

Company: San Diego Gas & Electric Company (U 902 M)
Proceeding: 2028 General Rate Case
Application: A.26-06-____
Exhibit No: (SDGE-28-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF STEVEN P. DAIS
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY
VOLUME 1 OF 2
BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA
JUNE 2026



SPD – CWP - Table of Contents

Rate Base Categories	1
Rate Base Summary – Total CPUC (All Years)	4
Rate Base Summary - Electric (All Years)	5
Rate Base Summary – Gas (All Years).....	6
Plant Balances / Weighted Plant – Electric	8
Plant Balances / Weighted Plant – Gas	16
Recorded Beginning Balances.....	31
Forecasted Plant Additions	100
Forecasted Plant Retirements.....	113
Weighted Reserves – Depreciation.....	122
Weighted Reserves – Amortization.....	137
Fuel In Storage	152
Materials and Supplies.....	154
Customer Advances for Construction	168

Rate Base Components

Summarization

The purpose of these work papers is to illustrate the components of rate base and provide support for recorded year 2025, estimated years 2026 and 2027, and Test Year 2028. Rate base is computed on a weighted average basis. The primary components of weighted-average rate base are Plant-in-Service, Materials and Supplies, and Working Cash. The gross rate base is then reduced by Customer Advances for Construction, Accumulated Depreciation Reserve, Accumulated Amortization Reserve, and Accumulated Deferred Taxes.

Plant Balance

Plant in service represents gross fixed assets used in utility operations with an expected economic and physical life greater than one year from the date of service.

Accumulated Depreciation

The Accumulated Depreciation Reserve represents a weighted accumulated book reserve which includes a summation of depreciation accrual charges adjusted for plant retirements, net salvage, and other adjustments or transfers as required by the FERC Uniform System of Accounts.

Accumulated Amortization

Accumulated Amortization Reserve represents the provision and salvage cost less retirement and removal costs for land rights, software and limited-term investments.

Customer Advances for Construction (CAC)

Customer Advances for Construction (CAC) represents advances for construction paid by third parties which are subject to refund when new customers and appliances are added to these lines as mandated by the CPUC and described in SDG&E's Tariff rules 15 and 16.

Fuel-in-Storage

Fuel in Storage is based upon the recorded value of SDG&E's line pack.

Materials and Supplies

Materials and Supplies included in Rate Base are those items which are directly assignable to electric and gas plus an allocated portion of common materials and supplies.

Working Cash

Working Cash represents operational cash requirements contributed by our investors resulting from the evaluation of balance sheet items and lead-lag study. Working cash is included in rate base to compensate our investors for the funds advanced by them. These funds are used to pay operating expenses in advance of receiving customer revenues and for working funds for day-to-day operational requirements.

Rate Base

San Diego Gas and Electric Company
WEIGHTED AVERAGE DEPRECIATED RATE BASE
 Summary Total CPUC
 (Thousands of Dollars)

Line No.	Account Description	Recorded Year 2025	Estimated Year 2026	Estimated Year 2027	Test Year 2028
Fixed Capital					
1	Plant In Service	20,225,373	21,208,689	22,449,884	23,889,941
2	Total Fixed Capital	20,225,373	21,208,689	22,449,884	23,889,941
Working Capital					
3	Fuel in Storage	453	453	453	453
4	Materials & Supplies	239,964	248,396	254,975	259,779
5	Working Cash*	232,236	239,203	246,379	246,559
6	Total Working Capital	472,654	488,052	501,807	506,791
7	Repair Deductions Rate Base Adjustment (2016 - 2042)	(27,778)	(26,144)	(24,510)	(22,876)
8	Customer Advances For Construction	(20,815)	(20,856)	(20,275)	(19,694)
9	Total Other	(48,593)	(47,000)	(44,785)	(42,570)
Deductions For Reserves					
10	Accumulated Deferred Taxes - 2017 Tax Cuts & Jobs Act Adj	278,558	270,363	261,412	251,705
11	Accumulated Depreciation Reserve	7,219,574	7,596,522	8,120,591	8,664,798
12	Accumulated Amortization Reserve	752,560	854,939	1,048,714	1,260,379
13	Accumulated Deferred Taxes	800,997	796,791	777,974	795,578
14	Total Deductions For Reserves	9,051,690	9,518,615	10,208,691	10,972,461
15	Weighted Average Depreciated Rate Base	11,597,744	12,131,125	12,698,214	13,381,701

San Diego Gas and Electric Company
 WEIGHTED AVERAGE DEPRECIATED RATE BASE
 Electric
 (Thousands of Dollars)

Line No.	Account Description	Recorded Year 2025	Estimated Year 2026	Estimated Year 2027	Test Year 2028
Fixed Capital					
1	Plant In Service	15,039,102	15,782,476	16,757,676	17,844,884
2	Total Fixed Capital	15,039,102	15,782,476	16,757,676	17,844,884
Working Capital					
3	Materials & Supplies	216,785	225,152	231,813	236,458
4	Working Cash*	201,968	208,027	214,268	206,450
5	Total Working Capital	418,753	433,179	446,081	442,908
7	Repair Deductions Rate Base Adjustment (2016 - 2042)	(27,778)	(26,144)	(24,510)	(22,876)
8	Customer Advances For Construction	(18,526)	(19,030)	(18,581)	(18,131)
9	Total Other	(46,304)	(45,175)	(43,091)	(41,007)
Deductions For Reserves					
10	Accumulated Deferred Taxes - 2017 Tax Cuts & Jobs Act Adj	214,554	207,667	200,163	192,042
11	Accumulated Depreciation Reserve	5,619,767	5,874,101	6,280,026	6,697,713
12	Accumulated Amortization Reserve	544,327	615,760	757,328	913,710
13	Accumulated Deferred Taxes	441,536	442,340	429,397	417,890
14	Total Deductions For Reserves	6,820,185	7,139,868	7,666,914	8,221,354
15	Weighted Average Depreciated Rate Base	8,591,366	9,030,613	9,493,751	10,025,430

San Diego Gas and Electric Company
 WEIGHTED AVERAGE DEPRECIATED RATE BASE
 Gas
 (Thousands of Dollars)

Line No.	Account Description	Recorded Year 2025	Estimated Year 2026	Estimated Year 2027	Test Year 2028
Fixed Capital					
1	Plant In Service	5,186,271	5,426,212	5,692,208	6,045,057
2	Total Fixed Capital	5,186,271	5,426,212	5,692,208	6,045,057
Working Capital					
3	Fuel in Storage	453	453	453	453
4	Materials & Supplies	23,180	23,244	23,162	23,321
5	Working Cash*	30,267	31,176	32,111	40,109
6	Total Working Capital	53,901	54,873	55,726	63,883
7	Repair Deductions Rate Base Adjustment (2016 - 2042)	-	-	-	-
8	Customer Advances For Construction	(2,289)	(1,826)	(1,694)	(1,563)
9	Total Other	(2,289)	(1,826)	(1,694)	(1,563)
Deductions For Reserves					
10	Accumulated Deferred Taxes - 2017 Tax Cuts & Jobs Act Adj	64,004	62,696	61,249	59,663
11	Accumulated Depreciation Reserve	1,599,807	1,722,421	1,840,564	1,967,085
11	Accumulated Amortization Reserve	208,233	239,179	291,386	346,670
12	Accumulated Deferred Taxes	359,461	354,451	348,577	377,688
13	Total Deductions For Reserves	2,231,505	2,378,748	2,541,776	2,751,106
14	Weighted Average Depreciated Rate Base	3,006,377	3,100,512	3,204,463	3,356,270

Plant Balances

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2025 WEIGHTED AVERAGE DEPRECIATED RATE BASE PLANT
ELECTRIC
(Thousands of Dollars)

Line No.	(Reference)	(1) Distribution Plant	(2) General Plant Electric	(3) Common Plant Electric	(4) Steam & Other Generation	(5) Nuclear Generation	(6) Total Electric Plant Sum 1:5
1	Dec-24	11,472,892	515,111	1,564,261	1,169,375	-	14,721,639
2	Jan-25	11,583,048	511,958	1,490,859	1,169,685	-	14,755,550
3	Feb	11,655,057	512,375	1,491,157	1,170,579	-	14,829,168
4	Mar	11,875,976	292,559	1,505,941	1,170,910	-	14,845,386
5	Apr	11,947,315	294,362	1,508,346	1,175,787	-	14,925,810
6	May	11,992,720	294,622	1,516,214	1,179,262	-	14,982,818
7	Jun	12,118,773	284,851	1,475,154	1,180,107	-	15,058,885
8	Jul	12,141,096	285,012	1,473,837	1,180,481	-	15,080,426
9	Aug	12,198,508	293,071	1,489,796	1,180,659	-	15,162,034
10	Sep	12,270,673	293,520	1,502,387	1,180,850	-	15,247,430
11	Oct	12,359,978	290,290	1,508,740	1,179,585	-	15,338,593
12	Nov	12,242,830	290,849	1,510,636	1,181,451	-	15,225,766
13	Dec-25	12,337,782	250,159	1,543,906	1,181,231	-	15,313,078
14	Total 13 Months	156,196,647	4,408,741	19,581,232	15,299,962	-	195,486,583
15	Less 1/2 First & Last Months						15,017,359
16	Total 12 Months Wtd. Average						180,469,225
17	Monthly Weighted Average						15,039,102

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2026 WEIGHTED AVERAGE DEPRECIATED RATE BASE PLANT
ELECTRIC
(Thousands of Dollars)

Line No.	(Reference)	(1) Distribution Plant	(2) General Plant Electric	(3) Common Plant Electric	(4) Steam & Other Generation	(5) Nuclear Generation	(6) Total Electric Plant Sum 1:5
1	Dec-25	12,337,782	250,159	1,543,906	1,181,231	-	15,313,078
2	Jan-26	12,379,359	256,796	1,545,880	1,183,571	-	15,365,606
3	Feb	12,476,013	261,978	1,546,051	1,185,420	-	15,469,462
4	Mar	12,560,872	265,653	1,546,250	1,187,032	-	15,559,807
5	Apr	12,643,659	268,586	1,546,408	1,188,514	-	15,647,167
6	May	12,715,673	271,158	1,546,605	1,189,630	-	15,723,066
7	Jun	12,783,911	273,554	1,546,917	1,190,557	-	15,794,939
8	Jul	12,852,854	275,865	1,547,092	1,191,679	-	15,867,490
9	Aug	12,916,177	278,137	1,547,249	1,192,819	-	15,934,382
10	Sep	12,981,338	280,391	1,547,439	1,193,924	-	16,003,092
11	Oct	13,041,807	282,621	1,547,579	1,194,989	-	16,066,996
12	Nov	13,101,309	284,848	1,547,681	1,195,762	-	16,129,600
13	Dec-26	13,190,619	304,343	1,651,886	1,196,286	-	16,343,134
14	Total 13 Months	165,981,374	3,554,089	20,210,943	15,471,414	-	205,217,819
15	Less 1/2 First & Last Months						15,828,106
16	Total 12 Months Wtd. Average						189,389,713
17	Monthly Weighted Average						15,782,476

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2027 WEIGHTED AVERAGE DEPRECIATED RATE BASE PLANT
ELECTRIC
(Thousands of Dollars)

Line No.	(Reference)	(1) Distribution Plant	(2) General Plant Electric	(3) Common Plant Electric	(4) Steam & Other Generation	(5) Nuclear Generation	(6) Total Electric Plant Sum 1:5	Line No.
1	Dec-26	13,190,619	304,343	1,651,886	1,196,286	-	16,343,134	1
2	Jan-27	13,252,803	306,522	1,652,391	1,196,534	-	16,408,250	2
3	Feb	13,309,264	308,618	1,659,291	1,196,927	-	16,474,100	3
4	Mar	13,365,016	310,679	1,659,798	1,197,456	-	16,532,949	4
5	Apr	13,421,997	312,720	1,660,255	1,198,096	-	16,593,068	5
6	May	13,479,080	314,752	1,660,648	1,198,556	-	16,653,036	6
7	Jun	13,595,378	316,779	1,662,063	1,198,992	-	16,773,212	7
8	Jul	13,650,312	318,804	1,661,683	1,199,659	-	16,830,458	8
9	Aug	13,723,670	320,827	1,660,987	1,200,382	-	16,905,866	9
10	Sep	13,778,542	322,849	1,661,516	1,201,106	-	16,964,013	10
11	Oct	13,833,412	324,854	1,661,997	1,201,822	-	17,022,085	11
12	Nov	13,888,285	326,858	1,662,444	1,202,343	-	17,079,930	12
13	Dec-27	13,997,579	417,939	1,748,932	1,202,696	-	17,367,146	13
14	Total 13 Months	176,485,958	4,206,543	21,663,892	15,590,855	-	217,947,247	14
15	Less 1/2 First & Last Months						16,855,140	15
16	Total 12 Months Wtd. Average						201,092,107	16
17	Monthly Weighted Average						16,757,676	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2028 WEIGHTED AVERAGE DEPRECIATED RATE BASE PLANT
ELECTRIC
(Thousands of Dollars)

Line No.	(Reference)	(1) Distribution Plant	(2) General Plant Electric	(3) Common Plant Electric	(4) Steam & Other Generation	(5) Nuclear Generation	(6) Total Electric Plant Sum 1:5
1	Dec-27	13,997,579	417,939	1,748,932	1,202,696	-	17,367,146
2	Jan-28	14,062,433	419,461	1,749,885	1,202,917	-	17,434,696
3	Feb	14,128,870	420,871	1,751,235	1,203,278	-	17,504,254
4	Mar	14,197,857	423,585	1,761,028	1,203,744	-	17,586,214
5	Apr	14,268,927	426,300	1,769,435	1,204,283	-	17,668,945
6	May	14,341,658	429,009	1,770,409	1,204,668	-	17,745,744
7	Jun	14,417,845	431,712	1,783,703	1,205,035	-	17,838,295
8	Jul	14,492,911	434,402	1,784,644	1,205,595	-	17,917,552
9	Aug	14,572,723	437,089	1,785,631	1,206,198	-	18,001,641
10	Sep	14,649,228	439,772	1,786,657	1,206,823	-	18,082,480
11	Oct	14,726,229	442,444	1,790,080	1,207,453	-	18,166,206
12	Nov	14,803,617	443,809	1,799,657	1,207,911	-	18,254,994
13	Dec-28	14,926,687	483,783	1,889,338	1,208,219	-	18,508,027
14	Total 13 Months	187,586,564	5,650,176	23,170,634	15,668,822	-	232,076,194
15	Less 1/2 First & Last Months						17,937,587
16	Total 12 Months Wtd. Average						214,138,608
17	Monthly Weighted Average						17,844,884

San Diego Gas and Electric Company
Plant Balances
Electric Distribution
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025	2026	2027	Year 2028
		(a)	(b)	(c)	(d)
1	Prior December	11,472,892	12,337,782	13,190,619	13,997,579
2	January	11,583,048	12,379,359	13,252,803	14,062,433
3	February	11,655,057	12,476,013	13,309,264	14,128,870
4	March	11,875,976	12,560,872	13,365,016	14,197,857
5	April	11,947,315	12,643,659	13,421,997	14,268,927
6	May	11,992,720	12,715,673	13,479,080	14,341,658
7	June	12,118,773	12,783,911	13,595,378	14,417,845
8	July	12,141,096	12,852,854	13,650,312	14,492,911
9	August	12,198,508	12,916,177	13,723,670	14,572,723
10	September	12,270,673	12,981,338	13,778,542	14,649,228
11	October	12,359,978	13,041,807	13,833,412	14,726,229
12	November	12,242,830	13,101,309	13,888,285	14,803,617
13	December	12,337,782	13,190,619	13,997,579	14,926,687
14	13 Months Total	156,196,647	165,981,374	176,485,958	187,586,564
15	Less one-half opening and closing balances	11,905,337	12,764,200	13,594,099	14,462,133
16	Remainder	144,291,310	153,217,173	162,891,859	173,124,431
17	Weighted Average Balance (1)	12,024,276	12,768,098	13,574,322	14,427,036

(1) Remainder divided by twelve

San Diego Gas and Electric Company
Plant Balances
Electric General to Distribution
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025 (a)	2026 (b)	2027 (c)	Year 2028 (d)
1	Prior December	515,111	250,159	304,343	417,939
2	January	511,958	256,796	306,522	419,461
3	February	512,375	261,978	308,618	420,871
4	March	292,559	265,653	310,679	423,585
5	April	294,362	268,586	312,720	426,300
6	May	294,622	271,158	314,752	429,009
7	June	284,851	273,554	316,779	431,712
8	July	285,012	275,865	318,804	434,402
9	August	293,071	278,137	320,827	437,089
10	September	293,520	280,391	322,849	439,772
11	October	290,290	282,621	324,854	442,444
12	November	290,849	284,848	326,858	443,809
13	December	250,159	304,343	417,939	483,783
14	13 Months Total	4,408,741	3,554,089	4,206,543	5,650,176
15	Less one-half opening and closing balances	382,635	277,251	361,141	450,861
16	Remainder	4,026,106	3,276,838	3,845,402	5,199,315
17	Weighted Average Balance (1)	335,509	273,070	320,450	433,276

(1) Remainder divided by twelve

San Diego Gas and Electric Company
Plant Balances
Electric from Common
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025	2026	2027	Year 2028
		(a)	(b)	(c)	(d)
1	Prior December	1,564,261	1,543,906	1,651,886	1,748,932
2	January	1,490,859	1,545,880	1,652,391	1,749,885
3	February	1,491,157	1,546,051	1,659,291	1,751,235
4	March	1,505,941	1,546,250	1,659,798	1,761,028
5	April	1,508,346	1,546,408	1,660,255	1,769,435
6	May	1,516,214	1,546,605	1,660,648	1,770,409
7	June	1,475,154	1,546,917	1,662,063	1,783,703
8	July	1,473,837	1,547,092	1,661,683	1,784,644
9	August	1,489,796	1,547,249	1,660,987	1,785,631
10	September	1,502,387	1,547,439	1,661,516	1,786,657
11	October	1,508,740	1,547,579	1,661,997	1,790,080
12	November	1,510,636	1,547,681	1,662,444	1,799,657
13	December	1,543,906	1,651,886	1,748,932	1,889,338
14	13 Months Total	19,581,232	20,210,943	21,663,892	23,170,634
15	Less one-half opening and closing balances	1,554,083	1,597,896	1,700,409	1,819,135
16	Remainder	18,027,149	18,613,047	19,963,483	21,351,499
17	Weighted Average Balance (1)	1,502,262	1,551,087	1,663,624	1,779,292

(1) Remainder divided by twelve

San Diego Gas and Electric Company
Plant Balances
Electric Generation
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025	2026	2027	Year 2028
		(a)	(b)	(c)	(d)
1	Prior December	1,169,375	1,181,231	1,196,286	1,202,696
2	January	1,169,685	1,183,571	1,196,534	1,202,917
3	February	1,170,579	1,185,420	1,196,927	1,203,278
4	March	1,170,910	1,187,032	1,197,456	1,203,744
5	April	1,175,787	1,188,514	1,198,096	1,204,283
6	May	1,179,262	1,189,630	1,198,556	1,204,668
7	June	1,180,107	1,190,557	1,198,992	1,205,035
8	July	1,180,481	1,191,679	1,199,659	1,205,595
9	August	1,180,659	1,192,819	1,200,382	1,206,198
10	September	1,180,850	1,193,924	1,201,106	1,206,823
11	October	1,179,585	1,194,989	1,201,822	1,207,453
12	November	1,181,451	1,195,762	1,202,343	1,207,911
13	December	1,181,231	1,196,286	1,202,696	1,208,219
14	13 Months Total	15,299,962	15,471,414	15,590,855	15,668,822
15	Less one-half opening and closing balances	1,175,303	1,188,758	1,199,491	1,205,458
16	Remainder	14,124,659	14,282,655	14,391,364	14,463,364
17	Weighted Average Balance (1)	1,177,055	1,190,221	1,199,280	1,205,280

(1) Remainder divided by twelve

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2025 WEIGHTED AVERAGE DEPRECIATED RATE BASE PLANT
GAS
(Thousands of Dollars)

Line No.	(Reference)	(1) Gas Plant	(2) Common Plant Gas	(3) Total Electric Plant (1) + (2)	Line No.
1	Dec-24	4,297,755	691,656	4,989,411	1
2	Jan-25	4,309,265	799,287	5,108,552	2
3	Feb	4,325,791	799,462	5,125,253	3
4	Mar	4,339,351	807,423	5,146,774	4
5	Apr	4,353,279	808,712	5,161,991	5
6	May	4,385,742	812,929	5,198,671	6
7	Jun	4,394,773	790,923	5,185,696	7
8	Jul	4,402,981	790,217	5,193,198	8
9	Aug	4,412,855	798,770	5,211,625	9
10	Sep	4,423,731	805,518	5,229,249	10
11	Oct	4,421,443	808,923	5,230,366	11
12	Nov	4,471,432	809,939	5,281,371	12
13	Dec-25	4,505,586	830,013	5,335,599	13
14	Total 13 Months	57,043,985	10,353,771	67,397,756	14
15	Less 1/2 First & Last Months			5,162,505	15
16	Total 12 Months Wtd. Average			62,235,251	16
17	Monthly Weighted Average			5,186,271	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2026 WEIGHTED AVERAGE DEPRECIATED RATE BASE PLANT
GAS
(Thousands of Dollars)

Line No.	(Reference)	(1) Gas Plant	(2) Common Plant Gas	(3) Total Electric Plant (1) + (2)	Line No.
1	Dec-25	4,505,586	830,013	5,335,599	1
2	Jan-26	4,520,909	828,487	5,349,396	2
3	Feb	4,535,143	828,579	5,363,722	3
4	Mar	4,549,148	828,686	5,377,834	4
5	Apr	4,563,327	828,770	5,392,097	5
6	May	4,577,855	828,876	5,406,731	6
7	Jun	4,592,769	829,043	5,421,812	7
8	Jul	4,608,110	829,137	5,437,247	8
9	Aug	4,623,833	829,221	5,453,054	9
10	Sep	4,639,903	829,323	5,469,226	10
11	Oct	4,656,283	829,398	5,485,681	11
12	Nov	4,672,935	829,453	5,502,388	12
13	Dec-26	4,689,827	885,299	5,575,126	13
14	Total 13 Months	59,735,628	10,834,284	70,569,913	14
15	Less 1/2 First & Last Months			5,455,363	15
16	Total 12 Months Wtd. Average			65,114,551	16
17	Monthly Weighted Average			5,426,212	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2027 WEIGHTED AVERAGE DEPRECIATED RATE BASE PLANT
GAS
(Thousands of Dollars)

Line No.	(Reference)	(1) Gas Plant	(2) Common Plant Gas	(3) Total Electric Plant (1) + (2)	Line No.
1	Dec-27	4,689,827	885,299	5,575,126	1
2	Jan-27	4,707,663	885,570	5,593,233	2
3	Feb	4,725,477	889,268	5,614,745	3
4	Mar	4,743,327	889,540	5,632,867	4
5	Apr	4,761,237	889,785	5,651,022	5
6	May	4,779,220	889,995	5,669,215	6
7	Jun	4,797,259	890,754	5,688,013	7
8	Jul	4,815,392	890,550	5,705,942	8
9	Aug	4,833,597	890,177	5,723,774	9
10	Sep	4,861,914	890,460	5,752,374	10
11	Oct	4,880,247	890,718	5,770,965	11
12	Nov	4,898,635	890,958	5,789,593	12
13	Dec-27	4,917,071	937,309	5,854,380	13
14	Total 13 Months	62,410,866	11,610,382	74,021,249	14
15	Less 1/2 First & Last Months			5,714,753	15
16	Total 12 Months Wtd. Average			68,306,496	16
17	Monthly Weighted Average			5,692,208	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2028 WEIGHTED AVERAGE DEPRECIATED RATE BASE PLANT
GAS
(Thousands of Dollars)

Line No.	(Reference)	(1) Gas Plant	(2) Common Plant Gas	(3) Total Electric Plant (1) + (2)	Line No.
1	Dec-28	4,917,071	937,309	5,854,380	1
2	Jan-28	4,936,136	937,820	5,873,956	2
3	Feb	4,955,278	938,544	5,893,822	3
4	Mar	4,974,497	943,792	5,918,289	4
5	Apr	4,993,785	948,298	5,942,083	5
6	May	5,013,132	948,819	5,961,951	6
7	Jun	5,041,597	955,944	5,997,541	7
8	Jul	5,061,041	956,449	6,017,490	8
9	Aug	5,216,968	956,978	6,173,946	9
10	Sep	5,245,339	957,527	6,202,866	10
11	Oct	5,264,892	959,362	6,224,254	11
12	Nov	5,284,475	964,495	6,248,970	12
13	Dec-28	5,304,085	1,012,558	6,316,643	13
14	Total 13 Months	66,208,297	12,417,894	78,626,190	14
15	Less 1/2 First & Last Months			6,085,512	15
16	Total 12 Months Wtd. Average			72,540,679	16
17	Monthly Weighted Average			6,045,057	17

San Diego Gas and Electric Company
Plant Balances
Gas
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025	2026	2027	Year 2028
		(a)	(b)	(c)	(d)
1	Prior December	4,297,755	4,505,586	4,689,827	4,917,071
2	January	4,309,265	4,520,909	4,707,663	4,936,136
3	February	4,325,791	4,535,143	4,725,477	4,955,278
4	March	4,339,351	4,549,148	4,743,327	4,974,497
5	April	4,353,279	4,563,327	4,761,237	4,993,785
6	May	4,385,742	4,577,855	4,779,220	5,013,132
7	June	4,394,773	4,592,769	4,797,259	5,041,597
8	July	4,402,981	4,608,110	4,815,392	5,061,041
9	August	4,412,855	4,623,833	4,833,597	5,216,968
10	September	4,423,731	4,639,903	4,861,914	5,245,339
11	October	4,421,443	4,656,283	4,880,247	5,264,892
12	November	4,471,432	4,672,935	4,898,635	5,284,475
13	December	4,505,586	4,689,827	4,917,071	5,304,085
14	13 Months Total	57,043,985	59,735,628	62,410,866	66,208,297
15	Less one-half opening and closing balances	4,401,671	4,597,707	4,803,449	5,110,578
16	Remainder	52,642,314	55,137,922	57,607,418	61,097,719
17	Weighted Average Balance (1)	4,386,859	4,594,827	4,800,618	5,091,477

(1) Remainder divided by twelve

San Diego Gas and Electric Company
Plant Balances
Gas from Common
(Thousands of Dollars)

Line No.	End of Month	Recorded			Test
		Year 2025	Estimated Year		Year 2028
		(a)	(b)	(c)	(d)
1	Prior December	691,656	830,013	885,299	937,309
2	January	799,287	828,487	885,570	937,820
3	February	799,462	828,579	889,268	938,544
4	March	807,423	828,686	889,540	943,792
5	April	808,712	828,770	889,785	948,298
6	May	812,929	828,876	889,995	948,819
7	June	790,923	829,043	890,754	955,944
8	July	790,217	829,137	890,550	956,449
9	August	798,770	829,221	890,177	956,978
10	September	805,518	829,323	890,460	957,527
11	October	808,923	829,398	890,718	959,362
12	November	809,939	829,453	890,958	964,495
13	December	830,013	885,299	937,309	1,012,558
14	13 Months Total	10,353,771	10,834,284	11,610,382	12,417,894
15	Less one-half opening and closing balances	760,835	857,656	911,304	974,933
16	Remainder	9,592,936	9,976,628	10,699,078	11,442,961
17	Weighted Average Balance (1)	799,411	831,386	891,590	953,580

(1) Remainder divided by twelve

San Diego Gas & Electric Company
 Common & Electric Allocation Percentages

<u>Common Allocations</u>	<u>Factor</u>
Electric	55.66%
Electric Transmission	14.51%
Gas	29.83%
Total	<u>100.00%</u>

<u>Common Allocations</u>	<u>Factor</u>
Electric Generation	4.18%
Electric Transmission	14.51%
Electric Distribution	51.48%
Gas	29.83%
Total	<u>100.00%</u>

<u>Electric General</u>	<u>Factor</u>
Electric Transmission	20.68%
Electric	79.32%
Total	<u>100.00%</u>

<u>Electric General</u>	<u>Factor</u>
Electric Generation	5.96%
Electric Transmission	20.68%
Electric Distribution	73.36%
Total	<u>100.00%</u>

Asset ID	Rate Base Plant	25-Dec	26-Jan	26-Feb	26-Mar	26-Apr	26-May	26-Jun	26-Jul	26-Aug	26-Sep	26-Oct	26-Nov	26-Dec	YTD-2026
10	Steam Production Land	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527
20	Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Steam Production Other	567,673	567,673	567,673	567,673	567,673	567,673	567,546	567,546	567,546	567,546	567,546	567,546	567,546	567,546
35	Steam Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Steam Generation Software 2 - 5 Year Life - Fully Recovered	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980
37	Steam Generation Software 10 - 15 Year Life - Fully Recovered	590,179	590,179	590,179	590,179	590,179	590,179	590,052	590,052	590,052	590,052	590,052	590,052	590,052	590,052
320	Solar Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
330	Solar Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340	Solar Production Other	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834
350	Solar Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0	0
360	Solar Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
370	Solar Production Software 10 - 15 Year Life - Fully Recovered	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834
380	Other Renewable Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
390	Other Renewable Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400	Other Renewable Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
410	Other Renewable Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0	0
420	Other Renewable Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
430	Other Renewable Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Other Production Land	81	81	81	81	81	162	162	162	162	162	162	162	162	162
50	Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Other Production Other	532,098	534,392	536,241	537,852	539,334	540,370	541,424	542,546	543,686	544,791	545,856	546,829	547,152	547,152
65	Other Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	Other Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	Other Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
532,179		534,472	536,322	537,933	539,415	540,532	541,586	542,707	543,848	544,953	546,018	546,790	547,314	547,314	547,314
70	Electric Transmission Assigned to Generation	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software 2 - 5 Year Life - Fully Recovered	130,130	133,648	136,250	138,173	145,128	146,180	146,957	147,532	147,958	148,272	148,505	148,131	171,978	171,978
105	Electric Distribution Software 10 - 15 Year Life - Fully Recovered	58,829	58,829	58,829	58,829	58,829	58,829	58,829	58,829	58,829	58,829	58,829	59,374	59,374	59,374
106	Electric Distribution Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107	Electric Distribution IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Electric Distribution Land	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054
120	Electric Distribution Easements	96,682	96,741	96,880	97,069	97,301	97,570	97,871	98,199	98,551	98,922	99,310	99,713	100,128	100,128
130	Electric Distribution Other	11,638,033	11,762,921	11,856,835	11,939,582	12,015,182	12,085,875	12,153,034	12,221,074	12,283,621	12,348,096	12,407,944	12,466,872	12,531,919	12,531,919
140	Electric Generation Assigned to Electric Distribution	11,950,706	12,079,193	12,175,847	12,260,706	12,343,493	12,415,507	12,483,745	12,552,688	12,616,011	12,681,172	12,741,641	12,801,143	12,890,453	12,890,453
150	Electric Transmission Land Assigned to Electric Distribution	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330
151	Electric Transmission Easement Assigned to Electric Distribution	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499
152	Electric Transmission Other Assigned to Electric Distribution	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
199,757		199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757
500	Energy Storage Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0	0
510	Energy Storage Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
520	Energy Storage IT Hardware	41	41	41	41	41	41	41	41	41	41	41	41	41	41
530	Energy Storage Land	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831
540	Energy Storage Easements	352	352	352	352	352	352	352	352	352	352	352	352	352	352
550	Energy Storage Other	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184
100,409		100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409

Asset ID	Rate Base Plant	25-Dec	26-Jan	26-Feb	26-Mar	26-Apr	26-May	26-Jun	26-Jul	26-Aug	26-Sep	26-Oct	26-Nov	26-Dec	YTD-2026
160	Electric General Land & Non Depreciables	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312
161	Electric General Software 2 - 5 Year Life	51,155	59,593	64,171	66,849	68,593	69,880	70,946	71,905	72,814	73,701	74,578	75,452	76,325	76,325
161	Electric General Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Electric General Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Electric General Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
163	Electric General IT Hardware	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610
163	Electric General IT Hardware - Fully Recovered	252,256	254,231	256,186	258,141	260,096	262,051	264,005	265,960	267,915	269,870	271,804	273,738	295,184	295,184
170	Electric General Other	313,333	323,746	330,280	334,913	338,611	341,853	344,874	347,787	350,652	353,493	356,305	359,113	361,925	383,690
180	Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
190	Gas Storage Other	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169
200	Gas Transmission Land	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649
210	Gas Transmission Easements	3,493	3,493	3,493	3,493	3,493	3,493	3,491	3,491	3,491	3,491	3,491	3,491	3,491	3,491
220	Gas Transmission Other	1,192,750	1,197,986	1,202,503	1,206,583	1,210,412	1,214,111	1,217,760	1,221,408	1,225,084	1,228,806	1,232,552	1,236,417	1,240,309	1,244,309
		1,200,893	1,206,129	1,210,646	1,214,725	1,218,554	1,222,253	1,225,900	1,229,547	1,233,224	1,236,946	1,240,722	1,244,556	1,248,449	1,248,449
230	Gas Distribution Software & Franchises	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385
230	Gas Distribution Software & Franchises - Fully Recovered	86	86	86	86	86	86	86	86	86	86	86	86	86	86
240	Gas Distribution & General Land	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514
250	Gas Distribution & General Easements	8,518	8,518	8,518	8,518	8,518	8,518	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
260	Gas Distribution & General Other	3,291,020	3,301,108	3,310,824	3,320,749	3,331,101	3,341,929	3,353,214	3,364,908	3,376,955	3,389,303	3,401,906	3,414,724	3,427,724	3,441,440
		3,302,524	3,312,612	3,322,328	3,332,253	3,342,605	3,353,433	3,364,700	3,376,394	3,388,440	3,400,788	3,413,392	3,426,210	3,439,210	3,452,210
270	Common Software 2 - 5 Year Life	802,306	782,389	776,025	767,348	756,431	749,774	748,417	748,517	748,615	747,478	743,523	742,762	741,156	740,156
270	Common Software 2 - 5 Year Life - Fully Recovered	258,682	278,717	285,195	293,983	305,008	311,769	313,228	313,228	313,228	314,462	318,512	319,367	319,367	319,367
280	Common Software 10 - 15 Year Life	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790
280	Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290	Common Land & Non-Depreciable Easements	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254
300	Common IT Hardware	126,073	126,073	126,073	126,073	126,073	126,073	126,073	126,073	126,073	126,073	126,073	126,073	126,073	126,073
310	Common Other	1,343,906	1,344,123	1,344,314	1,344,485	1,344,660	1,344,848	1,345,036	1,345,224	1,345,412	1,345,600	1,345,788	1,345,976	1,346,164	1,346,352
315	Common Transportation Equip - Aviation	30,992	31,018	31,018	31,018	31,018	31,018	31,157	31,157	31,157	31,157	31,157	31,157	31,157	31,157
		2,777,002	2,777,363	2,777,669	2,778,028	2,778,311	2,778,664	2,778,925	2,779,186	2,779,447	2,779,708	2,779,969	2,780,230	2,780,491	2,780,752
Total		21,028,071	21,184,949	21,304,525	21,409,992	21,512,422	21,603,676	21,691,335	21,779,971	21,863,304	21,948,822	22,029,800	22,109,718	22,189,237	22,268,237
Common Shared Assets															
171	Shared Electric Communications	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 2 - 5 Year Life	169,211	169,211	169,211	169,211	168,390	167,512	166,512	165,512	164,512	163,512	162,512	161,512	160,512	160,512
271	Shared Common Software 2 - 5 Year Life - Fully Recovered	41,738	41,738	41,738	41,738	42,559	43,437	44,315	45,193	46,071	46,949	47,827	48,705	49,583	49,583
281	Shared Common Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0	0
281	Shared Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
291	Shared Common Land	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145
301	Shared Common IT Hardware	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715
311	Shared Common Structures & Improvements	304,988	304,988	304,988	304,988	305,119	305,119	306,475	306,475	306,475	306,475	306,475	306,475	306,475	306,475
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	31,495	31,495	31,495	31,495	31,495	31,495	30,717	30,717	30,717	30,717	30,717	30,717	30,717	30,717
		617,889	617,889	617,889	617,889	618,020	618,020	618,598	618,598	618,598	618,598	618,598	618,598	618,598	618,598
		1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 2 - 5 Year Life	169,211	169,211	169,211	169,211	168,390	167,512	166,512	165,512	164,512	163,512	162,512	161,512	160,512	160,512
271	Shared Common Software 2 - 5 Year Life - Fully Recovered	41,738	41,738	41,738	41,738	42,559	43,437	44,315	45,193	46,071	46,949	47,827	48,705	49,583	49,583
281	Shared Common Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0	0
281	Shared Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
291	Shared Common Land	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145
301	Shared Common IT Hardware	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715
311	Shared Common Structures & Improvements	304,988	304,988	304,988	304,988	305,119	305,119	306,475	306,475	306,475	306,475	306,475	306,475	306,475	306,475
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	31,495	31,495	31,495	31,495	31,495	31,495	30,717	30,717	30,717	30,717	30,717	30,717	30,717	30,717
		617,889	617,889	617,889	617,889	618,020	618,020	618,598	618,598	618,598	618,598	618,598	618,598	618,598	618,598
		1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 2 - 5 Year Life	169,211	169,211	169,211	169,211	168,390	167,512	166,512	165,512	164,512	163,512	162,512	161,512	160,512	160,512
271	Shared Common Software 2 - 5 Year Life - Fully Recovered	41,738	41,738	41,738	41,738	42,559	43,437	44,315	45,193	46,071	46,949	47,827	48,705	49,583	49,583
281	Shared Common Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0	0
281	Shared Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
291	Shared Common Land	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145
301	Shared Common IT Hardware	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715	67,715
311	Shared Common Structures & Improvements	304,988	304,988	304,988	304,988	305,119	305,119	306,475	306,475	306,475	306,475	306,475	306,475	306,475	306,475
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	31,495	31,495	31,495	31,495	31,495	31,495	30,717	30,717	30,717	30,717	30,717	30,717	30,717	30,717
		617,889	617,889	617,889	617,889	618,020	618,020	618,598							

Asset ID Rate Base Plant

Asset ID	Rate Base Plant	27-Jan	27-Feb	27-Mar	27-Apr	27-May	27-Jun	27-Jul	27-Aug	27-Sep	27-Oct	27-Nov	27-Dec	YTD-2027
10	Steam Production Land	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527
20	Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Steam Production Other	567,546	567,546	567,546	567,546	567,546	567,419	567,419	567,419	567,419	567,419	567,419	567,419	567,419
35	Steam Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Steam Generation Software 2 - 5 Year Life	7,980	7,980	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893
37	Steam Generation Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
590,052		590,052	590,052	590,052	590,052	590,052	589,925	589,925	589,925	589,925	589,925	589,925	589,925	589,925
320	Solar Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
330	Solar Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
340	Solar Production Other	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834
350	Solar Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
360	Solar Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
370	Solar Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
41,834		41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834
380	Other Renewable Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
390	Other Renewable Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
400	Other Renewable Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
410	Other Renewable Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
420	Other Renewable Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
430	Other Renewable Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
430	Other Renewable Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0	0	0	0	0	0	0	0	0	0	0	0	0
40	Other Production Land	162	162	162	162	162	162	162	162	162	162	162	162	162
50	Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Other Production Other	547,401	547,793	548,322	548,963	549,423	549,986	550,663	551,376	552,100	552,816	553,337	553,890	553,890
65	Other Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
66	Other Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
67	Other Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0	0	0	0	0	0	0	0	0	0	0	0	0
547,563		547,955	548,484	549,125	549,585	550,148	550,815	551,537	552,262	552,978	553,499	553,852	553,852	553,852
17,085		17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085
80	Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software 2 - 5 Year Life	175,165	175,276	166,480	168,201	166,659	166,956	167,052	167,147	167,241	167,334	167,427	167,520	167,520
105	Electric Distribution Software 10 - 15 Year Life - Fully Recovered	59,374	59,374	68,277	68,277	69,719	69,719	69,719	69,719	69,719	69,719	69,719	69,719	69,719
105	Electric Distribution Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
106	Electric Distribution Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
107	Electric Distribution IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Electric Distribution Land	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054
120	Electric Distribution Easements	100,583	101,040	101,498	101,956	102,415	102,875	103,335	103,796	104,257	104,718	105,179	105,640	105,640
130	Electric Distribution Other	12,590,460	12,646,354	12,701,542	12,756,343	12,812,867	12,869,608	12,926,608	12,983,985	13,041,740	13,100,106	13,158,472	13,216,838	13,275,204
12,952,637		13,009,098	13,064,850	13,121,831	13,178,914	13,236,212	13,293,712	13,351,416	13,409,328	13,467,446	13,525,772	13,584,308	13,642,954	13,697,413
140	Electric Generation Assigned to Electric Distribution	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330
150	Electric Transmission Land Assigned to Electric Distribution	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499
151	Electric Transmission Easement Assigned to Electric Distribution	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
152	Electric Transmission Other Assigned to Electric Distribution	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891
199,757		199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757
500	Energy Storage Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
510	Energy Storage Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
510	Energy Storage Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
520	Energy Storage IT Hardware	41	41	41	41	41	41	41	41	41	41	41	41	41
530	Energy Storage Land	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831
540	Energy Storage Easements	352	352	352	352	352	352	352	352	352	352	352	352	352
550	Energy Storage Other	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184
100,409		100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409

Asset ID	Rate Base Plant												YTD-2027
	27-Jan	27-Feb	27-Mar	27-Apr	27-May	27-Jun	27-Jul	27-Aug	27-Sep	27-Oct	27-Nov	27-Dec	
160 Electric General Land & Non Depreciables	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312
161 Electric General Software 2 - 5 Year Life	77,054	77,699	78,299	78,876	79,440	79,998	80,563	81,106	81,658	82,209	82,759	144,861	144,661
162 Electric General Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
163 Electric General Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
163 Electric General IT Hardware	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,869	6,590	6,590
170 Electric General Other	297,202	299,200	301,197	303,195	305,192	307,190	309,187	311,185	313,182	315,159	317,135	368,339	368,339
	386,437	389,080	391,678	394,252	396,813	399,369	401,921	404,471	407,021	409,548	412,075	526,902	526,902
180 Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Storage Other	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169
200 Gas Transmission Land	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649
210 Gas Transmission Easements	3,491	3,491	3,491	3,491	3,491	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488
220 Gas Transmission Other	1,244,299	1,245,338	1,252,422	1,256,548	1,260,714	1,264,917	1,269,152	1,273,417	1,277,708	1,282,023	1,286,359	1,290,712	1,296,712
	1,252,439	1,256,477	1,260,562	1,264,688	1,268,854	1,273,054	1,277,289	1,281,554	1,285,845	1,290,160	1,294,496	1,298,850	1,298,850
230 Gas Distribution Software & Franchises	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385
230 Gas Distribution Software & Franchises - Fully Recovered	86	86	86	86	86	86	86	86	86	86	86	86	86
240 Gas Distribution & General Land	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514
250 Gas Distribution & General Easements	8,500	8,500	8,500	8,500	8,500	8,482	8,482	8,482	8,482	8,482	8,482	8,482	8,482
260 Gas Distribution & General Other	3,441,569	3,455,345	3,469,111	3,482,894	3,496,711	3,510,568	3,524,466	3,538,407	3,552,432	3,576,451	3,590,503	3,604,585	3,604,585
	3,453,055	3,466,831	3,480,596	3,494,380	3,508,197	3,522,036	3,535,934	3,549,874	3,573,900	3,587,918	3,601,971	3,616,052	3,616,052
270 Common Software 2 - 5 Year Life	857,174	863,132	827,718	827,234	826,232	806,790	797,747	797,838	796,923	794,851	788,360	928,956	928,956
270 Common Software 2 - 5 Year Life - Fully Recovered	384,351	390,037	425,544	426,121	427,215	448,675	457,809	457,809	458,815	460,977	467,557	473,117	473,117
280 Common Software 10 - 15 Year Life	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790
280 Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
290 Common Land & Non-Depreciable Easements	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254
300 Common IT Hardware	132,440	132,864	133,287	133,709	134,131	134,553	134,975	135,396	135,818	136,240	136,661	146,402	146,402
310 Common Other	1,347,547	1,347,176	1,346,790	1,346,396	1,345,825	1,345,230	1,344,736	1,344,240	1,343,746	1,343,250	1,342,754	1,338,363	1,338,363
315 Common Transportation Equip - Aviation	32,167	32,868	33,647	34,348	35,110	35,808	36,507	37,284	38,130	38,891	39,590	40,288	40,288
	2,968,722	2,981,120	2,992,030	2,998,852	2,993,557	2,986,100	2,985,416	2,984,167	2,985,117	2,985,982	2,986,784	3,142,169	3,142,169
Total	22,512,159	22,801,868	22,679,506	22,758,434	22,837,227	22,977,097	23,052,700	23,146,287	23,233,700	23,311,011	23,388,123	23,786,417	23,786,417
Common Shared Assets													
171 Shared Electric Communications	6,801	6,801	6,801	6,801	6,801	6,801	6,801	6,801	6,801	6,801	6,801	20,659	20,659
261 Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271 Shared Common Software 2 - 5 Year Life	161,537	161,537	161,172	161,172	158,210	158,210	158,210	158,210	158,210	158,210	158,210	154,484	154,484
271 Shared Common Software 2 - 5 Year Life - Fully Recovered	72,108	72,108	72,473	72,473	75,435	75,435	75,435	75,435	75,435	75,435	75,435	107,400	107,400
281 Shared Common Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
281 Shared Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
291 Shared Common Land	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145
301 Shared Common IT Hardware	70,919	70,919	70,919	70,919	70,919	70,919	70,919	70,919	70,919	70,919	70,919	75,889	75,889
311 Shared Common Structures & Improvements	317,532	317,532	317,532	317,532	317,532	309,686	309,686	309,686	309,686	309,686	309,686	309,686	309,686
312 Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313 Shared Common Communications	30,717	30,717	30,717	30,717	30,717	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958
	660,759	660,759	660,759	660,759	660,759	652,154	652,154	652,154	652,154	652,154	652,154	699,222	699,222

