Appendix A

(Cost Reduction Summary for WMPMA and PSEP)

WMPMA: SDG&E 2019–2024 Direct and Indirect Breakdown

2024 GRC Track 3 WMP Initiative Direct and Indirect Cost Breakdown (in support of the revenue requirement, in thousands)

WMP Initiative	SDG&E Direct Capital Request	Direct Capital Reduction	Direct Capital Expenditure Recovery	Indirect Capital Reduction	Indirect Capital Expenditure Recovery	SDG&E Direct O&M Request	Direct O&M Reduction	Direct O&M Recovery	Indirect O&M Reduction	Indirect O&M Recovery
Summarized Risk Map (WMP.442)	-	-	-	-	-	4,057	-	4,057	-	731
Wildfire-Related Data and Algorithms (WMP.521)	-	-	-	-	-	1,228	-	1,228	-	268
Allocation Methodology Development and Application (WMP.523)	5,475	-	5,475	-	349	4,249	-	4,249	-	517
Wildfire Mitigation Strategy Development	**5,475**	**-**	**5,475**	**-**	**349**	**9,534**	**-**	**9,534**	**-**	**1,517**
Covered Conductor Installation (WMP.455)	58,747	(14,687)	44,060	(1,496)	4,488	3,372	(843)	2,529	(64)	193
Strategic Undergrounding (WMP.473)	129,848	(38,954)	90,893	(5,029)	11,734	429	(107)	322	(3)	8
Distribution Underbuild (WMP.545)	10,409	-	10,409	-	5,805	0	-	0	-	0
Distribution Overhead System Hardening (WMP.475)	646	-	646	-	307	(4,156)	-	(4,156)	-	(598)
Microgrids (WMP.462)	9,999	-	9,999	-	6,898	1,241	-	1,241	-	46
Advanced Protection (WMP.463)	2,933	-	2,933	-	1,608	232	-	232	-	49
Early Fault Detection (WMP.1195)	914	-	914	-	849	4	-	4	-	1
Distribution Communications Reliability Improvements (WMP.549)	29,250	-	29,250	-	1,715	910	-	910	-	3
Avian Protection Program (WMP.972)	616	-	616	-	540	10	-	10	-	9
Strategic Pole Replacement Program (WMP.1189)	59	-	59	-	41	0	-	0	-	0
Wireless Fault Indicators (WMP.449)	(1,789)	-	(1,789)	-	(1,821)	-	-	-	-	-
PSPS Sectionalizing Enhancement Program (WMP.461)	4,007	-	4,007	-	3,122	-	-	-	-	-
Standby Power Program (WMP.468)	-	-	-	-	-	12,712	-	12,712	-	143
Generator Grant Program (WMP.466)	-	-	-	-	-	5,465	-	5,465	-	243
Generator Assistance Program (WMP.467)	-	-	-	-	-	282	-	282	-	38
Distribution Overhead Detailed Inspections (WMP.478)	-	-	-	-	-	(13,005)	-	(13,005)	-	(2,226)
Transmission Overhead Detailed Inspections - Distribution Underbuild (WMP.479)										
Distribution Infrared Inspections (WMP.481)	-	-	-	-	-	330	-	330	-	72
Distribution Wood Pole Intrusive (WMP.483)	-	-	-	-	-	108	-	108	-	33
Drone Assessments - (WMP.552, **Tracks 2 and 3**)**	122,241	(18,336)	103,905	(4,270)	24,196	190,747	(28,612)	162,135	(1,332)	7,551
Distribution Overhead Patrol Inspections (WMP.488)	-	-	-	-	-	331	-	331	-	74
Capacitor Maintenance and Replacement Program (SCADA) (WMP.	195	-	195	-	140	-	-	-	-	-
Expulsion Fuse Replacement Program (WMP.459)	124	-	124	-	100	-	-	-	-	-
Hotline Clamp Replacement Program (WMP.464)	0	-	0	-	-	1,662	-	1,662	-	163
Lightning Arrestor Removal and Replacement (WMP.550)	2,369	-	2,369	-	1,731	86	-	86	-	25
Cleveland National Forest (CNF Distribution Overhead) (WMP.1017)	(11,321)	-	(11,321)	-	(17,511)	658	-	658	-	54
LiDAR Inspections of Distribution Electric Lines and Equipment (WM	-	-	-	-	-	873	-	873	-	9
Centralized Repository for Data (WMP.519)	14,716	(14,716)	-	(1,567)	-	-	-	-	-	-
AM&I Repairs (WMP. 478, WMP.479, WMP.483, WMP.488, WMP.551)	920	-	920	-	607	454	-	454	-	165
Grid Design, Operations, and Maintenance	**374,884**	**(86,693)**	**288,191**	**(12,362)**	**44,549**	**202,746**	**(29,563)**	**173,184**	**(1,399)**	**6,055**
Fuels Management (WMP.497)	-	-	-	-	-	4,071	(4,071)	-	(70)	-
Pole Clearing (Brushing) (WMP.512)	-	-	-	-	-	3,671	-	3,671	-	103
Tree Planting - Right Tree Right Place (WMP.1325)	-	-	-	-	-	1,218	(1,218)	-	(48)	-
Vegetation Management and Inspections	**-**	**-**	**-**	**-**	**-**	**8,961**	**(5,290)**	**3,671**	**(119)**	**103**
Weather Stations and NDVI Cameras (WMP.447)	(431)	-	(431)	-	(311)	2,064	-	2,064	-	380
Air Quality Management Program (WMP.970)	413	-	413	-	74	66	-	66	-	1
Fire Potential Index (WMP.450)	5,864	-	5,864	-	89	-	-	-	-	-
High-Performance Computing Infrastructure (WMP.541)	10	-	10	-	0	-	-	-	-	-
Situational Awareness and Forecasting	**5,857**	**-**	**5,857**	**-**	**(148)**	**2,130**	**-**	**2,130**	**-**	**381**
Public Emergency Communications Strategy (WMP.563)	14,888	(11,910)	2,978	(518)	129	10,107	(8,086)	2,021	(833)	208
Aviation (WMP.557)	4,014	(4,014)	-	(1,300)	-	627	(627)	-	(1)	-
Suppression Resources and Services (WMP.514)	-	-	-	-	-	1,953	-	1,953	-	11
Emergency Preparedness Plan (WMP.1008)	(422)	-	(422)	-	(218)	17,791	-	17,791	-	1,852
Emergency Preparedness	**18,480**	**(15,924)**	**2,556**	**(1,817)**	**(88)**	**30,477**	**(8,712)**	**21,765**	**(833)**	**2,071**
Community Engagement (WMP.1337)	-	-	-	-	-	448	-	448	-	34
Community Outreach and Engagement	**-**	**-**	**-**	**-**	**-**	**448**	**-**	**448**	**-**	**34**
Total Costs	**404,696**	**(102,617)**	**302,078**	**(14,179)**	**44,662**	**254,296**	**(43,564)**	**210,732**	**(2,351)**	**10,161**

