

February 27, 2026

Ms. Debbie-Anne Reese, Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, DC 20426

Dear Ms. Reese:

Pursuant to Section 205 of the Federal Power Act and Section 35.13 of the Federal Energy Regulatory Commission's ("Commission" or "FERC") Regulations under the Federal Power Act (18 C.F.R. § 35.13), Southern California Edison Company ("SCE") submits proposed changes to SCE's non-transmission and related depreciation rates to reflect the California Public Utilities Commission's ("CPUC") 2025 General Rate Case ("GRC") Phase 1 Order ("CPUC Decision").^{1 2} In this filing, SCE is proposing revisions to Schedule 18 "Depreciation Rates" of SCE's Formula Transmission Rate ("Formula Rate")³ in order to conform the Formula Rate non-transmission and related depreciation rates with the CPUC Decision as required per Formula Rate Protocols. These proposed

¹ SCE generally follows a four-year rate GRC cycle at the CPUC. On September 23, 2025 the CPUC issued the CPUC Decision, (Decision 25-09-030) representing the final GRC decision in Phase 1 of the 2025 test year GRC and setting SCE's total CPUC-jurisdictional revenue requirements.

² As explained below in Section I, SCE is also proposing to update depreciation rates for Transmission function accounts that were created in Order 898, and which are directly related to analogous depreciation rates for General Plant accounts with depreciation rates that were updated in SCE's 2025 GRC Decision.

³ Attachment 2 to Appendix IX of SCE's Transmission Owner Tariff, FERC Electric Tariff, Volume No. 6 ("TO Tariff").

changes to SCE's depreciation rates are being submitted as a "single-issue" filing pursuant to the Protocols of the Formula Rate.

SCE is required pursuant to the Protocols of the Formula Rate to make a single-issue Section 205 filing to revise the General, Intangible, and Distribution depreciation rates stated in the Formula Rate whenever the CPUC issues a final order that changes "depreciation rates for General, Intangible or Distribution plant":

SCE will make a single-issue Section 205 filing to change the depreciation rates for General, Intangible or Distribution plant in Schedule 18 upon approval by the CPUC of revised depreciation rates for these plant categories. SCE shall make a filing at the Commission, as set forth in this section, between January 1 and March 1 of the year following the year that the CPUC order became effective.⁴

The CPUC Decision makes revisions affecting SCE's depreciation rates for twenty-two General, Intangible and Distribution plant accounts with an effective date of January 1, 2025.⁵ Additionally, Order 898 created three new Transmission accounts that serve very similar purposes to three General Plant accounts, but within the Transmission function instead of the General Plant function.⁶ These new 351 accounts include account 351.1 - Computer Hardware, 351.2, Computer Software, and 351.3 - Communication Equipment. (collectively the "New 351 Accounts").⁷ The similar new General Plant accounts are account 397.1 - Computer Hardware, 397.2, Computer Software, and 397.3 - Communication Equipment (collectively the "New 397 Accounts").⁸ Mr. Varvis explains the

⁴ Section 8e of Appendix IX, Attachment 1 of SCE's TO Tariff.

⁵ Since SCE has no Distribution Plant under the California ISO's Operational Control, the change in the distribution depreciation rates does not affect the formula transmission rate calculation of transmission revenue requirements.

⁶ See Order 898 page 94. To conform SCE's Formula Rate to Order 898, SCE submitted a compliance filing in ER26-538 on November 18, 2025, in which SCE added the new Transmission accounts to its Formula Rate, including adding several new depreciation rates on Schedule 18.

⁷ SCE splits Account 351.2 into four separate accounts with different lives (5-year, 7-year, 10-year, and 15-year), so on Schedule 18 there are a total of six New 351 Accounts listed.

⁸ The 397 account did exist prior to the issuance of Order 898, but it was limited to Communication Equipment. Order 898 filled out the 397 accounts with the other two 397.1 – Computer Hardware and

aspects of the CPUC Decision that affect SCE's updated depreciation rates in his attached Declaration (Exhibit A).

The documents submitted with this filing consist of this letter of transmittal and all attachments hereto; the revised TO Tariff (Appendix IX, Attachment 2) in both clean and redline format, which include tariff sheets effective January 1, 2025 and January 1, 2026;⁹ the Declaration of Alan Varvis (Exhibit A); a copy of the relevant portions of the CPUC Decision (Exhibit B); and SCE's original 2025 GRC Phase 1 application regarding non-transmission depreciation rates (Exhibit C).

I. BACKGROUND

SCE's currently-effective Formula Rate was submitted to the Commission on April 11, 2019 in Docket No. ER19-1553.¹⁰ On June 11, 2019, the Commission accepted for filing and suspended the Formula Rate, to be effective on November 12, 2019, subject to refund, and hearing and settlement procedures.¹¹ On July 1, 2020, SCE filed an Offer of Settlement under ER19-1553. The Offer of Settlement was approved on September 23, 2020.

SCE's Formula Rate is set forth in Appendix IX of SCE's TO Tariff, and includes Attachment 1 consisting of the Formula Protocols, and Attachment 2, the Formula Spreadsheet, consisting of 35 individual schedules that calculate different aspects of SCE's Base TRR and associated rates. Schedule 18 of the Formula Spreadsheet lists SCE's depreciation rates, both non-transmission and

397.2 Computer Software, with 397.3 being Communication Equipment. See Order 898 page 94. And, similar to the New 351 Accounts, SCE splits Account 397.2 into four separate accounts, so there are a total of six New 397 Accounts in SCE's Formula Rate Schedule 18.

⁹ Two tariff submissions are necessary in this filing since the January 1, 2025 and the January 1, 2026 TO Tariffs differ due to the revisions to the Formula Rate Spreadsheet Tariff to implement Order 898 revisions. See Order Accepting Proposed Tariff Revisions dated January 16, 2026 in ER26-538 effective January 1, 2026.

¹⁰ SCE's first formula rate was in effect from January 1, 2012 through December 31, 2017 (Docket No. ER11-3697). SCE's second formula rate was in effect from January 1, 2018 through November 11, 2019 (Docket No. ER18-169).

¹¹ *Southern California Edison Company*, 169 FERC ¶ 61,177 (2019).

transmission. Schedule 17 of the Formula Spreadsheet determines SCE's depreciation expense based on the depreciation rates stated in Schedule 18.

On September 23, 2025, the CPUC issued the CPUC Decision, which adopted SCE's non-transmission depreciation rates effective on January 1, 2025. As a result, SCE's non-transmission depreciation and related rates stated in Schedule 18 of the Formula Rate are currently inconsistent with the CPUC authorized depreciation rates. Pursuant to the Formula Rate Protocols, SCE is making this single-issue Section 205 filing to request Commission approval to make necessary revisions to the Formula Rate tariff to conform to the non-transmission and related depreciation rates adopted in the CPUC Decision.¹² The changes to non-transmission depreciation and related rates stated in Schedule 18 of the Formula Rate are explained in Exhibit A. In this filing, SCE is proposing to revise only those aspects of the Formula Rate that are necessary to correctly reflect the CPUC Decision.

II. PROPOSED REVISIONS TO SCE'S DEPRECIATION RATES

As discussed above, in this single-issue filing SCE is seeking to revise its non-transmission and related depreciation rates set forth in the Formula Rate to maintain consistency with the CPUC Decision. SCE is not proposing to revise the currently-effective Base TRR or any aspect of the Formula Rate tariff other than the non-transmission and related depreciation rates (Schedule 18 of Attachment 2 to Appendix IX). However, SCE is filing two sets of clean and redline versions of SCE's TO tariffs: one effective January 1, 2025 and the other effective January 1,

¹² SCE submitted similar filings to revise the Formula Transmission Rate non-transmission depreciation rates in Docket No. ER13-1253 on April 8, 2013, accepted by the Commission in a letter order issued May 22, 2013, Docket No. ER16-686 on January 6, 2016, accepted by the Commission in a letter order issued February 22, 2016, Docket No. ER20-1057 on February 21, 2020, accepted by the Commission in a letter order issued April 14, 2020, and Docket No. ER22-1117, accepted in a letter order issued April 20, 2022.

2026, as a result of the SCE Transmission Formula Rate Revisions related to Order 898, filed in ER26-538.¹³

Attachment 1 to Exhibit A of this filing at page 1 also compares the proposed depreciation rates with the currently-effective depreciation rates. The revised depreciation rates will not affect SCE's Base TRRs until SCE submits its next Annual Update filing by December 1 of this year, setting the TRR and associated rates for 2027 ("TO2027"). The TO2027 Annual Update filing will utilize the revised Formula Rate tariff proposed herein for 2026, including the proposed revised non-transmission and related depreciation rates, subject to any further formula rate tariff revisions with an effective date prior to December 1, 2026. The Base TRRs effective January 1, 2027 will reflect these revised non-transmission and related depreciation rates.

For illustrative purposes, on page 2 of Attachment 1 of Exhibit A, Mr. Varvis also provides a rough estimate of the future impact of these depreciation rate changes on SCE's Base TRR by applying the proposed revised depreciation rates to SCE's last Annual Update filing in FERC Docket No. ER26-602 (the TO2026 Annual Update"), dated November 21, 2025, as a proxy.¹⁴ The resulting illustrative change in revenue is a decrease to the Base TRR of about \$840,000 or 0.06%.

III. EFFECTIVE DATE

Pursuant to Section 8 of Attachment 1 of Appendix IX of SCE's TO Tariff, SCE requests that the Commission authorize the proposed changes to SCE's non-transmission and related depreciation rates set forth in SCE's Formula Rate Schedule 18 included in Attachment 2 to Appendix IX of SCE's TO Tariff, to

¹³ The January 1, 2025 tariff revisions include the addition of accounts that were created by Order 898 and are in accordance with SCE's compliance filing under ER26-538, which were not previously reflected. This inclusion is necessary to complete the implementation of Order 898, which has an effective date of January 1, 2025, in SCE's Formula Rate.

¹⁴ General and Intangible Depreciation Expenses are allocated to the formula revenue requirement based on the wages and salaries (labor) allocation factor, which was 6.3469% in the TO2026 Annual Update.

become effective on January 1, 2025, the date that the depreciation rates adopted in the CPUC Decision became effective, and January 1, 2026. The effective date of January 1, 2025 is prescribed in SCE's Formula Rate Protocols so as to ensure consistency in the application of the CPUC-adopted depreciation rates for FERC-jurisdictional and CPUC-jurisdictional rates, and the January 1, 2026 proposed tariff revisions are necessary because tariff revisions from SCE's Compliance filing in ER26-538 are already effective beginning January 1, 2026.

IV. SERVICE

Copies of this filing have been served on all parties to Docket Nos. ER19-1553, ER24-439, ER25-550, and ER26-602, including the California Public Utilities Commission, as well as the California Independent System Operator Corporation ("CAISO"), and all Participating Transmission Owners in the CAISO.

V. COMMUNICATIONS

SCE requests that all correspondence, pleadings and other communications concerning this filing be served upon:

Ellen Kenney
Senior Attorney
Southern California Edison Company
P.O. Box 800
Rosemead, CA 91770
Tel. (626) 302-9519

Jeffrey L. Nelson
Director, FERC Rates & Markets Integration
Southern California Edison Company
P.O. Box 800
Rosemead, CA 91770
Tel. (626) 302-4834

VI. OTHER FILING REQUIREMENTS

The illustrative annualized change in revenues resulting from the revised depreciation rates for General, Intangible and Distribution plant proposed in this

filing are set forth in Attachment 1 to Exhibit A. This estimated change in revenues will not occur until SCE submits its TO2027 Annual Update Filing by December 1, 2026, for rates effective January 1, 2027. SCE's currently-effective Retail Base TRR of \$1.501 billion, established in SCE's TO2026 Annual Update filing dated November 21, 2025, effective January 1, 2026, is not being revised in this filing.

No expenses or costs included in the rates tendered herein have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative or unnecessary costs that are demonstrably the product of discriminatory employment practices.

SCE believes that the information contained in this filing provides a sufficient basis upon which to accept this filing; however, to the extent necessary, SCE further requests that the Commission waive its filing requirements contained in Section 35 of its regulations to the extent necessary in order to permit this filing to be made effective as requested.

SCE believes that this filing conforms to any rule of general applicability and to any Commission order specifically applicable to SCE, and has made copies of this filing available for public inspection in SCE's principal office located in Rosemead, California. SCE has provided copies of this filing to those persons whose names appear on the enclosed mailing list.

Very truly yours,

/s/ Jeffrey L. Nelson

JEFFREY L. NELSON

CERTIFICATE OF SERVICE

I hereby certify that I have, this day, served a true copy of “**SOUTHERN CALIFORNIA EDISON COMPANY’S PROPOSED CHANGES TO SCE’S NON-TRANSMISSION AND RELATED DEPRECIATION RATES TO REFLECT THE CALIFORNIA PUBLIC UTILITIES COMMISSION’S 2025 GENERAL RATE CASE PHASE 1 ORDER**” on all parties identified on the official service list(s) for FERC dockets **ER19-1553, ER24-439, ER25-550, and ER26-602**, and the **CAISO PTOs**, including the Consumer Advocacy Agencies, the California Public Utilities Commission (“**CPUC**”) Legal Division, the California Independent System Operator (“**CAISO**”) Regulatory Contacts, and the Attorney General of California’s Office. Service was effected by transmitting copies via email to all parties who have provided an e-mail address. First class mail will be used if electric service cannot be effectuated.

Dated at Rosemead, California this **27th** day of **February** 2026.

/s/Sandra Sedano

Sandra Sedano

Sr Specialist, Legal Support

Southern California Edison Company

2244 Walnut Grove Avenue

Rosemead, CA 91770

sandra.sedano@sce.com

Clean Tariff

Effective Jan. 1, 2025

Attachment 2 to Appendix IX

Formula Rate Spreadsheet

Table of Contents

<u>Worksheet Name</u>	<u>Schedule</u>	<u>Purpose</u>
<u>Overview</u>		Base TRR Components.
<u>BaseTRR</u>	1	Full Development of Retail and Wholesale Base TRRs
<u>IFPTRR</u>	2	Calculation of the Incremental Forecast Period TRR
<u>TrueUpAdjust</u>	3	Calculation of the True Up Adjustment
<u>TUTRR</u>	4	Calculation of the True Up TRR
<u>ROR</u>	5	Determination of Capital Structure
<u>PlantInService</u>	6	Determination of Plant In Service balances
<u>PlantStudy</u>	7	Summary of Split of T&D Plant into ISO and Non-ISO
<u>AccDep</u>	8	Calculation of Accumulated Depreciation
<u>ADIT</u>	9	Calculation of Accumulated Deferred Income Taxes
<u>CWIP</u>	10	Presentation of Prior Year CWIP and Forecast Period Incremental CWIP
<u>PHFU</u>	11	Calculation of Plant Held for Future Use
<u>AbandonedPlant</u>	12	Calculation of Abandoned Plant
<u>WorkCap</u>	13	Calculation of Materials and Supplies and Prepayments
<u>IncentivePlant</u>	14	Summary of Incentive Plant balances in the Prior Year
<u>IncentiveAdder</u>	15	Calculation of Incentive Adder component of the Prior Year TRR
<u>PlantAdditions</u>	16	Forecast Additions to Net Plant
<u>Depreciation</u>	17	Calculation of Depreciation Expense
<u>DepRates</u>	18	Presentation of Depreciation Rates
<u>OandM</u>	19	Calculation of Operations and Maintenance Expense
<u>AandG</u>	20	Calculation of Administrative and General Expense
<u>RevenueCredits</u>	21	Calculation of Revenue Credits
<u>NUCs</u>	22	Calculation of Network Upgrade Credits and Network Upgrade Interest Expense
<u>RegAssets</u>	23	Calculation of Regulatory Assets/Liabilities and Regulatory Debits
<u>CWIPTRR</u>	24	Calculation of Contribution of CWIP to TRRs
<u>WholesaleDifference</u>	25	Calculation of the Wholesale Difference to the Base TRR
<u>TaxRates</u>	26	Calculation of Composite Tax Rate
<u>Allocators</u>	27	Calculation of Allocation Factors
<u>FFU</u>	28	Calculation of Franchise Fees Factor and Uncollectibles Expense Factor
<u>WholesaleTRRs</u>	29	Calculation of components of SCE's Wholesale TRR
<u>Wholesale Rates</u>	30	Calculation of SCE's Wholesale transmission rates
<u>HVLV</u>	31	Calculation of High and Low Voltage percentages of Gross Plant
<u>GrossLoad</u>	32	Presentation of forecast Gross Load for wholesale rate calculations
<u>RetailRates</u>	33	Calculation of retail transmission rates
<u>Unfunded Reserves</u>	34	Calculation of Unfunded Reserves
<u>OtherFormulaRevenue</u>	35	Presentation of Other Formula Revenue by Native Account

Overview

Overview of SCE Retail Base TRR

SCE's retail Base Transmission Revenue Requirement is the sum of the following components:

<u>TRR Component</u>	<u>Amount</u>
Prior Year TRR	\$ -
Incremental Forecast Period TRR	\$ -
True-Up Adjustment	\$ -
O&M Services Formula Revenue	\$ -
Cost Adjustment	\$ -
Base TRR (retail)	\$ -

These components represent the following costs that SCE incurs:

- 1) The Prior Year TRR component is the TRR associated with the Prior Year (most recent calendar year).
The Prior Year TRR is calculated using End-of-Year Rate Base values, as set forth in the "1-BaseTRR" Worksheet.
- 2) The Incremental Forecast Period TRR is the component of Base TRR associated with forecast additions to in-service plant or CWIP, as set forth in the "2-IFPTRR" Worksheet.
- 3) The True Up Adjustment is a component of the Base TRR that reflects the difference between projected and actual costs, as set forth in the "3-TrueUpAdjust" Worksheet.
- 4) The O&M Services Formula Revenue is a component of the Base TRR representing revenue collected pursuant to an O&M Services Formula presented on Schedule 35. It is a credit to the Base TRR. See Schedule 1.
- 5) The Cost Adjustment component may be included as provided in the Tariff protocols.

**Schedule 1
Base TRR**

Southern California Edison Company

Cells shaded yellow are input cells

Formula Transmission Rate

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>- Value</u>
RATE BASE			
1	ISO Transmission Plant	6-PlantInService, Line 19	\$ -
2	General Plant + Electric Miscellaneous Intangible Plant	6-PlantInService, Line 27	\$ -
3	Transmission Plant Held for Future Use	11-PHFU, Line 8	\$ -
4	Abandoned Plant	12-AbandonedPlant, Line 3	\$ -
<u>Working Capital amounts</u>			
5	Materials and Supplies	13-WorkCap, Line 16	\$ -
6	Prepayments	13-WorkCap, Line 36	\$ -
7	Cash Working Capital	(Line 66 + Line 67) / 8	\$ -
8	Working Capital	Line 5 + Line 6 + Line 7	\$ -
<u>Accumulated Depreciation Reserve Balances</u>			
9	Transmission Depreciation Reserve - ISO	8-AccDep, Line 13, Col. 12	\$ -
10	Distribution Depreciation Reserve - ISO	8-AccDep, Line 16, Col. 5	\$ -
11	General + Intangible Plant Depreciation Reserve	8-AccDep, Line 26	\$ -
12	Accumulated Depreciation Reserve	Line 9 + Line 10 + Line 11	\$ -
13	Accum Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT Amounts	9-ADIT-1, Line 5, Col. 2	\$ -
14	CWIP Plant	14-IncentivePlant, L 12, Col 1	\$ -
15	Other Regulatory Assets/Liabilities	23-RegAssets, Line 14	\$ -
16	Unfunded Reserves	34-UnfundedReserves, Line 6	\$ -
17	Network Upgrade Credits	22-NUCs, Line 4	\$ -
18	Rate Base	L1 + L2 + L3 + L4 + L8 + L12 + L13 + L14+ L15+ L16 + L17	\$ -
OTHER TAXES			
19	Sub-Total Local Taxes	Note 6	\$ -
20	Transmission Plant Allocation Factor	27-Allocators, Line 22	- %
21	Property Taxes	Line 19 * Line 20	\$ -
22	Payroll Taxes Expense		
23	FICA	Line 24 + Line 25+ Line 26	\$ -
24	Fed Ins Cont Amt -- Current	Note 6	\$ -
25	FICA/OASDI Emp Incntv.	Note 6	\$ -
26	FICA/HIT Emp Incntv.	Note 6	\$ -
27	CA SUI Current	Note 6	\$ -
28	Fed Unemp Tax Act- Current	Note 6	\$ -
29	CADI Vol Plan Assess	Note 6	\$ -
30	SF Pyrl Exp Tx - SCE	Note 6	\$ -
31	Total Electric Payroll Tax Expense	Line 23 + (Line 27 to Line 30)	\$ -
32	Capitalized Overhead portion of Electric Payroll Tax Expense	26-TaxRates, Line 16	\$ -
33	Remaining Electric Payroll Tax Expense to Allocate	Line 31 - Line 32	\$ -
34	Transmission Wages and Salaries Allocation Factor	27-Allocators, Line 9	- %
35	Payroll Taxes Expense	Line 33 * Line 34	\$ -
36	Other Taxes	Note 1	\$ -

**Schedule 1
Base TRR**

Southern California Edison Company

Cells shaded yellow are input cells

Formula Transmission Rate

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>- Value</u>
RETURN AND CAPITALIZATION CALCULATIONS			
<u>Debt</u>			
37	Long Term Debt Amount	5-ROR-1, Line 4	\$ -
38	Cost of Long Term Debt	5-ROR-1, Line 11	\$ -
39	Long Term Debt Cost Percentage	5-ROR-1, Line 12	- %
<u>Preferred Stock</u>			
40	Preferred Stock Amount	5-ROR-1, Line 16	\$ -
41	Cost of Preferred Stock	5-ROR-1, Line 20	\$ -
42	Preferred Stock Cost Percentage	5-ROR-1, Line 21	- %
<u>Equity</u>			
43	Common Stock Equity Amount	5-ROR-1, Line 27	\$ -
44	Total Capital	Line 37 + Line 40 + Line 43	\$ -
44a	Minimum Common Stock Capital Percentage (Docket No. ER19-1553)		47.50%
<u>Capital Percentages</u>			
45	Long Term Debt Capital Percentage	100% - (Line 46+ Line 47)	- %
46	Preferred Stock Capital Percentage	Line 40 / Line 44	- %
47	Common Stock Capital Percentage	Max Line 44a or (Line 43/Line 44)	- %
<u>Annual Cost of Capital Components</u>			
48	Long Term Debt Cost Percentage	Line 39	- %
49	Preferred Stock Cost Percentage	Line 42	- %
50	Return on Common Equity	Note 2 SCE Return on Equity	10.30%
<u>Calculation of Cost of Capital Rate</u>			
51	Weighted Cost of Long Term Debt	Line 39 * Line 45	- %
52	Weighted Cost of Preferred Stock	Line 42 * Line 46	- %
53	Weighted Cost of Common Stock	Line 47 * Line 50	- %
54	Cost of Capital Rate	Line 51 + Line 52 + Line 53	- %
55	Equity Rate of Return Including Common and Preferred Stock	Used for Tax calculation Line 52 + Line 53	- %
56	Return on Capital: Rate Base times Cost of Capital Rate	Line 18 * Line 54	\$ -
INCOME TAXES			
57	Federal Income Tax Rate	26-Tax Rates, Line 1	- %
58	State Income Tax Rate	26-Tax Rates, Line 8	- %
59	Composite Tax Rate	$F + [S * (1 - F)]$ (L57 + L58) - (L57 * L58)	- %
<u>Calculation of Credits and Other:</u>			
60	Amortization of Net (Excess)/Deficient Deferred Taxes	Negative of 9-ADIT-2, Line 500, Column 7	\$ -
61	Other Income Tax Adjustments	Note 3 Workpaper:	\$ -
62	Not Used		
63	Credits and Other	Line 60 + Line 61	\$ -
64	Income Taxes:	Formula on Line 65	\$ -
65	Income Taxes = $[((RB * ER) + D) * (CTR / (1 - CTR))] + CO / (1 - CTR)$		
	Where:		
	RB = Rate Base	Line 18	
	ER = Equity Rate of Return Including Common and Preferred Stock	Line 55	
	CTR = Composite Tax Rate	Line 59	
	CO = Credits and Other	Line 63	
	D = Book Depreciation of AFUDC Equity Book Basis	Workpaper:	\$ -

**Schedule 1
Base TRR**

Southern California Edison Company

Cells shaded yellow are input cells

Formula Transmission Rate

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>- Value</u>
PRIOR YEAR TRANSMISSION REVENUE REQUIREMENT			
<u>Component of Prior Year TRR:</u>			
66	O&M Expense	19-OandM, Line 91, Col. 6	\$ -
67	A&G Expense	20-AandG, Line 23	\$ -
68	Network Upgrade Interest Expense	22-NUCs, Line 8	\$ -
69	Depreciation Expense	17-Depreciation, Line 70	\$ -
70	Abandoned Plant Amortization Expense	12-AbandonedPlant, Line 1	\$ -
71	Other Taxes	Line 36	\$ -
72	Revenue Credits	21-Revenue Credits, Line 44	\$ -
73	Return on Capital	Line 56	\$ -
74	Income Taxes	Line 64	\$ -
75	Gains and Losses on Trans. Plant Held for Future Use -- Land	11-PHFU, Line 10	\$ -
76	Amortization and Regulatory Debits/Credits	23-RegAssets, Line 16	\$ -
77	Prior Year Incentive Adder	15-IncentiveAdder, Line 14	\$ -
77a	Prior Year Incentive Adder Reversal	Negative of Line 77	\$ -
78	Total without FF&U	Sum of Lines 66 to 77a	\$ -
79	Franchise Fees Expense	L 78 * FF Factor (28-FFU, L 5)	\$ -
80	Uncollectibles Expense	L 78 * U Factor (28-FFU, L 5)	\$ -
81	Prior Year TRR	Line 78 + Line 79+ Line 80	\$ -

TOTAL BASE TRANSMISSION REVENUE REQUIREMENT

<u>Calculation of Base Transmission Revenue Requirement</u>			
82	Prior Year TRR	Line 81	\$ -
83	Incremental Forecast Period TRR	2-IFPTRR, Line 82	\$ -
84	True Up Adjustment	3-TrueUpAdjust, Line 30	\$ -
84a	O&M Services Formula Revenue	Negative of 35-Other Formula Revenue, L 80	\$ -
85	Cost Adjustment	Note 4	\$ -
86	Base Transmission Revenue Requirement (Retail)	For Retail Purposes	\$ -
<u>Wholesale Base Transmission Revenue Requirement</u>			
87	Base TRR (Retail)	Line 86	\$ -
88	Wholesale Difference to the Base TRR	25-WholesaleDifference, Line 14	\$ -
89	Wholesale Base Transmission Revenue Requirement	Line 87 + Line 88	\$ -

Notes:

- Any amount of "Sub-Total Local Taxes" or "Payroll Taxes Expense" may be excluded if appropriate with the provision of a workpaper showing the reason for the exclusion and the amount of the exclusion.
- No change in Return on Common Equity will be made absent a Section 205 filing at the Commission.
Does not include any project-specific ROE adders. See Schedule 15 at Lines 31-39.
In the event that the Return on Common Equity is revised from the initial value, enter cite to Commission Order approving the revised ROE on following line.
Order approving revised ROE: ---
- Other Income Tax Adjustments may be included as a component of "Credits and Other" in the Prior Year Income Tax calculation if filed with the Commission.
- Cost Adjustment may be included as provided in the Tariff protocols.
- Prior Year Incentive Adder Reversal backs out the revenue requirement associated with any project-specific Incentive Adders (Line 77). Applicable pursuant to settlement under ER19-1553.
- "Sub Total Local Taxes" on Line 19 and Payroll Taxes on Lines 24-30 include O&M Services Formula Revenues as follows, pursuant to Schedule 35, Note 2.