Asset ID	Rate Base Plant	28-Jan	28-Feb	28-Mar	28-Apr	28-May	28-Jun	28-Jul	28-Aug	28-Sep	28-Oct	28-Nov	28-Dec	YTD-2028
10	Steam Production Land	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527	14,527
20	Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Steam Production Other	567,419	567,419	567,419	567,419	567,419	567,292	567,292	567,292	567,292	567,292	567,292	567,292	567,292
35	Steam Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Steam Generation Software 2 - 5 Year Life	-914	-914	-914	-914	-914	-914	-914	-914	-914	-914	-914	-914	-914
36	Steam Generation Software 2 - 5 Year Life - Fully Recovered	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893
37	Steam Generation Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Steam Generation Software 10 - 15 Year Life - Fully Recovered	589,925	589,925	589,925	589,925	589,925	589,798	589,798	589,798	589,798	589,798	589,798	589,798	589,798
320	Solar Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
330	Solar Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
340	Solar Production Other	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834
350	Solar Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
360	Solar Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
360	Solar Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
370	Solar Production Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
370	Solar Production Software 10 - 15 Year Life - Fully Recovered	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834	41,834
380	Other Renewable Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
390	Other Renewable Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
400	Other Renewable Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
410	Other Renewable Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
420	Other Renewable Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
420	Other Renewable Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
430	Other Renewable Production Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
430	Other Renewable Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Other Production Land	162	162	162	162	162	162	162	162	162	162	162	162	162
50	Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Other Production Other	553,911	554,272	554,738	555,277	555,662	556,166	556,716	557,319	557,944	558,574	559,032	559,340	559,340
65	Other Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
66	Other Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
66	Other Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
67	Other Production Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
67	Other Production Software 10 - 15 Year Life - Fully Recovered	554,073	554,434	554,900	555,439	555,824	556,318	556,878	557,481	558,105	558,736	559,194	559,502	559,502
70	Electric Transmission Assigned to Generation	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software 2 - 5 Year Life	178,790	178,883	176,074	171,244	171,338	171,432	171,526	171,620	171,714	170,520	170,613	201,442	201,442
105	Electric Distribution Software 2 - 5 Year Life - Fully Recovered	97,616	97,616	100,518	105,441	105,441	105,441	105,441	105,441	105,441	106,728	106,728	109,197	109,197
105	Electric Distribution Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
105	Electric Distribution Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
106	Electric Distribution Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
107	Electric Distribution IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Electric Distribution Land	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054	27,054
120	Electric Distribution Easements	106,088	106,528	106,960	107,387	107,808	108,225	108,638	109,047	109,454	109,858	110,260	110,661	110,661
130	Electric Distribution Other	13,352,719	13,418,624	13,487,085	13,557,635	13,629,851	13,705,527	13,780,086	13,859,395	13,935,399	14,011,903	14,088,795	14,178,167	14,178,167
130	Electric Distribution Other	13,762,267	13,828,704	13,897,691	13,968,761	14,041,492	14,117,679	14,192,745	14,272,557	14,349,062	14,426,063	14,503,451	14,626,521	14,626,521
140	Electric Generation Assigned to Electric Distribution	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330	42,330
150	Electric Transmission Land Assigned to Electric Distribution	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499	12,499
151	Electric Transmission Easement Assigned to Electric Distribution	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
152	Electric Transmission Other Assigned to Electric Distribution	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891
199,757		199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757
500	Energy Storage Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
510	Energy Storage Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
510	Energy Storage Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
510	Energy Storage Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
520	Energy Storage IT Hardware	41	41	41	41	41	41	41	41	41	41	41	41	41
530	Energy Storage Land	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831	4,831
540	Energy Storage Easements	352	352	352	352	352	352	352	352	352	352	352	352	352
550	Energy Storage Other	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184	95,184
100,409		100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409	100,409

Asset ID Rate Base Plant

Asset ID	28-Jan	28-Feb	28-Mar	28-Apr	28-May	28-Jun	28-Jul	28-Aug	28-Sep	28-Oct	28-Nov	28-Dec	YTD-2028
160 Electric General Land & Non Depreciables	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312
161 Electric General Software 2 - 5 Year Life - Fully Recovered	145,203	145,730	146,244	144,331	144,827	145,317	145,801	146,281	146,757	147,230	146,183	151,201	151,201
162 Electric General Software 10 - 15 Year Life - Fully Recovered	0	0	0	2,418	2,418	2,418	2,418	2,418	2,418	2,418	3,936	3,936	3,936
163 Electric General Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
163 Electric General IT Hardware	6,590	6,590	6,590	6,590	6,590	6,590	6,590	6,590	6,590	6,590	6,590	8,349	8,349
170 Electric General Other	369,716	370,967	373,874	376,793	379,711	382,630	385,537	388,444	391,351	394,247	395,498	439,115	439,115
	528,821	530,599	534,020	537,443	540,858	544,266	547,658	551,045	554,428	557,797	559,518	609,913	609,913
180 Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Storage Other	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169
200 Gas Transmission Land	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649
210 Gas Transmission Easements	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488
220 Gas Transmission Other	1,295,287	1,299,897	1,304,572	1,309,274	1,313,991	1,318,715	1,323,442	1,464,612	1,469,338	1,474,061	1,478,782	1,483,501	1,483,501
	1,303,404	1,308,034	1,312,709	1,317,411	1,322,128	1,326,850	1,331,577	1,472,747	1,477,472	1,482,196	1,486,917	1,491,635	1,491,635
230 Gas Distribution Software & Franchises	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385
230 Gas Distribution Software & Franchises - Fully Recovered	86	86	86	86	86	86	86	86	86	86	86	86	86
240 Gas Distribution & General Land	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514
250 Gas Distribution & General Easements	8,482	8,482	8,482	8,482	8,482	8,482	8,482	8,482	8,482	8,482	8,482	8,482	8,482
260 Gas Distribution & General Other	3,619,095	3,633,608	3,648,151	3,662,737	3,677,368	3,701,129	3,715,846	3,730,603	3,745,249	3,769,078	3,783,940	3,798,832	3,798,832
	3,630,563	3,645,075	3,659,619	3,674,205	3,688,835	3,712,579	3,727,295	3,742,052	3,756,698	3,780,528	3,795,390	3,810,281	3,810,281
270 Common Software 2 - 5 Year Life	906,743	895,564	878,761	860,818	866,848	857,692	856,883	856,983	852,345	856,774	872,023	955,491	955,491
270 Common Software 2 - 5 Year Life - Fully Recovered	495,422	507,445	530,048	539,756	553,817	570,598	571,488	571,488	576,216	576,267	576,620	651,803	651,803
280 Common Software 10 - 15 Year Life	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790	207,790
290 Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
300 Common Land & Non-Depreciable Easements	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254	7,254
300 Common IT Hardware	146,871	147,318	157,892	158,339	158,783	159,228	159,673	160,118	160,563	161,008	161,452	162,762	162,762
310 Common Other	1,338,778	1,339,202	1,339,631	1,341,814	1,342,253	1,357,358	1,357,803	1,358,251	1,358,701	1,359,151	1,359,603	1,360,056	1,360,056
315 Common Transportation Equip - Aviation	41,025	41,736	42,526	43,236	44,011	44,721	45,431	46,222	47,080	47,853	48,562	49,272	49,272
	3,143,883	3,146,308	3,163,901	3,179,006	3,180,756	3,204,641	3,206,332	3,208,105	3,209,948	3,216,097	3,233,305	3,394,427	3,394,427
Total	23,874,190	23,964,333	24,074,020	24,183,445	24,281,072	24,413,385	24,513,537	24,755,039	24,865,766	24,972,469	25,088,825	25,443,332	25,443,332
Common Shared Assets													
171 Shared Electric Communications	20,659	20,659	20,659	20,659	20,659	20,659	20,659	20,659	20,659	20,659	20,659	20,659	20,659
261 Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271 Shared Common Software 2 - 5 Year Life	152,112	135,419	133,524	144,492	136,922	132,049	132,049	132,049	132,049	132,049	147,560	167,025	167,025
271 Shared Common Software 2 - 5 Year Life - Fully Recovered	109,772	126,465	134,069	134,774	142,344	147,218	147,218	147,218	147,218	147,218	147,218	163,300	163,300
281 Shared Common Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
281 Shared Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
291 Shared Common Land	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145
301 Shared Common IT Hardware	75,889	75,889	76,746	76,746	76,746	76,746	76,746	76,746	76,746	76,746	76,746	77,176	77,176
311 Shared Common Structures & Improvements	309,686	309,686	309,686	309,686	309,686	311,448	311,448	311,448	311,448	311,448	311,448	311,448	311,448
312 Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313 Shared Common Communications	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958	29,958
	699,222	699,222	705,787	717,461	717,461	718,371	718,371	718,371	718,371	718,371	733,883	769,860	769,860

Asset

ID Rate Base Plant

	2026	2027	2028
10 Steam Production Land	14,527	14,527	14,527
20 Steam Production Easements	0	0	0
30 Steam Production Other	567,546	567,419	567,292
35 Steam Generation IT Hardware	0	0	0
36 Steam Generation Software 2 - 5 Year Life	0	-914	-914
36 Steam Generation Software 2 - 5 Year Life - Fully Recovered	7,980	8,893	8,893
37 Steam Generation Software 10 - 15 Year Life	0	0	0
37 Steam Generation Software 10 - 15 Year Life - Fully Recovered	0	0	0
	<u>590,052</u>	<u>589,925</u>	<u>589,798</u>
320 Solar Production Land	0	0	0
330 Solar Production Easements	0	0	0
340 Solar Production Other	41,834	41,834	41,834
350 Solar Production IT Hardware	0	0	0
360 Solar Production Software 2 - 5 Year Life	0	0	0
360 Solar Production Software 2 - 5 Year Life - Fully Recovered	0	0	0
370 Solar Production Software 10 - 15 Year Life	0	0	0
370 Solar Production Software 10 - 15 Year Life - Fully Recovered	0	0	0
	<u>41,834</u>	<u>41,834</u>	<u>41,834</u>
380 Other Renewable Production Land	0	0	0
390 Other Renewable Production Easements	0	0	0
400 Other Renewable Production Other	0	0	0
410 Other Renewable Production IT Hardware	0	0	0
420 Other Renewable Production Software 2 - 5 Year Life	0	0	0
420 Other Renewable Production Software 2 - 5 Year Life - Fully Recovered	0	0	0
430 Other Renewable Production Software 10 - 15 Year Life	0	0	0
430 Other Renewable Production Software 10 - 15 Year Life - Fully Recovered	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
40 Other Production Land	162	162	162
50 Other Production Easements	0	0	0
60 Other Production Other	547,152	553,690	559,340
65 Other Production IT Hardware	0	0	0
66 Other Production Software 2 - 5 Year Life	0	0	0
66 Other Production Software 2 - 5 Year Life - Fully Recovered	0	0	0
67 Other Production Software 10 - 15 Year Life	0	0	0
67 Other Production Software 10 - 15 Year Life - Fully Recovered	0	0	0
	<u>547,314</u>	<u>553,852</u>	<u>559,502</u>
70 Electric Transmission Assigned to Generation	17,085	17,085	17,085
80 Electric Distribution Assigned to Generation	0	0	0
90 Nuclear Generation	0	0	0
100 Electric Distribution Software 2 - 5 Year Life	171,978	181,271	201,442
100 Electric Distribution Software 2 - 5 Year Life - Fully Recovered	59,374	95,042	109,197
105 Electric Distribution Software 10 - 15 Year Life	0	0	0
105 Electric Distribution Software 10 - 15 Year Life - Fully Recovered	0	0	0
106 Electric Distribution Franchises	0	0	0
107 Electric Distribution IT Hardware	0	0	0
110 Electric Distribution Land	27,054	27,054	27,054
120 Electric Distribution Easements	100,128	105,640	110,661
130 Electric Distribution Other	12,531,919	13,288,406	14,178,167
	<u>12,890,453</u>	<u>13,697,413</u>	<u>14,626,521</u>
140 Electric Generation Assigned to Electric Distribution	42,330	42,330	42,330
150 Electric Transmission Land Assigned to Electric Distribution	12,499	12,499	12,499
151 Electric Transmission Easement Assigned to Electric Distribution	1,037	1,037	1,037
152 Electric Transmission Other Assigned to Electric Distribution	143,891	143,891	143,891
	<u>199,757</u>	<u>199,757</u>	<u>199,757</u>
500 Energy Storage Software 2 - 5 Year Life	0	0	0
500 Energy Storage Software 2 - 5 Year Life - Fully Recovered	0	0	0
510 Energy Storage Software 10 - 15 Year Life	0	0	0
510 Energy Storage Software 10 - 15 Year Life - Fully Recovered	0	0	0
520 Energy Storage IT Hardware	41	41	41
530 Energy Storage Land	4,831	4,831	4,831
540 Energy Storage Easements	352	352	352
550 Energy Storage Other	95,184	95,184	95,184
	<u>100,409</u>	<u>100,409</u>	<u>100,409</u>

Asset ID	Rate Base Plant	2026	2027	2028
160	Electric General Land & Non Depreciables	7,312	7,312	7,312
161	Electric General Software 2 - 5 Year Life	76,325	144,661	151,201
161	Electric General Software 2 - 5 Year Life - Fully Recovered	0	0	3,936
162	Electric General Software 10 - 15 Year Life	0	0	0
162	Electric General Software 10 - 15 Year Life - Fully Recovered	0	0	0
163	Electric General IT Hardware	4,869	6,590	8,349
170	Electric General Other	295,184	368,339	439,115
		<u>383,690</u>	<u>526,902</u>	<u>609,913</u>
180	Gas Storage Land	0	0	0
190	Gas Storage Other	2,169	2,169	2,169
		<u>2,169</u>	<u>2,169</u>	<u>2,169</u>
200	Gas Transmission Land	4,649	4,649	4,649
210	Gas Transmission Easements	3,491	3,488	3,486
220	Gas Transmission Other	1,240,309	1,290,712	1,483,501
		<u>1,248,449</u>	<u>1,298,850</u>	<u>1,491,635</u>
230	Gas Distribution Software & Franchises	1,385	1,385	1,385
230	Gas Distribution Software & Franchises - Fully Recovered	86	86	86
240	Gas Distribution & General Land	1,514	1,514	1,514
250	Gas Distribution & General Easements	8,500	8,482	8,464
260	Gas Distribution & General Other	3,427,724	3,604,585	3,798,832
		<u>3,439,210</u>	<u>3,616,052</u>	<u>3,810,281</u>
270	Common Software 2 - 5 Year Life	874,156	928,956	955,491
270	Common Software 2 - 5 Year Life - Fully Recovered	367,274	473,117	651,803
280	Common Software 10 - 15 Year Life	207,790	207,790	207,790
280	Common Software 10 - 15 Year Life - Fully Recovered	0	0	0
290	Common Land & Non-Depreciable Easements	7,254	7,254	7,254
300	Common IT Hardware	132,004	146,402	162,762
310	Common Other	1,347,898	1,338,363	1,360,056
315	Common Transportation Equip - Aviation	31,440	40,288	49,272
		<u>2,967,815</u>	<u>3,142,169</u>	<u>3,394,427</u>
	Total	22,428,237	23,786,417	25,443,332
Common Shared Assets				
171	Shared Electric Communications	6,801	20,659	20,548
261	Shared Gas Communications	0	0	0
271	Shared Common Software 2 - 5 Year Life	161,537	154,484	167,025
271	Shared Common Software 2 - 5 Year Life - Fully Recovered	72,108	107,400	163,300
281	Shared Common Software 10 - 15 Year Life	0	0	0
281	Shared Common Software 10 - 15 Year Life - Fully Recovered	0	0	0
291	Shared Common Land	1,145	1,145	1,145
301	Shared Common IT Hardware	70,919	75,889	77,176
311	Shared Common Structures & Improvements	317,532	309,686	311,448
312	Shared Common Furniture & Equipment	0	0	0
313	Shared Common Communications	30,717	29,958	29,218
		<u>660,759</u>	<u>699,222</u>	<u>769,860</u>

San Diego Gas & Electric Company
Beginning Balances

Asset ID	Description	12/31/2025 Plant in Service	12/31/2025 Depreciable Plant	12/31/2025 Amortized Plant	12/31/2025 Depreciation Reserve	12/31/2025 Amortization Reserve
10	Steam Generation Land	14,527	0	0	0	0
20	Steam Generation Easements	0	0	0	0	0
30	Steam Generation Other	567,673	567,673	0	406,429	0
35	Steam Generation IT Hardware	0	0	0	0	0
36	Steam Generation Software 2 - 5 Year Life	0	0	0	0	0
36	Steam Generation Software 2 - 5 Year Life - Fully Recovered	7,980	0	7,980	0	3,834
37	Steam Generation Software 10 - 15 Year Life	0	0	0	0	0
37	Steam Generation Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0
		<u>590,179</u>	<u>567,673</u>	<u>7,980</u>	<u>406,429</u>	<u>3,834</u>
320	Solar Production Land	0	0	0	0	0
330	Solar Production Easements	0	0	0	0	0
340	Solar Production Other	41,834	41,834	0	8,652	0
350	Solar Production IT Hardware	0	0	0	0	0
360	Solar Production Software 2 - 5 Year Life	0	0	0	0	0
360	Solar Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0
370	Solar Production Software 10 - 15 Year Life	0	0	0	0	0
370	Solar Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0
		<u>41,834</u>	<u>41,834</u>	<u>0</u>	<u>8,652</u>	<u>0</u>
380	Other Renewable Production Land	0	0	0	0	0
390	Other Renewable Production Easements	0	0	0	0	0
400	Other Renewable Production Other	0	0	0	0	0
410	Other Renewable Production IT Hardware	0	0	0	0	0
420	Other Renewable Production Software 2 - 5 Year Life	0	0	0	0	0
420	Other Renewable Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0
430	Other Renewable Production Software 10 - 15 Year Life	0	0	0	0	0
430	Other Renewable Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40	Other Production Land	81	0	0	0	0
50	Other Production Easements	0	0	0	0	0
60	Other Production Other	532,098	532,098	0	374,601	0
65	Other Production IT Hardware	0	0	0	0	0
66	Other Production Software 2 - 5 Year Life	0	0	0	0	0
66	Other Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0
67	Other Production Software 10 - 15 Year Life	0	0	0	0	0
67	Other Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0
		<u>532,179</u>	<u>532,098</u>	<u>0</u>	<u>374,601</u>	<u>0</u>
70	Electric Transmission Assigned to Generation	17,085	17,085	0	7,320	0
80	Electric Distribution Assigned to Generation	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0
100	Electric Distribution Software 2 - 5 Year Life	130,130	0	130,130	0	37,233
100	Electric Distribution Software 2 - 5 Year Life - Fully Recovered	58,829	0	58,829	0	58,829
105	Electric Distribution Software 10 - 15 Year Life	0	0	0	0	0
105	Electric Distribution Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0
106	Electric Distribution Franchises	0	0	0	0	0
107	Electric Distribution IT Hardware	0	0	0	0	0
110	Electric Distribution Land	27,054	0	0	0	0
120	Electric Distribution Easements	96,662	0	96,662	0	58,630
130	Electric Distribution Other	11,638,033	11,638,033	0	4,292,931	0
		<u>11,950,706</u>	<u>11,638,033</u>	<u>285,620</u>	<u>4,292,931</u>	<u>154,692</u>
140	Electric Generation Assigned to Electric Distribution	42,330	42,189	1	24,898	1
150	Electric Transmission Land Assigned to Electric Distribution	12,499	0	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	1,037	0	1,037	0	422
152	Electric Transmission Other Assigned to Electric Distribution	143,891	143,891	0	34,861	0
		<u>199,757</u>	<u>186,080</u>	<u>1,039</u>	<u>59,758</u>	<u>423</u>
500	Energy Storage Software 2 - 5 Year Life	0	0	0	0	0
500	Energy Storage Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0
510	Energy Storage Software 10 - 15 Year Life	0	0	0	0	0
510	Energy Storage Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0
520	Energy Storage IT Hardware	41	41	0	4	0
530	Energy Storage Land	4,831	0	0	0	0

San Diego Gas & Electric Company
Beginning Balances

Asset ID	Description	12/31/2025 Plant in Service	12/31/2025 Depreciable Plant	12/31/2025 Amortized Plant	12/31/2025 Depreciation Reserve	12/31/2025 Amortization Reserve
540	Energy Storage Easements	352	0	352	0	25
550	Energy Storage Other	95,184	95,184	0	49,413	0
		100,409	95,225	352	49,417	25
160	Electric General Land & Non Depreciables	7,312	0	0	0	0
161	Electric General Software 2 - 5 Year Life	51,155	0	51,155	0	12,267
161	Electric General Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0
162	Electric General Software 10 - 15 Year Life	0	0	0	0	0
162	Electric General Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0
163	Electric General IT Hardware	2,610	2,610	0	67	0
170	Electric General Other	252,256	252,256	0	163,772	0
		313,333	254,866	51,155	163,838	12,267
180	Gas Storage Land	0	0	0	0	0
190	Gas Storage Other	2,169	2,169	0	1,842	0
		2,169	2,169	0	1,842	0
200	Gas Transmission Land	4,649	0	0	0	0
210	Gas Transmission Easements	3,493	0	3,493	0	1,976
220	Gas Transmission Other	1,192,750	1,192,750	0	311,615	0
		1,200,893	1,192,750	3,493	311,615	1,976
230	Gas Distribution Software & Franchises	1,385	0	1,385	0	12
230	Gas Distribution Software & Franchises - Fully Recovered	86	0	86	0	86
240	Gas Distribution & General Land	1,514	0	0	0	0
250	Gas Distribution & General Easements	8,518	0	8,518	0	7,924
260	Gas Distribution & General Other	3,291,020	3,291,020	0	1,158,078	0
		3,302,524	3,291,020	9,990	1,158,078	8,022
270	Common Software 2 - 5 Year Life	802,306	0	802,306	0	360,048
270	Common Software 2 - 5 Year Life - Fully Recovered	258,682	0	258,682	0	258,682
280	Common Software 10 - 15 Year Life	207,790	0	207,790	0	64,897
280	Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0
290	Common Land & Non-Depreciable Easements	7,254	0	28	0	28
300	Common IT Hardware	126,073	126,073	0	92,634	0
310	Common Other	1,343,906	1,343,906	0	531,878	0
315	Common Transportation Equip - Aviation	30,992	30,992	0	14,079	0
		2,777,002	1,500,971	1,268,805	638,591	683,654
Total		21,028,071	19,319,804	1,628,434	7,473,074	864,894
Common Shared Assets						
171	Shared Electric Communications	1,596	1,596	0	1,764	0
261	Shared Gas Communications	0	0	0	0	0
271	Shared Common Software 2 - 5 Year Life	169,211	0	169,211	0	83,179
271	Shared Common Software 2 - 5 Year Life - Fully Recovered	41,738	0	41,738	0	41,738
281	Shared Common Software 10 - 15 Year Life	0	0	0	0	0
281	Shared Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0
291	Shared Common Land	1,145	0	0	0	0
301	Shared Common IT Hardware	67,715	67,715	0	51,823	0
311	Shared Common Structures & Improvements	304,988	304,988	0	112,225	0
312	Shared Common Furniture & Equipment	0	0	0	0	0
313	Shared Common Communications	31,495	31,495	0	4,752	0
		617,889	405,795	210,949	170,563	124,916

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES
AS OF 12/31/2025**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2025 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 10/31/2025 (F)	AMORTIZATION RESERVE 10/31/2025 (G)
ELECTRIC DEPARTMENT						
Generation Plant						
Steam Production						
E-310.1	14,526,518	14,526,518	-	-	-	46,518
E-310.2	-	-	-	-	-	-
E-311.0	93,562,887	93,562,887	93,562,887	-	73,188,689	-
E-312.0	167,667,056	167,667,056	167,667,056	-	131,819,050	-
E-314.0	138,091,206	138,091,206	138,091,206	-	92,806,897	-
E-315.0	87,052,783	87,052,783	87,052,783	-	71,616,290	-
E-315.2	5,875,327	5,875,327	-	5,875,327	-	1,729,740
E-315.2 Fully Recovered	2,104,500	2,104,500	-	2,104,500	-	2,104,500
E-316.0	81,299,138	81,299,138	81,299,138	-	36,997,889	-
Subtotal Steam Production	590,179,415	590,179,415	567,673,069	7,979,827	406,428,815	3,880,758
Adj: Silvergate PP Land (Fully Recov.)	-	-	-	-	-	(46,518)
Less Palomar Disallowed Projects (2012 GRC)	-	-	-	-	-	-
Less Out of Scope Incremental Projects	-	-	-	-	-	-
Subtotal Steam Production	590,179,415	590,179,415	567,673,069	7,979,827	406,428,815	3,834,240
Intangible plant assigned to Generation						
E-303.0	-	-	-	-	-	-
E-303.0 - Fully Recovered	-	-	-	-	-	-
Transmission plant assigned to Steam Production						
E-352.0	-	1,928,278	1,928,278	-	705,645	-
E-353.0	-	12,009,827	12,009,827	-	5,141,442	-
E-358.0	-	1,726,380	1,726,380	-	720,993	-
Total Steam Production	590,179,415	605,843,900	583,337,554	7,979,827	412,996,895	3,834,240

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES
AS OF 12/31/2025**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2025 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 10/31/2025 (F)	AMORTIZATION RESERVE 10/31/2025 (G)
Other Production						
E-340.1	224,369	224,369	-	-	-	-
E-340.2	2,428	2,428	-	2,428	-	2,428
E-341.0	26,782,331	26,782,331	26,782,331	-	18,672,457	-
E-342.0	21,651,514	21,651,514	21,651,514	-	14,783,123	-
E-343.0	126,937,835	126,937,835	126,937,835	-	77,227,681	-
E-344.0	285,171,555	285,171,555	285,171,555	-	202,117,040	-
E-345.0	32,915,464	32,915,464	32,915,464	-	23,617,135	-
E-346.0	60,462,374	60,462,374	60,462,374	-	43,594,564	-
Subtotal Other Production	554,147,869	554,147,869	553,921,072	2,428	380,012,000	2,428
Less Out of Scope Incremental Projects		(17,761,877)	(17,761,877)		(2,306,459)	
Generation plant assigned to Transmission						
E-340.1	-	(3,454)	-	-	-	-
E-340.2	-	(1,038)	-	(1,038)	-	(1,038)
Generation plant assigned to Distribution						
E-340.1	-	(140,021)	-	-	-	-
E-340.2	-	(1,390)	-	(1,390)	-	(1,390)
E-344.0	-	(4,060,970)	(4,060,970)	-	(3,104,575)	-
E-345.0	-	-	-	-	-	-
Transmission plant assigned to Other Production						
E-353.0	-	1,420,393	1,420,393	-	752,002	-
Total Other Production	554,147,869	533,599,511	533,518,618	-	375,352,967	-

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES
AS OF 12/31/2025**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2025 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 10/31/2025 (F)	AMORTIZATION RESERVE 10/31/2025 (G)
Solar Generation						
E-338.11	692,609	692,609	692,609	-	415,984	-
E-338.12	1,032,971	1,032,971	1,032,971	-	535,735	-
E-338.4	73,791,385	73,791,385	73,791,385	-	25,635,520	-
E-338.5	162,768	162,768	162,768	-	46,299	-
E-338.7	4,346,999	4,346,999	4,346,999	-	2,564,146	-
E-338.8	2,242,963	2,242,963	2,242,963	-	1,415,687	-
Subtotal Solar Generation	82,269,695	82,269,695	82,269,695	-	30,613,372	-
Solar Generation plant assigned to Distribution						
E-338.11		(692,609)	(692,609)	-	(415,984)	-
E-338.12		(947,634)	(947,634)	-	(508,396)	-
E-338.4		(29,897,400)	(29,897,400)	-	(16,888,862)	-
E-338.7		(4,346,999)	(4,346,999)	-	(2,564,146)	-
E-338.8		(2,242,963)	(2,242,963)	-	(1,415,687)	-
Less Out of Scope Incremental Projects		(2,307,989)	(2,307,989)	-	(168,592)	-
Total Solar Generation	82,269,695	41,834,102	41,834,102	-	8,651,705	-
Total Non-Nuclear Generation	1,226,596,979	1,181,277,512	1,158,690,274	7,979,827	797,001,567	3,834,240

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES
AS OF 12/31/2025**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2025 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 10/31/2025 (F)	AMORTIZATION RESERVE 10/31/2025 (G)
Transmission Plant						
E-350.1	84,237,955	84,237,955	-	-	-	-
E-350.2	178,021,706	178,021,706	-	178,021,706	-	38,355,616
E-351.1	32,281	32,281	32,281	-	30,524	-
E-351.2	4,207,915	4,207,915	-	4,207,915	-	436,204
E-351.2 Fully Recovered	720,583	720,583	-	720,583	-	720,583
E-351.3	218,105,607	218,105,607	218,105,607	-	97,948,280	-
E-352.0	1,040,602,110	1,040,602,110	1,040,602,110	-	201,403,892	-
E-353.0	2,591,517,474	2,591,517,474	2,591,517,474	-	835,602,806	-
E-354.0	927,602,789	927,602,789	927,602,789	-	347,641,234	-
E-355.0	1,399,240,062	1,399,240,062	1,399,240,062	-	337,925,904	-
E-356.0	1,105,807,318	1,105,807,318	1,105,807,318	-	353,458,523	-
E-357.0	683,235,731	683,235,731	683,235,731	-	157,924,946	-
E-358.0	719,874,736	719,874,736	719,874,736	-	155,679,210	-
E-359.0	435,961,757	435,961,757	435,961,757	-	81,647,112	-
Subtotal Transmission	9,389,168,025	9,389,168,025	9,121,979,866	182,950,204	2,569,262,431	39,512,403

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES
AS OF 12/31/2025**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2025 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 10/31/2025 (F)	AMORTIZATION RESERVE 10/31/2025 (G)
Intangible plant assigned to Transmission E-303.0 - Fully recovered	-	-	-	-	-	-
Generation plant assigned to Transmission E-340.1	3,454	3,454	-	-	-	-
E-340.2	1,038	1,038	-	1,038	-	1,038
Distribution plant assigned to Transmission E-360.1	3,563,166	3,563,166	-	-	-	-
E-360.2	32,477	32,477	-	32,477	-	30,395
E-361.0	1,576,747	1,576,747	1,576,747	-	907,222	-
Transmission plant assigned to Steam Production E-352.0	(1,928,278)	(1,928,278)	(1,928,278)	-	(705,645)	-
E-353.0	(12,009,827)	(12,009,827)	(12,009,827)	-	(5,141,442)	-
E-358.0	(1,726,380)	(1,726,380)	(1,726,380)	-	(720,993)	-
Transmission plant assigned to Other Production E-353.0	(1,420,393)	(1,420,393)	(1,420,393)	-	(752,002)	-

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES
AS OF 12/31/2025**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2025 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE			
					DEPRECIATION RESERVE 10/31/2025 (F)	AMORTIZATION RESERVE 10/31/2025 (G)		
Transmission plant assigned to Distribution								
E-350.1		(12,498,585)	-	-	-	-	-	
E-350.2		(1,037,471)	-	(1,037,471)	-	-	(422,056)	
E-352.0		(141,473,126)	(141,473,126)	-	(32,864,632)	-	-	
E-353.0		(2,418,056)	(2,418,056)	-	(1,996,006)	-	-	
Plant Held for Future Use-Transmission								
		11,049,566	-	-	-	-	-	
Total Transmission	9,389,168,025	9,230,882,358	8,962,580,553	181,946,249	2,527,988,933	39,121,780		
Distribution Plant								
E-360.1	21,041,946	21,041,946	-	-	-	-	-	
E-360.2	96,694,453	96,694,453	-	96,694,453	-	-	58,680,564	
E-361.0	21,162,527	21,162,527	21,162,527	-	5,158,077	-	-	
E-362.0	768,878,309	768,878,309	768,878,309	-	407,491,865	-	-	
E-363.0	-	-	-	-	-	-	-	
E-363.2	168,735,337	168,735,337	-	168,735,337	-	-	62,655,475	
E-363.2 Fully Recovered	58,828,509	58,828,509	-	58,828,509	-	-	58,828,509	
E-363.3	172,982,953	172,982,953	172,982,953	-	-	-	-	
E-364.0	1,491,896,793	1,491,896,793	1,491,896,793	-	44,121,865	-	-	
E-365.0	1,754,755,175	1,754,755,175	1,754,755,175	-	326,347,947	-	-	
E-366.0	2,334,091,527	2,334,091,527	2,334,091,527	-	325,974,348	-	-	
E-367.0	2,610,179,989	2,610,179,989	2,610,179,989	-	781,195,481	-	-	
E-367.0 Topside	(2,747,579)	(2,747,579)	(2,747,579)	-	1,202,651,732	-	-	
E-368.1	1,096,532,077	1,096,532,077	1,096,532,077	-	426,505,041	-	-	
E-368.2	50,482,450	50,482,450	50,482,450	-	34,767,640	-	-	
E-369.1	518,079,264	518,079,264	518,079,264	-	119,494,071	-	-	
E-369.2	557,726,941	557,726,941	557,726,941	-	324,630,250	-	-	
E-370.1	237,196,593	237,196,593	237,196,593	-	186,969,163	-	-	
E-370.2	106,943,111	106,943,111	106,943,111	-	60,264,964	-	-	
E-371.0	70,470,788	70,470,788	70,470,788	-	45,234,674	-	-	
E-373.2	43,210,540	43,210,540	43,210,540	-	28,533,545	-	-	
Subtotal Distribution	12,177,141,703	12,177,141,703	11,831,841,458	324,258,300	4,319,340,393	180,144,548		

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES
AS OF 12/31/2025**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2025 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 10/31/2025 (F)	AMORTIZATION RESERVE 10/31/2025 (G)
Franchises*	222,841	222,841	-	222,841	-	202,900
Intangible plant assigned to Distribution						
E-303.0	-	-	-	-	-	-
E-303.0 - Fully Recovered	-	-	-	-	-	-
Generation plant assigned to Distribution						
E-340.1		140,021	-	-	-	-
E-340.2		1,390	-	1,390	-	1,390
E-344.0		4,060,970	4,060,970	-	3,104,575	-
E-345.0		-	-	-	-	-
E-338.0		38,127,605	38,127,605	-	21,793,075	-
Transmission plant assigned to Distribution						
E-350.1		12,498,585	-	-	-	-
E-350.2		1,037,471	-	1,037,471	-	422,056
E-352.0		141,473,126	141,473,126	-	32,864,632	-
E-353.0		2,418,056	2,418,056	-	1,996,006	-
Energy Storage plant assigned to Distribution						
E-387.01	-	-	-	-	-	-
E-387.3	-	-	-	-	-	-
Distribution plant assigned to Transmission						
E-360.1		(3,563,166)	-	-	-	-
E-360.2		(32,477)	-	(32,477)	-	(30,395)
E-361.0		(1,576,747)	(1,576,747)	-	(907,222)	-
Plant Held for Future Use-Distribution						
		11,049,566	-	-	-	-
Less Out of Scope Incremental Projects-Deprec.		(56,502,832)	(56,502,832)	-	(6,207,831)	-
Less Out of Scope Incremental Projects-Deprec.		(1,474,690)	-	(1,474,690)	-	-
Less WMP Track 2 Disallowance (PD Reserve)		(135,729,378)	(135,729,378)	-	(19,293,854)	-
Less WMP Track 2 Disallowance (PD Reserve)		(38,828,629)	(38,828,629)	(38,828,629)	-	(25,624,997)
Total Distribution	12,002,806,539	12,150,463,416	11,824,112,258	285,184,206	4,352,689,774	155,115,502

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES
AS OF 12/31/2025**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2025 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 10/31/2025 (F)	AMORTIZATION RESERVE 10/31/2025 (G)
Energy Storage						
E-387.01	4,831,368	4,831,368	-	-	-	-
E-387.02	352,231	352,231	-	352,231	-	25,410
E-387.1	1,396,740	1,396,740	1,396,740	-	7,368	-
E-387.11	828,193	828,193	828,193	-	6,218	-
E-387.2	40,845,967	40,845,967	40,845,967	-	306,682	-
E-387.3	998,873,312	998,873,312	998,873,312	-	299,069,883	-
E-387.5	26,075,859	26,075,859	26,075,859	-	195,784	-
E-387.6	8,702,111	8,702,111	8,702,111	-	36,803	-
E-387.7	8,504,939	8,504,939	8,504,939	-	63,857	-
E-387.8	659,829	659,829	659,829	-	7,159	-
Subtotal Energy Storage	1,091,070,548	1,091,070,548	1,085,886,948	352,231	299,693,753	25,410
Energy Storage plant assigned to Distribution						
E-387.01		-	-	-	-	-
E-387.3		-	-	-	-	-
Less Out of Scope Incremental Projects		(990,043,087)	(990,043,087)	-	(250,274,078)	-
Less Out of Scope Incremental Projects		(618,551)	(618,551)	-	(2,827)	-
Total Energy Storage	1,091,070,548	100,408,910	95,225,310	352,231	49,416,849	25,410

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES
AS OF 12/31/2025**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2025 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 10/31/2025 (F)	AMORTIZATION RESERVE 10/31/2025 (G)
General						
E-389.1	7,312,143	7,312,143	-	-	-	-
E-390.0	45,330,344	45,330,344	45,330,344	-	34,148,950	-
E-392.1	-	-	-	-	-	-
E-392.2	58,146	58,146	58,146	-	36,278	-
E-393.0	46,031	46,031	46,031	-	13,771	-
E-394.1	44,640,843	44,640,843	44,640,843	-	18,152,760	-
E-394.2	30,644	30,644	30,644	-	5,604	-
E-395.0	5,635,598	5,635,598	5,635,598	-	2,719,378	-
E-396.0	-	-	-	-	56,973	-
E-397.0	167,302,182	167,302,182	167,302,182	-	109,860,530	-
E-397.1	2,610,473	2,610,473	2,610,473	-	66,524	-
E-397.2	51,155,284	51,155,284	-	51,155,284	-	12,266,796
E-397.2 Fully Recovered	-	-	-	-	-	-
E-398.0	1,814,624	1,814,624	1,814,624	-	1,205,181	-
Subtotal General	325,936,312	325,936,312	267,468,885	51,155,284	166,265,948	12,266,796
Less Out of Scope Incremental Projects General Hardware	-	(233)	(233)	-	(2)	-
Less Out of Scope Incremental Projects General Other	(5,536,965)	(7,065,854)	(7,065,854)	-	(1,538,624)	-
Less Track 2 WMP Disallowance	320,399,347	(5,536,965)	(5,536,965)	-	(889,069)	-
Total General	320,399,347	313,333,260	254,865,834	51,155,284	163,838,253	12,266,796
Total Distribution, Energy Storage, & General Plant	13,414,276,434	12,564,205,586	12,174,203,402	336,691,721	4,565,944,876	167,407,708
Total Electric Department	24,030,041,438	22,976,365,457	22,295,474,229	526,617,796	7,890,935,376	210,363,728

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES
AS OF 12/31/2025**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2025 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 10/31/2025 (F)	AMORTIZATION RESERVE 10/31/2025 (G)
GAS DEPARTMENT						
Storage Plant						
G-360.1	-	-	-	-	-	-
G-361.0	-	-	-	-	-	-
G-362.1	-	-	-	-	-	-
G-363.3	-	-	-	-	-	-
G-363.6	-	-	-	-	-	-
	<u>2,168,803</u>	<u>2,168,803</u>	<u>2,168,803</u>	<u>-</u>	<u>1,842,418</u>	<u>-</u>
Total Storage Plant	2,168,803	2,168,803	2,168,803	-	1,842,418	-
Transmission Plant						
G-365.1	4,649,144	4,649,144	-	-	-	-
G-365.2	3,493,178	3,493,178	-	3,493,178	-	1,975,729
G-366.0	23,700,957	23,700,957	23,700,957	-	14,324,362	-
G-367.0	986,704,208	986,704,208	986,704,208	-	184,832,277	-
G-368.0	147,605,536	147,605,536	147,605,536	-	89,416,773	-
G-369.0	31,267,147	31,267,147	31,267,147	-	22,230,056	-
G-371.0	3,472,651	3,472,651	3,472,651	-	811,839	-
	<u>1,200,892,821</u>	<u>1,200,892,821</u>	<u>1,192,750,499</u>	<u>3,493,178</u>	<u>311,615,308</u>	<u>1,975,729</u>
Subtotal Transmission Plant	1,200,892,821	1,200,892,821	1,192,750,499	3,493,178	311,615,308	1,975,729
Less Out of Scope Incremental Projects-Amort	-	-	-	-	-	-
Less Out of Scope Incremental Projects-Deprec	-	-	-	-	-	-
	<u>1,200,892,821</u>	<u>1,200,892,821</u>	<u>1,192,750,499</u>	<u>3,493,178</u>	<u>311,615,308</u>	<u>1,975,729</u>
Total Transmission Plant	1,200,892,821	1,200,892,821	1,192,750,499	3,493,178	311,615,308	1,975,729

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES
AS OF 12/31/2025**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2025 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 10/31/2025 (F)	AMORTIZATION RESERVE 10/31/2025 (G)
Distribution & General Plant						
Distribution						
G-374.1	1,514,273	1,514,273	-	-	-	-
G-374.2	8,518,374	8,518,374	-	8,518,374	-	7,924,467
G-375.0	43,447	43,447	43,447	-	61,253	-
G-376.0	2,004,614,296	2,004,614,296	2,004,614,296	-	572,889,728	-
G-378.0	21,001,853	21,001,853	21,001,853	-	12,028,912	-
G-380.0	861,400,418	861,400,418	861,400,418	-	361,106,701	-
G-381.0	228,100,420	228,100,420	228,100,420	-	117,698,437	-
G-382.0	191,448,134	191,448,134	191,448,134	-	77,816,165	-
G-385.0	1,516,811	1,516,811	1,516,811	-	1,449,318	-
G-387.11	993,722	993,722	993,722	-	921,102	-
G-387.12	8,910,373	8,910,373	8,910,373	-	5,304,333	-
G-387.13	658,196	658,196	658,196	-	658,196	-
Subtotal Distribution	3,328,720,317	3,328,720,317	3,318,687,671	8,518,374	1,149,934,147	7,924,467
Less G-387.13 (CNG Balancing Acct.)**		(658,196)	(658,196)	-	(658,196)	-
Less Out of Scope Incremental Projects-Deprec		(59,284,426)	(59,284,426)	-	(1,576,412)	-
Total Distribution	3,328,720,317	3,268,777,694	3,258,745,048	8,518,374	1,147,699,538	7,924,467
General Plant						
G-392.1	-	-	-	-	-	-
G-392.2	-	-	-	-	-	-
G-394.1	28,704,418	28,704,418	28,704,418	-	8,328,163	-
G-394.2	18,460	18,460	18,460	-	(5,504)	-
G-395.0	-	-	-	-	-	-
G-396.0	-	-	-	-	-	-

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES
AS OF 12/31/2025**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2025 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 10/31/2025 (F)	AMORTIZATION RESERVE 10/31/2025 (G)
General Plant (cont.)						
G-397.0	2,391,881	2,391,881	2,391,881	-	1,753,324	-
G-398.0	1,160,608	1,160,608	1,160,608	-	302,773	-
Subtotal General	32,275,366	32,275,366	32,275,366	-	10,378,756	-
Franchises						
G-303.0	86,104	86,104	-	86,104	-	86,104
	1,385,195	1,385,195	-	1,385,195	-	11,543
Total Distribution & General Plant	3,362,466,982	3,302,524,360	3,291,020,414	9,989,673	1,158,078,294	8,022,115
TOTAL GAS DEPARTMENT	4,565,528,606	4,505,585,983	4,485,939,715	13,482,852	1,471,536,020	9,997,844
COMMON PLANT						
C-303.0 & C-303.1 (10-15 year life)	207,789,911	207,789,911	-	207,789,911	-	64,896,521
C-303.0 & C-303.1 (fully recovered) (10-15 year life)	845,530,099	845,530,099	-	845,530,099	-	394,067,738
C-303.0 & C-303.1 (2-5 year life)	258,681,826	258,681,826	-	258,681,826	-	258,681,826
C-303.0 (fully recovered) (2-5-year life)	7,225,913	7,225,913	-	-	-	-
C-389.1	27,776	27,776	-	27,776	-	27,776
C-389.2	714,361,179	714,361,179	714,361,179	-	266,111,399	-
C-390.0	49,023,160	49,023,160	49,023,160	-	21,730,440	-
C-391.1	126,103,444	126,103,444	126,103,444	-	92,664,586	-
C-391.2	765,307	765,307	765,307	-	487,142	-
C-392.1	107,978	107,978	107,978	-	39,205	-
C-392.2	30,992,259	30,992,259	30,992,259	-	14,079,315	-
C-392.3	332,983	332,983	332,983	-	133,669	-
C-393.0	1,503,267	1,503,267	1,503,267	-	916,386	-
C-394.1	136,283	136,283	136,283	-	101,407	-
C-394.2	1,801,885	1,801,885	1,801,885	-	610,352	-
C-394.3	2,364,268	2,364,268	2,364,268	-	1,207,387	-
C-395.0	-	-	-	-	-	-

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES
AS OF 12/31/2025**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2025 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 10/31/2025 (F)	AMORTIZATION RESERVE 10/31/2025 (G)
Common Plant (cont.)						
C-396.0	-	-	-	-	-	-
C-397.0	576,013,370	576,013,370	576,013,370	-	240,465,645	-
C-398.0	3,407,907	3,407,907	3,407,907	-	1,349,168	-
Subtotal Common Plant	2,826,168,814	2,826,168,814	1,506,913,289	1,312,029,612	639,896,100	717,663,861
Less Out of Scope Incremental Projects-Software		(7,158,062)		(7,158,062)		(1,442,334)
Less WMP Track 2 Disallowance-Software	(36,066,520)	(36,066,520)		(36,066,520)	-	(32,567,551)
Less WMP Track 2 Disallowance-Hardware	(30,600)	(30,600)	(30,600)		(30,600)	
Less Out of Scope Incremental Projects-Common Other	(1,256,619)	(1,256,619)	(1,256,619)		(75,323)	
Less WMP Track 2 Disallowance-Common Other	(4,655,249)	(4,655,249)	(4,655,249)		(1,199,119)	
TOTAL COMMON PLANT	2,785,416,445	2,777,001,764	1,500,970,820	1,268,805,030	638,591,058	683,653,976
GRAND TOTAL	31,380,986,489	30,258,953,204	28,282,384,765	1,808,905,678	10,001,062,454	904,015,548
TOTALS FOR ELECTRIC GENERATION, NUCLEAR, ELECTRIC DISTRIBUTION, GAS & COMMON FOR 2028 GRC	21,991,818,464	21,028,070,846	19,319,804,212	1,626,959,430	7,473,073,521	864,893,768

*Franchises and intangible plant balances are included for Rate Base purposes. Associated reserves are included in Amortization & Other.
**Compressed Natural Gas Stations to be removed from rate base per Advice Letter xxxxx.