PSEP: SDG&E 2019–2024 Capital Direct Reduction per Initiative

Line	Project Name	Total Capital Costs	Reduction: Individual Project	Reduction:Replacement and Pressure Test Projects	Reduction: Construction & Management Support	Authorized amount (Total Capital Costs - Reductions)
1	**Replacement Projects**					
2	49-17 East	72,380,228	1,892,127		5,065,487	65,422,614
3	49-1	64,347,269	1,682,133		6,760,700	55,904,435
4	49-16 - Pipeline sections 1-7	37,057,672		732,000	2,118,798	34,206,874
5	49-17 West	37,512,410	980,630		2,981,064	33,550,715
6	49-32-L	8,291,799	216,760		755,298	7,319,741
7	La Mesa Gate Station Replacement Proj	5,560,106	145,349		474,105	4,940,652
8	**Abandonment Projects**					
9	49-28 - Abandonment	2,379,002	223,000		173,209	1,982,793
10	**Valve Projects:**					
11	Valve - 49-23 RCV Upgrade	2,643,699	186,778		318,259	2,138,662
12	Valve - 49-32-L RCV Upgrade	2,497,474	176,447		50,383	2,270,644
13	Valve - 49-16 RCV Upgrade	2,290,560	161,829		54,367	2,074,364
14	Valve - 49-11 & 49-27 RCV Upgrade	2,145,312	151,567		190,248	1,803,497
15	Valve - 49-18 MVH RCV Upgrade	866,774	61,238		76,139	729,397
16	Valve - L1601 FM	822,943	58,141		72,062	692,739
17						
18	**Post-Completion**	401,075		401,075		0
	Total	**239,196,322**	**5,936,000**	**1,133,075**	**19,090,119**	**213,037,128**

PSEP: SDG&E 2019–2024 O&M Direct Reduction per Initiative

Line	Project Name	O&M Costs	Reduction: Individual Project	Reduction: Construction & Management Support	Authorized amount (Total Capital Costs - Reductions in the PD)
1					
2	49-16 - Pipeline sections 1-7	1,084,836	1,084,836	62,035	(62,035)
3					
4	**Line 1600**	136,079	136,079		0
5					
6	**Post-Completion**	(7,989)			(7,989)
7					
8	Total PSEP O&M Costs	1,212,926	1,220,915	62,035	(70,024)

