.1699	-	62 -
	73	0.0849	6	31 (117)	3	0.0849	0	31 80	-	0.0849	-	31 -
	73	0.0027	0	1 (117)	3	0.0027	0	1 80	-	0.0027	-	1 -
Prorated Additions			403				16				-	
Beginning of year balance			(520)				64				-	
Prorated end of year balance			(117)				80				-	
Average			(318)				72				-	

San Diego Gas & Electric Company  
2022 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/2021	(116)	(1,252)	7,203	(1,245)	30	-
ACCUMULATED RM BLM 2022 DEPR ON 1981-2021 VINTAGES	193	8,585	10,122	7,018	149	-
ACCUMULATED RM FED TAX 2022 DEPR ON 1981-2021 VINTAGES	126	8,864	4,391	2,635	(13)	-
	67	(280)	5,731	4,383	162	-
	21%	21%	21%	21%	21%	21%
2022 FORECASTED CAPITAL ADDITIONS	(103)	8,385	8,709	15,032	(14)	-
2022 RM BLM DEPRECIATION ON 2022 CAPITAL ADDITIONS	(3)	157	238	286	(0)	-
2022 RM TAX DEPRECIATION ON 2022 CAPITAL ADDITIONS	(15)	1,644	101	1,504	(2)	0
TAX RATE	12	(1,487)	138	(1,217)	2	-
	21%	21%	21%	21%	21%	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR / (CR.)	2	(312)	29	(256)	0	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2021 ADJUSTMENTS	2	(312)	29	(256)	0	-
1986 TRA - CAPITALIZED INTEREST	-	52	49	60	-	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/2022	(100)	(1,571)	8,485	(520)	64	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(113)	(1,326)	7,499	(1,078)	38	-
BOOK DEPRECIATION	(3)	163	248	1,000	(0)	-
BLM BOOK TO TAX RATIO	100.00%	95.94%	96.25%	28.64%	100.00%	0.00%

	SHARED SERVICESCOMMON FUR & COMM			SHARED SERVICESCOMMON COMPUTERS			SHARED SERVICESCOMMON STRCTRS								
	365			365			365								
jan	1	0.9178	1	335	(116)	(27)	0.9178	(24)	335	(1,252)	107	0.9178	98	335	7,203
feb	1	0.8329	1	304	(114)	(27)	0.8329	(22)	304	(1,299)	107	0.8329	89	304	7,301
mar	1	0.7562	1	276	(113)	(27)	0.7562	(20)	276	(1,319)	107	0.7562	81	276	7,471
apr	1	0.6712	1	245	(112)	(27)	0.6712	(18)	245	(1,337)	107	0.6712	72	245	7,542
may	1	0.5890	1	215	(111)	(27)	0.5890	(16)	215	(1,352)	107	0.5890	63	215	7,605
jun	1	0.5041	1	184	(110)	(27)	0.5041	(13)	184	(1,366)	107	0.5041	54	184	7,659
jul	1	0.4219	1	154	(110)	(27)	0.4219	(11)	154	(1,377)	107	0.4219	45	154	7,704
aug	1	0.3370	0	123	(109)	(27)	0.3370	(9)	123	(1,386)	107	0.3370	36	123	7,740
sep	1	0.2521	0	92	(109)	(27)	0.2521	(7)	92	(1,393)	107	0.2521	27	92	7,767
oct	1	0.1699	0	62	(109)	(27)	0.1699	(5)	62	(1,397)	107	0.1699	18	62	7,785
nov	1	0.0849	0	31	(109)	(27)	0.0849	(2)	31	(1,399)	107	0.0849	9	31	7,794
dec	1	0.0027	0	1	(109)	(27)	0.0027	(0)	1	(1,399)	107	0.0027	0	1	7,795
Prorated Additions			8					(147)					592		
Beginning of year balance			(116)					(1,252)					7,203		
Prorated end of year balance			(109)					(1,399)					7,795		
Average			(113)					(1,326)					7,499		

  