Total Recap of Out of Scope Incremental Costs	-	(1,143,474,220)	(1,134,841,469)	(8,632,752)	(262,150,147)	(1,442,334)
Total Recap of WMP Track 2 Disallowance	(220,847,340)	(220,847,340)	(145,952,191)	(74,895,149)	(21,412,642)	(58,192,548)
	(220,847,340)	(1,364,321,560)	(1,280,793,660)	(83,527,900)	(283,562,790)	(59,634,882)

Plus:	Total Classified Capital	21,991,818,463.60	cell B-492	Line 492	7,473,073,520.80	864,893,768.29
	Transmission	9,389,168,025.08	cell B-206	Transmission (Line 206)	2,527,988,933.12	39,121,779.79
	Ties to Total FERC Form 1 & 2	<u>31,380,986,488.68</u>			10,001,062,453.92	904,015,548.08
	FERC Form 1 & 2 Reconciliation			Sum of cell I-512 plus J-512		10,905,078,002.00
	Form 1, Pg 207, Line 104	24,046,443,578		Silvergate Fully Recovered		46,518.29
	Form 1, Page 356	3,274,436,869		Add back Out of Scope Incremental Costs		263,592,481.64
	Form 2, Pg 209, Line 129	4,747,169,779		CNG Fully Recovered		658,196.33
		<u>32,068,060,226</u>		Ties to Total Reserve		11,169,375,198.26
Less:				FERC Form 1 & 2 Reconciliation		
	FAS 143/FIN 47 Adjust.	220,903,364		FERC Form 1, Page 200, col. (b), line 18		9,963,873,572
	FERC Permanent Adj.-Cuyamaca Energy Ctr	14,105,025		FERC Form 1, Page 200, col. (b), line 21		1,498,362,133
	Fleet & Other Capital Leases (Common)	445,149,808				11,462,235,705
		<u>31,387,892,029</u>				
		<u>6,905,540</u>				
				Less: FAS 143/FIN 47 Adjustments		(261,261,506)
	General Ledger	24,212,883,987.01	1410200	Capital Lease Amort.		534,665,186
		<u>(205,950,278.75)</u>	1410205	FERC-Cuyamaca Adj		14,355,073
		0.00	1410208			11,174,476,952
		4,565,528,606.13	1410000			5,101,754
		<u>(10,739,100.00)</u>	1410005			
		2,767,852,132.56	1410900	General Ledger	1430000	1,473,770,629
		58,316,681.73	1410340		1430200	8,171,616,981
		<u>0.00</u>	1410905		1430205	(65,473,612)
		<u>31,387,892,028.68</u>			1430005	(9,030,094)
		<u>6,905,540</u>			1430321	-
					1430400	639,896,100
					1430500	9,997,844
					1430550	236,035,244
					1430580	687,044,283
					1430602	30,619,577
						11,174,476,952
						5,101,754

1 Differences due to the exclusion of the FERC portion of the WMP Track 2 Disallowance which was not booked as part of topside CPUC entry.

	Depr Plant	Amort Plant	Accum Depr	Accum Amor
<u>Boulevard</u>				
Electric Distribution	977,140.81		(71,990.81)	
Energy Storage	34,525,542.37		(6,690,810.63)	
Electric General				
<u>Clairmont</u>				
Electric Distribution	773,444.56		(61,477.47)	
Energy Storage	24,517,568.45		(4,791,009.11)	
General Plant	259,868.68		(20,091.96)	
<u>El Cajon (LGBA)</u>				
Electric Distribution	1,756,446.16		(534,454.20)	
Energy Storage	22,515,927.26		(19,343,718.65)	
General Plant	2,274,767.88		(582,753.12)	
<u>Escondido Storage (LGBA)</u>				
Electric Distribution	5,593,389.88		(1,983,516.43)	
Energy Storage	67,086,390.21		(58,131,617.71)	
General Plant	1,951,401.37		(586,069.88)	
<u>Elliott</u>				
Electric Distribution	1,199,280.85		(84,853.59)	
Energy Storage	34,747,659.92		(6,755,431.62)	
General Plant	329,758.81		(26,639.62)	
<u>Fallbrook</u>				
ED Land		1,474,689.71	-	
Electric Distribution	6,358,296.32		(707,821.24)	
Energy Storage	66,340,073.53		(17,404,478.76)	
General Plant	54,349.09		(7,382.32)	
<u>Kearny BESS</u>				
Electric Distribution	2,157,409.20		(266,522.10)	
Energy Storage	29,430,197.40		(11,071,267.00)	
General Plant	940,533.57		(170,696.98)	
<u>Melrose</u>				
Electric Distribution	3,436,820.71		(233,662.59)	
Energy Storage	40,888,230.06		(8,345,906.89)	
General Plant	523,071.47		(37,529.66)	
<u>Miramar IG</u>				
Electric Distribution	714,642.32		(124,928.28)	
Energy Storage	60,037,083.43		(26,359,716.04)	

	Depr Plant	Amort Plant	Accum Depr	Accum Amor
General Plant	287,294.78		(62,450.69)	
<u>Pala Gomez</u>				
Electric Distribution	592,325.31		(60,908.38)	
Energy Storage	25,525,638.50		(5,232,110.78)	
General Plant	444,808.22		(45,009.31)	
<u>Paradise</u>				
Electric Distribution	1,063,460.11		(74,825.31)	
Energy Storage	41,010,710.06		(7,225,498.62)	
<u>Santee BESS</u>				
Electric Distribution	273,784.69		(511.16)	
Energy Storage	24,041,735.70		(101,418.04)	
Energy Storage IT Hardware	55,288.36		(444.84)	
General Hardware	233.17		(1.88)	
<u>Westside Canal BESS</u>				
Electric Distribution	-		0.05	
Energy Storage	265,642,712.19		(65,898,832.62)	
General Plant	-		-	
<u>Westside Canal 2.0</u>				
Energy Storage	253,733,617.81		(12,922,261.47)	
Energy Storage IT Hardware	563,262.74		(2,382.13)	
<u>Smart Meter 1.0</u>				
Electric Distribution	7,475,790.31		(420,848.41)	(1,442,334.17)
Common Software		7,158,061.80	(75,323.03)	
Common Other	1,256,619.39			
<u>CEMA Rainstorm, Hillary, Heat 3</u>				
Gas Distribution	182,553.97		(4,371.53)	
Electric Distribution	2,087,098.97		(172,231.12)	
<u>EVIMA</u>				
<u>Palomar Hydrogen</u>				
Solar - Other	2,307,988.62		(168,591.83)	
Other Production	17,761,876.77		(2,306,459.29)	
<u>DIMP 2024 Post 72</u>				
Gas Distribution	59,101,872.34		(1,572,040.87)	

	Depr Plant	Amort Plant	Accum Depr	Accum Amor
<u>MDHD</u>				
Electric Distribution General Plant	22,043,502.29		(1,409,279.55)	
<u>WMP Track 2 Disallowance Topside</u>				
Electric Distribution General Plant	135,729,377.50 5,536,964.50		(19,293,853.62) (889,069.12)	(25,624,997.00) (32,567,550.97)
ED Software		38,828,628.67		
Common Software	30,600.49	36,066,520.04	(30,600.49)	
Common Hardware	4,655,248.79		(1,199,118.83)	
Common Other				
TOTAL	1,280,793,659.89	83,527,900.22	(283,562,789.53)	(59,634,882.14)
<u>Total Out of Scope Incremental Projects</u>				
ED Software				
Generation Plant				
ED Land	-	1,474,689.71	-	-
Electric Distribution	56,502,832.49	-	(6,207,830.59)	-
Other Production	17,761,876.77	-	(2,306,459.29)	-
Solar - Other	2,307,988.62	-	(168,591.83)	-
Energy Storage - Hardware	618,551.10	-	(2,826.97)	-
Energy Storage - Other	990,043,086.89	-	(250,274,077.94)	-
General Hardware	233.17	-	(1.88)	-
General Plant	7,065,853.87	-	(1,538,623.54)	-
Gas Transmission				
Gas Distribution	59,284,426.31	-	(1,576,412.40)	-
Common Software	-	7,158,061.80	-	(1,442,334.17)
Common Other	1,256,619.39	-	(75,323.03)	-
Subtotal	1,134,841,468.61	8,632,751.51	(262,150,147.47)	(1,442,334.17)
<u>Total Disallowed Projects</u>				
Electric Distribution General Plant	135,729,377.50 5,536,964.50		(19,293,853.62) (889,069.12)	(25,624,997.00) (32,567,550.97)
ED Software		38,828,628.67		
Common Software	30,600.49	36,066,520.04	(30,600.49)	
Common Hardware	4,655,248.79		(1,199,118.83)	
Common Other				

	Depr Plant	Amort Plant	Accum Depr	Accum Amor
Subtotal	145,952,191.29	74,895,148.71	(21,412,642.06)	(58,192,547.97)
TOTAL	1,280,793,659.89	83,527,900.22	(283,562,789.53)	(59,634,882.14)

Reclassification and Allocation of Plant Accounts

As agreed upon in FERC Transmission Access filing and adopted in the 1999 Cost of Service proceeding, the following FERC accounts are redefined or allocated.

Plant Account E302 – Franchises Defined as Electric Distribution

Approximately \$223,000 in electric franchise costs is defined as electric distribution since they are costs of the electric distribution franchises to serve the various cities and counties in SDG&E's service territory.

Plant Account E340 – Other Production Land Redefined as Electric Distribution

The Company owns 6.23 acres of land, which was originally purchased for a gas turbine site and was therefore classified as "Other Production." Of this land, 6.08 acres with a historical cost of \$140,021 is now being used for an electric distribution substation.

Plant Account E344/345 – Other Production Equipment Redefined as Electric Distribution

There is \$4.1 million in other production generator equipment classified in FERC plant account E344 that is redefined as distribution plant. Although traditionally booked to FERC E344, these assets are primarily solar photovoltaic systems used to support the development of sustainably built communities, allowing SDG&E to deploy local distributed generation to our distribution customers.

Plant Account E338 – Solar Generation Plant Redefined as Electric Distribution

There is \$38.1 million in Solar Generation assets classified in various 338 solar generation accounts that are redefined as distribution plant. Although traditionally booked to solar generation, these assets are primarily solar photovoltaic systems used to support the development of sustainably built communities, allowing SDG&E to deploy local distributed generation to our distribution customers.

Plant Account E350 – Transmission Land Redefined as Distribution

There is \$13.5 million in transmission land and land rights classified in FERC plant account E350 that is redefined as distribution land as a result of electric restructuring. This land was purchased for substation facilities which “step-down” energy from transmission to distribution voltages. The land, in each case, was previously classified as transmission because it had two or more transmission lines serving the substation. For electric restructuring there is a need to recognize that one use of the land on which substation plant is sited, is distribution. Accordingly, for each of these sites, 50% of the historical cost of the land was redefined to distribution plant. In the case where there is more than one high-side line coming into the substation and one low-side line moving out of the substation, approximately 25% of the historical cost of the land was redefined to distribution plant.

Plant Account 352 – Transmission Structures & Improvements Redefined as Distribution Plant

There is \$141.5 million in transmission substation structures and improvements classified in FERC plant account E352 that was redefined as distribution plant as a result of electric restructuring. This plant consists primarily of control houses, fencing, lighting, and landscaping associated with substations which “step-down” energy from transmission to distribution voltages. The structures and improvements were all classified as transmission because two or more transmission lines serve the substation.

For electric restructuring, there is a need to recognize that one use of the structures and improvements is associated with the distribution function for each such substation. Accordingly, for each of these sites, 50% of the historical cost of the structures and improvements was defined as distribution plant. Subsequently where there are sites that have more than one high-side line coming into the substation and one low-side line moving out of the substation, approximately 25% of the historical cost of the structures and improvements is defined as distribution plant.

Plant Account E353 – Transmission Substation Equipment Redefined as Distribution Plant

There is \$2.4 million in transmission equipment classified in FERC substation plant account E353 that is redefined as distribution plant for purposes of electric restructuring. This equipment is mostly transmission “oil circuit breakers” and “switches” used to protect and

isolate distribution “step-down” transformers. This equipment carries a transmission voltage and under traditional FERC accounting is classified as transmission. However, this transmission equipment serves no purpose other than to protect the distribution transformer, therefore, under restructuring it is redefined as distribution plant.

Plant Account E360 – Distribution Land & Land Rights Redefined as Transmission and the Remaining Balance Applicable To Distribution

Under traditional FERC Accounting, all of account E360, Land and Land Rights, is distribution plant. However, as a result of electric restructuring part of the land is redefined to transmission. This land was purchased for substation facilities which “step-down” energy from transmission to distribution voltages. Although the land in each case serves both transmission and distribution facilities, each parcel was historically classified as distribution because only one transmission line served the substation. For electric restructuring, there is a need to recognize that one use of the land on which the substation facilities are sited is transmission. Accordingly, for each of these sites, 50% of the historical cost of the land, amounting to \$3.6 million, is redefined as transmission plant.

With the above amounts redefined to transmission, the remaining distribution E360 land & land right balance is \$114.1 million.

Plant Account 361 – Distribution Structures and Improvements Redefined as Transmission and the Remaining Balance Applicable to Distribution

Under traditional FERC accounting, all of account E361 is distribution plant. However, for purposes of restructuring part of this account is redefined to transmission. This plant consists primarily of fencing, lighting, landscaping, and some control houses associated with substations which “step-down” energy from transmission to distribution voltages. These structures and improvements were classified entirely as distribution because only one transmission line feeds the substation.

For electric restructuring there is a need to recognize that one use of the structures and improvements is associated with transmission for each such substation. Accordingly, for each of these sites, 50% of the historical cost of these structures and improvements is redefined as “transmission.” This amounts to a total of \$1.6 million for these sites.

With the above amount redefined as transmission, the remaining distribution E361 – Structures and Improvements is \$19.6 million.

Electric General Plant

General Plant is land, structures and improvements, transportation equipment, stores equipment, shop and garage equipment, portable tools, laboratory equipment, power operated equipment, communications equipment, and miscellaneous equipment, not charged to a specific electric function. The land, structures and improvements and other equipment are classified in electric plant account series 389 to 398, as required by the FERC. The plant is classified into these electric general accounts only if it entirely serves an electric function. (Note: if such plant is classified as Gas General, or Common plant, the same series of plant accounts are used, but the plant entirely serves a gas function, or serves both electric and gas functions and is therefore “common.”)

General Plant Assigned to Electric Distribution / Electric Generation

Before electric restructuring, electric general plant accounts were simply included in the total of electric plant for rate setting purposes. Since rates are now “unbundled” for rate setting, that portion of Electric General Plant associated with Electric Distribution and Electric Generation must be determined for this General Rate Case Study.

The method of assigning Electric General Plant to Electric Distribution and Generation that has been used in previous CPUC filings is the use of electric labor ratio percentages, as developed and supported by the Segmentation and Reassignment Rates witness. These are the same methods used in our annual FERC Transmission Access filing for the last five cycles. Of the \$320.4 million in recorded 2025 Electric General plant, \$235.0 million is assigned to Electric Distribution and \$19.1 million is assigned to Electric Generation.

Common Plant Assigned Electric Distribution / Electric Generation

The method of assigning Common Plant to Electric Distribution and Electric Generation that has been used in previous CPUC filings is the use of total company labor ratio percentages to allocate Common Plant between Electric Transmission, Electric Generation, Electric Distribution and Gas, as developed and supported by the Segmentation and Reassignment Rates

witness. Of the \$2,785.4 million in recorded 2021 Common plant, \$1,433.8 million is assigned to Electric Distribution, \$116.5 million is assigned to Electric Generation and \$830.9 million is assigned to Gas.

Impact of FERC Order 898 on GRC Rate Base

	FERC Account	Plant Balance	Change in CPUC Allocaton	CPUC Plant Impact
<u>Transfers from Misc Intangible Plant to Transmission Plant</u>				
Software that was 100% CPUC that is now 100% Transmission	E303 to E351.2	\$ (720,583)	100.00%	\$ (720,583)
<u>Transfers from Misc. Intangible Plant to General Plant</u>				
Software that was 100% CPUC that is now 79.32% CPUC	E303 to E397.2	\$ 21,605,532	-20.68%	\$ (4,468,024)
<u>Transfers from General Plant to Transmission Plant</u>				
Communication Equipment that was 79.32% CPUC that is now 100% Transmission	E397 to E351.3	\$ (187,773,484)	79.32%	\$ (148,941,928)
<u>Transfers from General Plant to Distribution Plant</u>				
Communication Equipment that was 79.32% CPUC that is now 100% CPUC	E397 to E363.3	\$ 157,757,687	20.68%	\$ 32,624,290
<u>Net Decrease in CPUC Plant Balance 1/1/25</u>				<u>\$ (121,506,245)</u>

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)			
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)</p>			
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents	222,841	
4	(303) Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	222,841	
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	14,526,518	
9	(311) Structures and Improvements	93,785,885	(222,998)
10	(312) Boiler Plant Equipment	167,475,713	191,342
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	135,738,703	2,352,593
13	(315) Accessory Electric Equipment	89,618,270	(1,949,356)
13.1	(315.1) Computer Hardware		
13.2	(315.2) Computer Software	3,018,126	13,482
13.3	(315.3) Communication Equipment		
14	(316) Misc. Power Plant Equipment	80,469,219	829,918
15	(317) Asset Retirement Costs for Steam Production	4,216,714	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	588,849,148	1,214,981
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
22.1	(324.1) Computer Hardware		
22.2	(324.2) Computer Software		
22.3	(324.3) Communication Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of Lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
31.1	(334.1) Computer Hardware		
31.2	(334.2) Computer Software		
31.3	(334.3) Communication Equipment		
32	(335) Misc. Power Plant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
35.1	D. Solar Production Plant		
35.2	(338.1) Land and Land Rights		
35.3	(338.2) Structures and Improvements		
35.5	(338.4) Solar Panels	75,166,696	(1,728,228)
35.6	(338.5) Collector System	162,768	
35.7	(338.6) Generator Step-up Transformers (GSU)		

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)			
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
35.8	(338.7) Inverters	4,346,999	—
35.9	(338.8) Other Accessory Electrical Equipment	2,242,963	—
35.10	(338.9) Computer Hardware	—	—
35.11	(338.10) Computer Software	—	—
35.12	(338.11) Communication Equipment	692,609	—
35.13	(338.12) Miscellaneous Power Plant Equipment	1,043,998	(11,026)
35.14	(338.13) Asset Retirement Costs for Solar Production	—	—
35.15	TOTAL Solar Production Plant (Enter Total of lines 35.2 thru 35.14)	83,656,033	(1,739,254)
35.16	E. Wind Production Plant	—	—
35.17	(338.20) Land and Land Rights	—	—
35.18	(338.21) Structures and Improvements	—	—
35.20	(338.23) Wind Turbines	—	—
35.21	(338.24) Wind Towers and Fixtures	—	—
35.23	(338.26) Collector System	—	—
35.24	(338.27) Generator Step-up Transformers (GSU)	—	—
35.25	(338.28) Inverters	—	—
35.26	(338.29) Other Accessory Electrical Equipment	—	—
35.27	(338.30) Computer Hardware	—	—
35.28	(338.31) Computer Software	—	—
35.29	(338.32) Communication Equipment	—	—
35.30	(338.33) Miscellaneous Power Plant Equipment	—	—
35.31	(338.34) Asset Retirement Costs for Wind Production	—	—
35.32	TOTAL Wind Production Plant (Enter Total of lines 35.17 thru 35.31)	—	—
35.33	F. Other Renewable Production Plant	—	—
35.34	(339.1) Land and Land Rights	—	—
35.35	(339.2) Structures and Improvements	—	—
35.36	(339.3) Fuel Holders	—	—
35.37	(339.4) Boilers	—	—
35.39	(339.6) Generators	—	—
35.41	(339.8) Other Accessory Electrical Equipment	—	—
35.42	(339.9) Computer Hardware	—	—
35.43	(339.10) Computer Software	—	—
35.44	(339.11) Communication Equipment	—	—
35.45	(339.12) Miscellaneous Power Plant Equipment	—	—
35.46	(339.13) Asset Retirement Costs for Other Renewable Production	—	—
35.47	TOTAL Other Renewable Production Plant (Enter Total of lines 35.34 thru 35.46)	—	—
36	D. Other Production Plant	—	—
37	(340) Land and Land Rights	226,796	—
38	(341) Structures and Improvements	24,921,918	1,905,216
39	(342) Fuel Holders, Products and Accessories	22,278,993	—
40	(343) Prime Movers	105,646,087	32,445,392
41	(344) Generators	280,779,811	7,262,532
42	(345) Accessory Electric Equipment	31,584,485	2,209,562
42.1	(345.1) Computer Hardware	—	—
42.2	(345.2) Computer Software	—	—
42.3	(345.3) Communication Equipment	—	—
43	(346) Misc. Power Plant Equipment	91,003,116	(30,094,035)
44	(347) Asset Retirement Costs for Other Production	—	—
44.1	(348) Energy Storage Equipment - Production	—	—
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	556,441,206	13,728,667
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, 35.15, 35.32, 35.47, and 36)	1,228,946,387	13,204,394

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)			
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	261,803,533	1,756,778
48.2	(351.1) Computer Hardware	—	—
48.3	(351.2) Computer Software	720,583	4,207,915
48.4	(351.3) Communication Equipment	187,773,484	(15,849,144)
49	(352) Structures and Improvements	987,733,535	52,868,577
50	(353) Station Equipment	2,426,904,136	164,710,083
51	(354) Towers and Fixtures	927,208,763	394,027
52	(355) Poles and Fixtures	1,326,957,983	80,839,727
53	(356) Overhead Conductors and Devices	1,075,095,325	37,633,779
54	(357) Underground Conduit	676,654,200	7,787,497
55	(358) Underground Conductors and Devices	663,263,290	56,969,893
56	(359) Roads and Trails	402,374,673	33,587,085
57	(359.1) Asset Retirement Costs for Transmission Plant	11,525,094	—
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	8,948,014,599	424,906,217
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	117,331,320	4,336,866
61	(361) Structures and Improvements	19,960,639	1,201,889
62	(362) Station Equipment	742,141,747	26,736,560
63.1	(363.1) Computer Hardware	—	—
63.2	(363.2) Computer Software	202,917,293	24,153,233
63.3	(363.3) Communication Equipment	157,757,687	14,955,523
64	(364) Poles, Towers, and Fixtures	1,359,947,531	161,888,274
65	(365) Overhead Conductors and Devices	1,623,395,789	150,681,654
66	(366) Underground Conduit	2,159,947,393	182,760,167
67	(367) Underground Conductors and Devices	2,467,442,469	168,789,941
68	(368) Line Transformers	1,039,260,510	110,941,856
69	(369) Services	941,057,700	134,748,507
70	(370) Meters	334,768,265	15,248,438
71	(371) Installations on Customer Premises	67,335,067	4,736,659
72	(372) Leased Property on Customer Premises	—	—
73	(373) Street Lighting and Signal Systems	43,563,331	(101,137)
74	(374) Asset Retirement Costs for Distribution Plant	28,705,690	—
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	11,305,532,431	1,001,078,430
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
77	(380) Land and Land Rights	—	—
78	(381) Structure and Improvements	—	—
79	(382) Computer Hardware	—	—
80	(383) Computer Software	—	—
81	(384) Communication Equipment	—	—
82	(385) Miscellaneous Regional Transmission and Market Operation Plant	—	—
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper	—	—
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)	—	—
84.1	6. ENERGY STORAGE PLANT		
84.2	(387.1) Land and Land Rights	—	—
84.3	(387.2) Structures and Improvements	—	37,905,871
84.4	(387.3) Energy Storage Equipment	768,726,153	238,991,721
84.6	(387.5) Collector System	—	24,198,917
84.7	(387.6) Generator Step-up Transformers (GSU)	—	8,702,111
84.8	(387.7) Inverters	—	7,892,753
84.9	(387.8) Computer Hardware	—	619,227
84.10	(387.9) Computer Software	—	—
84.11	(387.10) Communication Equipment	—	1,296,202
84.12	(387.11) Miscellaneous Energy Storage Equipment	—	768,579
84.13	(387.12) Asset Retirement Costs for Energy Storage	19,626,566	—
84.14	TOTAL Energy Storage Plant (Total lines 84.2 thru 84.13)	788,352,719	320,375,381
85	6. GENERAL PLANT		
86	(389) Land and Land Rights	7,312,143	—
87	(390) Structures and Improvements	45,330,344	—
88	(391) Office Furniture and Equipment	—	—
89	(392) Transportation Equipment	58,146	—
90	(393) Stores Equipment	46,032	—

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)			
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
91	(394) Tools, Shop and Garage Equipment	44,015,259	885,323
92	(395) Laboratory Equipment	5,636,626	(1,029)
93	(396) Power Operated Equipment	60,529	—
94	(397.1) Computer Hardware	—	53,855,260
94.1	(397.2) Computer Software	30,089,897	27,520,125
94.2	(397.3) Communication Equipment	199,770,178	(23,693,730)
95	(398) Miscellaneous Equipment	3,129,641	—
96	SUBTOTAL (Enter Total of lines 86 thru 95)	335,448,795	58,565,949
97	(399) Other Tangible Property	—	—
98	(399.1) Asset Retirement Costs for General Plant	—	—
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	335,448,795	58,565,949
100	TOTAL (Accounts 101 and 106)	22,606,517,776	1,818,130,371
101	(102) Electric Plant Purchased (See Instr. 8)	—	—
102	(Less) (102) Electric Plant Sold (See Instr. 8)	—	—
103	(103) Experimental Plant Unclassified	—	—
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	22,606,517,776	1,818,130,371

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.					
7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.					
8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.					
9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
					2
			222,841		3
					4
			222,841		5
					6
					7
			14,526,518		8
			93,562,887		9
			167,667,055		10
					11
92			138,091,204		12
616,130			87,052,784		13
					13.1
		4,948,219	7,979,827		13.2
					13.3
			81,299,137		14
	(6,297,094)		(2,080,380)		15
616,222	(6,297,094)	4,948,219	588,099,032		16
					17
					18
					19
					20
					21
					22
					22.1
					22.2
					22.3
					23
					24
					25
					26
					27
					28
					29
					30
					31
					31.1
					31.2
					31.3
					32
					33
					34
					35
					35.1
					35.2
					35.3
		352,917	73,791,385		35.5
			162,768		35.6
					35.7
			4,346,999		35.8

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—	—	—	2,242,963	35.9
—	—	—	—	35.10
—	—	—	—	35.11
—	—	—	692,609	35.12
—	—	—	1,032,972	35.13
—	—	—	—	35.14
—	—	352,917	82,269,696	35.15
—	—	—	—	35.16
—	—	—	—	35.17
—	—	—	—	35.18
—	—	—	—	35.20
—	—	—	—	35.21
—	—	—	—	35.23
—	—	—	—	35.24
—	—	—	—	35.25
—	—	—	—	35.26
—	—	—	—	35.27
—	—	—	—	35.28
—	—	—	—	35.29
—	—	—	—	35.30
—	—	—	—	35.31
—	—	—	—	35.32
—	—	—	—	35.33
—	—	—	—	35.34
—	—	—	—	35.35
—	—	—	—	35.36
—	—	—	—	35.37
—	—	—	—	35.39
—	—	—	—	35.41
—	—	—	—	35.42
—	—	—	—	35.43
—	—	—	—	35.44
—	—	—	—	35.45
—	—	—	—	35.46
—	—	—	—	35.47
—	—	—	—	36
—	—	—	226,796	37
—	—	—	26,827,134	38
—	—	—	22,278,993	39
—	—	(288,434)	137,803,045	40
1,564,063	—	(64,482)	286,413,798	41
—	—	—	33,794,047	42
—	—	—	—	42.1
—	—	—	—	42.2
—	—	—	—	42.3
—	—	—	60,909,081	43
—	—	—	—	44
—	—	—	—	44.1
1,564,063	—	(352,916)	568,252,894	45
2,180,285	(6,297,094)	4,948,220	1,238,621,622	46

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
961	—	(1,299,689)	262,259,661		48
—	—	32,281	32,281		48.2
—	—	—	4,928,498		48.3
1,835,293	—	48,016,559	218,105,606		48.4
—	—	—	1,040,602,112		49
—	—	(96,745)	2,591,517,474		50
—	—	—	927,602,790		51
7,816,950	(105,730)	(634,968)	1,399,240,062		52
7,293,335	105,730	265,815	1,105,807,314		53
—	—	(1,205,966)	683,235,731		54
358,449	—	—	719,874,734		55
—	—	—	435,961,758		56
—	(8,663,790)	—	2,861,304		57
17,304,988	(8,663,790)	45,077,287	9,392,029,325		58
					59
60,565	12,689	(3,883,910)	117,736,400		60
—	—	—	21,162,528		61
—	—	—	768,878,307		62
—	—	—	—		63.1
550,000	—	1,043,320	227,563,846		63.2
—	—	269,742	172,982,952		63.3
29,946,053	—	7,038	1,491,896,790		64
19,273,573	—	(48,697)	1,754,755,173		65
8,748,360	—	132,328	2,334,091,528		66
29,358,691	(205,950,279)	3,306,274	2,404,229,714		67
4,611,118	—	1,423,279	1,147,014,527		68
—	—	—	1,075,806,207		69
5,876,998	—	—	344,139,705		70
2,915,955	—	1,315,017	70,470,788		71
—	—	—	—		72
251,654	—	—	43,210,540		73
—	(26,218,999)	—	2,486,691		74
101,592,967	(232,156,589)	3,564,391	11,976,425,696		75
					76
					77
					78
					79
					80
					81
					82
					83
—	—	—	—		84
					84.1
		5,183,599	5,183,599		84.2
		2,940,096	40,845,967		84.3
—	—	(8,844,562)	998,873,312		84.4
		1,876,942	26,075,859		84.6
		—	8,702,111		84.7
		612,186	8,504,939		84.8
		40,602	659,829		84.9
		—	—		84.10
		100,537	1,396,739		84.11
		59,613	828,192		84.12
	2,510,663	—	22,137,229		84.13
—	2,510,663	1,969,013	1,113,207,776		84.14
					85
—	—	—	7,312,143		86
—	—	—	45,330,344		87
—	—	—	—		88
—	—	—	58,146		89
—	—	—	46,032		90
229,093	—	—	44,671,489		91

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
—	—	—	5,635,597		92
60,529	—	—	—		93
—	—	(51,244,787)	2,610,473		94
—	—	(6,454,738)	51,155,284		94.1
12,229,897	—	3,455,631	167,302,182		94.2
—	—	(1,315,017)	1,814,624		95
12,519,519	—	(55,558,911)	325,936,314		96
					97
					98
12,519,519	—	(55,558,911)	325,936,314		99
133,597,759	(244,606,810)	—	24,046,443,578		100
					101
					102
					103
133,597,759	(244,606,810)	—	24,046,443,578		104

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of 2025/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106)			
1. Report below the original cost of gas plant in service according to the prescribed accounts. 2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas. 3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year. 4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts. 5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	—	
3	302 Franchises and Consents	86,104	
4	303 Miscellaneous Intangible Plant	—	1,385,195
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	86,104	1,385,195
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325,1 Producing Lands	—	
9	325,2. Producing Leaseholds	—	
10	325,3 Gas Rights	—	
11	325,4 Rights-of-Way	—	
12	325,5 Other Land and Land Rights	—	
13	326 Gas Well Structures	—	
14	327 Field Compressor Station Structures	—	
15	328 Field Measuring and Regulating Station Equipment	—	
16	329 Other Structures	—	
17	330 Producing Gas Wells-Well Construction	—	
18	331 Producing Gas Wells-Well Equipment	—	
19	332 Field Lines	—	
20	333 Field Compressor Station Equipment	—	
21	334 Field Measuring and Regulating Station Equipment	—	
22	335 Drilling and Cleaning Equipment	—	
23	336 Purification Equipment	—	
24	337 Other Equipment	—	
25	338 Unsuccessful Exploration and Development Costs	—	
26	339 Asset Retirement Costs for Natural Gas Production and	—	
27	TOTAL Production and Gathering Plant (Enter Total of lines 8	—	—
28	PRODUCTS EXTRACTION PLANT		
29	340 Land and Land Rights	—	
30	341 Structures and Improvements	—	
31	342 Extraction and Refining Equipment	—	
32	343 Pipe Lines	—	
33	344 Extracted Products Storage Equipment	—	

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of 2025/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				—
3				86,104
4				1,385,195
5	—	—	—	1,471,299
6				
7				
8				—
9				—
10				—
11				—
12				—
13				—
14				—
15				—
16				—
17				—
18				—
19				—
20				—
21				—
22				—
23				—
24				—
25				—
26				—
27	—	—	—	—
28				
29				—
30				—
31				—
32				—
33				—

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of 2025/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34	345 Compressor Equipment	—	—
35	346 Gas Measuring and Regulating Equipment	—	—
36	347 Other Equipment	—	—
37	348 Asset Retirement Costs for Products Extraction Plant	—	—
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)	—	—
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and	—	—
40	Manufactured Gas Production Plant (Submit Supplementary	—	—
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	—	—
42	NATURAL GAS STORAGE AND PROCESSING PLANT		
43	Underground Storage Plant		
44	350.1 Land	—	—
45	350.2 Rights-of-Way	—	—
46	351 Structures and Improvements	—	—
47	352 Wells	—	—
48	352.1 Storage Leaseholds and Rights	—	—
49	352.2 Reservoirs	—	—
50	352.3 Non-recoverable Natural Gas	—	—
51	353 Lines	—	—
52	354 Compressor Station Equipment	—	—
53	355 Other Equipment	—	—
54	356 Purification Equipment	—	—
55	357 Other Equipment	—	—
56	358 Asset Retirement Costs for Underground Storage Plant	—	—
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru	—	—
58	Other Storage Plant		
59	360 Land and Land Rights	—	—
60	361 Structures and Improvements	—	—
61	362 Gas Holders	—	—
62	363 Purification Equipment	—	—
63	363.1 Liquefaction Equipment	—	—
64	363.2 Vaporizing Equipment	—	—
65	363.3 Compressor Equipment	—	—
66	363.4 Measuring and Regulating Equipment	—	—
67	363.5 Other Equipment	2,168,803	—
68	363.6 Asset Retirement Costs for Other Storage Plant	—	—
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	2,168,803	—
70	Base Load Liquefied Natural Gas Terminaling and Processing Plant		
71	364.1 Land and Land Rights	—	—
72	364.2 Structures and Improvements	—	—
73	364.3 LNG Processing Terminal Equipment	—	—
74	364.4 LNG Transportation Equipment	—	—
75	364.5 Measuring and Regulating Equipment	—	—
76	364.6 Compressor Station Equipment	—	—
77	364.7 Communications Equipment	—	—
78	364.8 Other Equipment	—	—
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas	—	—
80	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and	—	—

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of 2025/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
34				—
35				—
36				—
37				—
38	—	—	—	—
39	—	—	—	—
40				—
41	—	—	—	—
42				—
43				—
44				—
45				—
46				—
47				—
48				—
49				—
50				—
51				—
52				—
53				—
54				—
55				—
56				—
57	—	—	—	—
58				—
59				—
60				—
61				—
62				—
63				—
64				—
65				—
66				—
67				2,168,803
68				—
69	—	—	—	2,168,803
70				—
71				—
72				—
73				—
74				—
75				—
76				—
77				—
78				—
79				—
80	—	—	—	—

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of 2025/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,	2,168,803	—
82	TRANSMISSION PLAN		
83	365.1 Land and Land Rights	4,649,144	—
84	365.2 Rights-of-Way	3,493,178	—
85	366 Structures and Improvements	24,017,466	(316,508)
86	367 Mains	966,067,914	21,297,037
87	368 Compressor Station Equipment	143,971,280	3,634,257
88	369 Measuring and Regulating Station Equipment	30,928,034	339,113
89	370 Communication Equipment	—	—
90	371 Other Equipment	2,845,771	626,881
91	372 Asset Retirement Costs for Transmission Plant	43,806,496	—
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	1,219,779,283	25,580,780
93	DISTRIBUTION PLANT		
94	374 Land and Land Rights	10,035,953	(1,917)
95	375 Structures and Improvements	43,447	—
96	376 Mains	1,877,458,872	129,402,730
97	377 Compressor Station Equipment	—	—
98	378 Measuring and Regulating Station Equipment-General	21,622,718	(620,863)
99	379 Measuring and Regulating Station Equipment-City Gate	—	—
100	380 Services	812,645,454	51,115,364
101	381 Meters	216,543,841	12,871,656
102	382 Meter Installations	182,681,914	8,766,220
103	383 House Regulators	—	—
104	384 House Regulator Installations	—	—
105	385 Industrial Measuring and Regulating Station Equipment	1,516,811	—
106	386 Other Property on Customers' Premises	—	—
107	387 Other Equipment	10,562,293	—
108	388 Asset Retirement Costs for Distribution Plant	145,739,211	—
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	3,278,850,514	201,533,190
110	GENERAL PLANT		
111	389 Land and Land Rights	—	—
112	390 Structures and Improvements	—	—
113	391 Office Furniture and Equipment	—	—
114	392 Transportation Equipment	—	—
115	393 Stores Equipment	—	—
116	394 Tools, Shop, and Garage Equipment	28,581,913	480,084
117	395 Laboratory Equipment	—	—
118	396 Power Operated Equipment	—	—
119	397 Communication Equipment	2,596,161	(204,280)
120	398 Miscellaneous Equipment	1,160,604	—
121	Subtotal (Enter Total of lines 111 thru 120)	32,338,678	275,804
122	399 Other Tangible Property	—	—
123	399.1 Asset Retirement Costs for General Plant	—	—
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	32,338,678	275,804
125	TOTAL (Accounts 101 and 106)	4,533,223,382	228,774,969
126	Gas Plant Purchased (See Instruction 8)	—	—
127	(Less) Gas Plant Sold (See Instruction 8)	—	—
128	Experimental Gas Plant Unclassified	—	—
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	4,533,223,382	228,774,969

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of 2025/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81	—	—	—	2,168,803
82				
83	—	—	—	4,649,144
84				3,493,178
85	—	—	—	23,700,958
86	660,745	—	—	986,704,206
87	—	—	—	147,605,537
88	—	—	—	31,267,147
89				—
90	—	—	—	3,472,652
91		274,541	—	44,081,037
92	660,745	274,541	—	1,244,973,859
93				
94	1,390	—	—	10,032,646
95	—	—	—	43,447
96	2,247,305	(10,739,100)	—	1,993,875,197
97	—	—	—	—
98	—	—	—	21,001,855
99				—
100	2,360,401	—	—	861,400,417
101	1,315,078	—	—	228,100,419
102	—	—	—	191,448,134
103				—
104				—
105	—	—	—	1,516,811
106	—	—	—	—
107	—	—	—	10,562,293
108	—	2,560,026	—	148,299,237
109	5,924,174	(8,179,074)	—	3,466,280,456
110				
111				—
112				—
113				—
114	—	—	—	—
115	—	—	—	—
116	339,120	—	—	28,722,877
117	—	—	—	—
118	—	—	—	—
119	—	—	—	2,391,881
120	—	—	—	1,160,604
121	339,120	—	—	32,275,362
122				—
123				—
124	339,120	—	—	32,275,362
125	6,924,039	(7,904,533)	—	4,747,169,779
126				—
127				—
128	—	—	—	—
129	6,924,039	(7,904,533)	—	4,747,169,779

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of Q4
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COMMON UTILITY PLANT AND EXPENSES	
1.	Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2.	Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3.	Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4.	Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Account	Balance Beg. of Year	Additions	Retire From Serv.	Adjs.	Transfers	Balance End of Year
303 Misc. Intangible Plant	1,205,679,564	184,294,634	77,972,348			1,312,001,850
389 Land & Land Rights	7,522,573				(268,883)	7,253,690
390 Structures & Improvs.	659,658,097	58,051,836			(3,348,752)	714,361,181
391 Office Furn. & Equip.	179,141,525	3,796,655	7,811,578			175,126,602
392 Transportation Equip.	30,576,754	1,288,791				31,865,545
393 Stores Equipment	332,983					332,983
394 Tools, Shop & Garage Eq.	3,500,291		58,858			3,441,433
395 Laboratory Equipment	2,462,165	54,697	152,594			2,364,268
396 Power Equipment						0
397 Communication Eq.	559,529,113	19,745,144	3,260,888			576,013,369
398 Misc. Equipment	3,293,183	144,864	30,139			3,407,908
FIN 47 ARC-Common	3,280,240			(162,008)		3,118,232
Fleet Capital Leases	148,794,524	12,695,307				161,489,831
Other Capital Leases	254,869,883	28,790,094				283,659,977
TOTAL COMMON PLANT	3,058,640,895	308,862,022	89,286,405	(162,008)	(3,617,635)	3,274,436,869
Construction Work in Prog.	189,524,794	(41,640,437)				147,884,357
TOTAL COMMON PLANT	3,248,165,689	267,221,585	89,286,405	(162,008)	(3,617,635)	3,422,321,226

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of Q4
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COMMON UTILITY PLANT AND EXPENSES	
1.	Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2.	Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3.	Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4.	Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	December 31, 2025 Accumulated Depreciation
303 Misc. Intangible Plant	717,636,084
389 Land & Land Rights	27,776
390 Structures and Improvements	266,111,400
391 Office Furniture & Equipment	114,395,026
392 Transportation Equipment	14,605,662
393 Stores Equipment	133,669
394 Tools, Shop, & Garage Equipment	1,628,144
395 Laboratory Equipment	1,207,387
396 Power Operated Equipment	—
397 Communication Equipment	240,465,645
398 Miscellaneous Equipment	1,349,168
108.4 Retirement Work in Progress	—
FIN 47 Accumulated Depreciation	3,179,315
Fleet Capital Lease	95,195,520
Other Capital Lease	148,669,405
	<hr/>
Total Accumulated Depreciation	<u>1,604,604,201</u>

Split of Common Utility Plant
to Departments: (excluding CWIP)

		December 31, 2025	
		Balance End of Year	Accumulated Depreciation
Electric	70.17 %	2,297,672,351	1,125,950,768
Gas	29.83 %	976,764,518	478,653,433
TOTAL	100.00 %	<u>3,274,436,869</u>	<u>1,604,604,201</u>

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.					
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	7,571,860,515	7,526,542,980		45,317,535
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	859,682,956	859,682,956		
4	(403.1) Depreciation Expense for Asset Retirement Costs	—			
5	(413) Exp. of Elec. Plt. Leas. to Others	4,614,957			4,614,957
6	Transportation Expenses-Clearing	—			
7	Other Clearing Accounts	—			
8	Other Accounts (Specify, details in footnote):	—			
9.1	Other Accounts (Specify, details in footnote):	—			
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	864,297,913	859,682,956	—	4,614,957
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(132,986,229)	(132,986,229)		
13	Cost of Removal	(110,482,590)	(110,482,590)		
14	Salvage (Credit)	2,791,694	2,791,694		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(240,677,125)	(240,677,125)	—	—
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):	(39,152,562)	(39,152,562)		
18	Book Cost or Asset Retirement Costs Retired	7,269,195	7,269,195		
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	8,163,597,936	8,113,665,444	—	49,932,492
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	405,392,372	405,392,372		
21	Nuclear Production	—			
22	Hydraulic Production-Conventional	—			
23	Hydraulic Production-Pumped Storage	—			
23.1	Solar Production	30,613,372	30,613,372		
23.2	Wind Production	—			
23.3	Other Renewable Production	—			
24	Other Production	394,817,188	394,817,188		
25	Transmission	2,612,368,995	2,562,436,503		49,932,492
26	Distribution	4,246,471,614	4,246,471,614		
27	Regional Transmission and Market Operation	—			
27.1	Energy Storage	307,668,445	307,668,445		
28	General	166,265,950	166,265,950		
29	TOTAL (Enter Total of lines 20 thru 28)	8,163,597,936	8,113,665,444	—	49,932,492

