

Company: San Diego Gas & Electric Company (U 902 M)
Proceeding: 2028 General Rate Case
Application: A.26-06-____
Exhibit No: (SDGE-30-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF RAGAN G. REEVES
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY
VOLUME 1 OF 1

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JUNE 2026



San Diego Gas & Electric Company Tax File

Workbook Name: [taxSDGE.xlsx](#)

Workbook Description: The purpose of this workbook is to calculate federal and state income taxes, ad valorem taxes, and payroll taxes for the 2028 GRC filing.

Worksheet

#	<u>Worksheet Title</u>	<u>Worksheet Description</u>
1	Output for Access	The Access Database will pick up the payroll tax rate from this tab.
2	IncomeTaxInputs	Input sheet for areas that can be changed.
3	2028IncomeTaxes-ED	2028 income tax calculation for electric distribution.
4	2028IncomeTaxes-GAS	2028 income tax calculation for gas.
5	2027IncomeTaxes-ED	2027 income tax calculation for electric distribution.
6	2027IncomeTaxes-GAS	2027 income tax calculation for gas.
7	2026IncomeTaxes-ED	2026 income tax calculation for electric distribution.
8	2026IncomeTaxes-GAS	2026 income tax calculation for gas.
9	2025IncomeTaxes-ED	2025 income tax calculation for electric distribution.
10	2025IncomeTaxes-GAS	2025 income tax calculation for gas.
11	Fed&StateTaxDepr	Summary sheet for forecasted depreciation on adds.
12	2028RMBLMDeptronAdds	2028 RM BLM depreciation calculation on forecasted capital additions.
13	2028StateDepronAdds	2028 depreciation calculation on forecasted adds.
14	2027RMBLMDeptronAdds	2027 RM BLM depreciation calculation on forecasted capital additions..
15	2027StateDepronAdds	2027 depreciation calculation on forecasted adds.
16	2026RMBLMDeptronAdds	2026 RM BLM depreciation calculation on forecasted capital additions.
17	2026StateDepronAdds	2026 depreciation calculation on forecasted adds.
18	ADValorem-ED	Electric Distribution ad valorem tax projection on adds.
19	ADValorem-EG	Electric Generation ad valorem tax projection on adds.
20	ADValorem-GAS	Gas ad valorem tax projection on adds.
21	ADValorem Rate Inflation	Ad valorem rate inflation calculation
22	PayrollTaxes-ED	Electric Distribution payroll tax calculation.
23	PayrollTaxes-GAS	Gas payroll tax calculation.
24	Composite Payroll Tax Rate	Composite payroll tax rate

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Payroll Tax

Company Code	Company	Fiscal Year	Description	Revised Payroll Tax Ratio
Co_Code	Company	Fiscal_Year	Ovh_Desc	OHLaborAdj
2100	SDGE	2028	Payroll Tax	6.66%

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	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS
	2028 FEDERAL ADJS:		2027 FEDERAL ADJS:		2026 FEDERAL ADJS:		2025 FEDERAL ADJS:	
Deductible Repairs	(228,777)	(177,242)	(180,172)	(167,307)	(166,716)	(157,899)	(202,857)	(182,791)
Software Dev Costs	(104,501)	(39,565)	(95,440)	(33,801)	(82,108)	(34,803)	(108,104)	(16,319)
Cost of Removal	(5,588)	(3,401)	(5,588)	(3,401)	(5,588)	(3,401)	(5,588)	(3,401)
Section 199 Deduction	-	-	-	-	-	-	-	-
Preferred Dividend Deduction	-	-	-	-	-	-	-	-
Disallowed Transportation Fringe Benefits	582	88	582	88	582	88	582	88
Other Deductions and Additions	-	-	-	-	-	-	-	-
Federal Credits	(265)	(7)	(265)	(7)	(289)	(7)	(9,399)	(13)
Federal Credits Addback	47	7	47	7	47	7	85	13
PY CCFT	-	-	-	-	-	-	(17,365)	17,736
ITC Amortization	(1,000)	-	(1,010)	-	(1,010)	0	(1,010)	0
Amortization of Excess Deferred Taxes (see details below)	(8,121)	(1,586)	(7,504)	(1,447)	(6,887)	(1,308)	(6,270)	(1,168)
Unamortized ITC	10,467	0	11,467	0	12,478	0	13,488	0
	2028 STATE ADJS:		2027 STATE ADJS:		2026 STATE ADJS:		2025 STATE ADJS:	
Deductible Repairs	(228,777)	(177,242)	(180,172)	(167,307)	(166,716)	(157,899)	(202,857)	(182,791)
Software Dev Costs	(104,501)	(39,565)	(95,440)	(33,801)	(82,108)	(34,803)	(108,104)	(16,319)
Cost of Removal	(94,840)	(11,909)	(94,840)	(11,909)	(94,840)	(11,909)	(94,840)	(11,909)
Preferred Dividend Deduction	-	-	-	-	-	-	-	-
Other Deductions and Additions	-	-	-	-	-	-	-	-
State Credits	-	-	-	-	-	-	-	-
State Credits Addback	-	-	-	-	-	-	-	-
Federal Statutory Rate		21.00%		21.00%		21.00%		21.00%
State Statutory Rate		8.84%		8.84%		8.84%		8.84%
State Rate - Net Of State Benefit		6.98%		6.98%		6.98%		6.98%
AFUDC to Capitalized Interest and Taxes Ratio		64.89%						
Booked to Tax Depr Ratio_Fed_ED and Gas	69%	69%	69%	69%	69%	69%	69%	69%
Booked to Tax Depr Ratio_Fed_Gen	90%		90%		90%		90%	
Payroll Tax Ratio	6.66%	6.66%	6.63%	6.63%	6.63%	6.63%	6.55%	6.55%
Ad Valorem Tax Rate - Electric & Gas	2.163%		2.101%		2.039%		1.977%	
Amortization of Excess Deferred Taxes:								
ARAM on Protected Assets - Excluding Cost of Removal	(11,596)	(2,187)	(10,979)	(2,048)	(10,363)	(1,909)	(9,746)	(1,769)
Additional ARAM from Including Cost of Removal in Book Depreciation	-	-	-	-	-	-	-	-
Amortization of Cost of Removal Excess Deferred Tax Asset	3,475	601	3,475	601	3,475	601	3,475	601
6-Year Amortization of Excess Unprotected Deferred Taxes (2018-2023)	-	-	-	-	-	-	-	-
Total Amortization of Excess Deferred Taxe	(8,121)	(1,586)	(7,504)	(1,447)	(6,887)	(1,308)	(6,270)	(1,168)
Remaining Excess Deferred Taxes to be Amortized	192,042	59,663	200,163	61,249	207,667	62,696	214,554	64,004
15-Year Amortization of Software Dev Costs (Beginning in 2022)*								
International SDSW Percentage	45.79%	45.79%	45.79%	45.79%	45.79%	45.79%	45.79%	45.79%
International Software Dev Costs	(47,851)	(18,117)	(43,702)	(15,477)	(37,597)	(15,936)	(49,500)	(7,472)
Reversal of Amt to be Amortized Over 180 Months	47,851	18,117	43,702	15,477	37,597	15,936	49,500	7,472
2022 SW 15-Yr Amortization	(2,600)	(393)	(2,600)	(393)	(2,600)	(393)	(2,600)	(393)
2023 SW 15-Yr Amortization	(2,378)	(359)	(2,378)	(359)	(2,378)	(359)	(2,378)	(359)
2024 SW 15-Yr Amortization	(3,127)	(472)	(3,127)	(472)	(3,127)	(472)	(3,127)	(472)
2025 SW 15-Yr Amortization	(3,300)	(498)	(3,300)	(498)	(3,300)	(498)	(1,650)	(249)
2026 SW 15-Yr Amortization	(2,506)	(1,062)	(2,506)	(1,062)	(1,253)	(531)	-	-
2027 SW 15-Yr Amortization	(2,913)	(1,032)	(1,457)	(516)	-	-	-	-
2028 SW 15-Yr Amortization	(1,595)	(604)	-	-	-	-	-	-
Domestic SDSW Percentage	54.21%	54.21%	54.21%	54.21%	54.21%	54.21%	54.21%	54.21%
Domestic Software Dev Costs Immediately Expensed (Beginning in 2025)	(56,651)	(21,449)	(51,739)	(18,324)	(44,511)	(18,867)	(58,604)	(8,847)
Total Software Dev Costs Deduction	(75,071)	(25,869)	(67,107)	(21,624)	(57,170)	(21,120)	(68,359)	(10,319)

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

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		<u>ELECTRIC</u>	
2028		10,025,430	
ROR		7.41%	
Net Operating Income (Return)		10,025,430	742,884
RATEBASE		10,025,430	
WACost of Debt		2.08%	
Interest		(208,529)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>	
Tax Depreciation	(563,819)	(118,402)	
Fixed Charges - Operating (Interest Expense)	(208,529)	(43,791)	
Deductible Repairs	(228,777)	(48,043)	
Software Dev Costs	(75,071)	(15,765)	
Cost of Removal	(5,588)	(1,174)	
Ad Valorem Tax - Fiscal/Calendar	(9,598)	(2,015)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	582	122	
Credit Addback and Other	47	10	
P/Y CCFT	(47,035)	(9,877)	
Total Federal Tax Adj. (Deduction)	(1,137,789)	(9,877)	(238,936)
STATE ADJUSTMENTS:			
Tax Depreciation	(551,851)	(48,784)	
Fixed Charges - Operating (Interest Expense)	(208,311)	(18,415)	
Repairs Deduction	(228,777)	(20,224)	
Software Dev Costs	(104,501)	(9,238)	
Cost of Removal	(94,840)	(8,384)	
Ad Valorem Tax - Fiscal/Calendar	(9,598)	(848)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(1,197,878)	(8,384)	(105,892)
ADJUSTMENTS:			
ITC Amortization		(1,000)	
Amortization of Excess Deferred Taxes		(8,121)	
Tax Credits		(265)	
Other		-	
		(9,386)	
TOTAL		388,670	

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		<u>GAS</u>	
2028			
ROR		3,356,270	
Net Operating Income (Return)		<u>7.41%</u>	248,700
RATEBASE		3,356,270	
WACost of Debt		<u>2.08%</u>	
Interest		(69,810)	
FEDERAL ADJUSTMENTS:			
	<u>GROSS</u>	<u>TAX</u>	
Tax Depreciation	(147,610)	(30,998)	
Fixed Charges - Operating (Interest Expense)	(69,810)	(14,660)	
Deductible Repairs	(177,242)	(37,221)	
Software Dev Costs	(25,869)	(5,432)	
Cost of Removal	(3,401)	(714)	
Ad Valorem Tax - Fiscal/Calendar	(2,285)	(480)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	88	18	
Credit Addback and Other	7	2	
P/Y CCFT	<u>(3,876)</u>	<u>(814)</u>	
Total Federal Tax Adj. (Deduction)	(429,999)		(90,300)
STATE ADJUSTMENTS:			
Tax Depreciation	(142,359)	(12,585)	
Fixed Charges - Operating (Interest Expense)	(69,810)	(6,171)	
Repairs Deduction	(177,242)	(15,668)	
Software Dev Costs	(39,565)	(3,498)	
Cost of Removal	(11,909)	(1,053)	
Ad Valorem Tax - Fiscal/Calendar	(2,285)	(202)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(443,171)		(39,176)
ADJUSTMENTS:			
ITC Amortization		-	
Amortization of Excess Deferred Taxes		(1,586)	
Tax Credits		(7)	
Other			
		<u>(1,593)</u>	
TOTAL			<u><u>117,630</u></u>

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		<u>ELECTRIC</u>	
2027		<u>9,493,751</u>	
ROR		7.41%	
Net Operating Income (Return)			703,487
RATEBASE		9,493,751	
WACost of Debt		<u>2.08%</u>	
Interest		(197,470)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>	
Tax Depreciation	(535,080)	(112,367)	
Fixed Charges - Operating (Interest Expense)	(197,470)	(41,469)	
Deductible Repairs	(180,172)	(37,836)	
Software Dev Costs	(67,107)	(14,093)	
Cost of Removal	(5,588)	(1,174)	
Ad Valorem Tax - Fiscal/Calendar	(8,790)	(1,846)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	582	122	
Credit Addback and Other	47	10	
P/Y CCFT	<u>(46,494)</u>	<u>(9,764)</u>	
Total Federal Tax Adj. (Deduction)	(1,040,074)		(218,416)
STATE ADJUSTMENTS:			
Tax Depreciation	(530,853)	(46,927)	
Fixed Charges - Operating (Interest Expense)	(197,232)	(17,435)	
Deductible Repairs	(180,172)	(15,927)	
Software Dev Costs	(95,440)	(8,437)	
Cost of Removal	(94,840)	(8,384)	
Ad Valorem Tax - Fiscal/Calendar	(8,790)	(777)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(1,107,326)		(97,888)
ADJUSTMENTS:			
ITC Amortization		(1,010)	
Amortization of Excess Deferred Taxes		(7,504)	
Tax Credits		(265)	
Other			
		<u>(8,780)</u>	
TOTAL			<u><u>378,404</u></u>

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	<u>GAS</u>	
2027		
ROR	3,204,463	
Net Operating Income (Return)	<u>7.41%</u>	237,451
RATEBASE	3,204,463	
WACost of Debt	<u>2.08%</u>	
Interest	(66,653)	
FEDERAL ADJUSTMENTS:		
	<u>GROSS</u>	<u>TAX</u>
Tax Depreciation	(132,481)	(27,821)
Fixed Charges - Operating (Interest Expense)	(66,653)	(13,997)
Deductible Repairs	(167,307)	(35,134)
Software Dev Costs	(21,624)	(4,541)
Cost of Removal	(3,401)	(714)
Ad Valorem Tax - Fiscal/Calendar	(2,049)	(430)
Section 199 Deduction	-	-
Preferred Dividend Deduction	-	-
Disallowed Transportation Fringe Benefits	88	18
Credit Addback and Other	7	2
P/Y CCFT	<u>(2,596)</u>	<u>(545)</u>
Total Federal Tax Adj. (Deduction)	(396,016)	(83,163)
STATE ADJUSTMENTS:		
Tax Depreciation	(136,301)	(12,049)
Fixed Charges - Operating (Interest Expense)	(66,653)	(5,892)
Deductible Repairs	(167,307)	(14,790)
Software Dev Costs	(33,801)	(2,988)
Cost of Removal	(11,909)	(1,053)
Ad Valorem Tax - Fiscal/Calendar	(2,049)	(181)
Preferred Dividend Deduction	-	-
Credit Addback and Other	-	-
Total State Tax Adj. (Deduction)	(418,020)	(36,953)
ADJUSTMENTS:		
ITC Amortization		-
Amortization of Excess Deferred Taxes		(1,447)
Tax Credits		(7)
Other		<u>(1,454)</u>
TOTAL		<u><u>115,880</u></u>

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		<u>ELECTRIC</u>	
2026		9,030,613	
ROR		7.41%	
Net Operating Income (Return)		9,030,613	669,168
RATEBASE		9,030,613	
WACost of Debt		2.08%	
Interest		(187,837)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>	
Tax Depreciation	(512,910)	(107,711)	
Fixed Charges - Operating (Interest Expense)	(187,837)	(39,446)	
Deductible Repairs	(166,716)	(35,010)	
Software Dev Costs	(57,170)	(12,006)	
Cost of Removal	(5,588)	(1,174)	
Ad Valorem Tax - Fiscal/Calendar	(7,222)	(1,517)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	582	122	
Credit Addback and Other	47	10	
P/Y CCFT	(34,304)	(7,204)	
Total Federal Tax Adj. (Deduction)	(971,119)	(7,204)	(203,935)
STATE ADJUSTMENTS:			
Tax Depreciation	(491,271)	(43,428)	
Fixed Charges - Operating (Interest Expense)	(187,577)	(16,582)	
Deductible Repairs	(166,716)	(14,738)	
Software Dev Costs	(82,108)	(7,258)	
Cost of Removal	(94,840)	(8,384)	
Ad Valorem Tax - Fiscal/Calendar	(7,222)	(638)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(1,029,735)	(638)	(91,029)
ADJUSTMENTS:			
ITC Amortization		(1,010)	
Amortization of Excess Deferred Taxes		(6,887)	
Tax Credits		(289)	
Other			
			(8,187)
TOTAL			366,018