PSEP: SoCalGas 2019–2024 Capital Direct Reduction per Initiative

Line	Project Name	Total Capital Costs	Total Reduction (Capital)	Authorized amount (Total Capital Costs - Reductions)
1	**Replacement Projects**			
2	30-18 Section 2 Replacement	10,905,874	4,287,083	6,618,791
3	33-120 Section 1 Replacement Project	12,484,118	1,187,209	11,296,909
4	36-1032 Replacement Section 4	6,105,956	474,250	5,631,706
5	36-9-09 North Section 5B-02 and 5CReplac	13,741,772	1,161,037	12,580,735
6	36-9-09 North 6B Replacement Project	15,915,850	11,281,425	4,634,425
7	36-9-21 Replacement	6,796,776	555,432	6,241,344
8	37-18 K Replacement	16,812,563	3,919,939	12,892,624
9	38-101 Wheeler Ridge Replacement Project	14,466,706	2,902,804	11,563,902
10	41-6001-2 Replacement	722,536	147,890	574,646
11	43-121 North Replacement	22,641,903	3,993,874	18,648,029
12	45-120 Section 2 Replacement Project	91,957,056	23,614,645	68,342,411
13	404 Section 4A Replacement Project	18,676,954	1,633,105	17,043,849
14	404-406 Replacement Project Somis Statio	9,388,053	1,630,009	7,758,044
15	2006-P1A Replacement Project	5,405,852	2,371,078	3,034,774
16				
17	**Hydrotest Projects**			
18	33-121 Hydrotest	0		0
19	2000-D Hydrotest Whitewater to Moreno	2,664,724	517,052	2,147,672
20	2001 West-CDesert Hydrotest	2,064,688	407,076	1,657,612
21	2001 West-D Whitewater Hydrotest	1,293,550	212,775	1,080,775
22	Storage - Goleta	1,597,316	331,197	1,266,119
23				
24	**Abandonment Projects**			
25	41-6000-2 Abandonment & Tie-Over	35,970,429	6,555,765	29,414,664
26	103-P1B-01 Derate Project	1,490,196	260,525	1,229,671
27				
28	**Valve Projects:**			
29	29 Palms Valve Enhancement Project India	1,496,887	305,741	1,191,146
30	29 Palms Valve Enhancement Project Moh	979,689	199,771	779,917
31	29 Palms Valve Enhancement Project Sunb	1,437,551	282,512	1,155,039
32	29 Palms Valve Enhancement Project Utah	1,287,490	269,557	1,017,933
33	225 Valve Enhancement Project - Beartrap	1,262,291	308,059	954,232
34	225 Valve Enhancement Project - Quail Can	1,259,628	325,438	934,191
35	404-406 Somis Yard Valve Enhancement Pr	1,278,754	249,214	1,029,540
36	404-406 Valley Bundle Valve Enhancement	11,354,719	2,686,562	8,668,157
37	1014 Olympic Valve Enhancement Project	8,374,835	1,996,369	6,378,467
38	1018 Valve Enhancement Project - Alipaz S	1,870,683	397,603	1,473,080
39	1018 Valve Enhancement Project - Avery Pa	1,256,515	302,419	954,096
40	1018 Valve Enhancement Project - Burt Tra	2,824,352	597,191	2,227,162
41	1018 Valve Enhancement Project - Camino	4,373,913	872,357	3,501,556

Line	Project Name	Total Capital Costs	Total Reduction (Capital)	Authorized amount (Total Capital Costs - Reductions)
42	1018 Valve Enhancement Project - El Toro R	2,410,520	515,045	1,895,475
43	1018 Valve Enhancement Project - Harvard	3,102,515	624,799	2,477,717
44	2000 Beaumont Riverside 2016 Valve Enhan	5,943,664	1,239,795	4,703,869
45	4000 Valve Enhancement Project - PowerRo	1,401,954	354,593	1,047,360
46	4000-P1B Valve Enhancement Project - Cam	1,339,624	308,721	1,030,903
47	4000-P1B Valve Enhancement Project - Des	1,952,675	420,488	1,532,187
48	4000-P1B Valve Enhancement Project - Dev	1,547,927	342,231	1,205,696
49	7000 Valve Enhancement Project - Road 68	2,000,400	436,284	1,564,116
50	7000 Valve Enhancement Project - Road 96	2,224,776	543,681	1,681,095
51	7000 Valve Enhancement Project - Beech &	3,559,720	806,793	2,752,927
52	7000 Valve Enhancement Project - Melcher	3,830,828	917,057	2,913,771
53	7000 Valve Enhancement Project - Visalia S	554,841	107,343	447,498
54	Adelanto Valve Enhancement Project MLV	734,876	160,571	574,305
55	Apple Valley Valve Enhancement Project -	416,008	93,941	322,067
56	Apple Valley Valve Enhancement Project -	1,396,921	302,252	1,094,668
57	Aviation & 104th Valve Enhancement Proje	9,645,040	2,364,231	7,280,809
58	Banning 2001 Valve Enhancement Project -	1,396,928	289,478	1,107,450
59	Banning 2001 Valve Enhancement Project -	1,241,045	253,089	987,956
60	Banning 2001 Valve Enhancement Project -	1,431,942	283,228	1,148,713
61	Banning 2001 Valve Enhancement Project -	1,930,154	395,369	1,534,785
62	Banning Airport Valve Enhancement Projec	2,102,910	582,697	1,520,214
63	Blythe Valve Enhancement Project - Cactus	1,837,612	480,577	1,357,035
64	Brea Valve Enhancement Project - Atwood	1,085,395	219,615	865,780
65	Brea Valve Enhancement Project - Chino Hi	488,673	102,658	386,015
66	Brea Valve Enhancement Project - Gale & A	454,231	101,643	352,587
67	Brea Valve Enhancement Project - Sapphir	1,361,190	306,441	1,054,749
68	Burbank Valve Enhancement Project - Rive	940,602	199,930	740,672
69	Carpinteria Valve Enhancement Project - O	1,236,900	263,179	973,722
70	Del Amo Station Valve Enhancement Proje	1,541,634	360,395	1,181,238
71	Fontana 4002 Valve Enhancement Project -	1,565,970	364,104	1,201,866
72	Fontana 4002 Valve Enhancement Project -	1,266,385	283,027	983,357
73	Glendale Valve Enhancement Project	539,145	102,823	436,323
74	Indio Valve Enhancement Project - MLV 9	1,392,122	289,743	1,102,379
75	Indio Valve Enhancement Project - MLVs 10	1,998,200	429,574	1,568,626
76	Indio Valve Enhancement Project - MLVs 8,	2,148,175	454,415	1,693,760
77	Pallowalla Valve Enhancement Project	2,191,791	583,903	1,607,889
78	Rainbow 2017 Valve Enhancement Project	1,908,110	350,527	1,557,583
79	Rainbow Valve Enhancement Project - MLV	1,998,076	503,439	1,494,637
80	Rainbow Valve Enhancement Project - New	514,048	94,631	419,417
81	Rainbow Valve Enhancement Project - Ram	465,621	103,654	361,967
82	Rainbow Valve Enhancement Project - Sco	515,305	95,330	419,975