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of 2025/Q4
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Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting. 5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.					
Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (b)	Gas Plant Held for Future Use (c)	Gas Plant Leased to Others (d)
Section A. BALANCES AND CHANGES DURING YEAR					
1	Balance Beginning of Year	1,133,504,793	1,133,504,793		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	116,194,932	116,194,932		
4	(403.1) Depreciation Expense for Asset Retirement Costs	—			
5	(413) Expense of Gas Plant Leased to Others	—			
6	Transportation Expenses - Clearing	—			
7	Other Clearing Accounts	—			
8	Other Clearing (Specify) (footnote details):	—			
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	116,194,932	116,194,932	—	—
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(6,922,648)	(6,922,648)		
13	Cost of Removal	(11,909,400)	(11,909,400)		
14	Salvage (Credit)	(130,371)	(130,371)		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(18,701,677)	(18,701,677)	—	—
16	Other Debit or Credit Items (Describe) (footnote details):	(8,785,600)	(8,785,600)		
17		—			
18	Book Cost of Asset Retirement Costs	(15,079,736)	(15,079,736)		
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	1,207,132,712	1,207,132,712	—	—
Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS					
21	Productions-Manufactured Gas	—			
22	Production and Gathering-Natural Gas	—			
23	Products Extraction-Natural Gas	—			
24	Underground Gas Storage	—			
25	Other Storage Plant	1,842,418	1,842,418		
26	Base Load LNG Terminaling and Processing Plant	—			
27	Transmission	297,114,174	297,114,174		
28	Distribution	897,797,364	897,797,364		
29	General	10,378,756	10,378,756		
30	TOTAL (Total of lines 21 thru 29)	1,207,132,712	1,207,132,712	—	—

San Diego Gas & Electric Company
 Beginning CWIP and AFUDC
 For Periods 2026 - 2028
 (Thousand of Dollars)

Col Ref
 141

Budget Code	Asset ID	Project Description	Beg AFUDC 2026	Beg CWIP 2026
212760.001	130	CIRCUIT AND BANK CAPACITY PROJECTS	4,425	76,561
215740.001	260	CCM Distribution	759	8,174
60.001	60	GENERATION CAPITAL TOOLS & TEST EQPT.	6	125
2050.001	130	ELECTRIC DIST. STREET/HWY RELOCATIONS	147	5,406
2050.002	130	ELECTRIC DIST. STREET/HWY RELOCATIONS	0	0
228790.001	161	Emergency Preparedness and Recovery Plan	0	0
228790.002	161	Emergency Preparedness and Recovery Plan	0	0
228790.003	161	Emergency Preparedness and Recovery Plan	0	0
231280.001	130	Cleveland National Forest Fire Hardening	233	3,516
231300.001	130	CUSTOMER RELOCATION PROJECTS - INTERNAL	0	0
231310.001	130	CUSTOMER RELOCATION PROJECTS - EXTERNAL	0	0
232460.001	130	POLE LOADING REMEDIATION	1	30
232530.001	130	PYD PILOT RELOCATIONS/REMOVAL	3	60
235730.001	260	GTSR Part 1 Replacements and Hydrotests	0	0
235730.002	260	GTSR Part 1 Replacements and Hydrotests	0	0
235730.003	260	GTSR Part 1 Replacements and Hydrotests	0	0
235730.004	260	GTSR Part 1 Replacements and Hydrotests	0	0
235730.005	260	GTSR Part 1 Replacements and Hydrotests	0	0
235730.006	260	GTSR Part 1 Replacements and Hydrotests	168	3,298
235730.007	260	GTSR Part 1 Replacements and Hydrotests	149	1,622
235730.008	260	GTSR Part 1 Replacements and Hydrotests	0	0
238750.001	161	Risk Methodology and Assessment	670	9,428
238750.002	161	Risk Methodology and Assessment	0	0
238750.004	130	Risk Methodology and Assessment	0	0
238750.005	161	Risk Methodology and Assessment	0	0
242520.001	130	RAMP - SUBSTATION REBUILD PROGRAM	4,705	49,064
242520.002	130	RAMP - SUBSTATION REBUILD PROGRAM	0	0
242520.003	130	RAMP - SUBSTATION REBUILD PROGRAM	0	0
24575A.001	260	Valve Rule	0	0
2060.001	170	ELECTRIC DISTRIBUTION TOOLS/EQUIPMENT	0	0
248770.001	161	Enterprise Data Foundation	1,523	15,772
248770.002	161	Enterprise Data Foundation	0	0
248770.003	161	Enterprise Data Foundation	0	0
251480.001	130	CAISO TPP PROJECTS	0	0
252600.001	130	RAMP - SUBSTATION DISTRIBUTION CIRCUIT BREAKER PROGRAM	2,626	18,314
258820.001	161	Public Emergency Communication Strategy	1,027	17,848
268860.001	161	Application Support and Risk Analytics	34	2,331
268860.002	161	Application Support and Risk Analytics	0	0
26886A.001	161	QA/QC	0	0
26886B.001	161	Off Cycle Patrol	0	0
268900.001	161	Integrated Work Management & Risk Assessment Platform	0	0
268900.002	161	Integrated Work Management & Risk Assessment Platform	0	0
932400.001	130	RAMP - DISTRIBUTION CIRCUIT RELIABILITY	10	823
942410.001	130	RAMP - DISTRIBUTION POWER QUALITY PROGRAM	31	2,500
972480.001	130	DISTRIBUTION SYSTEM CAPACITY IMPROVEMENT	39	562
992820.001	130	RAMP - DISTRIBUTION SUBSTATION PROACTIVE ASSET PROGRAI	12	551
2090.001	130	FIELD SHUNT CAPACITORS	20	896
A02990.001	130	Grounding Bank Monitors	0	0
A04190.001	220	CCM Transmission	281	3,122
A09060.001	271	RAMP - CYBER - SDGE - PERIMETER DEFENSES	0	0
A09060.004	301	RAMP - CYBER - SDGE - PERIMETER DEFENSES	0	0
A09090.001	270	Customer Energization	0	1,173
A09090.002	270	Customer Energization	8	677
A09090.003	270	Customer Energization	0	0
A09090.004	270	Customer Energization	14	1,554
A09090.005	270	Customer Energization	0	0
A09090.006	270	Customer Energization	0	0
A09090.007	270	Customer Energization	0	0
A09090.008	270	Customer Energization	0	0
A09090.009	270	Customer Energization	0	0
A09090.010	270	Customer Energization	0	0
A09090.011	270	Customer Energization	0	0

Budget Code	Asset ID	Project Description	Beg AFUDC 2026	Beg CWIP 2026
A09090.012	270	Customer Energization	0	0
A09090.013	270	Customer Energization	0	0
A34680.001	220	HP Distribution Assessments Execution	119	6,825
B02990.001	130	EDO SCADA Modernization	0	1,350
B09030.001	270	Customer Experience	1,791	27,566
B09030.002	270	Customer Experience	0	0
B09030.005	270	Customer Experience	0	0
B09030.006	270	Customer Experience	0	0
B09030.007	270	Customer Experience	0	0
B09060.001	271	RAMP - CYBER - SDGE - INTERNAL DEFENSES	0	0
B09060.003	271	RAMP - CYBER - SDGE - INTERNAL DEFENSES	0	0
B09060.004	271	RAMP - CYBER - SDGE - INTERNAL DEFENSES	0	0
B09060.005	271	RAMP - CYBER - SDGE - INTERNAL DEFENSES	0	0
B09060.007	271	RAMP - CYBER - SDGE - INTERNAL DEFENSES	0	0
B09060.009	271	RAMP - CYBER - SDGE - INTERNAL DEFENSES	0	0
2100.001	130	CONVERSION FROM OH TO UG RULE 20A	69	297
2100.002	130	CONVERSION FROM OH TO UG RULE 20A	0	0
B09070.001	271	Cloud Enablement and Automation	0	0
B09070.002	271	Cloud Enablement and Automation	0	0
B09070.003	271	Cloud Enablement and Automation	0	0
B09080.001	271	Cloud Platform and Automation	0	0
B09080.002	271	Cloud Platform and Automation	0	0
B09080.003	271	Cloud Platform and Automation	0	0
B09080.004	271	Cloud Platform and Automation	0	0
B09080.005	271	Cloud Platform and Automation	0	0
B09080.006	271	Cloud Platform and Automation	0	0
B09090.001	270	Data & Analytics Foundations	0	0
B09090.002	271	Data & Analytics Foundations	0	0
B09090.003	271	Data & Analytics Foundations	0	0
B09090.004	271	Data & Analytics Foundations	0	0
B09090.005	270	Data & Analytics Foundations	0	0
B09090.006	271	Data & Analytics Foundations	0	0
B09090.007	271	Data & Analytics Foundations	0	0
B09090.008	270	Data & Analytics Foundations	0	0
C02990.001	130	Electric Asset Management Program	0	0
C09060.001	271	RAMP - CYBER - SDGE - SENSITIVE DATA PROTECTION	0	0
D09030.001	270	Customer Care & Billing	0	0
D09030.002	270	Customer Care & Billing	17	-1
D09030.003	270	Customer Care & Billing	0	0
D09030.004	270	Customer Care & Billing	0	0
D09030.005	270	Customer Care & Billing	0	0
D09030.006	270	Customer Care & Billing	0	0
D09060.001	271	RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) CYBEF	0	0
D09060.004	301	RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) CYBEF	0	0
D09060.006	271	RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) CYBEF	0	0
D09060.007	271	RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) CYBEF	0	0
D09060.011	271	RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) CYBEF	0	0
D09060.012	271	RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) CYBEF	0	0
D09080.002	300	Workspace Endpoints	0	0
D09090.001	270	Digital Automation Foundational Technology	0	0
D09090.002	270	Digital Automation Foundational Technology	0	0
D09090.003	270	Digital Automation Foundational Technology	0	0
D09090.004	270	Digital Automation Foundational Technology	0	0
D09090.005	270	Digital Automation Foundational Technology	0	0
D09090.006	270	Digital Automation Foundational Technology	0	0
2130.001	130	CITY OF SAN DIEGO SURCHARGE PROG (20SD)	256	926
D09200.001	100	Digital Compliance Foundations	0	0
D09200.002	100	Digital Compliance Foundations	0	0
D09200.003	100	Digital Compliance Foundations	0	0
D09200.004	100	Digital Compliance Foundations	0	0
D09200.005	100	Digital Compliance Foundations	0	0
D09200.006	100	Digital Compliance Foundations	0	0
D95460.001	260	DIMP Execution	23	3,416
E09010.001	139	Local Engineering Pool - ED Pool	0	0
E09040.001	139	Local Engineering Pool - Substation Pool	0	0
E09050.001	139	Department Overhead Pool	0	0

Budget Code	Asset ID	Project Description	Beg AFUDC 2026	Beg CWIP 2026
E09060.003	271	RAMP - CYBER - SDGE - INFRASTRUCTURE AND PLATFORMS SEC	0	0
E09080.003	170	IT Foundational Systems	0	0
E09090.001	271	Supply Chain & Supply Management	0	0
E09090.003	271	Supply Chain & Supply Management	0	0
E09090.007	271	Supply Chain & Supply Management	2	783
ED9060.001	139	Contract Administration Pool - Elec	0	0
EN9030.001	229	EN9030 - Local Engineering Pool - GT Pool	0	0
2140.001	130	TRANSFORMERS	0	0
F09060.001	271	RAMP - CYBER - SDGE - EMERGING THREAT DEFENSES	0	0
F09060.003	271	RAMP - CYBER - SDGE - EMERGING THREAT DEFENSES	0	0
F09060.005	271	RAMP - CYBER - SDGE - EMERGING THREAT DEFENSES	0	0
G09020.001	269	Local Engineering Pool - GD Pool	0	0
G09030.001	100	Transportation Electrification	0	0
G09030.002	100	Transportation Electrification	0	0
G09030.003	100	Transportation Electrification	0	0
G09030.007	100	Transportation Electrification	0	0
G09030.008	100	Transportation Electrification	0	0
G09050.001	269	Department Overhead Pool - Gas	0	0
G09060.001	269	Contract Admin – Gas	0	0
G09090.001	100	Customer Generation	64	1,956
G09090.002	100	Customer Generation	0	0
G09090.003	100	Customer Generation	0	0
G09200.001	270	Asset Management	0	0
G09200.002	270	Asset Management	0	0
G09200.003	270	Asset Management	0	0
G09200.004	100	Asset Management	296	5,201
G09200.005	100	Asset Management	0	0
G09200.007	100	Asset Management	0	0
G09200.008	100	Asset Management	0	0
G09200.009	100	Asset Management	0	0
G09200.018	270	Asset Management	0	0
G09200.023	100	Asset Management	0	0
G09200.025	270	Asset Management	0	0
G09200.026	270	Asset Management	22	7,270
G09200.027	270	Asset Management	199	4,093
G09200.028	270	Asset Management	0	0
G09200.029	270	Asset Management	0	0
G09200.030	270	Asset Management	0	0
H09030.001	270	Customer Cloud Infrastructure	0	0
H09030.002	270	Customer Cloud Infrastructure	0	0
H09030.004	270	Customer Cloud Infrastructure	0	0
H09030.006	270	Customer Cloud Infrastructure	0	0
H09030.007	270	Customer Cloud Infrastructure	0	0
H09090.001	163	Field Technology Solutions	0	0
H09090.002	163	Field Technology Solutions	0	0
H09090.007	100	Field Technology Solutions	0	0
H09090.008	100	Field Technology Solutions	0	0
H09090.011	163	Field Technology Solutions	33	1,953
2150.001	130	OH RESIDENTIAL NB	16	362
2150.002	130	OH RESIDENTIAL NB	0	0
H09200.001	100	Grid Operations	0	0
H09200.003	100	Grid Operations	320	4,439
H09200.004	100	Grid Operations	0	0
H09200.005	100	Grid Operations	0	0
H09200.006	100	Grid Operations	0	0
H09200.007	100	Grid Operations	0	0
H09200.008	100	Grid Operations	0	0
H09200.009	100	Grid Operations	0	0
H09200.010	100	Grid Operations	0	0
H09200.011	100	Grid Operations	0	0
H09200.012	100	Grid Operations	0	0
I09070.001	271	Enterprise Application and Testing Platforms	0	0
I09070.002	271	Enterprise Application and Testing Platforms	0	0
I09070.003	271	Enterprise Application and Testing Platforms	0	0
I09070.004	271	Enterprise Application and Testing Platforms	0	0

Budget Code	Asset ID	Project Description	Beg AFUDC 2026	Beg CWIP 2026
I09070.005	271	Enterprise Application and Testing Platforms	0	0
I09070.006	271	Enterprise Application and Testing Platforms	0	0
I09200.001	100	Electric and Fuel Procurement	0	0
I09200.002	100	Electric and Fuel Procurement	0	0
I09200.003	100	Electric and Fuel Procurement	0	0
K09200.004	270	Utility Operations Cloud Infrastructure	0	0
L09090.001	100	Work Management Compliance and Workload Allocation	39	1,317
L09090.010	270	Work Management Compliance and Workload Allocation	0	0
L09090.012	100	Work Management Compliance and Workload Allocation	0	0
L09090.016	100	Work Management Compliance and Workload Allocation	0	0
L09200.001	270	Work Management Foundation and Field Services	0	0
L09200.003	270	Work Management Foundation and Field Services	0	0
L09200.004	270	Work Management Foundation and Field Services	0	0
L09200.007	270	Work Management Foundation and Field Services	0	0
L09200.008	270	Work Management Foundation and Field Services	0	0
L09200.009	270	Work Management Foundation and Field Services	0	0
L09200.014	270	Work Management Foundation and Field Services	0	0
L09200.015	270	Work Management Foundation and Field Services	0	0
L09200.016	270	Work Management Foundation and Field Services	0	0
L09200.017	270	Work Management Foundation and Field Services	0	0
L09200.018	270	Work Management Foundation and Field Services	0	0
L09200.035	270	Work Management Foundation and Field Services	184	8,837
L09200.037	270	Work Management Foundation and Field Services	12	829
L09200.038	270	Work Management Foundation and Field Services	0	0
L09200.041	270	Work Management Foundation and Field Services	0	0
M09090.001	270	Data Platforms & Solutions	222	37
M09090.002	270	Data Platforms & Solutions	0	0
M09090.003	270	Data Platforms & Solutions	0	0
M09090.004	270	Data Platforms & Solutions	0	0
M09200.001	100	Climate Resilience Platform Foundational Technology	0	0
M09200.002	100	Climate Resilience Platform Foundational Technology	0	0
M09200.003	100	Climate Resilience Platform Foundational Technology	0	0
S09060.001	139	Contractor Safety Overhead Pool	0	0
2160.001	130	OH NON-RESIDENTIAL NB	21	410
2160.002	130	OH NON-RESIDENTIAL NB	0	0
2170.001	130	UG RESIDENTIAL NB	323	6,762
2170.002	130	UG RESIDENTIAL NB	0	0
2180.001	130	UG NON-RESIDENTIAL NB	186	4,042
2180.002	130	UG NON-RESIDENTIAL NB	0	0
80.001	60	MIRAMAR PLANT OPERATIONAL ENHANCEMENTS	0	5
2190.001	130	NEW BUSINESS INFRASTRUCTURE	275	5,920
2190.002	130	NEW BUSINESS INFRASTRUCTURE	0	0
2240.001	130	NEW SERVICE INSTALLATIONS	136	1,502
2240.002	130	NEW SERVICE INSTALLATIONS	0	0
2250.001	130	CUSTOMER REQUESTED UPGRADES AND SERVICES	325	4,034
2250.002	130	CUSTOMER REQUESTED UPGRADES AND SERVICES	0	0
2260.001	130	RAMP - MANAGEMENT OF OVERHEAD DISTRIBUTION SERVICE (N	105	4,866
2270.001	130	RAMP - MANAGEMENT OF UNDERGROUND DISTRIBUTION SERVIC	65	2,282
2290.001	130	RAMP - CORRECTIVE MAINTENANCE PROGRAM (CMP)	195	6,221
2290.002	130	RAMP - CORRECTIVE MAINTENANCE PROGRAM (CMP)	0	0
2300.001	130	RAMP - UNDERGROUND CABLE REPLACEMENT PROGRAM	8	84
2350.001	130	TRANSFORMER & METER INSTALLATIONS	0	37
2350.002	130	TRANSFORMER & METER INSTALLATIONS	0	0
2360.001	130	RAMP - RESTORATION OF SERVICE	0	229
2380.001	130	RAMP - UG CABLE REPLACEMENT - PLANNED	27	3,113
90.001	60	PALOMAR PLANT OPERATIONAL ENHANCEMENTS	48	2,646
2390.001	130	CMP Repairs and Replacements	5,120	12,585
2390.002	130	CMP Repairs and Replacements	0	0
2390.003	130	CMP Repairs and Replacements	0	0
2390.004	161	CMP Repairs and Replacements	0	0
2900.001	130	RAMP - UG SWITCH REPLACEMENT PROGRAM	52	764
4010.001	220	Pipeline Replacements	0	0
4080.001	220	Measurement & Regulation Stations	1,111	16,735
4050.001	220	Compressor Stations	161	1,572
4060.001	220	Cathodic Protection	2	91

Budget Code	Asset ID	Project Description	Beg AFUDC 2026	Beg CWIP 2026
4090.001	220	Security & Auxiliary Equipment	0	0
7060.001	220	Capital Tools	0	0
5000.001	260	New Customer & Gas System Upgrades to Support Gas Load	76	-780
5000.002	260	New Customer & Gas System Upgrades to Support Gas Load	0	0
5010.001	260	SYSTEM MINOR RELOCATIONS & RETIREMENTS	9	100
5010.002	260	SYSTEM MINOR RELOCATIONS & RETIREMENTS	0	0
5010.003	260	SYSTEM MINOR RELOCATIONS & RETIREMENTS	0	0
100.001	60	DESERT STAR ENERGY CTR OPER. ENHANCE.	269	7,266
5020.001	260	GAS METERS & REGULATORS	0	0
5050.001	260	FRANCHISE & HIGHWAY RELOCATION	63	330
5060.001	260	GAS TOOLS & EQUIPMENT	0	0
5070.001	260	GAS CODE COMPLIANCE	69	454
5080.001	260	LEAK REPAIR & RESTORATION	3	196
5090.001	260	CATHODIC PROTECTION	33	1,198
5100.001	260	SYSTEM RELIABILITY & SAFETY	91	1,964
5140.001	260	UNDERPERFORMING MAINS & SERVICES	19	2,146
7000.001	310	LAND BLANKET	0	0
7010.001	310	STRUCTURES & IMPROVEMENTS BLANKET	311	2,082
7010.002	310	STRUCTURES & IMPROVEMENTS BLANKET	0	0
7010.003	310	STRUCTURES & IMPROVEMENTS BLANKET	0	0
7010.004	310	STRUCTURES & IMPROVEMENTS BLANKET	0	0
00701G.001	310	Skills Parking Lot Paving	0	0
00701K.001	310	Fleet Underground Storage Tank Replacements	63	342
110.001	60	CUYAMACA PEAK ENERGY PLANT OPER ENHANCE	0	0
7020.001	310	FURNITURE & OFFICE EQUIPMENT BLANKET	0	0
7030.001	310	SAFETY/ENVIRONMENTAL	0	889
7030.002	310	SAFETY/ENVIRONMENTAL	0	0
7030.003	310	SAFETY/ENVIRONMENTAL	0	0
7050.001	310	MISC EQUIPMENT BLANKET	9	109
7050.002	310	MISC EQUIPMENT BLANKET	0	0
7070.001	310	SECURITY SYSTEMS BLANKET	0	4
7070.002	310	SECURITY SYSTEMS BLANKET	0	0
7070.003	310	SECURITY SYSTEMS BLANKET	0	0
00707A.001	311	CP Site Security Improvements	5	645
00707B.001	311	SDG&E Security Systems Tech Refresh	0	0
7080.001	310	COMM. PLANT BLKT-INFRASTRUCTURE & RELIAB	301	6,986
7080.002	311	COMM. PLANT BLKT-INFRASTRUCTURE & RELIAB	0	0
00708A.001	311	RBDC UPS A&B Replacement	49	363
00708B.001	311	RBDC UPS A&B HVAC Improvements	45	336
7090.001	310	COMM. PLANT BLKT-REMODEL/RELOC/RECONFIG	31	464
00709A.001	311	CP6-1 Project Office Tenant Improvement	581	3,841
00709B.001	310	Metro Logistics Storeroom	0	0
00709H.001	311	CP6-1 TI EOC Space	0	0
00709J.001	310	Eastern District Office Remodel	0	0
00710A.001	310	Kearny Logistics Warehouse	624	4,134
00710F.001	310	Mountain Empire Warehouse and Yard Expansion	0	0
00710J.001	310	Dowdy Logistics Test Facility Retrofit	0	0
252610.001	130	RAMP - SUBSTATION DISTRIBUTION POWER TRANSFORMER PRC	0	0
12950.001	130	LOAD RESEARCH/DLP ELEC. METERING PROJECT	23	177
34680.001	220	TIMP Execution	0	0
1060.001	170	ELECTRIC SUBSTATION TOOLS & EQUIPMENT	0	0
62540.001	130	RAMP - EMERGENCY EQUIPMENT PURCHASE	92	3,143
71440.001	130	FIBER OPTIC FOR RELAY PROTECT & TELECOM	3,433	4,802
82530.001	130	SUBSTATION CAPACITOR BANK UPGRADES	824	8,517
08729A.001	130	Beach Cites Fleet EV Chargers	11	355
08729B.001	130	Eastern Fleet EV Chargers	9	133
08729C.001	130	OCCO Fleet EV Chargers	6	174
08729D.001	130	Kearny Villa EV Chargers and New Service	0	0
08729E.001	130	Metro Fleet Chargers and New Service	0	0
101430.001	130	Transmission Overhead Hardening (Distribution Underbuild)	540	6,934
101430.002	130	Transmission Overhead Hardening (Distribution Underbuild)	0	0
101430.003	130	Transmission Overhead Hardening (Distribution Underbuild)	954	2,945
101430.004	130	Transmission Overhead Hardening (Distribution Underbuild)	0	0
102650.001	130	RAMP - AVIAN PROTECTION PROGRAM	0	0
137460.001	270	LAND SERVICES ARCHIBUS SYSTEM	5	683

Budget Code	Asset ID	Project Description	Beg	
			AFUDC 2026	Beg CWIP 2026
152430.001	130	RAMP - DISTRIBUTION PROTECTION & CONTROL MODERNIZATIO	561	4,359
152590.001	130	Advanced Protection	3,577	32,700
152590.002	130	Advanced Protection	0	0
152590.003	130	Advanced Protection	0	0
152590.004	100	Advanced Protection	0	0
172550.001	130	RAMP - TEE MODERNIZATION PROGRAM	15	1,867
2020.001	130	ELECTRIC METERS & REGULATORS	0	0
172610.001	130	RAMP - OH SWITCH REPLACEMENT PROGRAM	0	6
172620.001	130	STREET LIGHT MODERNIZATION	0	2
172690.001	130	RAMP - 4KV RELIABILITY PROGRAM	0	99
192450.001	130	PSPS Sectionalizing Enhancements	22	452
192460.001	130	Strategic Undergrounding	20,311	174,158
198720.001	130	Distribution Communications Reliability Improvements (DCRI)	0	0
201260.001	130	TRANSMISSION CORRECTIVE MAINTENANCE PROGRAM	131	4,245
201270.001	130	Distribution Underbuild Repairs on Transmission Structures	51	2,021
202410.001	130	RAMP - PROACTIVE OVERHEAD CONDUCTOR PROGRAM	61	702
2030.001	130	RAMP - DISTRIBUTION SUBSTATION RELIABILITY	9	1,072
202570.001	130	CONVERSION FROM OH TO UG RULE 20B	37	286
202570.002	130	CONVERSION FROM OH TO UG RULE 20B	0	0
202770.001	315	Aviation Program	6,398	413
202770.002	315	Aviation Program	0	0
202810.001	340	SUSTAINABLE COMMUNITIES SYSTEM REMOVALS	0	0
202840.001	130	Distribution Overhead System Hardening	211	1,396
202850.001	130	Combined Covered Conductor	17,213	114,881
202850.002	161	Combined Covered Conductor	0	0
202880.001	130	RAMP - WIRELESS FAULT INDICATORS	0	0
20476A.001	220	20476A - Moreno Compressor Modernization	0	31,077
211350.001	130	ELCT TRANS SMALL REALIBLTY JOBS- NON WMP	12	591
211560.001	130	GENERATION INTERCONNECTION PROJECTS	170	95
212520.001	130	CONVERSION FROM OH-UG RULE 20B NEW BUSIN	6	-670
2040.001	120	ELECTRIC DISTRIBUTION EASEMENTS	0	0
212530.001	130	CONVERSION FROM OH-UG RULE 20C	27	-1,883
212530.002	130	CONVERSION FROM OH-UG RULE 20C	0	0
212590.001	130	EV RULE 45 INSTALLATIONS	0	0
215750.001	260	CURB VALVE REPLACEMENTS	1	422
222420.001	130	Strategic Pole Replacement Program	16	968
222560.001	130	Early Fault Detection	144	4,267
222560.002	161	Early Fault Detection	0	0
222590.001	100	Risk-Informed Drone Inspections	614	13,190
225740.001	260	CUSTOMER METER PROTECTION	62	2,330
A09080.001	301	Data Center & Compute Lifecycle	0	0
A09080.002	271	Data Center & Compute Lifecycle	0	0
A09080.003	301	Data Center & Compute Lifecycle	0	0
A09080.004	301	Data Center & Compute Lifecycle	0	0
A09250.002	170	Network Resiliency Platform	0	0
A09250.003	170	Network Resiliency Platform	0	0
A09250.004	270	Network Resiliency Platform	0	0
A09250.005	170	Network Resiliency Platform	0	0
A09250.006	170	Network Resiliency Platform	0	0
A09250.007	270	Network Resiliency Platform	0	0
A09250.008	170	Network Resiliency Platform	0	0
A09250.009	170	Network Resiliency Platform	0	0
A09250.010	170	Network Resiliency Platform	0	0
A09250.011	171	Network Resiliency Platform	0	0
A09250.013	301	Network Resiliency Platform	4	1,404
A09250.014	270	Network Resiliency Platform	0	0
A09250.015	170	Network Resiliency Platform	0	0
A09250.016	300	Network Resiliency Platform	0	0
A09250.017	170	Network Resiliency Platform	0	0
A09250.019	301	Network Resiliency Platform	0	0
A09250.026	170	Network Resiliency Platform	0	0
B09080.011	271	Cloud Platform and Automation	0	0
B09080.012	301	Cloud Platform and Automation	0	0
B09250.001	270	Substation & Field Communications Compliance	0	0
B09250.002	300	Substation & Field Communications Compliance	0	0

Budget Code	Asset ID	Project Description	Beg AFUDC 2026	Beg CWIP 2026
B09250.003	270	Substation & Field Communications Compliance	0	0
B09250.004	300	Substation & Field Communications Compliance	0	0
B09250.005	270	Substation & Field Communications Compliance	0	0
B09250.006	170	Substation & Field Communications Compliance	0	0
B09250.007	271	Substation & Field Communications Compliance	0	0
B09250.008	171	Substation & Field Communications Compliance	0	0
B09250.009	170	Substation & Field Communications Compliance	0	0
B09250.010	270	Substation & Field Communications Compliance	0	0
B09250.011	170	Substation & Field Communications Compliance	0	0
B09250.012	270	Substation & Field Communications Compliance	0	0
B09250.013	170	Substation & Field Communications Compliance	0	0
B09250.014	170	Substation & Field Communications Compliance	0	0
B09250.015	170	Substation & Field Communications Compliance	0	0
B09250.016	271	Substation & Field Communications Compliance	0	0
B09250.017	171	Substation & Field Communications Compliance	0	0
B09250.018	270	Substation & Field Communications Compliance	0	0
B09250.019	170	Substation & Field Communications Compliance	0	0
B09250.020	270	Substation & Field Communications Compliance	0	0
B09250.021	170	Substation & Field Communications Compliance	0	0
B09250.022	270	Substation & Field Communications Compliance	0	0
B09250.023	170	Substation & Field Communications Compliance	0	0
B09250.024	270	Substation & Field Communications Compliance	0	0
B09250.025	170	Substation & Field Communications Compliance	0	0
B09250.026	170	Substation & Field Communications Compliance	0	0
B09250.033	170	Substation & Field Communications Compliance	0	0
E09080.002	171	IT Foundational Systems	0	0
F09080.001	270	Enterprise Application and Integration Platforms	0	0
F09080.002	270	Enterprise Application and Integration Platforms	0	0
F09080.003	270	Enterprise Application and Integration Platforms	0	0
F09080.004	270	Enterprise Application and Integration Platforms	0	0
F09080.005	270	Enterprise Application and Integration Platforms	0	0
F09080.006	270	Enterprise Application and Integration Platforms	0	0
Total			86,938	826,139

	Project Description	RO Model Bdg	Original	Exclude Cancelled Budgets	Subtotal	Adjustments	\$ Transmission	Model Input
	GENERATION							
000060.001	GENERATION CAPITAL TOOLS & TEST EQUIPMENT	000060.001						
000080.001	Miramar Plant Operation Enhancements	000080.001	125,001.25	0.00	125,001.25			125,001.25
000090.001	Palomar Plant Operational Enhancements-Other Production	000090.001	5,174.65	0.00	5,174.65			5,174.65
000100.001	DSEC Operational Enhancements-Stream Production	000100.001	2,645,737.68	0.00	2,645,737.68			2,645,737.68
21039.0	Generation Hydrogen Project		7,265,569.81	0.00	7,265,569.81			7,265,569.81
								0.00
	ELECTRIC TRANSMISSION							
001000.001	Electric Transmission Line Reliability Projects		3,509,990.75	0.00	3,509,990.75			0.00
001020.001	Electric Transmission Line Relocation Projects			0.00	0.00			0.00
001030.001	Transmission Substation Reliability			0.00	0.00			0.00
00104.0	Renewal Of Transmission Line Easements			0.00	0.00			0.00
001050.001	Electric Trans. Street & Highway Relocations			0.00	0.00			0.00
00112.0	Environmental Capital Permit Compliance			0.00	0.00			0.00
012950.001	Load Research/DLP Electric Metering Project		176,645.16	0.00	176,645.16			176,645.16
15125.0	Critical Asset Security		21,754,712.04	0.00	21,754,712.04	(5,054.78)		0.00
17125.0	Granite Substation 69KV Loop-In	171250.001	22,468,623.62	0.00	22,468,623.62			0.00
19125.0	Rugged Solar Farm			0.00	0.00			0.00
21125	TL681 ESCONDIDO TRAILS CUSTOMER RELOCATION			0.00	0.00			0.00
24125	TL631 LG CABLE REPLACEMENT PROJECT		3,188.94	0.00	3,188.94			0.00
111260.001	TL663 Mission to Kearny Reconductor			0.00	0.00			0.00
16126.0	Substation Security Project-Under \$500k		6,448,995.16	0.00	6,448,995.16			0.00
18126.0	TL662/666 RELIABILITY PROJECT		972,612.97	0.00	972,612.97			0.00
201260.0	Corrective Maintenance Program	201260.001	21,603,839.29	0.00	21,603,839.29			0.00
21126.0	TL674 QUAIL MEADOWS CUSTOMER RELOCATION			0.00	0.00			0.00
24126.0	3 OHM SERIES REACTR ON SZQP 230KV LINE		5,056,680.80	0.00	5,056,680.80			0.00
11127.0	TL670 Mission to Clairmont-Reconductor			0.00	0.00			0.00
14127	Imperial Valley Flow Controller			0.00	0.00			0.00
17127	TL617 OLD TOWN-PT LOMA		7,457,751.31	0.00	7,457,751.31			0.00
18127.0	ESCONDIDO 230KV SUB REBUILD		1,100,357.25	0.00	1,100,357.25			0.00
19127.0	Fallbrook Battery Energy Storage System Project			0.00	0.00			0.00
201270.001	Corrective Maintenance Program Tier 2&3	201270.001	5,955,303.69	0.00	5,955,303.69	721,628.08	4,656,365.08	2,020,566.69
21127.0	PEREGRINE STORAGE (01670)			0.00	0.00			0.00
24127.0	REARANGE TL23013 PQ-OT-AND TL6959 PQ-MIRASORRENTO		541,614.59	0.00	541,614.59			0.00
09128.0	TL698-PA-MGN SW Pole Replace.			0.00	0.00			0.00
13128.0	Sycamore-Penasquitos New 230KV TL			0.00	0.00			0.00
141280.0	Artesian 230KV Expansion - Prel Eng	141280.001		0.00	0.00			0.00
15128.0	Silvergate Sub: Install Spare Transformer			0.00	0.00			0.00
16128.0	Camp Pendleton Voltage Support			0.00	0.00			0.00
18128.0	MISSION 138KV & 69KV SUB REBUILD		956,335.61	0.00	956,335.61			0.00
19128.0	TL667 San Dieguito Lagoon Relocation			0.00	0.00			0.00
20128.0	Blue Hornet Solar			0.00	0.00			0.00
99128.0	Transmission Ceramic Insulator Replacement			0.00	0.00			0.00
061290.001	South Orange County Rel. Enhance. (SOCRE)	0061290.001		0.00	0.00			0.00
061290.002	South Orange County Rel. Enhance. (SOCRE)-General	0061290.002		0.00	0.00			0.00
12129.0	Automated Fault Location			0.00	0.00			0.00
17129.0	TL603B SWEETWATER TAP REMOVAL		20,939,647.22	0.00	20,939,647.22			0.00
21129	TL664 SORRENTO MIRAMAR CUSTOMER RELOCATION			0.00	0.00			0.00
131300.001	TL674A Reconfigure/TL666D RFS	131300.001	351,344.46	0.00	351,344.46			0.00
14130.0	San Luis Rey Synchronous Condensers			0.00	0.00			0.00
15130.0	Miguel Sub Hydr. & Water Quality Enhancement			0.00	0.00			0.00
16130.0	Warners Substation 69KV Control & Protection Replacement			0.00	0.00			0.00

Project Description	RO Model Bddt	Original	Exclude Cancelled Budgets	Subtotal	Adjustments	\$ Transmission	Model Input
18130.0 OCEANSIDE 69KV REBUILD			0.00	0.00			0.00
19130.0 TL684 Sunrise Relocation Project			0.00	0.00			0.00
20130.0 TL680 Emerald Drive			0.00	0.00			0.00
21130.0 TL683 COLE GRADE RD. CUSTOMER RELOCATION			0.00	0.00			0.00
24130.0 TL680C MELROSE RECONDUCTOR		949,125.50	0.00	949,125.50		949,125.50	0.00
21131.0 TL690S HEADQUARTERS POINT CUST. RELOCATION		6,033.99	0.00	6,033.99		6,033.99	0.00
24131.0 TL13820 CHICARITA RECONDUCTOR		857,980.81	0.00	857,980.81		857,980.81	0.00
09132.0 TL6926 Rincon-Valley Center SW Pole Replace	141400.001		0.00	0.00			0.00
121320.001 SCADA Expansion-Transmission		4,043,197.00	0.00	4,043,197.00		4,043,197.00	0.00
20132.0 Valencia Pointe Relocation			0.00	0.00			0.00
24132.0 NORTH CITY WEST SUBSTATION		179,705.55	0.00	179,705.55		179,705.55	0.00
19133.0 TL642/TL644 Costa Vista RV Park Relocation			0.00	0.00			0.00
20133.0 TL610 WOOD TO STEEL		669,968.36	0.00	669,968.36		669,968.36	0.00
21133.0 ENERGIA SIERRA JUAREZ (ESJ)		881,723.01	0.00	881,723.01		881,723.01	0.00
24133 OCEANSIDE ARE SUB: ELECTRIFICATION			0.00	0.00			0.00
13134.0 Talega Bank 50 Replacement			0.00	0.00			0.00
16134.0 Carlsbad Energy Center Project			0.00	0.00			0.00
191340.001 Transmission Fiber Links - HFTD	191340.001	47,169,074.41	0.00	47,169,074.41	(265,732.89)	46,903,341.52	0.00
20134.0 TL627 WOOD TO STEEL		215,957.53	0.00	215,957.53			215,957.53
21134.0 ELECT TRANS SMALL RELIABILITY JOBS - WMP		14,614,713.10	0.00	14,614,713.10	(721,628.08)	13,893,085.02	0.00
24134 BORDER-SAN YSIDRO SUBSTATION		863,021.88	0.00	863,021.88		863,021.88	0.00
101350.001 Los Coches Sub-Rebuild 138/69KV			0.00	0.00			0.00
13135.0 CMS2 Interconnection & Network Upgrades			0.00	0.00			0.00
19135.0 TL698 Meadowood Relocation			0.00	0.00			0.00
20135.0 TL649 P2 W2S Project	141400.003		0.00	0.00			0.00
211350.001 ELECT TRANS SMALL RELIABILITY JOBS - NON WMP		19,484,582.70	0.00	19,484,582.70		18,894,039.04	590,543.66
24135 PACIFIC BEACH - ROSE CANYON ELECTRIFICATION		213,310.42	0.00	213,310.42		213,310.42	0.00
12136.0 TL639-Wood to Steel	141400.002		0.00	0.00			0.00
18136.0 STC - Transmission Yard Expansion			0.00	0.00			0.00
20136.0 TL13804 Wood to Steel			0.00	0.00			0.00
21136 TRANSMISSION CONSTRUCTION & MAINTENANCE - NON WMP			0.00	0.00			0.00
24136 CORONADO ISLAND RELIABILITY REINFORCEMENT			0.00	0.00			0.00
091370.001 TL649 Olney-San Ysidro-Border SW Pole Replace	141400.001	2,573,024.46	0.00	2,573,024.46		2,573,024.46	0.00
12137.0 TL6916-Wood to Steel	141400.002	13,679,679.99	0.00	13,679,679.99		13,679,679.99	0.00
141370.001 TL6975 Escondido - San Marcos	141370.001		0.00	0.00			0.00
20137.0 LeConte Energy Storage			0.00	0.00			0.00
21137.0 SUNCREST TERTIARY REACTOR REPLACEMENT			0.00	0.00			0.00
24137 SHADOWRIDGE AREA SUBSTATION		100,684.62	0.00	100,684.62		100,684.62	0.00
101380.001 Synchronized Phasor Measurement System		4,083,662.64	0.00	4,083,662.64		4,083,662.64	0.00
12138.0 Direct Buried Cable Replace.: TL615 & 659		77,896,108.65	0.00	77,896,108.65		77,896,108.65	0.00
14138.0 TL13835 Wood to Steel			0.00	0.00			0.00
161380.001 Substation DC Reliability Upgrade Proj		5,644,155.03	0.00	5,644,155.03		5,644,155.03	0.00
18138.0 Mount Laguna Wind 2			0.00	0.00			0.00
20138.0 TL23001 TL23004 Insulator and Hardware Replacement			0.00	0.00			0.00
21138 STARLIGHT SOLAR (Q1432)			0.00	0.00			0.00
24138 ESCONDIDO AREA SUBSTATION-ELECTRIFICATION		202,343.95	0.00	202,343.95		202,343.95	0.00
12139.0 TL633-Overhead Reconductor			0.00	0.00			0.00
13139.0 CBM Gas Circuit Breakers		12,440,179.70	0.00	12,440,179.70		12,440,179.70	0.00
18139.0 Mission 230KV Rebuild			0.00	0.00			0.00
20139.0 TL6952 Wood to Steel			0.00	0.00			0.00
21139 TL634 JUNIPER STREET CUSTOMER RELOCATION			0.00	0.00			0.00
12140.0 Merchant Switchyard & Transmission			0.00	0.00			0.00
14140.001 TL698 Wood to Steel Project			0.00	0.00			0.00
18140.0 Mission 230KV Rebuild			0.00	0.00			0.00
20140.0 TL661 TL664 Wood to Steel		1,739,133.11	0.00	1,739,133.11		1,739,133.11	0.00
21140 IID S-LINE INTERCONNECTION			0.00	0.00			0.00
24140 MIGUEL BK 82 EXPANSION		1,194,154.87	0.00	1,194,154.87		1,194,154.87	0.00
01141.0 Reconductor TL13836, Talega-Pico			0.00	0.00			0.00
20141.0 TL691 Wood to Steel		1,751,177.29	0.00	1,751,177.29		1,751,177.29	0.00