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	<u>GAS</u>	
2026		
ROR	3,100,512	
Net Operating Income (Return)	<u>7.41%</u>	229,748
RATEBASE	3,100,512	
WACost of Debt	<u>2.08%</u>	
Interest	(64,491)	
FEDERAL ADJUSTMENTS:		
	<u>GROSS</u>	<u>TAX</u>
Tax Depreciation	(135,463)	(28,447)
Fixed Charges - Operating (Interest Expense)	(64,491)	(13,543)
Deductible Repairs	(157,899)	(33,159)
Software Dev Costs	(21,120)	(4,435)
Cost of Removal	(3,401)	(714)
Ad Valorem Tax - Fiscal/Calendar	(2,618)	(550)
Section 199 Deduction	-	-
Preferred Dividend Deduction	-	-
Disallowed Transportation Fringe Benefits	88	18
Credit Addback and Other	7	2
P/Y CCFT	(272)	(57)
Total Federal Tax Adj. (Deduction)	<u>(385,169)</u>	(80,885)
STATE ADJUSTMENTS:		
Tax Depreciation	(140,347)	(12,407)
Fixed Charges - Operating (Interest Expense)	(64,491)	(5,701)
Deductible Repairs	(157,899)	(13,958)
Software Dev Costs	(34,803)	(3,077)
Cost of Removal	(11,909)	(1,053)
Ad Valorem Tax - Fiscal/Calendar	(2,618)	(231)
Preferred Dividend Deduction	-	-
Credit Addback and Other	-	-
Total State Tax Adj. (Deduction)	<u>(412,067)</u>	(36,427)
ADJUSTMENTS:		
ITC Amortization		-
Amortization of Excess Deferred Taxes		(1,308)
Tax Credits		(7)
Other		-
		<u>(1,315)</u>
TOTAL		<u><u>111,121</u></u>

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		<u>ELECTRIC</u>	
2025		8,591,366	
ROR		7.45%	
Net Operating Income (Return)			640,057
RATEBASE		8,591,366	
WACost of Debt		1.96%	
Interest		(168,391)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>	
Tax Depreciation	(489,705)	(102,838)	
Fixed Charges - Operating (Interest Expense)	(168,391)	(35,362)	
Deductible Repairs	(202,857)	(42,600)	
Software Dev Costs	(68,359)	(14,355)	
Cost of Removal	(5,588)	(1,174)	
Ad Valorem Tax - Fiscal/Calendar	(17,054)	(3,581)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	582	122	
Credit Addback and Other	85	18	
P/Y CCFT	(17,365)	(3,647)	
Total Federal Tax Adj. (Deduction)	(968,652)		(203,417)
STATE ADJUSTMENTS:			
Tax Depreciation	(471,272)	(41,660)	
Fixed Charges - Operating (Interest Expense)	(168,126)	(14,862)	
Deductible Repairs	(202,857)	(17,933)	
Software Dev Costs	(108,104)	(9,556)	
Cost of Removal	(94,840)	(8,384)	
Ad Valorem Tax - Fiscal/Calendar	(17,054)	(1,508)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(1,062,253)		(93,903)
ADJUSTMENTS:			
ITC Amortization		(1,010)	
Amortization of Excess Deferred Taxes		(6,270)	
Tax Credits		(9,399)	
Other			
			(16,679)
TOTAL			326,057

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		<u>GAS</u>	
2025			
ROR		3,006,377	
Net Operating Income (Return)		<u>7.45%</u>	223,975
RATEBASE		3,006,377	
WACost of Debt		<u>1.96%</u>	
Interest		(58,925)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>	
Tax Depreciation	(133,583)	(28,053)	
Fixed Charges - Operating (Interest Expense)	(58,925)	(12,374)	
Deductible Repairs	(182,791)	(38,386)	
Software Dev Costs	(10,319)	(2,167)	
Cost of Removal	(3,401)	(714)	
Ad Valorem Tax - Fiscal/Calendar	(4,260)	(895)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	88	18	
Credit Addback and Other	13	3	
P/Y CCFT	<u>17,736</u>	<u>3,725</u>	
Total Federal Tax Adj. (Deduction)	(375,443)		(78,843)
STATE ADJUSTMENTS:			
Tax Depreciation	(150,332)	(13,289)	
Fixed Charges - Operating (Interest Expense)	(58,925)	(5,209)	
Deductible Repairs	(182,791)	(16,159)	
Software Dev Costs	(16,319)	(1,443)	
Cost of Removal	(11,909)	(1,053)	
Ad Valorem Tax - Fiscal/Calendar	(4,260)	(377)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(424,537)		(37,529)
ADJUSTMENTS:			
ITC Amortization		-	
Amortization of Excess Deferred Taxes		(1,168)	
Tax Credits		(13)	
Other			
		<u>(1,181)</u>	
TOTAL			<u><u>106,422</u></u>

Flow-Through Regulatory Federal and State Tax Depreciation on 2026-2028 Capital Additions

FEDERAL

Federal Flow-Through Tax Depreciation - ED	2025	2026	2027	2028
Vintages 2025 and Prior Depr	433,025	437,061	426,622	422,591
Depr Adj to 2025 VY Assets in 2028				1,980
2026 Depr. On 2026 Additions		17,286	36,609	40,974
2027 Depr. On 2026 & 2027 Additions			13,625	48,511
2028 Depr. On 2026 - 2028 Additions				16,252
Total Federal Flow-Through Tax Depr - ED	433,025	454,348	477,056	531,029

Federal Flow-Through Tax Depreciation - GAS	2025	2026	2027	2028
Vintages 2025 and Prior Depr	133,583	135,066	129,764	127,628
Depr Adj to 2025 VY Assets in 2028				9,893
2026 Depr. On 2026 Additions		398	1,470	1,485
2027 Depr. On 2026 & 2027 Additions			1,247	4,940
2028 Depr. On 2026 - 2028 Additions				3,654
Total Federal Flow-Through Tax Depr - Gas	133,583	135,463	132,481	147,610

Federal Flow-Through Tax Depreciation - GEN	2025	2026	2027	2028
Vintages 2025 and Prior Depr	56,680	58,134	57,163	49,121
Depr Adj to 2025 VY Assets in 2028				(17,309)
2026 Depr. On 2026 Additions		428	718	620
2027 Depr. On 2026 & 2027 Additions			144	267
2028 Depr. On 2026 - 2028 Additions				108
Total Federal Flow-Through Tax Depr - GEN	56,680	58,562	58,025	32,791

STATE

State Flow-Through Tax Depreciation - ED	2025	2026	2027	2028
Vintages 2025 and Prior Depr	428,954	413,184	378,487	341,796
2026 Additions		37,947	62,225	58,521
2027 Additions			81,342	72,454
2028 Additions				42,289
Total State Flow-Through Tax Depr - ED	428,954	451,131	492,054	515,041

State Flow-Through Tax Depreciation - GAS	2025	2026	2027	2028
Vintages 2025 and Prior Depr	150,332	138,486	126,019	113,344
2026 Additions		1,861	3,040	2,666
2027 Additions			7,242	9,820
2028 Additions				16,529
Total State Flow-Through Tax Depr - GAS	150,332	140,347	136,301	142,359

State Flow-Through Tax Depreciation - GEN	2025	2026	2027	2028
Vintages 2025 and Prior Depr	42,318	39,394	37,060	34,648
2026 Additions		746	1,417	1,275
2027 Additions			321	610
2028 Additions				277
Total State Flow-Through Tax Depr - GEN	42,318	40,140	38,799	36,810

Business Unit Name	Acq value	2025 Book Rate	2028 Book Rate	diff b/wm 25 & 28	(e) = (a) x (d)
1 Generation	1,283,497	4.28%	2.93%	-1.35%	(17,326)
2 Energy Supply	-	0.00%	0.00%	0.00%	-
3 Electric Transmission	9,705,665	N/A	N/A		-
4 Electric Distribution	14,952,287	3.78%	3.80%	0.01%	1,980
5 Gas Transmission	1,271,560	2.77%	2.65%	-0.12%	(1,617)
6 Gas Distribution	3,938,693	2.54%	2.63%	0.09%	11,510
7 San Diego Gas & Electric	<u>31,151,693</u>				<u>(5,433)</u>

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& Acct.	2028 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2028 RM BLM DEPR.	2028 Depreciation For 2028 Additions	(2028 Tax Investment Forecast	-	Other Basis Adj.) /	2028 Vintage Forecast	=	2028 RM BLM Depn on 2028 Add
Electric Distribution																
ED	950,921	(8,391)	5,445	(228,777)	0	0	719,198	14,042	18,566	*	(719,198	-	0	) /	950,921	= 14,042
	950,921	(8,391)	5,445	(228,777)	0	0	719,198	14,042								
Energy Storage																
ED	0	0	0	0	0	0	0	0	0	*	(0	-	0	) /	0	= 0
	0	0	0	0	0	0	0	0								
Gas Prod. Stor. & Tr.																
Gas	192,786	(9,108)	5,910	(35,844)	0	0	153,745	1,672	2,097	*	(153,745	-	0	) /	192,786	= 1,672
	192,786	(9,108)	5,910	(35,844)	0	0	153,745	1,672								
Common Furn.																
ED	336	(39)	25	0	0	0	322	7	7	*	(322	-	0	) /	336	= 7
Gas	336	(39)	25	0	0	0	322	7								
Common IT HW																
ED	23,062	(92)	60	0	0	0	23,029	1,674	1,676	*	(23,029	-	0	) /	23,062	= 1,674
Gas	23,062	(92)	60	0	0	0	23,029	1,674								
Common Other																
ED	4,809	(554)	359	0	0	0	4,615	97	101	*	(4,615	-	0	) /	4,809	= 97
Gas	4,809	(554)	359	0	0	0	4,615	97								
Common Structures																
ED	13,399	(1,543)	1,001	0	0	0	12,858	269	280	*	(12,858	-	0	) /	13,399	= 269
Gas	13,399	(1,543)	1,001	0	0	0	12,858	269								
Gas Distribution																
Gas	194,229	(1,691)	1,097	(141,398)	0	0	52,237	749	2,784	*	(52,237	-	0	) /	194,229	= 749
	194,229	(1,691)	1,097	(141,398)	0	0	52,237	749								
Gas Software																
Gas	61,218	(1,823)	1,183	0	(40,871)	0	19,707	529	1,643	*	(19,707	-	0	) /	61,218	= 529
	61,218	(1,823)	1,183	0	(40,871)	0	19,707	529								
ED Software																
ED	156,862	(4,719)	3,062	0	(108,593)	0	46,612	1,179	3,966	*	(46,612	-	0	) /	156,862	= 1,179
	156,862	(4,719)	3,062	0	(108,593)	0	46,612	1,179								
Generation Stearn																
Generation	(127)	0	0	0	0	0	(127)	(2)	-2	*	(-127	-	0	) /	-127	= -2
	(127)	0	0	0	0	0	(127)	(2)								
Generation Sola																
Generation	0	0	0	0	0	0	0	0	0	*	(0	-	0	) /	0	= 0
	0	0	0	0	0	0	0	0								
Generation Other																
Generation	5,650	(67)	44	0	0	0	5,626	110	110	*	(5,626	-	0	) /	5,650	= 110
	5,650	(67)	44	0	0	0	5,626	110								
Other																
	53,769	(1,603)	1,040	0	(19,881)	0	33,326	1,180	1,904	*	(33,326	-	0	) /	53,769	= 1,180
	53,769	(1,603)	1,040	0	(19,881)	0	33,326	1,180								
TOTALS	1,856,912	(29,629)	19,228	(406,019)	(169,345)	0	1,071,147	21,504	33,131							
ED Subtotal								16,552								
Gas Subtotal								3,664								
Generation Subtotal								108								
	(2)	0	(0)	0	0		(2)	0	(0)							
	check	check	check	check	check		check	check	check							

Common Allocator
Common Furniture 2%
Common Other 26%
Common Structures 72%

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	ELECTRIC Distrib	Energy Storage	GAS Prod. Stor. & Tr	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST & GEN	Gas Software	ED Software	Generation Steam	Generation Solar	Generation Other			
ADDITIONS	950,921	0	192,786	336	23,062	4,809	13,399	194,229	61,218	156,862	(127)	0	5,650	1,603,143	53,769	1,656,912
AFUDC	(8,391)	0	(9,108)	(39)	(92)	(554)	(1,543)	(1,691)	(1,823)	(4,719)	0	0	(67)	(28,026)	(1,603)	(29,629)
CAP. INT. & TAXES	5,445	0	5,910	25	60	359	1,001	1,097	1,183	3,062	0	0	44	18,187	1,040	19,228
REPAIRS	(228,777)	0	(35,844)	0	0	0	0	(141,398)	0	0	0	0	0	(406,019)	0	(406,019)
SOFTWARE	0	0	0	0	0	0	0	0	(40,871)	(108,593)	0	0	0	(149,464)	(19,881)	(169,345)
TAX BASIS	719,198	0	153,745	322	23,029	4,615	12,858	52,237	19,707	46,612	(127)	0	5,626	1,037,821	33,326	1,071,147
YR 1 RATE	3.33%	16.67%	4.55%	10.00%	16.67%	3.33%	1.67%	2.86%	33.33%	33.33%	3.57%	16.67%	5.00%			
DEPR.	23,974	0	6,989	32	3,838	154	215	1,492	6,568	15,536	(5)	0	281	59,075		2028
YR 2 RATE	6.45%	27.78%	8.68%	18.00%	27.78%	6.45%	3.28%	5.55%	33.33%	33.33%	6.89%	27.78%	9.50%			
DEPR.	46,352	0	13,342	58	6,397	297	422	2,900	6,568	15,536	(9)	0	535	92,308		2029
YR 3 RATE	6.02%	18.52%	7.89%	14.40%	18.52%	6.02%	3.17%	5.23%	33.33%	33.33%	6.40%	18.52%	8.55%			
DEPR.	43,267	0	12,130	46	4,265	278	408	2,734	6,568	15,536	(8)	0	481	85,705		2030
YR 4 RATE	5.62%	12.35%	7.17%	11.52%	12.35%	5.62%	3.06%	4.94%	0.00%	0.00%	5.94%	12.35%	7.70%			
DEPR.	40,383	0	11,028	37	2,843	259	393	2,578	0	0	(8)	0	433	57,947		2031
YR 5 RATE	5.24%	9.88%	6.52%	9.22%	9.88%	5.24%	2.96%	4.65%	0.00%	0.00%	5.52%	9.88%	6.93%			
DEPR.	37,693	0	10,026	30	2,274	242	381	2,431	0	0	(7)	0	390	53,459		2032
YR 6 RATE	4.89%	9.88%	5.93%	7.37%	9.88%	4.89%	2.86%	4.39%	0.00%	0.00%	5.12%	9.88%	6.23%			
DEPR.	35,183	0	9,114	24	2,274	226	368	2,292	0	0	(7)	0	351	49,825		2033
YR 7 RATE	4.57%	4.94%	5.39%	6.55%	4.94%	4.57%	2.77%	4.14%	0.00%	0.00%	4.76%	4.94%	5.61%			
DEPR.	32,839	0	8,285	21	1,137	211	356	2,161	0	0	(6)	0	316	45,320		2034
YR 8 RATE	4.26%	0.00%	4.90%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	0.00%	5.05%			