	SHARED SERVICESCOMMON SOFTWARE			SHARED SERVICESELECTRIC TELECOM			SHARED SERVICESGAS TELECOM								
	365			365			365								
60	0.9178	55	335	(1,245)	3	0.9178	3	335	30	-	0.9178	-	335	-	
60	0.8329	50	304	(1,189)	3	0.8329	2	304	35	-	0.8329	-	304	-	
60	0.7562	46	276	(1,093)	3	0.7562	2	276	37	-	0.7562	-	276	-	
60	0.6712	41	245	(1,053)	3	0.6712	2	245	39	-	0.6712	-	245	-	
60	0.5890	36	215	(1,017)	3	0.5890	2	215	41	-	0.5890	-	215	-	
60	0.5041	30	184	(987)	3	0.5041	1	184	42	-	0.5041	-	184	-	
60	0.4219	26	154	(961)	3	0.4219	1	154	43	-	0.4219	-	154	-	
60	0.3370	20	123	(941)	3	0.3370	1	123	44	-	0.3370	-	123	-	
60	0.2521	15	92	(926)	3	0.2521	1	92	45	-	0.2521	-	92	-	
60	0.1699	10	62	(915)	3	0.1699	0	62	45	-	0.1699	-	62	-	
60	0.0849	5	31	(910)	3	0.0849	0	31	46	-	0.0849	-	31	-	
60	0.0027	0	1	(910)	3	0.0027	0	1	46	-	0.0027	-	1	-	
Prorated Additions			335					16					-		
Beginning of year balance			(1,245)					30					-		
Prorated end of year balance			(910)					46					-		
Average			(1,078)					38					-		

San Diego Gas & Electric Company  
 2021 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
Deferred Tax Balance @ 12/31/2020	(125)	(1,525)	7,501	(1,740)	33	-
Deferred Tax Balance @ 12/31/2021	(116)	(1,252)	7,203	(1,245)	30	-
Weighted Average Deferred Tax Balance	(121)	(1,388)	7,352	(1,492)	31	-

**San Diego Gas & Electric Company**  
**RateMaking Federal Deferred Tax Depreciation on Shared Services**

<b>SHARED SERVICES COMMON FUR &amp; COMM</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Depreciation on 1981 - 2021 Vintages	126	90	73
2022 Additions - Depr	(15)	(25)	(18)
2023 Additions - Depr		(14)	(24)
2024 Additions - Depr			(14)
<b>Total Ratemaking Fed Deferred Depr</b>	<b>111</b>	<b>50</b>	<b>16</b>

<b>SHARED SERVICES COMMON COMPUTERS</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Depreciation on 1981 - 2021 Vintages	8,864	5,562	3,498
2022 Additions - Depr	1,644	2,630	1,578
2023 Additions - Depr		1,553	2,484
2024 Additions - Depr			953
<b>Total Ratemaking Fed Deferred Depr</b>	<b>10,508</b>	<b>9,745</b>	<b>8,513</b>

<b>SHARED SERVICES COMMON STRCTRS</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Depreciation on 1981 - 2021 Vintages	4,391	4,382	4,381
2022 Additions - Depr	101	219	219
2023 Additions - Depr		115	252
2024 Additions - Depr			-
<b>Total Ratemaking Fed Deferred Depr</b>	<b>4,492</b>	<b>4,716</b>	<b>4,852</b>

<b>SHARED SERVICES COMMON SOFTWARE</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Depreciation on 1981 - 2021 Vintages	2,635	2,367	1,080
2022 Additions - Depr	1,504	1,504	1,504
2023 Additions - Depr		201	201
2024 Additions - Depr			2,221
<b>Total Ratemaking Fed Deferred Depr</b>	<b>4,139</b>	<b>4,071</b>	<b>5,006</b>

<b>SHARED SERVICES ELECTRIC TELECOM</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Depreciation on 1981 - 2021 Vintages	(13)	(12)	(11)
2022 Additions - Depr	(2)	(4)	(3)
2023 Additions - Depr		(2)	(3)
2024 Additions - Depr			(2)
<b>Total Ratemaking Fed Deferred Depr</b>	<b>(15)</b>	<b>(18)</b>	<b>(19)</b>

<b>SHARED SERVICES GAS TELECOM</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Depreciation on 1981 - 2021 Vintages	-	-	-
2022 Additions - Depr	-	0	0
2023 Additions - Depr		-	0
2024 Additions - Depr			-
<b>Total Ratemaking Fed Deferred Depr</b>	<b>-</b>	<b>-</b>	<b>-</b>

San Diego Gas & Electric Company  
 2024 Rate-Making Federal Depreciation on Shared Services Capital Addition