	Project Description	RO Model Bdgt	Original	Exclude Cancelled Budgets	Subtotal	Adjustments	\$ Transmission	Model Input
24141	TL686-Warriors to Narrows SW Pole Replace	141400.001	10,820,693.02	0.00	10,820,693.02	0.00	10,820,693.02	0.00
14142.0	Encina Bank 61			0.00				0.00
161420.001	Grid Modernization			0.00				0.00
17142.0	TL690 DB CABLE REPLACE (OSIDE-OSIDE TAP)		1,058,401.87	0.00	1,058,401.87	0.00	1,058,401.87	0.00
18142.0	Solar Kettle One			0.00				0.00
20142.0	TL675 Wood to Steel	141400.003	10,756,631.29	0.00	10,756,631.29	0.00	10,756,631.29	0.00
21142.0	BIG ROCK SOLAR FARM (Q1166)			0.00				0.00
25142.0	TORI 2025 ET ONLY		5,856,810.09	0.00	5,856,810.09	0.00	5,856,810.09	0.00
10143.0	Wood to Steel Pole Replace.-TL690	141400.001	18,180,257.33	0.00	18,180,257.33	6,693,148.69	18,155,403.19	6,718,002.83
10143.003	Wood to Steel Pole Replace.-TL690		1,990.52	0.00	1,990.52	2,943,074.50		2,945,065.02
10143.004	Wood to Steel Pole Replace.-TL690			0.00				0.00
10143.005	Wood to Steel Pole Replace.-TL690			0.00				0.00
10143.006	Wood to Steel Pole Replace.-TL690			0.00				0.00
10143.008	Wood to Steel Pole Replace.-TL690			0.00				0.00
141430.0	Power Substation Rebuild	141430.001		0.00				0.00
17143.0	TL628 DB CABLE REPLACE (H ST & RANCHO DR)			0.00				0.00
181430.0	3 Roots TL6906,TL677,TL668 Cust Relocation	181430.001	1,313,381.83	0.00	1,313,381.83		1,313,381.83	0.00
20143.0	TL6939 Wood to Steel		(2,662,812.32)	0.00	(2,662,812.32)		(2,662,812.32)	0.00
21143.0	NORTH JOHNSON ENERGY CENTER (Q1047)		914,416.68	0.00	914,416.68		914,416.68	0.00
25143.0	MIGUEL SHORT CIRCUIT MITIGATION			0.00				0.00
071440.001	Fiber Optic for Relay Protection & Telecommunication	071440.001	75,376.99	0.00	75,376.99		75,376.99	0.00
09144.0	OpEx 20/20 CBM Transmission Sub.		40,910,403.94	0.00	40,910,403.94		36,108,397.24	4,802,006.70
101440.001	TL691 Avo-Mon Wood to Steel	141400.001	5,439,760.57	0.00	5,439,760.57	(5,439,760.57)		0.00
12144.0	TL636-Wood to Steel	141400.001		0.00				0.00
17144.0	TL661/664 DB CABLE REPLACE (LUSK BLVD)		428,027.95	0.00	428,027.95		428,027.95	0.00
20144.0	TL6910 Wood to Steel	141400.003	1,123,138.18	0.00	1,123,138.18		1,123,138.18	0.00
21144	CHULA VISTA ENERGY CENTER (Q1046)			0.00				0.00
25144	VALLEY CENTER SYSTEM IMPROVEMENT		930,691.19	0.00	930,691.19		930,691.19	0.00
011450.001	Transmission Infrastructure Improvements	141400.001	8,987,269.14	0.00	8,987,269.14		8,987,269.14	0.00
10145.0	TL 692 Homo Pulaas Wood to Steel	141400.001		0.00				0.00
20145.0	TL1381.1 Wood to Steel	141400.004	14,776,847.94	0.00	14,776,847.94	(487,599.61)	14,289,248.33	0.00
21145	ENCINA DECOMMISSION REMOVAL 138KV SUBSTATION			0.00				0.00
101460.001	TL695 Talega Wood to Steel	141400.002	20,862,400.77	0.00	20,862,400.77	(3,225,638.99)	17,636,761.78	0.00
20146.0	Valley Center Renewable			0.00				0.00
17147.0	TL697 OCEANSIDE SUB GATWAY DB CABLE REPLACE		355,262.19	0.00	355,262.19		355,262.19	0.00
21147	CAPTIVA ENERGY STORAGE			0.00				0.00
25147	TRANSMISSION WORK MANAGEMENT MOD		1,810,862.76	0.00	1,810,862.76		1,810,862.76	0.00
20148.0	IV Shunt Reactor Replacement		629,778.14	0.00	629,778.14		629,778.14	0.00
25148	VINE SUBSTATION 230KV EXPANSION		59,092.54	0.00	59,092.54		59,092.54	0.00
101490.001	Wood to Steel Pole Replace.-TL6912	141400.002		0.00				0.00
121490.001	TL694-Wood to Steel		11,102,097.95	0.00	11,102,097.95	(483,224.02)	10,618,873.93	0.00
20149.0	TL6920 P2 Wood to Steel Project			0.00				0.00
21149	TL6905 HQ POINT CUSTOMER RELOCATION-UG			0.00				0.00
25149	TL50001 TOWER REMEDIATION		45,961.54	0.00	45,961.54		45,961.54	0.00
11150.0	Centinele-Generator Interconnection			0.00				0.00
12150.0	TL13831 Wood-To-Steel Project	141400.002		0.00				0.00
21150	TRANSMISSION CONSTRUCTION & MAINTENANCE - NON-HSTD		3,540,032.90	0.00	3,540,032.90		3,540,032.90	0.00
25150	GOLDEN PACIFIC POWERLINK		967,878.87	0.00	967,878.87		967,878.87	0.00
17151.0	TL667 EL CAMINO REAL DB CABLE REPLACEMENT			0.00				0.00
21151	SANDPIPER STORAGE (Q1657)		1,881,474.99	0.00	1,881,474.99		1,881,474.99	0.00
12152.0	TL13838 Wood To Steel Project	141400.002		0.00				0.00
17152.0	TL673 RN-LJ DB CABLE REPLACE			0.00				0.00
20152.0	TL690C CAMP PENDLETON WOOD TO STEEL	141400.004		0.00				0.00
21152	INIGHTHAWK STORAGE (Q1673)			0.00				0.00
08153.0	Bull Moose Energy of San Diego-Interconnection			0.00				0.00
091530.001	TL676 Mission to Mesa Heights Reconnector			0.00				0.00

Project Description	RO Model Bdg	Original	Exclude Cancelled Budgets	Subtotal	Adjustments	\$ Transmission	Model Input
17153.0 AVOCADO SUB 69KV REBUILD			0.00	0.00			0.00
11154.0 TL644 Upgrade Southbay-Sweetwater			0.00	0.00			0.00
12154.0 TL631 Reconductor Project			0.00	0.00			0.00
20154 TL660 SUNSHINE GARDENS CUSTOMER RELOCATION			0.00	0.00			0.00
121560.001 TL600-Reliability Pole Replacements	121560.001		0.00	0.00			0.00
20157.0 TL698 CULVERT REPAIR CUSTOMER RELOCATION			0.00	0.00			0.00
08158.0 New TL13835 Tap at Talea			0.00	0.00			0.00
12158.0 Pico Pico Energy Ctr. Gen. Interconnect			0.00	0.00			0.00
16158.0 TL605 Reconductor. Silvergate - Urban		80,499.50	0.00	80,499.50		80,499.50	0.00
20158 TL649 SUNROAD HARVEST RD CUST RELOCATION			0.00	0.00			0.00
12159.0 Aerial Marking For Safety			0.00	0.00			0.00
171600.001 SAN MARCOS SUB REBUILD 69KV & 12 KV			0.00	0.00			0.00
081650.000 TL 629 DE-GC-CN SW Pole Replacements	081650.001		0.00	0.00			0.00
09170.0 Overstressed Breaker Replacements		3,724,147.64	0.00	3,724,147.64		3,724,147.64	0.00
031710.001 Transmission System Automation		5,335,828.55	0.00	5,335,828.55		5,335,828.55	0.00
20125 ELECT TRANS EMS/SCADA REPLACEMENT		7,215,130.13	0.00	7,215,130.13		7,215,130.13	0.00
21146 HATS WORK REALEA SE # 2		966,277.91	0.00	966,277.91		966,277.91	0.00
21148			0.00	0.00			0.00
21156 GENERATION INTERCONNECTION PROJECTS		7,946,157.42	0.00	7,946,157.42		7,946,157.42	95,229.02
22126 TRANSMISSION POWER QUALITY		1,552,957.61	0.00	1,552,957.61		1,552,957.61	0.00
23126 NARROWS REBUILD		152,466.80	0.00	152,466.80		152,466.80	0.00
23127 MIGUEL-SYCAMORE CANYON 230KV LINE LOOP-IN SUNCREST		5,436,641.94	0.00	5,436,641.94		5,436,641.94	0.00
23128 CNF PLRP		3,633,087.58	0.00	3,633,087.58		3,633,087.58	117,357.72
23129 SUBSTATION EXTERNALLY ROUTABLE CONNECTIVITY SERC		3,041,396.32	0.00	3,041,396.32	(358,330.10)	2,683,066.22	3,515,729.86
23130 CUSTOMER RELOCATION PROJECTS-INTERNALLY FUNDED		1,146,383.97	0.00	1,146,383.97		1,146,383.97	0.00
23131 CUSTOMER RELOCATION PROJECTS-EXTERNALLY FUNDED		(44,918.06)	0.00	(44,918.06)	58,229.74	13,311.68	(0.00)
24134 BORDER-SAN YSIDRO SUBSTATION			0.00	0.00			0.00
24135 PACIFIC BEACH - ROSE CANYON ELECTRIFICATION			0.00	0.00			0.00
24137 SHADOWRIDGE AREA SUBSTATION			0.00	0.00			0.00
24138 ESCONDIDO AREA SUBSTATION-ELECTRIFICATION			0.00	0.00			0.00
21128 TL651 BOUNDARY STREET CUSTOMER RELOCATION		15,626.24	0.00	15,626.24		15,626.24	0.00
ELECTRIC DISTRIBUTION							
002020.001 Electric Meters and Regulators	002020.001	(143.39)	0.00	(143.39)			(143.39)
002030.001 Distribution Substation Reliability	002030.001	1,073,049.01	0.00	1,073,049.01		1,526.80	1,071,522.21
002040.001 Electric Distribution Easements	002040.001		0.00	0.00			0.00
002050.001 Electric Dist. Street & Highway Relocations	002050.001	5,405,730.48	0.00	5,405,730.48			5,405,730.48
002060.001 Electric Dist. Small Tools	002060.001		0.00	0.00			0.00
002090.001 Field Shunt Capacitors	002090.001	896,212.90	0.00	896,212.90			896,212.90
002100.001 Conversion from OH To UG Rule 20B, 20C	002100.001	297,229.27	0.00	297,229.27			297,229.27
002130.001 City of San Diego Surcharge Program (20SD)	002130.001	926,028.64	0.00	926,028.64			926,028.64
002140.001 Transformers	002140.001		0.00	0.00			0.00
002150.001 OH Residential NB	002150.001	361,791.33	0.00	361,791.33			361,791.33
002160.001 OH Non-Residential NB	002160.001	409,727.72	0.00	409,727.72			409,727.72
002170.001 UG Residential NB	002170.001	6,761,999.27	0.00	6,761,999.27			6,761,999.27
002180.001 UG Non-Residential NB	002180.001	4,041,886.37	0.00	4,041,886.37			4,041,886.37
002190.001 New Business Infrastructure	002190.001	5,920,417.88	0.00	5,920,417.88			5,920,417.88
002240.001 New Service Installations	002240.001	1,501,585.96	0.00	1,501,585.96			1,501,585.96
002250.001 Customer Requested Upgrades and Services	002250.001	4,034,237.48	0.00	4,034,237.48			4,034,237.48
002260.001 Management of OH Dist. Service	002260.001	4,865,518.80	0.00	4,865,518.80			4,865,518.80
002270.001 Management of UG Dist. Service	002270.001	2,281,603.62	0.00	2,281,603.62			2,281,603.62
002280.001 Reactive Small Capital Projects	002280.001	2,722,953.30	0.00	2,722,953.30	(2,722,953.30)		0.00
002290.001 Corrective Maintenance Program	002290.001	2,178,043.15	0.00	2,178,043.15	4,043,208.40		6,221,251.55
002300.001 Replacement of Underground Cables	002300.001	83,602.32	0.00	83,602.32			83,602.32
232 Distribution Substation Projects-New Business			0.00	0.00			0.00
872320.001 Wood Pole Reinforcement & Replacement Prog.	872320.001	2,547,258.63	0.00	2,547,258.63	(2,547,258.63)		0.00
002350.001 Transformor & Meter Installations	002350.001	36,727.46	0.00	36,727.46			36,727.46
002360.001 Capital Restoration of Service	002360.001	229,311.36	0.00	229,311.36			229,311.36

		Project Description		RO Model Bdg	Original	Exclude Cancelled Budgets	Subtotal	Adjustments	\$ Transmission	Model Input
002380.001	Planned Cable Replacements	002380.001	3,113,299.39		0.00		3,113,299.39			3,113,299.39
002390.001	HFTD Tier 2 & 3 CMP Pole Replacements	002390.001	1,570,649.01		0.00		1,570,649.01	11,014,270.78		12,584,919.79
932400.001	Distribution Circuit Reliability	932400.001	823,353.70		0.00		823,353.70			823,353.70
932400.002	Distribution Circuit Reliability	932400.002	2,499,992.97		0.00		2,499,992.97	(2.91)		2,499,995.88
942410.001	Power Quality Program	942410.001	19,108.87		0.00		19,108.87	(19,108.87)		0.00
942410.002	Power Quality Program	942410.002	701,901.64		0.00		701,901.64			701,901.64
192410.001	Proactive Dead Front Terminal Deployment	192410.001	19,108.87		0.00		19,108.87			0.00
202410.001	OH Public Safety (OPS)	202410.001	701,901.64		0.00		701,901.64			0.00
21241.0	DATA/AMATION SECURE CABINET				0.00		0.00			0.00
182420.001	Pure Water	182420.001	27,829.75		0.00		27,829.75	(27,829.75)		0.00
192420.001	HFTD Fuse Replacements	192420.001	7,235,970.14		0.00		7,235,970.14	(7,073,658.70)		162,311.44
202420.001	Torrey Pines 12KV Breaker Replacements	202420.001	28,079.78		0.00		28,079.78	(28,079.78)		0.00
21241.0	DATA/AMATION SECURE CABINET				0.00		0.00			0.00
21242.0	KEARNY BESS				0.00		0.00			0.00
152430.001	Substation SCADA Expansion-Distribution	152430.001	4,000,779.39		0.00		4,000,779.39	358,330.10		4,359,109.49
172430.001	SUBSTATION MODIFICATION TO SUPPORT FLNR	172430.001	0.00		0.00		0.00			0.00
21243.0	WMP MICROGRID - RAMONA	192490.001			0.00		0.00			0.00
112440.001	C928; POM: New 12KV Circuit	132440.001	58,326,899.41		0.00		58,326,899.41	(28,198,369.89)		30,128,529.52
132440.001	Streamview 69/12KV Sub Rebuild-Pre Eng	132440.001			0.00		0.00			0.00
132440.002	Streamview 69/12KV Sub Rebuild-Pre Eng-General Plant	132440.002			0.00		0.00			0.00
18244.0	Airport Ground Support Equipment				0.00		0.00			0.00
202440.001	Granite 12KV Breaker and Switchgear Replacements	202440.001	26,266,999.97		0.00		26,266,999.97	(8,760,743.56)		17,506,256.41
21244.0	WMP MICROGRID - BUTTERFIELD	192490.001	2,414,182.01		0.00		2,414,182.01	(2,414,182.01)		0.00
18245.0	Electrify Local Highways				0.00		0.00			0.00
192450.001	PSPS Engineering Enhancements	192450.001	116,181.32		0.00		116,181.32	271,565.19		387,746.51
192450.002	PSPS Engineering Enhancements-General Plant	192450.002	0.00		0.00		0.00			0.00
202450.001	El Cajon 12KV Breaker Replacements	202450.001	2,619,010.32		0.00		2,619,010.32	(2,619,010.32)		0.00
21245.0	WMP MICROGRID - SHELTER VALLEY	192490.001			0.00		0.00			0.00
11246	Smart Transformers				0.00		0.00			0.00
152460.001	Rancho Santa Fe Sub Fire Hardening	17246A.001			0.00		0.00			0.00
17246A.001	BORREGO MICROGRID 3.0				0.00		0.00			0.00
192460.001	HFTD Undergrounding	192460.001	174,158,206.91		0.00		174,158,206.91			174,158,206.91
192460.002	HFTD Undergrounding-General Plant	192460.002	0.00		0.00		0.00			0.00
212460.001	C235, CRE-RECONDUCTOR	212460.001	0.00		0.00		0.00			0.00
062470.001	Replacement of Live Front Equipment	062470.001	10,563.03		0.00		10,563.03			10,563.03
132470.001	Fire Risk Mitigation (FIRM) - Phases 1 and 2	202840.001			0.00		0.00			0.00
18247	Fleet Delivery Services				0.00		0.00			0.00
192470.001	Meteorology - SDG&E Weather Network-ED	192470.001	64,169.44		0.00		64,169.44			64,169.44
19247	Meteorology - SDG&E Weather Network-Common	192470.002			0.00		0.00			0.00
202470.001	Planned Investment (DDOR)	202470.001	8,783,242.61		0.00		8,783,242.61	(8,783,242.61)		0.00
21247A.001	C50, PTL: RECO AND CAPACITOR	212470.001	562,174.06		0.00		562,174.06			562,174.06
972480.001	Distribution System Capacity Improvement	972480.001			0.00		0.00			0.00
18248	Green Shuttle				0.00		0.00			0.00
192480.001	Meteorology - Fire Science Enhancements	192480.001	0.00		0.00		0.00			0.00
202480.001	Drone Investigation Assessment and Repair	202480.001	0.00		0.00		0.00			0.00
202480.002	Drone Investigation Assessment and Repair-Common	202480.002			0.00		0.00			0.00
21248A.001	C139, VN: CUTOVER TO C138-DDOR 2021	212480.001	4,965.36		0.00		4,965.36	(4,965.36)		0.00
23240					0.00		0.00			0.00
112490.001	Install SCADA on Line Capacitors-ED	112490.001	97,458.10		0.00		97,458.10			97,458.10
142490.001	SF6 Switch Replacement	142490.001	131,522.25		0.00		131,522.25	(131,522.25)		0.00
142490.002	SF6 Switch Replacement-General Plant	142490.002			0.00		0.00			0.00
192490.001	Backup Power for Resiliency	192490.001	4,482,308.50		0.00		4,482,308.50	(4,482,308.50)		0.00
20249.0	AB 1082 Schools				0.00		0.00			0.00
21249.0	PYD EXTENSION				0.00		0.00			0.00
20250.0	AB 1083 Parks & Beaches				0.00		0.00			0.00
202510.001	Kettner Rebuild	202510.001	321,779.11		0.00		321,779.11	(321,779.11)		0.00
182520.001	C724, JB- New 12KV Circuit	182520.001			0.00		0.00			0.00
192520.001	Urban Substation - 12KV Switchgear & Capacitor Replacement	192520.001	21,453,763.35		0.00		21,453,763.35	(20,643,997.68)		809,765.67

212520.0	Project Description	RO Model Bdgdt	Original	Exclude Canceled Budgets	Subtotal	Adjustments	\$ Transmission	Model Input
212520.0	CONVERSION FROM OH-UG RULE 20B NEW BUSINESS	212520.001	(670,239.02)	0.00	(670,239.02)	0.00		(670,239.02)
082530.001	Substation Capacitor Bank Upgrades	082530.001	8,517,344.20	0.00	8,517,344.20			8,517,344.20
112530.001	Wireless Fault Indicators	112530.001		0.00	0.00			0.00
212530.001	CONVERSION FROM OH-UG RULE 20C	212530.001	(1,883,109.20)	0.00	(1,883,109.20)			(1,883,109.20)
062540.001	Emergency Transformer & Switchgear	062540.001	3,272,160.89	0.00	3,272,160.89		179,184.28	3,142,976.61
17254.0	ACCELERATED POLE LOADING	202840.001		0.00	0.00			0.00
20254.0	C83 - MY - RECONDUCTOR W/100146			0.00	0.00			0.00
172550.001	TEE MODERNIZATION PROGRAM	172550.001	1,867,175.06	0.00	1,867,175.06			1,867,175.06
19255.0	SOCRE - DISTRIBUTION IN HFTD			0.00	0.00			0.00
20255.0	MHP UTILITY CONVERSION PROGRAM			0.00	32,644.88	(32,644.88)		0.00
21255.0	HELICOPTER IR & HD CAMERA	212550.001	32,644.88	0.00	0.00			0.00
192560.001	C11191 CH: NE 12KV CIR; DOOR 2020	192560.001		0.00	0.00			0.00
202560.001	Camp Pebbleton Stuart Mesa Housing	202560.001		0.00	0.00			0.00
21256.0	TWIN ENGINE MEDIUM LIFT HELICOPTER	212560.001		0.00	0.00			0.00
192570.001	C303 CAN: RCNDR & CAP DOOR 2020			0.00	0.00			0.00
202570.001	Electric - Conversion from OH to UG Rule 20B	202570.001	285,962.45	0.00	285,962.45			285,962.45
192580.001	Mid-Coast Trolley Extension Project			0.00	0.00			0.00
192580.001	MD/HD Infrastructure Project		4,914,655.90	0.00	4,914,655.90	(4,914,655.90)		0.00
202580.001	HFTD SCADA Capacitor Replacement	202580.001	12,871.31	0.00	12,871.31	(12,871.31)		0.00
192590.001	Fire Threat Zone Adv Project & SCADA Upgrade-ED	192590.001	32,048,158.99	0.00	32,048,158.99	9,175,581.28	8,523,301.18	32,700,439.09
152590.002	Fire Threat Zone Adv Project & SCADA Upgrade - Jamacha	152590.002		0.00	0.00			0.00
172590.001	ENERGIZED TEST YARD	172590.001	223,331.14	0.00	223,331.14	(223,331.14)		0.00
192590.001	VG2 Electric School Bus Pilot Project			0.00	0.00			0.00
082600.001	Chollas West-New 12KV Ckt. 1047	082600.001		0.00	0.00			0.00
18260.0	MM-MHP Utility Upgrade Program - Elec			0.00	0.00			0.00
19260.0	Aerial Mesh Network Expansion-Common	218790.001		0.00	0.00			0.00
20260.0	C1154 EG- OFFLOAD GE323DDOR2020		4,250,074.92	0.00	4,250,074.92	(4,250,074.92)		0.00
16261A.001	ISAN MATEO SUB REBUILD - GRC	16261.001	3,670,296.79	0.00	3,670,296.79	(130,865.79)	3,539,431.00	0.00
172610.001	HIGH RISK SWITCH REPLACEMENT PROJECT			0.00	5,990.55			5,990.55
192610.001	C209 WE-Transfer & Reconductor			0.00	0.00			0.00
172620.001	C463 SYO- RECONDUCTOR		1,953.49	0.00	1,953.49			1,953.49
192620.001	MDHD Forklifts		227,743.65	0.00	227,743.65	(227,743.65)		0.00
21263.0	VISTA FUEL CELL			0.00	0.00			0.00
132640.001	Distributed Generation Interconnect Projects	132640.001	(3,318,123.59)	0.00	(3,318,123.59)	248,909.00	(3,069,214.59)	0.00
202640.001	BORDER 12KV REPLACEMENTS		191,379.43	0.00	191,379.43		191,379.43	0.00
102650.001	Avian Protection Program	102650.001		0.00	0.00			0.00
19265.001	MDHD Port Carco Trucks		20,736.06	0.00	20,736.06	(20,736.06)		0.00
21265.0	IR-FLIR MONOCULAR			0.00	0.00			0.00
192660.001	MDHD Transit Bus		42,736.08	0.00	42,736.08	(42,736.08)		0.00
192670.001	MDHD School Bus		838,651.81	0.00	838,651.81	(838,651.81)		0.00
162680.001	C1450, MTO New 12KV Circuit			0.00	0.00			0.00
17268.0	WIRE SAFETY ENHANCEMENT (WISE)	202840.001		0.00	0.00			0.00
192680.001	MDHD Airport GSE		13,773.00	0.00	13,773.00	(13,773.00)		0.00
202680.001	MISSION 12KV REPLACEMENTS	202680.001		0.00	0.00			0.00
172690.001	4KV MODERNIZATION	172690.001	99,059.08	0.00	99,059.08			99,059.08
19269.0	MDHD MD Vehicles		2,634,582.78	0.00	2,634,582.78	(2,634,582.78)		0.00
17274.0	STUARTMESA MILITARY HOUSING CUTOVER (ED)			0.00	0.00			0.00
202740.001	CORONADO 69/12KV TRANSFORMER REPLACEMENT	202740.001		0.00	0.00			0.00
202750.001	LA JOLLA 69/12KV TRANSFORMER REPLACEMENT	202750.001		0.00	0.00			0.00
212750.001	CRISTIANITOS RFS			0.00	0.00			0.00
17276.0	ARB2868 ENERGY STORAGE			0.00	0.00			0.00
21276	FUTURE CAPACITY PROJECTS			0.00	0.00			0.00
162770.001	RTU Replacement Project RMS900	162770.001		0.00	0.00	76,561,072.66		76,561,072.66
202770.001	AVIATION FIREFIGHTING PROGRAM-Common	202770.001	412,803.05	0.00	412,803.05			412,803.05
16278.0	FALLBROOK ENERGY STORAGE		4,987,880.37	0.00	4,987,880.37	(4,987,880.37)		0.00
20278A.001	ADVANCED ENERGY STORAGE	20278A.001		0.00	0.00			0.00

Project Description	RO Model Bddt	Original	Exclude Cancelled Budgets	Subtotal	Adjustments	\$ Transmission	Model Input
202820.001 LIGHTNING ARRESTOR REPLACEMENT PROGRAM	202820.001	155,760.96	0.00	155,760.96	(155,760.96)		0.00
992820.001 Replace Obsolete Substation Equipment	992820.001	551,328.07	0.00	551,328.07			551,328.07
20283A.001 CBM - 4.2 FIRMWARE UPGRADE FOR TRANSFORMERS			0.00	0.00			0.00
202840.001 OH SYSTEM TRADITIONAL HARDENING	202840.001	1,395,516.10	0.00	1,395,516.10			1,395,516.10
202850.001 OH SYSTEM COVERED CONDUCTOR	202850.001	114,881,361.04	0.00	114,881,361.04			114,881,361.04
20286.0 DRONE ASSESSMENTS-TIER 2	202480.001	21,869,107.59	0.00	21,869,107.59	(21,869,107.59)		0.00
202870.001 REBUILDING OF SKILLS TRAINING YARD	202870.001	1,025,051.47	0.00	1,025,051.47	(1,025,051.47)		0.00
202880.001 NON-HFTD WFT	202880.001	0.00	0.00	0.00			0.00
2890.001 Manhole Vault Restoration	002890.001	1,364,427.52	0.00	1,364,427.52	(1,364,427.52)		0.00
20289.0			0.00	0.00			0.00
002900.001 DOE Switch Replacement	002900.001	764,000.08	0.00	764,000.08			764,000.08
002950.001 Load Research Meter Install	002950.001		0.00	0.00			0.00
B2990				1,349,790.26			1,349,790.26
192900.001 C706: KEARNY SCADA WORK W100524			0.00	0.00			0.00
20259 C1477, VN: NEW CIRCUIT C1477		33,624,815.32	0.00	33,624,815.32	(33,624,815.32)		0.00
20267 MIRAMAR 12KV BREAKER REPLACEMENTS		1,296,848.13	0.00	1,296,848.13	(1,296,848.13)		0.00
20270 STUART RESPONSIVE TRANSFORMER REPLACEMENT		1,470,714.22	0.00	1,470,714.22	(1,182,868.67)		287,845.55
21258 C369, S: NEW TWIN CIRCUIT FEEDER INSTALL		58,024.67	0.00	58,024.67	(58,024.67)		0.00
21273 OFF GRID POWER SOLUTIONS WMP		53,212.26	0.00	53,212.26	(53,212.26)		0.00
22256 EARLY FAULT DETECTION		4,267,484.62	0.00	4,267,484.62			4,267,484.62
22257 MT030, MTO: NEW SUBSTATION BANK 30		7,055,305.98	0.00	7,055,305.98	(6,471,542.04)		583,763.94
23242 BD30, BD: NEW SUB BANK 30 & NEW 12 KV CIR 1163		11,008,733.36	0.00	11,008,733.36	(5,776,352.56)		5,232,380.80
23252 C1141, SN: NEW 12KV CIRCUIT		4,530,393.36	0.00	4,530,393.36	(4,530,393.36)		0.00
23255 FALBROOK 2.0		73,137,115.37	0.00	73,137,115.37	(73,137,115.37)		0.00
23256 SANTEE BESS			0.00	0.00			0.00
23258 OT33, OT: NEW SUB BANK 33		3,497,510.90	0.00	3,497,510.90	(3,163,871.55)		333,639.35
24243 DPM DIGITAL LAYER		1,173,084.21	0.00	1,173,084.21	(1,173,084.21)		0.00
24246 BK33, PD: NEW BANK 33		1,283,813.81	0.00	1,283,813.81	(1,155,440.14)		128,373.67
19270 MPDH OTHER HD VEHICLES		244,190.91	0.00	244,190.91	(244,190.91)		0.00
21259 AB 841 EV INSTALLATIONS		994,466.29	0.00	994,466.29	(994,466.29)		0.00
21264 AVIATION CROSSING MARKERS			0.00	0.00			0.00
22241 HIGH RISK POLE PROGRAM (HRPP)		23,150.50	0.00	23,150.50	(23,150.50)		0.00
22242 HIGH RISK POLE PROGRAM (HRPP) WMP		967,609.16	0.00	967,609.16			967,609.16
22246 RULE 45 ELECTRIC VEHICLE INFRASTRUCTURE		623,796.41	0.00	623,796.41	(623,796.41)		0.00
22247 AVIAN PROTECTION WMP		5,620.33	0.00	5,620.33	(5,620.33)		0.00
22254 C419, CH: NEW CIRCUIT C419			0.00	0.00			0.00
22256 EARLY FAULT DETECTION			0.00	0.00			0.00
22257 MT030, MTO: NEW SUBSTATION BANK 30			0.00	0.00			0.00
22259 RISK DRONE INSPECTION		2,335,557.35	0.00	2,335,557.35			2,335,557.35
23246 BACKLOG POLE LOADING REMEDIATION (NON-WMP)		6,869.11	0.00	6,869.11	(2,315.50)		13,190,394.16
23249 POLE LOADING REMEDIATION (WMP)		5,007.35	0.00	5,007.35	(5,007.35)		30,019.61
23252 C1141, SN: NEW 12KV CIRCUIT			0.00	0.00			0.00
23253 PYD PILOT RELOCATIONS/REMOVAL		59,988.98	0.00	59,988.98			59,988.98
23258 OT33, OT: NEW SUB BANK 33			0.00	0.00			0.00
24241 C1163, BD: NEW 12 KV CIRCUIT		4,534,567.09	0.00	4,534,567.09	(4,534,567.09)		0.00
24242 HFTD HOT LINE CLAMPS		69,482.84	0.00	69,482.84	(69,482.84)		0.00
24244 C124, OT: RECONDUCTOR		167,928.10	0.00	167,928.10	(167,928.10)		0.00
24245 C1164 BD: NEW 12 KV Circuit		128,650.93	0.00	128,650.93	(128,650.93)		0.00
24247 C822, ME: NEW 12KV CIRCUIT		41,669.39	0.00	41,669.39	(41,669.39)		0.00
24248 BK30, VN: NEW BANK 30		1,291,005.19	0.00	1,291,005.19	(1,065,888.78)		225,116.41
24250 C1165, BD: NEW 12KV CIRCUIT		36,107.83	0.00	36,107.83	(36,107.83)		0.00
24251 JAMACHA 69/12KV SUBSTATION REBUILD		16,118,775.95	0.00	16,118,775.95	(9,175,581.28)		6,943,194.67
24252 NORTH VALLEY 69/12KV SUBSTATION REBUILD		2,689,106.24	0.00	2,689,106.24	(48,973,233.36)		2,598,007.42
25254 BK33, SYO: NEW BANK 33		1,837.96	0.00	1,837.96	(1,470.21)		367.75
25258 BK30, RN: NEW BANK 30		2,050.03	0.00	2,050.03	(1,639.67)		410.36
25260 SUBSTATION DISTRIBUTION CIRCUIT BREAKER PROGRAM			0.00	0.00			18,314,119.06
25253 C1058, CSW: NEW 12 KV CIRCUIT		48,079.86	0.00	48,079.86	(48,079.86)		0.00
16276 SCADA HEAD-END REPLACEMENT		1,349,790.26	0.00	1,349,790.26	(1,349,790.26)		0.00
99993 2100/99993.0		5,489.99	0.00	5,489.99			5,489.99

99995	2100/99995.0	Project Description	RO Model Bddt	Original	Exclude Cancelled Budgets	Subtotal	Adjustments	\$ Transmission	Model Input
99996	2100/99996.0			(18,530.24)	0.00	0.00	18,530.24		0.00
99997	2100/99997.0				0.00	0.00			0.00
		GAS TRANSMISSION & GAS DISTRIBUTION							
004050.001					0.00	0.00			0.00
004060.001					0.00	0.00			0.00
004080.001	004080.001	GT M&R STATIONS ADDITIONS/REPLACEMENTS			0.00	0.00	16,734,649.62		16,734,649.62
004090.001					0.00	0.00			0.00
004120.001	004120.001	GT PIPELINE REPLACEMENTS			0.00	0.00			0.00
004150.001	004150.001	GT COMPRESSOR STATIONS			0.00	0.00			0.00
004160.001	004160.001	ADDITIONS/REPLACEMENTS		1,571,774.49	0.00	1,571,774.49			1,571,774.49
004180.001	004180.001	GT CATHODIC PROTECTION		91,004.35	0.00	91,004.35			91,004.35
004190.001	004190.001	GAS TRANS. M&R STATION ADDITIONS/REPLACEMENTS		16,734,649.62	0.00	16,734,649.62			16,734,649.62
004360.001	004360.001	GT AUXILIARY EQUIPMENT& INFRASTRUCTURE		3,122,105.74	0.00	3,122,105.74			3,122,105.74
438		GT CAPITAL TOOLS			0.00	0.00			0.00
		Gas Trans. M&R Sta.							
034680.001	034680.001	Adds/Replacements/Quality/Economic Pipeline Integrity for Gas Transmission		3,849,087.42	0.00	3,849,087.42	2,975,904.08		6,824,991.50
11469		PS&P Gas Transmission		12,782,612.09	0.00	12,782,612.09	(12,782,612.09)		0.00
00415.0.001	00415.0.001	MORENO MODERNIZATION PROJECT			0.00	0.00			0.00
20476		MORENO MODERNIZATION PROJECT		236,556,977.11	0.00	236,556,977.11	(205,480,189.11)		31,076,788.00
23489		TIMP-L3600-ILI-2023		579.44	0.00	579.44	(579.44)		0.00
25482		SL49-32 ROBO ILL		134,524.09	0.00	134,524.09	(134,524.09)		0.00
25483		TIMP SL49-16 - RILI M/C		2,559,119.20	0.00	2,559,119.20	(2,559,119.20)		0.00
25485		L3010 P1. 2026		281,681.35	0.00	281,681.35	(281,681.35)		0.00
005000.001	005000.001	New Gas Customers		(51,945.07)	0.00	(51,945.07)	(728,232.47)		(780,177.54)
005000.004	005000.004	Collectable - Stuart Mesa & Cristlanitos			0.00	0.00			0.00
005010.001	005010.001	Gas System Minor Add./Reloc./Retire.		64,497.24	0.00	64,497.24	35,174.90		99,672.14
005020.001	005020.001	Gas Meters & Regulators -In Electric			0.00	0.00			0.00
005030.001	005030.001	Gas Dist. System Reinforcement			0.00	0.00			0.00
005040.001	005040.001	Gas Distribution Easements			0.00	0.00			0.00
005050.001	005050.001	Street & Highway Relocations-Gas Dist.		(201,920.79)	0.00	(201,920.79)	531,562.47		329,641.68
005050.002	005050.002	Pure Water - Gas Distribution			0.00	0.00			0.00
005060.001	005060.001	Gas Distribution Tools & Equipment			0.00	0.00			0.00
005070.001	005070.001	Code Compliance-Distribution		454,187.23	0.00	454,187.23			454,187.23
005080.001	005080.001	Replacement of Mains & Services		196,370.18	0.00	196,370.18			196,370.18
005090.001	005090.001	Gas Distribution Cathodic Protection		916,986.42	0.00	916,986.42	280,644.09		1,197,630.51
005100.001	005100.001	Gas Dist. Sys. Reliab. & Safety Improvements		1,487,660.78	0.00	1,487,660.78	476,187.98		1,963,848.76
5110.001		NEW GAS CUSTOMERS-PROJECT MANAGEMENT		(744,537.11)	0.00	(744,537.11)	744,537.11		0.00
5120.001		GAS SYSTEM MINOR ADD./RELOC./RETIRE -PROJECT MGMT		(98,206.18)	0.00	(98,206.18)	98,206.18		0.00
005140.001	005140.001	RAMP Main & Service Replacements		58,793.82	0.00	58,793.82	2,086,830.04		2,145,623.86
095460.001	095460.001	Dist. Integrity Management Program (DIMP)		3,414,233.43	0.00	3,414,233.43	1,321.95		3,415,555.38
125510.001	125510.001	Cathodic Protection System Enhancement		280,644.09	0.00	280,644.09	(280,644.09)		0.00
18560		MM-MHP Utility Upgrade Program - Gas			0.00	0.00			0.00
195640.001	195640.001	RAMP-RISK ID16-EARLY VINTAGE STEEL REPL		976,803.44	0.00	976,803.44	(976,803.44)		0.00
195650.001	195650.001	RAMP-RISKID16-EARLY VINTAGE MAIN REMOVA			0.00	0.00			0.00
195660.001	195660.001	RAMP-RISK ID16-DRESSER MECHANICAL COUPL.		187,179.91	0.00	187,179.91	(187,179.91)		0.00
195670.001	195670.001	RAMP-RISK ID16-OIL DRIP PIPING REMOVAL		89,675.20	0.00	89,675.20	(89,675.20)		0.00
195680.001	195680.001	RAMP-RISK ID16-BURIED PIPING IN VAULTS		158,200.83	0.00	158,200.83	(158,200.83)		0.00
195690.001	195690.001	RAMP-RISK ID16-Active VALVES BTWN H/L PR		624,653.55	0.00	624,653.55	(624,653.55)		0.00
20571		Mobile Home Park-Bridge		50,317.11	0.00	50,317.11	(50,317.11)		0.00
14553.001		CNG STATION UPGRADES		1,794,689.59	0.00	1,794,689.59	(1,794,689.59)		0.00
18562		LAP TOOLS, SHOP & GARAGE EQUIPMENT		476,187.98	0.00	476,187.98	(476,187.98)		0.00
21574		GAS OPS CONTROL CTR PROJ DIS REG STATION		8,174,004.08	0.00	8,174,004.08			8,174,004.08
23575		GTSR-SL49-16-HYDROTEST-NORTH		1,057,541.35	0.00	1,057,541.35	(1,057,541.35)		0.00
23576		GTSR-SL49-16-HYDROTEST-SOUTH		3,298,002.84	0.00	3,298,002.84	(3,298,002.84)		0.00
23577		GTSR-SL49-16-HYDROTEST-CENTRAL		326,764.53	0.00	326,764.53	(326,764.53)		0.00
23578		GTSR-SL49-14-REPL			0.00	0.00			0.00

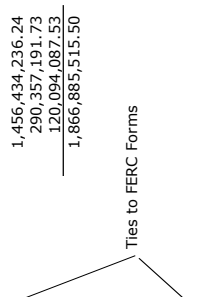
	Project Description	RO Model Bddt	Original	Exclude Cancelled Budgets	Subtotal	Adjustments	\$ Transmission	Model Input
23579	GTSR-SL49-24-HYDROTEST		238,040.43		238,040.43	(238,040.43)		0.00
592	NEW BUSS LARGE MAIN INSTALL			0.00	0.00			0.00
18559	PURE WATER - GAS DISTRIBUTION		531,562.47		531,562.47	(531,562.47)		0.00
20571	MOBILE HOME PARK		26,069.64		26,069.64	(26,069.64)		0.00
20572	GD RELOCATIONS FOR SAFETY ENHANCEMENTS		133,381.08		133,381.08	(133,381.08)		0.00
21575	CURB VALVES		421,590.67		421,590.67			421,590.67
21576	DIMP PAARS, EXCLUDES VIPP		1,321.95		1,321.95	(1,321.95)		0.00
22574	BARRIER POSTS		2,330,395.78		2,330,395.78			2,330,395.78
23573				0.00	0.00			0.00
23573.006	GTSR 49-11 HYDROTEST			0.00	0.00	3,298,002.84		3,298,002.84
23573.007	GTSR 49-11 HYDROTEST			0.00	0.00	1,622,346.31		1,622,346.31
23578				0.00	0.00			0.00
24575				0.00	0.00			0.00
25592	NEW BUSS LARGE MAIN INSTALL		16,304.64		16,304.64	(16,304.64)		0.00
93002	CEMA EMERGENCY EVENT STANDING IO SER. 2			0.00	0.00			0.00
99995	Not capital		112,547.82		112,547.82	(112,547.82)		0.00
99996	Not capital		(5,480.00)		(5,480.00)	5,480.00		0.00
	FACILITIES							
007000.001	LAND BLANKET		13,661.53		13,661.53		13,661.53	0.00
007010.001	Common Plant Blanket-Structure & Improvements			0.00	595,877.54	1,485,641.92		2,081,519.46
007010.002	Structures & Improvements Blanket - Shared Service Project			0.00	0.00			0.00
00701A.001	BEACH CITIES RACKING & CONAOPY INSTALLATION							0.00
00701B.001	Beach Cities Storage Yard Asphalt Replacement				0.00			0.00
00701C.001	Eastern C&O Site Asphalt Replacement				0.00			0.00
00701D.001	Mountain Empire Line Truck Canopy				0.00			0.00
00701E.001	Mountain Empire Garage Roof Replacement				0.00			0.00
00701F.001	Metro C&O Yard Asphalt Replacement				0.00			0.00
00701G.001	Metro Fuel Island Improvements				0.00			0.00
00701H.001	Mountain Empire Drive Aisle Paving				0.00			0.00
00701I.001	SDG&E Survey Control Network				0.00			0.00
00701J.001	Eastern C&O New Parking Upgrade				0.00			0.00
00701K.001					0.00	342,044.14		342,044.14
007020.001	Office Furniture & Office Equipment Blanket				0.00			0.00
007030.001	Safety & Environmental Blanket - Non Shared Service Projects		888,991.25		888,991.25		888,991.25	0.00
007030.002	Safety & Environmental Blanket - Shared Service Projects				0.00			0.00
007030.003	Safety & Environmental Blanket - Shared Service Projects				0.00			0.00
00703A.001	Miramar Hazmat Site Storage Expansion				0.00			0.00
00703B.001					0.00			0.00
007050.001	Common Plant Blanket-Miscellaneous Equipment - Non Shared Service Projects		109,214.61		109,214.61		109,214.61	0.00
007050.002	Common Plant Blanket-Miscellaneous Equipment - Shared Service Projects				0.00			0.00
007050.003	Common Plant Blanket-Miscellaneous Equipment - Shared Service Projects				0.00			0.00
007050.004	Common Plant Blanket-Miscellaneous Equipment - Shared Service Projects				0.00			0.00
00705A.001	EV Charger Smart Meter Conversion				0.00			0.00
007070.001	Common Plant Blanket-Security - Non Shared Service Projects		3,789.10		3,789.10		3,789.10	0.00
007070.002	Common Plant Blanket-Security - Shared Service Projects				0.00			0.00
007070.003	Common Plant Blanket-Security - Shared Service Projects				0.00			0.00
007070.004	Common Plant Blanket-Security - Shared Service Projects				0.00			0.00
00707A.001	Mountain Empire Site Security Improvements				0.00	644,636.86		644,636.86
00707B.001	SDG&E Site Security Upgrades				0.00			0.00

Project Description		RO Model Bdgdt	Original	Exclude Cancelled Budgets	Subtotal	Adjustments	\$ Transmission	Model Input
00707C.001	Ramona Substation Main Yard Improvements	007070C.001		0.00	0.00			0.00
007080.001	Common Plant Bkt-Infrastructure & Reliab.-Non Shared Service Projects	007080.001	6,30,066.87	0.00	630,066.87	6,355,725.19		6,985,792.06
007080.002	Common Plant Bkt-Infrastructure & Reliab.-Shared Service Projects	007080.002		0.00	0.00			0.00
007080.003	Common Plant Bkt-Infrastructure & Reliab.-Shared Service Projects	007080.003		0.00	0.00			0.00
007080.004	Common Plant Bkt-Infrastructure & Reliab.-Shared Service Projects	007080.004		0.00	0.00			0.00
007080.005	Common Plant Bkt-Infrastructure & Reliab.-Shared Service Projects	007080.005		0.00	0.00			0.00
007080.006	Common Plant Bkt-Infrastructure & Reliab.-Shared Service Projects	007080.006		0.00	0.00			0.00
007080.007	Common Plant Bkt-Infrastructure & Reliab.-Shared Service Projects	007080.007		0.00	0.00			0.00
007080.008	Common Plant Bkt-Infrastructure & Reliab.-Shared Service Projects	007080.008		0.00	0.00			0.00
00708A.001	Ramona Generator Installation	00708A.001		0.00	0.00	362,542.06		362,542.06
00708B.001	RBDC Generator 6 Installation	00708B.001		0.00	0.00	336,326.10		336,326.10
00708C.001	RBDC Pre-Action Zone Pipe Repair	00708C.001		0.00	0.00			0.00
007090.001	Common Plant Blanket-Remodel/Reloc/Reconfigure-Non Shared Service Projects	007090.001		0.00	0.00			0.00
007090.002	Common Plant Blanket-Remodel/Reloc/Reconfigure-Shared Service Projects	007090.002	463,839.37	0.00	463,839.37			463,839.37
00709A.001				0.00	0.00			0.00
00709B.001				0.00	0.00	3,841,452.29		3,841,452.29
00709C.001	RBDC Secure Walkway Installation	00709C.001		0.00	0.00			0.00
00709D.001	RBDC SRC (System Reliability Center) TI	00709D.001		0.00	0.00			0.00
00709E.001	Metro Building Crew Room Reconfiguration	00709E.001		0.00	0.00			0.00
00709F.001	Metro Locker Room Remodel & Expansion	00709F.001		0.00	0.00			0.00
00709G.001	Miramar Equipment Ops Locker Facility	00709G.001		0.00	0.00			0.00
00709H.001	Mountain Empire Bldg 1 Remodel	00709H.001		0.00	0.00			0.00
00709I.001	Northcoast Interior Refresh	00709I.001		0.00	0.00			0.00
00709K.001	Miramar Bldg A Locker Room Remodel	00709K.001		0.00	0.00			0.00
00709L.001	Eastern C&O Tool Storage Warehouse Office	00709L.001	2,228.44	0.00	2,228.44			2,228.44
007100.001	COMMON PLANT BLANKET-BUSINESS UNIT EXPANSION			0.00	0.00	4,132,238.16		4,132,238.16
00710A.001				0.00	0.00			0.00
00710B.001	Kearny C&O Master Plan Ph 1	00710B.001		0.00	0.00			0.00
00710F.001	Miramar Site Improvements (Post NRG)	00710F.001		0.00	0.00			0.00
00710G.001	Mission Skills Temporary Classroom Trailers	00710G.001		0.00	0.00			0.00
00710H.001	Mission Skills Training Building Expansion	00710H.001		0.00	0.00			0.00
087290.000	Energy Efficiency Program	087290.000	355,073.28	0.00	355,073.28			355,073.28
087290.001	Energy Efficiency Program	087290.001	132,672.98	0.00	132,672.98			132,672.98
087290.002	Energy Efficiency Program	087290.002	173,911.85	0.00	173,911.85			173,911.85
137460.001	Land Services Archibus System	137460.001	682,597.04	0.00	682,597.04			682,597.04
21757A.004	Miramar PV Installation	21757A.004		0.00	0.00			0.00
21757B.001	Mission Control PV	21757B.001		0.00	0.00			0.00
21757B.002	Metro PV Expansion	21757B.002		0.00	0.00			0.00
21757B.003	Mountain Empire PV Installation	21757B.003		0.00	0.00			0.00
21757B.004	Ramona PV Installation	21757B.004		0.00	0.00			0.00
21757B.005	RBDC Rooftop Solar	21757B.005		0.00	0.00			0.00
21757B.007	Beach Cities PV Installation	21757B.007		0.00	0.00			0.00
21757B.008	Eastern PV Installation	21757B.008		0.00	0.00			0.00
197800.001	Wildfire and Climate Resilience Center	197800.001		0.00	0.00			0.00
21730	MISSION SKILLS TRAINING BUILDING EXPANSION			0.00	0.00			0.00
18778	MISSION DIST CONTROL CENTER REMODEL		2,849,357.75	0.00	2,849,357.75	(2,849,357.75)		0.00
20792	Kearny Master Plan - Ph 3-4		4,132,238.16	0.00	4,132,238.16	(4,132,238.16)		0.00
21733	MIRAMAR INTERIOR SITE STORAGE EXPANSION		389,587.08	0.00	389,587.08	(389,587.08)		0.00
21734	CHULA VISTA YARD SECURITY IMPROVEMENTS		90,255.41	0.00	90,255.41	(90,255.41)		0.00
21736	BEACH CITIES STORAGE YARD ASPHALT REPLACEMENT		208,720.29	0.00	208,720.29	(208,720.29)		0.00
21744	MIRAMAR SITE IMPROVEMENTS - POST NRG		251,870.16	0.00	251,870.16	(251,870.16)		0.00
21758	METRO FUEL ISLAND		247,204.74	0.00	247,204.74	(247,204.74)		0.00