& Acct.	2027		Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST FORECAST	2027 RM BLM DERR.	2028 RM BLM DEPR.	2027 Depreciation For 2027 Additions	2027 Tax Investment	Other Basis Adj.	2027 Vintage Forecast	2027 RM BLM Depn on 2027 Adds	2028 Depreciation For 2027 Additions	2027 Tax Investment	Other Basis Adj.	2027 Vintage Forecast	2027 RM BLM Depn on 2027 Adds
	2027 Vintage FORECAST	AFUDC																	
Electric Distribution	800,026	(18,762)	12,175	(180,172)	0	0	633,268	11,333	30,647	14,675	*	{ 633,268 - 0 }	820,026	= 11,333	39,685	*	{ 633,268 - 0 }	820,026	= 30,647
	800,026	(18,762)	12,175	(180,172)	0	0	633,268	11,333	30,647										
Energy Storage	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	0										
Gas Prod. Stor. & Tr.	50,401	(296)	192	(34,777)	0	0	15,520	212	411	688	*	{ 15,520 - 0 }	50,401	= 212	1,334	*	{ 15,520 - 0 }	50,401	= 411
	50,401	(296)	192	(34,777)	0	0	15,520	212	411										
Common Furn.	(148)	(5)	3	0	0	0	(149)	(3)	(5)	-3	*	{ -149 - 0 }	-148	= -3	-6	*	{ -149 - 0 }	-148	= -6
	(148)	(5)	3	0	0	0	(149)	(3)	(5)										
Common IT HW	21,238	(592)	384	0	0	0	21,031	806	2,529	814	*	{ 21,031 - 0 }	21,238	= 806	2,554	*	{ 21,031 - 0 }	21,238	= 2,529
	21,238	(592)	384	0	0	0	21,031	806	2,529										
Common Other	(2,114)	(76)	50	0	0	0	(2,141)	(49)	(82)	-48	*	{ -2,141 - 0 }	-2,114	= -49	-81	*	{ -2,141 - 0 }	-2,114	= -82
	(2,114)	(76)	50	0	0	0	(2,141)	(49)	(82)										
Common Structures	(5,890)	(213)	138	0	0	0	(5,964)	(135)	(230)	-134	*	{ -5,964 - 0 }	-5,890	= -135	-227	*	{ -5,964 - 0 }	-5,890	= -230
	(5,890)	(213)	138	0	0	0	(5,964)	(135)	(230)										
Gas Distribution	176,843	(1,216)	789	(132,530)	0	0	43,886	545	1,283	2,195	*	{ 43,886 - 0 }	176,843	= 545	5,172	*	{ 43,886 - 0 }	176,843	= 1,283
	176,843	(1,216)	789	(132,530)	0	0	43,886	545	1,283										
Gas Software	47,920	(1,667)	1,082	(34,961)	0	0	12,374	274	2,475	1,061	*	{ 12,374 - 0 }	47,920	= 274	9,584	*	{ 12,374 - 0 }	47,920	= 2,475
	47,920	(1,667)	1,082	(34,961)	0	0	12,374	274	2,475										
ED Software	188,579	(11,263)	7,309	(100,401)	0	0	84,223	1,889	16,845	4,230	*	{ 84,223 - 0 }	188,579	= 1,889	37,716	*	{ 84,223 - 0 }	188,579	= 16,845
	188,579	(11,263)	7,309	(100,401)	0	0	84,223	1,889	16,845										
Generation Steam	(127)	0	0	0	0	0	(127)	(3)	(4)	-3	*	{ -127 - 0 }	-127	= -3	-4	*	{ -127 - 0 }	-127	= -4
	(127)	0	0	0	0	0	(127)	(3)	(4)										
Generation Solar	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	0										
Generation Other	6,538	(72)	47	0	0	0	6,512	147	271	148	*	{ 6,512 - 0 }	6,538	= 147	272	*	{ 6,512 - 0 }	6,538	= 271
	6,538	(72)	47	0	0	0	6,512	147	271										
Other	54,915	(3,108)	2,017	0	(17,006)	0	36,818	667	7,189	995	*	{ 36,818 - 0 }	54,915	= 667	10,723	*	{ 36,818 - 0 }	54,915	= 7,189
	54,915	(3,108)	2,017	0	(17,006)	0	36,818	667	7,189										
TOTALS	1,358,181	(37,270)	24,196	(347,479)	(152,368)	0	845,251	15,683	61,328	24,619					106,722				
ED Subtotal								13,626	48,931										
Gas Subtotal										1,237									
Generation Subtotal								144	267										
	1	0	(0)	0	0	1	0	0	0	0					0				
	check	check	check	check	check	check	check	check	check	check					check				

Common Allocation
Common Furniture 2%
Common Other 25%
Common Structures 72%

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2027 STATE DEPRECIATION CALCULATION

METHOD	200DB 30 Yr	200DB 6 Yr	200DB 22 Yr	200DB 10 Yr	200DB 6 Yr	200DB 30 Yr	S/L 45 Yr	200DB 35 Yr	S/L 3 Yr	S/L 3 Yr	200DB 28 Yr	200DB 6 Yr	200DB 20 Yr	Sub- Total	Other	TOTAL
	ELECTRIC Distrib	Energy Storage	GAS Prod. Stor. & Tr	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST & GEN	Gas Software	ED Software	Generation Steam	Generation Solar	Generation Other			
ADDITIONS	820,026	0	50,401	(148)	21,238	(2,114)	(5,890)	176,843	47,920	188,579	(127)	0	6,538	1,303,266	54,915	1,358,181
AFUDC	(18,762)	0	(296)	(5)	(592)	(76)	(213)	(1,216)	(1,667)	(11,263)	0	0	(72)	(34,162)	(3,108)	(37,270)
CAP. INT. & TAXES	12,175	0	192	3	384	50	138	789	1,082	7,309	0	0	47	22,169	2,017	24,186
REPAIRS	(180,172)	0	(34,777)	0	0	0	0	(132,530)	0	0	0	0	0	(347,479)	0	(347,479)
SOFTWARE	0	0	0	0	0	0	0	0	(34,961)	(100,401)	0	0	0	(135,362)	(17,006)	(152,368)
TAX BASIS	633,268	0	15,520	(149)	21,031	(2,141)	(5,964)	43,886	12,374	84,223	(127)	0	6,512	808,433	36,818	845,251
YR 1 RATE	3.33%	16.67%	4.55%	10.00%	16.67%	3.33%	1.67%	2.86%	33.33%	33.33%	3.57%	16.67%	5.00%			
DEPR.	21,109	0	706	(15)	3,505	(71)	(100)	1,254	4,124	28,072	(5)	0	326	58,905		2027
YR 2 RATE	6.45%	27.78%	8.68%	18.00%	27.78%	6.45%	3.28%	5.55%	33.33%	33.33%	6.89%	27.78%	9.50%			
DEPR.	40,814	0	1,347	(27)	5,842	(138)	(196)	2,436	4,124	28,072	(9)	0	619	82,884		2028
YR 3 RATE	6.02%	18.52%	7.89%	14.40%	18.52%	6.02%	3.17%	5.23%	33.33%	33.33%	6.40%	18.52%	8.55%			
DEPR.	38,097	0	1,225	(22)	3,895	(129)	(189)	2,297	4,124	28,072	(8)	0	557	77,919		2029
YR 4 RATE	5.62%	12.35%	7.17%	11.52%	12.35%	5.62%	3.06%	4.94%	0.00%	0.00%	5.94%	12.35%	7.70%			
DEPR.	35,558	0	1,113	(17)	2,596	(120)	(183)	2,166	0	0	(8)	0	501	41,607		2030
YR 5 RATE	5.24%	9.88%	6.52%	9.22%	9.88%	5.24%	2.96%	4.65%	0.00%	0.00%	5.52%	9.88%	6.93%			
DEPR.	33,190	0	1,012	(14)	2,077	(112)	(177)	2,042	0	0	(7)	0	451	38,462		2031
YR 6 RATE	4.89%	9.88%	5.93%	7.37%	9.88%	4.89%	2.86%	4.39%	0.00%	0.00%	5.12%	9.88%	6.23%			
DEPR.	30,979	0	920	(11)	2,077	(105)	(171)	1,925	0	0	(7)	0	406	36,015		2032
YR 7 RATE	4.57%	4.94%	5.39%	6.55%	4.94%	4.57%	2.77%	4.14%	0.00%	0.00%	4.76%	4.94%	5.61%			
DEPR.	28,915	0	836	(10)	1,038	(98)	(165)	1,816	0	0	(6)	0	365	32,692		2033
YR 8 RATE	4.26%	0.00%	4.90%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	0.00%	5.05%			

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2026 STATE DEPRECIATION CALCULATION

METHOD	200DB 30 Yr	200DB 6 Yr	200DB 22 Yr	200DB 10 Yr	200DB 6 Yr	200DB 30 Yr	S/L 45 Yr	200DB 35 Yr	S/L 3 Yr	S/L 3 Yr	200DB 28 Yr	200DB 6 Yr	200DB 20 Yr	Sub- Total	Other	TOTAL
	ELECTRIC Distrib	Energy Storage	GAS Prod. Stor. & Tr	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST & GEN	Gas Software	ED Software	Generation Steam	Generation Solar	Generation Other			
ADDITIONS	931,403	0	47,556	62	7,245	885	2,466	136,685	53,826	162,793	(127)	0	15,054	1,357,848	42,318	1,400,166
AFUDC	(6,437)	0	(278)	(25)	(396)	(355)	(990)	(713)	(2,998)	(7,610)	0	0	(123)	(19,925)	(1,944)	(21,869)
CAP. INT. & TAXES	4,177	0	181	16	257	231	642	463	1,946	4,938	0	0	80	12,930	1,262	14,192
REPAIRS	(166,716)	0	(34,798)	0	0	0	0	(123,101)	0	0	0	0	0	(324,616)	0	(324,616)
SOFTWARE	0	0	0	0	0	0	0	0	(51,369)	(124,964)	0	0	0	(176,333)	(24,987)	(201,320)
TAX BASIS	762,427	0	12,660	53	7,106	760	2,118	13,334	1,404	35,157	(127)	0	15,011	849,904	16,648	866,552
YR 1 RATE	3.33%	16.67%	4.55%	10.00%	16.67%	3.33%	1.67%	2.86%	33.33%	33.33%	3.57%	16.67%	5.00%			
DEPR.	25,415	0	576	5	1,184	25	35	381	468	11,718	(5)	0	751	40,554		2026
YR 2 RATE	6.45%	27.78%	8.68%	18.00%	27.78%	6.45%	3.28%	5.55%	33.33%	33.33%	6.89%	27.78%	9.50%			
DEPR.	49,138	0	1,099	10	1,974	49	69	740	468	11,718	(9)	0	1,426	66,682		2027
YR 3 RATE	6.02%	18.52%	7.89%	14.40%	18.52%	6.02%	3.17%	5.23%	33.33%	33.33%	6.40%	18.52%	8.55%			
DEPR.	45,868	0	999	8	1,316	46	67	698	468	11,718	(8)	0	1,283	62,462		2028
YR 4 RATE	5.62%	12.35%	7.17%	11.52%	12.35%	5.62%	3.06%	4.94%	0.00%	0.00%	5.94%	12.35%	7.70%			
DEPR.	42,810	0	908	6	877	43	65	658	0	0	(8)	0	1,155	46,515		2029
YR 5 RATE	5.24%	9.88%	6.52%	9.22%	9.88%	5.24%	2.96%	4.65%	0.00%	0.00%	5.52%	9.88%	6.93%			
DEPR.	39,959	0	826	5	702	40	63	620	0	0	(7)	0	1,040	43,247		2030
YR 6 RATE	4.89%	9.88%	5.93%	7.37%	9.88%	4.89%	2.86%	4.39%	0.00%	0.00%	5.12%	9.88%	6.23%			
DEPR.	37,298	0	751	4	702	37	61	585	0	0	(7)	0	936	40,366		2031
YR 7 RATE	4.57%	4.94%	5.39%	6.55%	4.94%	4.57%	2.77%	4.14%	0.00%	0.00%	4.76%	4.94%	5.61%			
DEPR.	34,812	0	682	3	351	35	59	552	0	0	(6)	0	842	37,330		2032
YR 8 RATE	4.26%	0.00%	4.90%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	0.00%	5.05%			

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ELECTRIC DISTRIBUTION AD VALOREM TAX

	Tax Year 2025	Tax Year 2026	Tax Year 2027	Tax Year 2028
Plant in Service	13,552,264	14,131,847	15,146,848	16,164,449
Materials & Supplies	137,709	201,011	174,700	216,788
Total Plant in Service per Books	13,689,973	14,332,858	15,321,548	16,381,238
Taxable Percentage (Note 1)	98.67%	98.67%	98.67%	98.67%
Taxable Plant in Service	13,507,897	14,142,231	15,117,771	16,163,367
Reserve for Depreciation per Books	4,748,606	4,893,853	5,233,312	5,603,107
Total Reserve for Depreciation	4,748,606	4,893,853	5,233,312	5,603,107
Taxable Percentage (Note 1)	98.00%	98.00%	98.00%	98.00%
Taxable Reserve for Depreciation	4,653,634	4,795,976	5,128,645	5,491,045
Historical Cost less Depreciation	8,854,263	9,346,255	9,989,126	10,672,322
100% Deferred Tax Reserve	597,040	600,140	585,354	573,445
Taxable Percentage (Note 2)	98.16%	98.16%	98.16%	98.16%
Taxable Deferred Tax Reserve	586,054	589,097	574,584	562,893
HCLD Less 100% of DTR	8,268,209	8,757,158	9,414,542	10,109,429
Adjustment for Income Approach Valuation (Note 3)	94.22%	94.22%	94.22%	94.22%
Assessed Value - Unitary	7,790,307	8,250,994	8,870,382	9,525,104
Non-Unitary Percentage	0.17%	0.17%	0.17%	0.17%
Assessed Value - Non-Unitary	13,244	14,027	15,080	16,193
Total Assessed Value	7,803,550	8,265,021	8,885,461	9,541,296
Average Tax Rate (Note 4)	1.9768%	2.0390%	2.1011%	2.1633%
Total Fiscal Year Ad Valorem Tax Expense	154,259	168,521	186,697	206,410
Misc. Ad Valorem Taxes (Note 5)	196	196	196	196
Total Fiscal Year Ad Valorem Taxes	154,455	168,717	186,893	206,606
Less:				
Non-Operating Taxes	408	408	408	408
Other Than Tax Expense	39	39	39	39
Fiscal Year Capitalized Tax on CWIP	7,344	6,584	6,512	6,767
Fiscal Year Ad Valorem Tax Expense - Operating	146,664	161,686	179,934	199,392
2nd Installment of Prior Year Tax Billed (April)	60,907	77,004	84,135	93,223
1st Installment of Current Year Tax Billed (December)	77,004	84,135	93,223	103,079
Less: Calendar Year Capitalized Tax on CWIP	7,522	6,862	6,306	6,718
Total Calendar Year Ad Valorem Tax Exp - Operating	130,389	154,277	171,052	189,584
Income Tax Adjustment	(16,275)	(7,409)	(8,882)	(9,808)

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

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

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

Note 4 - Tax rate inflated by 0.06% / year based on average tax rate inflation from 2019 to 2024.

Note 5 - Taxes paid directly to special districts.

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ELECTRIC GENERATION AD VALOREM TAX

	Tax Year 2025	Tax Year 2026	Tax Year 2027	Tax Year 2028
Plant in Service	1,169,375	1,181,231	1,196,286	1,202,696
Materials & Supplies	36,411	35,599	37,670	36,580
Total Plant in Service per Books	1,205,786	1,216,830	1,233,956	1,239,276
Taxable Percentage (Note 1)	98.67%	98.67%	98.67%	98.67%
Taxable Plant in Service	1,189,749	1,200,646	1,217,544	1,222,794
Reserve for Depreciation per Books	751,184	797,002	840,155	883,703
Total Reserve for Depreciation	751,184	797,002	840,155	883,703
Taxable Percentage (Note 1)	98.00%	98.00%	98.00%	98.00%
Taxable Reserve for Depreciation	736,160	781,062	823,352	866,029
Historical Cost less Depreciation	453,589	419,584	394,192	356,765
100% Deferred Tax Reserve	61,438	59,834	54,391	47,182
Taxable Percentage (Note 2)	98.16%	98.16%	98.16%	98.16%
Taxable Deferred Tax Reserve	60,308	58,733	53,390	46,313
HCLD Less 100% of DTR	393,281	360,852	340,802	310,452
Adjustment for Income Approach Valuation (Note 3)	94.22%	94.22%	94.22%	94.22%
Assessed Value - Unitary	370,549	339,994	321,103	292,507
Non-Unitary Percentage	0.17%	0.17%	0.17%	0.17%
Assessed Value - Non-Unitary	630	578	546	497
Total Assessed Value	371,179	340,572	321,649	293,005
Average Tax Rate (Note 4)	1.9768%	2.0390%	2.1011%	2.1633%
Fiscal Year Ad Valorem Tax Expense	7,337	6,944	6,758	6,339
Misc. Ad Valorem Taxes (Note 5)	2,262	2,262	2,262	2,262
Total Fiscal Year Ad Valorem Taxes	9,599	9,206	9,020	8,601
Less:				
Non-Operating Taxes	42	42	42	42
Other Than Tax Expense	6	6	6	6
Fiscal Year Capitalized Tax on CWIP	287	49	38	37
Fiscal Year Ad Valorem Tax Expense - Operating	9,264	9,109	8,934	8,515
2nd Installment of Prior Year Tax Billed (April)	4,233	4,776	4,579	4,486
1st Installment of Current Year Tax Billed (December)	4,776	4,579	4,486	4,276
Less: Calendar Year Capitalized Tax on CWIP	523	58	39	37
Total Calendar Year Ad Valorem Tax Exp - Operating	8,486	9,296	9,026	8,725
Income Tax Adjustment	(779)	187	92	210

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

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

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

Note 4 - Tax rate inflated by 0.06% / year based on average tax rate inflation from 2019 to 2024.