<u>FERC Form 1 References</u>	<u>O&M Services Revenue</u>	<u>FERC Form 1 Amount</u>	<u>Total</u>	<u>Item</u>	<u>Reference</u>
Line 19:	\$ -	\$	\$	- Sub-Total Local Taxes	Schedule 35, Line 55, C 4
Line 24:	\$ -	\$	\$	- Fed Ins Cont Amt -- Current	Schedule 35, Line 56, C 4
Line 25:	\$ -	\$	\$	- FICA/OASDI Emp Incntv.	Schedule 35, Line 57, C 4
Line 26:	\$ -	\$	\$	- FICA/HIT Emp Incntv.	Schedule 35, Line 58, C 4
Line 27:	\$ -	\$	\$	- CA SUI Current	Schedule 35, Line 59, C 4
Line 28:	\$ -	\$	\$	- Fed Unemp Tax Act- Current	Schedule 35, Line 60, C 4
Line 29:	\$ -	\$	\$	- CADI Vol Plan Assess	Schedule 35, Line 61, C 4
Line 30:	\$ -	\$	\$	- SF Pysl Exp Tx - SCE	Schedule 35, Line 62, C 4

Schedule 2
Incremental Forecast Period TRR

Calculation of Incremental Forecast Period TRR ("IFPTRR")

The IFP TRR is equal to the sum of:

- 1) Forecast Plant Additions * AFCR
- 2) Forecast Period Incremental CWIP * AFCR for CWIP

1) Calculation of Annual Fixed Charge Rates:

Line a) Annual Fixed Charge Rate for CWIP ("AFCRCWIP")

1			
2	AFCRCWIP represents the return and income tax costs associated with \$1 of CWIP,		
3	expressed as a percent.		
4			
5	$AFCRCWIP = CLTD + (COS * (1/(1 - CTR)))$		
6			
7	where:		
8	CLTD = Weighted Cost of Long Term Debt		
9	COS = Weighted Cost of Common and Preferred Stock		
10	CTR = Composite Tax Rate		
11			Reference
12	Wtd. Cost of Long Term Debt:	- %	1-BaseTRR, Line 51
13	Wtd. Cost of Common + Pref. Stock:	- %	1-BaseTRR, Line 55
14	Composite Tax Rate:	- %	1-BaseTRR, Line 59
15			
16	AFCRCWIP =	- %	Line 12 + (Line 13 * (1/(1 - Line 14)))
17			

b) Annual Fixed Charge Rate ("AFCR")

The AFCR is calculated by dividing the Prior Year TRR (without CWIP related costs) by Net Plant:

$$AFCR = (\text{Prior Year TRR} - \text{CWIP-related costs}) / \text{Net Plant}$$

Determination of Net Plant:

25				
26				Reference
27	Transmission Plant - ISO: \$	-	6-PlantInService, Line 13	
28	Distribution Plant - ISO: \$	-	6-PlantInService, Line 16	
29	Transmission Dep. Reserve - ISO: \$	-	8-AccDep, Line 13	
30	Distribution Dep. Reserve - ISO: \$	-	8-AccDep, Line 16	
31	Net Plant: \$	-	(L27 + L28) - (L29 + L30)	
32				

Determination of Prior Year TRR without CWIP related costs:

a) Determination of CWIP-Related Costs

1) Direct (without ROE adder) CWIP costs

36				
37	CWIP Plant - Prior Year: \$	-	10-CWIP, L 13 C1	
38	AFCRCWIP:	- %	Line 16	
39	Direct CWIP Related Costs: \$	-	Line 37 * Line 38	
40				

2) CWIP ROE Adder costs:

41				
42	IREF: \$	-	15-IncentiveAdder, Line 3	
43				
44	Tehachapi CWIP Amount: \$	-	10-CWIP, Line 13	
45	Tehachapi ROE Adder %:	- %	15-IncentiveAdder, Line 5	
46	Tehachapi ROE Adder \$:	-	Formula on Line 52	
47				
48	DCR CWIP Amount: \$	-	10-CWIP, Line 13	
49	DCR ROE Adder %:	- %	15-IncentiveAdder, Line 6	
50	DCR ROE Adder \$:	-	Formula on Line 52	
51				

$$ROE\ Adder\ \$ = (CWIP/\$1,000,000) * IREF * (ROE\ Adder/1\%)$$

52				
53				
54	CWIP Related Costs wo FF&U: \$	-	Line 39 + Line 46 + Line 50	
55	FF&U Expenses: \$	-	(28-FFU, L5 FF Factor + U Factor) * L54	
56	CWIP Related Costs with FF&U: \$	-	Line 54 + Line 55	
57				

Schedule 2
Incremental Forecast Period TRR

58 b) Determination of AFCR:

59			
60	CWIP Related Costs wo FF&U: \$	-	Line 54
61	Prior Year TRR wo FF&U: \$	-	1-BaseTRR, Line 78
62	Prior Year TRR wo CWIP Related Costs: \$	-	Line 61 - Line 60
63	75% of O&M and A&G in Prior Year TRR: \$	-	(1-BaseTRR, Line 66 + Line 67) * .75
64	AFCR:	- %	(Line 62 - Line 63) / Line 31
65			

66 2) Calculation of IFP TRR

67			
68			<u>Reference</u>
69	Forecast Plant Additions: \$	-	16-PlantAdditions, L 25, C10
70	AFCR:	- %	Line 64
71	AFCR * Forecast Plant Additions: \$	-	Line 69 * Line 70
72			
73	Forecast Period Incremental CWIP: \$	-	10-CWIP, L 54, C8
74	AFCRCWIP:	- %	Line 16
75	AFCRCWIP * FP Incremental CWIP: \$	-	Line 73 * Line 74
76			
77	IFPTRR without FF&U: \$	-	Line 71 + Line 75
78			
79	Franchise Fees Expense: \$	-	Line 77 * FF (from 28-FFU, L 5)
80	Uncollectibles Expense: \$	-	Line 77 * U (from 28-FFU, L 5)
81			
82	Incremental Forecast Period TRR: \$	-	Line 77 + Line 79 + Line 80

**Schedule 3
True Up Adjustment**

Calculation of True Up Adjustment Component of TRR

1) Summary of True Up Adjustment calculation:

- a) Attribute True Up TRR to months in the Prior Year (see Note #1) to determine "Monthly True Up TRR" for each month (see Note #2).
- b) Determine monthly retail transmission revenues attributable to this formula transmission rate received during Prior Year.
- c) Compare costs in (a) to revenues in (b) on a monthly basis and determine "Cumulative Excess (-) or Shortfall (+) in Revenue with Interest".
- d) Include previous Annual Update Cumulative Excess or Shortfall in Prior Year (from Previous Annual Update Line 23) and any One-Time Adjustments in Column 4 (Lines 11 and 12 respectively).
- e) Continue interest calculation through the end of the Prior Year (Line 23) to determine Cumulative Excess or Shortfall for this Annual Update.

2) Comparison of True Up TRR and Actual Retail Transmission Revenues received during the Prior Year, Including previous Annual Update Cumulative Excess or Shortfall in Revenue.

Line										
1	True Up TRR:	\$	-	Source:	From 4-TUTRR,	Line 46				
2										
3		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>
4	Calculations:	See Note 2	See Note 3	See Note 4	= C2 - C3 + C 4	See Note 5	See Note 6	See Note 7	=C7 + C8	
5										
6					One-Time					
7					Adjustments and					
8					Revenue In					
9					Previous					
10	<u>Month</u>	<u>Year</u>	<u>Monthly True Up TRR</u>	<u>Actual Retail Base Transmission Revenues</u>	<u>Annual Update</u>	<u>Monthly Excess (-) or Shortfall (+) in Revenue</u>	<u>Monthly Interest Rate</u>	<u>Cumulative Excess (-) or Shortfall (+) in Revenue wo Interest for Current Month</u>	<u>Interest for Current Month</u>	<u>Cumulative Excess (-) or Shortfall (+) in Revenue with Interest</u>
11	December	-	---	---	\$ -	\$ -	---	\$ -	---	\$ -
12	January	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
13	February	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
14	March	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
15	April	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
16	May	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
17	June	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
18	July	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
19	August	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
20	September	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
21	October	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
22	November	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
23	December	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -

24 3) True Up Adjustment

25				<u>Notes:</u>	
26	Shortfall or Excess Revenue in Prior Year:	\$	-	Line 23, Column 9	
27	Previous Annual Update TU Adjustment:	\$	-	Previous Annual Update Schedule 3, Line 30	Previous Annual Update:
28	TU Adjustment without Projected Interest	\$	-	Line 26 - Line 27	
29	Projected Interest to Rate Year Mid-Point:	\$	-	Line 28 * (Line 23, Column 6) * 18 months	
30	True Up Adjustment:	\$	-	Line 28 + Line 29. Positive amount is to be collected by SCE (included in Base TRR as a positive amount). Negative amount is to be returned to customers by SCE (included in Base TRR as a negative amount).	

32 4) Final True Up Adjustment

- 33 The Final True Up Adjustment begins on the month after the last True Up Adjustment and extends through the termination date of this formula transmission rate.
- 34
- 35 The Final True Up Adjustment shall be calculated as above, with interest to the termination date of the Formula Transmission Rate.
- 36

**Schedule 3
True Up Adjustment**

37 Partial Year TRR Attribution Allocation Factors:

38	Partial Year		
39	<u>Month</u>	<u>TRR AAF</u>	<u>Note:</u>
40	January	6.376%	See Note 2.
41	February	5.655%	
42	March	7.183%	
43	April	8.224%	
44	May	8.018%	
45	June	8.945%	
46	July	9.891%	
47	August	10.141%	
48	September	10.218%	
49	October	9.179%	
50	November	7.530%	
51	December	<u>8.640%</u>	
52	Total:	100.000%	

54 Transmission Revenues: (Note 8)

55		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
56		See Note 9	See Note 10					Sum of left
57								
58								
59		Actual						Monthly
60	Prior	Retail Base						Total
61	Year	Transmission	Other			Public		Retail
62	<u>Month</u>	<u>Revenues</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Generation</u>	<u>Purpose</u>	<u>Other</u>	<u>Revenue</u>
63	Jan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Feb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Mar	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Apr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	Jun	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	Jul	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	Aug	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Sep	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Oct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	Nov	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Dec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	Totals:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

76
77 "Total Sales to Ultimate Consumers" from FERC Form 1 Page 300, Line 10, Column b: \$ -

Schedule 3
True Up Adjustment

Instructions:

- 1) Enter applicable years on Column 1, Lines 11-23 (Prior Year and December of the year previous to the Prior Year).
- 2) Enter Previous Annual Update True Up Adjustment (if any) on Line 27.
Enter with the same sign as in previous Annual Update. If there is no Previous Annual Update True Up Adjustment, then enter \$0.
- 3) Enter monthly interest rates in accordance with interest rate specified in the regulations of FERC at 18 C.F.R. §35.19a on lines 12 to 23, Column 6.
- 4) Enter any One Time Adjustments on Column 4, Line 12 (or other appropriate). If SCE is owed enter as positive, if SCE is to return to customers enter as negative.
One Time Adjustments include:
 - a) In the event that a Commission Order revises SCE's True Up TRR for a previous Prior Year, SCE shall include that difference in the True Up Adjustment, including interest, at the first opportunity, in accordance with tariff protocols. Entering on Line 12 (or other appropriate) ensures these One Time Adjustments are recovered from or returned to customers.
 - b) Any refunds attributable to SCE's previous CWIP TRR cases (Docket Nos. ER08-375, ER09-187, ER10-160, and ER11-1952), not previously returned to customers.
 - c) Amounts resulting from input errors impacting the True Up TRR in a previous Formula Rate Annual Update pursuant to Protocol Section 3(d)(8).
Workpaper for Line 12:
Workpaper for Line 23:
- 5) Fill in matrix of all retail revenues from Prior Year in table on lines 63 to 74.
- 6) Enter Total Sales to Ultimate Consumers on line 77 and verify that it equals the total on line 75.
- 7) If true up period is less than entire calendar year, then adjust calculation accordingly by including \$0 Monthly True Up TRR and \$0 Actual Retail Base Transmission Revenues for any months not included in True Up Period.

Notes:

- 1) The true up period is the portion (all or part) of the Prior Year for which the Formula Transmission Rate was in effect.
- 2) The Monthly True Up TRR is derived by multiplying the annual True Up TRR on Line 1 by 1/12, if formula was in effect. In the event of a Partial Year True Up, use the Partial Year TRR Attribution Allocation Factors on Lines 40 to 51 for each month of Partial Year True Up. Only enter in the Prior Year, Lines 12 to 23, or portion of year formula was in effect in case of Partial Year True Up. Partial Year True Up Allocation Factors calculated based on three years (2008-2010) of monthly SCE retail base transmission revenues.
- 3) "Actual Retail Base Transmission Revenues" are SCE retail transmission revenues attributable to this formula transmission rate. as shown on Lines 63 to 74, Column 1.
- 4) Enter "Shortfall or Excess Revenue in Previous Annual Update" on Line 11, or other appropriate (from Previous Annual Update, Line 23, Column 9).
- 5) Monthly Interest Rates in accordance with interest rate specified in the regulations of FERC (See Instruction #3).
- 6) "Cumulative Excess (-) or Shortfall (+) in Revenue w/o Interest for Current Month" is, beginning for the January month, the amount in Column 9 for previous month plus the current month amount in Column 5. For the first December, it is the amount in Column 5.
- 7) Interest for Current Month is calculated on average of beginning and ending balances (Column 9 previous month and Column 7 current month). No interest is applied for the first December.
- 8) Only provide if formula was in effect during Prior Year.
- 9) Only include Base Transmission Revenue attributable to this formula transmission rate.
Any other Base Transmission Revenue or refunds is included in "Other".
The Base Transmission Revenues shown in Column 1 shall be reduced to reflect any retail customer refunds provided by SCE associated with the formula transmission rate that are made through a CPUC-authorized mechanism.
- 10) Other Transmission Revenue includes the following:
 - a) Transmission Revenue Balancing Account Adjustment revenue.
 - b) Transmission Access Charge Balancing Account Adjustment.
 - c) Reliability Services Revenue.
 - d) Any Base Transmission Revenue not attributable to this formula.

Schedule 4
True Up TRR

Calculation of True Up TRR

A) Rate Base for True Up TRR

<u>Line</u>	<u>Rate Base Item</u>	<u>Calculation Method</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Amount</u>
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$ -
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$ -
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$ -
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$ -
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$ -
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$ -
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	\$ -
8	Working Capital			Line 5 + Line 6 + Line 7	\$ -
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	\$ -
10	Distribution Depreciation Reserve - ISO	BOY/EOY Avg.	Negative amount	8-AccDep, Line 17, Col. 5	\$ -
11	G + I Depreciation Reserve	BOY/EOY Avg.	Negative amount	8-AccDep, Line 23	\$ -
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	\$ -
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT-1, Line 15	\$ -
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$ -
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	\$ -
16	Unfunded Reserves			34-UnfundedReserves, Line 7	\$ -
17	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$ -
18	Rate Base			L1+L2+L3+L4+L8+L12+ L13+L14+L15+L16+L17	\$ -

B) Return on Capital

<u>Line</u>					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	- %
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$ -

C) Income Taxes

21	Income Taxes = [(((RB * ER) + D) * (CTR/(1 – CTR)))] + CO/(1 – CTR)				\$	-
	Where:					
22	RB = Rate Base			Line 18	\$	-
23	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k		- %
24	CTR = Composite Tax Rate			1-Base TRR L 59		- %
25	CO = Credits and Other			1-Base TRR L 63 + Line 25a	\$	-
25a	Adjustments to CO term for the True Up TRR	Note 2	Wkpaper:			
26	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 65	\$	

Schedule 4
True Up TRR

D) True Up TRR Calculation

27	O&M Expense	1-Base TRR L 66	\$	-
28	A&G Expense	1-Base TRR L 67	\$	-
29	Network Upgrade Interest Expense	1-Base TRR L 68	\$	-
30	Depreciation Expense	1-Base TRR L 69	\$	-
31	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$	-
32	Other Taxes	1-Base TRR L 71	\$	-
33	Revenue Credits	1-Base TRR L 72	\$	-
34	Return on Capital	Line 20	\$	-
35	Income Taxes	Line 21	\$	-
36	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 75	\$	-
37	Amortization and Regulatory Debits/Credits	1-Base TRR L 76	\$	-
38	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$	-
39	True Up Incentive Adder	15-IncentiveAdder L 20	\$	-
39a	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	\$	-
40	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Sum of Lines 38 to 39a	\$	-

E) Calculation of final True Up TRR with Franchise Fees and Uncollectibles Expenses

<u>Line</u>			<u>Reference:</u>
41	True Up TRR wo FF:	\$ -	Line 40
42	Franchise Fee Factor:	- %	28-FFU, L 5
43	Franchise Fee Expense:	\$ -	Line 41 * Line 42
44	Uncollectibles Expense Factor:	- %	28-FFU, L 5
45	Uncollectibles Expense:	\$ -	Line 41 * Line 44
45a	O&M Services Formula Revenues:	\$ -	Negative of 35-Other Formula Revenue, L 80
46	True Up TRR:	\$ -	L 41 + L43 + L45 + L 45a

**Schedule 4
True Up TRR**

Instructions:

1) Use weighted average (by time) of the Return on Equity in effect during the Prior Year in determining the "Cost of Capital Rate" on Line 19 and the "Equity Rate of Return Including Preferred Stock" on Line 23 in the event that the ROE is revised during the Prior Year. In this event, the ROE used in Schedule 1 will differ from the ROE used in this Schedule 4, because the Schedule 1 ROE will be the most recent ROE, whereas the Schedule 4 Cost of Capital Rate and Equity Rate of Return including Com. + Pref. Stock will be based on the weighted-average ROE.

Calculation of weighted average Cost of Capital Rate in Prior Year:

If ROE does not change during year, then attribute all days to Line a "ROE at end of Prior Year" and none to "ROE at start of PY"

					Days ROE
	<u>Percentage</u>	<u>Reference:</u>	<u>From</u>	<u>To</u>	<u>In Effect</u>
a	ROE at end of Prior Year	- %	See Line e below	---	---
b	ROE start of Prior Year	- %	See Line f below	---	---
c	Total days in year: _____				
d	Wtd. Avg. ROE in Prior Year	- % ((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year			

Commission Decisions approving ROE:

	<u>Reference:</u>
e End of Prior Year	---
f Beginning of Prior Year	---

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	- %	1-Base TRR L 51
h Wtd. Cost of Preferred Stock	- %	1-Base TRR L 52
i Wtd. Cost of Common Stock	- %	1-Base TRR L 47 * Line d
j Cost of Capital Rate	- %	Sum of Lines g to i

Calculation of Equity Rate of Return Including Common and Preferred Stock:

	<u>Percentage</u>	<u>Reference:</u>
k	- %	Sum of Lines h to i

Notes:

- 1) True Up TRR Incentive Adder Reversal backs out the revenue requirement associated with any project-specific Incentive Adders (Line 39) for True Up Years during the term of the settlement of ER19-1553.
- 2) Include any amount appropriate for the True Up TRR calculation for the Prior Year not already included in Line 63 of Schedule 1. Such amounts will specifically include an amount of the South Georgia Adjustment applicable to the 2023 Prior Year of \$2,606,000 in SCE's Annual Update setting transmission rates for 2025 and, for the 2024 Prior Year, an amount of \$1,303,000 in SCE's Annual Update setting transmission rates for 2026. No further amounts relating to the current SGA amount shall be included in SCE's Formula Rate, as the SGA will be fully amortized after 2024.

Schedule 5 ROR-1
Return and Capitalization

Calculation of Components of Cost of Capital Rate

Cells shaded yellow are input cells

			FERC Form 1 Reference	
			or Instruction	Value
RETURN AND CAPITALIZATION CALCULATIONS				
<u>Line</u>	<u>Calculation of Long Term Debt Amount</u>			
1	Bonds -- Account 221	13-month avg.	5-ROR-2, Line 1	\$ -
2	Less Reacquired Bonds -- Account 222	13-month avg.	5-ROR-2, Line 2	\$ -
2a	Long Term Debt Advances from Associated Companies -- Account 223	13-month avg.	5-ROR-2, Line 2a	\$ -
3	Other Long Term Debt -- Account 224	13-month avg.	5-ROR-2, Line 3	\$ -
4	Long Term Debt Amount		L1 + L2 + L2a + L3	\$ -
<u>Calculation of Cost of Long-Term Debt</u>				
5	Interest on Long-Term Debt -- Account 427		FF1 117.62c	\$ -
6	Amortization of Debt Discount and Expense -- Account 428		FF1 117.63c	\$ -
7	Amortization of Loss on Reacquired Debt -- Account 428.1		FF1 117.64c	\$ -
8	Less Amortization of Premium on Debt -- Account 429	Enter negative	FF1 117.65c	\$ -
9	Less Amort. of Gain on Reacquired Debt -- Account 429.1	Enter negative	FF1 117.66c	\$ -
10	Interest on Debt to Associated Companies -- Account 430		FF1 117.67c	\$ -
11	Cost of Long Term Debt		Sum of Lines 5 to 10	\$ -
12	Long-Term Debt Cost Percentage		Line 11 / Line 4	- %
<u>Calculation of Preferred Stock Amount</u>				
13	Preferred Stock Amount -- Account 204	13-month avg.	5-ROR-2, Line 4	\$ -
14	Unamortized Issuance Costs	13-month avg.	5-ROR-2, Line 5	\$ -
15	Net Gain (Loss) From Purchase and Tender Offers	13-month avg.	5-ROR-2, Line 6	\$ -
16	Preferred Stock Amount		Sum of Lines 13 to 15	\$ -
<u>Calculation of Cost of Preferred Stock</u>				
17	Cost of Preferred Stock -- Account 437	Enter positive	FF1 118.29c	\$ -
18	Amortization of Net Gain (Loss) From Purchases and Tender Offers		See Note 1	\$ -
19	Amortization Issuance Costs		See Note 2	\$ -
20	Cost of Preferred Stock -- Account 437		Sum of Lines 17 to 19	\$ -
21	Preferred Stock Cost Percentage		Line 20 / Line 16	- %
<u>Calculation of Common Stock Equity Amount</u>				
22	Total Proprietary Capital	13-month avg.	5-ROR-2, Line 7	\$ -
23	Less Preferred Stock Amount -- Account 204	Same as L 18, but negative	5-ROR-2, Line 4	\$ -
24	Minus Net Gain (Loss) From Purchase and Tender Offers	Same as L 20, but reverse sign	See Note 3	\$ -
25	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	13-month avg.	5-ROR-2, Line 8	\$ -
26	Less Accumulated Other Comprehensive Loss -- Account 219	13-month avg.	5-ROR-2, Line 9	\$ -
27	Common Stock Equity Amount		Sum of Lines 22 to 26	\$ -

Notes:

- 1) Total annual amortization associated with events listed in Note 6 on 5-ROR-2.
- 2) Total annual amortization associated with preferred equity issues listed in Note 5 on 5-ROR-2.
- 3) Negative of Line 15, charge to common equity reversed for ratemaking.

Calculation of 13-Month Average Capitalization Balances

Workpaper:

Col 14

Line **Item** 13-Month Avg.
= Sum (Cols. 2-14)/13

Instructions:

- 1) Enter 13 months of balances for capital structure for Prior Year and December previous to Prior Year in Columns 2-14. Beginning and End of year amounts in Columns 2 and 14 are from FERC Form 1, as referenced in below notes.
- 2) Update Notes 5 and 6 as necessary.

Notes:

- 1) Amount in Column 2 from FF1 112.18d, amount in Column 14 from FF1 112.18c, amounts in columns 3-13 from SCE internal records.
- 2) Amount in Column 2 from FF1 112.19d, amount in Column 14 from FF1 112.19c, amounts in columns 3-13 from SCE internal records.
- 2a) Amount in Column 2 from FF1 112.20d, amount in Column 14 from FF1 112.20c, amounts in columns 3-13 from SCE internal records.
- 3) Amount in Column 2 from FF1 112.21d, amount in Column 14 from FF1 112.21c, amounts in columns 3-13 from SCE internal records.
- 4) Amount in Column 2 from FF1 112.3d, amount in Column 14 from FF1 112.3c, amounts in columns 3-13 from SCE internal records.
- 5) Amounts in Columns 2-14 are from SCE internal records.

List associated securities, Face Amount, Issuance Date, Issuance Costs, Amortization Period, and Annual Amortization:

6) Amounts in Columns 2-14 are from SCE internal records.

List associated securities and event, Event Date, Amortization Amount, Amortization Period, and Annual Amortization:

7) Amount in Column 2 from FF1 112.16d, amount in Column 14 from FF1 112.16c, amounts in columns 3-13 from SCE internal records.

- 9) Amount in Column 2 from FF1 112.15d (opposite sign), amount in Column 14 from FF1 112.15c (opposite sign), amounts in columns 3-13 from SCE internal records.