METHOD	>>>>	200DB	200DB	150DB	SL	150DB	150DB				
LIFE	>>>>	7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr				
		COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS	Sub-	Other	TOTAL	
		FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELCOM	Total	(291)		Bonus Depreciation Input:
		(312 & 313)	(301)	(311)	(271)	(171)	(261)				0%
ADDITIONS		(97)	4,956	(5,969)	54,454	(14)	0	53,330	8,717	62,047	
AFUDC		0	(606)	0	(6,809)	0	0	(7,414)	(1,212)	(8,626)	
CAP. INT. & TAXES		0	412	0	4,633	0	0	5,046	825	5,870	
REPARIS		0	0	0	0	0	0	0	0	0	
SOFTWARE		0	0	0	(45,615)	0	0	(45,615)	(7,456)	(53,071)	
BONUS DEPR		0	0	0	0	0	0	0	0	0	
TAX BASIS		(97)	4,763	(5,969)	6,664	(14)	0	5,347	873	0	6,220
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%				
DEPR.		(14)	953	0	2,221	(2)	0	3,158	2024		
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%				
DEPR.		(24)	1,524	0	2,221	(3)	0	3,718	2025		
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%				
DEPR.		(17)	914	0	2,221	(2)	0	3,116	2026		
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%				
DEPR.		(12)	549	0	0	(2)	0	535	2027		
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%				
DEPR.		(9)	549	0	0	(1)	0	539	2028		
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%				
DEPR.		(9)	274	0	0	(1)	0	264	2029		
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%				
DEPR.		(9)	0	0	0	(1)	0	(10)	2030		
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%				
DEPR.		(4)	0	0	0	(1)	0	(5)	2031		

San Diego Gas & Electric Company  
 2023 Rate-Making Federal Depreciation on Shared Services Capital Addition

METHOD	>>>>	200DB	200DB	150DB	SL	150DB	150DB					
LIFE	>>>>	7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr					
		COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS	Sub-	Other	TOTAL	Bonus Depreciation Input:	0%
		FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELCOM	Total	(291)			
		(312 & 313)	(301)	(311)	(271)	(171)	(261)					
ADDITIONS		(100)	7,858	10,035	13,460	(14)	0	31,239	5,106	36,345		
AFUDC		0	(298)	(696)	(626)	0	0	(1,621)	(265)	(1,886)		
CAP. INT. & TAXES		0	203	474	426	0	0	1,103	180	1,283		
REPAIRS		0	0	0	0	0	0	0	0	0		
SOFTWARE		0	0	0	(12,658)	0	0	(12,658)	(2,069)	(14,727)		
BONUS DEPR		0	0	0	0	0	0	0	0	0		
TAX BASIS		(100)	7,763	9,813	602	(14)	0	18,064	2,952	21,016		
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%					
DEPR.		(14)	1,553	115	201	(2)	0	1,853	2023			
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%					
DEPR.		(24)	2,484	252	201	(3)	0	2,909	2024			
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%					
DEPR.		(17)	1,491	252	201	(2)	0	1,923	2025			
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%					
DEPR.		(12)	894	252	0	(2)	0	1,132	2026			
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%					
DEPR.		(9)	894	252	0	(1)	0	1,136	2027			
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%					
DEPR.		(9)	447	252	0	(1)	0	689	2028			
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%					
DEPR.		(9)	0	252	0	(1)	0	241	2029			
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%					
DEPR.		(4)	0	252	0	(1)	0	247	2030			



San Diego Gas & Electric Company  
 2022 Rate-Making Federal Depreciation on Shared Services Capital Addition