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

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GAS AD VALOREM TAX

	Tax Year 2025	Tax Year 2026	Tax Year 2027	Tax Year 2028
Plant in Service	4,989,412	5,335,599	5,575,127	5,854,380
Materials & Supplies	23,345	23,253	23,235	23,090
Total Plant in Service per Books	5,012,757	5,358,852	5,598,361	5,877,470
Taxable Percentage (Note 1)	98.67%	98.67%	98.67%	98.67%
Taxable Plant in Service	4,946,087	5,287,580	5,523,903	5,799,300
Reserve for Depreciation per Books	1,519,854	1,662,063	1,778,965	1,901,050
Total Reserve for Depreciation	1,519,854	1,662,063	1,778,965	1,901,050
Taxable Percentage (Note 1)	98.00%	98.00%	98.00%	98.00%
Taxable Reserve for Depreciation	1,489,457	1,628,822	1,743,386	1,863,029
Historical Cost less Depreciation	3,456,630	3,658,758	3,780,517	3,936,271
100% Deferred Tax Reserve	426,902	421,196	403,608	431,252
Taxable Percentage (Note 2)	98.16%	98.16%	98.16%	98.16%
Taxable Deferred Tax Reserve	419,047	413,446	396,182	423,317
HCLD Less 100% of DTR	3,037,583	3,245,313	3,384,335	3,512,953
Adjustment for Income Approach Valuation (Note 3)	94.22%	94.22%	94.22%	94.22%
Assessed Value - Unitary	2,862,011	3,057,734	3,188,721	3,309,905
Non-Unitary Percentage	0.17%	0.17%	0.17%	0.17%
Assessed Value - Non-Unitary	4,865	5,198	5,421	5,627
Total Assessed Value	2,866,876	3,062,932	3,194,142	3,315,532
Average Tax Rate (Note 4)	1.9768%	2.0390%	2.1011%	2.1633%
Total Fiscal Year Ad Valorem Tax Expense	56,672	62,452	67,114	71,726
Misc. Ad Valorem Taxes (Note 5)	73	73	73	73
Total Fiscal Year Ad Valorem Taxes	56,745	62,525	67,187	71,799
Less:				
Non-Operating Taxes	156	156	156	156
Other Than Tax Expense	15	15	15	15
Fiscal Year Capitalized Tax on CWIP	3,818	2,077	2,632	2,935
Fiscal Year Ad Valorem Tax Expense - Operating	52,756	60,277	64,384	68,693
2nd Installment of Prior Year Tax Billed (April)	23,057	28,287	31,177	33,508
1st Installment of Current Year Tax Billed (December)	28,287	31,177	33,508	35,814
Less: Calendar Year Capitalized Tax on CWIP	2,848	1,805	2,350	2,914
Total Calendar Year Ad Valorem Tax Exp - Operating	48,496	57,659	62,335	66,408
Income Tax Adjustment	(4,260)	(2,618)	(2,049)	(2,285)

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

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

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

Note 4 - Tax rate inflated by 0.06% / year based on average tax rate inflation from 2019 to 2024.

Note 5 - Taxes paid directly to special districts.

Ad Valorem Tax Rate Inflation

Purpose: To calculate average tax rate in 2028 using a 5-year trend.

	<u>Revised</u>
A 2024/2025 Average Tax Rate	1.9145956%
B 2019/2020 Average Tax Rate	1.6036763%
C 5 Year Increase (A - B)	0.3109194%
D Average Increase (C / 5)	0.0621839%
Estimated 2025/2026 Average Tax Rate	1.9767795%
Estimated 2026/2027 Average Tax Rate	2.0389634%
Estimated 2027/2028 Average Tax Rate	2.1011472%
Estimated 2028/2029 Average Tax Rate	2.1633311%

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O&M Payroll Taxes (ED and Gen)

	184,223
2025 Ratio (Payroll tax/Payroll)	6.55%
2025 Payroll Taxes	<u>12,067</u>
2026 Payroll	206,710
2026 Shared Payroll	14,005
2026 Ratio	6.63%
2026 Payroll Taxes	<u>14,633</u>
2027 Payroll	216,834
2027 Shared Payroll	14,057
2027 Ratio	6.63%
2027 Payroll Taxes	<u>15,308</u>
2028 Payroll	225,906
2028 Shared Payroll	14,457
2028 Ratio	6.66%
2028 Payroll Taxes	<u>16,008</u>

Capital Payroll Taxes (ED and Gen)

	ED and Gen	Common Allocated to Electric	Gas	Allocated Common	(To Capital OH Pool) Payl Taxes
2026 Capital Labor (Excl. Billed Capital)	200,133	9,226	47,767	4,944	
2026 Non-Shared Labor O&M Reassigned to Capital	40,849	N/A	17,556	N/A	
2026 Shared Labor O&M Reassigned to Capital	2,904	N/A	1,225	N/A	
Total 2026 Capital Labor	243,886	9,226	66,548	4,944	
2026 Ratio	6.63%	6.63%	6.63%	6.63%	
2026 Capital Payroll Taxes	<u>16,170</u>	<u>612</u>	<u>4,412</u>	<u>328</u>	<u>21,521</u>
2027 Capital Labor (Excl. Billed Capital)	203,275	10,227	47,664	5,481	
2027 Non-Shared Labor O&M Reassigned to Capital	43,045	N/A	18,561	N/A	
2027 Shared Labor O&M Reassigned to Capital	2,940	N/A	1,238	N/A	
Total 2027 Capital Labor	249,260	10,227	67,462	5,481	
2027 Ratio	6.63%	6.63%	6.63%	6.63%	
2027 Capital Payroll Taxes	<u>16,526</u>	<u>678</u>	<u>4,473</u>	<u>363</u>	<u>22,040</u>
2028 Capital Labor (Excl. Billed Capital)	221,106	10,082	51,754	5,403	
2028 Non-Shared Labor O&M Reassigned to Capital	45,173	N/A	19,537	N/A	
2028 Shared Labor O&M Reassigned to Capital	3,012	N/A	1,269	N/A	
Total 2028 Capital Labor	269,291	10,082	72,560	5,403	
2028 Ratio	6.66%	6.66%	6.66%	6.66%	
2028 Capital Payroll Taxes	<u>17,935</u>	<u>671</u>	<u>4,832</u>	<u>360</u>	<u>23,799</u>

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O&M Payroll Taxes (Gas)

	91,155
2025 Ratio (Payroll tax/Payroll)	<u>6.55%</u>
2025 Payroll Taxes	<u><u>5,971</u></u>
2026 Payroll	102,233
2026 Shared Payroll	7,178
2026 Ratio	<u>6.63%</u>
2026 Payroll Taxes	<u><u>7,254</u></u>
2027 Payroll	106,837
2027 Shared Payroll	7,200
2027 Ratio	<u>6.63%</u>
2027 Payroll Taxes	<u><u>7,561</u></u>
2028 Payroll	111,166
2028 Shared Payroll	7,407
2028 Ratio	<u>6.66%</u>
2028 Payroll Taxes	<u><u>7,897</u></u>

Capital Payroll Taxes

	<u>Gas</u>	<u>Allocated Common</u>
2026 Capital Labor (Excl. Billed Capital)	47,767	4,944
2026 Non-Shared Labor O&M Reassigned to Capital	17,556	N/A
2026 Shared Labor O&M Reassigned to Capital	<u>1,225</u>	N/A
Total 2026 Capital Labor	66,548	4,944
2026 Ratio	<u>6.63%</u>	6.63%
2026 Capital Payroll Taxes	<u><u>4,412</u></u>	<u><u>328</u></u>
2027 Capital Labor (Excl. Billed Capital)	47,664	5,481
2027 Non-Shared Labor O&M Reassigned to Capital	18,561	N/A
2027 Shared Labor O&M Reassigned to Capital	<u>1,238</u>	N/A
Total 2027 Capital Labor	67,462	5,481
2027 Ratio	<u>6.63%</u>	6.63%
2027 Capital Payroll Taxes	<u><u>4,473</u></u>	<u><u>363</u></u>
2028 Capital Labor (Excl. Billed Capital)	51,754	5,403
2028 Non-Shared Labor O&M Reassigned to Capital	19,537	N/A
2028 Shared Labor O&M Reassigned to Capital	<u>1,269</u>	N/A
Total 2028 Capital Labor	72,560	5,403
2028 Ratio	<u>6.66%</u>	6.66%
2028 Capital Payroll Taxes	<u><u>4,832</u></u>	<u><u>360</u></u>

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San Diego Gas & Electric
2028 General Rate Case - Application
Composite Payroll Tax Rate

	2025	2026	2027	2028
Social Security Tax				
SS Wage Base	176,100	183,600	190,800	198,900
SS Wages	645,351,351	660,557,890	682,140,708	706,165,121
SS Tax Rate	6.20%	6.20%	6.20%	6.20%
SS Taxes	40,011,784	40,954,589	42,292,724	43,782,237
Medicare Wage Base	N/A	N/A	N/A	N/A
Medicare Wages	804,513,201	804,513,337	829,869,526	854,550,971
Medicare Tax Rate	1.45%	1.45%	1.45%	1.45%
Medicare Taxes	11,665,441	11,665,443	12,033,108	12,390,989
FUI Wage Base	7,000	7,000	7,000	7,000
FUI Wages	29,745,495	31,476,006	31,477,015	31,477,997
FUI Tax Rate	1.80%	0.60%	0.60%	0.60%
FUI Taxes	535,419	188,856	188,862	188,868
CA-SUI Wage Base	7,000	7,000	7,000	7,000
CA-SUI Wages	29,523,490	31,273,006	31,274,015	31,274,997
CA-SUI Tax Rate	1.60%	1.60%	1.60%	1.60%
CA-SUI Taxes	472,376	500,368	500,384	500,400
CA-SUI ETT Tax Rate	0.10%	0.10%	0.10%	0.10%
CA-SUI ETT Taxes	29,523	31,273	31,274	31,275
NV-SUI Wage Base	41,800	43,700	45,700	47,800
NV-SUI Wages	1,135,832	1,267,300	1,325,300	1,386,200
NV-SUI Tax Rate	0.60%	0.60%	0.60%	0.60%
NV-SUI Taxes	6,815	7,604	7,952	8,317
Total Employer Payroll Tax	52,721,358	53,348,133	55,054,304	56,902,086
Medicare Wages	804,513,201	804,513,337	829,869,526	854,550,971
Composite Rate	6.55%	6.63%	6.63%	6.66%

San Diego Gas & Electric Company Deferred Tax File

Workbook Name: [taxSDGEDeferred.xlsx](#)

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

Worksheet

#	Worksheet Title	Worksheet Description
1	TotalSDGEDeferredTaxes	Summary sheet for forecasted weighted average deferred tax balances.
2	2028DEFTAXES	2028 forecasted weighted average deferred tax calculation.
3	2027DEFTAXES	2027 forecasted weighted average deferred tax calculation.
4	2026DEFTAXES	2026 forecasted weighted average deferred tax calculation.
5	2025DEFTAXES	2025 forecasted weighted average deferred tax calculation.
6	RMFEDTAXDepr	2026 - 2028 Ratemaking Federal Tax Depreciation.
7	2028RMFedDeprOnAdds	2028 Area 97 depreciation calculation on forecasted adds.
8	2027RMFedDeprOnAdds	2027 Area 97 depreciation calculation on forecasted adds.
9	2026RMFedDeprOnAdds	2026 Area 97 depreciation calculation on forecasted adds.
10	CapInterest	1986 TRA - Capitalized Interest Adjustment on forecasted adds.
11	TaxDeprCapInterestED	Depreciation effect of Capitalized Interest Adjustment for ED
12	TaxDeprCapInterestGas	Depreciation effect of Capitalized Interest Adjustment for Gas
13	TaxDeprCapInterestGEN	Depreciation effect of Capitalized Interest Adjustment for GEN
14	TotalSDGEDeferredTaxesShrdSvcs	Summary sheet for forecasted weighted average deferred tax balances.
15	2028DEFTAXESShrdSvcs	2028 forecasted weighted average deferred tax calculation for shared services.
16	2027DEFTAXESShrdSvcs	2027 forecasted weighted average deferred tax calculation for shared services.
17	2026DEFTAXESShrdSvcs	2026 forecasted weighted average deferred tax calculation for shared services.
18	2025DEFTAXESShrdSvcs	2025 forecasted weighted average deferred tax calculation for shared services.
19	RMFEDTAXDeprShrdSvcs	2026 - 2028 Ratemaking Federal Tax Depreciation for shared services.
20	2028RMFedDeprOnAddsShrdSvcs	2028 Area 97 depreciation calculation on forecasted adds for shared services.
21	2027RMFedDeprOnAddsShrdSvcs	2027 Area 97 depreciation calculation on forecasted adds for shared services.
22	2026RMFedDeprOnAddsShrdSvcs	2026 Area 97 depreciation calculation on forecasted adds for shared services.
23	2025RMFedDeprOnAddsShrdSvcs	2025 Area 97 depreciation calculation on forecasted adds for shared services.
24	CapInterestShrdSvcs	1986 TRA - Capitalized Interest Adjustment on forecasted shared service adds.
25	TaxDeprCapInterestSSFur&Comm	Depreciation effect of Capitalized Interest Adjustment for Shared Furniture and Communication Equipment
26	TaxDeprCapInterestSSComp	Depreciation effect of Capitalized Interest Adjustment for Shared Computer Equipment
27	TaxDeprCapInterestSSStrcts	Depreciation effect of Capitalized Interest Adjustment for Shared Structures
28	TaxDeprCapInterestSSSoft	Depreciation effect of Capitalized Interest Adjustment for Shared Software
29	TaxDeprCapInterestSSSET	Depreciation effect of Capitalized Interest Adjustment for Electric Telecommunication Equipment
30	TaxDeprCapInterestSSGT	Depreciation effect of Capitalized Interest Adjustment for Gas Telecommunication Equipment
31	IN_SDGE_NOL	Input for NOL calculation

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

	<u>ED</u>	<u>GAS</u>	<u>GENERATION</u>
Weighted Average Deferred Tax Balance - 2025	(403,251)	(359,461)	(38,285)
Weighted Average Deferred Tax Balance - 2026	(405,710)	(354,451)	(36,630)
Weighted Average Deferred Tax Balance - 2027	(398,053)	(348,577)	(31,344)
Weighted Average Deferred Tax Balance - 2028	(392,152)	(377,688)	(25,738)
Ending Deferred Tax Balance - 2025	(407,665)	(357,192)	(37,754)
Ending Deferred Tax Balance - 2026	(399,196)	(340,912)	(32,882)
Ending Deferred Tax Balance - 2027	(394,243)	(370,003)	(26,220)
Ending Deferred Tax Balance - 2028	(385,158)	(399,538)	(24,125)

TotalSDGEDeferredTaxes

San Diego Gas & Electric Company
2028 Deferred Taxes

	ED	GAS	GENERATION
DEFERRED TAX BALANCE @ 12/31/2027	(394,243)	(370,003)	(26,220)
RM BLM 2028 DEPR ON 1981-2025 VINTAGES	424,571	137,521	31,795
RM FED TAX 2028 DEPR ON 1981-2025 VINTAGES	305,255	59,754	20,076
	119,322	77,767	11,120
	21%	21%	21%
State Tax Depr. Adj. (Related to Norm. 481a Adj.)	25,058	16,331	2,335
2028 FORECASTED CAPITAL ADDITIONS	1,134,871	462,749	5,523
2028 RM BLM DEPRECIATION ON 2028 - 2028 CAPITAL ADDITIONS	106,458	10,089	995
2028 RM TAX DEPRECIATION ON 2028 - 2028 CAPITAL ADDITIONS	137,218	31,902	2,161
	21%	21%	21%
TAX RATE	(80,800)	(21,814)	(1,166)
DEFERRED TAX ON CAPITAL ADDITIONS - DR/(CR)	(16,972)	(4,581)	(245)
DEFERRED TAX ON CAPITAL ADDITIONS AND 2025 ADJUSTMENTS	(16,972)	(4,581)	(245)
1986 TRA - CAPITALIZED INTEREST	999	1,120	5
OTHER ADJUSTMENTS	-	(46,256)	-
DEFERRED TAX BALANCE @ 12/31/2028	(385,158)	(369,538)	(24,125)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(392,152)	(377,688)	(25,738)