Line	Project Name	Total Capital Costs	Total Reduction (Capital)	Authorized amount (Total Capital Costs - Reductions)
83	Rainbow-P1B Valve Enhancement Project -	371,608	66,454	305,154
84	Santa Barbara Valve Enhancement Project	2,982,516	641,001	2,341,515
85	Spence Station Valve Enhancement Project	1,703,834	382,634	1,321,200
86	Supply Line 45-120 Valve Enhancement Pro	1,090,922	251,444	839,478
87	Taft Valve Enhancement Project - 7th Stand	1,356,740	326,298	1,030,442
88	Taft Valve Enhancement Project - Buttonwi	1,419,326	329,125	1,090,201
89	Taft Valve Enhancement Project - Hageman	8,150,072	1,686,419	6,463,654
90	Taft Valve Enhancement Project - Sycamor	1,340,306	292,500	1,047,806
91	Victorville Valve Enhancement Project - ML	308,849	54,344	254,505
92	Victorville Valve Enhancement Project - ML	528,982	102,261	426,721
93	Western Del Rey Valve Enhancement Proje	494,984	114,361	380,623
94	Wilmington Valve Enhancement Project - E	780,030	214,824	565,206
95				
96	**Post-Completion**	2,517,304	251,401	2,265,903
97				
98	**Line 306 Purchase**	25,040,083	40,083	25,000,000
	Total	**453,860,185**	**98,021,402**	**355,838,783**

PSEP: SoCalGas 2019–2024 O&M Direct Reduction per Initiative

Line	Project Name	O&M Costs including Overheads	Total Reduction	Authorized amount (Total O&M Costs - Reductions)
1				
2	45-120 Section 2 Replacement Project	25,348	4,859	20,489
3	33-121 Hydrotest	4,589,291	997,243	3,592,048
4	2000-D Hydrotest Whitewater to Moreno	7,672,029	1,488,489	6,183,540
5	2001 West-CDesert Hydrotest	11,126,220	2,193,283	8,932,937
6	2001 West-D Whitewater Hydrotest	5,649,451	928,878	4,720,573
7	Storage - Goleta	6,076,895	1,260,289	4,816,606
8	Banning Airport Valve Enhancement Project	5,563	1,662	3,901
9	Banning 2001 Valve Enhancement Project - MLV 14.3	426		426
10	36-9-21 Replacement	446		446
11				
12	Facilities Lease	2,469,625	246,706	2,222,919
13				
14	Descoped Projects:	693,706	69,317	624,389
15				
16	Delcon Migration Project	1,109,580	110,868	998,712
17				
18	Post-completion	1,283,227	128,147	1,155,080
19				
20	Phase 2 Memorandum Account	4,541,501	453,660	4,087,841
21				
22	**Total PSEP O&M Costs**	**45,243,308**	**7,883,402**	**37,359,906**

(END OF APPENDIX A)

Appendix B

(Authorized Results of Operation Model for WMPMA and PSEP)

WMPMA: SDG&E 2019–2027 Authorized Revenue Requirement (WMPMA and Drones)

San Diego Gas & Electric
Total Annual Track 3 Revenue Requirement and Interest (2023-2027) - Settlement
(in thousands of dollars)