METHOD	>>>>	200DB	200DB	150DB	SL	150DB	150DB						
LIFE	>>>>	7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr						
		COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS	Sub-	Other	Non-	TOTAL	Bonus Depreciation Input:	0%
		FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELCOM	Total	(291)	Depr			
		(312 & 313)	(301)	(311)	(271)	(171)	(261)						
Federal													
ADDITIONS		(103)	8,385	8,709	15,032	(14)	0	32,008	5,231		37,239		
AFUDC		0	(517)	(496)	(606)	0	0	(1,618)	(264)		(1,882)		
CAP. INT. & TAXES		0	351	337	412	0	0	1,101	180		1,281		
REPAIRS		0	0	0	0	0	0	0	0		0		
SOFTWARE		0	0	0	(10,327)	0	0	(10,327)	(1,688)		(12,015)		
BONUS DEPR		0	0	0	0	0	0	0	0		0		
TAX BASIS		(103)	8,220	8,550	4,511	(14)	0	21,164	3,459		24,622		
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%						
DEPR.		(15)	1,644	101	1,504	(2)	0	3,231		2022			
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%						
DEPR.		(25)	2,630	219	1,504	(4)	0	4,324		2023			
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%						
DEPR.		(18)	1,578	219	1,504	(3)	0	3,280		2024			
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%						
DEPR.		(13)	947	219	0	(2)	0	1,151		2025			
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%						
DEPR.		(9)	947	219	0	(1)	0	1,156		2026			
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%						
DEPR.		(9)	473	219	0	(1)	0	682		2027			
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%						
DEPR.		(9)	0	219	0	(1)	0	209		2028			
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%						
DEPR.		(5)	0	219	0	(1)	0	214		2029			

San Diego Gas & Electric Company  
2024 GRC - APP  
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**San Diego Gas & Electric Company  
2021 Rate-Making Federal Depreciation on Shared Services Capital Additions**

METHOD LIFE	200DB 7 Yr	200DB 5 Yr	150DB 15 Yr	SL 3 Yr	150DB 7 Yr	150DB 7 Yr	Sub- Total	Other (291)	TOTAL
Federal									
ADDITIONS	0	(0)	0	(0)	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0
TAX BASIS	0	(0)	0	(0)	0	0	0	0	0
YR 1 RATE DEPR.	14.29% 0	20.00% (0)	1.18% 0	33.33% (0)	14.29% 0	14.29% 0	(0)	2021	
YR 2 RATE DEPR.	24.49% 0	32.00% (0)	2.56% 0	33.33% (0)	24.49% 0	24.49% 0	(0)	2022	
YR 3 RATE DEPR.	17.49% 0	19.20% (0)	2.56% 0	33.33% (0)	17.49% 0	17.49% 0	(0)	2023	
YR 4 RATE DEPR.	12.49% 0	11.52% (0)	2.56% 0	0.00% 0	12.49% 0	12.49% 0	0	2024	
YR 5 RATE DEPR.	8.93% 0	11.52% (0)	2.56% 0	0.00% 0	8.93% 0	8.93% 0	0	2025	
YR 6 RATE DEPR.	8.92% 0	5.76% (0)	2.56% 0	0.00% 0	8.92% 0	8.92% 0	0	2026	
YR 7 RATE DEPR.	8.93% 0	0.00% 0	2.56% 0	0.00% 0	8.93% 0	8.93% 0	0	2027	
YR 8 RATE DEPR.	4.46% 0	0.00% 0	2.56% 0	0.00% 0	4.46% 0	4.46% 0	0	2028	
Common Furniture BLM Ratio		100.00%							
Common Computers BLM Ratio		100.00%							
Common Structures BLM Ratio		100.00%							
Common Software		100.00%							
Electric Telecom BLM Ratio		100.00%							
Gas Telecom BLM Ratio		0.00%							

0

2022-2024 Capitalized Interest Adjustment on Shared Services  
DRICR)

Capitalized Interest Address	2022						2023						2024					
	COMMON FUEL & COMB	COMMON COMPUTERS	COMMON SOFTWARE	COMMON ELECTRIC	ELECTRIC TELECOM	GAS TELECOM	COMMON FUEL & COMB	COMMON COMPUTERS	COMMON SOFTWARE	COMMON ELECTRIC	ELECTRIC TELECOM	GAS TELECOM	COMMON FUEL & COMB	COMMON COMPUTERS	COMMON SOFTWARE	COMMON ELECTRIC	ELECTRIC TELECOM	GAS TELECOM
1 Excluded from Rate-making SLM (Area 99)	0	175	169	206	0	0	0	101	237	213	0	0	0	206	0	2,317	0	0
	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%
	0	37	35	42	0	0	0	21	50	45	0	0	0	42	0	488	0	0
2 Excluded from Rate-making State (Area 98)	0	175	169	206	0	0	0	101	237	213	0	0	0	206	0	2,317	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	0	2	12	14	0	0	0	7	17	15	0	0	0	14	0	162	0	0
3 Federal Depreciation	0	0	8	10	0	0	0	22	38	30	0	0	0	35	37	101	0	0
	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%
	0	2	2	2	0	0	0	5	6	6	0	0	0	7	8	32	0	0
State Depreciation	0	0	8	9	0	0	0	20	25	25	0	0	0	32	34	140	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	0	1	1	1	0	0	0	1	2	2	0	0	0	2	2	10	0	0
Total 98 TRIA - Capitalized Interest Adjustment	0	37	35	42	0	0	0	28	74	55	0	0	0	57	45	550	0	0