NET OPERATING LOSS

	ED	GAS	GENERATION	Total
BOOK INCOME BEFORE TAXES	865,838	263,359	47,861	1,177,057
ADD BACK DEPRECIATION	134,524	225,345	81,455	1,071,124
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,650,162	488,703	109,316	2,248,181
FEDERAL ADJUSTMENTS				
FED ADJ OTHER THAN INTEREST AND PY CCFY	(849,844)	(368,275)	(32,580)	(1,250,500)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(201,423)	(69,776)	(8,160)	(279,359)
PY CCFY	(41,003)	(3,871)	-	(44,874)
ADD BACK BLM TAX DEPRECIATION	531,029	147,610	32,791	711,429
SUBTRACT TAX DEPRECIATION (BONUS)	(492,527)	(61,656)	(22,837)	(577,020)
TOTAL FEDERAL TAX ADJUSTMENTS	(1,063,168)	(373,968)	(36,165)	(1,473,301)
FEDERAL TAXABLE INCOME(LOSS)	586,994	114,736	73,151	774,881
FEDERAL TAX RATE	21%	21%	21%	21%
TAX LIABILITY / (UN)UTILIZED DTA	123,369	24,094	15,362	162,825
UNUTILIZED DTA CARRIED BACK TO 2026	0	0	0	0
UNUTILIZED DTA CARRIED BACK TO 2027	0	0	0	0
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0	0	0	0
UNUTILIZED DTA CARRIED FWD FROM PRIOR YRS	0	0	0	0
FEDERAL TAX DEPRECIATION:				
DEPRECIATION ON PRE-2025 VINTAGES	(305,249)	(59,754)	(20,076)	(385,079)
DEPRECIATION ON 2028 ADDITIONS	(63,288)	(2,957)	(1,275)	(67,520)
DEPRECIATION ON 2027 ADDITIONS	(77,945)	(10,995)	(610)	(89,549)
DEPRECIATION ON 2028 CAPITAL ADDITIONS	(65,548)	(17,651)	(277)	(83,476)
TOTAL TAX DEPRECIATION	(492,527)	(91,656)	(22,837)	(607,020)

	ED	GAS
	366	366
	(394,243)	(370,003)
jan	757 0.9153 693 335 (393,550)	(2,782) 0.9153 (2,546) 335 (372,550)
feb	757 0.8306 629 304 (392,521)	(2,752) 0.8306 (2,311) 304 (374,861)
mar	757 0.7541 571 276 (392,350)	(2,782) 0.7541 (2,098) 276 (375,959)
apr	757 0.6894 507 245 (391,844)	(2,752) 0.6894 (1,862) 245 (376,821)
may	757 0.5874 445 215 (391,099)	(2,752) 0.5874 (1,638) 215 (380,455)
jun	757 0.5027 381 184 (391,018)	(2,782) 0.5027 (1,399) 184 (381,854)
jul	757 0.4208 319 154 (390,700)	(2,752) 0.4208 (1,171) 154 (383,034)
aug	757 0.3361 254 123 (390,445)	(2,782) 0.3361 (955) 123 (383,959)
sep	757 0.2514 190 92 (390,255)	(2,752) 0.2514 (699) 92 (384,659)
oct	757 0.1694 126 62 (390,137)	(2,752) 0.1694 (471) 62 (385,130)
nov	757 0.0847 64 31 (390,083)	(2,782) 0.0847 (236) 31 (385,366)
dec	757 0.0027 2 1 (390,081)	(2,782) 0.0027 (8) 1 (385,373)

Prorated Additions	4,182	(15,370)
Beginning of year balance	(394,243)	(370,003)
Prorated end of year balance	(390,061)	(385,373)
Average	(392,152)	(377,688)

	GENERATION
	366
	(26,220)
jan	175 0.9153 160 335 (25,061)
feb	175 0.8306 145 304 (25,916)
mar	175 0.7541 132 276 (25,784)
apr	175 0.6894 117 245 (25,667)
may	175 0.5874 103 215 (25,546)
jun	175 0.5027 88 184 (25,477)
jul	175 0.4208 73 154 (25,403)
aug	175 0.3361 58 123 (25,340)
sep	175 0.2514 44 92 (25,301)
oct	175 0.1694 30 62 (25,271)
nov	175 0.0847 15 31 (25,256)
dec	175 0.0027 0 1 (25,256)

Prorated Additions	965
Beginning of year balance	(26,220)
Prorated end of year balance	(25,256)
Average	(25,738)

San Diego Gas & Electric Company
2027 Deferred Taxes

	ED	GAS	GENERATION	
DEFERRED TAX BALANCE @ 12/31/2026	(399,196)	(340,912)	(32,882)	
RM BLM 2027 DEPR ON 1981-2025 VINTAGES	426,622	129,764	57,163	
RM FED TAX 2027 DEPR ON 1981-2025 VINTAGES	343,024	(69,371)	(24,961)	
	83,597	60,393	32,572	
	21%	21%	21%	
State Tax Depr. Adj. (Related to Norm. 481a Adj.)	17,555		12,683	6,840
2027 FORECASTED CAPITAL ADDITIONS	1,017,126	279,730	6,411	
2027 RM BLM DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS (D)	50,434	2,717	862	
2027 RM TAX DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS (D)	152,765	(11,423)	(7,758)	
TAX RATE (D-D)	(72,329)	(8,706)	(876)	
	21%	21%	21%	
DEFERRED TAX ON CAPITAL ADDITIONS - DR/(CR)	(15,189)	(1,828)	(184)	
DEFERRED TAX ON CAPITAL ADDITIONS AND 2025 ADJUSTMENTS	(15,189)	(1,828)	(184)	
1986 TRA - CAPITALIZED INTEREST OTHER ADJUSTMENTS	2,587	270	6	
	-	(44,330)	-	
DEFERRED TAX BALANCE @ 12/31/2027	(394,243)	(370,003)	(26,220)	
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(398,053)	(348,577)	(31,344)	

NET OPERATING LOSS

	ED	2027 GAS	GENERATION	Total
BOOK INCOME BEFORE TAXES	625,955	253,620	41,645	1,221,220
ADD BACK DEPRECIATION	705,228	208,107	65,510	979,865
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,531,241	461,787	108,156	2,501,384
FEDERAL ADJUSTMENTS				
FED ADJ OTHER THAN INTEREST AND PY CCFT	(738,177)	(328,766)	(57,533)	(1,122,876)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(189,472)	(69,033)	(7,998)	(266,145)
PY CCFT	(61,031)	(2,596)	(5,454)	(69,081)
ADD BACK BLM TAX DEPRECIATION	477,056	132,481	58,025	667,561
SUBTRACT TAX DEPRECIATION (BONUS)	(465,788)	(89,794)	(26,328)	(581,910)
TOTAL FEDERAL TAX ADJUSTMENTS	(967,411)	(344,311)	(99,698)	(1,341,420)
FEDERAL TAXABLE INCOME/(LOSS)	573,830	117,476	68,458	759,764
FEDERAL TAX RATE	21%	21%	21%	21%
TAX LIABILITY / (UN-UTILIZED DTA)	120,504	24,670	14,376	159,550
UNUTILIZED DTA CARRIED BACK TO 2025	-	-	-	-
UNUTILIZED DTA CARRIED BACK TO 2026	-	-	-	-
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	-	-	-	-
UNUTILIZED DTA CARRIED FWD FROM PRIOR YRS	-	-	-	-
UNUTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	-	-	-	-
FEDERAL TAX DEPRECIATION				
DEPRECIATION ON PRE-2025 VINTAGES	(343,024)	(69,371)	(24,961)	(437,356)
DEPRECIATION ON 2026 ADDITIONS	(69,318)	(3,469)	(1,417)	(74,204)
DEPRECIATION ON 2027 ADDITIONS	(54,446)	(7,854)	(321)	(62,720)
DEPRECIATION ON 2028 CAPITAL ADDITIONS	-	-	-	-
TOTAL TAX DEPRECIATION	(466,788)	(80,794)	(26,328)	(573,910)

	ED			GAS		
	365			365		
jan	413	0.9178	379	335	(398,817)	(340,912)
feb	413	0.8529	344	304	(398,473)	(343,452)
mar	413	0.7562	312	278	(398,161)	(345,795)
apr	413	0.6712	277	245	(397,884)	(347,849)
may	413	0.5890	243	215	(397,641)	(349,706)
jun	413	0.5041	208	184	(397,433)	(351,336)
jul	413	0.4219	174	154	(397,259)	(352,731)
aug	413	0.3370	139	123	(397,120)	(353,899)
sep	413	0.2521	104	92	(397,016)	(354,831)
oct	413	0.1699	70	62	(396,946)	(355,529)
nov	413	0.0849	35	31	(396,911)	(356,091)
dec	413	0.0027	1	1	(396,909)	(356,241)
Prorated Additions			2,287			(15,329)
Beginning of year balance			(399,196)			(340,912)
Prorated end of year balance			(396,909)			(356,241)
Average			(398,053)			(348,577)

	GENERATION				
	365				
jan	555	0.9178	510	335	(32,882)
feb	555	0.8529	462	304	(32,373)
mar	555	0.7562	420	278	(31,910)
apr	555	0.6712	373	245	(31,480)
may	555	0.5890	327	215	(31,118)
jun	555	0.5041	280	184	(30,711)
jul	555	0.4219	234	154	(30,277)
aug	555	0.3370	187	123	(30,048)
sep	555	0.2521	140	92	(29,950)
oct	555	0.1699	84	62	(29,855)
nov	555	0.0849	47	31	(29,808)
dec	555	0.0027	2	1	(29,807)
Prorated Additions			3,075		
Beginning of year balance			(32,882)		
Prorated end of year balance			(29,807)		
Average			(31,344)		

San Diego Gas & Electric Company
2025 Deferred Taxes

	ED	GAS	GENERATION
DEFERRED TAX BALANCE @ 12/31/2025	(407,665)	(357,192)	(37,754)
RM BLM 2026 DEPR ON 1981-2025 VINTAGES	437,061	135,066	58,134
RM FED TAX 2026 DEPR ON 1981-2025 VINTAGES	370,054	79,098	34,660
	57,977	56,368	23,468
	21%	21%	21%
State Tax Depr. Adj. (Related to Norm. 481a Adj.)	12,175	11,837	4,828
2026 FORECASTED CAPITAL ADDITIONS	1,101,135	241,796	14,927
2026 RM BLM DEPRECIATION ON 2026 CAPITAL ADDITIONS	17,286	398	428
2026 RM TAX DEPRECIATION ON 2026 CAPITAL ADDITIONS	41,274	2,116	746
TAX RATE	(23.98%)	-1720.707	(318)
	21%	21%	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR / (CR)	(5,037)	(861)	(66.77)
DEFERRED TAX ON CAPITAL ADDITIONS AND 2025 ADJUSTMENTS	(5,037)	(861)	(66.77)
1986 TRA - CAPITALIZED INTEREST	1,331	400	11
OTHER ADJUSTMENTS	-	-	-
DEFERRED TAX BALANCE @ 12/31/2026	(389,196)	(340,912)	(32,882)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(405,710)	(354,451)	(36,630)

NET OPERATING LOSS

	ED	GAS	GENERATION	Total
BOOK INCOME BEFORE TAXES	785,099	242,846	45,146	1,073,081
ADD BACK DEPRECIATION	(607,228)	(139,553)	(65,193)	(811,974)
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,445,346	441,439	119,339	1,997,125
FEDERAL ADJUSTMENTS				
FED ADJ OTHER THAN INTEREST AND PY CCFT	(890,803)	(320,407)	(58,375)	(1,069,385)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(179,255)	(64,491)	(8,562)	(252,307)
PY CCFT	(54,304)	(772)	-	(55,076)
ADD BACK BLM TAX DEPRECIATION	454,348	135,463	58,562	648,373
SUBTRACT TAX DEPRECIATION (BONUS)	(420,368)	(80,816)	(35,412)	(536,596)
TOTAL FEDERAL TAX ADJUSTMENTS	(890,179)	(330,521)	(43,806)	(1,244,506)
FEDERAL TAXABLE INCOME/(LOSS)	575,174	110,918	66,533	752,624
FEDERAL TAX RATE	21%	21%	21%	21%
TAX LIABILITY / (UN-UTILIZED DTA)	120,787	23,293	13,972	158,051
UNUTILIZED DTA CARRIED BACK TO 2024	0	0	0	0
UNUTILIZED DTA CARRIED BACK TO 2025	0	0	0	0
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0	0	0	0
UNUTILIZED DTA CARRIED FWD FROM PRIOR YRS	0	0	0	0
UNUTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	0	0	0	0
FEDERAL TAX DEPRECIATION:				
DEPRECIATION ON PRE-2025 VINTAGES	(379,084)	(78,698)	(34,695)	(492,448)
DEPRECIATION ON 2026 ADDITIONS	(41,274)	(2,118)	(746)	(44,138)
DEPRECIATION ON 2027 ADDITIONS	-	-	-	-
DEPRECIATION ON 2028 CAPITAL ADDITIONS	-	-	-	-
TOTAL TAX DEPRECIATION	(420,358)	(80,816)	(35,412)	(536,586)

	ED				GAS				
	365				365				
jan	706	0.9178	648	335	990	0.9178	908,287,359	335	(357,192)
feb	706	0.8529	588	304	990	0.8529	824	304	(356,284)
mar	706	0.7562	534	278	990	0.7562	748	276	(354,711)
apr	706	0.6712	474	245	990	0.6712	664	245	(354,047)
may	706	0.5890	416	215	990	0.5890	583	215	(353,464)
jun	706	0.5041	356	184	990	0.5041	499	184	(352,965)
jul	706	0.4219	298	154	990	0.4219	418	154	(352,548)
aug	706	0.3370	238	123	990	0.3370	333	123	(352,214)
sep	706	0.2521	178	92	990	0.2521	249	92	(351,965)
oct	706	0.1699	120	62	990	0.1699	168	62	(351,797)
nov	706	0.0849	60	31	990	0.0849	84	31	(351,713)
dec	706	0.0027	2	1	990	0.0027	3	1	(351,710)

Prorated Additions	3,910	5,482
Beginning of year balance	(407,665)	(357,192)
Prorated end of year balance	(403,755)	(351,710)
Average	(405,710)	(354,451)

	GENERATION			
	365			
jan	406	0.9178	373	335
feb	406	0.8529	338	304
mar	406	0.7562	307	278
apr	406	0.6712	273	245
may	406	0.5890	239	215
jun	406	0.5041	205	184
jul	406	0.4219	171	154
aug	406	0.3370	137	123
sep	406	0.2521	102	92
oct	406	0.1699	69	62
nov	406	0.0849	34	31
dec	406	0.0027	1	1

Prorated Additions	2,249
Beginning of year balance	(37,754)
Prorated end of year balance	(35,505)
Average	(36,630)

San Diego Gas & Electric Company
 2025 Deferred taxes

	ED	GAS	GENERATION
Deferred Tax Balance @ 12/31/2024	(398,838)	(361,730)	(38,815)
Deferred Tax Balance @ 12/31/2025	(407,665)	(357,192)	(37,754)
Weighted Average Deferred Tax Balance	(403,251)	(359,461)	(38,285)

BOOK INCOME BEFORE TAXES	992,848
ADD BACK DEPRECIATION	885,063
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,877,911
FEDERAL ADJUSTMENTS	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(1,117,151)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(227,316)
PY CCFT	371
ADD BACK BLM TAX DEPRECIATION (Recorded)	623,288
SUBTRACT TAX DEPRECIATION (INCL. BONUS)	(537,456)
TOTAL FEDERAL TAX ADJUSTMENTS	(1,258,263)
FEDERAL TAXABLE INCOME/(LOSS)	619,647
FEDERAL TAX RATE	21%
TAX LIABILITY / (UN-UTILIZED DTA)	130,126
UN-UTILIZED DTA CARRIED BACK TO 2023	0
UN-UTILIZED DTA CARRIED BACK TO 2024	0
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	0
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	0
FEDERAL TAX DEPRECIATION (Recorded):	(537,456)

San Diego Gas Electric Company
2028 GRC - APP
Tax Workpapers

San Diego Gas & Electric Company
RateMaking Federal Deferred Tax Depreciation

ELECTRIC DISTRIBUTION	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	379,084	343,024	305,249
2026 Additions - Depr	41,274	68,318	63,588
2027 Additions - Depr		54,446	77,945
2028 Additions - Depr			45,746
Total Ratemaking Fed Deferred Depr	420,358	465,788	492,527
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GAS	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	78,698	69,371	59,754
2026 Additions - Depr	2,118	3,469	2,957
2027 Additions - Depr		7,954	10,995
2028 Additions - Depr			17,951
Total Ratemaking Fed Deferred Depr	80,816	80,794	91,656
Total State Tax Depreciation Adj. (Related to Normalized 481a Adj.)	(63,072)	(58,924)	(55,141)
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GENERATION	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	34,666	24,591	20,676
2026 Additions - Depr	746	1,417	1,275
2027 Additions - Depr		321	610
2028 Additions - Depr			277
Total Ratemaking Fed Deferred Depr	35,412	26,328	22,837