	Actuals							Forecast		
Track 3	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Authorized Revenues	0	0	0	0	(51,688)	0	0	0	0	(51,688)
O&M Costs	0	61,613	34,035	46,597	122,674	(122)	(509)	0	0	264,289
E&Y O&M Extrapolated Exclusion	0	0	0	0	(1,081)	0	0	0	0	(1,081)
Total O&M Costs	0	61,613	34,035	46,597	121,593	(122)	(509)	0	0	**263,208**
Capital Related Costs										
Depreciation	0	28	1,179	1,989	11,179	23,942	23,606	23,510	23,498	108,931
Return	0	51	2,659	4,216	18,599	38,622	34,794	32,653	30,774	162,367
Income Taxes	0	14	752	797	4,611	9,299	9,632	9,088	8,788	42,982
Ad Valorem Taxes	0	0	11	505	1,120	5,930	9,328	9,153	8,682	34,729
Software	0	0	0	0	(8,054)	0	0	(2)	0	(8,055)
E&Y Capital Extrapolated Exclusion					(293)	(284)	(278)	(275)	(263)	(1,393)
Total Capital Related Costs	0	93	4,601	7,506	27,163	77,509	77,082	74,127	71,479	339,560
Interest on WMPMA Balance	0	203	53	2,368	10,752	16,027	17,002	10,374	12,692	**69,472**
Total Cost by Year	0	61,909	38,689	56,472	107,820	93,414	93,575	84,501	84,171	620,552
Activity by Year	0	61,909	38,689	56,472	107,820	93,414	93,575	84,501	84,171	**620,552**
Interim Rate Relief										
Accumulated Undercollection	**0**	**61,909**	**100,598**	**157,071**	**264,891**	**358,305**	**451,880**	**536,381**	**620,552**	**620,552**

* Forecasts exclude interest

WMPMA: SDG&E 2019–2027 Authorized Revenue Requirement (WMPMA)

San Diego Gas & Electric
Total Annual Track 3 Revenue Requirement and Interest (2023-2027) - Settlement
(in thousands of dollars)

Track 3	Actuals 2023	2024	2025	Forecast 2026	2027	Total
Authorized Revenues	(51,688)	-	-	-	-	(51,688)
O&M Costs	122,674	(122)	(509)	-	-	122,043
E&Y O&M Extrapolated Exclusion	(1,081)	-	-	-	-	(1,081)
Total O&M Costs	121,593	(122)	(509)	-	-	**120,962**
Capital Related Costs						
Depreciation	8,478	21,220	20,871	20,754	20,742	92,065
Return	13,423	33,340	29,899	28,012	26,358	131,032
Income Taxes	3,366	7,920	8,369	7,898	7,625	35,179
Ad Valorem Taxes	-	4,619	8,029	7,875	7,448	27,970
Software	(8,054)	-	-	(2)	-	(8,055)
E&Y Capital Extrapolated Exclusion	(293)	(284)	(278)	(275)	(263)	(1,393)
Total Capital Related Costs	16,921	66,815	66,889	64,262	61,910	276,798
Interest on WMPMA Balance	2,382	6,501	8,411	10,035	12,692	**40,022**
Total Cost by Year	89,209	73,195	74,791	74,297	74,602	386,093
Activity by Year	89,209	73,195	74,791	74,297	74,602	**386,093**
Interim Rate Relief						**-**
Accumulated Undercollection	**89,209**	**162,403**	**237,194**	**311,491**	**386,093**	**386,093**

* Forecasts exclude interest

WMPMA: SDG&E 2019–2027 Authorized Revenue Requirement (Drones)

San Diego Gas & Electric
Total Annual Drone Track 2 Revenue Requirement and Interest (2019-2027) - Settlement
(in thousands of dollars)

	Actuals							Forecast		
Track 2 Drones | Electric	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Authorized Revenues						-	-	-	-	-
O&M Costs		61,613	34,035	46,597				-	-	**142,246**
Capital Related Costs										
Depreciation	-	28	1,179	1,989	2,701	2,722	2,735	2,756	2,756	16,866
Return	-	51	2,659	4,216	5,176	5,282	4,896	4,640	4,416	31,334
Income Taxes	-	14	752	797	1,245	1,379	1,264	1,190	1,163	7,803
Ad Valorem Taxes	-	-	11	505	1,120	1,311	1,299	1,278	1,234	6,760
Software										-
Total Capital Related Costs		93	4,601	7,506	10,241	10,694	10,194	9,865	9,569	62,763
Interest on WMPMA Balance		203	53	2,368	8,370	9,526	8,591	339	-	**29,450**
Total Cost by Year	-	61,909	38,689	56,472	18,611	20,220	18,785	10,203	9,569	**234,459**
Activity by Year		61,909	38,689	56,472	18,611	20,220	18,785	10,203	9,569	**234,459**
Interim Rate Relief										**-**
Accumulated Undercollection		**61,909**	**100,598**	**157,071**	**175,682**	**195,902**	**214,686**	**224,890**	**234,459**	**234,459**

PSEP: SDG&E 2014–2027 Track 3 Authorized Revenue Summary for SECCBA and SEEBA (in thousands of dollars)