**Schedule 6
Plant In Service**

Plant In Service

Inputs are shaded yellow

Workpapers for additional information:

1) Transmission Plant - ISO

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year (See Note 1):

Prior Year:

-

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	
													Sum C2 - C11
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
1	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
4	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
5	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
7	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
14	13-Mo. Avg:	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

2) Distribution Plant - ISO

Balances for Distribution Plant - ISO for December of Prior Year and year before Prior Year (See Note 2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
						Sum C2 - C4
<u>Line</u>	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>	
15	-	\$	-	\$	-	\$
16	-	\$	-	\$	-	\$
17	Average:	\$	-	\$	-	\$

3) ISO Transmission Plant

ISO Transmission Plant is the sum of "Transmission Plant - ISO" and "Distribution Plant - ISO"

	<u>Amount</u>	<u>Source</u>
18	Average value: \$	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$	Sum of Line 13, Col 12 and Line 16, Col 5

4) General Plant + Electric Miscellaneous Intangible Plant ("G&I Plant")

General and Intangible Plant is an allocated portion of Total G&I Plant based on the Trans. W&S Allocation Factor

	<u>Note 1</u>	<u>Data</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>		<u>Notes</u>
	<u>Prior</u>	<u>Source</u>	<u>General</u>	<u>Intangible</u>	<u>Total</u>		
	<u>Year</u>		<u>Plant</u>	<u>Plant</u>	<u>G&I Plant</u>		
	<u>Month</u>		<u>Balances</u>	<u>Balances</u>	<u>Balances</u>		
20	December	FF1 206.99.b and 204.5b	\$	-	\$	-	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$	-	\$	-	End of year ("EOY") amount

**Schedule 6
Plant In Service**

a) BOY/EOY Average G&I Plant			
	<u>Amount</u>	<u>Source</u>	
22	Average BOY/EOY Value: \$	-	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: - %	-	27-Allocators, Line 9
24	General + Intangible Plant: \$	-	Line 22 * Line 23.
b) EOY G&I Plant			
	<u>Amount</u>	<u>Source</u>	
25	EOY Value: \$	-	Line 21.
26	Transmission W&S Allocation Factor: - %	-	27-Allocators, Line 9
27	General + Intangible Plant: \$	-	Line 25 * Line 26.

Transmission Activity Used to Determine Monthly Transmission Plant - ISO Balances

1) Total Transmission Plant Balances by Account (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
28	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
29	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
30	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
31	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
32	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
33	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
34	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
35	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
36	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
37	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
38	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
39	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
40	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$

2) Total Transmission Activity by Account (See Note 4):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
41	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
42	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
43	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
44	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
45	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
46	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
47	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
48	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
49	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
50	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
51	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
52	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
53	Total:	\$	-	\$	-	\$	-	\$	-	\$	-	\$

Schedule 6
Plant In Service

3) ISO Incentive Plant Balances (See Note 5)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
54	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
55	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
56	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
57	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
58	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
59	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
60	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
61	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
62	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
63	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
64	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
65	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
66	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$

4) ISO Incentive Plant Activity (See Note 6)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
67	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
68	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
69	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
70	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
71	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
72	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
73	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
74	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
75	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
76	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
77	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
78	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
79	Total:	\$	-	\$	-	\$	-	\$	-	\$	-	\$

5) Total Transmission Activity Not Including Incentive Plant Activity (See Note 7):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
80	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
81	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
82	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
83	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
84	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
85	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
86	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
87	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
88	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
89	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
90	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
91	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
92	Total:	\$	-	\$	-	\$	-	\$	-	\$	-	\$

**Schedule 6
Plant In Service**

6) Total Monthly Transmission Activity as a Percent of Annual Transmission Activity (See Note 8)

	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	
93	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
94	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
95	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
96	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
97	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
98	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
99	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
100	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
101	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
102	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
103	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
104	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %

7) Calculation of change in Non-Incentive ISO Plant:

A) Change in ISO Plant Balance December to December (See Note 9)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

B) Change in Incentive ISO Plant (See Note 10)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

C) Change in Non-Incentive ISO Plant (See Note 11)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

8) Other ISO Transmission Activity without Incentive Plant Activity (See Note 12):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
108	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Total:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 6
Plant In Service

Notes:

1) Amounts on Line 13 from corresponding account Schedule 7, column 2.

Amounts on Line 1 must match corresponding account Schedule 7, Column 2 for previous year.

The amounts for each month on the remaining lines are calculated by summing the following values:

- a) Other ISO Transmission Activity without Incentive Plant Activity on Lines 108-119 for the same month;
- b) ISO Incentive Plant Activity on Lines 67 to 78 for the same month; and
- c) The previous month balance of the Transmission Plant - ISO amounts on Lines 1-13.

For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:

- a) the "Other ISO Transmission Activity without Incentive Plant Activity" for May of the Prior Year (on Line 112, Column 5);
- b) the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 71, Column 5),
- c) and the "Transmission Plant - ISO" amount for April of the Prior Year (on Line 5, Column 5).

2) Amounts on Line 15 must match 6-Plant Study amounts for Distribution Plant - ISO for previous year.

Amounts on Line 16 must match amounts on 6-PlantStudy for Distribution Plant - ISO.

3) Reconciles to BOY and EOY FERC Form 1 (FF1 207, Lines 48-56 , Column g).

Workpaper:

4) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. Monthly differences from previous matrix.

5) Includes balances for SCE Incentive Projects.

6) Monthly differences from previous matrix.

7) Amount in matrix on lines 41 to 52 minus amount in matrix on lines 67 to 78

8) Amount in "Total Transmission Activity Not Including Incentive Plant Activity" matrix divided by Total on Line 92 for each account/month.

9) Amount on Line 13 less amount on Line 1 for each account.

10) Line 79

11) Amount on Line 105 less amount on Line 106 for each account.

12) For each column (FERC Account) divide Line 107 by Line 92 to arrive at a ratio for each column.

Apply the ratio of each column to each monthly value from Lines 80-91 to calculate the values for the corresponding months listed in Lines 108-119.

Schedule 7
Transmission Plant Study Summary

Transmission Plant Study

Input cells are shaded yellow

Workpaper: _____

A) Plant Classified as Transmission in FERC Form 1 for Prior Year:

Prior Year: -

<u>Line</u>		<u>Col 1</u>		<u>Col 2</u>	<u>Col 3</u>	
	<u>Account</u>	<u>Total Plant</u>	<u>Data Source</u>	<u>Transmission Plant - ISO</u>	<u>ISO % of Total</u>	<u>Notes</u>
1						
2	Substation					
3	352	\$ -	FF1 207.49g	\$ -	- %	
4	353	\$ -	FF1 207.50g	\$ -	- %	
5	Total Substation	\$ -	L 3 + L 4	\$ -	- %	
6						
7	Land					
8	350	\$ -	FF1 207.48g	\$ -	- %	
9						
10	Total Substation and Land	\$ -	L 5 + L 8	\$ -	- %	
11						
12	Lines					
13	354	\$ -	FF1 207.51g	\$ -	- %	
14	355	\$ -	FF1 207.52g	\$ -	- %	
15	356	\$ -	FF1 207.53g	\$ -	- %	
16	357	\$ -	FF1 207.54g	\$ -	- %	
17	358	\$ -	FF1 207.55g	\$ -	- %	
18	359	\$ -	FF1 207.56g	\$ -	- %	
19	Total Lines	\$ -	Sum L13 to L18	\$ -	- %	
20						
21	Total Transmission	\$ -	L 10 + L 19	\$ -	- %	Note 1

B) Plant Classified as Distribution in FERC Form 1:

<u>Line</u>		<u>Total Plant</u>	<u>Data Source</u>	<u>Distribution Plant - ISO</u>	<u>ISO % of Total</u>	
22	<u>Account</u>					
23	Land:					
24	360	\$ -	FF1 207.60g	\$ -	- %	
25	Structures:					
26	361	\$ -	FF1 207.61g	\$ -	- %	
27	362	\$ -	FF1 207.62g	\$ -	- %	
28	Total Structures	\$ -	L 26 + L 27	\$ -	- %	
29						
30	Total Distribution	\$ -	L 24 + L 28	\$ -	- %	Note 2

Notes:

- 1) Total transmission does not include account 359.1 "Asset Retirement Costs for Transmission Plant"
Total on this line is also equal to FF1 207.58g (Total Transmission Plant)
less FF1 207.57g (Asset Retirement Costs for Transmission Plant).
- 2) Only accounts 360-362 included as there is no ISO plant in any other Distribution accounts.

Instructions:

- 1) Perform annual Transmission Study pursuant to instructions in tariff.
- 2) Enter total amounts of plant from FERC Form 1 in Column 1, "Total Plant".
- 3) Enter ISO portion of plant in Column 2, "Transmission Plant - ISO, or "Distribution Plant - ISO".

**Schedule 8
Accumulated Depreciation**

Accumulated Depreciation Reserve

Input cells are shaded yellow

Workpaper: _____

1) Transmission Depreciation Reserve - ISO

Prior Year: _____

Balances for Transmission Depreciation Reserve - ISO during the Prior Year, including December of previous year (See Note 1):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												=Sum C2 to C11
	FERC Account:											
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
1	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
2	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
3	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
4	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
5	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
6	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
7	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
8	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
9	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
10	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
11	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
12	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
13	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
14	13-Mo. Avg:	\$	-	\$	-	\$	-	\$	-	\$	-	\$

2) Distribution Depreciation Reserve - ISO (See Note 2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
						=Sum C2 to C4
	FERC Account:					
	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>	<u>Notes</u>
15	-	\$	-	\$	-	\$0 Beginning of Year ("BOY") amount
16	-	\$	-	\$	-	\$0 End of Year ("EOY") amount
17	BOY/EOY Average:	\$	-	\$	-	\$0 Average of Line 15 and Line 16

3) General and Intangible Depreciation Reserve

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
						=C4+C5
						Total
	<u>Mo/YR</u>	<u>Gen. and Int. Depreciation Reserve</u>	<u>General Depreciation Reserve</u>	<u>Intangible Depreciation Reserve</u>	<u>Source</u>	
18	-	BOY: \$	-	\$	-	FF1 219.28c and 200.21c for previous year
19	-	EOY: \$	-	\$	-	FF1 219.28c and 200.21c
20	BOY/EOY Average:	\$	-			Average of Line 18 and Line 19

a) Average BOY/EOY General and Intangible Depreciation Reserve

	<u>Amount</u>	<u>Source</u>
21	Total G+I Dep. Reserve on Average BOY/EOY basis: \$	- Line 20
22	Transmission W&S Allocation Factor: -%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average): \$	- Line 21 * Line 22

Schedule 8
Accumulated Depreciation

b) EOY General and Intangible Depreciation Reserve

		<u>Amount</u>	<u>Source</u>
24	Total G+I Dep. Reserve on Average EOY basis:	\$ -	Line 19
25	Transmission W&S Allocation Factor:	- %	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$ -	Line 24 * Line 25

Transmission Activity Used to Determine Monthly Transmission Depreciation Reserve - ISO Balances

1) ISO Depreciation Expense (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11
												<u>Total</u>
27	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Total:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2) Total Transmission Allocation Factors (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>
40	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
41	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
42	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
43	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
44	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
45	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
46	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
47	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
48	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
49	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
50	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
51	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%

Schedule 8
Accumulated Depreciation

3) Calculation of Non-Incentive ISO Reserve

A) Change in Depreciation Reserve - ISO (See Note 5)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
52	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

B) Total Depreciation Expense (See Note 6)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
53	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

C) Other Activity (See Note 7)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
54	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

4) Other Transmission Activity (See Note 8)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
55	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
56	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
57	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
58	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
59	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
60	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
61	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
62	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
63	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
64	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
65	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
66	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
67	Total:	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

Notes:

1) Amounts on Line 13 based on current year Plant Study. Amounts on Line 1 shall be based on previous year Plant Study, and shall match amounts on Line 13 in previous year Annual Update.

The amounts for each month on the remaining lines are calculated by summing the following values:

- a) Depreciation Expense (on Lines 27 to 38) for the same month;
- b) Other Transmission Activity (on Lines 55 to 66) for the same month; and
- c) Balances for Transmission Depreciation Reserve (on Lines 1 to 13) for the previous month.

For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:

- a) Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
- b) Other Transmission Activity for May of the Prior Year (on Line 59, Column 5); and
- c) The balances for Transmission Depreciation Reserve for April of the Prior Year (on Line 5, column 5).

2) Amounts on Line 15 derived from Plant Study for previous year Prior Year.

Amounts on Line 16 derived from Plant Study for Prior Year.

3) From 17-Depreciation, Lines 24 to 35.

4) From 6-PlantInService, Lines 93 to 104.

5) Line 13 - Line 1.

6) Line 39.

7) Line 52 - Line 53.

8) Multiply the monthly "Total Transmission Allocation Factors" ratios found in Lines 40-51 by the "Other Activity" on Line 54.

**Schedule 9-ADIT-1
ADIT**

Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

Cells shaded yellow are input cells

1) Summary of Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

a) End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

	<u>Col 1</u>	<u>Col 2</u>	
<u>Line</u>	<u>Account</u>	<u>Total Balance</u>	<u>Source</u>
1	Account 190	\$ -	Line 353, Col. 2
2	Account 282	\$ -	Line 452, Col. 2
3	Account 283	\$ -	Line 803, Col. 2
4	Net (Excess)/Deficient Deferred Tax Liability/Asset	\$ -	9-ADIT-2, Line 500, Column 11
5	Total Accumulated Deferred Income Taxes	\$ -	Sum of Lines 1 to 4
6	and Net (Excess)/Deficient Deferred Taxes		

b) Beginning of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

	<u>BOY Balance</u>	<u>Source</u>
10	Total Accumulated Deferred Income Taxes	\$ - Previous Year Informational Filing, Line 5, Col. 2

c) Average of Beginning and End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Tax Liabilities

	<u>Average ADIT</u>	<u>Source</u>
15	BOY/EOY Average Balance: \$	- Average of Line 5 and Line 10

Schedule 9-ADIT-1
ADIT

2) Account 190 Detail

ACCT 190	Col 1 DESCRIPTION	Col 2 END BAL per G/L	Col 3 Gas, Generation or Other Related	Col 4 ISO Only	Col 5 Plant Related	Col 6 Labor Related	Col 7 (Instructions 1&2) Description
Electric:							
100	-	\$	- \$	- \$	- \$	- \$	-
101	-	\$	- \$	- \$	- \$	- \$	-
102	-	\$	- \$	- \$	- \$	- \$	-
103	-	\$	- \$	- \$	- \$	- \$	-
104	-	\$	- \$	- \$	- \$	- \$	-
105	-	\$	- \$	- \$	- \$	- \$	-
106	-	\$	- \$	- \$	- \$	- \$	-
107	-	\$	- \$	- \$	- \$	- \$	-
108	-	\$	- \$	- \$	- \$	- \$	-
109	-	\$	- \$	- \$	- \$	- \$	-
110	-	\$	- \$	- \$	- \$	- \$	-
111	-	\$	- \$	- \$	- \$	- \$	-
112	-	\$	- \$	- \$	- \$	- \$	-
113	-	\$	- \$	- \$	- \$	- \$	-
114	-	\$	- \$	- \$	- \$	- \$	-
115	-	\$	- \$	- \$	- \$	- \$	-
116	-	\$	- \$	- \$	- \$	- \$	-
117	-	\$	- \$	- \$	- \$	- \$	-
118	-	\$	- \$	- \$	- \$	- \$	-
119	-	\$	- \$	- \$	- \$	- \$	-
120	-	\$	- \$	- \$	- \$	- \$	-
121	-	\$	- \$	- \$	- \$	- \$	-
122	-	\$	- \$	- \$	- \$	- \$	-
123	-	\$	- \$	- \$	- \$	- \$	-
124	-	\$	- \$	- \$	- \$	- \$	-
125	-	\$	- \$	- \$	- \$	- \$	-
126	-	\$	- \$	- \$	- \$	- \$	-
127	-	\$	- \$	- \$	- \$	- \$	-
128	-	\$	- \$	- \$	- \$	- \$	-
129	-	\$	- \$	- \$	- \$	- \$	-
130	-	\$	- \$	- \$	- \$	- \$	-
131	-	\$	- \$	- \$	- \$	- \$	-
132	-	\$	- \$	- \$	- \$	- \$	-
133	-	\$	- \$	- \$	- \$	- \$	-
134	-	\$	- \$	- \$	- \$	- \$	-
135	-	\$	- \$	- \$	- \$	- \$	-
136	-	\$	- \$	- \$	- \$	- \$	-
137	-	\$	- \$	- \$	- \$	- \$	-
138	-	\$	- \$	- \$	- \$	- \$	-
139	-	\$	- \$	- \$	- \$	- \$	-
140	-	\$	- \$	- \$	- \$	- \$	-
141	-	\$	- \$	- \$	- \$	- \$	-

Schedule 9-ADIT-1
ADIT

Continuation of Account 190 Detail

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
			END BAL	Gas, Generation	ISO Only	Plant Related	Labor Related	(Instructions 1&2)
ACCT 190	DESCRIPTION	per G/L	or Other Related					Description
Electric:								
142	-	\$	- \$	- \$	- \$	- \$	- \$	-
143	-	\$	- \$	- \$	- \$	- \$	- \$	-
144	-	\$	- \$	- \$	- \$	- \$	- \$	-
145	-	\$	- \$	- \$	- \$	- \$	- \$	-
146	-	\$	- \$	- \$	- \$	- \$	- \$	-
147	-	\$	- \$	- \$	- \$	- \$	- \$	-
148	-	\$	- \$	- \$	- \$	- \$	- \$	-
149	-	\$	- \$	- \$	- \$	- \$	- \$	-
150	-	\$	- \$	- \$	- \$	- \$	- \$	-
151	-	\$	- \$	- \$	- \$	- \$	- \$	-
152	-	\$	- \$	- \$	- \$	- \$	- \$	-
153	-	\$	- \$	- \$	- \$	- \$	- \$	-
154	-	\$	- \$	- \$	- \$	- \$	- \$	-
155	-	\$	- \$	- \$	- \$	- \$	- \$	-
156	-	\$	- \$	- \$	- \$	- \$	- \$	-
157	-	\$	- \$	- \$	- \$	- \$	- \$	-
158	-	\$	- \$	- \$	- \$	- \$	- \$	-
159	-	\$	- \$	- \$	- \$	- \$	- \$	-
160	-	\$	- \$	- \$	- \$	- \$	- \$	-
161	-	\$	- \$	- \$	- \$	- \$	- \$	-
162	-	\$	- \$	- \$	- \$	- \$	- \$	-
163	-	\$	- \$	- \$	- \$	- \$	- \$	-
164	-	\$	- \$	- \$	- \$	- \$	- \$	-
165	-	\$	- \$	- \$	- \$	- \$	- \$	-
166	-	\$	- \$	- \$	- \$	- \$	- \$	-
167	-	\$	- \$	- \$	- \$	- \$	- \$	-
168	-	\$	- \$	- \$	- \$	- \$	- \$	-
169	-	\$	- \$	- \$	- \$	- \$	- \$	-
170	-	\$	- \$	- \$	- \$	- \$	- \$	-
171	-	\$	- \$	- \$	- \$	- \$	- \$	-
172	-	\$	- \$	- \$	- \$	- \$	- \$	-
173	-	\$	- \$	- \$	- \$	- \$	- \$	-
174	-	\$	- \$	- \$	- \$	- \$	- \$	-
175	...							
250	Total Electric 190	\$	- \$	- \$	- \$	- \$	- \$	Source Sum of Above Lines beginning on Line 100

Schedule 9-ADIT-1
ADIT

Account 190 Gas and Other Income:

(Instructions 1&2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
300	-	\$	- \$	- \$	- \$	- \$	-
301	-	\$	- \$	- \$	- \$	- \$	-
302	-	\$	- \$	- \$	- \$	- \$	-
303	-	\$	- \$	- \$	- \$	- \$	-
304	-	\$	- \$	- \$	- \$	- \$	-
305	-	\$	- \$	- \$	- \$	- \$	-
306	-	\$	- \$	- \$	- \$	- \$	-
307	-	\$	- \$	- \$	- \$	- \$	-
308	-	\$	- \$	- \$	- \$	- \$	-
309	-	\$	- \$	- \$	- \$	- \$	-
310	-	\$	- \$	- \$	- \$	- \$	-
311	-	\$	- \$	- \$	- \$	- \$	-
312	-	\$	- \$	- \$	- \$	- \$	-
313	-	\$	- \$	- \$	- \$	- \$	-
314	...						

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
350	Total Account 190 Gas and Other Income	\$	- \$	- \$	- \$	- \$	Sum of Above Lines beginning on Line 300
351	Total Account 190	\$	- \$	- \$	- \$	- \$	Line 250 + Line 350
352	Allocation Factors (Plant and Wages)				- %	- %	27-Allocators Lines 22 and 9 respectively.
353	Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)	\$	-	\$	- \$	- \$	Line 351 * Line 352 for Cols 5 and 6. Col. 4 100% ISO.
354	FERC Form 1 Account 190	\$	-				FF1 234.18c

3) Account 282 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
ACCT 282	DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	(Instructions 1&2) Description
400	-	\$	- \$	- \$	- \$	- \$	-
401	-	\$	- \$	- \$	- \$	- \$	-
402	-	\$	- \$	- \$	- \$	- \$	-
403	-	\$	- \$	- \$	- \$	- \$	-
404	-	\$	- \$	- \$	- \$	- \$	-
405	-	\$	- \$	- \$	- \$	- \$	-
406	-	\$	- \$	- \$	- \$	- \$	-
407	-	\$	- \$	- \$	- \$	- \$	-
408	-	\$	- \$	- \$	- \$	- \$	-
409	-	\$	- \$	- \$	- \$	- \$	-
410	-	\$	- \$	- \$	- \$	- \$	-
411	-	\$	- \$	- \$	- \$	- \$	-
412	-	\$	- \$	- \$	- \$	- \$	-
413	-	\$	- \$	- \$	- \$	- \$	-
414	-	\$	- \$	- \$	- \$	- \$	-
415	-	\$	- \$	- \$	- \$	- \$	-
416	-	\$	- \$	- \$	- \$	- \$	-
417	-	\$	- \$	- \$	- \$	- \$	-
418	-	\$	- \$	- \$	- \$	- \$	-
419	-	\$	- \$	- \$	- \$	- \$	-
420	...						

**Schedule 9-ADIT-1
ADIT**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>	
450	Total Account 282	\$	-	\$	-	\$	-	Sum of Above Lines beginning on Line 400
451	Allocation Factors (Plant and Wages)					- %	- %	27-Allocators Lines 22 and 9 respectively.
452	Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)	\$	-	\$	-	\$	-	Line 450 * Line 451 for Cols 5 and 6. Col. 4 100% ISO.
453	FERC Form 1 Account 282	\$	-	Must match amount on Line 450, Col. 2			FF1 275.5k	

4) Account 283 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
ACCT 283	DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	(Instructions 1&2) Description
Electric:							
500	-	\$	-	\$	-	\$	-
501	-	\$	-	\$	-	\$	-
502	-	\$	-	\$	-	\$	-
503	-	\$	-	\$	-	\$	-
504	-	\$	-	\$	-	\$	-
505	-	\$	-	\$	-	\$	-
506	-	\$	-	\$	-	\$	-
507	-	\$	-	\$	-	\$	-
508	-	\$	-	\$	-	\$	-
509	-	\$	-	\$	-	\$	-
510	-	\$	-	\$	-	\$	-
511	-	\$	-	\$	-	\$	-
512	-	\$	-	\$	-	\$	-
513	-	\$	-	\$	-	\$	-
514	-	\$	-	\$	-	\$	-
515	-	\$	-	\$	-	\$	-
516	-	\$	-	\$	-	\$	-
517	-	\$	-	\$	-	\$	-
518	-	\$	-	\$	-	\$	-
519	-	\$	-	\$	-	\$	-
520	-	\$	-	\$	-	\$	-
521	-	\$	-	\$	-	\$	-
522	-	\$	-	\$	-	\$	-
523	-	\$	-	\$	-	\$	-
524	-	\$	-	\$	-	\$	-
525	-	\$	-	\$	-	\$	-
526	-	\$	-	\$	-	\$	-
527	-	\$	-	\$	-	\$	-
528	-	\$	-	\$	-	\$	-
529	-	\$	-	\$	-	\$	-
530	-	\$	-	\$	-	\$	-
531	-	\$	-	\$	-	\$	-
532	-	\$	-	\$	-	\$	-
533	-	\$	-	\$	-	\$	-
534	-	\$	-	\$	-	\$	-
535	-	\$	-	\$	-	\$	-
536	-	\$	-	\$	-	\$	-
537	-	\$	-	\$	-	\$	-
538	-	\$	-	\$	-	\$	-
539	-	\$	-	\$	-	\$	-

Schedule 9-ADIT-1
ADIT

Continuation of Account 283 Detail

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
ACCT 283		DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	(Instructions 1&2) Description
Electric (continued):								
540	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
541	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
542	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
543	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
544	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
545	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
546	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
547	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
548	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
549	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
550	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
551	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
552	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
553	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
554	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
555	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
556	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
557	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
558	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
559	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
560	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
561	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
562	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
563	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
564	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
565	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
566	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
567	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
568	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
569	...							
650	Total Electric 283		\$0	\$0	\$0	\$0	\$0	Sum of Above Lines beginning on Line 500
Account 283 Gas and Other:								(Instructions 1&2)
		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
700	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
701	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
702	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
703	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
704	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
705	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
706	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
707	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
708	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
709	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
710	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
711	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
712	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
713	...							

**Schedule 9-ADIT-1
ADIT**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
800	Total Account 283 Gas and Other	\$ -	\$ -	\$ -	\$ -	\$ -	Sum of Above Lines beginning on Line 700
801	Total Account 283	\$ -	\$ -	\$ -	\$ -	\$ -	Line 650 + Line 800
802	Allocation Factors (Plant and Wages)				- %	- %	27-Allocators Lines 22 and 9 respectively.
803	Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	\$ -	\$ -	\$ -	\$ -	\$ -	Line 801 * Line 802 for Cols 5 and 6. Col. 4 100% ISO.
804	FERC Form 1 Account 283	\$ -	Must match amount on Line 801, Col. 2				FF1 277.19k

Instruction 1: For any "Company Wide" ADIT line item balance (i.e., that include Catalina Gas or Water costs), indicate in Column 7 with a leading "C:".

Instruction 2: For any Company Wide ADIT balance items, include a portion of the total Column 2 balance in Column 3 "Gas, Generation, or Other Related" based on the following percentages.

1) For Line items allocated based on the Wages and Salaries Allocation Factor:

	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
A:Total Electric Wages and Salaries	FF1 354.28b	\$ -
B:Gas Wages and Salaries	FF1 355.62b	\$ -
C:Water Wages and Salaries	FF1 355.64b	\$ -
D:Total Electric, Gas, and Water Wages and Salaries	A+B+C	\$ -
E:Labor Percentage "Gas, Generation, or Other"	(B+C) / D	- %

2) For Line items allocated based on the Transmission Plant Allocation Factor or "ISO Only":

	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
F:Total Electric Plant In Service	FF1 207.104g	\$ -
G:Total Gas Plant In Service	FF1 201.8d	\$ -
H:Total Water Plant in Service	FF1 201.8e	\$ -
I:Total Electric, Gas, and Water Plant In Service	F+G+H	\$ -
J:Plant Percentage "Gas, Generation, or Other"	(G+H) / I	- %

Instruction 3: Classify any ADIT line items relating to refunding and retirement of debt as Plant related (Column 5).