**San Diego Gas & Electric Company**  
**Computation of Depreciation on 50% of Capitalized Interest on Shared Services**  
**COMMON FURNITURE AND COMMUNICATION EQUIPMENT**

2022 0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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**ANNUAL DEPRECIATION:**

FEDERAL Return [15Yr DDB/SL]		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2023 0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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**ANNUAL DEPRECIATION:**

FEDERAL Return [15Yr DDB/SL]		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2024 0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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**ANNUAL DEPRECIATION:**

FEDERAL Return [15Yr DDB/SL]		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

**San Diego Gas & Electric Company**  
**Computation of Depreciation on 50% of Capitalized Interest on Shared Services**  
**COMMON COMPUTER EQUIPMENT**

2022	176		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]			9	17	15	14	11	10	10
	Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05930	0.05930
STATE Return [22Yr 200DDB/SL]			8	15	14	14	11	10	9
	Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2023	101		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]			5	10	9	8	6	6	6
	Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05930	0.05930
STATE Return [22Yr 200DDB/SL]			5	9	8	8	7	6	5
	Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2024	206		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]			10	20	18	16	13	12	12
	Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05930	0.05930
STATE Return [22Yr 200DDB/SL]			9	18	16	16	13	12	11
	Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

**San Diego Gas & Electric Company**  
**Computation of Depreciation on 50% of Capitalized Interest on Shared Services**  
**COMMON STRUCTURES**

2022 169

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		8	16	14	13	11	10	10
	Factor >>>	<u>0.05000</u>	<u>0.09500</u>	<u>0.08550</u>	<u>0.07700</u>	<u>0.06230</u>	<u>0.05930</u>	<u>0.05930</u>
STATE Return [22Yr 200DDB/SL]		8	15	13	13	11	10	9
	Factor >>>	<u>0.04550</u>	<u>0.08680</u>	<u>0.07890</u>	<u>0.07700</u>	<u>0.06520</u>	<u>0.05930</u>	<u>0.05390</u>

2023 237

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		12	23	20	18	15	14	14
	Factor >>>	<u>0.05000</u>	<u>0.09500</u>	<u>0.08550</u>	<u>0.07700</u>	<u>0.06230</u>	<u>0.05930</u>	<u>0.05930</u>
STATE Return [22Yr 200DDB/SL]		11	21	19	18	15	14	13
	Factor >>>	<u>0.04550</u>	<u>0.08680</u>	<u>0.07890</u>	<u>0.07700</u>	<u>0.06520</u>	<u>0.05930</u>	<u>0.05390</u>

2024 0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0	0
	Factor >>>	<u>0.05000</u>	<u>0.09500</u>	<u>0.08550</u>	<u>0.07700</u>	<u>0.06230</u>	<u>0.05930</u>	<u>0.05930</u>
STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0	0
	Factor >>>	<u>0.04550</u>	<u>0.08680</u>	<u>0.07890</u>	<u>0.07700</u>	<u>0.06520</u>	<u>0.05930</u>	<u>0.05390</u>

**San Diego Gas & Electric Company**  
**Computation of Depreciation on 50% of Capitalized Interest on Shared Services**  
**COMMON SOFTWARE**

2022	206		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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**ANNUAL DEPRECIATION:**

FEDERAL Return [15Yr DDB/SL]			10	20	18	16	13	12	12
	Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05930	0.05930
STATE Return [22Yr 200DDB/SL]		9	18	16	16	13	12	11	
	Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2023	213		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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**ANNUAL DEPRECIATION:**

FEDERAL Return [15Yr DDB/SL]			11	20	18	16	13	13	13
	Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05930	0.05930
STATE Return [22Yr 200DDB/SL]		10	18	17	16	14	13	11	
	Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2024	2,317		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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**ANNUAL DEPRECIATION:**

FEDERAL Return [15Yr DDB/SL]			116	220	198	178	144	137	137
	Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05930	0.05930
STATE Return [22Yr 200DDB/SL]		105	201	183	178	151	137	125	
	Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