San Diego Gas & Electric
Total Annual PSEP TRACK 3 Revenue Requirement and Interest (2014-2027)
SECCBA and SEEBA
(in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
Amortization	-	-	-	(1,854)	(8,704)	(16,376)	(21,733)	(23,743)	(24,067)	(24,010)	(24,389)	(24,884)	(24,227)	67	*(193,919)*
O&M	-	16	48	6	(26)	969	-	-	-	-	-	-	-	-	*1,014*
Capital Related Costs															
Depreciation	6	140	728	2,909	4,006	4,235	4,380	4,402	4,423	4,463	4,483	4,503	4,524	4,524	*47,726*
Return	18	418	2,409	9,124	11,302	11,650	11,665	11,303	10,942	10,066	10,395	9,752	9,356	9,012	*117,412*
Income Taxes	(19)	191	1,059	4,014	2,305	2,698	2,743	2,689	2,673	2,551	2,721	2,511	2,381	2,347	*30,863*
Ad Valorem Taxes	-	23	61	564	1,642	2,293	2,465	2,601	2,645	2,623	2,585	2,558	2,548	2,490	*25,097*
Total Capital Related Costs	4	772	4,257	16,611	19,255	20,876	21,252	20,995	20,682	19,704	20,184	19,324	18,808	18,372	221,097
O&M + Capital Related Costs	*4*	*789*	*4,305*	*16,617*	*19,228*	*21,846*	*21,252*	*20,995*	*20,682*	*19,704*	*20,184*	*19,324*	*18,808*	*18,372*	*222,111*
Net Cost / (Revenue)	*4*	*789*	*4,305*	*14,763*	*10,525*	*5,469*	*(481)*	*(2,747)*	*(3,385)*	*(4,306)*	*(4,205)*	*(5,560)*	*(5,419)*	*18,439*	*28,191*
Interest on SECCBA Balance	0	1	16	125	511	753	259	26	545	1,511	1,406	993	701	979	*7,826*
Transfers from FRRMA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Recoverable Costs (Line 1+6+7)	4	789	4,321	14,888	11,036	6,222	(222)	(2,721)	(2,839)	(2,795)	(2,799)	(4,567)	(4,718)	19,419	*36,017*
FF&U 2023(3.749%)	0	30	162	558	414	233	(8)	(102)	(106)	(105)	(105)	(171)	(177)	728	*1,350*
Total Annual Revenue Requirement	4	819	4,483	15,446	11,450	6,456	(230)	(2,823)	(2,946)	(2,899)	(2,904)	(4,738)	(4,895)	20,147	37,368
Ending Track 3 Balance	4	823	5,306	20,752	32,202	38,657	38,427	35,604	32,658	29,758	26,854	22,116	17,221	37,368	

PSEP: SDG&E 2014–2027 Track 3 Authorized Revenue Summary for SECCBA (in thousands of dollars)

San Diego Gas & Electric
Total Annual PSEP TRACK 3 Revenue Requirement and Interest (2014-2027)
SECCBA
(in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
Amortization	-	-	-	(1,822)	(8,681)	(16,378)	(21,218)	(23,482)	(23,936)	(23,943)	(24,353)	(24,865)	(24,216)	-	*(192,893)*
O&M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Costs															
Depreciation	6	140	728	2,909	4,006	4,235	4,380	4,402	4,423	4,463	4,483	4,503	4,524	4,524	*47,726*
Return	18	418	2,409	9,124	11,302	11,650	11,665	11,303	10,942	10,066	10,395	9,752	9,356	9,012	*117,412*
Income Taxes	(19)	191	1,059	4,014	2,305	2,698	2,743	2,689	2,673	2,551	2,721	2,511	2,381	2,347	*30,863*
Ad Valorem Taxes	-	23	61	564	1,642	2,293	2,465	2,601	2,645	2,623	2,585	2,558	2,548	2,490	*25,097*
Total Capital Related Costs	4	772	4,257	16,611	19,255	20,876	21,252	20,995	20,682	19,704	20,184	19,324	18,808	18,372	221,097
O&M + Capital Related Costs	*4*	*772*	*4,257*	*16,611*	*19,255*	*20,876*	*21,252*	*20,995*	*20,682*	*19,704*	*20,184*	*19,324*	*18,808*	*18,372*	*221,097*
Net Cost / (Revenue)	*4*	*772*	*4,257*	*14,790*	*10,574*	*4,498*	*34*	*(2,486)*	*(3,254)*	*(4,239)*	*(4,169)*	*(5,541)*	*(5,409)*	*18,372*	*28,204*
Interest on SECCBA Balance	0	1	13	124	511	748	253	26	543	1,510	1,406	995	703	981	*7,813*
Transfers from FRRMA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Recoverable Costs (Line 1+6+7)	4	773	4,270	14,914	11,085	5,246	288	(2,461)	(2,711)	(2,730)	(2,762)	(4,546)	(4,706)	19,353	*36,017*
FF&U 2023(3.749%)	0	29	160	559	416	197	11	(92)	(102)	(102)	(104)	(170)	(176)	726	*1,350*
Total Annual Revenue Requirement	4	802	4,430	15,473	11,500	5,443	298	(2,553)	(2,812)	(2,832)	(2,866)	(4,717)	(4,882)	20,079	37,368
Ending SECCBA Track 3 Balance	4	806	5,236	20,709	32,210	37,652	37,951	35,398	32,586	29,754	26,888	22,171	17,289	37,368	

PSEP: SDG&E 2014–2027 Track 3 Authorized Revenue Summary for SEEBA (in

thousands of dollars)