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

METHOD	1500B 20 Yr	2000B 5 Yr	1500B 15 Yr	2000B 7 Yr	2000B 5 Yr	1500B 20 Yr	SL 39 Yr	1500B 20 Yr	S/L 3 Yr	S/L 3 Yr	1500B 20 Yr	2000B 5 Yr	1500B 15 Yr	Sub- Total	Other	TOTAL	Bonus Depreciation Input:	0%
LIFE	ELECTRIC Distrib	Energy Storage	GAS Prod. Stor. & Tr.	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Solar	Generation Other					
30% BONUS DEPRECIATION																		
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.75%	20.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	20.00%	5.00%					2028
YR 2 RATE DEPR.	7.22%	32.00%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	32.00%	9.50%					2029
YR 3 RATE DEPR.	6.68%	19.20%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	19.20%	8.55%					2030
YR 4 RATE DEPR.	6.18%	11.52%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	11.52%	7.70%					2031
YR 5 RATE DEPR.	5.71%	11.52%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	11.52%	6.93%					2032
YR 6 RATE DEPR.	5.29%	5.76%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	5.76%	6.23%					2033
YR 7 RATE DEPR.	4.89%	0.00%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	0.00%	5.90%					2034
YR 8 RATE DEPR.	4.52%	0.00%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	0.00%	5.90%					2035
100% BONUS DEPRECIATION																		
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.75%	20.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	20.00%	5.00%					2028
YR 2 RATE DEPR.	7.22%	32.00%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	32.00%	9.50%					2029
YR 3 RATE DEPR.	6.68%	19.20%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	19.20%	8.55%					2030
YR 4 RATE DEPR.	6.18%	11.52%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	11.52%	7.70%					2031
YR 5 RATE DEPR.	5.71%	11.52%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	11.52%	6.93%					2032
YR 6 RATE DEPR.	5.29%	5.76%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	5.76%	6.23%					2033
YR 7 RATE DEPR.	4.89%	0.00%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	0.00%	5.90%					2034
YR 8 RATE DEPR.	4.52%	0.00%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	0.00%	5.90%					2035
MACRS DEPRECIATION																		
ADDITIONS	950,921	0	192,786	336	23,062	4,809	13,399	194,229	61,218	156,862	(127)	0	5,850	1,803,143	53,769	1,656,912		
AFUDC	(8,391)	0	(9,108)	(39)	(92)	(554)	(1,543)	(1,691)	(1,823)	(4,719)	0	0	(67)	(28,026)	(1,603)	(29,629)		
CAP. INT. & TAXES	5,445	0	5,910	25	60	359	1,001	1,097	1,183	3,062	0	0	44	18,187	1,040	19,228		
REPAIRS	(228,777)	0	(35,944)	0	0	0	0	(141,369)	0	0	0	0	0	(406,019)	0	(406,019)		
SOFTWARE	0	0	0	0	0	0	0	(40,871)	(108,593)	0	0	0	0	(149,464)	(19,881)	(169,345)		
TAX BASIS	719,188	0	153,745	322	23,029	4,615	12,856	52,237	19,707	46,612	(127)	0	5,826	1,037,821	33,326	1,071,147		
YR 1 RATE DEPR.	3.75%	20.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	20.00%	5.00%					2028
YR 2 RATE DEPR.	7.22%	32.00%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	32.00%	9.50%					2029
YR 3 RATE DEPR.	6.68%	19.20%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	19.20%	8.55%					2030
YR 4 RATE DEPR.	6.18%	11.52%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	11.52%	7.70%					2031
YR 5 RATE DEPR.	5.71%	11.52%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	11.52%	6.93%					2032
YR 6 RATE DEPR.	5.29%	5.76%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	5.76%	6.23%					2033
YR 7 RATE DEPR.	4.89%	0.00%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	0.00%	5.90%					2034
YR 8 RATE DEPR.	4.52%	0.00%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	0.00%	5.90%					2035
																Check: Cap Ads	1,656,914	
																	1,656,912	
																	2	
																AFUDC	(29,629)	
																	(29,629)	
																	(0)	
																Cap Int	19,228	
																	19,228	
																	0	
																Repairs	(406,019)	
																	(406,019)	
																	-	
																Software	(169,345)	
																	(169,345)	

San Diego Gas Electric Company
2023 GRC - APP
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San Diego Gas & Electric Company
2027 Rate-Making Federal Depreciation on Capital Additions

METHOD	1500B 20 Yr	2000B 5 Yr	1500B 15 Yr	2000B 7 Yr	2000B 5 Yr	1500B 20 Yr	SL 39 Yr	1500B 20 Yr	S/L 3 Yr	S/L 3 Yr	1500B 20 Yr	2000B 5 Yr	1500B 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	Energy Storage	GAS Prod. Stor. & Tr.	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Solar	Generation Other			
40% BONUS DEPRECIATION																
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.75%	20.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	20.00%	5.00%			2027
YR 2 RATE DEPR.	7.22%	32.00%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	32.00%	9.50%			2028
YR 3 RATE DEPR.	6.68%	19.20%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	19.20%	8.55%			2029
YR 4 RATE DEPR.	6.18%	11.52%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	11.52%	7.70%			2030
YR 5 RATE DEPR.	5.71%	11.52%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	11.52%	6.93%			2031
YR 6 RATE DEPR.	5.29%	5.76%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	5.76%	6.23%			2032
YR 7 RATE DEPR.	4.89%	0.00%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	0.00%	5.90%			2033
YR 8 RATE DEPR.	4.52%	0.00%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	0.00%	5.90%			2034

Bonus Depreciation Input: 0%
Common Allocation
Common Furniture 2%
Common Other 26%
Common Structures 72%

METHOD	1500B 20 Yr	2000B 5 Yr	1500B 15 Yr	2000B 7 Yr	2000B 5 Yr	1500B 20 Yr	SL 39 Yr	1500B 20 Yr	S/L 3 Yr	S/L 3 Yr	1500B 20 Yr	2000B 5 Yr	1500B 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	Energy Storage	GAS Prod. Stor. & Tr.	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Solar	Generation Other			
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.75%	20.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	20.00%	5.00%			2027
YR 2 RATE DEPR.	7.22%	32.00%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	32.00%	9.50%			2028
YR 3 RATE DEPR.	6.68%	19.20%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	19.20%	8.55%			2029
YR 4 RATE DEPR.	6.18%	11.52%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	11.52%	7.70%			2030
YR 5 RATE DEPR.	5.71%	11.52%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	11.52%	6.93%			2031
YR 6 RATE DEPR.	5.29%	5.76%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	5.76%	6.23%			2032
YR 7 RATE DEPR.	4.89%	0.00%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	0.00%	5.90%			2033
YR 8 RATE DEPR.	4.52%	0.00%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	0.00%	5.90%			2034

METHOD	1500B 20 Yr	2000B 5 Yr	1500B 15 Yr	2000B 7 Yr	2000B 5 Yr	1500B 20 Yr	SL 39 Yr	1500B 20 Yr	S/L 3 Yr	S/L 3 Yr	1500B 20 Yr	2000B 5 Yr	1500B 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	Energy Storage	GAS Prod. Stor. & Tr.	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Solar	Generation Other			
ADDITIONS	820,026	0	50,401	(148)	21,238	(2,114)	(5,890)	176,843	47,920	188,579	(127)	0	6,538	1,303,266	54,915	1,358,181
AFUDC	(18,762)	0	(296)	(5)	(592)	(76)	(213)	(1,216)	(1,667)	(11,263)	0	0	(72)	(34,162)	(3,108)	(37,270)
CAP. INT. & TAXES	(2,175)	0	192	3	384	50	138	789	1,062	7,309	0	0	47	22,169	2,017	24,186
REPAIRS	(160,172)	0	(34,773)	0	0	0	0	(132,530)	0	0	0	0	0	(347,479)	0	(347,479)
SOFTWARE	0	0	0	0	0	0	0	(34,961)	(100,401)	0	0	0	0	(135,362)	(17,000)	(152,368)
TAX BASIS	633,288	0	15,520	(148)	21,031	(2,141)	(5,964)	43,866	12,374	84,223	(127)	0	6,512	808,433	36,816	845,251
YR 1 RATE DEPR.	23,748	0	776	(21)	4,206	(60)	(70)	1,646	4,124	28,072	(5)	0	326	62,720		2027
YR 2 RATE DEPR.	45,716	0	1,474	(37)	8,730	(155)	(153)	3,168	4,124	28,072	(9)	0	619	89,549		2028
YR 3 RATE DEPR.	42,283	0	1,327	(26)	4,038	(143)	(153)	2,930	4,124	28,072	(8)	0	567	83,001		2029
YR 4 RATE DEPR.	39,117	0	1,195	(19)	2,423	(132)	(153)	2,711	0	0	(8)	0	501	45,635		2030
YR 5 RATE DEPR.	36,179	0	1,076	(13)	2,423	(122)	(153)	2,507	0	0	(7)	0	451	42,340		2031
YR 6 RATE DEPR.	33,468	0	967	(13)	1,211	(113)	(153)	2,319	0	0	(7)	0	406	38,085		2032
YR 7 RATE DEPR.	30,954	0	916	(13)	0	(105)	(153)	2,145	0	0	(6)	0	384	34,122		2033
YR 8 RATE DEPR.	28,636	0	916	(46)	0	(97)	(153)	1,965	0	0	(6)	0	384	31,659		2034

Check: Cap Ads 1,358,180
1,358,181
(1)
AFUDC (37,270)
(37,270)
(6)
Cap Int 24,186
24,186
0
Repairs (347,479)
(347,479)
-
Software (152,368)
(152,368)
-

San Diego Gas Electric Company
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San Diego Gas & Electric Company
2026 - 2028 Capitalized Interest Adjustment
DR/(CR)

Capitalized Interest Addback	2026			2027			2028		
	ED	GAS	GENERATION	ED	GAS	GENERATION	ED	GAS	GENERATION
1 Excluded from Ratemaking BLM	4,931 21%	1,494 21%	40 21%	9,930 21%	1,132 21%	23 21%	4,724 21%	4,348 21%	22 21%
	1,035	314	8	2,085	238	5	992	913	5
2 Excluded from Ratemaking State	4,931 6.984%	1,494 6.984%	40 6.984%	9,930 6.984%	1,132 6.984%	23 6.984%	4,724 6.984%	4,348 6.984%	22 6.984%
	344	104	3	693	79	2	330	304	2
3 Federal Depreciation	(185) 21%	(75) 21%	(1) 21%	(728) 21%	(184) 21%	(4) 21%	(1,223) 21%	(373) 21%	(5) 21%
	(39)	(16)	(0)	(153)	(39)	(1)	(257)	(78)	(1)
4 State Depreciation	(141) 6.984%	(43) 6.984%	(1) 6.984%	(558) 6.984%	(115) 6.984%	(3) 6.984%	(944) 6.984%	(265) 6.984%	(4) 6.984%
	(10)	(3)	(0)	(39)	(8)	(0)	(66)	(19)	(0)
Total 86 TRA - Capitalized Interest Adjustment	1,331	400	11	2,587	270	6	999	1,120	5

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

2026	4,931							
		<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>

ANNUAL DEPRECIATION:

FEDERAL Return		<u>185</u>	<u>356</u>	<u>329</u>	<u>305</u>	<u>282</u>	<u>261</u>	<u>241</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>141</u>	<u>274</u>	<u>258</u>	<u>244</u>	<u>229</u>	<u>216</u>	<u>204</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2027	9,930							
		<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>

ANNUAL DEPRECIATION:

FEDERAL Return		<u>372</u>	<u>717</u>	<u>663</u>	<u>613</u>	<u>567</u>	<u>525</u>	<u>485</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>284</u>	<u>551</u>	<u>519</u>	<u>491</u>	<u>462</u>	<u>436</u>	<u>411</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2028	4,724							
		<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>

ANNUAL DEPRECIATION:

FEDERAL Return		<u>177</u>	<u>341</u>	<u>315</u>	<u>292</u>	<u>270</u>	<u>250</u>	<u>231</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>135</u>	<u>262</u>	<u>247</u>	<u>233</u>	<u>220</u>	<u>207</u>	<u>196</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

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

2026	1,494	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
ANNUAL DEPRECIATION:								
FEDERAL Return [15Yr DDB/SL]		<u>75</u>	<u>142</u>	<u>128</u>	<u>115</u>	<u>104</u>	<u>93</u>	<u>88</u>
	Factor >>>	0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05900
STATE Return [35Yr 200DDB/SL]		<u>43</u>	<u>83</u>	<u>78</u>	<u>74</u>	<u>69</u>	<u>66</u>	<u>62</u>
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2027	1,132	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
ANNUAL DEPRECIATION:								
FEDERAL Return [20Yr DDB/SL]		<u>42</u>	<u>82</u>	<u>76</u>	<u>70</u>	<u>65</u>	<u>60</u>	<u>55</u>
	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]		<u>32</u>	<u>63</u>	<u>59</u>	<u>56</u>	<u>53</u>	<u>50</u>	<u>47</u>
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2028	4,348	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
ANNUAL DEPRECIATION:								
FEDERAL Return [20Yr DDB/SL]		<u>163</u>	<u>314</u>	<u>290</u>	<u>269</u>	<u>248</u>	<u>230</u>	<u>213</u>
	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]		<u>124</u>	<u>241</u>	<u>227</u>	<u>215</u>	<u>202</u>	<u>191</u>	<u>180</u>
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

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

2026

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

ANNUAL DEPRECIATION:

FEDERAL Return		<u>1</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2027

23

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

ANNUAL DEPRECIATION:

FEDERAL Return		<u>1</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2028

22

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

ANNUAL DEPRECIATION:

FEDERAL Return		<u>1</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

San Diego Gas Electric Company
2028 GRC - APP
Tax Workpapers

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

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
Weighted Average Deferred Tax Balance - 2025	(2,784)	(630)	11,133	(1,549)	(0)	-
Weighted Average Deferred Tax Balance - 2026	(3,050)	(271)	11,361	(1,411)	(21)	-
Weighted Average Deferred Tax Balance - 2027	(3,340)	1,461	13,060	(552)	(179)	-
Weighted Average Deferred Tax Balance - 2028	(3,471)	3,497	14,551	(104)	(311)	-
Ending Deferred Tax Balance - 2025	(2,972)	(659)	10,970	(1,618)	(0)	-
Ending Deferred Tax Balance - 2026	(3,307)	1,021	12,664	(722)	(92)	-
Ending Deferred Tax Balance - 2027	(3,451)	2,928	14,378	15	(472)	-
Ending Deferred Tax Balance - 2028	(3,538)	5,399	15,128	(501)	226	-

San Diego Gas & Electric Company
2028 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/2027	(3,451)	2,928	14,378	15	(472)	-
RM BLM 2028 DEPR ON 1981-2025 VINTAGES	1,139	13,481	11,510	6,817	3,823	-
RM FED TAX 2028 DEPR ON 1981-2025 VINTAGES	1,858	964	5,183	1,027	0	-
	(719)	12,476	3,327	5,790	3,823	-
	21%	21%	21%	21%	21%	21%
	(151)	2,620	699	1,216	803	-
2028 FORECASTED CAPITAL ADDITIONS	(633)	1,101	1,506	60,188	(68)	-
2028 RM BLM DEPRECIATION ON 2026 - 2028 CAPITAL ADDITIONS	(64)	1,308	163	6,927	2,817	-
2028 RM TAX DEPRECIATION ON 2026 - 2028 CAPITAL ADDITIONS	(366)	2,052	91	15,991	3,343	0
	302	(745)	72	(9,064)	(528)	-
TAX RATE	21%	21%	21%	21%	21%	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	63	(156)	15	(1,903)	(110)	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2025 ADJUSTMENTS	63	(156)	15	(1,903)	(110)	-
1986 TRA - CAPITALIZED INTEREST	-	7	36	171	6	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/2028	(3,538)	5,399	15,128	(501)	226	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(3,471)	3,497	14,551	(104)	(311)	-
BOOK DEPRECIATION	(64)	1,333	186	11,480	2,817	-
BLM BOOK TO TAX RATIO	100.00%	98.13%	87.81%	60.34%	100.00%	0.00%