**Schedule 9-ADIT-2
EDIT**

(Excess)/Deficient Deferred Income Taxes - FERC Order 864 Worksheet

Prior Year:

	(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10) Note 6	(Col 11) Note 7
		SCE Records	SCE Records	SCE Records	SCE Records	SCE Records	SCE Records	= (C2) thru (C7)	9-ADIT-3 (C8)	= (C8) + (C9)	= (C8) + (C9)
		Beginning Deficient ADIT FERC Acct 182.3	Beginning (Excess) ADIT FERC Acct 254	Other Deficient ADIT Adjustments to FERC Acct 182.3	Other (Excess) ADIT Adjustments to FERC Acct 254	Amortization of Deficient ADIT to FERC Acct 410.1	Amortization of (Excess) ADIT to FERC Acct 411.1	Net (Excess) Deficient ADIT at Prior-Tax Rate	Adjustment for New Tax Rate to FERC Acct 254/182.3	Ending Deficient ADIT - FERC Acct 182.3	Ending (Excess) ADIT FERC Acct 254
Line											
1	<u>Protected - Property Related - (Note 1)</u>										
2	Method/Life							0	0	0	0
3	CPI							0	0	0	0
4	FERC S Georgia - Norm							0	0	0	0
5	Federal NOL							0	0	0	0
6	...							0	0	0	0
50	Total Protected - Property Related:	0	0	0	0	0	0	0	0	0	0
100	<u>Unprotected - Property Related - (Note 2)</u>										
101	Mixed Service Costs							0	0	0	0
102	AFUDC Debt							0	0	0	0
103	Tax Repair Deduction							0	0	0	0
104	Capitalized Software Deduction							0	0	0	0
105	Other Historical Basis Differences							0	0	0	0
106	Federal Benefit of State Taxes							0	0	0	0
107	...							0	0	0	0
150	Total Unprotected - Property Related:	0	0	0	0	0	0	0	0	0	0
200	<u>Cost of Removal - Book Accrual - (Note 3)</u>							0	0	0	0
250	Total Property Related (=L50+L150+L200)	0	0	0	0	0	0	0	0	0	0
300	<u>Unprotected - Non-Property Related - (Note 4)</u>										
301	Amort of Debt Issuance Cost							0	0	0	0
302	Executive Incentive Comp							0	0	0	0
303	Bond Discount Amort							0	0	0	0
304	Executive Incentive Plan ST							0	0	0	0
305	Executive Incentive Plan LT							0	0	0	0
306	Ins - Inj/Damages Prov							0	0	0	0
307	Accrued Vacation							0	0	0	0
308	PBOP 401H Amortization							0	0	0	0
309	EMS							0	0	0	0
310	Amortization of Debt Expense							0	0	0	0
311	Pension & PBOP							0	0	0	0
312	Ad Valorem Lien Date Adj							0	0	0	0
313	Refunding & Retirement of Debt							0	0	0	0
314	Health Care - IBNR							0	0	0	0
315	...							0	0	0	0
350	Total Non-Property Related	0	0	0	0	0	0	0	0	0	0
400	Grand Total (= L 250 + L 350)	0	0	0	0	0	0	0	0	0	0
500	Total Net Amounts		0				0				0
600	Tax Gross-Up Percent (CTR/(1-CTR))									- %	- %
601	Tax Gross-Up Amt (Line 400 x Line 600)	(Note 8)								0	0

Notes:

- Method/Life and Federal NOL are amortized into rates under average rate assumption method over remaining book life, and SGA is amortized over remaining book life under straight-line method.
- Amortized into rates as follows (number of years of amortization, and beginning year of amortization).
Amortization Period:
Beginning Year:
- Amortization subject to SCE private letter ruling #202141001.
Amortization Period:
Beginning Year:
- Amortized into rates as follows (number of years of amortization, and beginning year of amortization).
Amortization Period:
Beginning Year:
- Add additional lines if necessary to support amounts (at Lines 6, 107, and 315, or more if necessary).
- Reference - Line 400, Column 10: FERC Account 182.3
Reference - Line 601, Column 10: FERC Account 182.3
FERC Form 1 Location:
FF1 232.xx, Line __, Col. __
FF1 232.xx, Line __, Col. __
- Reference - Line 400, Column 11: FERC Account 254
Reference - Line 601, Column 11: FERC Account 254
FF1 278.xx, Line __, Col. __
FF1 278.xx, Line __, Col. __
- The tax gross-up amounts on Line 601 are excluded from rate base.

Schedule 9-ADIT-3
EDIT - Tax Rate Change

(Excess)/Deficient Deferred Income Taxes - FERC Order 864 Worksheet -- Tax Rate Change

Prior Year:
New Tax Rate?
New Rate:

(Col 1)	(Col 2)	(Col 3) Note 1	(Col 4) Note 1	(Col 5)	(Col 6)	(Col 7)	(Col 8)
		New Tax Rate Adjustment Calculation					
		SCE Records	SCE Records	(C3)xNew Rate	= (C4) - (C5)	9-ADIT-2 (C8)	= (C6) - (C7)
Line	FERC Acct	Accumulated Book-to-Tax Adjustments	ADIT, (Excess) ADIT and Deficient ADIT at Prior Tax Rate	ADIT Balance at New Tax Rate	Net (Excess) Deficient ADIT at New Tax Rate	Net (Excess) Deficient ADIT at Prior Tax Rate	Adjustment for New Tax Rate to FERC Acct. 254/182.3
1							
2	Protected - Property Related						
2	Method/Life	282		0	0	0	0
3	CPI	282		0	0	0	0
4	FERC S Georgia - Norm	282		0	0	0	0
5	Federal NOL	190		0	0	0	0
6	...			0	0	0	0
50		0	0	0	0	0	0
100	Unprotected - Property Related						
101	Mixed Service Costs	282		0	0	0	0
102	AFUDC Debt	282		0	0	0	0
103	Tax Repair Deduction	282		0	0	0	0
104	Capitalized Software Deduction	282		0	0	0	0
105	Other Historical Basis Differences	282		0	0	0	0
106	Federal Benefit of State Taxes	190		0	0	0	0
107	...			0	0	0	0
150		0	0	0	0	0	0
200	Cost of Removal - Book Accrual	282		0	0	0	0
250	Total Property Related (= L50 + L150 + L200)	0	0	0	0	0	0
300	Unprotected - Non-Property Related						
301	Amort of Debt Issuance Cost	190		0	0	0	0
302	Executive Incentive Comp	190		0	0	0	0
303	Bond Discount Amort	190		0	0	0	0
304	Executive Incentive Plan ST	190		0	0	0	0
305	Executive Incentive Plan LT	190		0	0	0	0
306	Ins - Inj/Damages Prov	190		0	0	0	0
307	Accrued Vacation	190		0	0	0	0
308	PBOP 401H Amortization	190		0	0	0	0
309	EMS	190		0	0	0	0
310	Amortization of Debt Expense	190		0	0	0	0
311	Pension & PBOP	190		0	0	0	0
312	Ad Valorem Lien Date Adj	283		0	0	0	0
313	Refunding & Retirement of Debt	283		0	0	0	0
314	Health Care - IBNR	283		0	0	0	0
315	...			0	0	0	0
350	Total Non-Property Related	0	0	0	0	0	0
400	Grand Total (= L 250 + L 350)	0	0	0	0	0	0

Instructions:

- 1) Populate this Schedule with inputs only in the event of a change in the Tax Rate from the previous year.
- 2) If no change in Tax Rate, enter "No" at top of Schedule (New Tax Rate Yes/No)

Notes:

- 1) Amounts in Columns 3 and 4 reflect the allocated portion of the company's total accumulated book-to-tax adjustments and related ADIT, (Excess) ADIT, and Deficient ADIT to property-related transmission costs based on the Plant Study performed consistent with Section 9 of Attachment 1 to Appendix IX, and to non-property related costs based on their respective Allocation Factors ("Transmission Wages and Salary Allocation Factor" and "Transmission Plant Allocation Factor") from Schedule 27 ("Allocations and Methodology") as reflected in 9-ADIT-1, Columns 5 and 6 and as described in Column 7 and Instructions 1 & 2.

Prior Year CWIP and Forecast Period Incremental CWIP by Project

Prior Year CWIP is the amount of Construction Work In Progress for projects that have received Commission approval to include CWIP in Rate Base.

1) Prior Year CWIP, Total and by Project

Workpaper:

Col 1
= Sum of all
columns

Col 2

Col 3

Col 4

Col 5

Col 6

Line	Month	Year	Monthly Total CWIP	Tehachapi	Devers to Colorado River	South of Kramer	West of Devers	Red Bluff
1	December	-	\$ -	- \$	- \$	- \$	- \$	-
2	January	-	\$ -	- \$	- \$	- \$	- \$	-
3	February	-	\$ -	- \$	- \$	- \$	- \$	-
4	March	-	\$ -	- \$	- \$	- \$	- \$	-
5	April	-	\$ -	- \$	- \$	- \$	- \$	-
6	May	-	\$ -	- \$	- \$	- \$	- \$	-
7	June	-	\$ -	- \$	- \$	- \$	- \$	-
8	July	-	\$ -	- \$	- \$	- \$	- \$	-
9	August	-	\$ -	- \$	- \$	- \$	- \$	-
10	September	-	\$ -	- \$	- \$	- \$	- \$	-
11	October	-	\$ -	- \$	- \$	- \$	- \$	-
12	November	-	\$ -	- \$	- \$	- \$	- \$	-
13	December	-	\$ -	- \$	- \$	- \$	- \$	-
14	13 Month Averages:	\$	-	\$ -	- \$	- \$	- \$	-

Col 7

Col 8

Col 9

Col 10

Col 11

Col 12

Line	Month	Year	Whirlwind Substation Expansion	Colorado River Substation Expansion	Mesa	Alberhill	ELM Series Caps	
15	December	-	\$ -	- \$	- \$	- \$	-	-
16	January	-	\$ -	- \$	- \$	- \$	-	-
17	February	-	\$ -	- \$	- \$	- \$	-	-
18	March	-	\$ -	- \$	- \$	- \$	-	-
19	April	-	\$ -	- \$	- \$	- \$	-	-
20	May	-	\$ -	- \$	- \$	- \$	-	-
21	June	-	\$ -	- \$	- \$	- \$	-	-
22	July	-	\$ -	- \$	- \$	- \$	-	-
23	August	-	\$ -	- \$	- \$	- \$	-	-
24	September	-	\$ -	- \$	- \$	- \$	-	-
25	October	-	\$ -	- \$	- \$	- \$	-	-
26	November	-	\$ -	- \$	- \$	- \$	-	-
27	December	-	\$ -	- \$	- \$	- \$	-	-
28	13 Month Averages:	\$	-	\$ -	- \$	- \$	- \$	-

**Schedule 10
CWIP**

2) Total Forecast Period CWIP Expenditures (see Note 1)

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	
		See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
29	December	-	---	---	---	---	---	---	\$ -	---
30	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	13-Month Averages:									\$ -

3) Forecast Period CWIP Expenditures by Project (see Note 1)

Workpaper:

3a) Project:

Col 1

Col 2

Col 3

Col 4

Col 5

Col 6

Col 7

Col 8

= C1 *

= C1 + C2

= (C4 - C5) *

= Prior Month C7

= C7 -

16-Pint Add Line 74

16-Pint Add Line 74

+ C3 - C4 - C6

Dec Prior Year C7

<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Unloaded Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
55	December	-	---	---	---	---	---	---	\$ -	---
56	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	13-Month Averages:									\$ -

**Schedule 10
CWIP**

3b) Project: **Devers to Colorado River**

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
= C1 *	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
81	December	-	-	-	-	-	-	-	\$0	-
82	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
83	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
84	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
85	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
86	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
87	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
88	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
89	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
90	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
91	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
92	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
93	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
94	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
95	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
96	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
97	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
98	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
99	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
100	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
101	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
102	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
103	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
104	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
106	13-Month Averages:									\$ -

3c) Project: **South of Kramer**

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
= C1 *	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
107	December	-	-	-	-	-	-	-	\$0	-
108	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
109	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
110	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
111	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
112	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
113	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
114	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
115	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
116	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
117	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
118	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
119	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
120	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
121	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
122	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
124	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
125	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
126	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
127	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
128	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
129	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
130	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
131	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
132	13-Month Averages:									\$ -

**Schedule 10
CWIP**

3d) Project:

West of Devers

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
133	December	-	----	----	----	----	----	----	\$0	----
134	January	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
135	February	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
136	March	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
137	April	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
138	May	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
139	June	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
140	July	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
141	August	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
142	September	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
143	October	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
144	November	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
145	December	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
146	January	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
147	February	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
148	March	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
149	April	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
150	May	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
151	June	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
152	July	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
153	August	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
154	September	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
155	October	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
156	November	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
157	December	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
158	13-Month Averages:									\$ -

3e) Project:

Red Bluff

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
159	December	-	----	----	----	----	----	----	\$0	----
160	January	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
161	February	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
162	March	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
163	April	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
164	May	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
165	June	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
166	July	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
167	August	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
168	September	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
169	October	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
170	November	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
171	December	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
172	January	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
173	February	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
174	March	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
175	April	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
176	May	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
177	June	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
178	July	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
179	August	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
180	September	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
181	October	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
182	November	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
183	December	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
184	13-Month Averages:									\$ -

**Schedule 10
CWIP**

3f) Project: **Whirlwind Substation Expansion**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
			16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7	
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Unload Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
185	December	-	-	-	-	-	-	-	\$0	-
186	January	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
187	February	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
188	March	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
189	April	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
190	May	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
191	June	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
192	July	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
193	August	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
194	September	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
195	October	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
196	November	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
197	December	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
198	January	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
199	February	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
200	March	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
201	April	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
202	May	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
203	June	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
204	July	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
205	August	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
206	September	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
207	October	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
208	November	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
209	December	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
210 13-Month Averages:										\$

3g) Project: **Colorado River Substation Expansion**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
			16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7	
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Unloaded Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
211	December	-	-	-	-	-	-	-	\$0	-
212	January	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
213	February	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
214	March	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
215	April	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
216	May	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
217	June	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
218	July	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
219	August	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
220	September	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
221	October	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
222	November	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
223	December	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
224	January	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
225	February	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
226	March	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
227	April	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
228	May	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
229	June	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
230	July	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
231	August	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
232	September	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
233	October	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
234	November	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
235	December	-	\$ -	\$ -	- \$	\$ -	\$ -	\$ -	- \$	-
236 13-Month Averages:										\$

**Schedule 10
CWIP**

3h) Project:

Mesa

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
237	December	-	-	-	-	-	-	-	\$0	-
238	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
239	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
241	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
242	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
243	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
244	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
245	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
246	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
248	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
249	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
251	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
252	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
253	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
254	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
255	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
256	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
257	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
258	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
259	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
260	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
261	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
262	13-Month Averages:									\$ -

3i) Project:

Alberhill

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
263	December	-	-	-	-	-	-	-	\$0	-
264	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
265	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
266	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
267	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
269	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
271	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
272	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
273	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
274	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
275	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
276	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
277	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
278	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
279	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
281	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
282	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
283	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
285	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
286	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
287	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
288	13-Month Averages:									\$ -

**Schedule 10
CWIP**

3j) Project: **ELM Series Caps**

		Col 1	Col 2		Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 *					= (C4 - C5) *	= Prior Month C7	= C7 -
			16-Pint Add Line 74	= C1 + C2				16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
289	December	-	-	-	-	-	-	-	\$0	-
290	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
291	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
292	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
293	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
294	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
295	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
296	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
297	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
298	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
303	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
308	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
309	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314	13-Month Averages:									\$

3k) Project: **add additional projects below this line (See instruction 3)**

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
			16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7	
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
315	December	-	-	-	-	0	-	-	\$0	-
316	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
317	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
318	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
319	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
323	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
324	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
325	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
326	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
327	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
328	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
329	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
333	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
334	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
336	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
337	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
339	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	13-Month Averages:									\$

Notes:

- 1) Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- 2) Sum of project specific values from lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313, 315-339...

Instructions:

- 1) Enter recorded amounts of CWIP during Prior Year on Lines 1-13, 15-27 (including December of year previous to Prior Year).
- 2) Enter forecast project specific values on lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313, 315-339...
- 3) If Commission approval is granted to include CWIP in Rate Base for additional projects, include additional tables for each of those additional projects.

Schedule 11
Plant Held for Future Use

TRANSMISSION PLANT HELD FOR FUTURE USE

Inputs are shaded yellow

Transmission Plant Held for Future Use shall be amounts of Electric Plant Held for Future Use (account 105) intended to be placed under the Operational Control of the ISO, plus an allocated amount of any General Electric Plant Held for Future Use, with the allocation factor being the Transmission Wages and Salaries AF.

<u>Line</u>		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
1	Total Electric PHFU	\$ -	\$ -	FF1 page 214.47d

Plant intended to be placed under the Operational Control of the ISO:

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>
	<u>Description</u>	<u>Type of Plant</u>	<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
2a			\$ -	\$ -	
2b			\$ -	\$ -	
2c			\$ -	\$ -	
2d			\$ -	\$ -	
2e			\$ -	\$ -	
2f			\$ -	\$ -	
2g			\$ -	\$ -	
2h			\$ -	\$ -	
...					
3	Total:		\$ -	\$ -	Sum of above lines

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
4	General Plant Held for Future Use	\$ -	\$ -	FF1 page 214
4a	Enter FF1 Page 214 Line reference here when Line 4 is a non-zero amount:			
5	Wages and Salaries AF:	- %	- %	27-Allocators, L 9
6	Portion for Transmission PHFU:	\$ -	\$ -	L 4 * L 5

All other Electric Plant Held for Future Use not intended to be placed under the Operational Control of the ISO:

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
7		\$ -	\$ -	Note 1
8	Transmission PHFU:	\$ -	\$ -	L 3 + L 6
9	Average of BOY and EOY Transmission PHFU:	\$ -		Sum of Line 8 / 2

Calculation of Gain or Loss on Transmission Plant Held for Future Use -- Land

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
10	Gain or Loss on Transmission Plant Held for Future Use --- Land	\$ -	\$ -	SCE Records

Instructions:

- 1) For any Electric Plant Held for Future Use intended to be placed under the Operational Control of the ISO, list on lines 2a, 2b, etc. Provide description in Column 1. Note type of plant (land or other) in Column 2. Under "Source" (Column 5), state the line number on FERC Form 1 page 214 from which the amount is derived. BOY amount will be EOY value from previous year FERC Form 1, EOY amount will be in current year FF1.
- 2) For any Electric Plant Held for Future Use classified as General note amount on Line 4.
- 3) Add additional lines 2 i, j, k, etc. as necessary to include additional projects intended to be placed under the Operational Control of the ISO.
- 4) Gains and Losses on Transmission Plant Held for Future Use - Land is treated in accordance with Commission policy. Any gain or loss on non-land portions of Transmission Plant Held for Future Use is not included.

Notes:

- 1) Amount of Line 1 not intended to be placed under the Operational Control of the ISO.

**Schedule 12
Abandoned Plant**

Determination of amount of Abandoned Plant and Abandoned Plant Amortization Expense

Input data is shaded yellow

Initially Abandoned Plant Amortization Expense and Abandoned Plant are both zero.

Upon Commission approval of recovery of abandoned plant costs for a specific project or projects, SCE will complete this worksheet in accordance with that Order.

	<u>Project</u>	<u>Commission Order</u>
Orders Providing for Abandoned Plant Cost Recovery:	---	---
	---	---
	...	...

Abandoned Plant for each project represents the amount of costs that the Order approves for inclusion in Rate Base.

Abandoned Plant Amortization Expense for each project represents the annual amortization of abandoned costs that the Order approves as an annual expense.

<u>Line</u>		<u>Amount for Prior Year</u>	<u>Note:</u>
1	Abandoned Plant Amortization Expense:	\$ -	Sum of projects below for PY.
2	Abandoned Plant (BOY):	\$ -	Sum of projects below for PY.
3	Abandoned Plant (EOY):	\$ -	Sum of projects below for PY.
4	Abandoned Plant (BOY/EOY Average):	\$ -	Average of Lines 2 and 3.
5	HV Abandoned Plant (BOY):	\$ -	Sum of projects below for PY.

6 **First Project:** Fill in Name

2nd Project: Fill in Name

	<u>Year</u>	<u>EOY Abandoned Plant</u>	<u>EOY HV Abandoned Plant (Note 1)</u>	<u>Abandoned Plant Amort. Expense</u>		<u>EOY Abandoned Plant</u>	<u>EOY HV Abandoned Plant (Note 1)</u>	<u>Abandoned Plant Amort. Expense</u>
7	2015	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
8	2016	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
9	2017	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10	2018	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
11	2019	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
12	2020	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
13	2021	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
14	2022	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
15	2023	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
16	2024	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
17	2025	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
18	...							

Notes:

1) "EOY HV Abandoned Plant" is amount of "EOY Abandoned Plant" that would have been High Voltage (≥ 200 kV).

Instructions:

- Upon Commission approval of recovery of abandoned plant costs for a project:
 - Fill in the name the project in order (First Project, Second Project, etc.).
 - Fill in the table with annual End of Year ("EOY") Abandoned Plant, EOY HV Abandoned Plant, and Abandoned Plant Amortization Expense amounts in Accordance with the Order.
If table can not be filled out completely, fill out at least through the Prior Year at issue.
 - Sum project-specific amounts for each project and enter in lines 1, 2, and 3 for the Prior Year at issue.
(BOY value is EOY value from previous year)
- Add additional projects if necessary in same format.
- Add additional years past 2025 if necessary.

Schedule 13
Working Capital

Calculation of Components of Working Capital

Inputs are shaded yellow

1) Calculation of Materials and Supplies

Workpaper:

Materials and Supplies is the amount of total Account 154 Materials and Supplies times the Transmission Wages and Salaries AF

Line	Month	Year	Data Source	Total Materials and Supplies Balances	Notes
1	December	-	FF1 227.12b	\$ -	Beginning of year ("BOY") amount
2	January	-	SCE Records	\$ -	
3	February	-	SCE Records	\$ -	
4	March	-	SCE Records	\$ -	
5	April	-	SCE Records	\$ -	
6	May	-	SCE Records	\$ -	
7	June	-	SCE Records	\$ -	
8	July	-	SCE Records	\$ -	
9	August	-	SCE Records	\$ -	
10	September	-	SCE Records	\$ -	
11	October	-	SCE Records	\$ -	
12	November	-	SCE Records	\$ -	
13	December	-	FF1 227.12c	\$ -	End of Year ("EOY") amount
14	13-Month Average Value Account 154:			\$ -	(Sum Line 1 to Line 13) / 13
15	Transmission Wages and Salaries AF:			- %	27-Allocators, Line 9
16	Materials and Supplies EOY Value:			\$ -	Line 13 * Line 15
17	13-Month Average Value:			\$ -	Line 14 * Line 15

2) Calculation of Prepayments

Prepayments is an allocated portion of Total Prepayments based on the Transmission Wages and Salaries Allocation Factor.

	Month	Year	Data Source	Total Prepayments Balances	Notes
18	December	-	Note 1, c	\$ -	See Note 1, c
19	January	-	SCE Records	\$ -	
20	February	-	SCE Records	\$ -	
21	March	-	SCE Records	\$ -	
22	April	-	SCE Records	\$ -	
23	May	-	SCE Records	\$ -	
24	June	-	SCE Records	\$ -	
25	July	-	SCE Records	\$ -	
26	August	-	SCE Records	\$ -	
27	September	-	SCE Records	\$ -	
28	October	-	SCE Records	\$ -	
29	November	-	SCE Records	\$ -	
30	December	-	Note 1, f	\$ -	See Note 1, f
31	a) 13-Month Average Calculation				
	13-Month Average Value:			\$ -	(Sum Line 18 to Line 30) / 13
32	Transmission Wages and Salaries AF:			- %	27-Allocators, Line 9
33	Prepayments:			\$ -	Line 31 * Line 32
	b) EOY calculation				
34	EOY Value:			\$ -	Line 30
35	Transmission Wages and Salaries AF:			- %	27-Allocators, Line 9
36	Prepayments:			\$ -	Line 34 * Line 35

Notes:

1) Remove any amounts related to years prior to 2012 on b and e below.

Beginning of Year Amount

		Prepayments Balances	Source
a	FERC Form 1 Acct. 165 Recorded Amount:	\$ -	FF1 111.57d
b	Prior Period Adjustment:	\$ -	Note 1
c	BOY Prepayments Amount:	\$ -	a - b

End of Year Amount

		Prepayments Balances	Source
d	FERC Form 1 Acct. 165 Recorded Amount:	\$ -	FF1 111.57c
e	Prior Period Adjustment:	\$ -	Note 1
f	EOY Prepayments Amount:	\$ -	d - e

Schedule 14 Incentive Plant

Plant Balances For Incentive Projects Receiving either ROE Incentives ("Transmission Incentive Plant") or CWIP ("CWIP Plant") Workpaper:

Input data is shaded yellow

A) Summary of Incentive Project plant balances receiving ROE incentives ("Transmission Incentive Plant") and/or CWIP ("CWIP Plant") and calculation of balances needed to determine the following:

- 1) Rate Base in Prior Year
- 2) Prior Year Incentive Rate Base - End of Year
- 3) Prior Year Incentive Rate Base - 13-Month Average

Transmission Incentive Project plant balances and CWIP Plant may affect the following:

- a) CWIP Plant during the Prior Year is included in Rate Base (used in Prior Year TRR and True Up TRR).
- b) Forecast Period Incremental CWIP contributes to Incremental Forecast Period TRR
- c) CWIP Plant receiving an ROE adder contributes to Prior Year Incentive Rate Base - EOY, or Prior Year Incentive Rate Base - 13 Month Average as appropriate.
- d) "TIP Net Plant In Service" at EOY Prior Year is used to calculate the PY Incentive Rate Base (on EOY basis).
- e) "TIP Net Plant In Service" in PY is used to calculate the Prior Year Incentive Rate Base (on 13-month average basis).