	Project Description	RO Model Bdgdt	Original	Exclude Cancelled Budgets	Subtotal	Adjustments	\$ Transmission	Model Input
21766	RAMONA SUBSTATION MAIN YARD IMPROVEMENTS		3,841,452.29	0.00	3,841,452.29	(3,841,452.29)		0.00
22727	RDBC UPS A&B HVAC IMPROVEMENT		336,326.10	0.00	336,326.10			0.00
22729	MIRAMAR ops CONTAINER REPLACEMENT			0.00				0.00
22730	MISSION CONTROL CHILLER REPLACEMENT		3,157,968.56	0.00	3,157,968.56	(3,157,968.56)		0.00
22733	RDBC UPS A&B		362,542.03	0.00	362,542.03	(362,542.03)		0.00
23722	BEACH CITIES FUEL ISLAND CANOPY		94,839.40	0.00	94,839.40	(94,839.40)		0.00
23724	MISSION BUILDING A HVAC IMPROVEMENT		860,103.93	0.00	860,103.93	(860,103.93)		0.00
24730	NCCO C&O RELOCATION		1,136,437.69	0.00	1,136,437.69	(1,136,437.69)		0.00
24733	KEARNY 12KV LOOP			0.00				0.00
24734	KEARNY FENCING AND ROW		2,337,652.70	0.00	2,337,652.70	(2,337,652.70)		0.00
24735	CENTURY PARK SITE SECURITY IMPROVEMENTS		644,636.86	0.00	644,636.86	(644,636.86)		0.00
25735	CENTURY PARK SITE SECURITY IMPROVEMENTS			0.00				0.00
	IT							
9010.001	53030 - A CPUC TRIBAL/LOCAL GOVRNT PORTAL							
009030.001		00903E.001		0.00	0.00			0.00
809030.001	Customer Experience		27,565,530.33	0.00	27,565,530.33			27,565,530.33
	Customer Care & Billing		(967.60)	0.00	(967.60)			(967.60)
9060.001				0.00	0.00			0.00
009060.001	RAMP - Cyber - SDGE - Internal Defenses	009060.001		0.00	0.00			0.00
00906H.007	RAMP - Cyber - SDGE - Operational Technology (OT)	00906H.007		0.00	0.00			0.00
00906I.009	RAMP - Cyber - SDGE - Operational Technology (OT)	00906I.009		0.00	0.00			0.00
00906I.011	RAMP - Cyber - SDGE - Operational Technology (OT)	00906I.011		0.00	0.00			0.00
00906K.007	RAMP - Cyber - SDGE - Operational Technology (OT)	00906K.007		0.00	0.00			0.00
00907K.001	IT Quality and Continuous Testing Platforms (Tosca & SonarQube)	00907K.001		0.00	0.00			0.00
00907O.001		00907O.001		0.00	0.00			0.00
00908AA.001		00908AA.001		0.00	0.00			0.00
00908AC.001	RAMP - Vx Compute Capacity Expansion	00908AC.001		0.00	0.00			0.00
00908AE.001	RAMP - Digi Remote Manager 2022	00908AE.001		0.00	0.00			0.00
00908B.003	RAMP - Digital Workspace	00908B.003		0.00	0.00			0.00
809080.009		809080.009		0.00	0.00			0.00
00908C.001	RAMP - Citrix Virtual Desktop Expansion (VDI) - Phase 2	00908C.001		0.00	0.00			0.00
00908Q.001	RAMP - Digi Remote Manager 2023	00908Q.001		0.00	0.00			0.00
00908X.001	RAMP - Cloud Foundations	00908X.001		0.00	0.00			0.00
00908Y.001	RAMP - Flexera Data Platform (Technopedia)	00908Y.001		0.00	0.00			0.00
A09090.001	Energy Data Foundation and Analytics (Lbr VendSvc)		676,659.51	0.00	676,659.51	1,173,084.21		1,173,084.21
A09090.002	Customer Energization Portal Modernization (Lbr VendSvc)			0.00				676,659.51
A09090.004	Asset Work Mgt & Project/Portfolio Management - Data Foundation 2026 (Lbr VendSvc)		1,553,746.94	0.00	1,553,746.94			1,553,746.94
E09090.007	Supply Chain & Supply Management		(100.55)	0.00	(100.55)			(100.55)
G09090.001	Customer Generation Regulatory and Technology 2026 (Lbr VendSvc)	G09090.001	783,414.00	0.00	783,414.00			783,414.00
H09090.011	Field Technology Solutions	G09090.001	1,956,421.96	0.00	1,956,421.96			1,956,421.96
L09090.001	Work Management Compliance and Workload Allocation		1,952,687.05	0.00	1,952,687.05			1,952,687.05
L09090.003	Data Platforms & Solutions		1,316,977.42	0.00	1,316,977.42			1,316,977.42
M09090.001			37,185.10	0.00	37,185.10			37,185.10
H09200.003	Outage and Distribution Management and Foundational Technology 2025-2026 (Lbrs VendSvc)		4,439,498.11	0.00	4,439,498.11			4,439,498.11
00920AG.001	Telecommunications Attachment Management System (TAMS) Modernization	00920AG.001		0.00	0.00			0.00
00920AH.001	Work Management Enhancements	00920AH.001		0.00	0.00			0.00
00920AI.001	RAMP - Field Service Delivery (FSD) - Scheduling & Dispatch Phase	00920AI.001		0.00	0.00			0.00
00920AJ.001	Distribution Interconnection Info. System - Rule 21 and NEM Enhancements-Ph.1	00920AJ.001		0.00	0.00			0.00
00920AL.001	Virtual Reality Expansion	00920AL.001		0.00	0.00			0.00

RO Model Bdgdt	Project Description	Original	Exclude Cancelled Budgets	Subtotal	Adjustments	\$ Transmission	Model Input
00920AM.001	RAMP - Field Hardware Mobile Data Terminals (MDT) Replacement			0.00			0.00
00920AN.001	Geospatial Field Improvements			0.00			0.00
00920AO.001	Builder Services Customer Portal - Phase 3			0.00			0.00
00920AQ.001	CAISO Mandates 2021			0.00			0.00
00920AR.001	SDGE App Mod & Vulnerability Reduction Phase II			0.00			0.00
00920AV.001	App Modernization & Vulnerability Reduction - Phase 1			0.00			0.00
00920AW.001	RAMP - Electric GIS Modernization Project			0.00			0.00
00920AX.001	Reliability and Operational Safety (ROSE) Phase 2			0.00			0.00
00920BD.001	Foundational Analytics for Safety, Compliance and Efficiency			0.00			0.00
00920BG.001	RAMP - Vehicle Telematics - Phase 1			0.00			0.00
00920BH.001	RAMP - Situational Awareness Dashboards			0.00			0.00
00920E.001	Investment Prioritization			0.00			0.00
G09200.004	Electric GIS Regulatory and Technology 2026 (Vendūvc lbr)	5,200,657.89		5,200,657.89			5,200,657.89
G09200.026	Asset Management	7,269,526.42		7,269,526.42			7,269,526.42
G09200.027	Asset Management	4,093,141.15		4,093,141.15			4,093,141.15
00920H.002	Grid Operations			0.00			0.00
00920L.003	Local Area Distribution Controller (LADC) & Process Intelligence (PI) System			0.00			0.00
109200.005	Work Management Foundation and Field Services	8,837,061.84		8,837,061.84			8,837,061.84
109200.035	Work Management Foundation and Field Services	828,915.33		828,915.33			828,915.33
109200.037	ETDO OSI PI & LADC 2023-2024 SW Development			0.00			0.00
00920L.004				0.00			0.00
00921A.001	Test Acceleration Enablement (TAE)			0.00			0.00
00921I.001	SDGE Claims Management SW NL SERVICES			0.00			0.00
00921J.001	Electric Damages Optimization (P)			0.00			0.00
00921K.001	Source Code Management & DevOps Implementation			0.00			0.00
00921L.001	Procore Integration with SAP			0.00			0.00
00921Y.001	Automated Utility Design (AUD)			0.00			0.00
00921Z.001	Network Resiliency Platform	1,403,568.71		1,403,568.71			1,403,568.71
A09250.013				0.00			0.00
00925L.001	RAMP - Field Area Network (FAN) Voice & Dispatch - Phase 2			0.00			0.00
00925M.001	SDGE DC Network Core Refresh (Plan)			0.00			0.00
00925N.001	SDGE Telecom Site Improvements (P)			0.00			0.00
00925Q.001	SDGE WAN Refresh			0.00			0.00
00925R.001	RAMP - EVC and GC Telecom Security Remediation			0.00			0.00
00925S.001				0.00			0.00
00925T.001	RAMP - Call Recording System Refresh			0.00			0.00
198720.001	IT-WMP - CPB	97,739,535.36		97,739,535.36	(97,739,535.36)		0.00
198730.001	WMP PRIVATE LTE	901,339.04		901,339.04	(901,339.04)		0.00
198730.002	WMP PRIVATE LTE			0.00			0.00
21875.0	ENTERPRISE ASSET MGMT PLATFORM PHASE 2 - WMP			0.00			0.00
20870.001	WMP Circuit Risk Index			0.00			0.00
21870.001	WMP Asset Investment Prioritization			0.00			0.00
218790.001	Emergency Management Operations			0.00			0.00
21880	PRIVATE LTE SPECTRUM	3,434,071.79		3,434,071.79	(3,434,071.79)		0.00
21881.0	SMART METER 2.0	24,645,863.62		24,645,863.62	(24,645,863.62)		0.00
21882.0	DIGITAL FORTRESS			0.00			0.00
21884.0	WMP ADVANCED ANALYTICS			0.00			0.00
21886.0	PSPP ENHANCEMENT			0.00			0.00
208900.001	WMP PSPP MOBILE AND ENS ENHANCEMENTS			0.00			0.00
208910.001	WMP CENTRALIZED REPOSITORY FOR DATA			0.00			0.00
20898.0	WSD SCHEMA-SW			0.00			0.00

Project Description	RO Model Bdg	Original	Exclude Cancelled Budgets	Subtotal	Adjustments	\$ Transmission	Model Input
23875 2023 WMP ADVANCE ANALYTICS		9,427,948.72	0.00	9,427,948.72			9,427,948.72
23876 2023 WMP DATA FOUNDATION & REPORTING		13,450,335.45	0.00	13,450,335.45	(13,450,335.45)		0.00
23882 FERC ORDER 881		2,224,867.67		2,224,867.67		2,224,867.67	0.00
24875 WMP ENS REPLACEMENT		13,261,596.98	0.00	13,261,596.98	(13,261,596.98)		0.00
24876 ASSET AND WORK MANAGEMENT ANALYTICS		2,321,317.43	0.00	2,321,317.43			15,771,652.88
24877 WMP ASSET AND WORK MANAGEMENT ANALYTICS		2,321,317.43	0.00	2,321,317.43	13,450,335.45		0.00
24879 ENERGY MANAGEMENT SYSTEM - FIREWALL REPLACEMENT (FERC)		1,501,745.62	0.00	1,501,745.62		1,501,745.62	0.00
24880 INCOME GRADUATED FIXED CHARGE		0.00	0.00	0.00			0.00
25882 PSPP 2025		4,585,976.07	0.00	4,585,976.07	13,261,596.98		17,847,573.05
25884 VIRTUAL NET BILLING TARRIFF (NET 4.0) REFUNDABLE		2,591,667.16	0.00	2,591,667.16	(2,591,667.16)		0.00
25885 DIABLO CANYON REFUNDABLE		434,669.60	0.00	434,669.60	(434,669.60)		0.00
26886 VEG MGMT DATA FOUNDATION AND RPRGT 26-27		2,331,450.40	0.00	2,331,450.40			2,331,450.40
	\$424,664,407.40	1,866,885,515.44	0.00	1,866,885,515.44	(457,414,415.27)	583,332,234.17	826,138,866.00
		1,866,885,515.00		1,456,434,236.24			
		(0.44)		290,357,191.73			
				1,866,885,515.50			
				120,094,087.53			
				1,866,885,515.50			



2025 FERC Form 1, Page 216
 2025 FERC Form 2, Page 216
 2025 FERC Form 1, Page 356 (CWIP)

UNALLOCATED CONSTRUCTION OVERHEADS, LABOR ACCRUAL & CIAC TOP.

1,866,885,515.00
 (0.44)
 1,866,885,515.00
 (0.44)

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of Q4
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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)		
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.		
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	PALOMAR ENERGY CENTER OPERATIONAL ENHANCEMENTS	2,645,738
2	DESERT STAR ENERGY CENTER	7,265,570
3	TRANSMISSION SUBSTATION PROJECTS UNDER \$500K	3,509,991
4	TRANSMISSION INFRASTRUCTURE IMPROVEMENTS	8,987,269
5	TRANSMISSION SYSTEM AUTOMATION	5,335,829
6	FIBER OPTIC FOR RELAY PROTECTION & TELECOMMUNICATION	40,910,404
7	TL686 WARNERS-NARROWS POLE REPLACEMENT	10,820,693
8	OVERSTRESSED BREAKER REPLACEMENTS	3,724,148
9	SYNCHRONIZED PHASOR MEASUREMENT SYSTEM	4,083,663
10	TL690 WOOD TO STEEL REPLACEMENT	18,182,248
11	TL691A WOOD TO STEEL REPLACEMENT	5,439,761
12	TL695 SW POLE REPLACEMENT	20,862,401
13	SCADA EXPANSION - TRANSMISSION	4,043,197
14	TL615/659 CABLE REPLACEMENT	77,896,109
15	TL694 WOOD TO STEEL REPLACEMENT	11,102,098
16	CONDITION BASED MONITORING - CIRCUIT BREAKERS	12,440,180
17	CRITICAL ASSET SECURITY	21,749,657
18	SUBSTATION SECURITY PROJECTS UNDER \$500K	6,448,995
19	SUBSTATION RELIABILITY UPGRADE PROJECT	5,644,155
20	GRANITE SUBSTATION 69KV LOOP-IN	22,468,624
21	TL611 CABLE REPLACEMENT	7,457,751
22	TL603B SWEETWATER TAP REMOVAL	20,939,647
23	TL690 CABLE REPLACEMENT	1,058,402
24	TL628 CABLE REPLACEMENT	1,313,382
25	TL667 CABLE REPLACEMENT	1,881,478
26	ESCONDIDO 230KV SUB REBUILD	1,100,357
27	TRANSMISSION FIBER OPTIC NETWORK	47,169,074
28	ELECTRIC TRANSMISSION EMS/SCADA REPLACEMENT	7,215,130
29	TRANSMISSION COMPLIANCE PROGRAM	21,609,335
30	FIRE THREAT ZONE COMPLIANCE PROGRAM	5,955,304
31	TL681 WOOD TO STEEL REPLACEMENT	1,739,133
32	TL691C WOOD TO STEEL REPLACEMENT	1,751,177
33	TL675 WOOD TO STEEL REPLACEMENT	10,756,631
34	TL6910 WOOD TO STEEL REPLACEMENT	1,123,138
35	TL13811 WOOD TO STEEL REPLACEMENT	14,776,848
36	HFTD OH EQUIPMENT REPLACEMENTS	14,614,713
37	NON-HFTD OH EQUIPMENT REPLACEMENTS	19,484,583
38	HFTD TCM PROJECTS	2,573,024
39	NON-HFTD OH & UG EQUIPMENT REPLACEMENTS	3,540,033
40	GENERATION INTERCONNECTION PROJECTS	7,946,157
41	TRANSMISSION POWER QUALITY PROJECT	1,552,958
42	MIGUEL-SYCAMORE CANYON 230KV	5,436,642
43	TOTAL	1,526,966,693

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of Q4
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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)		
1. Report below descriptions and balances at end of year of projects in process of construction (107)		
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)		
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.		
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
44	CLEVELAND NATIONAL FOREST POST LINE RESTORATION	3,633,088
45	SUSTAINABLE ENERGY RESOURCES FOR CONSUMERS	2,683,066
46	CUSTOMER RELOCATION PROJECTS - INTERNALLY FUNDED	1,497,728
47	3 OHM SERIES REACTOR ON SXPQ 230	5,056,681
48	CORONADO ISLAND RELIABILITY REINFORCEMENT	13,679,680
49	MIGUEL BK 82 EXPANSION	1,194,155
50	TCRI 2025 ET ONLY	5,856,810
51	TRANSMISSION WORK MANAGEMENT MOD	1,810,863
52	DISTRIBUTION SUBSTATION RELIABILITY	1,073,049
53	ELECTRIC DISTRIBUTION STREET & HIGHWAY RELOCATIONS	5,408,090
54	UG RESIDENTIAL NEW BUSINESS	6,779,817
55	UG NON-RESIDENTIAL NEW BUSINESS	3,195,227
56	NEW BUSINESS INFRASTRUCTURE	6,166,913
57	NEW SERVICE INSTALLATIONS	1,501,557
58	CUSTOMER REQUESTED UPGRADES AND SERVICES	4,055,235
59	OH DISTRIBUTION SERVICE MANAGEMENT	5,076,239
60	UG DISTRIBUTION SERVICE MANAGEMENT	2,181,255
61	REACTIVE SMALL CAPITAL PROJECTS	2,722,953
62	CORRECTIVE MAINTENANCE PROGRAM	2,001,472
63	PLANNED CABLE REPLACEMENTS	3,294,663
64	HFTD TIER 2 & 3 CMP POLE REPLACEMENTS	1,566,733
65	CORRECTIVE MAINT. PROG. (CMP) UG SWITCH REPLAC. & MANHOLE REPAIR	1,364,428
66	EMERGENCY TRANSFORMER & SWITCHGEAR	3,272,161
67	SUBSTATION CAPACITOR BANK UPGRADES	8,517,344
68	STREAMVIEW SUBSTATION 69/12KV REBUILD	58,326,899
69	DISTRIBUTION SUBSTATION SCADA EXPANSION	4,000,779
70	FIRE THREAT ZONE PROTECTION & SCADA UPGRADE	21,172,982
71	SAN MATEO SUB REBUILD	3,670,297
72	FALLBROOK ENERGY STORAGE	4,987,880
73	TEE MODERNIZATION PROGRAM	1,867,175
74	FIRE THREAT ZONE UNDERGROUNDING	174,158,207
75	URBAN SUBSTATION SWITCHGEAR REPLACEMENT	21,453,763
76	HEAVY DUTY VEHICLE CHARGING INFRASTRUCTURE	4,914,656
77	ELECTRIC MEDIUM DUTY VEHICLES	2,633,123
78	TORREY PINES SUBSTATION 12KV BREAKER REPLACEMENT	7,235,970
79	GRANITE SUBSTATION 12KV BREAKER REPLACEMENT	26,267,000
80	DDOR INVESTMENT	8,783,243
81	EV CHARGING STATIONS AT PUBLIC PARKS	1,656,880
82	MOBILE HOME PARK UTILITY CONVERSIONS	2,936,480
83	C1477: NEW 12KV UG CIRCUIT	33,624,815
84	C1154 EG: OFFLOAD GE3233DDOR2020	4,250,075
85	MIRAMAR SUBSTATION 12KV BREAKER REPLACEMENT	1,296,848
	TOTAL	1,526,966,693

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of Q4
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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)		
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.		
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
86	STUART RESPONSIVE TRANSFORMER REPLACEMENT	1,470,714
87	HFTD OVERHEAD DISTRIBUTION HARDENING	1,394,376
88	OH SYSTEM COVERED CONDUCTOR	114,884,114
89	HFTD DRONE ASSESSMENTS	22,771,019
90	EV CHARGERS AT MULTI-DWELLING UNITS	4,180,286
91	AB 841 EV INSTALLATIONS	1,085,812
92	EARLY FAULT DETECTION	4,267,485
93	MIRA SORRENTO: NEW SUBSTATION BANK 30	7,055,306
94	RISK DRONE INSPECTIONS	1,405,908
95	DOUBLETT: NEW SUBSTATION BANK 30	11,008,733
96	C1141: NEW 12KV CIRCUIT	4,530,393
97	FALLBROOK BESS EXPANSION	73,137,115
98	OLD TOWN: NEW SUBSTATION BANK 33	3,497,511
99	C1163, BD: NEW 12 KV CIRCUIT	4,534,567
100	DPM DIGITAL LAYER	2,230,406
101	BK33, PD: NEW BANK 33	1,283,814
102	BK30, VN:NEW BANK 30	1,291,005
103	JAMACHA 69/12KV SUB REBUILD	16,118,776
104	NORTH VALLEY 69/12KV SUBSTATION REBUILD	13,562,670
105	WOOD POLE REINFORCEMENT	2,440,323
106	POWER QUALITY PROGRAM	2,499,993
107	IT - ENTERPRISE - APPLICATION - OPS SUPPORT- R	5,200,658
108	IT - DISTRIBUTION ENERGY RESOURCES	4,497,407
109	IT WMP - CPB	97,739,535
110	MORENO MODERNIZATION PROJECT	15,348,311
111	BUTTERFIELD MICROGRID	2,414,182
112	SHELTER VALLEY MICROGRID	2,619,010
113	SMART METER 2.0	1,529,431
114	WMP ADVANCED ANALYTICS	9,427,949
115	WMP DATA FOUNDATION & REPORTING	13,450,335
116	FERC ORDER 881: TRANSMISSION LINE RATINGS	2,224,868
117	WMP ENS REPLACEMENT PROJECT	13,261,597
118	WMP ASSET & WORK MANAGEMENT ANALYTICS	2,321,317
119	EMS FIREWALL REPLACEMENT FERC	1,501,746
120	UNALLOCATED CONSTRUCTION OVERHEADS & LABOR ACCRUAL	70,532,457
121	MINOR PROJECTS (LESS THAN \$1,000,000)	18,865,658
122		
123		
124		
125		
126		
127		
	TOTAL	1,526,966,693

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of 2025/Q4
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Construction Work in Progress-Gas (Account 107)			
1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).			
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).			
3. Minor projects (less than \$1,000,000) may be grouped.			
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Gas Trans. Compressor Station Additions	1,571,774	
2	Gas Trans. Regulating Station Additions	16,734,650	
3	Gas Trans. Auxiliary Equipment & Infrastructure/External	3,122,106	
4	Gas Trans. Pipeline Integrity	3,849,087	
5	Gas Trans. Pipeline Safety & Reliability Program	12,782,612	
6	Moreno Compressor Station Upgrades	221,208,667	
7	Trans. Integrity Management Program (TIMP) Line 49-16	2,559,119	
8	Gas Dist. System Reliability & Safety Improvement	1,400,479	
9	Gas Dist. Integrity Management Program (DIMP)	3,414,233	
10	Mobile Home Park Conversions	1,820,759	
11	Control Center Dist. Regulating Station	8,174,004	
12	Smart Meter 2.0	1,224,869	
13	Barrier Posts	2,345,397	
14	PSEP Hydrostatic Testing - Line 49-16 North	1,057,541	
15	PSEP Hydrostatic Testing - Line 49-16 South	3,298,003	
16	Unallocated Construction Overheads & Labor Accrual	20,638,752	
17	Minor Projects (less than \$1,000,000)	5,793,892	
18			
19			
20			
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45	TOTAL	310,995,944	—

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/17/2026	Year/Period of Report End of Q4
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COMMON UTILITY PLANT AND EXPENSES	
1.	Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2.	Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3.	Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4.	Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Account	Balance Beg. of Year	Additions	Retire From Serv.	Adjs.	Transfers	Balance End of Year
303 Misc. Intangible Plant	1,205,679,564	184,294,634	77,972,348			1,312,001,850
389 Land & Land Rights	7,522,573				(268,883)	7,253,690
390 Structures & Improvs.	659,658,097	58,051,836			(3,348,752)	714,361,181
391 Office Furn. & Equip.	179,141,525	3,796,655	7,811,578			175,126,602
392 Transportation Equip.	30,576,754	1,288,791				31,865,545
393 Stores Equipment	332,983					332,983
394 Tools, Shop & Garage Eq.	3,500,291		58,858			3,441,433
395 Laboratory Equipment	2,462,165	54,697	152,594			2,364,268
396 Power Equipment						0
397 Communication Eq.	559,529,113	19,745,144	3,260,888			576,013,369
398 Misc. Equipment	3,293,183	144,864	30,139			3,407,908
FIN 47 ARC-Common	3,280,240			(162,008)		3,118,232
Fleet Capital Leases	148,794,524	12,695,307				161,489,831
Other Capital Leases	254,869,883	28,790,094				283,659,977
TOTAL COMMON PLANT	3,058,640,895	308,862,022	89,286,405	(162,008)	(3,617,635)	3,274,436,869
Construction Work in Prog.	189,524,794	(41,640,437)				147,884,357
TOTAL COMMON PLANT	3,248,165,689	267,221,585	89,286,405	(162,008)	(3,617,635)	3,422,321,226

Plant Additions

Asset ID	26-Jan	26-Feb	26-Mar	26-Apr	26-May	26-Jun	26-Jul	26-Aug	26-Sep	26-Oct	26-Nov	26-Dec	YTD-2026
10 Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
35 Steam Generation IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
36 Steam Generation Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
37 Steam Generation Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
37 Steam Generation Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
320 Solar Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
330 Solar Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
340 Solar Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
350 Solar Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
360 Solar Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
360 Solar Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
370 Solar Production Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
370 Solar Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
380 Other Renewable Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
390 Other Renewable Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
400 Other Renewable Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
410 Other Renewable Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
420 Other Renewable Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
420 Other Renewable Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
430 Other Renewable Production Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
430 Other Renewable Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
60 Other Production Other	3,375	2,722	2,372	2,181	1,525	1,551	1,651	1,679	1,626	1,568	1,137	771	22,158
65 Other Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
66 Other Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
66 Other Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
67 Other Production Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
67 Other Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
	3,375	2,722	2,372	2,181	1,525	1,551	1,651	1,679	1,626	1,568	1,137	771	22,158
70 Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
80 Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90 Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Electric Distribution Software 2 - 5 Year Life	3,518	2,602	1,924	6,954	1,052	778	575	425	314	233	172	23,847	42,394
100 Electric Distribution Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Electric Distribution Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Electric Distribution Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Electric Distribution Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Electric Distribution Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Electric Distribution Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Electric Distribution IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Electric Distribution Easements	99	172	235	288	334	374	407	436	461	482	500	515	4,303
130 Electric Distribution Other	138,971	#####	92,077	84,125	78,665	74,731	75,713	69,599	71,745	66,598	65,572	72,382	994,681
	142,568	#####	94,236	91,368	80,051	75,883	76,695	70,461	72,520	67,312	66,244	96,745	1,041,378
140 Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
150 Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0

Asset ID	Additions	26-Jan	26-Feb	26-Mar	26-Apr	26-May	26-Jun	26-Jul	26-Aug	26-Sep	26-Oct	26-Nov	26-Dec	YTD-2026
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
500	Energy Storage Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
500	Energy Storage Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
510	Energy Storage Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
510	Energy Storage Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
520	Energy Storage IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
530	Energy Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
540	Energy Storage Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
550	Energy Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
160	Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0
161	Electric General Software 2 - 5 Year Life	8,437	4,579	2,678	1,744	1,287	1,066	959	909	887	877	874	873	25,170
161	Electric General Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Electric General Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Electric General Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
163	Electric General IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
163	Electric General IT Hardware - Fully Recovered	2,038	2,017	2,017	2,017	2,017	2,017	2,017	2,017	2,017	1,995	1,995	22,123	2,258
170	Electric General Other	10,475	6,595	4,694	3,760	3,304	3,082	2,976	2,926	2,904	2,873	2,869	25,254	71,713
180	Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190	Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Gas Transmission Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Gas Transmission Other	5,331	4,599	4,154	3,898	3,767	3,715	3,714	3,743	3,790	3,845	3,904	3,963	48,423
		5,331	4,599	4,154	3,898	3,767	3,715	3,714	3,743	3,790	3,845	3,904	3,963	48,423
230	Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
240	Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Gas Distribution & General Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
260	Gas Distribution & General Other	10,606	10,216	10,435	10,883	11,385	11,865	12,294	12,665	12,982	13,251	13,476	13,667	143,725
		10,606	10,216	10,435	10,883	11,385	11,865	12,294	12,665	12,982	13,251	13,476	13,667	143,725
270	Common Software 2 - 5 Year Life	119	114	111	107	105	102	100	98	97	95	94	179,301	180,442
270	Common Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
300	Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
310	Common Other	2,022	1,786	1,588	1,633	1,746	4,275	2,005	1,000	935	880	834	18,495	37,199
315	Common Transportation Equip - Aviation	26	0	77	0	62	0	77	144	62	0	0	0	448
		2,167	1,900	1,776	1,741	1,913	4,377	2,105	1,175	1,175	1,037	928	206,842	227,135
Total		174,542	#####	117,666	113,831	#####	#####	99,435	92,649	94,997	89,885	88,558	347,242	1,554,533
Common Shared Assets														
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	5,213
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	22,696
271	Shared Common Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
281	Shared Common Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0

Asset ID	26-Jan	26-Feb	26-Mar	26-Apr	26-May	26-Jun	26-Jul	26-Aug	26-Sep	26-Oct	26-Nov	26-Dec	YTD-2026
281 Shared Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
291 Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301 Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	4,877	4,877
311 Shared Common Structures & Improvements	0	0	0	210	0	2,171	0	0	0	0	0	17,699	20,080
312 Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313 Shared Common Communications	0	0	0	210	0	2,171	0	0	0	0	0	0	0
	0	0	0	210	0	2,171	0	0	0	0	0	50,485	52,866

Asset ID	27-Jan	27-Feb	27-Mar	27-Apr	27-May	27-Jun	27-Jul	27-Aug	27-Sep	27-Oct	27-Nov	27-Dec	YTD-2027
10 Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
35 Steam Generation IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
36 Steam Generation Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
36 Steam Generation Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
37 Steam Generation Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
37 Steam Generation Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
320 Solar Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
330 Solar Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
340 Solar Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
350 Solar Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
360 Solar Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
370 Solar Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
370 Solar Production Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
370 Solar Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
380 Other Renewable Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
390 Other Renewable Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
400 Other Renewable Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
410 Other Renewable Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
420 Other Renewable Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
420 Other Renewable Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
430 Other Renewable Production Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
430 Other Renewable Production Software 10 - 15 Year Life - Fully Recov	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
60 Other Production Other	526	831	1,120	1,356	974	1,192	1,413	1,529	1,535	1,515	1,103	748	13,842
65 Other Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
66 Other Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
66 Other Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
67 Other Production Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
67 Other Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
70 Electric Transmission Assigned to Generation	526	831	1,120	1,356	974	1,192	1,413	1,529	1,535	1,515	1,103	748	13,842
80 Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90 Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Electric Distribution Software 2 - 5 Year Life	3,187	111	106	1,721	100	98	96	95	94	93	93	39,167	44,961
100 Electric Distribution Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Electric Distribution Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Electric Distribution Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Electric Distribution Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Electric Distribution IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Electric Distribution Easements	527	529	530	531	531	532	533	533	533	534	534	534	6,380
130 Electric Distribution Other	66,940	63,913	63,106	62,664	64,634	132,346	62,180	83,248	62,111	62,109	62,112	79,661	865,023
	70,654	64,553	63,742	64,915	65,265	132,976	62,808	83,875	62,739	62,735	62,739	119,362	916,363
140 Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
150 Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0

Asset ID	27-Jan	27-Feb	27-Mar	27-Apr	27-May	27-Jun	27-Jul	27-Aug	27-Sep	27-Oct	27-Nov	27-Dec	YTD-2027
151 Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
152 Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
500 Energy Storage Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
500 Energy Storage Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
510 Energy Storage Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
510 Energy Storage Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
520 Energy Storage IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
530 Energy Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
540 Energy Storage Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
550 Energy Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
160 Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0
161 Electric General Software 2 - 5 Year Life	729	645	600	577	564	558	555	553	552	551	551	61,902	68,336
161 Electric General Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
162 Electric General Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
162 Electric General Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
163 Electric General IT Hardware	0	0	0	0	0	0	0	0	0	0	0	1,721	1,721
170 Electric General Other	2,063	2,041	2,041	2,041	2,041	2,041	2,041	2,041	2,041	2,019	2,019	52,315	74,743
	2,791	2,686	2,641	2,617	2,605	2,589	2,595	2,594	2,593	2,570	2,570	115,938	144,799
180 Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
200 Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0
210 Gas Transmission Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
220 Gas Transmission Other	4,062	4,110	4,157	4,200	4,240	4,277	4,311	4,341	4,368	4,392	4,413	4,431	51,302
	4,062	4,110	4,157	4,200	4,240	4,277	4,311	4,341	4,368	4,392	4,413	4,431	51,302
230 Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
230 Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
240 Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0
250 Gas Distribution & General Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
260 Gas Distribution & General Other	14,418	14,346	14,334	14,354	14,388	14,430	14,473	14,517	25,019	14,598	14,634	14,664	184,175
	14,418	14,346	14,334	14,354	14,388	14,430	14,473	14,517	25,019	14,598	14,634	14,664	184,175
270 Common Software 2 - 5 Year Life	95	11,644	93	93	92	2,018	91	91	90	90	90	146,155	160,643
270 Common Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
280 Common Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
280 Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
290 Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
300 Common IT Hardware	535	520	518	518	517	517	517	517	517	517	517	11,947	17,660
310 Common Other	875	926	960	984	1,422	1,484	4,725	6,328	1,018	1,017	1,016	3,015	23,770
315 Common Transportation Equip - Aviation	727	701	779	701	762	699	699	777	845	762	699	699	8,848
	2,232	13,790	2,351	2,296	2,793	4,717	6,032	7,714	2,471	2,386	2,321	161,816	210,921
Total	94,683	#####	88,346	89,739	90,266	160,191	91,632	114,570	98,724	88,196	87,779	416,959	1,521,403
Common Shared Assets													
171 Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	13,894	13,894
261 Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271 Shared Common Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	28,240	28,240
271 Shared Common Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
281 Shared Common Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0

Asset ID	27-Jan	27-Feb	27-Mar	27-Apr	27-May	27-Jun	27-Jul	27-Aug	27-Sep	27-Oct	27-Nov	27-Dec	YTD-2027
281 Shared Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
291 Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301 Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	6,722	6,722
311 Shared Common Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
312 Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313 Shared Common Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	48,856	48,856

Asset ID	28-Jan	28-Feb	28-Mar	28-Apr	28-May	28-Jun	28-Jul	28-Aug	28-Sep	28-Oct	28-Nov	28-Dec	YTD-2028
10 Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
35 Steam Generation IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
36 Steam Generation Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
37 Steam Generation Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
37 Steam Generation Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
320 Solar Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
330 Solar Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
340 Solar Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
350 Solar Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
360 Solar Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
360 Solar Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
370 Solar Production Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
370 Solar Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
380 Other Renewable Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
390 Other Renewable Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
400 Other Renewable Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
410 Other Renewable Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
420 Other Renewable Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
420 Other Renewable Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
430 Other Renewable Production Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
430 Other Renewable Production Software 10 - 15 Year Life - Fully Recov	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
60 Other Production Other	511	833	1,076	1,243	889	1,141	1,292	1,392	1,442	1,455	1,057	712	13,042
65 Other Production IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
66 Other Production Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
66 Other Production Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
67 Other Production Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
67 Other Production Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
70 Electric Transmission Assigned to Generation	511	833	1,076	1,243	889	1,141	1,292	1,392	1,442	1,455	1,057	712	13,042
80 Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90 Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Electric Distribution Software 2 - 5 Year Life	93	93	93	94	94	94	94	94	94	93	93	33,298	34,326
100 Electric Distribution Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Electric Distribution Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Electric Distribution Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Electric Distribution Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Electric Distribution IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Electric Distribution Easements	530	520	511	504	498	493	488	484	481	478	476	473	5,935
130 Electric Distribution Other	72,632	74,429	77,316	79,676	81,557	85,465	84,203	89,567	85,836	86,399	86,838	100,932	1,004,849
	73,254	75,042	77,921	80,273	82,148	86,052	84,785	90,145	86,410	86,971	87,406	134,703	1,045,111
140 Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
150 Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0

Asset ID	28-Jan	28-Feb	28-Mar	28-Apr	28-May	28-Jun	28-Jul	28-Aug	28-Sep	28-Oct	28-Nov	28-Dec	YTD-2028
151 Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
152 Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
500 Energy Storage Software 2 - 5 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
500 Energy Storage Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
510 Energy Storage Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
510 Energy Storage Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
520 Energy Storage IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
530 Energy Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
540 Energy Storage Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
550 Energy Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
160 Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0
161 Electric General Software 2 - 5 Year Life	542	527	514	504	496	490	484	480	476	473	470	5,018	10,475
161 Electric General Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
162 Electric General Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
162 Electric General Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
163 Electric General IT Hardware	0	0	0	0	0	0	0	0	0	0	0	1,760	1,760
170 Electric General Other	1,416	1,286	2,988	3,000	3,000	3,000	2,988	2,988	2,988	2,977	1,286	44,838	72,757
	1,958	1,813	3,503	3,505	3,497	3,490	3,473	3,468	3,465	3,449	1,756	51,616	84,992
180 Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
200 Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0
210 Gas Transmission Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
220 Gas Transmission Other	4,577	4,652	4,698	4,725	4,740	4,747	4,750	141,855	4,749	4,746	4,744	4,741	193,724
	4,577	4,652	4,698	4,725	4,740	4,747	4,750	141,855	4,749	4,746	4,744	4,741	193,724
230 Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
230 Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
240 Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0
250 Gas Distribution & General Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
260 Gas Distribution & General Other	15,085	15,087	15,119	15,164	15,210	24,702	15,300	15,341	24,562	15,417	15,450	15,481	201,938
	15,085	15,087	15,119	15,164	15,210	24,702	15,300	15,341	24,562	15,417	15,450	15,481	201,938
270 Common Software 2 - 5 Year Life	92	844	5,800	11,765	91	7,625	91	90	90	4,481	15,601	158,651	205,221
270 Common Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
280 Common Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0
280 Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
290 Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
300 Common IT Hardware	572	546	12,912	546	543	543	543	543	543	543	543	1,599	19,977
310 Common Other	1,049	1,069	1,085	5,509	1,108	38,131	1,124	1,130	1,135	1,138	1,141	1,143	54,763
315 Common Transportation Equip - Aviation	737	710	790	710	774	710	710	790	858	773	709	709	8,983
	2,451	3,169	20,587	18,530	2,517	47,010	2,468	2,554	2,627	6,935	17,994	162,103	288,945
Total	97,835	100,596	122,904	123,440	109,001	167,141	112,068	254,755	123,274	118,973	128,408	369,356	1,827,751
Common Shared Assets													
171 Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261 Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271 Shared Common Software 2 - 5 Year Life	0	0	5,708	11,674	0	0	0	0	0	0	15,512	35,547	68,441
271 Shared Common Software 2 - 5 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
281 Shared Common Software 10 - 15 Year Life	0	0	0	0	0	0	0	0	0	0	0	0	0

Asset ID	28-Jan	28-Feb	28-Mar	28-Apr	28-May	28-Jun	28-Jul	28-Aug	28-Sep	28-Oct	28-Nov	28-Dec	YTD-2028
281 Shared Common Software 10 - 15 Year Life - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
291 Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301 Shared Common IT Hardware	0	0	2,107	0	0	0	0	0	0	0	0	1,056	3,163
311 Shared Common Structures & Improvements	0	0	0	0	0	9,414	0	0	0	0	0	0	9,414
312 Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313 Shared Common Communications	0	0	7,815	11,674	0	9,414	0	0	0	0	15,512	36,603	81,017

Asset ID	Additions	2026	2027	2028
10	Steam Production Land	0	0	0
20	Steam Production Easements	0	0	0
30	Steam Production Other	0	0	0
35	Steam Generation IT Hardware	0	0	0
36	Steam Generation Software 2 - 5 Year Life	0	0	0
36	Steam Generation Software 2 - 5 Year Life - Fully Recovered	0	0	0
37	Steam Generation Software 10 - 15 Year Life	0	0	0
37	Steam Generation Software 10 - 15 Year Life - Fully Recovered	0	0	0
320	Solar Production Land	0	0	0
330	Solar Production Easements	0	0	0
340	Solar Production Other	0	0	0
350	Solar Production IT Hardware	0	0	0
360	Solar Production Software 2 - 5 Year Life	0	0	0
360	Solar Production Software 2 - 5 Year Life - Fully Recovered	0	0	0
370	Solar Production Software 10 - 15 Year Life	0	0	0
370	Solar Production Software 10 - 15 Year Life - Fully Recovered	0	0	0
380	Other Renewable Production Land	0	0	0
390	Other Renewable Production Easements	0	0	0
400	Other Renewable Production Other	0	0	0
410	Other Renewable Production IT Hardware	0	0	0
420	Other Renewable Production Software 2 - 5 Year Life	0	0	0
420	Other Renewable Production Software 2 - 5 Year Life - Fully Recovered	0	0	0
430	Other Renewable Production Software 10 - 15 Year Life	0	0	0
430	Other Renewable Production Software 10 - 15 Year Life - Fully Recov	0	0	0
40	Other Production Land	0	0	0
50	Other Production Easements	0	0	0
60	Other Production Other	22,158	13,842	13,042
65	Other Production IT Hardware	0	0	0
66	Other Production Software 2 - 5 Year Life	0	0	0
66	Other Production Software 2 - 5 Year Life - Fully Recovered	0	0	0
67	Other Production Software 10 - 15 Year Life	0	0	0
67	Other Production Software 10 - 15 Year Life - Fully Recovered	22,158	13,842	13,042
70	Electric Transmission Assigned to Generation	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0
90	Nuclear Generation	0	0	0
100	Electric Distribution Software 2 - 5 Year Life	42,394	44,961	34,326
100	Electric Distribution Software 2 - 5 Year Life - Fully Recovered	0	0	0
105	Electric Distribution Software 10 - 15 Year Life	0	0	0
105	Electric Distribution Software 10 - 15 Year Life - Fully Recovered	0	0	0
106	Electric Distribution Software 10 - 15 Year Life - Fully Recovered	0	0	0
107	Electric Distribution Franchises	0	0	0
107	Electric Distribution IT Hardware	0	0	0
110	Electric Distribution Land	0	0	0
120	Electric Distribution Easements	4,303	6,380	5,935
130	Electric Distribution Other	994,681	865,023	1,004,849
		1,041,378	916,363	1,045,111
140	Electric Generation Assigned to Electric Distribution	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0

Asset ID	Additions	2026	2027	2028
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0
500	Energy Storage Software 2 - 5 Year Life	0	0	0
500	Energy Storage Software 2 - 5 Year Life - Fully Recovered	0	0	0
510	Energy Storage Software 10 - 15 Year Life	0	0	0
510	Energy Storage Software 10 - 15 Year Life - Fully Recovered	0	0	0
520	Energy Storage IT Hardware	0	0	0
530	Energy Storage Land	0	0	0
540	Energy Storage Easements	0	0	0
550	Energy Storage Other	0	0	0
160	Electric General Land & Non Depreciables	0	0	0
161	Electric General Software 2 - 5 Year Life	25,170	68,336	10,475
161	Electric General Software 2 - 5 Year Life - Fully Recovered	0	0	0
162	Electric General Software 10 - 15 Year Life	0	0	0
162	Electric General Software 10 - 15 Year Life - Fully Recovered	0	0	0
163	Electric General Software 10 - 15 Year Life - Fully Recovered	2,258	1,721	1,760
163	Electric General IT Hardware	44,285	74,743	72,757
170	Electric General Other	71,713	144,799	84,992
180	Gas Storage Land	0	0	0
190	Gas Storage Other	0	0	0
200	Gas Transmission Land	0	0	0
210	Gas Transmission Easements	0	0	0
220	Gas Transmission Other	48,423	51,302	193,724
		48,423	51,302	193,724
230	Gas Distribution Software & Franchises	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0
240	Gas Distribution & General Land	0	0	0
250	Gas Distribution & General Easements	0	0	0
260	Gas Distribution & General Other	143,725	184,175	201,938
		143,725	184,175	201,938
270	Common Software 2 - 5 Year Life	180,442	160,643	205,221
270	Common Software 2 - 5 Year Life - Fully Recovered	0	0	0
280	Common Software 10 - 15 Year Life	0	0	0
280	Common Software 10 - 15 Year Life - Fully Recovered	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0
300	Common IT Hardware	9,046	17,660	19,977
310	Common Other	37,199	23,770	54,763
315	Common Transportation Equip - Aviation	448	8,848	8,983
		227,135	210,921	288,945
Total		1,554,533	1,521,403	1,827,751
Common Shared Assets				
171	Shared Electric Communications	5,213	13,894	0
261	Shared Gas Communications	0	0	0
271	Shared Common Software 2 - 5 Year Life	22,696	28,240	68,441
271	Shared Common Software 2 - 5 Year Life - Fully Recovered	0	0	0
281	Shared Common Software 10 - 15 Year Life	0	0	0