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS
	366	366	366
jan	(7) 0.9153 (7) 335 (3,451)	206 0.9153 188 335 3,116	62 0.9153 57 335 14,378
feb	(7) 0.8306 (6) 304 (3,463)	206 0.8306 171 304 3,287	62 0.8306 52 304 14,487
mar	(7) 0.7541 (6) 276 (3,469)	206 0.7541 155 276 3,443	62 0.7541 47 276 14,534
apr	(7) 0.6694 (5) 245 (3,474)	206 0.6694 138 245 3,581	62 0.6694 42 245 14,576
may	(7) 0.5874 (4) 215 (3,478)	206 0.5874 121 215 3,701	62 0.5874 37 215 14,613
jun	(7) 0.5027 (4) 184 (3,482)	206 0.5027 104 184 3,805	62 0.5027 31 184 14,644
jul	(7) 0.4208 (3) 154 (3,485)	206 0.4208 87 154 3,892	62 0.4208 26 154 14,671
aug	(7) 0.3361 (2) 123 (3,487)	206 0.3361 69 123 3,961	62 0.3361 21 123 14,692
sep	(7) 0.2514 (2) 92 (3,489)	206 0.2514 52 92 4,013	62 0.2514 16 92 14,707
oct	(7) 0.1694 (1) 62 (3,490)	206 0.1694 35 62 4,047	62 0.1694 11 62 14,718
nov	(7) 0.0847 (1) 31 (3,491)	206 0.0847 17 31 4,065	62 0.0847 5 31 14,723
dec	(7) 0.0027 (0) 1 (3,491)	206 0.0027 1 1 4,065	62 0.0027 0 1 14,723
Prorated Additions	(40)	1,137	345
Beginning of year balance	(3,451)	2,928	14,378
Prorated end of year balance	(3,491)	4,065	14,723
Average	(3,471)	3,497	14,551

	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
	366	366	366
(43) 0.9153 (39) 335 (24)	58 0.9153 53 335 (472)	- 0.9153 - 335 -	
(43) 0.8306 (36) 304 (60)	58 0.8306 48 304 (370)	- 0.8306 - 304 -	
(43) 0.7541 (32) 276 (92)	58 0.7541 44 276 (326)	- 0.7541 - 276 -	
(43) 0.6694 (29) 245 (121)	58 0.6694 39 245 (268)	- 0.6694 - 245 -	
(43) 0.5874 (25) 215 (146)	58 0.5874 34 215 (253)	- 0.5874 - 215 -	
(43) 0.5027 (22) 184 (168)	58 0.5027 29 184 (224)	- 0.5027 - 184 -	
(43) 0.4208 (18) 154 (186)	58 0.4208 24 154 (200)	- 0.4208 - 154 -	
(43) 0.3361 (14) 123 (200)	58 0.3361 20 123 (180)	- 0.3361 - 123 -	
(43) 0.2514 (11) 92 (211)	58 0.2514 15 92 (165)	- 0.2514 - 92 -	
(43) 0.1694 (7) 62 (219)	58 0.1694 10 62 (156)	- 0.1694 - 62 -	
(43) 0.0847 (4) 31 (222)	58 0.0847 5 31 (151)	- 0.0847 - 31 -	
(43) 0.0027 (0) 1 (222)	58 0.0027 0 1 (151)	- 0.0027 - 1 -	
Prorated Additions	(238)	321	-
Beginning of year balance	15	(472)	-
Prorated end of year balance	(222)	(151)	-
Average	(104)	(311)	-

San Diego Gas & Electric Company
2027 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/2026	(3,307)	1,021	12,664	(722)	(92)	-
RM BLM 2027 DEPR ON 1981-2025 VINTAGES	1,619	12,175	16,099	7,795	291	-
RM FED TAX 2027 DEPR ON 1981-2025 VINTAGES	2,905	2,054	9,163	2,121	0	-
	(885)	10,120	7,916	5,674	291	-
	21%	21%	21%	21%	21%	21%
	(186)		2,125	1,662	61	-
2027 FORECASTED CAPITAL ADDITIONS	(649)	4,249	(6,707)	24,142	10,992	-
2027 RM BLM DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS	(54)	469	379	1,146	176	-
2027 RM TAX DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS	(256)	1,685	185	3,705	2,540	0
	201	(1,216)	194	(2,559)	(2,364)	-
TAX RATE	21%	21%	21%	21%	21%	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR/ (CR.)	42	(255)	41	(537)	(497)	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2025 ADJUSTMENTS	42	(255)	41	(537)	(497)	-
1986 TRA - CAPITALIZED INTEREST	-	37	11	83	55	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/2027	(3,451)	2,928	14,378	15	(472)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(3,340)	1,461	13,060	(552)	(179)	-
BOOK DEPRECIATION	(54)	499	379	4,082	182	-
BLM BOOK TO TAX RATIO	100.00%	94.03%	100.00%	28.07%	96.54%	0.00%

	SHARED SERVICESCOMMON FUR & COMM			SHARED SERVICESCOMMON COMPUTERS			SHARED SERVICESCOMMON STRCTRS								
	365			365			365								
jan	(12)	0.9178	(11)	335	(3,318)	159	0.9178	146	335	1,167	143	0.9178	131	335	12,795
feb	(12)	0.8329	(10)	304	(3,328)	159	0.8329	132	304	1,299	143	0.8329	119	304	12,914
mar	(12)	0.7562	(9)	276	(3,337)	159	0.7562	120	276	1,419	143	0.7562	108	276	13,022
apr	(12)	0.6712	(8)	245	(3,345)	159	0.6712	107	245	1,538	143	0.6712	96	245	13,118
may	(12)	0.5890	(7)	215	(3,352)	159	0.5890	94	215	1,620	143	0.5890	84	215	13,202
jun	(12)	0.5041	(6)	184	(3,358)	159	0.5041	80	184	1,700	143	0.5041	72	184	13,274
jul	(12)	0.4219	(5)	154	(3,363)	159	0.4219	67	154	1,767	143	0.4219	60	154	13,335
aug	(12)	0.3370	(4)	123	(3,367)	159	0.3370	54	123	1,820	143	0.3370	48	123	13,383
sep	(12)	0.2521	(3)	92	(3,370)	159	0.2521	40	92	1,860	143	0.2521	36	92	13,419
oct	(12)	0.1699	(2)	62	(3,372)	159	0.1699	27	62	1,887	143	0.1699	24	62	13,443
nov	(12)	0.0849	(1)	31	(3,373)	159	0.0849	13	31	1,901	143	0.0849	12	31	13,455
dec	(12)	0.0027	(0)	1	(3,373)	159	0.0027	0	1	1,901	143	0.0027	0	1	13,456
Prorated Additions			(66)						880					791	
Beginning of year balance			(3,307)						1,021					12,664	
Prorated end of year balance			(3,373)						1,901					13,456	
Average			(3,340)						1,461					13,060	

	SHARED SERVICESCOMMON SOFTWARE			SHARED SERVICESELECTRIC TELECOM			SHARED SERVICESGAS TELECOM		
	365			365			365		
			(722)			(92)			-
61	0.9178	56	335	(666)	(32)	0.9178	(29)	335	(121)
61	0.8329	51	304	(614)	(32)	0.8329	(26)	304	(147)
61	0.7562	46	276	(568)	(32)	0.7562	(24)	276	(171)
61	0.6712	41	245	(527)	(32)	0.6712	(21)	245	(192)
61	0.5890	36	215	(491)	(32)	0.5890	(19)	215	(211)
61	0.5041	31	184	(460)	(32)	0.5041	(16)	184	(227)
61	0.4219	26	154	(434)	(32)	0.4219	(13)	154	(240)
61	0.3370	21	123	(413)	(32)	0.3370	(11)	123	(251)
61	0.2521	15	92	(397)	(32)	0.2521	(8)	92	(269)
61	0.1699	10	62	(387)	(32)	0.1699	(5)	62	(264)
61	0.0849	5	31	(382)	(32)	0.0849	(3)	31	(267)
61	0.0027	0	1	(382)	(32)	0.0027	(0)	1	(267)
Prorated Additions			340					(176)	
Beginning of year balance			(722)					(92)	
Prorated end of year balance			(382)					(267)	
Average			(552)					(179)	

San Diego Gas & Electric Company
2026 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/2025	(2,972)	(659)	10,970	(1,618)	(0)	-
ACCUMULATED RM BLM 2026 DEPR ON 1981-2025 VINTAGES	1,680	11,614	15,739	8,019	72	-
ACCUMULATED RM FED TAX 2026 DEPR ON 1981-2025 VINTAGES	3,330	3,154	8,193	2,705	0	-
	(1,870)	8,460	7,556	5,313	71	-
	21%	21%	21%	21%	21%	21%
	(351)	1,777	1,587	1,116	15	-
2026 FORECASTED CAPITAL ADDITIONS	(665)	2,739	10,724	19,403	4,129	-
2026 RM BLM DEPRECIATION ON 2026 CAPITAL ADDITIONS	(19)	19	54	32	7	-
2026 RM TAX DEPRECIATION ON 2026 CAPITAL ADDITIONS	(95)	539	121	1,357	582	0
	76	(520)	(67)	(1,325)	(576)	-
TAX RATE	21%	21%	21%	21%	21%	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR/ (CR.)	16	(109)	(14)	(278)	(121)	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2025 ADJUSTMENTS	16	(109)	(14)	(278)	(121)	-
1986 TRA - CAPITALIZED INTEREST	-	12	122	58	15	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/2026	(3,307)	1,021	12,664	(722)	(92)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(3,050)	(271)	11,361	(1,411)	(21)	-
BOOK DEPRECIATION	(19)	20	59	162	7	-
BLM BOOK TO TAX RATIO	100.00%	96.77%	91.94%	19.97%	97.48%	0.00%

	SHARED SERVICESCOMMON FUR & COMM				SHARED SERVICESCOMMON COMPUTERS				SHARED SERVICESCOMMON STRCTRS						
	365				365				365						
jan	(28)	0.9178	(26)	335	(2,972)	140	0.9178	128	335	(659)	141	0.9178	130	335	10,970
feb	(28)	0.8329	(23)	304	(2,998)	140	0.8329	117	304	(530)	141	0.8329	118	304	11,099
mar	(28)	0.7562	(21)	276	(3,021)	140	0.7562	106	276	(414)	141	0.7562	107	276	11,217
apr	(28)	0.6712	(19)	245	(3,042)	140	0.6712	94	245	(309)	141	0.6712	95	245	11,324
may	(28)	0.5890	(16)	215	(3,061)	140	0.5890	82	215	(214)	141	0.5890	83	215	11,418
jun	(28)	0.5041	(14)	184	(3,077)	140	0.5041	71	184	(131)	141	0.5041	83	215	11,502
jul	(28)	0.4219	(12)	154	(3,091)	140	0.4219	59	154	(61)	141	0.4219	71	184	11,573
aug	(28)	0.3370	(9)	123	(3,103)	140	0.4219	59	154	(2)	141	0.4219	60	154	11,632
sep	(28)	0.2521	(7)	92	(3,113)	140	0.3370	47	123	45	141	0.3370	48	123	11,680
oct	(28)	0.1699	(5)	62	(3,120)	140	0.2521	35	92	81	141	0.2521	36	92	11,716
nov	(28)	0.0849	(2)	31	(3,124)	140	0.1699	24	62	104	141	0.1699	24	62	11,740
dec	(28)	0.0027	(0)	1	(3,127)	140	0.0849	12	31	116	141	0.0849	12	31	11,752
				1		140	0.0027	0	1	117	141	0.0027	0	1	11,752
Prorated Additions			(155)					776					782		
Beginning of year balance			(2,972)					(659)					10,970		
Prorated end of year balance			(3,127)					117					11,752		
Average			(3,050)					(271)					11,361		

	SHARED SERVICESCOMMON SOFTWARE				SHARED SERVICESELECTRIC TELECOM				SHARED SERVICESGAS TELECOM						
	365				365				365						
				(1,618)				(0)							
	75	0.9178	68	335	(1,549)	(8)	0.9178	(7)	335	(7)	-	0.9178	-	335	-
	75	0.8329	62	304	(1,487)	(8)	0.8329	(6)	304	(14)	-	0.8329	-	304	-
	75	0.7562	56	276	(1,430)	(8)	0.7562	(6)	276	(19)	-	0.7562	-	276	-
	75	0.6712	50	245	(1,380)	(8)	0.6712	(5)	245	(24)	-	0.6712	-	245	-
	75	0.5890	44	215	(1,336)	(8)	0.5890	(4)	215	(29)	-	0.5890	-	215	-
	75	0.5041	38	184	(1,299)	(8)	0.5041	(4)	184	(33)	-	0.5041	-	184	-
	75	0.4219	31	154	(1,267)	(8)	0.4219	(3)	154	(36)	-	0.4219	-	154	-
	75	0.3370	25	123	(1,242)	(8)	0.3370	(3)	123	(39)	-	0.3370	-	123	-
	75	0.2521	19	92	(1,223)	(8)	0.2521	(2)	92	(40)	-	0.2521	-	92	-
	75	0.1699	13	62	(1,211)	(8)	0.1699	(1)	62	(42)	-	0.1699	-	62	-
	75	0.0849	6	31	(1,204)	(8)	0.0849	(1)	31	(42)	-	0.0849	-	31	-
	75	0.0027	0	1	(1,204)	(8)	0.0027	(0)	1	(42)	-	0.0027	-	1	-
Prorated Additions			413					(42)					-		
Beginning of year balance			(1,618)					(0)					-		
Prorated end of year balance			(1,204)					(42)					-		
Average			(1,411)					(21)					-		

San Diego Gas & Electric Company
 2025 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
Deferred Tax Balance @ 12/31/2024	(2,596)	(601)	11,296	(1,480)	(0)	-
Deferred Tax Balance @ 12/31/2025	(2,972)	(659)	10,970	(1,618)	(0)	-
Weighted Average Deferred Tax Balance	(2,784)	(630)	11,133	(1,549)	(0)	-

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

SHARED SERVICES COMMON FUR & COMM	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	3,330	2,505	1,858
2026 Additions - Depr	(95)	(163)	(116)
2027 Additions - Depr		(93)	(159)
2028 Additions - Depr			(90)
Total Ratemaking Fed Deferred Depr	3,235	2,249	1,492

SHARED SERVICES COMMON COMPUTERS	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	3,154	2,054	984
2026 Additions - Depr	539	862	517
2027 Additions - Depr		823	1,317
2028 Additions - Depr			218
Total Ratemaking Fed Deferred Depr	3,692	3,739	3,037

SHARED SERVICES COMMON STRCTRS	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	8,183	8,183	8,183
2026 Additions - Depr	121	263	263
2027 Additions - Depr		(79)	(172)
2028 Additions - Depr			-
Total Ratemaking Fed Deferred Depr	8,304	8,368	8,275

SHARED SERVICES COMMON SOFTWARE	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	2,705	2,121	1,027
2026 Additions - Depr	1,357	1,357	1,357
2027 Additions - Depr		2,348	2,348
2028 Additions - Depr			12,286
Total Ratemaking Fed Deferred Depr	4,062	5,826	17,018

SHARED SERVICES ELECTRIC TELECOM	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	0	0	0
2026 Additions - Depr	582	998	713
2027 Additions - Depr		1,542	2,643
2028 Additions - Depr			(13)
Total Ratemaking Fed Deferred Depr	582	2,540	3,344

SHARED SERVICES GAS TELECOM	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	-	-	-
2026 Additions - Depr	-	0	0
2027 Additions - Depr		-	0
2028 Additions - Depr			-
Total Ratemaking Fed Deferred Depr	-	-	-

San Diego Gas & Electric Company
2028 Rate-Making Federal Depreciation on Shared Services Capital Additions