1) Summary of CWIP Plant in Prior Year and Forecast Period

		Col 1	Col 2	Col 3		
		Prior Year End-of-Year CWIP Plant	Prior Year 13-Month Average CWIP Plant	Forecast Period Incremental CWIP		
Line	Incentive Project	Amount	Amount	13-Month Avg. Amount		Notes:
1	1) Tehachapi	\$ -	\$ -	\$ -	-	10-CWIP Lines 13, 14, and 80
2	2) Devers-Colorado River	\$ -	\$ -	\$ -	-	10-CWIP Lines 13, 14, and 106
3	3) South of Kramer	\$ -	\$ -	\$ -	-	10-CWIP Lines 13, 14, and 132
4	4) West of Devers	\$ -	\$ -	\$ -	-	10-CWIP Lines 13, 14, and 158
5	5) Red Bluff	\$ -	\$ -	\$ -	-	10-CWIP Lines 13, 14, and 184
6	6) Whirlwind Substation Exp.	\$ -	\$ -	\$ -	-	10-CWIP Lines 27, 28, and 210
7	7) Colorado River Sub. Exp.	\$ -	\$ -	\$ -	-	10-CWIP Lines 27, 28, and 236
8	8) Mesa	\$ -	\$ -	\$ -	-	10-CWIP Lines 27, 28, and 262
9	9) Alberhill	\$ -	\$ -	\$ -	-	10-CWIP Lines 27, 28, and 288
10	10) ELM Series Caps	\$ -	\$ -	\$ -	-	10-CWIP Lines 27, 28, and 314
11	---					---
12	Totals:	\$ -	\$ -	\$ -	-	

2) Summary of Prior Year Incentive Rate Base amounts (EOY Values)

		<u>Col 1</u>		<u>Col 2</u>		<u>Col 3</u>		
		= C2 + C3						
		Prior Year		EOY		EOY		
		Incentive		CWIP		TIP Net Plant		
		<u>Rate Base</u>		<u>Portion</u>		<u>In Service</u>	<u>Notes:</u>	
13	1) Rancho Vista	\$	-	\$	-	\$	-	Line 37, C4
14	2) Tehachapi	\$	-	\$	-	\$	-	Line 1, C1, and Line 37, C2
15	3) Devers-Colorado River	\$	-	\$	-	\$	-	Line 2, C1, and Line 37, C3
16	---							---
17								
18	Total PY Incentive Net Plant:	\$	-					End of Year

3) Summary of Prior Year Incentive Rate Base amounts (13-Month Average values)

		<u>Col 1</u> = C2 + C3	<u>Col 2</u> 13-Month Avg.	<u>Col 3</u> 13-Month Avg.	
	<u>Incentive Project</u>	<u>Prior Year Incentive Rate Base</u>	<u>CWIP Portion</u>	<u>TIP Net Plant In Service Portion</u>	<u>Notes:</u>
19	1) Rancho Vista	\$ -	\$ -	\$ -	Line 38, C4
20	2) Tehachapi	\$ -	\$ -	\$ -	Line 1, C2, and Line 38, C2
21	3) Devers-Colorado R	\$ -	\$ -	\$ -	Line 2, C2, and Line 38, C3
22	...				...
23					
24	Total PY Incentive Net Plant:	\$ -			13 Month Average

**Schedule 14
Incentive Plant**

4) Prior Year TIP Net Plant In Service

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total TIP Net Plant In Service</u>	<u>L 53 to L 65, C3</u>	<u>L 79 to L 91, C3</u>	<u>L 66 to L 78, C3</u>		<u>Notes</u>
			<u>In Service</u>	<u>Tehachapi</u>	<u>Devers to Colorado River</u>	<u>Rancho Vista</u>		
25	December	-	\$ -	\$ -	\$ -	\$ -	---	← December of
26	January	-	\$ -	\$ -	\$ -	\$ -	---	year previous
27	February	-	\$ -	\$ -	\$ -	\$ -	---	to Prior Year
28	March	-	\$ -	\$ -	\$ -	\$ -	---	
29	April	-	\$ -	\$ -	\$ -	\$ -	---	
30	May	-	\$ -	\$ -	\$ -	\$ -	---	
31	June	-	\$ -	\$ -	\$ -	\$ -	---	
32	July	-	\$ -	\$ -	\$ -	\$ -	---	
33	August	-	\$ -	\$ -	\$ -	\$ -	---	
34	September	-	\$ -	\$ -	\$ -	\$ -	---	
35	October	-	\$ -	\$ -	\$ -	\$ -	---	
36	November	-	\$ -	\$ -	\$ -	\$ -	---	
37	December	-	\$ -	\$ -	\$ -	\$ -	---	
38	13 Month Averages:	\$	\$ -	\$ -	\$ -	\$ -		

5) Total Transmission Activity for Incentive Projects

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total Transmission Activity for Incentive Projects</u>	<u>Account 360-362 Activity</u>	<u>= C1 - C2</u>	<u>Activity for Incentive Projects</u>
						<u>Source</u>
39	December	-	\$ -	\$ -	\$ -	-
40	January	-	\$ -	\$ -	\$ -	-
41	February	-	\$ -	\$ -	\$ -	-
42	March	-	\$ -	\$ -	\$ -	-
43	April	-	\$ -	\$ -	\$ -	-
44	May	-	\$ -	\$ -	\$ -	-
45	June	-	\$ -	\$ -	\$ -	-
46	July	-	\$ -	\$ -	\$ -	-
47	August	-	\$ -	\$ -	\$ -	-
48	September	-	\$ -	\$ -	\$ -	-
49	October	-	\$ -	\$ -	\$ -	-
50	November	-	\$ -	\$ -	\$ -	-
51	December	-	\$ -	\$ -	\$ -	-
52	Total	\$	\$ -	\$ -	\$ -	-

C1: Sum of below projects for each month

6) Calculation of Prior Year Net Plant in Service amounts for each Incentive Project

a) Tehachapi

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>= C1 - C2</u>	<u>= C1 - Previous Month C1</u>
					<u>Net Plant In Service</u>	<u>Transmission Activity</u>
53	December	-	\$ -	\$ -	\$ -	-
54	January	-	\$ -	\$ -	\$ -	-
55	February	-	\$ -	\$ -	\$ -	-
56	March	-	\$ -	\$ -	\$ -	-
57	April	-	\$ -	\$ -	\$ -	-
58	May	-	\$ -	\$ -	\$ -	-
59	June	-	\$ -	\$ -	\$ -	-
60	July	-	\$ -	\$ -	\$ -	-
61	August	-	\$ -	\$ -	\$ -	-
62	September	-	\$ -	\$ -	\$ -	-
63	October	-	\$ -	\$ -	\$ -	-
64	November	-	\$ -	\$ -	\$ -	-
65	December	-	\$ -	\$ -	\$ -	-

b) Rancho Vista

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>= C1 - C2</u>	<u>= C1 - Previous Month C1</u>
					<u>Net Plant In Service</u>	<u>Transmission Activity</u>
66	December	-	\$ -	\$ -	\$ -	-
67	January	-	\$ -	\$ -	\$ -	-
68	February	-	\$ -	\$ -	\$ -	-
69	March	-	\$ -	\$ -	\$ -	-
70	April	-	\$ -	\$ -	\$ -	-
71	May	-	\$ -	\$ -	\$ -	-
72	June	-	\$ -	\$ -	\$ -	-
73	July	-	\$ -	\$ -	\$ -	-
74	August	-	\$ -	\$ -	\$ -	-
75	September	-	\$ -	\$ -	\$ -	-
76	October	-	\$ -	\$ -	\$ -	-
77	November	-	\$ -	\$ -	\$ -	-
78	December	-	\$ -	\$ -	\$ -	-

**Schedule 14
Incentive Plant**

c) Devers to Colorado River

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
79	December	- \$	- \$	- \$	-
80	January	- \$	- \$	- \$	-
81	February	- \$	- \$	- \$	-
82	March	- \$	- \$	- \$	-
83	April	- \$	- \$	- \$	-
84	May	- \$	- \$	- \$	-
85	June	- \$	- \$	- \$	-
86	July	- \$	- \$	- \$	-
87	August	- \$	- \$	- \$	-
88	September	- \$	- \$	- \$	-
89	October	- \$	- \$	- \$	-
90	November	- \$	- \$	- \$	-
91	December	- \$	- \$	- \$	-

d) South of Kramer

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
92	December	- \$	- \$	- \$	-
93	January	- \$	- \$	- \$	-
94	February	- \$	- \$	- \$	-
95	March	- \$	- \$	- \$	-
96	April	- \$	- \$	- \$	-
97	May	- \$	- \$	- \$	-
98	June	- \$	- \$	- \$	-
99	July	- \$	- \$	- \$	-
100	August	- \$	- \$	- \$	-
101	September	- \$	- \$	- \$	-
102	October	- \$	- \$	- \$	-
103	November	- \$	- \$	- \$	-
104	December	- \$	- \$	- \$	-

e) West of Devers

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
105	December	- \$	- \$	- \$	-
106	January	- \$	- \$	- \$	-
107	February	- \$	- \$	- \$	-
108	March	- \$	- \$	- \$	-
109	April	- \$	- \$	- \$	-
110	May	- \$	- \$	- \$	-
111	June	- \$	- \$	- \$	-
112	July	- \$	- \$	- \$	-
113	August	- \$	- \$	- \$	-
114	September	- \$	- \$	- \$	-
115	October	- \$	- \$	- \$	-
116	November	- \$	- \$	- \$	-
117	December	- \$	- \$	- \$	-

f) Red Bluff

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
118	December	- \$	- \$	- \$	-
119	January	- \$	- \$	- \$	-
120	February	- \$	- \$	- \$	-
121	March	- \$	- \$	- \$	-
122	April	- \$	- \$	- \$	-
123	May	- \$	- \$	- \$	-
124	June	- \$	- \$	- \$	-
125	July	- \$	- \$	- \$	-
126	August	- \$	- \$	- \$	-
127	September	- \$	- \$	- \$	-
128	October	- \$	- \$	- \$	-
129	November	- \$	- \$	- \$	-
130	December	- \$	- \$	- \$	-

**Schedule 14
Incentive Plant**

g) Whirlwind Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			<u>= C1 - C2</u>	<u>= C1 - Previous</u>
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
131	December	- \$	- \$	- \$	-
132	January	- \$	- \$	- \$	-
133	February	- \$	- \$	- \$	-
134	March	- \$	- \$	- \$	-
135	April	- \$	- \$	- \$	-
136	May	- \$	- \$	- \$	-
137	June	- \$	- \$	- \$	-
138	July	- \$	- \$	- \$	-
139	August	- \$	- \$	- \$	-
140	September	- \$	- \$	- \$	-
141	October	- \$	- \$	- \$	-
142	November	- \$	- \$	- \$	-
143	December	- \$	- \$	- \$	-

h) Colorado River Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			<u>= C1 - C2</u>	<u>= C1 - Previous</u>
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
144	December	- \$	- \$	- \$	-
145	January	- \$	- \$	- \$	-
146	February	- \$	- \$	- \$	-
147	March	- \$	- \$	- \$	-
148	April	- \$	- \$	- \$	-
149	May	- \$	- \$	- \$	-
150	June	- \$	- \$	- \$	-
151	July	- \$	- \$	- \$	-
152	August	- \$	- \$	- \$	-
153	September	- \$	- \$	- \$	-
154	October	- \$	- \$	- \$	-
155	November	- \$	- \$	- \$	-
156	December	- \$	- \$	- \$	-

i) Mesa

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			<u>= C1 - C2</u>	<u>= C1 - Previous</u>
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
157	December	- \$	- \$	- \$	-
158	January	- \$	- \$	- \$	-
159	February	- \$	- \$	- \$	-
160	March	- \$	- \$	- \$	-
161	April	- \$	- \$	- \$	-
162	May	- \$	- \$	- \$	-
163	June	- \$	- \$	- \$	-
164	July	- \$	- \$	- \$	-
165	August	- \$	- \$	- \$	-
166	September	- \$	- \$	- \$	-
167	October	- \$	- \$	- \$	-
168	November	- \$	- \$	- \$	-
169	December	- \$	- \$	- \$	-

j) Alberhill

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			<u>= C1 - C2</u>	<u>= C1 - Previous</u>
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
170	December	- \$	- \$	- \$	-
171	January	- \$	- \$	- \$	-
172	February	- \$	- \$	- \$	-
173	March	- \$	- \$	- \$	-
174	April	- \$	- \$	- \$	-
175	May	- \$	- \$	- \$	-
176	June	- \$	- \$	- \$	-
177	July	- \$	- \$	- \$	-
178	August	- \$	- \$	- \$	-
179	September	- \$	- \$	- \$	-
180	October	- \$	- \$	- \$	-
181	November	- \$	- \$	- \$	-
182	December	- \$	- \$	- \$	-

**Schedule 14
Incentive Plant**

k) ELM Series Caps

k) ELM Series Caps		<u>Col 1</u>		<u>Col 2</u>		<u>Col 3</u> = C1 - C2		<u>Col 4</u> = C1 - Previous Month C1	
	Prior Year Month	Year	Plant In-Service		Accumulated Depreciation		Net Plant In Service		Transmission Activity
183	December	-	\$	-	\$	-	\$	-	\$
184	January	-	\$	-	\$	-	\$	-	\$
185	February	-	\$	-	\$	-	\$	-	\$
186	March	-	\$	-	\$	-	\$	-	\$
187	April	-	\$	-	\$	-	\$	-	\$
188	May	-	\$	-	\$	-	\$	-	\$
189	June	-	\$	-	\$	-	\$	-	\$
190	July	-	\$	-	\$	-	\$	-	\$
191	August	-	\$	-	\$	-	\$	-	\$
192	September	-	\$	-	\$	-	\$	-	\$
193	October	-	\$	-	\$	-	\$	-	\$
194	November	-	\$	-	\$	-	\$	-	\$
195	December	-	\$	-	\$	-	\$	-	\$

l)

I)		<u>Col 1</u>		<u>Col 2</u>		<u>Col 3</u> = C1 - C2		<u>Col 4</u> = C1 - Previous Month C1	
	Prior Year <u>Month</u>	<u>Year</u>	Plant <u>In-Service</u>		Accumulated <u>Depreciation</u>		Net Plant <u>In Service</u>		Transmission <u>Activity</u>
196	December	-	\$	-	\$	-	\$	-	\$
197	January	-	\$	-	\$	-	\$	-	\$
198	February	-	\$	-	\$	-	\$	-	\$
199	March	-	\$	-	\$	-	\$	-	\$
200	April	-	\$	-	\$	-	\$	-	\$
201	May	-	\$	-	\$	-	\$	-	\$
202	June	-	\$	-	\$	-	\$	-	\$
203	July	-	\$	-	\$	-	\$	-	\$
204	August	-	\$	-	\$	-	\$	-	\$
205	September	-	\$	-	\$	-	\$	-	\$
206	October	-	\$	-	\$	-	\$	-	\$
207	November	-	\$	-	\$	-	\$	-	\$
208	December	-	\$	-	\$	-	\$	-	\$

6) Summary of Incentive Projects and incentives granted

	A) Rancho Vista Incentives Received:	<u>Cite:</u>
209	CWIP:	-
210	ROE adder:	- %
211	100% Abandoned Plant:	-
	B) Tehachapi Incentives Received:	<u>Cite:</u>
212	CWIP:	-
213	ROE adder:	- %
214	100% Abandoned Plant:	-
	C) Devers to Colorado River Incentives Received:	<u>Cite:</u>
215	CWIP:	-
216	ROE adder:	- %
217		
218	100% Abandoned Plant:	-
	D) Devers to Palo Verde 2 Incentives Received:	<u>Cite:</u>
219	CWIP:	-
220		
221	ROE adder:	- %
222		
223	100% Abandoned Plant:	-
	E) South of Kramer Incentives Received:	<u>Cite:</u>
224	CWIP:	-
225	ROE adder:	- %
226	100% Abandoned Plant:	-
	F) West of Devers Incentives Received:	<u>Cite:</u>
227	CWIP:	-
228	ROE adder:	- %
229	100% Abandoned Plant:	-
	G) Red Bluff Incentives Received:	<u>Cite:</u>
230	CWIP:	-
231	ROE adder:	- %
232	100% Abandoned Plant:	-

**Schedule 14
Incentive Plant**

	H) Whirlwind Substation Expansion Incentives Received:		<u>Cite:</u>
233	CWIP:	-	-
234	ROE adder:	- %	-
235	100% Abandoned Plant:	-	-
	I) Colorado River Substation Expansion Incentives Received:		<u>Cite:</u>
236	CWIP:	-	-
237	ROE adder:	- %	-
238	100% Abandoned Plant:	-	-
	J) Mesa:		<u>Cite:</u>
239	CWIP:	-	-
240	ROE adder:	- %	-
241	100% Abandoned Plant:	-	-
	K) Alberhill:		<u>Cite:</u>
242	CWIP:	-	-
243	ROE adder:	- %	-
244	100% Abandoned Plant:	-	-
	L) ELM Series Caps		<u>Cite:</u>
245	CWIP:	-	-
246	ROE adder:	- %	-
247	100% Abandoned Plant:	-	-
	M) Future Incentive Projects:		<u>Cite:</u>
248	CWIP:	-	-
249	ROE adder:	- %	-
250	100% Abandoned Plant:	-	-

...

Instructions:

- 1) Upon Commission approval of any incentives for additional projects, add additional projects and provide cite to the Commission decision.

**Schedule 15
Incentive Adders**

Determination of Incentive Adders Components of the TRR

Input data is shaded yellow

Two Incentive Adders are calculated:

- The Prior Year Incentive Adder is a component of the Prior Year TRR.
- The True Up Incentive Adder is a component of the True Up TRR.

1) Calculation of Incremental Return on Equity Factor

The Incremental Return on Equity Factor is the incremental Prior Year TRR expressed per 100 basis points of ROE incentive, for each million dollars of Incentive Net Plant. It is calculated according to the following formula:

$$IREF = CSCP * 0.01 * (1/(1 - CTR)) * \$1,000,000$$

<u>Line</u>	where:	<u>Value</u>	<u>Source</u>
1	CSCP = Common Stock Capital Percentage	- %	1-BaseTRR, L 47
2	CTR = Composite Tax Rate	- %	1-BaseTRR, L 59
3	IREF = \$	-	Above formula

2) Determination of multiplicative factors for use in calculating Incentive Adders:

Multiplicative factors are used to calculate the Incentive Adders on an Transmission Incentive Project specific basis. Multiplicative factor for each project is the ratio of its ROE adder to 1%.

<u>Line</u>		<u>ROE Adder</u>	<u>Multiplicative Factor</u>	<u>Source</u>
4	1) Rancho Vista	- %	--	14-IncentivePlant, L 210
5	2) Tehachapi	- %	--	14-IncentivePlant, L 213
6	3) Devers to Col. River	- %	--	14-IncentivePlant, L 216
7				
8	...			

3) Calculation of Prior Year Incentive Adder (EOY)

- Determine Prior Year Incentive Adder for each Incentive Project by multiplying the IREF, the Multiplicative Factor, and the million \$ of Prior Year Incentive Rate Base.
- Sum project-specific Incentive Adders to yield the total Prior Year Incentive Adder.

<u>Line</u>		<u>Prior Year Incentive Rate Base</u>	<u>Multiplicative Factor</u>	<u>Prior Year Incentive Adder</u>	<u>Source</u>
9	1) Rancho Vista	\$ -	--	\$ -	14-IncentivePlant, L 13, Col. 1
10	2) Tehachapi	\$ -	--	\$ -	14-IncentivePlant, L 14, Col. 1
11	3) Devers to Col. River	\$ -	--	\$ -	14-IncentivePlant, L 15, Col. 1
12					
13	...				
14	Prior Year Incentive Adder = \$ -				Sum of above PY Incentive Adders for each individual project

4) Calculation of True-Up Incentive Adder

- Determine True Up Incentive Adder for each Incentive Project by multiplying the IREF, the Multiplicative Factor, and the million \$ of True Up Incentive Net Plant.
- Sum project-specific Incentive Adders to yield the total True Up Incentive Adder.

<u>Line</u>		<u>True-Up Incentive Net Plant</u>	<u>Multiplicative Factor</u>	<u>True-Up Incentive Adder</u>	<u>Source</u>
15	1) Rancho Vista	\$ -	--	\$ -	14-IncentivePlant, L 19, Col. 1
16	2) Tehachapi	\$ -	--	\$ -	14-IncentivePlant, L 20, Col. 1
17	3) Devers to Col. River	\$ -	--	\$ -	14-IncentivePlant, L 21, Col. 1
18					
19	...				
20	True-Up Incentive Adder = \$ -				Sum of above PY Incentive Adders for each individual project

Schedule 15
Incentive Adders

5) Calculation of Total ROE for Plant-In Service in the True Up TRR

a) Transmission Incentive Plant Net Plant In Service

<u>Line</u>	<u>Incentive Project</u>	<u>13-Month Avg. TIP Net Plant In Service</u>	<u>Source</u>
21	1) Rancho Vista	\$ -	14-IncentivePlant, L 19, Col. 3
22	2) Tehachapi	\$ -	14-IncentivePlant, L 20, Col. 3
23	3) Devers to Col. River	\$ -	14-IncentivePlant, L 21, Col. 3
24			
	...		

b) Calculation of ROE Adders on TIP Net Plant In Service

<u>Line</u>	<u>Incentive Project</u>	<u>Col 1 True Up Incentive Adder</u>	<u>Col 2 After-Tax True Up Incentive Adder</u>	<u>Source</u>
25	1) Rancho Vista	\$ -	\$ -	See Note 1
26	2) Tehachapi	\$ -	\$ -	See Note 1
27	3) Devers to Col. River	\$ -	\$ -	See Note 1
28				See Note 1
29	...			
30		Total: \$	-	

c) Equity Portion of Plant In Service Rate Base

<u>Line</u>	<u>Amount</u>	<u>Source</u>
31	Total Rate Base: \$ -	4-TUTRR, Line 18
32	CWIP Portion of Rate Base: \$ -	4-TUTRR, Line 14
33	Plant In Service Rate Base: \$ -	Line 31 - Line 32
34	Equity percentage: - %	1-BaseTRR, Line 47
35	Equity Portion of Plant In Service Rate Base: \$ -	Line 33 * Line 34

d) Total ROE for Plant In Service in the True Up TRR

<u>Line</u>			
36	Plant In Service ROE Adder Percentage:	- %	Line 30 / Line 35
37	Base ROE (Including 50 basis point		
38	CAISO Participation Adder):	- %	1-BaseTRR, Line 50
39	Total ROE for Plant In Service in True Up TRR:	- %	Line 36 + Line 38

Instructions:

1) If additional projects receive ROE adders, add to end of lists, and include in calculation of each Incentive Adder.

Notes:

1) Column 1: The True Up Incentive Adder for each Incentive Project equals the IREF on Line 3, times the applicable Multiplicative Factor on Lines 15 to 18, times the million \$ of TIP Net Plant In Service on Lines 21 to 24.

Column 2: The After Tax True Up Incentive Adder is derived by multiplying the amounts in Column 1 by (1 - CTR) (Where the CTR is on Line 2).

**Schedule 16
Plant Additions**

Forecast Plant Additions for In-Service ISO Transmission Plant

Yellow shaded cells are Input Data

Forecast Plant Additions represents the total increase in ISO Transmission Net Plant, not including CWIP, during the Rate Year, incremental to the year-end Prior Year amount. It is calculated on a 13-Month Average Basis during the Rate Year.

1) Total Plant Additions Forecast (See Note 1)

Line	Forecast Period Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			See Note 2 Unloaded Total Plant Adds	See Note 2 Prior Period CWIP Closed	See Note 2 Over Heads Closed to PIS	See Note 2 Cost of Removal	See Note 2 AFUDC Eligible Plant Additions	See Note 2 AFUDC	See Note 2 Incremental Gross Plant	See Note 2 Depreciation Accrual	See Note 2 Incremental Reserve	See Note 2 Net Plant	See Note 2 Unloaded Low Voltage Additions	See Note 2 Loaded Low Voltage Additions
1	January	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2	February	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3	March	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
4	April	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
5	May	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6	June	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
7	July	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	August	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9	September	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	October	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11	November	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12	December	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13	January	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
14	February	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
15	March	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
16	April	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
17	May	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
18	June	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
19	July	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
20	August	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
21	September	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
22	October	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
23	November	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
24	December	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
25	13-Month Averages:								\$	-	\$	-	\$	-

2) Incentive Plant Forecast (See Note 1)

Line	Forecast Period Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			C4 10-CWIP L30-53 Unloaded Total Plant Adds	C5 10-CWIP L30-53 Prior Period CWIP Closed	C6 10-CWIP L30-53 Over Heads Closed to PIS	N/A	N/A AFUDC Eligible Plant Additions	N/A AFUDC	= Prior Month C7 + C1+C3 Incremental Gross Plant	= Prior Month C7 * L91/12 Depreciation Accrual	= Prior Month C9 + C4 + C8 Reserve	=C7-C9 Net Plant	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
26	January	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
27	February	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
28	March	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
29	April	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
30	May	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
31	June	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
32	July	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
33	August	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
34	September	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
35	October	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
36	November	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
37	December	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
38	January	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
39	February	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
40	March	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
41	April	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
42	May	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
43	June	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
44	July	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
45	August	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
46	September	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
47	October	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
48	November	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-
49	December	-	\$	-	\$	-	\$0	\$0	\$0 \$	- \$	- \$	- \$	\$	-

Schedule 16

Workpaper:

[illegible]

4) ISO Corporate Overhead Loader

<u>Line</u>		
74	ISO Corp OH Rate	7.50%

5) ISO Cost of Removal Percent

<u>Line</u>		
75	Cost of Removal Rate	8.00%

6) AFUDC Loader Rate

Line		
76	ISO AFUDC Rate	3.00%

7) Calculation of ISO Depreciation Rate

December Prior Year plant balances and accrual rates are as shown on Schedule 17 Depreciation

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
		December		C2*C3
		Prior Year	Accrual	Accrual Rate
<u>Line</u>	<u>Acct</u>	<u>Plant Balance</u>	<u>Rate</u>	<u>Reference</u>
77	350.1	\$ -	- % \$	- 18 Dep Rates L1
78	350.2	\$ -	- % \$	- 18 Dep Rates L2
79	352	\$ -	- % \$	- 18 Dep Rates L3
80	353	\$ -	- % \$	- 18 Dep Rates L4
81	354	\$ -	- % \$	- 18 Dep Rates L5
82	355	\$ -	- % \$	- 18 Dep Rates L6
83	356	\$ -	- % \$	- 18 Dep Rates L7
84	357	\$ -	- % \$	- 18 Dep Rates L8
85	358	\$ -	- % \$	- 18 Dep Rates L9
86	359	\$ -	- % \$	- 18 Dep Rates L10
87				
88		Sum of Depreciation Expense	\$	- Sum of C4 Lines 77 to 86
89		Sum of Dec Prior Year Plant	\$	- Sum of C2 Lines 77 to 86
90				
91		Composite Depreciation Rate		- % Line 88 / Line 89

Notes:

- 1) Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- 2) Sum of Incentive Plant Calculations and Non-Incentive Calculations, lines 26-49 and lines 50-73

Schedule 17
Depreciation Expense

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year:

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year:

Source: 6-PlantInService, Lines 1-13.

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	FERC Account:											
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
1	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
2	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
3	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
4	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
5	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
6	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
7	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
8	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
9	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
10	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
11	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
12	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
13	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
14												
15	Depreciation Rates (Percent per year) See Instruction 1.											