San Diego Gas & Electric
Total Annual PSEP TRACK 3 Revenue Requirement and Interest (2014-2027)
SEEBA
(in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
Amortization	-	-	-	(33)	(23)	2	(516)	(261)	(131)	(67)	(36)	(19)	(10)	67	*(1,026)*
O&M	-	16	48	6	(26)	969	-	-	-	-	-	-	-	-	*1,014*
Capital Related Costs															
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Related Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M + Capital Related Costs	-	*16*	*48*	*6*	*(26)*	*969*	-	-	-	-	-	-	-	-	*1,014*
Net Cost / (Revenue)	-	*16*	*48*	*(27)*	*(49)*	*971*	*(516)*	*(261)*	*(131)*	*(67)*	*(36)*	*(19)*	*(10)*	*67*	*(13)*
Interest on SECCBA Balance	-	0	3	0	0	5	6	0	2	2	(1)	(2)	(2)	(1)	*13*
Transfers from FRRMA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Recoverable Costs (Line 1+6+7)	-	16	52	(26)	(49)	976	(510)	(261)	(129)	(65)	(37)	(21)	(13)	66	*(0)*
FF&U 2023(3.749%)	-	1	2	(1)	(2)	37	(19)	(10)	(5)	(2)	(1)	(1)	(0)	2	*(0)*
Total Annual Revenue Requirement	-	17	53	(27)	(51)	1,013	(529)	(270)	(134)	(67)	(38)	(22)	(13)	68	(0)
Ending SEEBA Track 3 Balance	-	16	68	41	(8)	969	459	198	69	4	(32)	(53)	(66)	(0)	

PSEP: SoCalGas 2014–2027 Track 3 Authorized Revenue Summary for SECCBA,

SEEBA, PSEPMA, and PSEP-P2MA (in thousands of dollars)

Southern California Gas Company Total Annual PSEP Revenue Requirement and Interest (2014-2027)															
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
Amortization	-	-	(640)	(2,028)	(3,725)	(17,624)	(35,502)	(43,745)	(45,871)	(46,235)	(47,990)	(48,956)	(48,404)	-	(340,722)
O&M Costs	297	1,671	2,917	8,782	10,414	12,396	928	825	(3,009)	(83)	110	-	-	-	35,247
Capital Related Costs															
Depreciation	-	1	62	745	4,787	7,465	8,650	9,193	9,457	9,526	9,594	9,515	9,581	9,581	88,158
Return	-	7	183	2,610	12,540	18,055	19,713	20,305	19,947	17,661	17,605	17,610	16,875	17,110	180,222
Income Taxes	-	(9)	62	863	2,805	3,974	4,492	4,949	4,836	4,844	4,965	4,455	4,231	4,178	44,644
Ad Valorem Taxes	-	-	10	33	760	2,151	3,260	3,691	3,808	5,449	5,417	3,634	3,489	3,482	35,184
Total Capital Related Costs	-	(1)	316	4,252	20,892	31,644	36,115	38,138	38,048	37,481	37,581	35,214	34,176	34,351	348,207
Interest	0	1	18	111	626	1,241	467	65	919	2,832	2,527	1,645	973	-	11,424
Total Recoverable Costs	297	1,671	2,611	11,117	28,206	27,656	2,008	(4,717)	(9,914)	(6,006)	(7,772)	(12,098)	(13,255)	34,351	54,157
Ending Balance	297	1,968	4,579	15,696	43,903	71,559	73,567	68,857	58,943	52,937	45,165	33,067	19,812	54,163	-

PSEP: SoCalGas 2014–2027 Track 3 Authorized Revenue Summary for SECCBA

(in thousands of dollars)

Southern California Gas Company Total Annual SECCBA TRACK 3A Revenue Requirement and Interest (2014-2027)															
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
Amortization	-	-	-	(109)	(1,256)	(10,549)	(24,446)	(35,686)	(41,578)	(44,125)	(46,875)	(48,330)	(48,012)	-	(300,965)
Capital Related Costs															
Depreciatic	-	1	62	745	4,787	7,465	8,650	8,772	8,787	8,805	8,821	8,837	8,881	8,881	83,493
Return	-	7	183	2,610	12,540	18,055	19,713	19,026	18,115	17,306	17,243	16,003	15,236	15,487	171,524
Income Tax	-	(9)	62	863	2,805	3,974	4,492	4,586	4,461	4,394	4,446	4,059	3,831	3,869	41,832
Ad Valoren	-	-	10	33	760	2,151	3,260	3,691	3,636	3,645	3,385	3,277	3,171	3,217	30,235
Total Capital R	-	(1)	316	4,252	20,892	31,644	36,115	36,075	34,999	34,151	33,895	32,176	31,118	31,453	327,083
Interest	-	0	1	17	277	755	342	42	923	2,496	2,074	1,150	423	-	8,501
Total Recovera	-	(1)	317	4,161	19,913	21,851	12,011	431	(5,656)	(7,478)	(10,906)	(15,005)	(16,471)	31,453	34,619
Total Annual R	-	(1)	316	4,477	24,390	46,240	58,251	58,683	53,026	45,548	34,642	19,638	3,167	34,619	