METHOD LIFE	>>>>							Sub- Total	Other (291)	TOTAL	Bonus Depreciation Input:	0%
	200DB 7 Yr	200DB 5 Yr	150DB 39 Yr	SL 3 Yr	150DB 7 Yr	150DB 7 Yr						
	COMMON FUR & COMM (312 & 313)	COMMON COMPUTERS (301)	COMMON STRCTRS (311)	COMMON SOFTWARE (271 & 281)	ELECTRIC TELECOM (171)	GAS TELECOM (261)						
ADDITIONS	(633)	1,101	1,506	60,188	(88)	0	62,074	10,528	72,602			
AFUDC	0	(30)	(272)	(1,678)	0	0	(1,981)	(336)	(2,317)			
CAP. INT. & TAXES	0	20	176	1,089	0	0	1,285	218	1,504			
REPAIRS	0	0	0	0	0	0	0	0	0			
SOFTWARE	0	0	0	(22,736)	0	0	(22,736)	(3,859)	(26,595)			
BONUS DEPR	0	0	0	0	0	0	0	0	0			
TAX BASIS	(633)	1,090	1,411	36,863	(88)	0	38,643	6,551	45,193			
YR 1 RATE	14.29%	20.00%	1.18%	33.33%	14.29%	14.29%						
DEPR.	(90)	218	0	12,286	(13)	0	12,401	2028				
YR 2 RATE	24.49%	32.00%	2.56%	33.33%	24.49%	24.49%						
DEPR.	(155)	349	0	12,286	(22)	0	12,459	2029				
YR 3 RATE	17.49%	19.20%	2.56%	33.33%	17.49%	17.49%						
DEPR.	(111)	209	0	12,286	(15)	0	12,370	2030				
YR 4 RATE	12.49%	11.52%	2.56%	0.00%	12.49%	12.49%						
DEPR.	(79)	126	0	0	(11)	0	36	2031				
YR 5 RATE	8.93%	11.52%	2.56%	0.00%	8.93%	8.93%						
DEPR.	(57)	126	0	0	(8)	0	61	2032				
YR 6 RATE	8.92%	5.76%	2.56%	0.00%	8.92%	8.92%						
DEPR.	(56)	63	0	0	(8)	0	(2)	2033				
YR 7 RATE	8.93%	0.00%	2.56%	0.00%	8.93%	8.93%						
DEPR.	(57)	0	0	0	(8)	0	(64)	2034				
YR 8 RATE	4.46%	0.00%	2.56%	0.00%	4.46%	4.46%						
DEPR.	(28)	0	0	0	(4)	0	(32)	2035				

San Diego Gas & Electric Company
2027 Rate-Making Federal Depreciation on Shared Services Capital Additions

METHOD LIFE	>>>> >>>>	200DB 7 Yr	200DB 5 Yr	150DB 39 Yr	SL 3 Yr	150DB 7 Yr	150DB 7 Yr	Sub- Total	Other (291)	TOTAL	Bonus Depreciation Input:	0%
		COMMON FUR & COMM (312 & 313)	COMMON COMPUTERS (301)	COMMON STRCTRS (311)	COMMON SOFTWARE (271 & 281)	ELECTRIC TELECOM (171)	GAS TELECOM (261)					
ADDITIONS		(649)	4,249	(6,707)	24,142	10,992	0	32,027	6,436	38,463		
AFUDC		0	(376)	0	(819)	(564)	0	(1,758)	(350)	(2,108)		
CAP. INT. & TAXES		0	244	0	531	366	0	1,141	227	1,368		
REPAIRS		0	0	0	0	0	0	0	0	0		
SOFTWARE		0	0	0	(16,811)	0	0	(16,811)	(2,853)	#####		
BONUS DEPR		0	0	0	0	0	0	0	0	0		
TAX BASIS		(649)	4,117	(6,707)	7,043	10,794	0	14,598	3,460	18,058		
YR 1 RATE DEPR.		14.29% (93)	20.00% 823	1.18% (79)	33.33% 2,348	14.29% 1,542	14.29% 0	4,542	2027			
YR 2 RATE DEPR.		24.49% (159)	32.00% 1,317	2.56% (172)	33.33% 2,348	24.49% 2,643	24.49% 0	5,978	2028			
YR 3 RATE DEPR.		17.49% (113)	19.20% 790	2.56% (172)	33.33% 2,348	17.49% 1,888	17.49% 0	4,740	2029			
YR 4 RATE DEPR.		12.49% (81)	11.52% 474	2.56% (172)	0.00% 0	12.49% 1,348	12.49% 0	1,569	2030			
YR 5 RATE DEPR.		8.93% (58)	11.52% 474	2.56% (172)	0.00% 0	8.93% 964	8.93% 0	1,208	2031			
YR 6 RATE DEPR.		8.92% (58)	5.76% 237	2.56% (172)	0.00% 0	8.92% 963	8.92% 0	970	2032			
YR 7 RATE DEPR.		8.93% (58)	0.00% 0	2.56% (172)	0.00% 0	8.93% 964	8.93% 0	734	2033			
YR 8 RATE DEPR.		4.46% (29)	0.00% 0	2.56% (172)	0.00% 0	4.46% 481	4.46% 0	280	2034			

San Diego Gas & Electric Company
2026 Rate-Making Federal Depreciation on Shared Services Capital Additions

METHOD	>>>>	200DB	200DB	150DB	SL	150DB	150DB						
LIFE	>>>>	7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr						
		COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS	Sub-	Other	Non-	TOTAL	Bonus Depreciation Input:	0%
		FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELCOM	Total	(291)	Depr			
		(312 & 313)	(301)	(311)	(271 & 281)	(171)	(281)						
Federal													
ADDITIONS		(665)	2,739	10,724	19,403	4,129	0	36,329	6,542		42,870		
AFUDC		0	(131)	(1,279)	(608)	(154)	0	(2,172)	(383)		(2,555)		
CAP. INT. & TAXES		0	85	830	394	100	0	1,409	248		1,658		
REPAIRS		0	0	0	0	0	0	0	0		0		
SOFTWARE		0	0	0	(15,118)	0	0	(15,118)	(2,566)		(17,684)		
BONUS DEPR		0	0	0	0	0	0	0	0		0		
TAX BASIS		(665)	2,693	10,275	4,071	4,074	0	20,448	3,841		24,289		
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%						
DEPR.		(95)	539	121	1,357	582	0	2,504		2026			
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%						
DEPR.		(163)	862	263	1,357	998	0	3,317		2027			
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%						
DEPR.		(116)	517	263	1,357	713	0	2,734		2028			
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%						
DEPR.		(83)	310	263	0	509	0	999		2029			
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%						
DEPR.		(59)	310	263	0	364	0	878		2030			
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%						
DEPR.		(59)	155	263	0	363	0	723		2031			
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%						
DEPR.		(59)	0	263	0	364	0	568		2032			
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%						
DEPR.		(30)	0	263	0	182	0	416		2033			

San Diego Gas Electric Company
2028 GRC - APP
Tax Workpapers

San Diego Gas & Electric Company
2025 Rate-Making Federal Depreciation on Shared Services Capital Additions

METHOD	>>>>	200DB	200DB	150DB	SL	150DB	150DB			
LIFE	>>>>	7 Yr	5 Yr	15 Yr	3 Yr	7 Yr	7 Yr			
		COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS	Sub-	Other	TOTAL
		FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELECOM	Total	(291)	
		(312 & 313)	(301)	(311)	(271 & 281)	(171)	(261)			
Federal										
ADDITIONS		0	0	0	0	0	0	0	0	0
AFUDC		0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES		0	0	0	0	0	0	0	0	0
REPAIRS		0	0	0	0	0	0	0	0	0
SOFTWARE		0	0	0	0	0	0	0	0	0
TAX BASIS		0	0	0	0	0	0	0	0	0
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%			
DEPR.		0	0	0	0	0	0		2025	
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%			
DEPR.		0	0	0	0	0	0		2026	
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%			
DEPR.		0	0	0	0	0	0		2027	
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%			
DEPR.		0	0	0	0	0	0		2028	
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%			
DEPR.		0	0	0	0	0	0		2029	
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%			
DEPR.		0	0	0	0	0	0		2030	
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%			
DEPR.		0	0	0	0	0	0		2031	
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%			
DEPR.		0	0	0	0	0	0		2032	
Common Furnature BLM Ratio			0.00%							
Common Computers BLM Ratio			0.00%							
Common Structures BLM Ratio			0.00%							
Common Software			0.00%							
Electric Telecom BLM Ratio			0.00%							
Gas Telecom BLM Ratio			0.00%							

2016-2020 Capitalized Interest Adjustment on Shared Services
DIR(D)

	2016						2017						2018					
	COMMON PLU & COMM	COMMON COMPUTERS	COMMON STRUCTS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM	COMMON PLU & COMM	COMMON COMPUTERS	COMMON STRUCTS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM	COMMON PLU & COMM	COMMON COMPUTERS	COMMON STRUCTS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM
Capitalized Interest Adjusted	0	43	44	100	70	0	0	322	0	200	103	0	0	10	86	345	0	0
1 Excluded from Retaining BLM (Area 3)	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Excluded from Retaining State (Area 3)	0	30	435	987	85	0	0	322	0	200	103	0	0	10	86	345	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	0	3	20	14	3	0	0	0	0	19	13	0	0	1	0	38	0	0
3 Further Depreciation	0	0	21	16	0	0	0	15	35	12	14	0	0	0	15	40	20	15
	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%
	0	0	4	2	1	0	0	2	3	7	3	0	0	0	3	8	15	5
State Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total by TIA - Capitalized Interest Adjustment	0	73	100	104	70	0	0	337	35	212	117	0	0	21	101	383	20	15

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

2026 0

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

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2027 0

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

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2028 0

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

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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

2026 43

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

FEDERAL Return		2	4	4	3	3	3	3
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05930	0.05900
STATE Return		2	4	3	3	3	3	2
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2027 122

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

FEDERAL Return		6	12	10	9	8	7	7
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05930	0.05900
STATE Return		6	11	10	9	8	7	7
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2028 10

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

FEDERAL Return		0	1	1	1	1	1	1
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05930	0.05900
STATE Return		0	1	1	1	1	1	1
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

San Diego Gas Electric Company
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Tax Workpapers

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

2026 415

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

FEDERAL Return		21	39	35	32	26	24	24
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
<hr/>								
STATE Return		19	36	33	32	27	25	22
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2027 0

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

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

2028 88

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

FEDERAL Return		4	8	8	7	5	5	5
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
<hr/>								
STATE Return		4	8	7	7	6	5	5
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

San Diego Gas Electric Company
2028 GRC - APP
Tax Workpapers

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

2026	197		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return			10	19	17	15	12	12	12
[15Yr DDB/SL]	Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05930	0.05900
<hr/>									
STATE Return			9	17	16	15	13	12	11
[22Yr 200DDB/SL]	Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2027	266		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return			13	25	23	20	17	16	16
[15Yr DDB/SL]	Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
<hr/>									
STATE Return			12	23	21	20	17	16	14
[22Yr 200DDB/SL]	Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2028	545		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return			27	52	47	42	34	32	32
[15Yr DDB/SL]	Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
<hr/>									
STATE Return			25	47	43	42	36	32	29
[22Yr 200DDB/SL]	Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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

2026 50

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

FEDERAL Return		2	5	4	4	3	3	3
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05930	0.05900
<hr/>								
STATE Return		2	4	4	4	3	3	3
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2027 183

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

FEDERAL Return		9	17	16	14	11	11	11
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05930	0.05900
<hr/>								
STATE Return		8	16	14	14	12	11	10
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2028 0

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

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

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

2026 0

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

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

2027 0

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

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

2028 0

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

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

San Diego Gas Electric Company
2025 GIC - APP
Tax Workpapers

San Diego Gas & Electric Company
Data for Net Operating Loss

Col.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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Row	Received From File	Received From Worksheet	Type	Line Item	Calculated Values from SUM File				Original Values - Superseded if NOL (From Col. G - Col. J)				Target Location For Pasted Values						
					2025 Calc. Not Recorded	2026	2027	2028	2025 Calc. Not Recorded	2026	2027	2028	2025 Calc. Not Recorded	2026	2027	2028			
25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
28	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
29	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30																			
31	Sum.xlsh	OUT NOL	ED	Book Income Before Tax	N/A	785,089	825,955	865,838	N/A	785,089	825,955	865,838	N/A	785,089	825,955	865,838	N/A	785,089	825,955
32	Sum.xlsh	OUT NOL	ED	Depreciation & Amortization	N/A	(690,258)	(725,288)	(784,324)	N/A	(690,258)	(725,288)	(784,324)	N/A	(690,258)	(725,288)	(784,324)	N/A	(690,258)	(725,288)
33	Sum.xlsh	OUT NOL	ED	Fed Tax Adj. (Other Than Interest & PY CCFT	N/A	(690,603)	(738,177)	(849,644)	N/A	(690,603)	(738,177)	(849,644)	N/A	(690,603)	(738,177)	(849,644)	N/A	(690,603)	(738,177)
34	Sum.xlsh	OUT NOL	ED	Interest Adjustment	N/A	(179,255)	(189,472)	(200,423)	N/A	(179,255)	(189,472)	(200,423)	N/A	(179,255)	(189,472)	(200,423)	N/A	(179,255)	(189,472)
35	Sum.xlsh	OUT NOL	ED	P/Y CCFT	N/A	(34,304)	(41,031)	(41,603)	N/A	(34,304)	(41,031)	(41,603)	N/A	(34,304)	(41,031)	(41,603)	N/A	(34,304)	(41,031)
36																			
37	Sum.xlsh	OUT NOL	Generation	Book Income Before Tax	N/A	45,146	41,845	47,861	N/A	45,146	41,845	47,861	N/A	45,146	41,845	47,861	N/A	45,146	41,845
38	Sum.xlsh	OUT NOL	Generation	Depreciation & Amortization	N/A	65,193	66,510	61,455	N/A	65,193	66,510	61,455	N/A	65,193	66,510	61,455	N/A	65,193	66,510
39	Sum.xlsh	OUT NOL	Generation	Fed Tax Adj. (Other Than Interest & PY CCFT	N/A	(58,375)	(57,933)	(32,580)	N/A	(58,375)	(57,933)	(32,580)	N/A	(58,375)	(57,933)	(32,580)	N/A	(58,375)	(57,933)
40	Sum.xlsh	OUT NOL	Generation	Interest Adjustment	N/A	(8,562)	(7,996)	(8,106)	N/A	(8,562)	(7,996)	(8,106)	N/A	(8,562)	(7,996)	(8,106)	N/A	(8,562)	(7,996)
41	Sum.xlsh	OUT NOL	Generation	P/Y CCFT	N/A	-	(5,464)	(5,432)	N/A	-	(5,464)	(5,432)	N/A	-	(5,464)	(5,432)	N/A	-	(5,464)
42																			
43	Sum.xlsh	OUT NOL	Gas	Book Income Before Tax	N/A	242,848	253,702	263,502	N/A	242,848	253,702	263,502	N/A	242,848	253,702	263,502	N/A	242,848	253,702
44	Sum.xlsh	OUT NOL	Gas	Depreciation & Amortization	N/A	198,593	208,167	225,345	N/A	198,593	208,167	225,345	N/A	198,593	208,167	225,345	N/A	198,593	208,167
45	Sum.xlsh	OUT NOL	Gas	Fed Tax Adj. (Other Than Interest & PY CCFT	N/A	(320,407)	(326,766)	(356,312)	N/A	(320,407)	(326,766)	(356,275)	N/A	(320,407)	(326,766)	(356,275)	N/A	(320,407)	(326,766)
46	Sum.xlsh	OUT NOL	Gas	Interest Adjustment	N/A	(64,491)	(66,633)	(69,810)	N/A	(64,491)	(66,633)	(69,776)	N/A	(64,491)	(66,633)	(69,776)	N/A	(64,491)	(66,633)
47	Sum.xlsh	OUT NOL	Gas	P/Y CCFT	N/A	(272)	(2,596)	(3,876)	N/A	(272)	(2,596)	(3,871)	N/A	(272)	(2,596)	(3,871)	N/A	(272)	(2,596)
48																			
49	Sum.xlsh	OUT NOL	Combined	Book Income Before Tax	992,848	N/A	N/A	N/A	992,848	N/A	N/A	N/A	992,848	N/A	N/A	N/A	N/A	N/A	N/A
50	Sum.xlsh	OUT NOL	Combined	Depreciation & Amortization	885,063	N/A	N/A	N/A	885,063	N/A	N/A	N/A	885,063	N/A	N/A	N/A	N/A	N/A	N/A
51	Sum.xlsh	OUT NOL	Combined	Fed Tax Adj. (Other Than Interest & PY CCFT	(1,117,151)	N/A	N/A	N/A	(1,117,151)	N/A	N/A	N/A	(1,117,151)	N/A	N/A	N/A	N/A	N/A	N/A
52	Sum.xlsh	OUT NOL	Combined	Interest Adjustment	(227,316)	N/A	N/A	N/A	(227,316)	N/A	N/A	N/A	(227,316)	N/A	N/A	N/A	N/A	N/A	N/A
53	Sum.xlsh	OUT NOL	Combined	P/Y CCFT	371	N/A	N/A	N/A	371	N/A	N/A	N/A	371	N/A	N/A	N/A	N/A	N/A	N/A
54																			
END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END