Asset ID	Additions	2026	2027	2028
281 Shared Common Software 10 - 15 Year Life - Fully Recovered		0	0	0
291 Shared Common Land		0	0	0
301 Shared Common IT Hardware		4,877	6,722	3,163
311 Shared Common Structures & Improvements		20,080	0	9,414
312 Shared Common Furniture & Equipment		0	0	0
313 Shared Common Communications		0	0	0
		<u>52,866</u>	<u>48,856</u>	<u>81,017</u>

Plant Retirements

Asset

ID Retirements

	2026	2027	2028
10 Steam Production Land	0	0	0
20 Steam Production Easements	0	0	0
30 Steam Production Other	127	127	127
35 Steam Generation IT Hardware	0	0	0
36 Steam Generation Software 2 - 5 Year Life	0	0	0
36 Steam Generation Software 2 - 5 Year Life - Fully Recovered	0	0	0
37 Steam Generation Software 10 - 15 Year Life	0	0	0
37 Steam Generation Software 10 - 15 Year Life - Fully Recovered	0	0	0
	<u>127</u>	<u>127</u>	<u>127</u>
320 Solar Production Land	0	0	0
330 Solar Production Easements	0	0	0
340 Solar Production Other	0	0	0
350 Solar Production IT Hardware	0	0	0
360 Solar Production Software 2 - 5 Year Life	0	0	0
360 Solar Production Software 2 - 5 Year Life - Fully Recovered	0	0	0
370 Solar Production Software 10 - 15 Year Life	0	0	0
370 Solar Production Software 10 - 15 Year Life - Fully Recovered	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
380 Other Renewable Production Land	0	0	0
390 Other Renewable Production Easements	0	0	0
400 Other Renewable Production Other	0	0	0
410 Other Renewable Production IT Hardware	0	0	0
420 Other Renewable Production Software 2 - 5 Year Life	0	0	0
420 Other Renewable Production Software 2 - 5 Year Life - Fully Recovered	0	0	0
430 Other Renewable Production Software 10 - 15 Year Life	0	0	0
430 Other Renewable Production Software 10 - 15 Year Life - Fully Recovered	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
40 Other Production Land	0	0	0
50 Other Production Easements	0	0	0
60 Other Production Other	7,104	7,305	7,392
65 Other Production IT Hardware	0	0	0
66 Other Production Software 2 - 5 Year Life	0	0	0
66 Other Production Software 2 - 5 Year Life - Fully Recovered	0	0	0
67 Other Production Software 10 - 15 Year Life	0	0	0
67 Other Production Software 10 - 15 Year Life - Fully Recovered	0	0	0
	<u>7,104</u>	<u>7,305</u>	<u>7,392</u>
70 Electric Transmission Assigned to Generation	0	0	0
80 Electric Distribution Assigned to Generation	0	0	0
90 Nuclear Generation	0	0	0
100 Electric Distribution Software 2 - 5 Year Life	0	0	0
100 Electric Distribution Software 2 - 5 Year Life - Fully Recovered	0	0	0
105 Electric Distribution Software 10 - 15 Year Life	0	0	0
105 Electric Distribution Software 10 - 15 Year Life - Fully Recovered	0	0	0
106 Electric Distribution Franchises	0	0	0
107 Electric Distribution IT Hardware	0	0	0
110 Electric Distribution Land	0	0	0

Asset

ID Retirements

	2026	2027	2028
120 Electric Distribution Easements	837	867	915
130 Electric Distribution Other	100,794	108,536	115,088
	<u>101,632</u>	<u>109,403</u>	<u>116,003</u>
140 Electric Generation Assigned to Electric Distribution	0	0	0
150 Electric Transmission Land Assigned to Electric Distribution	0	0	0
151 Electric Transmission Easement Assigned to Electric Distribution	0	0	0
152 Electric Transmission Other Assigned to Electric Distribution	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
500 Energy Storage Software 2 - 5 Year Life	0	0	0
500 Energy Storage Software 2 - 5 Year Life - Fully Recovered	0	0	0
510 Energy Storage Software 10 - 15 Year Life	0	0	0
510 Energy Storage Software 10 - 15 Year Life - Fully Recovered	0	0	0
520 Energy Storage IT Hardware	0	0	0
530 Energy Storage Land	0	0	0
540 Energy Storage Easements	0	0	0
550 Energy Storage Other	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
160 Electric General Land & Non Depreciables	0	0	0
161 Electric General Software 2 - 5 Year Life	0	0	0
161 Electric General Software 2 - 5 Year Life - Fully Recovered	0	0	0
162 Electric General Software 10 - 15 Year Life	0	0	0
162 Electric General Software 10 - 15 Year Life - Fully Recovered	0	0	0
163 Electric General IT Hardware	0	0	0
170 Electric General Other	1,357	1,587	1,981
	<u>1,357</u>	<u>1,587</u>	<u>1,981</u>
180 Gas Storage Land	0	0	0
190 Gas Storage Other	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
200 Gas Transmission Land	0	0	0
210 Gas Transmission Easements	3	3	3
220 Gas Transmission Other	865	899	936
	<u>867</u>	<u>902</u>	<u>938</u>
230 Gas Distribution Software & Franchises	0	0	0
230 Gas Distribution Software & Franchises - Fully Recovered	0	0	0
240 Gas Distribution & General Land	0	0	0
250 Gas Distribution & General Easements	18	18	18
260 Gas Distribution & General Other	7,022	7,314	7,691
	<u>7,040</u>	<u>7,332</u>	<u>7,709</u>
270 Common Software 2 - 5 Year Life	0	0	0
270 Common Software 2 - 5 Year Life - Fully Recovered	0	0	0
280 Common Software 10 - 15 Year Life	0	0	0
280 Common Software 10 - 15 Year Life - Fully Recovered	0	0	0
290 Common Land & Non-Depreciable Easements	0	0	0
300 Common IT Hardware	3,115	3,262	3,617
310 Common Other	33,206	33,305	33,069

Asset

ID Retirements

	2026	2027	2028
315 Common Transportation Equip - Aviation	0	0	0
	<u>36,322</u>	<u>36,567</u>	<u>36,687</u>
Total	154,448	163,223	170,837

Common Shared Assets

171 Shared Electric Communications	9	37	111
261 Shared Gas Communications	0	0	0
271 Shared Common Software 2 - 5 Year Life	0	0	0
271 Shared Common Software 2 - 5 Year Life - Fully Recovered	0	0	0
281 Shared Common Software 10 - 15 Year Life	0	0	0
281 Shared Common Software 10 - 15 Year Life - Fully Recovered	0	0	0
291 Shared Common Land	0	0	0
301 Shared Common IT Hardware	1,673	1,752	1,875
311 Shared Common Structures & Improvements	7,536	7,846	7,652
312 Shared Common Furniture & Equipment	0	0	0
313 Shared Common Communications	778	759	740
	<u>9,996</u>	<u>10,394</u>	<u>10,378</u>

San Diego Gas & Electric Company
 Retirement & Salvage Percentages

Asset ID	Description	Retirement Percentage
10	Steam Production Land	0.000000%
20	Steam Production Easements	0.000000%
30	Steam Production Other	0.022381%
35	Steam Generation IT Hardware	0.000000%
36	Steam Generation Software 2 - 5 Year Life	0.000000%
36	Steam Generation Software 2 - 5 Year Life - Fully Recovered	0.000000%
37	Steam Generation Software 10 - 15 Year Life	0.000000%
37	Steam Generation Software 10 - 15 Year Life - Fully Recovered	0.000000%
320	Solar Production Land	0.000000%
330	Solar Production Easements	0.000000%
340	Solar Production Other	0.000000%
350	Solar Production IT Hardware	0.000000%
360	Solar Production Software 2 - 5 Year Life	0.000000%
360	Solar Production Software 2 - 5 Year Life - Fully Recovered	0.000000%
370	Solar Production Software 10 - 15 Year Life	0.000000%
370	Solar Production Software 10 - 15 Year Life - Fully Recovered	0.000000%
380	Other Renewable Production Land	0.000000%
390	Other Renewable Production Easements	0.000000%
400	Other Renewable Production Other	0.000000%
410	Other Renewable Production IT Hardware	0.000000%
420	Other Renewable Production Software 2 - 5 Year Life	0.000000%
420	Other Renewable Production Software 2 - 5 Year Life - Fully Recovered	0.000000%
430	Other Renewable Production Software 10 - 15 Year Life	0.000000%
430	Other Renewable Production Software 10 - 15 Year Life - Fully Recovered	0.000000%
40	Other Production Land	0.000000%
50	Other Production Easements	0.000000%
60	Other Production Other	1.335056%
65	Other Production IT Hardware	0.000000%
66	Other Production Software 2 - 5 Year Life	0.000000%
66	Other Production Software 2 - 5 Year Life - Fully Recovered	0.000000%
67	Other Production Software 10 - 15 Year Life	0.000000%
67	Other Production Software 10 - 15 Year Life - Fully Recovered	0.000000%
70	Electric Transmission Assigned to Generation	0.000000%
80	Electric Distribution Assigned to Generation	0.866078%
90	Nuclear Generation	0.000000%
100	Electric Distribution Software 2 - 5 Year Life	0.000000%
100	Electric Distribution Software 2 - 5 Year Life - Fully Recovered	0.000000%

105 Electric Distribution Software 10 - 15 Year Life	0.000000%
105 Electric Distribution Software 10 -1 5 Year Life - Fully Recovered	0.000000%
106 Electric Distribution Franchises	0.000000%
107 Electric Distribution IT Hardware	0.000000%
110 Electric Distribution Land	0.000000%
120 Electric Distribution Easements	0.866078%
130 Electric Distribution Other	0.866078%
140 Electric Generation Assigned to Electric Distribution	0.000000%
150 Electric Transmission Land Assigned to Electric Distribution	0.000000%
151 Electric Transmission Easement Assigned to Electric Distribution	0.000000%
152 Electric Transmission Other Assigned to Electric Distribution	0.000000%
500 Energy Storage Software 2 - 5 Year Life	0.000000%
500 Energy Storage Software 2 - 5 Year Life - Fully Recovered	0.000000%
510 Energy Storage Software 10 - 15 Year Life	0.000000%
510 Energy Storage Software 10 - 15 Year Life - Fully Recovered	0.000000%
520 Energy Storage IT Hardware	0.000000%
530 Energy Storage Land	0.000000%
540 Energy Storage Easements	0.000000%
550 Energy Storage Other	0.000000%
160 Electric General Land & Non Depreciables	0.000000%
161 Electric General Software 2 - 5 Year Life	0.000000%
161 Electric General Software 2 - 5 Year Life - Fully Recovered	0.000000%
162 Electric General Software 10 - 15 Year Life	0.000000%
162 Electric General Software 10 - 15 Year Life - Fully Recovered	0.000000%
163 Electric General IT Hardware	0.000000%
170 Electric General Other	0.537749%
180 Gas Storage Land	0.000000%
190 Gas Storage Other	0.000000%
200 Gas Transmission Land	0.000000%
210 Gas Transmission Easements	0.072486%
220 Gas Transmission Other	0.072486%
230 Gas Distribution Software & Franchises	0.000000%
230 Gas Distribution Software & Franchises - Fully Recovered	0.000000%
240 Gas Distribution & General Land	0.000000%
250 Gas Distribution & General Easements	0.213367%
260 Gas Distribution & General Other	0.213367%
270 Common Software 2 - 5 Year Life	0.000000%

270 Common Software 2 - 5 Year Life - Fully Recovered	0.000000%
280 Common Software 10 - 15 Year Life	0.000000%
280 Common Software 10 - 15 Year Life - Fully Recovered	0.000000%
290 Common Land & Non-Depreciable Easements	0.000000%
300 Common IT Hardware	2.470891%
310 Common Other	2.470891%
315 Common Transportation Equip - Aviation	0.000000%

Common Shared Assets

171 Shared Electric Communications	0.537749%
261 Shared Gas Communications	0.213367%
271 Shared Common Software 2 - 5 Year Life	0.000000%
271 Shared Common Software 2 - 5 Year Life - Fully Recovered	0.000000%
281 Shared Common Software 10 - 15 Year Life	0.000000%
281 Shared Common Software 10 - 15 Year Life - Fully Recovered	0.000000%
291 Shared Common Land	0.000000%
301 Shared Common IT Hardware	2.470891%
311 Shared Common Structures & Improvements	2.470891%
312 Shared Common Furniture & Equipment	2.470891%
313 Shared Common Communications	2.470891%

SAN DIEGO GAS & ELECTRIC COMPANY
Historical Analysis of Plant Retirements to Plant Balances
For Use in 2028 General Rate Case

Asset Class	Description	2021		2022		2023		2024		2025		Total		Collective Retirement Rate
		BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	Plant Balance Total	Retirement Total	
ELECTRIC DEPARTMENT														
Steam Production														
E0131100	Structures & Improvements	91,410,209	0	91,430,154	0	91,871,254	0	93,902,228	0	93,785,885	0	462,399,730	0	0.022381%
E0131200	Boiler Plant Equipment	162,192,323	0	165,056,670	0	166,250,042	0	167,023,978	0	167,475,713	0	827,998,726	0	
E0131400	Station Equipment	132,174,774	0	133,511,709	0	135,442,948	0	135,511,079	0	135,738,705	92	671,879,215	92	
E0131500	Poles, Towers & Fixtures	86,962,688	0	86,961,891	0	87,064,520	0	87,605,305	0	88,618,270	0	438,232,673	616,130	
E0131600	Overhead Conductors & Devices	60,452,462	0	65,735,930	0	68,855,584	0	77,316,195	0	80,469,220	0	352,829,392	0	
	Total Electric Steam Production	533,192,456	0	542,996,354	0	549,504,348	0	560,858,765	0	567,087,793	0	2,753,339,736	616,223	
E0133811	338.11-Communication Equipment													
E0133812	338.12-Misc Power Plant Equip													
E0133840	338.40-Solar Panels													
E0133850	338.50-Collector System													
E0133870	338.70-Inverters													
E0133880	338.80-Other Accessory Elec Equip													
	Total Electric Solar Generation									0	0		0	#DIV/0!
Other Production														
E0134100	Structures & Improvements	24,767,964	0	24,895,663	0	24,895,663	0	24,962,862	0	24,973,478	0	124,495,629	0	
E0134200	Fuel Holders, Producers and Access.	21,651,514	0	21,651,514	0	21,651,514	0	21,651,514	0	21,651,514	0	108,257,649	0	
E0134300	Prime Movers	94,500,568	0	94,666,257	0	94,666,257	0	94,666,257	0	94,780,877	0	473,280,218	0	
E0134400	Generators	336,521,032	38,248,482	336,317,679	0	342,144,778	0	360,878,867	0	360,637,559	1,564,063	1,765,499,914	39,812,546	
E0134500	Accessory Electric Equipment	32,888,673	0	33,017,969	0	33,070,154	0	33,070,154	0	33,165,580	0	165,212,730	0	
E0134600	Misc. Power Plant Equipment	39,717,984	0	68,844,094	0	70,441,007	0	89,045,605	177,061	90,556,409	0	358,605,098	177,061	
	Total Electric Other Production	579,048,014	38,248,482	579,393,175	0	586,869,373	177,061	624,275,259	177,061	625,765,417	1,564,063	2,995,351,238	39,989,607	1.335055%
Electric Distribution														
E0136020	Land Rights	63,990,015	5,191	97,231,078	57,085	100,331,396	15,216	103,188,389	98,041	92,625,518	60,565	487,366,398	236,098	
E0136100	Structures & Improvements	12,303,449	904	13,284,654	62,993	13,196,475	0	18,428,352	25,480	19,960,638	0	77,144,569	66,987	
E0136210	Station Equipment	125,965,862	1,217,011	661,385,747	1,209,172	684,731,591	587,531	709,014,614	449,584	742,141,749	0	3,415,259,583	3,463,088	
E0136300	Battery Storage Equipment	0	0	182,749,584	0	217,123,339	0	732,645,489	0	766,666,939	0	2,027,151,319	0	
E0136400	Poles, Towers & Fixtures	942,078,179	23,830,462	1,033,663,088	19,690,795	1,133,163,786	22,111,015	1,250,444,513	25,818,119	1,359,947,534	29,946,053	5,719,297,610	121,696,444	
E0136500	Overhead Conductors & Devices	974,345,979	7,876,954	1,159,382,562	13,186,621	1,334,753,529	20,790,314	1,505,608,170	19,229,138	1,623,995,792	19,273,573	6,597,487,032	80,356,599	
E0136600	Underground Conduit	1,588,054,521	1,899,720	1,697,241,554	5,897,387	1,841,340,853	6,281,888	2,004,258,797	6,468,304	2,159,947,391	8,748,360	9,300,843,116	29,295,668	
E0136700	Underground Conductors & Devices	1,765,751,404	11,707,089	1,994,588,617	36,984,243	2,189,759,579	31,558,261	2,325,557,829	37,319,079	2,467,442,463	29,358,687	10,743,099,892	146,927,359	
E0136800	Line Transformers	752,621,931	3,259,202	795,611,063	3,263,948	844,266,096	4,214,277	917,120,692	3,002,582	1,039,260,509	4,611,118	4,348,880,280	18,356,126	
E0136900	Services	620,724,884	59,685	706,102,970	59,685	787,413,373	32,985	851,995,978	358	941,057,698	0	3,907,294,904	152,712	
E0137000	Meters & Meter Installations	256,697,435	754,357	269,178,887	2,881,431	279,118,837	2,900,506	291,265,747	2,896,902	305,385,154	5,874,363	1,401,626,061	15,307,559	
E0137100	Installations on Customers' Premises	74,443,379	15,382	74,562,471	270,988	79,619,544	15,750	83,669,180	593,170	89,141,119	2,915,955	401,825,663	3,811,245	
E0137300	Street Lighting & Signal Systems	34,064,774	65,672	35,792,500	170,118	38,827,331	373,040	41,427,188	542,993	43,563,331	251,654	193,675,124	1,403,478	
	Total Electric Distribution	7,869,028,331	50,691,628	8,721,144,754	84,039,064	9,543,635,730	88,880,782	10,834,626,911	96,443,560	11,652,515,835	101,040,328	48,620,951,560	421,095,362	0.866075%
Electric Energy Storage														
E0138702	387.02-Land Rights													
E0138710	387.10-Communication Equipment													
E0138711	387.11-Misc Energy Storage Equip													
E0138720	387.20-Structures and Improvements													
E0138730	387.30-Energy Storage Equipment													
E0138750	387.50-Collector System													
E0138760	387.60-Gen Step-up Transf (GSU)													
E0138770	387.70-Inverters													

SAN DIEGO GAS & ELECTRIC COMPANY
Historical Analysis of Plant Retirements to Plant Balances
For Use in 2028 General Rate Case

Asset Class	Description	2021		2022		2023		2024		2025		Total		Collective Retirement Rate
		BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	Plant Balance Total	Retirement Total	
E0138780	387.80-Computer Hardware													
Total Electric Energy Storage														
Electric General														#DIV/0!
E0139000	Structures & Improvements	45,611,645	0	45,469,035	0	45,469,035	138,691	45,469,035	138,691	45,330,344	0	227,349,093	138,691	
E0139200	Transportation Equipment	58,146	0	58,146	0	58,146	0	58,146	0	0	0	232,583	0	
E0139300	Stores Equipment	46,522	0	46,031	0	46,031	0	46,031	0	46,031	0	230,647	0	
E0139400	Tool, Shop and Garage Equipment	37,634,713	6,615	42,008,677	21,052	42,008,677	0	43,108,545	267,756	44,033,717	229,093	207,682,634	524,515	
E0139500	Laboratory Equipment	5,336,019	0	5,470,681	0	5,470,681	0	6,260,381	0	5,636,626	0	28,039,726	0	
E0139600	Power Operated Equipment	60,529	0	60,529	0	60,529	0	60,529	0	60,529	0	302,645	60,529	
E0139700	Communication Equipment	365,652,267	287,150	394,033,237	120,040	445,795,316	793,878	486,915,655	943,083	523,185,428	0	2,215,692,004	2,144,151	
E0139730	Communication Equipment	22,316,037	0	22,391,520	0	22,395,223	0	22,400,744	0	22,651,886	0	112,155,410	0	
E0139800	Miscellaneous Equipment	3,204,867	0	3,299,081	0	3,207,227	0	3,161,109	0	3,129,642	0	16,001,925	0	
Total Electric General		479,920,774	293,765	511,590,561	141,092	564,510,865	793,878	607,460,174	1,349,530	644,094,272	12,519,519	2,807,586,666	15,097,783	0.537745%
Gas Storage														
G0136100	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	
G0136360	LNG Distribution Storage Equipment	2,168,803	0	2,168,803	0	2,168,803	0	2,168,803	0	2,168,803	0	10,844,016	0	
Total Gas Storage		2,168,803	0	2,168,803	0	2,168,803	0	2,168,803	0	2,168,803	0	10,844,016	0	0.000000%
Gas Transmission														
G0136520	Land Rights	3,515,542	0	3,514,781	0	3,514,781	0	3,514,781	21,603	3,493,178	0	17,553,064	21,603	
G0136600	Structures & Improvements	20,391,469	107,189	23,219,943	506,747	23,345,727	0	23,808,627	0	24,017,466	0	114,783,233	0	
G0136700	Mains	353,169,288	0	462,339,035	0	683,891,167	175,794	864,130,963	1,618,206	965,067,915	660,745	3,349,616,366	3,066,662	
G0136800	Compressor Station Equipment	89,547,750	0	105,006,385	0	128,816,736	0	139,232,195	0	143,971,278	0	616,573,347	0	
G0136900	Meas & Reg Station Equipment	29,107,979	0	29,131,175	0	30,487,661	0	30,911,149	0	30,928,033	0	150,565,597	0	
G0137100	Other Equipment	2,794,548	0	2,842,374	0	2,845,771	0	2,845,771	0	2,845,771	0	14,174,233	0	
Total Gas Transmission		508,543,176	107,189	626,055,694	506,747	872,901,845	175,794	1,084,443,466	1,639,809	1,171,323,642	660,745	4,263,267,842	3,090,285	0.072465%
Gas Distribution & General														
G0137420	Land Rights	8,518,917	2,365	8,517,872	2,427	8,529,347	1,256	8,529,104	9,178	8,521,680	1,390	42,616,919	16,616	
G0137500	Structures & Improvements	43,447	0	43,447	0	43,447	0	43,447	0	43,447	0	217,235	0	
G0137600	Mains	1,388,946,586	161,455	1,510,244,025	1,865,313	1,619,642,097	1,344,994	1,741,418,652	2,093,984	1,877,458,873	2,247,305	8,137,710,233	7,713,051	
G0137800	Meas & Reg Station Equipment	20,837,516	0	21,185,573	0	21,247,676	0	21,345,096	0	21,622,717	0	106,238,378	0	
G0138000	Services	419,961,658	198,675	523,249,607	2,155,588	629,267,599	2,217,687	717,245,329	2,011,411	812,645,455	2,360,401	3,102,369,649	8,943,762	
G0138100	Meters & Regulators	179,947,945	1,662,156	188,294,846	2,466,786	195,337,803	717,659	206,056,094	1,560,661	216,543,842	1,315,078	986,170,429	7,722,540	
G0138200	Meas & Reg Station Equipment	110,066,291	1,440,180	125,662,706	0	140,827,566	0	163,901,719	0	182,681,914	0	723,140,196	1,440,180	
G0138500	Instr. Measuring & Reg. Station Eq.	1,516,811	0	1,516,811	0	1,516,811	0	1,516,811	0	1,516,811	0	7,584,054	0	
G0138711	Other Equipment	993,722	0	993,722	0	993,722	0	993,722	0	993,722	0	4,968,611	0	
G0138712	Other Equipment-CNG Depreciable	9,750,116	0	9,745,089	834,726	8,910,373	0	8,910,373	0	8,910,373	0	46,226,334	834,726	
Subtotal Gas Distribution		2,140,562,709	3,464,831	2,389,443,709	7,324,841	2,626,316,444	4,281,566	2,869,960,346	5,675,434	3,130,938,832	5,924,173	13,157,242,037	26,670,875	
G0139200	Transportation Eq. - Trailers	0	0	0	0	0	0	0	0	0	0	0	0	

Accumulated Depreciation Reserves

San Diego Gas & Electric Company
2024 GENERAL RATE CASE

2025 WEIGHTED AVERAGE ACCUMULATED DEPRECIATION RESERVE
ELECTRIC
(Thousands of Dollars)

Line No.	(Reference)	(1) Distribution Depreciation Reserve	(2) General Reserve Electric Distribution	(3) Common Reserve Electric Distribution	(4) Steam & Other Generation Depreciation Reserve	(5) Nuclear Generation Depreciation Reserve	(6) Total Electric Reserve Sum 1:5	Line No.
1	Dec-24	4,185,793	235,323	327,490	751,184	-	5,499,790	1
2	Jan-25	4,237,063	235,186	312,643	756,582	-	5,541,474	2
3	Feb	4,228,792	237,025	316,934	762,186	-	5,544,937	3
4	Mar	4,290,841	164,474	320,014	763,496	-	5,538,825	4
5	Apr	4,313,561	165,122	324,788	767,567	-	5,571,038	5
6	May	4,335,229	165,774	328,630	768,120	-	5,597,753	6
7	Jun	4,358,809	156,541	331,394	775,241	-	5,621,985	7
8	Jul	4,379,676	157,162	334,712	779,365	-	5,650,915	8
9	Aug	4,396,371	157,797	339,215	783,489	-	5,676,872	9
10	Sep	4,417,136	158,434	343,808	787,621	-	5,706,999	10
11	Oct	4,435,863	160,891	348,389	791,409	-	5,736,552	11
12	Nov	4,345,381	161,062	352,795	795,301	-	5,654,539	12
13	Dec-25	4,408,030	130,423	355,399	797,002	-	5,690,854	13
14	Total 13 Months	56,332,545	2,285,215	4,336,210	10,078,562	-	73,032,533	14
15	Less 1/2 First & Last Months						5,595,322	15
16	Total 12 Months Wtd. Average						67,437,211	16
17	Monthly Weighted Average						5,619,767	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2026 WEIGHTED AVERAGE ACCUMULATED DEPRECIATION RESERVE
ELECTRIC
(Thousands of Dollars)

Line No.	(Reference)	(1) Distribution Depreciation Reserve	(2) General Reserve Electric	(3) Common Reserve Electric	(4) Steam & Other Generation Depreciation Reserve	(5) Nuclear Generation Depreciation Reserve	(6) Total Electric Reserve Sum 1:5	Line No.
1	Dec-25	4,408,030	130,423	355,399	797,002	-	5,690,854	1
2	Jan-26	4,419,848	130,609	358,909	800,206	-	5,709,572	2
3	Feb	4,442,119	131,268	362,496	803,452	-	5,739,335	3
4	Mar	4,465,898	131,931	366,182	806,805	-	5,770,816	4
5	Apr	4,490,715	132,600	369,846	810,216	-	5,803,377	5
6	May	4,516,305	133,274	373,455	814,034	-	5,837,068	6
7	Jun	4,542,504	133,953	375,808	817,569	-	5,869,834	7
8	Jul	4,568,821	134,637	379,290	821,180	-	5,903,928	8
9	Aug	4,595,949	135,327	383,272	824,794	-	5,939,342	9
10	Sep	4,623,067	136,021	387,287	828,441	-	5,974,816	10
11	Oct	4,650,891	136,721	391,330	832,120	-	6,011,062	11
12	Nov	4,679,006	137,426	395,395	836,070	-	6,047,897	12
13	Dec-26	4,706,645	137,689	388,978	840,155	-	6,073,467	13
14	Total 13 Months	59,109,798	1,741,881	4,887,648	10,632,042	-	76,371,368	14
15	Less 1/2 First & Last Months						5,882,161	15
16	Total 12 Months Wtd. Average						70,489,208	16
17	Monthly Weighted Average						5,874,101	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2027 WEIGHTED AVERAGE ACCUMULATED DEPRECIATION RESERVE
ELECTRIC
(Thousands of Dollars)

Line No.	(Reference)	(1) Distribution Depreciation Reserve	(2) General Reserve Electric Distribution	(3) Common Reserve Electric Distribution	(4) Steam & Other Generation Depreciation Reserve	(5) Nuclear Generation Depreciation Reserve	(6) Total Electric Reserve Sum 1:5	Line No.
1	Dec-26	4,706,645	137,689	388,978	840,155	-	6,073,467	1
2	Jan-27	4,732,585	138,502	392,771	844,225	-	6,108,083	2
3	Feb	4,759,893	139,320	396,533	847,961	-	6,143,707	3
4	Mar	4,787,476	140,144	400,273	851,536	-	6,179,429	4
5	Apr	4,815,287	140,973	404,001	854,983	-	6,215,244	5
6	May	4,843,034	141,807	407,393	858,828	-	6,251,062	6
7	Jun	4,862,762	142,646	410,742	862,280	-	6,278,430	7
8	Jul	4,891,362	143,491	411,563	865,723	-	6,312,139	8
9	Aug	4,917,585	144,340	411,136	869,115	-	6,342,176	9
10	Sep	4,946,648	145,195	414,852	872,519	-	6,379,214	10
11	Oct	4,975,883	146,056	418,574	875,945	-	6,416,458	11
12	Nov	5,005,290	146,922	422,303	879,723	-	6,454,238	12
13	Dec-27	5,032,745	147,023	423,339	883,703	-	6,486,810	13
14	Total 13 Months	63,277,194	1,854,107	5,302,459	11,206,694	-	81,640,457	14
15	Less 1/2 First & Last Months						6,280,139	15
16	Total 12 Months Wtd. Average						75,360,319	16
17	Monthly Weighted Average						6,280,026	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2028 WEIGHTED AVERAGE ACCUMULATED DEPRECIATION RESERVE
ELECTRIC
(Thousands of Dollars)

Line No.	(Reference)	(1) Distribution Depreciation Reserve	(2) General Reserve Electric Distribution	(3) Common Reserve Electric Distribution	(4) Steam & Other Generation Depreciation Reserve	(5) Nuclear Generation Depreciation Reserve	(6) Total Electric Reserve Sum 1:5	Line No.
1	Dec-27	5,032,745	147,023	423,339	883,703	-	6,486,810	1
2	Jan-28	5,057,712	151,646	426,531	887,000	-	6,522,889	2
3	Feb	5,083,690	156,288	429,723	889,937	-	6,559,638	3
4	Mar	5,109,560	160,919	431,710	892,739	-	6,594,928	4
5	Apr	5,135,387	165,586	433,504	895,450	-	6,629,927	5
6	May	5,161,231	170,289	436,786	898,543	-	6,666,849	6
7	Jun	5,186,874	175,028	427,643	901,211	-	6,690,756	7
8	Jul	5,212,900	179,804	430,961	903,919	-	6,727,584	8
9	Aug	5,238,571	184,615	434,281	906,573	-	6,764,040	9
10	Sep	5,264,906	189,462	437,604	909,201	-	6,801,173	10
11	Oct	5,291,420	194,345	440,932	911,834	-	6,838,531	11
12	Nov	5,318,131	199,290	444,263	914,827	-	6,876,511	12
13	Dec-28	5,343,531	203,585	447,496	918,032	-	6,912,644	13
14	Total 13 Months	67,436,657	2,277,880	5,644,772	11,712,968	-	87,072,280	14
15	Less 1/2 First & Last Months						6,699,727	15
16	Total 12 Months Wtd. Average						80,372,553	16
17	Monthly Weighted Average						6,697,713	17

San Diego Gas and Electric Company
Accumulated Depreciation
Electric Distribution
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025 (a)	2026 (b)	2027 (c)	Year 2028 (d)
1	Prior December	4,185,793	4,408,030	4,706,645	5,032,745
2	January	4,237,063	4,419,848	4,732,585	5,057,712
3	February	4,228,792	4,442,119	4,759,893	5,083,690
4	March	4,290,841	4,465,898	4,787,476	5,109,560
5	April	4,313,561	4,490,715	4,815,287	5,135,387
6	May	4,335,229	4,516,305	4,843,034	5,161,231
7	June	4,358,809	4,542,504	4,862,762	5,186,874
8	July	4,379,676	4,568,821	4,891,362	5,212,900
9	August	4,396,371	4,595,949	4,917,585	5,238,571
10	September	4,417,136	4,623,067	4,946,648	5,264,906
11	October	4,435,863	4,650,891	4,975,883	5,291,420
12	November	4,345,381	4,679,006	5,005,290	5,318,131
13	December	4,408,030	4,706,645	5,032,745	5,343,531
14	13 Months Total	56,332,545	59,109,798	63,277,194	67,436,657
15	Less one-half opening and closing balances	4,296,912	4,557,337	4,869,695	5,188,138
16	Remainder	52,035,633	54,552,461	58,407,499	62,248,519
17	Weighted Average Balance (1)	4,336,303	4,546,038	4,867,292	5,187,377

(1) Remainder divided by twelve

San Diego Gas and Electric Company
Accumulated Depreciation
Electric General to Distribution
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025	2026	2027	Year 2028
		(a)	(b)	(c)	(d)
1	Prior December	235,323	130,423	137,689	147,023
2	January	235,186	130,609	138,502	151,646
3	February	237,025	131,268	139,320	156,288
4	March	164,474	131,931	140,144	160,919
5	April	165,122	132,600	140,973	165,586
6	May	165,774	133,274	141,807	170,289
7	June	156,541	133,953	142,646	175,028
8	July	157,162	134,637	143,491	179,804
9	August	157,797	135,327	144,340	184,615
10	September	158,434	136,021	145,195	189,462
11	October	160,891	136,721	146,056	194,345
12	November	161,062	137,426	146,922	199,290
13	December	130,423	137,689	147,023	203,585
14	13 Months Total	2,285,215	1,741,881	1,854,107	2,277,880
15	Less one-half opening and closing balances	182,873	134,056	142,356	175,304
16	Remainder	2,102,342	1,607,825	1,711,751	2,102,576
17	Weighted Average Balance (1)	175,195	133,985	142,646	175,215

(1) Remainder divided by twelve

San Diego Gas and Electric Company
Accumulated Depreciation
Electric From Common
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025 (a)	2026 (b)	2027 (c)	Year 2028 (d)
1	Prior December	327,490	355,399	388,978	423,339
2	January	312,643	358,909	392,771	426,531
3	February	316,934	362,496	396,533	429,723
4	March	320,014	366,182	400,273	431,710
5	April	324,788	369,846	404,001	433,504
6	May	328,630	373,455	407,393	436,786
7	June	331,394	375,808	410,742	427,643
8	July	334,712	379,290	411,563	430,961
9	August	339,215	383,272	411,136	434,281
10	September	343,808	387,287	414,852	437,604
11	October	348,389	391,330	418,574	440,932
12	November	352,795	395,395	422,303	444,263
13	December	355,399	388,978	423,339	447,496
14	13 Months Total	4,336,210	4,887,648	5,302,459	5,644,772
15	Less one-half opening and closing balances	341,444	372,189	406,158	435,418
16	Remainder	3,994,765	4,515,459	4,896,300	5,209,355
17	Weighted Average Balance (1)	332,897	376,288	408,025	434,113

(1) Remainder divided by twelve

San Diego Gas and Electric Company
Accumulated Depreciation
Electric Generation
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025	2026	2027	Year 2028
		(a)	(b)	(c)	(d)
1	Prior December	751,184	797,002	840,155	883,703
2	January	756,582	800,206	844,225	887,000
3	February	762,186	803,452	847,961	889,937
4	March	763,496	806,805	851,536	892,739
5	April	767,567	810,216	854,983	895,450
6	May	768,120	814,034	858,828	898,543
7	June	775,241	817,569	862,280	901,211
8	July	779,365	821,180	865,723	903,919
9	August	783,489	824,794	869,115	906,573
10	September	787,621	828,441	872,519	909,201
11	October	791,409	832,120	875,945	911,834
12	November	795,301	836,070	879,723	914,827
13	December	797,002	840,155	883,703	918,032
14	13 Months Total	10,078,562	10,632,042	11,206,694	11,712,968
15	Less one-half opening and closing balances	774,093	818,578	861,929	900,868
16	Remainder	9,304,470	9,813,464	10,344,765	10,812,101
17	Weighted Average Balance (1)	775,372	817,789	862,064	901,008

(1) Remainder divided by twelve

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2025 WEIGHTED AVERAGE ACCUMULATED DEPRECIATION RESERVE
GAS
(Thousands of Dollars)

Line No.	(1) Gas Depreciation Reserve (Reference)	(2) Common Reserve Gas	(3) Total Gas Depreciation Reserve (1) + (2)	Line No.	
1	Dec-24	1,375,050	144,803	1,519,853	1
2	Jan-25	1,383,356	167,560	1,550,916	2
3	Feb	1,391,772	169,860	1,561,632	3
4	Mar	1,400,188	171,510	1,571,698	4
5	Apr	1,407,486	174,069	1,581,555	5
6	May	1,415,638	176,128	1,591,766	6
7	Jun	1,423,680	177,609	1,601,289	7
8	Jul	1,431,725	179,388	1,611,113	8
9	Aug	1,438,899	181,801	1,620,700	9
10	Sep	1,446,568	184,263	1,630,831	10
11	Oct	1,455,179	186,718	1,641,897	11
12	Nov	1,454,251	189,079	1,643,330	12
13	Dec-25	1,471,536	190,527	1,662,063	13
14	Total 13 Months	18,495,328	2,293,315	20,788,643	14
15	Less 1/2 First & Last Months			1,590,958	15
16	Total 12 Months Wtd. Average			19,197,685	16
17	Monthly Weighted Average			1,599,807	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2026 WEIGHTED AVERAGE ACCUMULATED DEPRECIATION RESERVE
GAS
(Thousands of Dollars)

Line No.	(Reference)	(1) Gas Depreciation Reserve	(2) Common Reserve Gas	(3) Total Gas Depreciation Reserve (1) + (2)	Line No.
1	Dec-25	1,471,536	190,527	1,662,063	1
2	Jan-26	1,479,562	192,351	1,671,913	2
3	Feb	1,487,744	194,273	1,682,017	3
4	Mar	1,495,954	196,249	1,692,203	4
5	Apr	1,504,178	198,213	1,702,391	5
6	May	1,512,414	200,147	1,712,561	6
7	Jun	1,520,659	201,408	1,722,067	7
8	Jul	1,528,917	203,274	1,732,191	8
9	Aug	1,537,190	205,408	1,742,598	9
10	Sep	1,545,482	207,560	1,753,042	10
11	Oct	1,553,796	209,726	1,763,522	11
12	Nov	1,562,135	211,905	1,774,040	12
13	Dec-26	1,570,499	208,466	1,778,965	13
14	Total 13 Months	19,770,066	2,619,506	22,389,573	14
15	Less 1/2 First & Last Months			1,720,514	15
16	Total 12 Months Wtd. Average			20,669,059	16
17	Monthly Weighted Average			1,722,421	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2027 WEIGHTED AVERAGE ACCUMULATED DEPRECIATION RESERVE
GAS
(Thousands of Dollars)

Line No.	(1) Gas Depreciation Reserve (Reference)	(2) Common Reserve Gas	(3) Total Gas Depreciation Reserve (1) + (2)	Line No.	
1	Dec-26	1,570,499	208,466	1,778,965	1
2	Jan-27	1,578,873	210,499	1,789,372	2
3	Feb	1,587,375	212,515	1,799,890	3
4	Mar	1,595,915	214,519	1,810,434	4
5	Apr	1,604,494	216,517	1,821,011	5
6	May	1,613,109	218,335	1,831,444	6
7	Jun	1,621,762	220,130	1,841,892	7
8	Jul	1,630,452	220,570	1,851,022	8
9	Aug	1,639,180	220,341	1,859,521	9
10	Sep	1,647,549	222,333	1,869,882	10
11	Oct	1,656,384	224,327	1,880,711	11
12	Nov	1,665,257	226,326	1,891,583	12
13	Dec-27	1,674,169	226,881	1,901,050	13
14	Total 13 Months	21,085,020	2,841,760	23,926,777	14
15	Less 1/2 First & Last Months			1,840,008	15
16	Total 12 Months Wtd. Average			22,086,770	16
17	Monthly Weighted Average			1,840,564	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2028 WEIGHTED AVERAGE ACCUMULATED DEPRECIATION RESERVE
GAS
(Thousands of Dollars)

Line No.	(1) Gas Depreciation Reserve (Reference)	(2) Common Reserve Gas	(3) Total Gas Depreciation Reserve (1) + (2)	Line No.
1	Dec-27 1,674,169	226,881	1,901,050	1
2	Jan-28 1,684,017	228,592	1,912,609	2
3	Feb 1,693,997	230,302	1,924,299	3
4	Mar 1,704,022	231,367	1,935,389	4
5	Apr 1,714,092	232,329	1,946,421	5
6	May 1,724,206	234,088	1,958,294	6
7	Jun 1,734,024	229,188	1,963,212	7
8	Jul 1,744,262	230,966	1,975,228	8
9	Aug 1,754,032	232,745	1,986,777	9
10	Sep 1,764,328	234,526	1,998,854	10
11	Oct 1,775,031	236,310	2,011,341	11
12	Nov 1,785,780	238,095	2,023,875	12
13	Dec-28 1,796,575	239,828	2,036,403	13
14	Total 13 Months 22,548,535	3,025,217	25,573,752	14
15	Less 1/2 First & Last Months		1,968,727	15
16	Total 12 Months Wtd. Average		23,605,026	16
17	Monthly Weighted Average		1,967,085	17

San Diego Gas and Electric Company
Accumulated Depreciation
Gas
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025 (a)	2026 (b)	2027 (c)	Year 2028 (d)
1	Prior December	1,375,050	1,471,536	1,570,499	1,674,169
2	January	1,383,356	1,479,562	1,578,873	1,684,017
3	February	1,391,772	1,487,744	1,587,375	1,693,997
4	March	1,400,188	1,495,954	1,595,915	1,704,022
5	April	1,407,486	1,504,178	1,604,494	1,714,092
6	May	1,415,638	1,512,414	1,613,109	1,724,206
7	June	1,423,680	1,520,659	1,621,762	1,734,024
8	July	1,431,725	1,528,917	1,630,452	1,744,262
9	August	1,438,899	1,537,190	1,639,180	1,754,032
10	September	1,446,568	1,545,482	1,647,549	1,764,328
11	October	1,455,179	1,553,796	1,656,384	1,775,031
12	November	1,454,251	1,562,135	1,665,257	1,785,780
13	December	1,471,536	1,570,499	1,674,169	1,796,575
14	13 Months Total	18,495,328	19,770,066	21,085,020	22,548,535
15	Less one-half opening and closing balances	1,423,293	1,521,018	1,622,334	1,735,372
16	Remainder	17,072,035	18,249,048	19,462,686	20,813,164
17	Weighted Average Balance (1)	1,422,670	1,520,754	1,621,890	1,734,430

(1) Remainder divided by twelve

San Diego Gas and Electric Company
Accumulated Depreciation
Gas From Common
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025 (a)	2026 (b)	2027 (c)	Year 2028 (d)
1	Prior December	144,803	190,527	208,466	226,881
2	January	167,560	192,351	210,499	228,592
3	February	169,860	194,273	212,515	230,302
4	March	171,510	196,249	214,519	231,367
5	April	174,069	198,213	216,517	232,329
6	May	176,128	200,147	218,335	234,088
7	June	177,609	201,408	220,130	229,188
8	July	179,388	203,274	220,570	230,966
9	August	181,801	205,408	220,341	232,745
10	September	184,263	207,560	222,333	234,526
11	October	186,718	209,726	224,327	236,310
12	November	189,079	211,905	226,326	238,095
13	December	190,527	208,466	226,881	239,828
14	13 Months Total	2,293,315	2,619,506	2,841,760	3,025,217
15	Less one-half opening and closing balances	167,665	199,496	217,674	233,354
16	Remainder	2,125,650	2,420,010	2,624,086	2,791,862
17	Weighted Average Balance (1)	177,137	201,667	218,674	232,655

(1) Remainder divided by twelve

Accumulated Amortization Reserves

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2025 WEIGHTED AVERAGE ACCUMULATED AMORTIZATION RESERVES
ELECTRIC
(Thousands of Dollars)