16	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>
17a	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17b	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17c	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17d	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17e	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17f	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17g	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17h	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17i	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17j	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17k	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17l	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17m	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
18											

Schedule 17 Depreciation Expense

19 Monthly Depreciation Expense for Transmission Plant - ISO by FERC Account: See Note 1 and Instruction 1

21	FERC																					
22	Account:																					
23	Mo/YR	350.1		350.2		352		353		354		355		356		357		358		359		Month Total
24	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
25	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
26	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
27	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
28	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
29	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
30	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
31	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
32	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
33	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
34	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
35	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
36	Totals:	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
37	Total Annual Depreciation Expense for Transmission Plant - ISO: \$																					
38	(equals sum of monthly amounts)																					

39 2) Calculation of Depreciation Expense for Distribution Plant - ISO

41		<u>360</u>		<u>361</u>		<u>362</u>		<u>Source</u>
42	Distribution Plant - ISO BOY	\$	-	\$	-	\$	-	6-PlantInService Line 15.
43	Distribution Plant - ISO EOY	\$	-	\$	-	\$	-	6-PlantInService Line 16.
44	Average BOY/EOY :	\$	-	\$	-	\$	-	

46 Depreciation Rates (Percent per year) See "18-DepRates".

47	<u>360</u>	<u>361</u>	<u>362</u>
48	- %	- %	- %

50	Depreciation Expense for Distribution Plant - ISO	See Note 2 and Instruction 2

[illegible]

56 3) Calculation of Depreciation Expense for General Plant and Intangible Plant

58	Total General Plant Depreciation Expense	\$	-	FF1 336.10f
59	Total Intangible Plant Depreciation Expense	\$	-	FF1 336.1f
60	Sum of Total General and Total Intangible Depreciation Expense	\$	-	Line 58 + Line 59
61	Transmission Wages and Salaries Allocation Factor		- %	27-Allocators, Line 9
62	General and Intangible Depreciation Expense	\$	-	Line 60 * Line 61

64 4) Depreciation Expense

66 Depreciation Expense is the sum of:

67	1) Depreciation Expense for Transmission Plant - ISO	\$	-	Line 37, Col 12
68	2) Depreciation Expense for Distribution Plant - ISO	\$	-	Line 53
69	3) General and Intangible Depreciation Expense	\$	-	Line 62
70	Depreciation Expense:	\$	-	Line 67 + Line 68 + Line 69

Notes:

- 1) Depreciation Expense for each account for each month is equal to the previous month balance of Transmission Plant - ISO for that same account, times the Monthly Depreciation Rate for that account. Monthly rate = annual rates on Line 17a etc. divided by 12.
- 2) Depreciation Expense for each account is equal to the Average BOY/EOY value on Line 44 times the Depreciation Rate on Line 48.

Instructions:

- 1) Depreciation rates on lines 17a-17m are input based on the stated values of ISO Transmission Plant depreciation rates from Schedule 18 of the Formula Rate Spreadsheet in effect during the Prior Year.
- 2) In the event that depreciation rates stated on Schedule 18 to be applied to Distribution Plant - ISO are revised mid-year, calculate Depreciation Expense for Distribution Plant - ISO on Line 53 utilizing the weighted-average (by time) of the annual depreciation rates in effect in the Prior Year.

**Schedule 18
Depreciation Rates**

Depreciation Rates

1) Transmission Plant - ISO					
<u>Line</u>	<u>FERC Account</u>	<u>Description</u>	<u>Plant Less Salvage</u>	<u>Removal Cost</u>	<u>Total</u>
1	350.1	Fee Land	0.00%	0.00%	0.00%
2	350.2	Easements	1.66%	0.00%	1.66%
2a	351.1	Computer Hardware	20.41%	0.00%	20.41%
2b	351.2	Computer Software 5yr	19.74%	0.00%	19.74%
2c	351.2	Computer Software 7yr	14.44%	0.00%	14.44%
2d	351.2	Computer Software 10yr	13.27%	0.00%	13.27%
2e	351.2	Computer Software 15yr	6.66%	0.00%	6.66%
2f	351.3	Communication Equipment	8.93%	0.00%	8.93%
3	352	Structures and Improvements	1.80%	0.77%	2.57%
4	353	Station Equipment	2.20%	0.27%	2.47%
5	354	Towers and Fixtures	1.35%	1.09%	2.44%
6	355	Poles and Fixtures	2.00%	1.67%	3.67%
7	356	Overhead Conductors and Devices	2.00%	1.05%	3.05%
8	357	Underground Conduit	1.65%	0.00%	1.65%
9	358	Underground Conductors and Devices	3.26%	0.61%	3.87%
10	359	Roads and Trails	1.56%	0.00%	1.56%
11					
2) Distribution Plant - ISO					
<u>Line</u>	<u>FERC Account</u>	<u>Description</u>	<u>Plant Less Salvage</u>	<u>Removal Cost</u>	<u>Total</u>
12	360	Land and Land Rights	1.67%	0.00%	1.67%
13	361	Structures and Improvements	1.81%	0.81%	2.62%
14	362	Station Equipment	1.56%	0.67%	2.23%
3) General Plant					
<u>Line</u>	<u>FERC Account</u>	<u>Description</u>	<u>Plant Less Salvage</u>	<u>Removal Cost</u>	<u>Total</u>
15	389	Land and Land Rights	1.67%	0.00%	1.67%
16	390	Structures and Improvements	2.00%	0.27%	2.27%
17	391.1	Office Furniture	5.00%	0.00%	5.00%
18	391.5	Office Equipment	20.00%	0.00%	20.00%
19	391.6	Duplicating Equipment	20.00%	0.00%	20.00%
20	391.2	Personal Computers	20.41%	0.00%	20.41%
21	391.3	Mainframe Computers	20.41%	0.00%	20.41%
22	391.7	PC Software	20.41%	0.00%	20.41%
23	391.4	DDSMS - CPU & Processing	15.05%	0.00%	15.05%
24	391.4	DDSMS - Controllers, Receivers, Comm.	15.05%	0.00%	15.05%
25	391.4	DDSMS - Telemetry & System	15.05%	0.00%	15.05%
26	391.4	DDSMS - Miscellaneous	15.05%	0.00%	15.05%
27	391.4	DDSMS - Five Year	15.05%	0.00%	15.05%
28	393	Stores Equipment	5.00%	0.00%	5.00%
29	395	Laboratory Equipment	6.67%	0.00%	6.67%
30	398	Misc Power Plant Equipment	5.00%	0.00%	5.00%
31	397	Data Network Systems	20.00%	0.00%	20.00%
32	397	Telecom System Equipment	14.29%	0.00%	14.29%
33	397	Netcomm Radio Assembly	10.00%	0.00%	10.00%
34	397	Microwave Equip. & Antenna Assembly	6.67%	0.00%	6.67%
35	397	Telecom Power Systems	5.00%	0.00%	5.00%
36	397	Fiber Optic Communication Cables	4.00%	0.00%	4.00%
37	397	Telecom Infrastructure	2.50%	0.00%	2.50%
37a	397.1	Computer Hardware	20.41%	0.00%	20.41%
37b	397.2	Computer Software 5yr	19.74%	0.00%	19.74%
37c	397.2	Computer Software 7yr	14.44%	0.00%	14.44%
37d	397.2	Computer Software 10yr	13.27%	0.00%	13.27%
37e	397.2	Computer Software 15yr	6.66%	0.00%	6.66%
37f	397.3	Communication Equipment	8.93%	0.00%	8.93%
38	392	Transportation Equip.	14.29%	0.00%	14.29%
39	394.4	Garage & Shop -- Equip.	10.00%	0.00%	10.00%
40	394.5	Tools & Work Equip. -- Shop	10.00%	0.00%	10.00%
41	396	Power Oper Equip	6.67%	0.00%	6.67%
4) Intangible Plant					
<u>Line</u>	<u>FERC Account</u>	<u>Description</u>	<u>Plant Less Salvage</u>	<u>Removal Cost</u>	<u>Total</u>
42	302	Hydro Relicensing	1.77%	0.00%	1.77%
43	303	Radio Frequency	2.50%	0.00%	2.50%
44	301	Other Intangibles	5.00%	0.00%	5.00%
45	303	Cap Soft 5yr	19.74%	0.00%	19.74%
46	303	Cap Soft 7yr	14.44%	0.00%	14.44%
47	303	Cap Soft 10yr	13.27%	0.00%	13.27%
48	303	Cap Soft 15yr	6.66%	0.00%	6.66%

Notes: 1) Depreciation rates may only be revised as approved by the Commission pursuant to a Section 205 or 206 filing.

Schedule 19
Operations and Maintenance

Operations and Maintenance Expenses

Worksheet:

Cells shaded yellow are input cells

1) Determination of Adjusted Operations and Maintenance Expenses for each account (Note 1)

Line	Account/Work Activity Rev	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 8a	Col 9	Col 10	Col 11
			= C3 + C4			Note 2	= C7 + C8			Schedule 35, Rows 5-36	= C10 + C11	= C3 + C7	= C4 + C8 + C8a
		Total Recorded O&M Expenses				Adjustments			Adjusted Recorded O&M Expenses				
		Total	Labor	Non-Labor	Reason	Total	Labor	Non-Labor	O&M Services (See Note 8)	Total	Labor	Non-Labor	
1	560 - Operations Supervision and Engineering - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2	560 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3	561 Load Dispatch - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
4	561.400 Scheduling, System Control and Dispatch Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
5	561.500 Reliability Planning and Standards Development	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6	562 - Station Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
7	562 - MOGS Station Expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	562 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9	563 - Overhead Line Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	564 - Underground Line Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11	565 - Transmission of Electricity by Others	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12	565 - Wheeling Costs	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13	565 - WAPA Transmission for Remote Service	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
14	566 - Miscellaneous Transmission Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
15	566 - ISO/RBTA/TSP Balancing Accounts	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
16	566 - Sylmar/Palo Verde/Other General Functions	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
17	567 - Line Rents - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
18	567 - Eldorado	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
19	567 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
20	568 - Maintenance Supervision and Engineering - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
21	568 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
22	569 - Maintenance of Structures - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
23	569 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
24	570 - Maintenance of Station Equipment - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
25	570 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
26	571 - Maintenance of Overhead Lines - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
27	571 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
28	572 - Maintenance of Underground Lines - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
29	572 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
30	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
31	...	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
32	Transmission NOIC (Note 3)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
33	Total Transmission O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Line	Account/Work Activity Rev	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
			= C3 + C4			Note 2	= C7 + C8			= C10 + C11	= C3 + C7	= C4 + C8
		Total Recorded O&M Expenses				Adjustments			Adjusted Recorded O&M Expenses			
		Total	Labor	Non-Labor	Reason	Total	Labor	Non-Labor	Total	Labor	Non-Labor	
35	Distribution Accounts											
36	582 - Station Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$
37	590 - Maintenance Supervision and Engineering	\$	-	\$	-	\$	-	\$	-	\$	-	\$
38	591 - Maintenance of Structures	\$	-	\$	-	\$	-	\$	-	\$	-	\$
39	592 - Maintenance of Station Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$
40	Accounts with no ISO Distribution Costs	\$	-	\$	-	\$	-	\$	-	\$	-	\$
41	Distribution NOIC (Note 3)	\$	-	\$	-	\$	-	\$	-	\$	-	\$
42	Total Distribution O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$
43	Total Transmission and Distribution O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$
44												
45	Total Transmission O&M Expenses in FERC Form 1:	\$	-	FF1 321.112b	Must equal Line 33, Column 2.							
46	Total Distribution O&M Expenses in FERC Form 1:	\$	-	FF1 322.156b	Must equal Line 41, Column 2.							
47	Total TDBU NOIC	\$	-	20-AndG, Note 2, f								

Schedule 19
Operations and Maintenance

2) Determination of ISO Operations and Maintenance Expenses for each account (Note 5).

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
		From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
	Account/Work Activity Rev	Adjusted Recorded O&M Expenses			Percent ISO	ISO O&M Expenses			Percent ISO
		Total	Labor	Non-Labor		Total	Labor	Non-Labor	Reference
Line	Transmission Accounts								
48	560 - Operations Supervision and Engineering - Allocated	\$	-	\$	-	-%	\$	-	27-Allocators Line 42
49	560 - Sylmar/Palo Verde	\$	-	\$	-	100%	\$	-	100%
50	561 Load Dispatch - Allocated	\$	-	\$	-	-%	\$	-	27-Allocators Line 42
51	561.400 Scheduling, System Control and Dispatch Services	\$	-	\$	-	0%	\$	-	0%
52	561.500 Reliability Planning and Standards Development	\$	-	\$	-	100%	\$	-	100%
53	562 - Station Expenses - Allocated	\$	-	\$	-	-%	\$	-	27-Allocators Line 42
54	562 - MOGS Station Expense	\$	-	\$	-	0%	\$	-	0%
55	562 - Sylmar/Palo Verde	\$	-	\$	-	100%	\$	-	100%
56	563 - Overhead Line Expenses - Allocated	\$	-	\$	-	-%	\$	-	27-Allocators Line 30
57	564 - Underground Line Expenses - Allocated	\$	-	\$	-	-%	\$	-	27-Allocators Line 36
58	565 - Transmission of Electricity by Others	\$	-	\$	-	100%	\$	-	100%
59	565 - Wheeling Costs	\$	-	\$	-	0%	\$	-	0%
60	565 - WAPA Transmission for Remote Service	\$	-	\$	-	0%	\$	-	0%
61	566 - Miscellaneous Transmission Expenses - Allocated	\$	-	\$	-	-%	\$	-	27-Allocators Line 42
62	566 - ISO/RSBA/TSP Balancing Accounts	\$	-	\$	-	0%	\$	-	0%
63	566 - Sylmar/Palo Verde/Other General Functions	\$	-	\$	-	100%	\$	-	100%
64	567 - Line Rents - Allocated	\$	-	\$	-	-%	\$	-	27-Allocators Line 30
65	567 - Eldorado	\$	-	\$	-	100%	\$	-	100%
66	567 - Sylmar/Palo Verde	\$	-	\$	-	100%	\$	-	100%
67	568 - Maintenance Supervision and Engineering - Allocated	\$	-	\$	-	-%	\$	-	27-Allocators Line 42
68	568 - Sylmar/Palo Verde	\$	-	\$	-	100%	\$	-	100%
69	569 - Maintenance of Structures - Allocated	\$	-	\$	-	-%	\$	-	27-Allocators Line 42
70	569 - Sylmar/Palo Verde	\$	-	\$	-	100%	\$	-	100%
71	570 - Maintenance of Station Equipment - Allocated	\$	-	\$	-	-%	\$	-	27-Allocators Line 42
72	570 - Sylmar/Palo Verde	\$	-	\$	-	100%	\$	-	100%
73	571 - Maintenance of Overhead Lines - Allocated	\$	-	\$	-	-%	\$	-	27-Allocators Line 30
74	571 - Sylmar/Palo Verde	\$	-	\$	-	100%	\$	-	100%
75	572 - Maintenance of Underground Lines - Allocated	\$	-	\$	-	-%	\$	-	27-Allocators Line 36
76	572 - Sylmar/Palo Verde	\$	-	\$	-	100%	\$	-	100%
77	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	\$	-	\$	-	-%	\$	-	27-Allocators Line 42
78	*****								
79	Transmission NOIC (Note 4)		-		-	\$	-	\$	-
80	Total Transmission - ISO O&M	\$	-	\$	-	\$	-	\$	-
81									

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
		From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
		Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO
Account/Work Activity Rev		Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference
<u>Distribution Accounts</u>									
82 582 - Station Expenses		\$ -	\$ -	\$ -	- %	\$ -	\$ -		27-Allocators Line 48
83 590 - Maintenance Supervision and Engineering		\$ -	\$ -	\$ -	- %	\$ -	\$ -		27-Allocators Line 48
84 591 - Maintenance of Structures		\$ -	\$ -	\$ -	- %	\$ -	\$ -		27-Allocators Line 48
85 592 - Maintenance of Station Equipment		\$ -	\$ -	\$ -	- %	\$ -	\$ -		27-Allocators Line 48
86 Accounts with no ISO Distribution Costs		\$ -	\$ -	\$ -	0%	\$ -	\$ -		0%
87 Distribution NOIC (Note 4)		\$ -	\$ -	\$ -	0%	\$ -	\$ -		0%
88 Total Distribution - ISO O&M		\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
89									
90									
91 Total ISO O&M Expenses (in Column 6)		\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
92 Line 80 + Line 88									

Notes:

1) "Adjusted Operations and Maintenance Expenses for each account" are the total amounts of O&M costs booked to each Transmission or Distribution account, less adjustments as noted.

2) Reasons for excluded amounts:

- A: Exclude entire amount, all attributable to CAISO costs recovered in Energy Resource Recovery Account.
- B: Exclude amount related to MOGS Station Expense.
- C: Exclude amount attributable to CAISO costs recovered in Energy Resource Recovery Account.
- D: Exclude amount recovered through to Reliability Services Balancing Account, the Transmission Access Charge Balancing Account Adjustment, and the American Reinvestment Recovery Act for the Tehachapi Wind Energy Storage Project.
- E: Exclude amount of costs transferred to account from A&G Account 920 pursuant to Order 668
- F: Excludes shareholder funded costs

3) Total TDBU NOIC is allocated to Transmission and Distribution in proportion to labor in the respective functions. Transmission NOIC ("Non-Officer Incentive Compensation") equals Total TDBU NOIC times the Transmission NOIC Percentage calculated below. Distribution NOIC equals Total TDBU NOIC times the Distribution NOIC Percentage below.

Total TDBU NOIC is on Line: ---

	Percentage	Calculation
Transmission NOIC Percentage:	-%	Line 33, Col 3 / Line 43, Col 3
Distribution NOIC Percentage:	-%	Line 41, Col 3 / Line 43, Col 3

4) NOIC attributable to ISO Transmission (Column 7) is calculated utilizing a percentage equal to the ratio of total ISO O&M Labor Expenses in column 7 (exclusive of NOIC) to the total labor expenses in column 3 (exclusive of NOIC). That allocator, which is identified below, is then applied to the value in Column 3 to arrive at the NOIC attributable to ISO Transmission in Column 7.

Resulting Percentage is: -%

5) "ISO Operations and Maintenance Expenses" is the amount of costs in each Transmission or Distribution account related to ISO Transmission Facilities.

6) See Column 9 for references to source of each Percent ISO.

7) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 19.

8) Each O&M Account contributing to the calculation of "Total ISO O&M Expense" (Line 91, Column 6) may include revenue associated with a Commission-approved O&M Services Formula assessing other entities for O&M Services provided by SCE. See Schedule 35, Notes 1-3.

All O&M Services Formula Revenue is "non-labor", and entered in Column 8a, Lines 1-32.

Schedule 20
Administrative and General Expenses

Calculation of Administrative and General Expense

Inputs are shaded yellow

			Workpaper:					
			Col 1	Col 2	Col 3	Col 3a	Col 4	
					See Note 1	See Note 5	= (C1 - C3) + C3a	
			FERC Form 1	Data	Total Amount	Other Formula		
Line	Acct.	Description	Amount	Source	Excluded	Revenue	A&G Expense	Notes
1	920	A&G Salaries	\$ -	FF1 323.181b	\$ -	\$ -	\$ -	
2	921	Office Supplies and Expenses	\$ -	FF1 323.182b	\$ -	\$ -	\$ -	
3	922	A&G Expenses Transferred	\$ -	FF1 323.183b	\$ -	\$ -	\$ -	Credit
4	923	Outside Services Employed	\$ -	FF1 323.184b	\$ -	\$ -	\$ -	
5	924	Property Insurance	\$ -	FF1 323.185b	\$ -	\$ -	\$ -	
6	925	Injuries and Damages	\$ -	FF1 323.186b	\$ -	\$ -	\$ -	
7	926	Employee Pensions and Benefits	\$ -	FF1 323.187b	\$ -	\$ -	\$ -	
8	927	Franchise Requirements	\$ -	FF1 323.188b	\$ -	\$ -	\$ -	= (C1 - C3), See also Note 5
9	928	Regulatory Commission Expenses	\$ -	FF1 323.189b	\$ -	\$ -	\$ -	
10	929	Duplicate Charges	\$ -	FF1 323.190b	\$ -	\$ -	\$ -	
11	930.1	General Advertising Expense	\$ -	FF1 323.191b	\$ -	\$ -	\$ -	
12	930.2	Miscellaneous General Expense	\$ -	FF1 323.192b	\$ -	\$ -	\$ -	
13	931	Rents	\$ -	FF1 323.193b	\$ -	\$ -	\$ -	
14	935	Maintenance of General Plant	\$ -	FF1 323.196b	\$ -	\$ -	\$ -	
15			\$ -			Total A&G Expenses:	\$ -	

	Amount	Source
16	Remaining A&G after exclusions & NOIC Adjustment:	\$ - Line 15
17	Less Account 924:	\$ - Line 5
18	Amount to apply the Transmission W&S AF:	\$ - Line 16 - Line 17
19	Transmission Wages and Salaries Allocation Factor:	- % 27-Allocators, Line 9
20	Transmission W&S AF Portion of A&G:	\$ - Line 18 * Line 19
21	Transmission Plant Allocation Factor:	- % 27-Allocators, Line 22
22	Property Insurance portion of A&G:	\$ - Line 5 Col 4 * Line 21
23	Administrative and General Expenses:	\$ - Line 20 + Line 22

Note 1: Itemization of exclusions

		Col 1	Col 2	Col 3	Col 4	
		Shareholder Exclusions or Other Adjustments	Franchise Requirements	NOIC	PBOPs	Notes
Line	Acct.	Total Amount Excluded (Sum of Col 1 to Col 4)				
24	920	\$ -	\$ -	\$ -	\$ -	See Instructions 2b, 3, and Note 2
25	921	\$ -	\$ -	\$ -	\$ -	
26	922	\$ -	\$ -	\$ -	\$ -	
27	923	\$ -	\$ -	\$ -	\$ -	
28	924	\$ -	\$ -	\$ -	\$ -	
29	925	\$ -	\$ -	\$ -	\$ -	See Instruction 6
30	926	\$ -	\$ -	\$ -	\$ -	See Note 3
31	927	\$ -	\$ -	\$ -	\$ -	See Note 4
32	928	\$ -	\$ -	\$ -	\$ -	
33	929	\$ -	\$ -	\$ -	\$ -	
34	930.1	\$ -	\$ -	\$ -	\$ -	
35	930.2	\$ -	\$ -	\$ -	\$ -	
36	931	\$ -	\$ -	\$ -	\$ -	
37	935	\$ -	\$ -	\$ -	\$ -	

Schedule 20
Administrative and General Expenses

Note 2: Non-Officer Incentive Compensation ("NOIC") Adjustment

Adjust NOIC by excluding accrued NOIC Amount and replacing with the actual non-capitalized A&G NOIC payout.

	<u>Amount</u>	<u>Source</u>
a	Accrued NOIC Amount: \$ -	SCE Records
b	Actual A&G NOIC payout: \$ -	Note 2, d
c	Adjustment: \$ -	

Actual non-capitalized NOIC Payouts:

<u>Department</u>	<u>Amount</u>	<u>Source</u>
d A&G	\$ -	SCE Records and Workpapers
e Other	\$ -	SCE Records and Workpapers
f Trans. And Dist. Business Unit	\$ -	SCE Records and Workpapers
g Total:	\$ -	Sum of d to f

Note 3: PBOPs Exclusion Calculation

	<u>Amount</u>	<u>Note:</u>
a	Current Authorized PBOPs Expense Amount: \$0	See instruction #4
b	Prior Year Authorized PBOPs Expense Amount: \$ -	Authorized PBOPs Expense Amount during Prior Year
c	Prior Year FF1 PBOPs expense: \$ -	SCE Records
d	PBOPs Expense Exclusion: \$ -	c - b

Note 4:

Amount in Line 31, column 2 equals amount in Line 8, column 1 because all Franchise Requirements Expenses are excluded Franchise Fees Expenses component of the Prior Year TRR are based on Franchise Fee Factors.

Note 5:

O&M Services Formula Revenue is added in Column 3a pursuant to Schedule 35, Note 2. Column 3 amounts are from Schedule 35, Lines 38-52, Column 4. Franchise Fees are separately recovered through Line 43 of Schedule 4, and therefore the amount of O&M Services Formula revenue associated with Franchise Fees (Line 8, Col. 3a) is not included in Column 4.

Instructions:

- 1) Enter amounts of A&G expenses from FERC Form 1 in Lines 1 to 14.
- 2) Fill out "Itemization of Exclusions" table for all input cells. NOIC amount in Column 3, Line 24 is calculated in Note 2. The PBOPs exclusion in Column 4, Line 30 is calculated in Note 3.
 - a) Exclude amount of any Shareholder Adjustments, costs incurred on behalf of SCE shareholders, from relevant account in Column 1.
 - b) Include as an adjustment in Column 1 for Account 920 any amount excluded from Accounts 569.100, 569.200, and 569.300 in Schedule 19 (OandM) related to Order 668 costs transferred.
 - c) Exclude entire amount of account 927 "Franchise Requirements" in Column 2, as those costs are recovered through the Franchise Fees Expense item.
 - d) Exclude any amount of Account 930.1 "General Advertising Expense" not related to advertising for safety, siting, or informational purposes in column 1.
 - e) Exclude any amount of expense relating to secondary land use and audit expenses not directly benefitting utility customers.
 - f) Exclude from account 930.2:
 - 1) Nuclear Power Research Expenses.
 - 2) Write Off of Abandoned Project Expenses.
 - 3) Any advertising expenses within the Consultants/Professional Services category.
- g) Exclude the following costs included in any account 920-935:
 - 1) Any amount of "Provision for Doubtful Accounts" costs.
 - 2) Any amount of "Accounting Suspense" costs.
 - 3) Any penalties or fines.
 - 4) Any amount of costs recovered 100% through California Public Utilities Commission ("CPUC") rates.
- 3) NOIC adjustment in Column 3, Line 24 is made by determining the difference between the total accrued NOIC amount included in the FERC Form 1 recorded cost amounts and the actual A&G NOIC payout (see note 2). NOIC adjustment in column 3, Line 26 is made by entering the amount of accrued NOIC that is capitalized.
- 4) Determine the PBOPs exclusion. The authorized amount of PBOPs expense (line a) may only be revised pursuant to Commission acceptance of an SCE FPA Section 205 filing to revise the authorized PBOPs expense, in accordance with the tariff protocols. Accordingly, any amount different than the authorized PBOPs expense during the Prior Year is excluded from account 926 (see note 3). Docket or Decision approving authorized PBOPs amount: ----
- 5) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 20.
- 6) Any A&G costs associated with wildfires other than the 2017/18 Wildfire/Mudslide Events shall be reflected in A&G accounts on a cash basis during the year in which associated cash payments are made. In the event an initial cost accrual is made in a year to one or more A&G accounts 920-935, SCE shall exclude from A&G cost recovery any amount not paid in cash during that year through an entry to Column 1, Lines 24-37 of the "Itemization of Exclusions" matrix to the account in which the initial expense accrual was made. As cash payments related to the initial expense accrual are made in future years, SCE shall also include those expenses in A&G cost recovery on a cash basis through an entry to the Itemization of Exclusions matrix.