PSEP: SoCalGas 2014–2027 Track 3 Authorized Revenue Summary for SEEBA (in thousands of dollars)

Southern California Gas Company

Total Annual SEEBA TRACK 3A Revenue Requirement and Interest (2014-2027)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
Amortization	-	-	(640)	(1,920)	(2,469)	(7,075)	(11,056)	(8,059)	(4,293)	(2,110)	(1,116)	(626)	(392)	2,984	(30,804)
O&M Costs	297	1,671	2,649	2,106	9,311	14,240	977	5	59	(81)	111	-	-	-	31,344
Net Cost / (Revenue)	297	1,671	2,009	186	6,842	7,165	(10,079)	(8,054)	(4,235)	(2,191)	(1,005)	(626)	(392)	2,984	540
Interest	0	1	17	42	194	348	111	4	(40)	(239)	(340)	(325)	(315)	-	(540)
Total Recoverable Costs	297	1,672	2,026	228	7,036	7,513	(9,967)	(8,050)	(4,275)	(2,430)	(1,345)	(951)	(707)	2,984	(5,969)
Total Annual Revenue Requirement	297	1,969	3,995	4,223	11,259	18,772	8,805	754	(3,520)	(5,951)	(7,295)	(8,246)	(8,953)	(5,969)	-

PSEP: SoCalGas 2014–2027 Track 3 Authorized Revenue Summary for PSEPMA

(in thousands of dollars)

Southern California Gas Company								
Total Annual PSEPMA-L-44 Subaccount TRACK 3A Revenue Requirement and Interest (2014-2027)								
	2021	2022	2023	2024	2025	2026	2027	Total
Amortization	-	-	-	-	-	-	-	-
Capital Related Costs								
Depreciation	421	670	721	773	679	700	700	*4,665*
Return	1,279	1,833	355	362	1,607	1,639	1,624	*8,698*
Income Taxes	363	375	450	519	396	400	310	*2,812*
Ad Valorem Taxes	-	172	1,804	2,032	356	319	265	*4,949*
Total Capital Related Costs	2,063	3,050	3,330	3,686	3,037	3,058	2,899	21,123
Interest	0	72	356	558	620	684	-	*2,290*
Total Recoverable Costs	2,064	3,122	3,686	4,244	3,657	3,742	2,899	*23,324*
Total Annual Revenue Requirement	2,070	5,192	8,878	13,122	16,779	20,521	23,420	

PSEP: SoCalGas 2014–2027 Track 3 Authorized Revenue Summary for PSEP-P2MA (in thousands of dollars)

Southern California Gas Company Total Annual PSEP-2MA TRACK 3A Revenue Requirement and Interest	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
Amortization	-	-	-	-	-	-	-	-	-	-	-	(1,692)	*(5,077)*
O&M Costs	268	6,676	1,103	(1,844)	(49)	820	(3,068)	(2)	(1)	-	-	-	*3,903*
Net Cost / (Revenue)	*268*	*6,676*	*1,103*	*(1,844)*	*(49)*	*820*	*(3,068)*	*(2)*	*(1)*	*-*	*-*	*(1,692)*	*(1,174)*
Interest	0	52	154	137	14	18	(37)	219	235	201	181	-	*1,174*
Total Recoverable Costs	268	6,728	1,258	(1,707)	(36)	838	(3,105)	217	234	201	181	(1,692)	*3,385*
Total Annual Revenue Requirement	268	6,996	8,254	6,547	6,511	7,349	4,244	4,462	4,695	4,896	5,077	3,385	-

(END OF APPENDIX B)

Appendix C

(Bill Rate Impact for WMPMA and PSEP)

SDG&E WMPMA Track 3 Electric Rate and Bill Impact

Typical Residential Monthly Bill Impact ($/Month)[1]

Residential Customer Type				
3-year Amortization	**Current (8/1/2026)**	**2027**	**Change ($'s)**	**Change (%)**
Non-CARE	$182.59	$189.35	$6.76	3.7%
CARE	$100.93	$105.33	$4.39	4.4%

SDG&E PSEP Track 3 Gas Rate and Bill Impact

Typical Residential Monthly Bill Impact ($/Month)

Residential Customer Type				
12-month Amortization	**Current (9/1/2026)**	**9/1/2026**	**Change ($'s)**	**Change (%)**
Non-CARE	$62.22	$63.41	$1.19	1.9%
CARE	$42.38	$43.19	$0.81	1.9%

SoCalGas PSEP Track 3 Electric Rate and Bill Impact

Typical Residential Monthly Bill Impact ($/Month)

Residential Customer Type				
12-month Amortization	**Current (9/1/2026)**	**9/1/2026**	**Change ($'s)**	**Change (%)**
Non-CARE	$68.26	$68.48	$0.22	0.3%
CARE	$39.01	$39.14	$0.13	0.3%

(END OF APPENDIX C)

[1] The rate and bill impacts presented are based on current effective rates and models as of August 1, 2026. The actual rate and bill impacts may differ based upon the rate and models in effect upon implementation.