Line No.	(1) Distribution Amortization Reserve (Reference)	(2) Common Amortization Reserve Electric	(3) Steam & Other Generation Amortization Reserve	(4) General Reserve Electric Distribution	(5) Total Electric Amortization Reserve Sum 1:4	Line No.	
1	Dec-24	148,343	372,470	2,621	-	523,434	1
2	Jan-25	151,368	358,211	2,736	-	512,315	2
3	Feb	154,411	365,657	2,850	-	522,918	3
4	Mar	155,040	373,142	2,964	4,618	535,764	4
5	Apr	158,011	380,684	3,079	5,094	546,868	5
6	May	161,031	388,282	3,188	5,595	558,096	6
7	Jun	163,479	352,464	3,297	6,097	525,337	7
8	Jul	166,478	359,976	3,398	6,598	536,450	8
9	Aug	169,478	367,584	3,490	7,162	547,714	9
10	Sep	172,341	375,249	3,576	7,792	558,958	10
11	Oct	175,117	382,981	3,662	8,429	570,189	11
12	Nov	177,934	390,667	3,795	9,076	581,472	12
13	Dec-25	155,141	379,496	3,881	9,730	548,248	13
14	Total 13 Months	2,108,171	4,846,865	42,536	70,191	7,067,763	14
15	Less 1/2 First & Last Months					535,841	15
16	Total 12 Months Wtd. Average					6,531,922	16
17	Monthly Weighted Average					544,327	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2026 WEIGHTED AVERAGE ACCUMULATED AMORTIZATION RESERVES
ELECTRIC
(Thousands of Dollars)

Line No.	(Reference)	(1) Distribution Amortization Reserve	(2) Common Amortization Reserve Electric	(3) Steam & Other Generation Amortization Reserve	(4) General Reserve Electric Distribution	(5) Total Electric Amortization Reserve Sum 1:4	Line No.
1	Dec-25	155,141	379,496	3,881	9,730	548,248	1
2	Jan-26	157,501	388,515	3,834	10,462	560,312	2
3	Feb	159,898	396,386	3,834	11,280	571,398	3
4	Mar	162,321	404,187	3,834	12,146	582,488	4
5	Apr	164,808	411,897	3,834	13,041	593,580	5
6	May	167,353	419,526	3,834	13,957	604,670	6
7	Jun	169,906	427,118	3,834	14,888	615,746	7
8	Jul	172,464	434,703	3,834	15,832	626,833	8
9	Aug	175,026	442,290	3,834	16,788	637,938	9
10	Sep	177,590	449,872	3,834	17,757	649,053	10
11	Oct	180,155	457,430	3,834	18,737	660,156	11
12	Nov	182,716	464,967	3,834	19,729	671,246	12
13	Dec-26	185,470	473,109	3,834	20,732	683,145	13
14	Total 13 Months	2,210,347	5,549,497	49,892	195,079	8,004,813	14
15	Less 1/2 First & Last Months					615,697	15
16	Total 12 Months Wtd. Average					7,389,117	16
17	Monthly Weighted Average					615,760	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2027 WEIGHTED AVERAGE ACCUMULATED AMORTIZATION RESERVES
ELECTRIC
(Thousands of Dollars)

Line No.	(1) Distribution Amortization Reserve (Reference)	(2) Common Amortization Reserve Electric	(3) Steam & Other Generation Amortization Reserve	(4) General Reserve Electric Distribution	(5) Total Electric Amortization Reserve Sum 1:4	Line No.	
1	Dec-26	185,470	473,109	3,834	20,732	683,145	1
2	Jan-27	188,479	481,782	3,834	21,746	695,841	2
3	Feb	191,516	490,404	3,834	22,769	708,523	3
4	Mar	194,482	498,889	3,834	23,800	721,005	4
5	Apr	197,389	507,208	3,834	24,839	733,270	5
6	May	200,300	515,520	3,834	25,885	745,539	6
7	Jun	203,202	523,737	3,834	26,939	757,712	7
8	Jul	206,106	531,822	3,834	28,000	769,762	8
9	Aug	209,012	539,865	3,834	29,069	781,780	9
10	Sep	211,921	547,905	3,834	30,145	793,805	10
11	Oct	214,832	555,931	3,834	31,228	805,825	11
12	Nov	217,746	563,917	3,834	32,318	817,815	12
13	Dec-27	220,776	572,525	3,834	33,822	830,957	13
14	Total 13 Months	2,641,233	6,802,613	49,845	351,292	9,844,979	14
15	Less 1/2 First & Last Months					757,051	15
16	Total 12 Months Wtd. Average					9,087,928	16
17	Monthly Weighted Average					757,328	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2028 WEIGHTED AVERAGE ACCUMULATED AMORTIZATION RESERVES
ELECTRIC
(Thousands of Dollars)

Line No.	(1) Distribution Amortization Reserve (Reference)	(2) Common Amortization Reserve Electric	(3) Steam & Other Generation Amortization Reserve	(4) General Reserve Electric Distribution	(5) Total Electric Amortization Reserve Sum 1:4	Line No.	
1	Dec-27	220,776	572,525	3,834	33,822	830,957	1
2	Jan-28	223,893	581,682	3,834	35,738	845,147	2
3	Feb	226,993	590,684	3,834	37,661	859,172	3
4	Mar	230,071	599,556	3,834	39,591	873,052	4
5	Apr	233,089	608,360	3,834	41,511	886,794	5
6	May	236,068	617,109	3,834	43,423	900,434	6
7	Jun	239,051	625,751	3,834	45,341	913,977	7
8	Jul	242,036	634,346	3,834	47,265	927,481	8
9	Aug	245,025	642,938	3,834	49,196	940,993	9
10	Sep	248,016	651,509	3,834	51,133	954,492	10
11	Oct	250,999	660,079	3,834	53,076	967,988	11
12	Nov	253,975	668,740	3,834	55,015	981,564	12
13	Dec-28	257,209	677,859	3,834	56,981	995,883	13
14	Total 13 Months	3,107,200	8,131,139	49,845	589,753	11,877,934	14
15	Less 1/2 First & Last Months					913,420	15
16	Total 12 Months Wtd. Average					10,964,514	16
17	Monthly Weighted Average					913,710	17

San Diego Gas and Electric Company
Accumulated Amortization
Electric Distribution
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025 (a)	2026 (b)	2027 (c)	Year 2028 (d)
1	Prior December	148,343	155,141	185,470	220,776
2	January	151,368	157,501	188,479	223,893
3	February	154,411	159,898	191,516	226,993
4	March	155,040	162,321	194,482	230,071
5	April	158,011	164,808	197,389	233,089
6	May	161,031	167,353	200,300	236,068
7	June	163,479	169,906	203,202	239,051
8	July	166,478	172,464	206,106	242,036
9	August	169,478	175,026	209,012	245,025
10	September	172,341	177,590	211,921	248,016
11	October	175,117	180,155	214,832	250,999
12	November	177,934	182,716	217,746	253,975
13	December	155,141	185,470	220,776	257,209
14	13 Months Total	2,108,171	2,210,347	2,641,233	3,107,200
15	Less one-half opening and closing balances	151,742	170,305	203,123	238,993
16	Remainder	1,956,429	2,040,041	2,438,110	2,868,208
17	Weighted Average Balance (1)	163,036	170,003	203,176	239,017

(1) Remainder divided by twelve

San Diego Gas and Electric Company
Accumulated Amortization
Electric from Common
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025 (a)	2026 (b)	2027 (c)	Year 2028 (d)
1	Prior December	372,470	379,496	473,109	572,525
2	January	358,211	388,515	481,782	581,682
3	February	365,657	396,386	490,404	590,684
4	March	373,142	404,187	498,889	599,556
5	April	380,684	411,897	507,208	608,360
6	May	388,282	419,526	515,520	617,109
7	June	352,464	427,118	523,737	625,751
8	July	359,976	434,703	531,822	634,346
9	August	367,584	442,290	539,865	642,938
10	September	375,249	449,872	547,905	651,509
11	October	382,981	457,430	555,931	660,079
12	November	390,667	464,967	563,917	668,740
13	December	379,496	473,109	572,525	677,859
14	13 Months Total	4,846,865	5,549,497	6,802,613	8,131,139
15	Less one-half opening and closing balances	375,983	426,303	522,817	625,192
16	Remainder	4,470,882	5,123,194	6,279,796	7,505,947
17	Weighted Average Balance (1)	372,573	426,933	523,316	625,496

(1) Remainder divided by twelve

San Diego Gas and Electric Company
Accumulated Amortization
Electric Generation
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025 (a)	2026 (b)	2027 (c)	Year 2028 (d)
1	Prior December	2,621	3,881	3,834	3,834
2	January	2,736	3,834	3,834	3,834
3	February	2,850	3,834	3,834	3,834
4	March	2,964	3,834	3,834	3,834
5	April	3,079	3,834	3,834	3,834
6	May	3,188	3,834	3,834	3,834
7	June	3,297	3,834	3,834	3,834
8	July	3,398	3,834	3,834	3,834
9	August	3,490	3,834	3,834	3,834
10	September	3,576	3,834	3,834	3,834
11	October	3,662	3,834	3,834	3,834
12	November	3,795	3,834	3,834	3,834
13	December	3,881	3,834	3,834	3,834
14	13 Months Total	42,536	49,892	49,845	49,845
15	Less one-half opening and closing balances	3,251	3,857	3,834	3,834
16	Remainder	39,285	46,034	46,011	46,011
17	Weighted Average Balance (1)	3,274	3,836	3,834	3,834

(1) Remainder divided by twelve

San Diego Gas and Electric Company
Accumulated Amortization
Electric General to Distribution
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025 (a)	2026 (b)	2027 (c)	Year 2028 (d)
1	Prior December	0	9,730	20,732	33,822
2	January	0	10,462	21,746	35,738
3	February	0	11,280	22,769	37,661
4	March	4,618	12,146	23,800	39,591
5	April	5,094	13,041	24,839	41,511
6	May	5,595	13,957	25,885	43,423
7	June	6,097	14,888	26,939	45,341
8	July	6,598	15,832	28,000	47,265
9	August	7,162	16,788	29,069	49,196
10	September	7,792	17,757	30,145	51,133
11	October	8,429	18,737	31,228	53,076
12	November	9,076	19,729	32,318	55,015
13	December	9,730	20,732	33,822	56,981
14	13 Months Total	70,191	195,079	351,292	589,751
15	Less one-half opening and closing balances	4,865	15,231	27,277	45,401
16	Remainder	65,326	179,848	324,015	544,349
17	Weighted Average Balance (1)	5,444	14,987	27,001	45,362

(1) Remainder divided by twelve

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2025 WEIGHTED AVERAGE ACCUMULATED AMORTIZATION RESERVE
GAS
(Thousands of Dollars)

Line No.	(Reference)	(1) Gas Amortization Reserve	(2) Common Amortization Reserve Gas	(3) Total Gas Amortization Reserve (1) + (2)	Line No.
1	Dec-24	9,851	164,692	174,543	1
2	Jan-25	9,863	191,999	201,862	2
3	Feb	9,875	195,994	205,869	3
4	Mar	9,886	200,010	209,896	4
5	Apr	9,898	204,052	213,950	5
6	May	9,910	208,124	218,034	6
7	Jun	9,921	188,928	198,849	7
8	Jul	9,932	192,954	202,886	8
9	Aug	9,943	197,032	206,975	9
10	Sep	9,954	201,139	211,093	10
11	Oct	9,964	205,283	215,247	11
12	Nov	9,975	209,403	219,378	12
13	Dec-25	9,998	204,969	214,967	13
14	Total 13 Months	128,970	2,564,580	2,693,549	14
15	Less 1/2 First & Last Months			194,755	15
16	Total 12 Months Wtd. Average			2,498,794	16
17	Monthly Weighted Average			208,233	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2026 WEIGHTED AVERAGE ACCUMULATED AMORTIZATION RESERVE
GAS
(Thousands of Dollars)

Line No.	(Reference)	(1) Gas Amortization Reserve	(2) Common Amortization Reserve Gas	(3) Total Gas Amortization Reserve (1) + (2)	Line No.
1	Dec-25	9,998	204,969	214,967	1
2	Jan-26	10,051	208,218	218,269	2
3	Feb	10,104	212,436	222,540	3
4	Mar	10,158	216,617	226,775	4
5	Apr	10,211	220,749	230,960	5
6	May	10,264	224,838	235,102	6
7	Jun	10,297	228,906	239,203	7
8	Jul	10,350	232,972	243,322	8
9	Aug	10,403	237,038	247,441	9
10	Sep	10,456	241,101	251,557	10
11	Oct	10,510	245,152	255,662	11
12	Nov	10,563	249,191	259,754	12
13	Dec-26	10,616	253,555	264,171	13
14	Total 13 Months	133,980	2,975,740	3,109,723	14
15	Less 1/2 First & Last Months			239,569	15
16	Total 12 Months Wtd. Average			2,870,154	16
17	Monthly Weighted Average			239,179	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2027 WEIGHTED AVERAGE ACCUMULATED AMORTIZATION RESERVE
GAS
(Thousands of Dollars)

Line No.	(Reference)	(1) Gas Amortization Reserve	(2) Common Amortization Reserve Gas	(3) Total Gas Amortization Reserve (1) + (2)	Line No.
1	Dec-26	10,616	253,555	264,171	1
2	Jan-27	10,669	258,203	268,872	2
3	Feb	10,722	262,823	273,545	3
4	Mar	10,776	267,371	278,147	4
5	Apr	10,829	271,829	282,658	5
6	May	10,882	276,284	287,166	6
7	Jun	10,914	280,688	291,602	7
8	Jul	10,968	285,021	295,989	8
9	Aug	11,021	289,331	300,352	9
10	Sep	11,074	293,640	304,714	10
11	Oct	11,127	297,941	309,068	11
12	Nov	11,180	302,221	313,401	12
13	Dec-27	11,233	306,834	318,067	13
14	Total 13 Months	142,012	3,645,741	3,787,752	14
15	Less 1/2 First & Last Months			291,119	15
16	Total 12 Months Wtd. Average			3,496,633	16
17	Monthly Weighted Average			291,386	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2028 WEIGHTED AVERAGE ACCUMULATED AMORTIZATION RESERVE
GAS
(Thousands of Dollars)

Line No.	(Reference)	(1) Gas Amortization Reserve	(2) Common Amortization Reserve Gas	(3) Total Gas Amortization Reserve (1) + (2)	Line No.
1	Dec-27	11,233	306,834	318,067	1
2	Jan-28	11,287	311,742	323,029	2
3	Feb	11,340	316,567	327,907	3
4	Mar	11,370	321,322	332,692	4
5	Apr	11,400	326,040	337,440	5
6	May	11,431	330,729	342,160	6
7	Jun	11,441	335,360	346,801	7
8	Jul	11,471	339,967	351,438	8
9	Aug	11,501	344,571	356,072	9
10	Sep	11,532	349,165	360,697	10
11	Oct	11,562	353,758	365,320	11
12	Nov	11,592	358,400	369,992	12
13	Dec-28	11,623	363,287	374,910	13
14	Total 13 Months	148,782	4,357,741	4,506,525	14
15	Less 1/2 First & Last Months			346,489	15
16	Total 12 Months Wtd. Average			4,160,037	16
17	Monthly Weighted Average			346,670	17

San Diego Gas and Electric Company
Accumulated Amortization
Gas
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025 (a)	2026 (b)	2027 (c)	Year 2028 (d)
1	Prior December	9,851	9,998	10,616	11,233
2	January	9,863	10,051	10,669	11,287
3	February	9,875	10,104	10,722	11,340
4	March	9,886	10,158	10,776	11,370
5	April	9,898	10,211	10,829	11,400
6	May	9,910	10,264	10,882	11,431
7	June	9,921	10,297	10,914	11,441
8	July	9,932	10,350	10,968	11,471
9	August	9,943	10,403	11,021	11,501
10	September	9,954	10,456	11,074	11,532
11	October	9,964	10,510	11,127	11,562
12	November	9,975	10,563	11,180	11,592
13	December	9,998	10,616	11,233	11,623
14	13 Months Total	128,970	133,980	142,012	148,782
15	Less one-half opening and closing balances	9,924	10,307	10,925	11,428
16	Remainder	119,046	123,673	131,087	137,354
17	Weighted Average Balance (1)	9,921	10,306	10,924	11,446

(1) Remainder divided by twelve

San Diego Gas and Electric Company
Accumulated Amortization
Gas from Common
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025 (a)	2026 (b)	2027 (c)	Year 2028 (d)
1	Prior December	164,692	204,969	253,555	306,834
2	January	191,999	208,218	258,203	311,742
3	February	195,994	212,436	262,823	316,567
4	March	200,010	216,617	267,371	321,322
5	April	204,052	220,749	271,829	326,040
6	May	208,124	224,838	276,284	330,729
7	June	188,928	228,906	280,688	335,360
8	July	192,954	232,972	285,021	339,967
9	August	197,032	237,038	289,331	344,571
10	September	201,139	241,101	293,640	349,165
11	October	205,283	245,152	297,941	353,758
12	November	209,403	249,191	302,221	358,400
13	December	204,969	253,555	306,834	363,287
14	13 Months Total	2,564,580	2,975,740	3,645,741	4,357,741
15	Less one-half opening and closing balances	184,831	229,262	280,195	335,061
16	Remainder	2,379,749	2,746,478	3,365,547	4,022,680
17	Weighted Average Balance (1)	198,312	228,873	280,462	335,223

(1) Remainder divided by twelve

Fuel in Storage

San Diego Gas and Electric Company
 Fuel in Storage
 Gas
 (Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025	2026	2027	Year 2028
		(a)	(b)	(c)	(d)
1	Prior December	559	559	559	559
2	January	559	559	559	559
3	February	560	560	560	560
4	March	561	561	561	561
5	April	407	407	407	407
6	May	412	412	412	412
7	June	412	412	412	412
8	July	410	410	410	410
9	August	406	406	406	406
10	September	411	411	411	411
11	October	409	409	409	409
12	November	411	409	409	409
13	December	411	409	409	409
14	13 Months Total	5,927	5,922	5,922	5,922
15	Less one-half opening and closing balances	485	484	484	484
16	Remainder	5,442	5,438	5,438	5,438
17	Weighted Average Balance (1)	453	453	453	453
19	Estimated Yr End Bal	411	409	409	409

Total

(1) Remainder divided by twelve

Materials and Supplies

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2025 WEIGHTED AVERAGE MATERIALS & SUPPLIES
ELECTRIC
(Thousands of Dollars)

Line No.	(Reference)	(1) Electric Distribution M&S	(2) Steam & Other Generation M&S	(3) Nuclear Generation M&S	(4) Total Electric M&S Sum 1:3	Line No.
1	Dec-24	137,709	36,411	-	174,120	1
2	Jan-25	148,371	36,283	-	184,654	2
3	Feb	154,931	36,190	-	191,121	3
4	Mar	167,958	35,482	-	203,440	4
5	Apr	175,846	35,851	-	211,697	5
6	May	183,057	35,898	-	218,955	6
7	Jun	189,215	35,800	-	225,015	7
8	Jul	194,002	35,782	-	229,784	8
9	Aug	195,091	35,858	-	230,949	9
10	Sep	198,003	36,036	-	234,039	10
11	Oct	196,681	35,765	-	232,446	11
12	Nov	198,667	35,289	-	233,956	12
13	Dec-25	201,011	35,599	-	236,610	13
14	Total 13 Months	2,340,541	466,243	-	2,806,786	14
15	Less 1/2 First & Last Months				205,365	15
16	Total 12 Months Wtd. Average				2,601,421	16
17	Monthly Weighted Average				216,785	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2026 WEIGHTED AVERAGE MATERIALS & SUPPLIES
ELECTRIC
(Thousands of Dollars)

Line No.	(1) Electric Distribution M&S	(2) Steam & Other Generation M&S	(3) Nuclear Generation M&S	(4) Total Electric M&S Sum 1:3	Line No.
(Reference)					
1	201,011	35,599	-	236,610	1
2	199,239	35,774	-	235,013	2
3	197,388	35,948	-	233,336	3
4	195,382	36,119	-	231,501	4
5	193,282	36,292	-	229,574	5
6	191,095	36,465	-	227,560	6
7	188,835	36,637	-	225,472	7
8	186,518	36,810	-	223,328	8
9	184,188	36,982	-	221,170	9
10	181,823	37,156	-	218,979	10
11	179,474	37,328	-	216,802	11
12	177,101	37,498	-	214,599	12
13	174,700	37,670	-	212,370	13
14	2,450,035	476,279	-	2,926,314	14
15				224,490	15
16				2,701,824	16
17				225,152	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2027 WEIGHTED AVERAGE MATERIALS & SUPPLIES
ELECTRIC
(Thousands of Dollars)

Line No.	(Reference)	(1) Electric Distribution M&S	(2) Steam & Other Generation M&S	(3) Nuclear Generation M&S	(4) Total Electric M&S Sum 1:3	Line No.
1	Dec-26	174,700	37,670	-	212,370	1
2	Jan-27	177,535	37,578	-	215,113	2
3	Feb	180,495	37,486	-	217,981	3
4	Mar	183,704	37,396	-	221,100	4
5	Apr	187,064	37,305	-	224,369	5
6	May	190,561	37,214	-	227,775	6
7	Jun	194,177	37,124	-	231,301	7
8	Jul	197,883	37,033	-	234,916	8
9	Aug	201,611	36,942	-	238,553	9
10	Sep	205,394	36,850	-	242,244	10
11	Oct	209,152	36,760	-	245,912	11
12	Nov	212,948	36,670	-	249,618	12
13	Dec-27	216,788	36,580	-	253,368	13
14	Total 13 Months	2,532,012	482,609	-	3,014,620	14
15	Less 1/2 First & Last Months				232,869	15
16	Total 12 Months Wtd. Average				2,781,751	16
17	Monthly Weighted Average				231,813	17

San Diego Gas & Electric Company
2028 GENERAL RATE CASE

2028 WEIGHTED AVERAGE MATERIALS & SUPPLIES
ELECTRIC
(Thousands of Dollars)

Line No.	(1) Electric Distribution M&S	(2) Steam & Other Generation M&S	(3) Nuclear Generation M&S	(4) Total Electric M&S Sum 1:3	Line No.
(Reference)					
1 Dec-27	216,788	36,580	-	253,368	1
2 Jan-28	214,259	36,736	-	250,995	2
3 Feb	211,617	36,892	-	248,509	3
4 Mar	208,753	37,045	-	245,798	4
5 Apr	205,755	37,199	-	242,954	5
6 May	202,633	37,354	-	239,987	6
7 Jun	199,407	37,508	-	236,915	7
8 Jul	196,099	37,662	-	233,761	8
9 Aug	192,773	37,817	-	230,590	9
10 Sep	189,397	37,972	-	227,369	10
11 Oct	186,043	38,126	-	224,169	11
12 Nov	182,656	38,278	-	220,934	12
13 Dec-28	179,228	38,431	-	217,659	13
14 Total 13 Months	2,585,408	487,599	-	3,073,008	14
15 Less 1/2 First & Last Months				235,514	15
16 Total 12 Months Wtd. Average				2,837,495	16
17 Monthly Weighted Average				236,458	17

San Diego Gas and Electric Company
Materials and Supplies
Electric Distribution
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025	2026	2027	Year 2028
		(a)	(b)	(c)	(d)
1	Prior December	137,709	201,011	174,700	216,788
2	January	148,371	199,239	177,535	214,259
3	February	154,931	197,388	180,495	211,617
4	March	167,958	195,382	183,704	208,753
5	April	175,846	193,282	187,064	205,755
6	May	183,057	191,095	190,561	202,633
7	June	189,215	188,835	194,177	199,407
8	July	194,002	186,518	197,883	196,099
9	August	195,091	184,188	201,611	192,773
10	September	198,003	181,823	205,394	189,397
11	October	196,681	179,474	209,152	186,043
12	November	198,667	177,101	212,948	182,656
13	December	201,011	174,700	216,788	179,228
14	13 Months Total	2,340,541	2,450,035	2,532,012	2,585,408
15	Less one-half opening and closing balances	169,360	187,855	195,744	198,008
16	Remainder	2,171,181	2,262,180	2,336,268	2,387,400
17	Weighted Average Balance (1)	180,932	188,515	194,689	198,950
18	Estimated Yr End Bal	201,011	174,700	216,788	179,228

Total

(1) Remainder divided by twelve

**Determination of Weighted Average Balance
 Estimated Rate Base
 2026, 2027, and 2028
 Materials and Supplies
 Electric Distribution
 (Thousands of Dollars)**

Line			Estimated M&S Balance <u>Electric</u> <u>Distribution</u>
No.	Escalation Factor	Period	
1		2025 Weighted Average Balance	180,932
2	1.04191097	2026 Weighted Average Balance	188,515
3	1.07603636	2027 Weighted Average Balance	194,689
4	1.09958631	2028 Weighted Average Balance	198,950

**Determination of Weighted Average Balance
Recorded Rate Base
2025
Materials and Supplies
Electric Distribution
(Thousands of Dollars)**

Line No.	<u>Month</u>	<u>M&S Balance Electric Distribution</u>
1	Dec-24	137,709
2	Jan-25	148,371
3	Feb-25	154,931
4	Mar-25	167,958
5	Apr-25	175,846
6	May-25	183,057
7	Jun-25	189,215
8	Jul-25	194,002
9	Aug-25	195,091
10	Sep-25	198,003
11	Oct-25	196,681
12	Nov-25	198,667
13	Dec-25	201,011
14	Total	2,340,541
15	Less 1/2 first & last month	169,360
16	Total 12 month average	2,171,181
17	Weighted Average Balance	180,932

San Diego Gas and Electric Company
Materials and Supplies
Electric Generation
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025	2026	2027	Year 2028
		(a)	(b)	(c)	(d)
1	Prior December	36,411	35,599	37,670	36,580
2	January	36,283	35,774	37,578	36,736
3	February	36,190	35,948	37,486	36,892
4	March	35,482	36,119	37,396	37,045
5	April	35,851	36,292	37,305	37,199
6	May	35,898	36,465	37,214	37,354
7	June	35,800	36,637	37,124	37,508
8	July	35,782	36,810	37,033	37,662
9	August	35,858	36,982	36,942	37,817
10	September	36,036	37,156	36,850	37,972
11	October	35,765	37,328	36,760	38,126
12	November	35,289	37,498	36,670	38,278
13	December	35,599	37,670	36,580	38,431
14	13 Months Total	466,243	476,279	482,609	487,599
15	Less one-half opening and closing balances	36,005	36,634	37,125	37,506
16	Remainder	430,238	439,645	445,484	450,094
17	Weighted Average Balance (1)	35,853	36,637	37,124	37,508
18	Estimated Yr End Bal	35,599	37,670	36,580	38,431

Total

(1) Remainder divided by twelve

**Determination of Weighted Average Balance
Estimated Rate Base
2026, 2027, 2028
Materials and Supplies
Steam & Other Production
(Thousands of Dollars)**

Line No.	Escalation Factor	Period	Estimated M&S Balance <u>Steam & Other Production</u>	Add Back LTSA Costs	Total M&S Balance <u>Steam & Other Production</u>
1		2025 Weighted Average Balance	25,853	10,000	35,853
2	1.03030191	2026 Weighted Average Balance	26,637	10,000	36,637
3	1.04915438	2027 Weighted Average Balance	27,124	10,000	37,124
4	1.06399859	2028 Weighted Average Balance	27,508	10,000	37,508

**Determination of Weighted Average Balance
Recorded Rate Base
2025
Materials and Supplies
Steam & Other Production
(Thousands of Dollars)**

Line No.	Month	M&S Balance		Adjusted M&S
		<u>Steam & Other Prod.</u>	<u>Back out LTSA</u>	<u>Balance Steam & Other Prod.</u>
1	Dec-24	36,411	10,000	26,411
2	Jan-25	36,283	10,000	26,283
3	Feb-25	36,190	10,000	26,190
4	Mar-25	35,482	10,000	25,482
5	Apr-25	35,851	10,000	25,851
6	May-25	35,898	10,000	25,898
7	Jun-25	35,800	10,000	25,800
8	Jul-25	35,782	10,000	25,782
9	Aug-25	35,858	10,000	25,858
10	Sep-25	36,036	10,000	26,036
11	Oct-25	35,765	10,000	25,765
12	Nov-25	35,289	10,000	25,289
13	Dec-25	35,599	10,000	25,599
14	Total	466,243	130,000	336,243
15	Less 1/2 first & last month	36,005	10,000	26,005
16	Total 12 month average	430,238	120,000	310,238
17	Weighted Average Balance	35,853	10,000	25,853

San Diego Gas and Electric Company
Materials and Supplies
Gas
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025	2026	2027	Year 2028
		(a)	(b)	(c)	(d)
1	Prior December	23,345	23,253	23,235	23,090
2	January	24,313	23,252	23,222	23,130
3	February	23,825	23,250	23,210	23,170
4	March	23,546	23,249	23,197	23,208
5	April	23,287	23,247	23,185	23,247
6	May	22,147	23,246	23,174	23,284
7	June	22,741	23,244	23,162	23,321
8	July	22,733	23,242	23,150	23,359
9	August	22,758	23,241	23,138	23,396
10	September	22,741	23,239	23,126	23,434
11	October	23,740	23,238	23,114	23,473
12	November	23,025	23,236	23,102	23,511
13	December	23,253	23,235	23,090	23,549
14	13 Months Total	301,454	302,172	301,106	303,172
15	Less one-half opening and closing balances	23,299	23,244	23,162	23,320
16	Remainder	278,155	278,928	277,944	279,852
17	Weighted Average Balance (1)	23,180	23,244	23,162	23,321
18	Estimated Yr End Balance	23,253	23,235	23,090	23,549

Total

(1) Remainder divided by twelve

**Determination of Weighted Average Balance
 Estimated Rate Base
 2026, 2027, 2028
 Materials and Supplies
 Gas
 (Thousands of Dollars)**

Line No.	Escalation Factor	Period	Estimated M&S Balance <u>Gas</u>
1		2025 Weighted Average Balance	23,180
2	1.00278047	2026 Weighted Average Balance	23,244
3	0.999242085	2027 Weighted Average Balance	23,162
4	1.00609650	2028 Weighted Average Balance	23,321

**Determination of Weighted Average Balance
Recorded Rate Base
2025
Materials and Supplies
Gas
(Thousands of Dollars)**

Line No.	<u>Month</u>	M&S Balance <u>Gas</u>
1	Dec-24	23,345
2	Jan-25	24,313
3	Feb-25	23,825
4	Mar-25	23,546
5	Apr-25	23,287
6	May-25	22,147
7	Jun-25	22,741
8	Jul-25	22,733
9	Aug-25	22,758
10	Sep-25	22,741
11	Oct-25	23,740
12	Nov-25	23,025
13	Dec-25	23,253
14	Total	301,454
15	Less 1/2 first & last month	23,299
16	Total 12 month average	278,155
17	Weighted Average Balance	23,180

Customer Advances (CAC)

San Diego Gas and Electric Company
Customer Advances for Construction
Electric
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025	2026	2027	Year 2028
		(a)	(b)	(c)	(d)
1	Prior December	(17,805)	(19,254)	(18,805)	(18,355)
2	January	(17,905)	(19,218)	(18,768)	(18,319)
3	February	(17,612)	(19,183)	(18,733)	(18,283)
4	March	(18,279)	(19,146)	(18,696)	(18,246)
5	April	(18,743)	(19,108)	(18,658)	(18,208)
6	May	(19,613)	(19,069)	(18,619)	(18,169)
7	June	(20,462)	(19,027)	(18,577)	(18,128)
8	July	(18,127)	(18,991)	(18,541)	(18,091)
9	August	(18,407)	(18,954)	(18,504)	(18,054)
10	September	(18,132)	(18,917)	(18,467)	(18,017)
11	October	(17,932)	(18,881)	(18,431)	(17,981)
12	November	(18,567)	(18,843)	(18,394)	(17,944)
13	December	(19,254)	(18,805)	(18,355)	(17,905)
14	13 Months Total	(240,839)	(247,395)	(241,547)	(235,700)
15	Less one-half opening and closing balances	(18,530)	(19,029)	(18,580)	(18,130)
16	Remainder	(222,309)	(228,366)	(222,968)	(217,570)
17	Weighted Average Balance (1)	(18,526)	(19,030)	(18,581)	(18,131)
19	Estimated Yr End Bal	(19,254)	(18,805)	(18,355)	(17,905)

Total

(1) Remainder divided by twelve

San Diego Gas and Electric Company
Customer Advances for Construction
Gas
(Thousands of Dollars)

Line No.	End of Month	Recorded	Estimated Year		Test
		Year 2025	2026	2027	Year 2028
		(a)	(b)	(c)	(d)
1	Prior December	(1,985)	(1,896)	(1,764)	(1,633)
2	January	(2,112)	(1,886)	(1,754)	(1,623)
3	February	(2,114)	(1,875)	(1,744)	(1,613)
4	March	(2,255)	(1,865)	(1,733)	(1,602)
5	April	(3,164)	(1,850)	(1,718)	(1,587)
6	May	(3,230)	(1,834)	(1,703)	(1,571)
7	June	(3,170)	(1,819)	(1,688)	(1,556)
8	July	(2,139)	(1,809)	(1,677)	(1,546)
9	August	(2,283)	(1,798)	(1,666)	(1,535)
10	September	(2,038)	(1,788)	(1,657)	(1,525)
11	October	(1,054)	(1,783)	(1,652)	(1,520)
12	November	(1,969)	(1,773)	(1,642)	(1,511)
13	December	(1,896)	(1,764)	(1,633)	(1,502)
14	13 Months Total	(29,409)	(23,739)	(22,031)	(20,324)
15	Less one-half opening and closing balances	(1,940)	(1,830)	(1,699)	(1,567)
16	Remainder	(27,469)	(21,909)	(20,333)	(18,756)
17	Weighted Average Balance (1)	(2,289)	(1,826)	(1,694)	(1,563)
19	Estimated Yr End Bal	(1,896)	(1,764)	(1,633)	(1,502)

Total

(1) Remainder divided by twelve

San Diego Gas & Electric
Customer Advances for Construction
Monthly Balance Calculation

2354000 CAC Electric

	Period	Debit	Credit	Balance	Cum.Bal
2023 Beginning Balance					(20,603,826)
	1	452,527	427,230	25,297	(20,578,529)
	2	397,274	181,118	216,156	(20,362,373)
	3	1,191,313	403,192	788,121	(19,574,252)
	4	478,717	281,694	197,023	(19,377,229)
	5	685,179	272,598	412,581	(18,964,648)
	6	261,366	1,015,382	(754,016)	(19,718,664)
	7	205,886	1,850,949	(1,645,063)	(21,363,727)
	8	694,415	1,308,509	(614,094)	(21,977,820)
	9	613,360	417,438	195,922	(21,781,898)
	10	596,771	804,717	(207,946)	(21,989,844)
	11	1,274,084	723,909	550,175	(21,439,669)
	12	2,128,018	379,128	1,748,890	(19,690,779)
Total		8,978,910	8,065,863	913,047	
Average		748,243	672,155	76,087	

	Period	Debit	Credit	Balance	Cum.Bal
2024 Beginning Balance					(19,690,779)
	1	558,183	455,541	102,642	(19,588,137)
	2	1,060,516	214,916	845,600	(18,742,537)
	3	1,039,784	475,091	564,692	(18,177,844)
	4	516,713	445,477	71,236	(18,106,608)
	5	571,246	414,887	156,359	(17,950,250)
	6	737,947	595,563	142,384	(17,807,866)
	7	454,513	370,630	83,883	(17,723,983)
	8	647,218	917,217	(269,999)	(17,993,982)
	9	272,371	793,543	(521,172)	(18,515,153)
	10	690,839	2,664,116	(1,973,277)	(20,488,431)
	11	2,293,829	141,869	2,151,960	(18,336,471)
	12	906,709	375,131	531,579	(17,804,892)
Total		9,749,867	7,863,980	1,885,887	
Average		812,489	655,332	157,157	

	Period	Debit	Credit	Balance	Cum.Bal
2025 Beginning Balance					(17,804,892)
	1	654,697	755,099	(100,402)	(17,905,294)
	2	1,694,607	1,401,436	293,171	(17,612,123)
	3	754,879	1,421,948	(667,069)	(18,279,191)
	4	604,830	1,068,429	(463,599)	(18,742,790)

	Period	Debit	Credit	Balance	Cum.Bal
	5	969,236	1,839,626	(870,390)	(19,613,180)
	6	3,133,027	3,982,227	(849,199)	(20,462,379)
	7	10,812,985	8,477,502	2,335,483	(18,126,896)
	8	5,675,311	5,955,811	(280,500)	(18,407,396)
	9	4,289,358	4,014,042	275,316	(18,132,080)
	10	4,290,034	4,089,660	200,374	(17,931,707)
	11	4,756,775	5,391,748	(634,972)	(18,566,679)
	12	4,487,617	5,175,303	(687,686)	(19,254,365)
Total		42,123,358	43,572,831	(1,449,473)	
Average		3,510,280	3,631,069	(120,789)	
2023-2025 Average		1,690,337	1,652,852	37,485	

Forecasted CAC

Year/Month	Period	Debit	Credit	Balance	Cum.Bal
2026	1	1,690,337	1,652,852	37,485	(19,216,880)
	2	1,690,337	1,652,852	37,485	(19,179,395)
	3	1,690,337	1,652,852	37,485	(19,141,910)
	4	1,690,337	1,652,852	37,485	(19,104,425)
	5	1,690,337	1,652,852	37,485	(19,066,939)
	6	1,690,337	1,652,852	37,485	(19,029,454)
	7	1,690,337	1,652,852	37,485	(18,991,969)
	8	1,690,337	1,652,852	37,485	(18,954,484)
	9	1,690,337	1,652,852	37,485	(18,916,999)
	10	1,690,337	1,652,852	37,485	(18,879,514)
	11	1,690,337	1,652,852	37,485	(18,842,029)
	12	1,690,337	1,652,852	37,485	(18,804,544)
2027	1	1,690,337	1,652,852	37,485	(18,767,059)
	2	1,690,337	1,652,852	37,485	(18,729,574)
	3	1,690,337	1,652,852	37,485	(18,692,089)
	4	1,690,337	1,652,852	37,485	(18,654,604)
	5	1,690,337	1,652,852	37,485	(18,617,119)
	6	1,690,337	1,652,852	37,485	(18,579,634)
	7	1,690,337	1,652,852	37,485	(18,542,149)
	8	1,690,337	1,652,852	37,485	(18,504,664)
	9	1,690,337	1,652,852	37,485	(18,467,179)
	10	1,690,337	1,652,852	37,485	(18,429,694)
	11	1,690,337	1,652,852	37,485	(18,392,209)
	12	1,690,337	1,652,852	37,485	(18,354,724)
2028	1	1,690,337	1,652,852	37,485	(18,317,239)
	2	1,690,337	1,652,852	37,485	(18,279,754)
	3	1,690,337	1,652,852	37,485	(18,242,269)
	4	1,690,337	1,652,852	37,485	(18,204,784)
	5	1,690,337	1,652,852	37,485	(18,167,299)
	6	1,690,337	1,652,852	37,485	(18,129,814)

Period	Debit	Credit	Balance	Cum.Bal
7	1,690,337	1,652,852	37,485	(18,092,329)
8	1,690,337	1,652,852	37,485	(18,054,844)
9	1,690,337	1,652,852	37,485	(18,017,358)
10	1,690,337	1,652,852	37,485	(17,979,873)
11	1,690,337	1,652,852	37,485	(17,942,388)
12	1,690,337	1,652,852	37,485	(17,904,903)

San Diego Gas & Electric
Customer Advances for Construction
Monthly Balance Calculation

2357000 CAC Gas

	Period	Debit	Credit	Balance	Cum.Bal
2023 Beginning Balance					(2,289,712.31)
	1	197,916.30	286,823.44	(88,907.14)	(2,378,619.45)
	2	123,596.92	402,929.67	(279,332.75)	(2,657,952.20)
	3	249,890.18	175,279.39	74,610.79	(2,583,341.41)
	4	42,064.83	126,288.67	(84,223.84)	(2,667,565.25)
	5	291,845.38	2.00	291,843.38	(2,375,721.87)
	6	87,218.74	46,750.17	40,468.57	(2,335,253.30)
	7	58,916.94	818.16	58,098.78	(2,277,154.52)
	8	82,576.17	4.28	82,571.89	(2,194,582.63)
	9	66,304.92	61,269.10	5,035.82	(2,189,546.81)
	10	102,524.71	37,096.05	65,428.66	(2,124,118.15)
	11	478,846.38	565,287.18	(86,440.80)	(2,210,558.95)
	12	142,198.14	137,100.96	5,097.18	(2,205,461.77)
Total		1,923,899.61	1,839,649.07	84,250.54	
Average		160,324.97	153,304.09	7,020.88	

	Period	Debit	Credit	Balance	Cum.Bal
2024 Beginning Balance					(2,205,461.77)
	1	253,188.17	290,560.56	(37,372.39)	(2,242,834.16)
	2	334,666.81	372,223.15	(37,556.34)	(2,280,390.50)
	3	191,740.41	151,365.72	40,374.69	(2,240,015.81)
	4	245,216.10	387,746.68	(142,530.58)	(2,382,546.39)
	5	64,908.16	116,075.21	(51,167.05)	(2,433,713.44)
	6	112,764.31	90,753.96	22,010.35	(2,411,703.09)
	7	139,906.11	120,920.70	18,985.41	(2,392,717.68)
	8	154,048.48	65,472.46	88,576.02	(2,304,141.66)
	9	33,159.66	0.07	33,159.59	(2,270,982.07)
	10	236,112.16	249,697.38	(13,585.22)	(2,284,567.29)
	11	630,168.40	357,428.59	272,739.81	(2,011,827.48)
	12	110,739.92	83,741.50	26,998.42	(1,984,829.06)
Total		2,506,618.69	2,285,985.98	220,632.71	
Average		208,884.89	190,498.83	18,386.06	

	Period	Debit	Credit	Balance	Cum.Bal
2025 Beginning Balance					(1,984,829.06)
	1	77,881.13	205,123.38	(127,242.25)	(2,112,071.31)
	2	34,958.66	37,305.00	(2,346.34)	(2,114,417.65)
	3	215,871.41	356,497.12	(140,625.71)	(2,255,043.36)
	4	140,568.57	1,049,774.99	(909,206.42)	(3,164,249.78)

	Period	Debit	Credit	Balance	Cum.Bal
	5	43,882.50	109,690.50	(65,808.00)	(3,230,057.78)
	6	300,835.78	240,628.45	60,207.33	(3,169,850.45)
	7	1,030,647.99		1,030,647.99	(2,139,202.46)
	8	2,703,491.13	2,847,581.70	(144,090.57)	(2,283,293.03)
	9	1,699,837.49	1,454,626.25	245,211.24	(2,038,081.79)
	10	2,657,570.00	1,673,024.82	984,545.18	(1,053,536.61)
	11	53,226.41	968,289.09	(915,062.68)	(1,968,599.29)
	12	99,399.96	26,498.00	72,901.96	(1,895,697.33)
Total		9,058,171.03	8,969,039.30	89,131.73	
Average		754,847.59	747,419.94	7,427.64	
2023-2025 Average		374,685.81	363,740.95	10,944.86	

Forecasted CAC

Year/Month	Period	Debit	Credit	Balance	Cum.Bal
2026	1	374,685.81	363,740.95	10,944.86	(1,884,752.47)
	2	374,685.81	363,740.95	10,944.86	(1,873,807.61)
	3	374,685.81	363,740.95	10,944.86	(1,862,862.75)
	4	374,685.81	363,740.95	10,944.86	(1,851,917.89)
	5	374,685.81	363,740.95	10,944.86	(1,840,973.03)
	6	374,685.81	363,740.95	10,944.86	(1,830,028.17)
	7	374,685.81	363,740.95	10,944.86	(1,819,083.31)
	8	374,685.81	363,740.95	10,944.86	(1,808,138.45)
	9	374,685.81	363,740.95	10,944.86	(1,797,193.59)
	10	374,685.81	363,740.95	10,944.86	(1,786,248.72)
	11	374,685.81	363,740.95	10,944.86	(1,775,303.86)
	12	374,685.81	363,740.95	10,944.86	(1,764,359.00)
2027	1	374,685.81	363,740.95	10,944.86	(1,753,414.14)
	2	374,685.81	363,740.95	10,944.86	(1,742,469.28)
	3	374,685.81	363,740.95	10,944.86	(1,731,524.42)
	4	374,685.81	363,740.95	10,944.86	(1,720,579.56)
	5	374,685.81	363,740.95	10,944.86	(1,709,634.70)
	6	374,685.81	363,740.95	10,944.86	(1,698,689.84)
	7	374,685.81	363,740.95	10,944.86	(1,687,744.98)
	8	374,685.81	363,740.95	10,944.86	(1,676,800.12)
	9	374,685.81	363,740.95	10,944.86	(1,665,855.26)
	10	374,685.81	363,740.95	10,944.86	(1,654,910.40)
	11	374,685.81	363,740.95	10,944.86	(1,643,965.54)
	12	374,685.81	363,740.95	10,944.86	(1,633,020.68)
2028	1	374,685.81	363,740.95	10,944.86	(1,622,075.82)
	2	374,685.81	363,740.95	10,944.86	(1,611,130.96)
	3	374,685.81	363,740.95	10,944.86	(1,600,186.10)
	4	374,685.81	363,740.95	10,944.86	(1,589,241.23)
	5	374,685.81	363,740.95	10,944.86	(1,578,296.37)
	6	374,685.81	363,740.95	10,944.86	(1,567,351.51)

Period	Debit	Credit	Balance	Cum.Bal
7	374,685.81	363,740.95	10,944.86	(1,556,406.65)
8	374,685.81	363,740.95	10,944.86	(1,545,461.79)
9	374,685.81	363,740.95	10,944.86	(1,534,516.93)
10	374,685.81	363,740.95	10,944.86	(1,523,572.07)
11	374,685.81	363,740.95	10,944.86	(1,512,627.21)
12	374,685.81	363,740.95	10,944.86	(1,501,682.35)