**Schedule 21
Revenue Credits**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC					Traditional OOR					GRSM		Other Ratemaking	
Line	ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
1a	450	4191110	Late Payment Charge- Comm. & Ind.	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
1b	450	4191115	Residential Late Payment	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
2	450 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3	FF-1 Total for Acct 450 - Forfeited Discounts, p300.16b (Must Equal Line 2)			\$ -										
4a	451	4182110	Recover Unauthorized Use/Non-Energy	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4b	451	4182115	Miscellaneous Service Revenue - Ownership Cost	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4c	451	4192110	Miscellaneous Service Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4d	451	4192115	Returned Check Charges	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4e	451	4192125	Service Reconnection Charges	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4f	451	4192130	Service Establishment Charge	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4g	451	4192140	Field Collection Charges	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4h	451	4192510	Quickcheck Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
4i	451	4192910	PUC Reimbursement Fee-Elect	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
4j	451	4182120	Uneconomic Line Extension	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4k	451	4192152	Opt Out CARE-Res-Ini	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4l	451	4192155	Opt Out CARE-Res-Mo	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4m	451	4192158	Opt Out NonCARE-Res-Ini	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4n	451	4192160	Opt Out NonCARE-Res-Mo	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4o	451	4192135	Conn-Charge - Residential	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4p	451	4192145	Conn-Charge - Non-Residential	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4q	451	4192150	Conn-Charge - At Pole	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
5	451 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
6	FF-1 Total for Acct 451 - Misc. Service Revenues, p300.17b (Must Equal Line 5)			\$ -										
8	453 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
9	FF-1 Total for Acct 453 - Sales of Water and Power, p300.18b (Must Equal Line 8)			\$ -										
10a	454	4184110	Joint Pole - Tariffed Conduit Rental	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10b	454	4184112	Joint Pole - Tariffed Pole Rental - Cable Cos.	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10c	454	4184114	Joint Pole - Tariffed Process & Eng Fees - Cable	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10d	454	4184120	Joint Pole - Aud - Unauth Penalty	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10e	454	4184510	Joint Pole - Non-Tariffed Pole Rental	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10f	454	4184512	Joint Pole - Non-Tariff Process & Engineering Fees	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10g	454	4184514	Joint Pole - Non-Tariff Requests for Information	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10h	454	4184516	Oil And Gas Royalties	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10i	454	4184518	Def Operating Land & Facilities Rent Rev	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10j	454	4184810	Facility Cost -Elx/Nonutility	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10k	454	4184815	Facility Cost- Utility	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	7
10l	454	4184820	Rent Billed to Non-Utility Affiliates	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10m	454	4184825	Rent Billed to Utility Affiliates	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	7
10n	454	4194110	Meter Leasing Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
10o	454	4194115	Company Financed Added Facilities	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10p	454	4194120	Company Financed Interconnect Facilities	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10q	454	4194130	SCE Financed Added Facility	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10r	454	4194135	Interconnect Facility Finance Charge	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	8
10s	454	4204515	Operating Land & Facilities Rent Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10t	454	4867020	Nonoperating Misc Land & Facilities Rent	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10u	454	-	Miscellaneous Adjustments	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
10v	454	4206515	Op Misc Land/Fac Rev	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10w	454	4184122	T-Unauth Pole Rent	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10x	454	4184124	T-P&E Fees	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10y	454	4184821	Rent Rev NU-Non BRRBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10z	454	4184811	Fac Cost NU-BRRBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10aa	454	4184515	NEM 2.0	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
10bb	454	4184126	Joint Pole - Tariffed - PA Inspect	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10cc	454	4184526	Joint Pole - Non-Tariff PA Inspect	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
11	454 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
12	FF-1 Total for Acct 454 - Rent from Elec. Property, p300.19b (Must Equal Line 11)			\$ -										

**Schedule 21
Revenue Credits**

		A	B	C	D	E	F	G	H	I	J	K	L	M	N
							Traditional OOR				GRSM		Other Ratemaking		
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes	
12a	456	4186114	Energy Related Services	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12b	456	4186118	Distribution Miscellaneous Electric Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12c	456	4186120	Added Facilities - One Time Charge	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12d	456	4186122	Building Rental - Nev Power/Mohave Cr	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	3
12e	456	4186126	Service Fee - Optimal Bill Prd	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12f	456	4186128	Miscellaneous Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12g	456	4186130	Tule Power Plant - Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	3
12h	456	4186142	Microwave Agreement	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12i	456	4186150	Utility Subs Labor Markup	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
12j	456	4186155	Non Utility Subs Labor Markup	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6, 12
12k	456	4186162	Reliant Eng FSA Ann Pymnt-Mandalay	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12l	456	4186164	Reliant Eng FSA Ann Pymnt-Ormond Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12m	456	4186166	Reliant Eng FSA Ann Pymnt-Etiwanda	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12n	456	4186168	Reliant Eng FSA Ann Pymnt-Ellwood	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12o	456	4186170	Reliant Eng FSA Ann Pymnt-Coolwater	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12p	456	4186194	Property License Fee revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12q	456	4186512	Revenue From Recreation, Fish & Wildlife	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	-	2
12r	456	4186514	Mapping Services	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	-	2
12s	456	4186518	Enhanced Pump Test Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	-	2
12t	456	4186524	Revenue From Scrap Paper - General Office	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	-	2
12u	456	4186528	CTAC Revenues	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	-	2
12v	456	4186530	AGTAC Revenues	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	-	2
12w	456	4186716	ADT Vendor Service Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	-	2
12x	456	4186718	Read Water Meters - Irvine Ranch	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	-	2
12y	456	4186720	Read Water Meters - Rancho California	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	-	2
12z	456	4186722	Read Water Meters - Long Beach	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	-	2
12aa	456	4186730	SSID Transformer Repair Services Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	-	2
12bb	456	4186815	Employee Transfer/Affiliate Fee	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12cc	456	4186910	ITCC/CIAC Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12dd	456	4186912	Revenue From Decommission Trust Fund	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12ee	456	4186914	Revenue From Decommissioning Trust FAS115	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12ff	456	4186916	Offset to Revenue from NDT Earnings/Realized	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12gg	456	4186918	Offset to Revenue from FAS 115 FMV	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12hh	456	4186920	Revenue From Decommissioning Trust FAS115-1	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12ii	456	4186922	Offset to Revenue from FAS 115-1 Gains & Loss	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12jj	456	4188712	Power Supply Installations - IMS	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	-	2
12kk	456	4188714	Consulting Fees - IMS	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	-	2
12ll	456	4196105	DA Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12mm	456	4196158	EDBL Customer Finance Added Facilities	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12nn	456	4196162	SCE Energy Manager Fee Based Services	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12oo	456	4196166	SCE Energy Manager Fee Based Services Adj	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12pp	456	4196172	Off Grid Photo Voltaic Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12qq	456	4196174	Scheduling/Dispatch Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12rr	456	4196176	Interconnect Facilities Charges-Customer Financed	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	8
12ss	456	4196178	Interconnect Facilities Charges - SCE Financed	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12tt	456	4196184	DMS Service Fees	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12uu	456	4196188	CCA - Information Fees	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12vv	456		Miscellaneous Adjustments	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12ww	456	4186911	Grant Amortization	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12xx	456	4186925	GHG Allowance Revenue	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12yy	456	4186132	Intercon One Time	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12zz	456	4186116	EV Charging Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12aaa	456	4186115	Energy Reldt Srv-TSP	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12bbb	456	4186156	N/U Labor Mrkp-BRRBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6, 12
12ccc	456	4188720	LCFS CR 411.8	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12ddd	456	4186128	Miscellaneous Revenues - ISO	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	5
12eee	456	4186732	Power Quality C&I Customer Program	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	-	2
12fff	456	4171023	Gas Sales - ERRA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12ggg	456	4186182	Miscellaneous Electric Revenue - ERRA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
13 456 Total				\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
14 FF-1 Total for Acct 456 - Other electric Revenues, p300.21b (Must Equal Line 13)				\$ -											

**Schedule 21
Revenue Credits**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC					Traditional OOR			GRSM			Other Ratemaking		
Line	ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
15a	456.1	4188112	Trans of Elec of Others - Pasadena	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	5
15b	456.1	4188114	FTS PPU/Non-ISO	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15c	456.1	4188116	FTS Non-PPU/Non-ISO	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15d	456.1	4188812	ISO-Wheeling Revenue - Low Voltage	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15e	456.1	4188814	ISO-Wheeling Revenue - High Voltage	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15f	456.1	4188816	ISO-Congestion Revenue	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15g	456.1	4198110	Transmission of Elec of Others	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	5
15h	456.1	4198112	WDAT	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15i	456.1	4198114	Radial Line Rev-Base Cost - Reliant Coolwater	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15j	456.1	4198116	Radial Line Rev-Base Cost - Reliant Ormond Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15k	456.1	4198118	Radial Line Rev-O&M - AES Huntington Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15l	456.1	4198120	Radial Line Rev-O&M - Reliant Mandalay	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15m	456.1	4198122	Radial Line Rev-O&M - Reliant Coolwater	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15n	456.1	4198124	Radial Line Rev-O&M - Ormond Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15o	456.1	4198126	High Desert Tie-Line Rental Rev	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15p	456.1	4198130	Inland Empire CRT Tie-Line EX	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15q	456.1	4198910	Reliability Service Revenue - Non-PTO's	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15r	456.1	4198132	Radial Line Agreement-Base-Mojave Solr	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15s	456.1	4198134	Radial Line Agreement-O&M-Mojave Solr	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15t	456.1	4188716	ISO Non-Refundable Interconnection Deposit	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15u	456.1	4198910	RSR - Non-PTO's - RSBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15v	456.1	4171022	Transmission Sales - ERRA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
16	456.1 Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
17	FF-1 Total for Account 456.1 - Revenues from Trans. Of Electricity of Others, p300.22b (Must Equal Line 16)			\$ -										
18a														
19	457.1 Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
20	FF-1 Total for Account 457.1 - Regional Control Service Revenues, p300.23b (Must Equal Line 19)			\$ -										
21a														
22	457.2 Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
23	FF-1 Total for Account 457.2- Miscellaneous Revenues, p300.24b (Must Equal Line 22)			\$ -										
Edison Carrier Solutions (ECS)														
24a	417	4863130	ECS - Distribution Facilities	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24b	417	4862110	ECS - Dark Fiber	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24c	417	4862115	ECS - SCE Net Fiber	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24d	417	4862120	ECS - Transmission Right of Way	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24e	417	4862135	ECS - Wholesale FCC	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24f	417	4864115	ECS - EU FCC Rev	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24g	417	4862125	ECS - Cell Site Rent and Use (Active)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24h	417	4862130	ECS - Cell Site Reimbursable (Active)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24i	417	4863120	ECS - Communication Sites	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24j	417	4863110	ECS - Cell Site Rent and Use (Passive)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24k	417	4863115	ECS - Cell Site Reimbursable (Passive)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24l	417	4863125	ECS - Micro Cell	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24m	417	4864120	ECS - End User Universal Service Fund Fee	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24n	417	4864116	ECS - Intrastate End User Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24o	417	4864121	ECS - Intrastate End User Fees	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24p	417	4864117	ECS - Interstate End User Tax Exempt	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24q	417	4864122	ECS- EU USAC E-Rate	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
25	417 ECS Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
26	417 Other			\$ -										
27	FF-1 Total for Account 417 - Revenues From Nonutility Operations p117.33c (Must Equal Line 25 + 26)			\$ -										

**Schedule 21
Revenue Credits**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC					Traditional OOR			GRSM			Other Ratemaking		
Line	ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
Subsidiaries														
28a	418.1		ESI (Gross Revenues - Active)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	A	\$ -	\$ -	\$ -	2.9
28b	418.1		ESI (Gross Revenues - Passive)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2.9
28c	418.1		Southern States Realty	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2, 15
28d	418.1		Mono Power Company	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	13
28e	418.1		Edison Material Supply (EMS)	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	7, 17
29	418.1 Subsidiaries Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
30	418.1 Other (See Note 16)			\$ -										
31	FF-1 Total for Account 418.1 -Equity in Earnings of Subsidiary Companies, p117.36c (Must Equal Line 29 + 30)			\$ -										
O&M Services Revenue														
31a	412		O&M Services Formula Revenue (Schedule 35, Line 69)	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	18
31b	412 O&M Services Revenue Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
31c	412 Other			\$ -										
31d	FF-1 Total for Acct 412, FF1 115 Col. K (Must Equal Line 31b + 31c)			\$ -										
32			Totals	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	

33	Ratepayers' Share of Threshold Revenue			\$ -	= Line 32K
34	ISO Ratepayers' Share of Threshold Revenue			\$ -	Note 11
35					
36	Total Active Incremental Revenue			\$ -	= Sum Active categories in column L
37	Ratepayers' Share of Active Incremental Revenue			\$ -	= Line 36D * 10%
38	Total Passive Incremental Revenue			\$ -	= Sum Passive categories in column L
39	Ratepayers' Share of Passive Incremental Revenue			\$ -	= Line 38D * 30%
40	Total Ratepayers' Share of Incremental Revenue			\$ -	= Line 37D + Line 39D
41	ISO Ratepayers' Share of Incremental Revenue (%)			- %	see Note 11
42	ISO Ratepayers' Share of Incremental Revenue			\$ -	= Line 40D * Line 41D
43	Tot. ISO Ratepayers' Share NTP&S Gross Rev.			\$ -	= Line 34D + Line 42D

44	Total Revenue Credits:	Amount	Calculation
		\$ -	Sum of Column D, Line 43 and Column G, Line 32

- Notes:
- CPUC Jurisdictional service related.
 - Subject to sharing per the Gross Revenue Sharing Mechanism (GRSM), adopted in CPUC D.99-09-070. On an annual basis, once SCE obtains \$16,671,389.55 (Threshold Revenue) in NTP&S Revenues, any additional revenues (Incremental Gross Revenues) that SCE receives are shared between shareholders and ratepayers. For GRSM categories deemed Active, the Incremental Gross Revenues are shared 90/10 between shareholders and ratepayers. For those categories deemed Passive, the Incremental Gross Revenues are shared 70/30 between shareholders and ratepayers.
 - Generation related.
 - Non-ISO facilities related.
 - ISO transmission system related.
 - Subject to balancing account treatment
 - Allocated based on CPUC GRC allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year.
ISO Allocator = - % Source: ---
 - ISO portion of Traditional OOR relates to monthly revenues received from customers for facilities that are part of the ISO network.
 - Edison ESI is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for ESI are reported on Acct 418.1, pg 225.5e.
 - The first \$16,671,389 million in gross revenues generated by GRSM activities are automatically classified as Threshold Revenue.
 - Allocator is equal to the jurisdictional split of the Threshold Revenue, which is jurisdictionalized as \$5.425M to FERC ratepayers and \$11.246M to CPUC ratepayers per the 2009 CPUC General Rate Case (D. 09-03-025). The ISO ratepayers' share of ratepayer revenue is \$5.425M/\$16.671M = 32.54%.
 - Allocated based on the CPUC Base Revenue Requirement Balancing Account (BRRBA) allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year. ISO portion of revenue is treated as traditional OOR.
ISO Allocator = - % Source: ---
 - Mono Power Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.11e. Revenues and costs shall be non-ISO.
 - SCE Capital Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.23e. Revenues and costs shall be non-ISO.
 - Southern States Realty is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for Southern States Realty are reported on Acct 418.1, pg 225.17e.
 - For subsidiaries that are subject to GRSM, Column D contains gross revenues. Input on Line 30D contains the associated expenses. Per GRC Decision D.87-12-066, for ratemaking purposes EMS financials are consolidated with SCE's. See FERC Form 1 page 123.3 under "Equity Investment Differences". Consequently, net income of EMS is not reported separately in FERC Form 1 and is not a part of FERC Account 418.1 totals. To ensure that ratepayers receive the net income from this subsidiary SCE includes EMS net income in the formula on line 28f. This amount is reversed as part of line 30 to remain consistent with the totals reported in FERC Form 1.
 - Includes all O&M Services Formula Revenue included in Account 412, as set forth on Schedule 35, Line 69, Column 4.
All O&M Services Formula revenue is credited to ISO through Line 84a of Schedule 1 and Line 45a of Schedule 4-TUTRR.

Schedule 22
Network Upgrade Credits and Interest Expense

NETWORK UPGRADE CREDIT AND INTEREST EXPENSE

Workpaper:

Prior Year:

1) Beginning of Year Balances: (Note 1)

<u>Line</u>		<u>Balance</u>	<u>Notes</u>
1	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$ -	See Note 1
2	Acct 252 Other	\$ -	Line 3 - Line 1
3	Total Acct 252 - Customer Advances for Construction	\$ -	FF1 113.56d

2) End of Year Balances: (Note 2)

4	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$ -	See Note 3
5	Acct 252 Other	\$ -	Line 6 - Line 4
6	Total Acct 252 - Customer Advances for Construction	\$ -	FF1 113.56c
7	Average Outstanding Network Upgrade Credits Beginning and End of Year	\$ -	(Line 1 + Line 4) / 2
8	Interest On Network Upgrade Credits Recorded in FERC Acct 242	\$ -	See Note 4
9	Acct 242 Other	\$ -	Line 10 - Line 8
10	Total Acct 242 - Miscellaneous Current and Accrued Liabilities	\$ -	FF1 113.48c

Notes:

- 1 Beginning of Year Balances are from December of the year previous to the Prior Year.
- 2 End of Year Balances are from December of the Prior Year.
- 3 Only projects that are in Rate Base in the year reported are included.
- 4 Interest relates to refund of facility and one-time payments by generator. For facility costs, pre-in-service date interest is excluded. For one-time costs, pre-in-service and post-in-service interest is included.

Schedule 23
Regulatory Assets and Liabilities

Determination of Regulatory Assets/Liabilities and Associated Amortization and Regulatory Debits/Credits

Line

1 Other Regulatory Assets/Liabilities are a component of Rate Base representing costs that are created resulting from the ratemaking
2 actions of regulatory agencies. Pursuant to the Commission's Uniform System of Accounts, these items include amounts recorded
3 in accounts 182.x and 254. This Schedule shall not include any costs recovered through Schedule 12.

4

5 SCE shall include a non-zero amount of Other Regulatory Assets/Liabilities only with Commission
6 approval received subsequent to an SCE Section 205 filing requesting such treatment.

7

8 Amortization and Regulatory Debits/Credits are amounts approved for recovery in this formula transmission rate representing the
9 approved annual recovery of Other Regulatory Assets/Liabilities as an expense item in the Base TRR, consistent
10 with a Commission Order.

11

12		Prior Year		
13		<u>Amount</u>		<u>Calculation or Source</u>
14	Other Regulatory Assets/Liabilities (EOY):	\$	-	Sum of Column 2 below
15	Other Regulatory Assets/Liabilities (BOY/EOY average):	\$	-	Avg. of Sum of Cols. 1 and 2 below
16	Amortization and Regulatory Debits/Credits:	\$	-	Sum of Column 3 below

	Description of Issue Resulting in Other Regulatory <u>Asset/Liability</u>	Col 1 Prior Year BOY Other Reg <u>Asset/Liability</u>	Col 2 Prior Year EOY Other Reg <u>Asset/Liability</u>	Col 3 Prior Year Amortization or Regulatory <u>Debit/Credit</u>	Commission Order Granting Approval of <u>Regulatory Liability</u>
17	Issue #1	\$ -	\$ -	\$ -	---
18	Issue #2	\$ -	\$ -	\$ -	---
19	Issue #3	\$ -	\$ -	\$ -	---
20	Totals:	\$ -	\$ -	\$ -	Sum of above

Instructions:

1) Upon Commission approval of recovery of Other Regulatory Assets/Liabilities, Amortization and Regulatory Debits/Credits costs through this formula transmission rate:

- a) Fill in Description for issue in above table.
- b) Enter costs in columns 1-3 in above table for the applicable Prior Year.

2) Add additional lines as necessary for additional issues.

**Schedule 24
CWIP TRR**

Calculation of the Contribution of CWIP to the Base TRR

1) CWIP Contribution to the Prior Year TRR and True Up TRR

a) CWIP Balances:		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
		Prior Year	Prior Year	Forecast	
		EOY	Average	Period	
<u>Line</u>	<u>Project</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Source</u>
1	Tehachapi: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 80
2	Devers to Colorado River: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 106
3	South of Kramer: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 132
4	West of Devers: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 158
5	Red Bluff: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 184
6	Whirlwind Sub Expansion: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 210
7	Colorado River Sub Expansion: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 236
8	Mesa: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 262
9	Alberhill: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 288
10	ELM Series Caps: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 314
11		- \$	- \$	-	10-CWIP, Lines 27, 28, 340
12	Totals: \$	- \$	- \$	-	Sum of Lines 1 to 11

b) Return:		<u>EOY</u>	<u>Average</u>	<u>Source</u>
		<u>Amount</u>	<u>Amount</u>	
13	CWIP Amount: \$	- \$	-	Line 12
14	Cost of Capital Rate: - %	- %	- %	1-BaseTRR, Line 54
15	Cost of Capital: \$	- \$	-	Line 13 * Line 14

c) Income Taxes		<u>EOY</u>	<u>Average</u>	<u>Source</u>
		<u>Amount</u>	<u>Amount</u>	
16	CWIP Amount: \$	- \$	-	Line 12
17	Equity ROR w Preferred Stock ("ER"):	- %	- %	1-BaseTRR, Line 55
18	Composite Tax Rate: - %	- %	- %	1-BaseTRR, Line 59
19	Income Taxes: \$	- \$	-	Formula on Line 21
20				
21	Income Taxes = [(RB * ER) * (CTR/(1 - CTR))], or [(L13 * L17) * (L18 / (1 - L18))]			
22	(No "Credits and Other" or "AFUDC" Terms, since these are not related to CWIP)			
23				

d) ROE Incentives:		<u>Value</u>	<u>Source</u>
24	IREF = \$	-	15-IncentiveAdder, Line 3

1) Tehachapi

	<u>EOY</u>	<u>Average</u>	
	<u>Amount</u>	<u>Amount</u>	
25	Tehachapi CWIP Amount: \$	- \$	Line 1
26	ROE Adder %:	- %	15-IncentiveAdder, Line 5
27	ROE Adder \$:	- \$	Formula on Line 32

2) Devers to Colorado River

	<u>EOY</u>	<u>Average</u>	
	<u>Amount</u>	<u>Amount</u>	
28	DCR CWIP Amount: \$	- \$	Line 2
29	ROE Adder %:	- %	15-IncentiveAdder, Line 6
30	ROE Adder \$:	- \$	Formula on Line 32
31			
32	ROE Adder \$ = (Project CWIP Amount/\$1,000,000) * IREF * (ROE Adder % / 1%)		

e) Total of Return, Income Taxes, and ROE Incentives contribution to PYTRR and True Up TRR

	<u>PYTRR</u>	<u>True Up</u>	
	<u>Amount</u>	<u>TRR</u>	<u>Source</u>
33	Return: \$	- \$	Line 15
34	Income Taxes: \$	- \$	Line 19
35	ROE Adder Tehachapi: \$	- \$	Line 27
36	ROE Adder DCR: \$	- \$	Line 30
37	FF&U: \$	- \$	Note 1
38	Total: \$	- \$	Sum Lines 33 to 37

**Schedule 24
CWIP TRR**

f) Contribution from each Project to the Prior Year TRR and True Up TRR

1) Contribution to the Prior Year TRR

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		
	<u>Project</u>	<u>Cost of Capital</u>	<u>Income Taxes</u>	<u>ROE Adder</u>	<u>FF&U</u>	<u>Total</u>	= Sum C1 to C4	<u>Source</u>
39	Tehachapi: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
40	Devers to Colorado River: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
41	South of Kramer: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
42	West of Devers: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
43	Red Bluff: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
44	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
45	Colorado River Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
46	Mesa: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
47	Alberhill: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
48	ELM Series Caps: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
49		- \$	- \$	- \$	- \$	- \$	-	Note 2
50	Totals: \$	- \$	- \$	- \$	- \$	- \$	-	Sum L 39 to L 49

2) Contribution to the True Up TRR

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		
	<u>Project</u>	<u>Cost of Capital</u>	<u>Income Taxes</u>	<u>ROE Adder</u>	<u>FF&U</u>	<u>Total</u>	= Sum C1 to C4	<u>Source</u>
51	Tehachapi: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
52	Devers to Colorado River: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
53	South of Kramer: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
54	West of Devers: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
55	Red Bluff: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
56	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
57	Colorado River Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
58	Mesa: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
59	Alberhill: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
60	ELM Series Caps: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
61		- \$	- \$	- \$	- \$	- \$	-	Note 3
62	Totals: \$	- \$	- \$	- \$	- \$	- \$	-	Sum of L 51 to 61

2) Contribution from the Incremental Forecast Period TRR

a) Total of all CWIP projects

		<u>Value</u>	<u>Source</u>
63	Forecast Period Incremental CWIP: \$	-	Line 12, Col 3
64	AFCRCWIP: - %	-	2-IFPTRR, Line 16
65	CWIP component of IFPTRR without FF&U: \$	-	Line 63 * Line 64
66	FF&U: \$	-	Line 65 * (28-FFU, L5 FF Factor + U Factor)
67	CWIP component of IFPTRR including FF&U: \$	-	Line 65 + Line 66

b) Individual Project Contribution

	<u>Project</u>	<u>Amount wo FF&U</u>	<u>Amount with FF&U</u>	<u>Source</u>
68	Tehachapi: \$	- \$	-	Note 4
69	Devers to Colorado River: \$	- \$	-	Note 4
70	South of Kramer: \$	- \$	-	Note 4
71	West of Devers: \$	- \$	-	Note 4
72	Red Bluff: \$	- \$	-	Note 4
73	Whirlwind Sub Expansion: \$	- \$	-	Note 4
74	Colorado River Sub Expansion: \$	- \$	-	Note 4
75	Mesa: \$	- \$	-	Note 4
76	Alberhill: \$	- \$	-	Note 4
77	ELM Series Caps: \$	- \$	-	Note 4
78		- \$	-	Note 4
79	Totals: \$	- \$	-	Sum of Lines 68 to 78

**Schedule 24
CWIP TRR**

3) Total Contribution of CWIP to the Retail and Wholesale Base TRRs:

a) Total of all CWIP projects

		<u>Value</u>	<u>Source</u>
80	PY Total Return, Taxes, Incentive: \$	-	Sum Line 33 to 36
81	CWIP component of IFPTRR wo FF&U: \$	-	Line 65
82	Total without FF&U: \$	-	Line 80 + Line 81
83	FF Factor: - %	-	28-FFU, Line 5
84	U Factor: - %	-	28-FFU, Line 5
85	Franchise Fees Amount: \$	-	Line 82 * Line 83
86	Uncollectibles Amount: \$	-	Line 82 * Line 84
87	Total Contribution of CWIP to Retail Base TRR: \$	-	Line 82 + Line 85 + Line 86
88	Total Contribution of CWIP to Wholesale Base TRR: \$	-	Line 82 + Line 85

b) Individual CWIP Project Contribution to the Retail Base TRR

		<u>Col 1</u> <u>PYTRR</u> <u>wo FF&U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&U</u>	<u>Col 3</u> <u>FF&U</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>
89	Tehachapi: \$	- \$	- \$	- \$	- \$	Note 5
90	Devers to Colorado River: \$	- \$	- \$	- \$	- \$	Note 5
91	South of Kramer: \$	- \$	- \$	- \$	- \$	Note 5
92	West of Devers: \$	- \$	- \$	- \$	- \$	Note 5
93	Red Bluff: \$	- \$	- \$	- \$	- \$	Note 5
94	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	- \$	Note 5
95	Colorado River Sub Expansion: \$	- \$	- \$	- \$	- \$	Note 5
96	Mesa: \$	- \$	- \$	- \$	- \$	Note 5
97	Alberhill: \$	- \$	- \$	- \$	- \$	Note 5
98	ELM Series Caps: \$	- \$	- \$	- \$	- \$	Note 5
99		- \$	- \$	- \$	- \$	Note 5
100	Totals: \$	- \$	- \$	- \$	- \$	

c) Individual CWIP Project Contribution to the Wholesale Base TRR

		<u>Col 1</u> <u>PYTRR</u> <u>wo FF&U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&U</u>	<u>Col 3</u> <u>FF</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>
101	Tehachapi: \$	- \$	- \$	- \$	- \$	Note 6
102	Devers to Colorado River: \$	- \$	- \$	- \$	- \$	Note 6
103	South of Kramer: \$	- \$	- \$	- \$	- \$	Note 6
104	West of Devers: \$	- \$	- \$	- \$	- \$	Note 6
105	Red Bluff: \$	- \$	- \$	- \$	- \$	Note 6
106	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	- \$	Note 6
107	Colorado River Sub Expansion: \$	- \$	- \$	- \$	- \$	Note 6
108	Mesa: \$	- \$	- \$	- \$	- \$	Note 6
109	Alberhill: \$	- \$	- \$	- \$	- \$	Note 6
110	ELM Series Caps: \$	- \$	- \$	- \$	- \$	Note 6
111		- \$	- \$	- \$	- \$	Note 6
112	Totals: \$	- \$	- \$	- \$	- \$	

Notes:

- 1) (Sum Lines 33 to 36) * (FF + U Factors from 28-FFU) for Prior Year TRR
(Sum Lines 33 to 36) * (FF Factor from 28-FFU) for True Up TRR
- 2) Project Cost of capital is a fraction of total Cost of Capital on Line 15 based on fraction of project CWIP Balances on Lines 1 to 12, Col 1.
Project Income Taxes is a fraction of total Income on Line 19 based on fraction of project CWIP Balances on Lines 1 to 12, Col 1.
ROE Adder is from Lines 35 and 36. FF&U Expenses are based on FF&U Factors on 28-FFU.
- 3) Project Cost of capital is a fraction of total Cost of Capital on Line 15 based on fraction of project CWIP Balances on Lines 1 to 12, Col 2.
Project Income Taxes is a fraction of total Income on Line 19 based on fraction of project CWIP Balances on Lines 1 to 12, Col 2.
ROE Adder is from Lines 35 and 36. FF&U Expenses are based on FF&U Factors on 28-FFU.
- 4) Project contribution to total IFPTRR is based on fraction of Forecast Period CWIP Balances on Lines 1 to 12, Col 3.
- 5) Column 1 is from Lines 39 to 49, Sum of Column 1-3 (no FF&U).
Column 2 is from Lines 68 to 78 (no FF&U).
Column 3 is the product of (C1 + C2) and the sum of FF and U factors (28-FFU, L5)
- 6) Same as Note 5 except no Uncollectibles Expense in Column 3.