**San Diego Gas & Electric Company**  
**Computation of Depreciation on 50% of Capitalized Interest on Shared Services**  
**ELECTRIC TELECOMMUNICATION EQUIPMENT**

2022	0							
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7

**ANNUAL DEPRECIATION:**

FEDERAL Return [15Yr DDB/SL]								
Factor >>>	0	0	0	0	0	0	0	0
	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900	0.05900
Factor >>>	0	0	0	0	0	0	0	0
	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390	0.05390

2023	0							
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7

**ANNUAL DEPRECIATION:**

FEDERAL Return [15Yr DDB/SL]								
Factor >>>	0	0	0	0	0	0	0	0
	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900	0.05900
Factor >>>	0	0	0	0	0	0	0	0
	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390	0.05390

2024	0							
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7

**ANNUAL DEPRECIATION:**

FEDERAL Return [15Yr DDB/SL]								
Factor >>>	0	0	0	0	0	0	0	0
	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900	0.05900
Factor >>>	0	0	0	0	0	0	0	0
	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390	0.05390



**San Diego Gas & Electric Company**  
**Computation of Depreciation on 50% of Capitalized Interest on Shared Services**  
**GAS TELECOMMUNICATION EQUIPMENT**

2022 0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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**ANNUAL DEPRECIATION:**

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0	0
	Factor >>>	<u>0.05000</u>	<u>0.09500</u>	<u>0.08550</u>	<u>0.07700</u>	<u>0.06230</u>	<u>0.05930</u>	<u>0.05930</u>
STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0	0
	Factor >>>	<u>0.04550</u>	<u>0.08680</u>	<u>0.07890</u>	<u>0.07700</u>	<u>0.06520</u>	<u>0.05930</u>	<u>0.05390</u>

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2023 0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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**ANNUAL DEPRECIATION:**

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0	0
	Factor >>>	<u>0.05000</u>	<u>0.09500</u>	<u>0.08550</u>	<u>0.07700</u>	<u>0.06230</u>	<u>0.05930</u>	<u>0.05930</u>
STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0	0
	Factor >>>	<u>0.04550</u>	<u>0.08680</u>	<u>0.07890</u>	<u>0.07700</u>	<u>0.06520</u>	<u>0.05930</u>	<u>0.05390</u>

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2024 0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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**ANNUAL DEPRECIATION:**

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0	0
	Factor >>>	<u>0.05000</u>	<u>0.09500</u>	<u>0.08550</u>	<u>0.07700</u>	<u>0.06230</u>	<u>0.05930</u>	<u>0.05930</u>
STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0	0
	Factor >>>	<u>0.04550</u>	<u>0.08680</u>	<u>0.07890</u>	<u>0.07700</u>	<u>0.06520</u>	<u>0.05930</u>	<u>0.05390</u>

San Diego Gas & Electric Company  
Data for Net Operating Loss

Col	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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Row	Received From File	Received From Workseet	Type	Line Item	Calculated Values from SUM File				Original Values - Superseded if NOL (From Col. G - Col. J)				Target Location For Pasted Values						
					2021 Calc. Not Recorded	2022	2023	2024	2021 Calc. Not Recorded	2022	2023	2024	2021 Calc. Not Recorded	2022	2023	2024			
25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
28	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
29	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30																			
31	Sum.xlsx	OUT NOL	ED	Book Income Before Tax	N/A	462,827	481,123	569,094	N/A	377,640	404,242	487,120	N/A	377,640	404,242	487,120	N/A	377,640	404,242
32	Sum.xlsx	OUT NOL	ED	Depreciation & Amortization	N/A	454,659	492,300	536,608	N/A	395,868	427,419	471,782	N/A	395,868	427,419	471,782	N/A	395,868	427,419
33	Sum.xlsx	OUT NOL	ED	Fed Tax Adj. (Other Than Interest & PY CCFT)	N/A	(457,884)	(513,387)	(553,478)	N/A	(489,844)	(538,409)	(578,503)	N/A	(489,844)	(538,409)	(578,503)	N/A	(489,844)	(538,409)
34	Sum.xlsx	OUT NOL	ED	Interest Adjustment	N/A	(104,933)	(110,561)	(124,903)	N/A	(94,161)	(102,129)	(119,381)	N/A	(94,161)	(102,129)	(119,381)	N/A	(94,161)	(102,129)
35	Sum.xlsx	OUT NOL	ED	P/Y CCFT	N/A	(16,421)	(21,567)	(21,641)	N/A	(13,349)	(12,542)	(9,721)	N/A	(13,349)	(12,542)	(9,721)	N/A	(13,349)	(12,542)
36																			
37	Sum.xlsx	OUT NOL	Generation	Book Income Before Tax	N/A	56,816	56,400	59,396	N/A	60,509	59,155	60,076	N/A	60,509	59,155	60,076	N/A	60,509	59,155
38	Sum.xlsx	OUT NOL	Generation	Depreciation & Amortization	N/A	63,300	66,764	69,292	N/A	54,403	56,404	58,704	N/A	54,403	56,404	58,704	N/A	54,403	56,404
39	Sum.xlsx	OUT NOL	Generation	Fed Tax Adj. (Other Than Interest & PY CCFT)	N/A	(59,891)	(61,739)	(62,916)	N/A	(52,543)	(52,094)	(52,071)	N/A	(52,543)	(52,094)	(52,071)	N/A	(52,543)	(52,094)
40	Sum.xlsx	OUT NOL	Generation	Interest Adjustment	N/A	(11,122)	(11,263)	(11,795)	N/A	(12,236)	(11,987)	(11,951)	N/A	(12,236)	(11,987)	(11,951)	N/A	(12,236)	(11,987)
41	Sum.xlsx	OUT NOL	Generation	P/Y CCFT	N/A	-	(6,132)	(6,270)	N/A	(1,584)	(5,889)	(6,072)	N/A	(1,584)	(5,889)	(6,072)	N/A	(1,584)	(5,889)
42																			
43	Sum.xlsx	OUT NOL	Gas	Book Income Before Tax	N/A	172,082	187,646	207,329	N/A	136,433	152,348	176,713	N/A	136,433	152,348	176,713	N/A	136,433	152,348
44	Sum.xlsx	OUT NOL	Gas	Depreciation & Amortization	N/A	120,682	135,423	154,087	N/A	97,287	108,099	125,668	N/A	97,287	108,099	125,668	N/A	97,287	108,099
45	Sum.xlsx	OUT NOL	Gas	Fed Tax Adj. (Other Than Interest & PY CCFT)	N/A	(119,253)	(139,105)	(171,405)	N/A	(116,767)	(130,655)	(148,865)	N/A	(116,767)	(130,655)	(148,865)	N/A	(116,767)	(130,655)
46	Sum.xlsx	OUT NOL	Gas	Interest Adjustment	N/A	(38,347)	(42,202)	(47,183)	N/A	(31,917)	(36,025)	(41,344)	N/A	(31,917)	(36,025)	(41,344)	N/A	(31,917)	(36,025)
47	Sum.xlsx	OUT NOL	Gas	P/Y CCFT	N/A	(6,056)	(7,210)	(7,728)	N/A	(5,270)	(5,816)	(5,093)	N/A	(5,270)	(5,816)	(5,093)	N/A	(5,270)	(5,816)
48																			
49	Sum.xlsx	OUT NOL	Combined	Book Income Before Tax	599,262	N/A	N/A	N/A	521,483	N/A	N/A	N/A	521,483	N/A	N/A	N/A	N/A	521,483	N/A
50	Sum.xlsx	OUT NOL	Combined	Depreciation & Amortization	582,622	N/A	N/A	N/A	474,679	N/A	N/A	N/A	474,679	N/A	N/A	N/A	N/A	474,679	N/A
51	Sum.xlsx	OUT NOL	Combined	Fed Tax Adj. (Other Than Interest & PY CCFT)	(731,630)	N/A	N/A	N/A	(605,955)	N/A	N/A	N/A	(605,955)	N/A	N/A	N/A	N/A	(605,955)	N/A
52	Sum.xlsx	OUT NOL	Combined	Interest Adjustment	(143,476)	N/A	N/A	N/A	(126,978)	N/A	N/A	N/A	(126,978)	N/A	N/A	N/A	N/A	(126,978)	N/A
53	Sum.xlsx	OUT NOL	Combined	P/Y CCFT	(18,179)	N/A	N/A	N/A	313	N/A	N/A	N/A	313	N/A	N/A	N/A	313	N/A	N/A
54																			
END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END