**Schedule 26
Tax Rates**

Income Tax Rates

1) Federal Income Tax rate

Inputs are shaded yellow

<u>Line</u>	<u>Rate Year</u>	<u>Federal Income Tax Rate ("FTR")</u>	<u>Source</u>
1	-	- %	Note 1, Note 4

2) Composite State Income Tax Rate

<u>Line</u>	<u>Rate Year</u>	<u>State Income Tax Rate ("SITR")</u>	<u>Source</u>
6	-	- %	Note 2

3) Capitalized Overhead portion of Electric Payroll Tax Expense

<u>Line</u>		<u>Amount</u>
14	Total Electric Payroll Tax Expense (From 1-BaseTRR, Line 31)	\$ -
15	Capitalization Rate (Note 3)	- %
16	Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 * Line 15)	\$ -
17	Non-Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 - Line 16)	\$ -

Notes:

1) Federal Source Statute: ---

2) California State Source Statue: ---

3) Capitalization Rate approved in: ---

For the following Prior Years: ---

4) In the event that either the Federal or State Income Tax Rate applicable to the Rate Year differs from that in effect during the Prior Year, the True Up TRR for the Prior Year will be calculated utilizing the same Formula Rate Spreadsheet except for the Income Tax rate(s). The difference between the True Up TRR calculated in such workpaper using the Income Tax Rates that were in effect during the Prior Year and the True Up TRR otherwise calculated by this formula shall be entered as a One Time Adjustment on Schedule 3, ensuring that the Formula Spreadsheet correctly calculates the True Up TRR for the Prior Year to be based on the Income Tax Rate(s) that were in effect during that year. For the Prior Years of 2016 and 2017, both of which will have Income Tax Rates that differ between the Prior Year and the Rate Year due to the passage of the 2017 Tax Cuts and Jobs Act, this provision will be implemented as part of the Section 6 of the Formula Rate Protocols, which will calculate the True Up TRR for those years based on a Federal Income Tax Rate of 35%.

**Schedule 27
Allocation Factors**

Calculation of Allocation Factors

Workpaper:

Inputs are shaded yellow

1) Calculation of Transmission Wages and Salaries Allocation Factor

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
1	ISO Transmission Wages and Salaries	19-OandM Line 91, Col. 7	\$ -
2	Total Wages and Salaries	FF1 354.28b	\$ -
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$ -
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$ -
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	\$ -
6	Less A&G NOIC	20-AandG, Note 2	\$ -
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$ -
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$ -
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	- %

2) Calculation of Transmission Plant Allocation Factor

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
14	Transmission Plant - ISO	7-PlantStudy, Line 21	\$ -
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$ -
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$ -
17	Electric Miscellaneous Intangible Plant - ISO	Line 16 * Line 9	\$ -
18	Total General Plant	6-PlantInService, Line 21, C1	\$ -
19	General Plant - ISO	Line 18 * Line 9	\$ -
20	Total Plant In Service	FF1 207.104g	\$ -
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	- %

3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)

<u>Line</u>	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
26 a) Line Miles			
27 ISO Line Miles	---		563 --Overhead Line Expenses - Allocated
28 Non-ISO Line Miles	---		567 - Line Rents - Allocated
29 Total Line Miles	--- = L27 + L28		571 - Maintenance of Overhead Lines - Allocated
30 Line Miles Percent ISO	- % = L27 / L29		
31			
32 b) Underground Line Miles			
33 ISO Underground Line Miles	---		564 - Underground Line Expense
34 Non-ISO Underground Line Miles	---		572 - Maintenance of Underground Transmission Lines
35 Total Underground Line Miles	--- = L33 + L34		
36 Underground Line Miles Percent ISO	- % = L33 / L35		
37			
38 c) Circuit Breakers			
39 ISO Circuit Breakers	---		Applied to Accounts
40 Non-ISO Breakers	---		All Other Non 0% or 100% Transmission O&M Accounts
41 Total Circuit Breakers	--- = L39 + L40		
42 Circuit Breakers Percent ISO	- % = L39 / L41		
43			
44 d) Distribution Circuit Breakers			
45 ISO Distribution Circuit Breakers	---		Applied to Accounts
46 Non-ISO Distribution Circuit Breakers	---		582 - Station Expenses
47 Total Distribution Circuit Breakers	--- = L45 + L46		590 - Maintenance Supervision and Engineering
48 Distribution Circuit Breakers Percent ISO	- % = L45 / L47		591 - Maintenance of Structures
			592 - Maintenance of Station Equipment

Schedule 28

Franchise Fees and Uncollectibles Expense Factors

Workpaper:

1) Approved Franchise Fee Factor(s)

Inputs are shaded yellow

<u>Line</u>	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>FF Factor</u>	<u>Reference</u>
1	---	---	---	- %	---
2	---	---	---	- %	---

2) Approved Uncollectibles Expense Factor(s)

	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>U Factor</u>	<u>Reference</u>
3	---	---	---	- %	---
4	---	---	---	- %	---

3) FF and U Factors

	<u>Prior Year</u>	<u>FF Factor</u>	<u>U Factor</u>	<u>Notes</u>
5	---	- %	- %	Calculated according to Instruction 3

Notes:

1) Franchise Fees represent payments that SCE makes to municipal entities for the right to locate facilities within the municipality.

Instructions:

1) Enter Franchise Fee and Uncollectibles Factors as approved by the California Public Utilities Commission ("CPUC") in modules 1 and 2 above pursuant to Instruction 2. If approved factors changed during Prior Year, enter both, and note period of time for which each applies in "From" and "To" columns, and number of days each was in effect during the Prior Year in "Days in Prior Year" Column.

2) Franchise Fees Factor is calculated from CPUC Decision by dividing adopted Franchise Fees by Total Operating Revenues less Franchise Fees. Uncollectibles Factor is calculated by dividing adopted Uncollectibles expense by Total Operating revenues less Uncollectibles Expense. Resulting FF & U Factors represent factors that, when applied to TRR without FF and U will correctly determine FF and U expense.

3) Calculate in module 3 the weighted average FF and U factors from the factors in modules 1 and 2 based on the number of days each FF and U factor was in effect during the Prior Year at issue.

	<u>Percent</u>	<u>Calculation</u>
Prior Year FF Factor:	- %	$((L1 \text{ FF Factor} * L1 \text{ Days}) + (L2 \text{ FF Factor} * L2 \text{ Days})) / (L1 + L2 \text{ Days})$
Prior Year U Factor:	- %	$((L3 \text{ U Factor} * L3 \text{ Days}) + (L4 \text{ U Factor} * L4 \text{ Days})) / (L3 + L4 \text{ Days})$

Schedule 29
Wholesale TRRs

CALCULATION OF SCE WHOLESALE HIGH AND LOW VOLTAGE TRRS

<u>Line</u>	<u>TRR Values</u>	<u>Notes</u>	<u>Source</u>
1	\$ - = Wholesale Base TRR		1-BaseTRR, Line 89
2	\$ - = Total Wholesale TRBAA	Note 1	---
3	\$ - = HV Wholesale TRBAA		---
4	\$ - = LV Wholesale TRBAA		---
5	\$ - = Total Standby Transmission Revenues	Note 2	SCE Retail Standby Rate Revenue
6	- % = HV Allocation Factor		31-HVLV, Line 37
7	- % = LV Allocation Factor		31-HVLV, Line 37

Calculation of Total High Voltage and Low Voltage components of Wholesale TRR

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
	<u>TOTAL</u>	<u>High Voltage</u>	<u>Low Voltage</u>	<u>Source</u>
8	Wholesale Base TRR: \$ -	\$ -	\$ -	See Note 3
9	CWIP Component of Wholesale Base TRR: \$ -	\$ -	\$ -	See Note 4
10	Non-CWIP Component of Wholesale Base TRR: \$ -	\$ -	\$ -	See Note 5
11	Wholesale TRBAA: \$ -	\$ -	\$ -	Lines 2 to 4
12	Less Standby Transmission Revenues: \$ -	\$ -	\$ -	See Note 6
13	Components of Wholesale Transmission Revenue Requirement: \$ -	\$ -	\$ -	Sum of Lines 8, 11, and 12

Notes:

- 1) TRBAA is "Transmission Revenue Balancing Account Adjustment". The TRBAA is determined pursuant to SCE's Transmission Owner Tariff and may be revised each January 1, upon commission acceptance of a revised TRBAA amount, or upon the date the Commission orders.
- 2) From 33-RetailRates. See Line: ---
- 3) Column 1 is from Line 1.
Column 2 equals Column 1 * Line 6.
Column 3 equals Column 1 * Line 7.
- 4) From 24-CWIPTRR, Line 88. All High Voltage.
- 5) Line 8 - Line 9
- 6) Column 1 is from Line 5.
Column 2 equals Column 1 * Line 6.
Column 3 equals Column 1 * Line 7.

**Schedule 30
Wholesale Rates**

Calculation of SCE Wholesale Rates (See Note 1)

SCE's wholesale rates are as follows:

- 1) Low Voltage Access Charge
- 2) High Voltage Utility-Specific Rate
- 3) HV Existing Contracts Access Charge

Calculation of Low Voltage Access Charge:

<u>Line</u>				<u>Source</u>
1	LV TRR = \$	-		29-WholesaleTRRs, Line 13, C3
2	Gross Load =	---	MWh	32-Gross Load, Line 4
3	Low Voltage Access Charge = \$	-	per kWh	Line 1 / (Line 2 * 1000)

Calculation of High Voltage Utility Specific Rate:

(used by ISO in billing of ISO TAC)

				<u>Source</u>
4	SCE HV TRR = \$	-		29-WholesaleTRRs, Line 13, C2
5	Gross Load =	---	MWh	32-Gross Load, Line 4
6	High Voltage Utility-Specific Rate = \$	-	per kWh	Line 4 / (Line 5 * 1000)

Calculation of High Voltage Existing Contracts Access Charge:

				<u>Source</u>
7	HV Wholesale TRR = \$	-		29-WholesaleTRRs, Line 13, C2
8	Sum of Monthly Peak Demands:	---	MW	32-Gross Load, Line 5
9	HV Existing Contracts Access Charge: \$	-	per kW	Line 7 / (Line 8 * 1000)

Notes:

1) SCE's wholesale rates are subject to revision upon acceptance by the Commission of a revised TRBAA amount. See Note 1 on 29-WholesaleTRRs.

Schedule 31
High and Low Voltage Gross Plant

Derivation of High Voltage and Low Voltage Gross Plant Percentages

Determination of HV and LV Gross Plant Percentages for ISO Transmission Plant in accordance with ISO Tariff Appendix F, Schedule 3, Section 12.

Input cells are shaded yellow

A) Total ISO Plant from Prior Year					HV and LV Components of Total ISO Plant on Lines 2, 3, 7, 8, and 9 are from the Plant Study, performed pursuant to Section 9 of Appendix IX:				
Line	Classification of Facility:	Total ISO Gross Plant	Land	Structures	HV Land	LV Land	HV Structures	LV Structures	HV/LV Transformers
1	Lines:								
2	HV Transmission Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	LV Transmission Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total Transmission Lines (L 2 + L 3):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6	Substations:								
7	HV Substations (>= 200 kV)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Straddle Subs (Cross 200 kV bound.):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	LV Substations (Less Than 200kV)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Total all Substations (L7 + L8 + L9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11									
12	Total Lines and Substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	Gross Plant that can directly be determined to be HV or LV:								
16		High	Low	Total	Notes:				
17		Voltage	Voltage						
18	Land	\$ -	\$ -	\$ -					
19	Structures	\$ -	\$ -	\$ -					
20	Total Determined HV/LV:	\$ -	\$ -	\$ -	Sum of lines 18 and 19				
21	Gross Plant Percentages (Prior Year):	- %	- %		Percent of Total				
22									
23	Straddling Transformers	\$ -	\$ -	\$ -	Straddling Transformers split by Gross Plant Percentages on Line 21				
24	Abandoned Plant (BOY)	\$ -	\$ -	\$ -	Total: 12-Abandoned Plant Line 2, HV: 12-Abandoned Plant Line 5, LV = Total - HV				
25	Total HV and LV Gross Plant for Prior Year	\$ -	\$ -	\$ -	Line 20 + Line 23 + Line 24				
26									
27									
28	B) Gross Plant Percentage for the Rate Year:								
29									
30		High	Low	Total	Notes:				
31		Voltage	Voltage						
32	Total HV and LV Gross Plant for Prior Year	\$ -	\$ -	\$ -					
33	In Service Additions in Rate Year:	\$ -	\$ -	\$ -					
34	CWIP in Rate Year	\$ -	\$ -	\$ -	13 Month Average: 10-CWIP, Line 54, Col. 8				
35	Total HV and LV Gross Plant for Rate Year	\$ -	\$ -	\$ -	Line 32 + Line 33 + Line 34				
36									
37	HV and LV Gross Plant Percentages:	- %	- %		Percent of Total on Line 35				
38	(HV Allocation Factor and								
39	LV Allocation Factor)								

Schedule 32
Gross Load

Calculation of Forecast Gross Load
Workpaper:

<u>Line</u>	<u>MWh</u>	<u>Calculation</u>	<u>Source</u>
1 SCE Retail Sales at ISO Grid level:	---		Note 1
2 Pump Load forecast:	---		Note 2
3 Pump Load True-Up:	---		Note 4
4 Forecast Gross Load:	---	Line 1 + Line 2 + Line 3	Sum of above
5 Forecast 12-CP Retail Load:	---		Note 1

Notes:

- 1) Latest SCE approved sales forecast as of April 15 of each year.
- 2) SCE pump load forecast as of April 15 of each year.
- 3) The load forecast used in Schedule 32 shall be for the calendar year in which the rates are to be in effect.
- 4) The Pump Load True-Up value is equal to actual recorded less forecast Pump Load for the Prior Year.

Schedule 33
Retail Transmission Rates

Calculation of SCE Retail Transmission Rates

Retail Base TRR: \$ - Source
1-BaseTRR WS, Line 86

Input cells are shaded yellow

1) Derivation of "Total Demand Rate" and "Total Energy Rate":

		Col 1 Note 1	Col 2	Col 3 Note 2	Col 4 Note 3	Col 5 Note 4	Col 6 Note 5	Col 7 Note 6	Col 8 Note 7	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	
			Sales Forecast Billing Determinants:													
			= Retail Base TRR * Line1:Col1	Sales Forecast (Not Including Backup)	Sales Forecast (Backup)	NEM Adjustment	Applies to supplemental kW demand charges	Applies to contracted standby kW demand charges	= (Line1:Col3 + Line1:Col4) - Line1:Col5	= Line1:Col2 / (Line1:Col8*10^6)	= Line1:Col2 / ((Line1:Col6 + Line1:Col7)*10^3)	Recorded Billing Determinants: to be applied to the Supplemental kW demand charges, and the Contracted Standby kW demand charges				
Line	CPUC Rate Group	12-CP factors	Total Allocated costs	GWh	Backup GWh	NEM GWh	Maximum demand - MW	Standby demand - MW	Billing Determinants with NEM Adjustment	Total energy rate - \$/kWh	Total demand rate - \$/kW- month	GWh	Maximum demand - MW	Standby demand - MW	Notes	
1a	Domestic	- % \$	-						---	\$	-				Notes 9,10	
1b	TOU-GS-1	- % \$	-						---	\$	-					
1b ₂	TOU-GS-1 continued															
1c	TC-1	- % \$	-						---	\$	-					
1d	TOU-GS-2	- % \$	-						---		\$					-
1e	TOU-GS-3	- % \$	-						---		\$					-
1f	TOU-8-SEC	- % \$	-						---		\$					-
1g	TOU-8-PRI	- % \$	-						---		\$					-
1h	TOU-8-SUB	- % \$	-						---		\$					-
1i	TOU-8-Standby-SEC	- % \$	-						---		\$					-
1j	TOU-8-Standby-PRI	- % \$	-						---		\$					-
1k	TOU-8-Standby-SUB	- % \$	-						---		\$					-
1l	TOU-PA-2	- % \$	-						---		\$					-
1m	TOU-PA-3	- % \$	-						---		\$					-
1n	Street Lighting	- % \$	-						---	\$	-					
1o	---															
2	Totals:	- % \$	-	---	---	---	---	---	---							

2) Determination of Demand Rates for Large Power (TOU-8) Rate Groups

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	from Line1:Col2	from Line1:Col7	= Col1 / Col2 / 10^3		from Line1:Col2	Note 11		= Col 6 / (Col 7 * 10^3)
9	CPUC Rate Group	Standby Allocated costs	Standby Demand - MW	Contracted Standby Demand Charge	CPUC Rate Group	Non-Standby Allocated Costs	Sum of Standby and Non-Standby	Supplemental kW demand Charge \$/kW
9a	TOU-8-Standby-SEC	\$ -	---	\$ -	TOU-8-SEC	\$ -	---	\$ -
9b	TOU-8-Standby-PRI	\$ -	---	\$ -	TOU-8-PRI	\$ -	---	\$ -
9c	TOU-8-Standby-SUB	\$ -	---	\$ -	TOU-8-SUB	\$ -	---	\$ -
9d	---				---			

Schedule 33
Retail Transmission Rates

11 3) End-User Transmission Rates

12	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
13	= Col 2 + Col 3	= Line1:Col2 - Line16:Col3	= Line16:Col7 * Line1:Col7 * 10^3		= Line16:Col2 / (Line1:Col8 * 10^6)	= Line16:Col2 / Line1:Col6 / 10^3	from Line9:Col3	= Line16:Col6 * 0.746	= Line16:Col7 * 0.746		= Line16:Col2 / (Line1:Col8 * 10^6)
14		Note 12			Note 13			Note 14			
	CPUC Rate Group	Total Revenues	Revenue associated with Supplemental Demand or Energy	Standby Demand Revenue	Energy Charge - \$/kWh	Supplemental Demand Charge \$/kW-month	Contracted standby kW demand Charge \$/kW-month	Supplemental Demand Charge \$/HP-month	Contracted standby kW demand Charge \$/HP-month	Notes	Transportation Electrification (TE) Energy Charge - \$/kWh
15a	Domestic	\$ -	\$ -		\$ -						
15b	TOU-GS-1	\$ -	\$ -	\$ -	\$ -					Note 15	\$ -
15c	TC-1	\$ -	\$ -		\$ -						
15d	TOU-GS-2	\$ -	\$ -	\$ -		\$ -	\$ -			Note 16	\$ -
15e	TOU-GS-3	\$ -	\$ -	\$ -		\$ -	\$ -				\$ -
15f	TOU-8-SEC	\$ -	\$ -			\$ -					\$ -
15g	TOU-8-PRI	\$ -	\$ -			\$ -					\$ -
15h	TOU-8-SUB	\$ -	\$ -			\$ -					\$ -
15i	TOU-8-Standby-SEC	\$ -	\$ -	\$ -		\$ -	\$ -				
15j	TOU-8-Standby-PRI	\$ -	\$ -	\$ -		\$ -	\$ -				
15k	TOU-8-Standby-SUB	\$ -	\$ -	\$ -		\$ -	\$ -				
15l	TOU-PA-2	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	Note 17	
15m	TOU-PA-3	\$ -	\$ -	\$ -		\$ -	\$ -				
15n	Street Lighting	\$ -	\$ -		\$ -						
15o	---										
17	Totals:	\$ -	\$ -	\$ -							

18 Notes:

- 1) See Col 9 of Lines 35a, 35b, 35c, etc.
- 2) Sales forecast in total Giga-watt hours usage, represents the customers' total annual GWh usage. Based on same forecast as Gross Load forecast in Schedule 32, Line 1, but at customer meter level. Does not include Backup GWh included in Column 4 (the sum of Column 3 and 4 equals total Sales Forecast).
- 3) Backup GWh represents the amount of electric service that is provided by SCE to a customer who has an onsite generating facility during unscheduled outages of the customer's on-site generator. Only applies to TOU-8-Standby-SEC, TOU-8-Standby-PRI, TOU-8-Standby-SUB Rate Groups.
- 4) Amount of energy included in the sales forecast that is not subject to transmission charges pursuant to the California Public Utilities Commission ("CPUC") approved Net Energy Metering Program.
- 5) Sales forecast pertaining to the sum of monthly maximum supplemental Mega-watt demand, applies to demand charge schedules
- 6) Sales forecast pertaining to the sum of monthly contracted standby Mega-watt demand, applies to standby schedules
- 7) Net Forecast in total Giga-watt hours usage - represents the customers' annual Net GWh, applicable to Non-Demand Charge Schedules such as Residential or Small General Service
- 8) Recorded sales from Sample meters adjusted for population - use to set the total demand rate for the optional time-of-use schedules within the GS-1 rate group
- 9) Line 1b2, Col11 = Line 1b Col9 * Line 1b Col11 * 10^6
- 10) Total demand rate for the optional time-of-use schedules within the GS-1 rate group, Line 1b2:Col10 = Line 1b2:Col12 (which = Line 1b2:Col11 / ((Line1b:Col12 + Line1b:Col13) * 10^3)
- 11) Sum of the TOU-8 Standby and TOU-8 Non-Standby billing determinants in Line1:Col6
- 12) For TOU-8 Rates revenue = Supplemental Demand Charge on Line 9 Column 8 * Maximum Demand on Lines 1 Column 6
- 13) For optional time-of-use schedules within the GS-1 rate group (Line16b:Col6), = (Line1b2:Col11 - Line16:Col3) / Line1b:Col12 / 10^3
- 14) For the non TOU-8-Standby rate group, it is the minimum of Line16i:Col7, or the total demand rate in Line1:Col109
- 15) Applicable to time-of-use schedules within the GS-1 rate group
- 16) Rates associated with Rate Groups GS-2 and TOU-GS-3 are calculated on a combined basis, so that the rate is the sum of the combined Revenue Associated with Supplemental Demand or Energy in Column 2 (line 16d and 16e) divided by the sum of the sum of the Billing Determinants in Column 8 (Line 1d and 1e).
- 17) Applicable to the optional schedules that contain horse power charge such as PA-1
- 18) GWh for TOU-8-Standby-SEC, TOU-8-Standby-PRI, TOU-8-Standby-SUB Rate Groups are placed in TOU-8-SEC, TOU-8-PRI, TOU-8-SUB Rate Groups respectively.

Schedule 33
Retail Transmission Rates

Rate Schedules in each CPUC Rate Group:

CPUC Rate Group	Rate Schedules included in Each Rate Group in the Rate Effective Period
Domestic	Includes Schedules D, D-CARE, D-FERA, TOU-D-T, TOU-EV-1, TOU-D-TEV, DE, D-SDP, D-SDP-O, DM, DMS-1, DMS-2, DMS-3, and DS.
Domestic (con't)	D (Option CPP), D-CARE (Option CPP), TOU-D-Option A, TOU-D-Option B, TOU-D-3, TOU-D-T-CPP, TOU-D (Options 4-9 PM, 5-8 PM, PRIME, and CPP)
TOU-GS-1	Includes Schedules GS-1, TOU-EV-3, TOU-EV-7 (Options D and E), and TOU-GS-1 (Options E, ES, D, LG, C, A, B, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
TC-1	Includes Schedules TC-1, Wi-Fi-1, and WTR.
TOU-GS-2	Includes Schedules GS-2, TOU-EV-4, TOU-EV-8, and TOU-GS-2 (Options D, E, A, B, R, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
TOU-GS-3	Includes Schedules TOU-GS-3-CPP, TOU-EV-8, and TOU-GS-3 (Options D, E, A, B, R, RTP, SOP, Standby, TOU-BIP, GS-APS, GS-APS-E, and ME).
TOU-8-SEC	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
TOU-8-PRI	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
TOU-8-SUB	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
TOU-8-Standby-SEC	Includes Schedules TOU-8-Standby (Options D, LG, A, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
TOU-8-Standby-PRI	Includes Schedules TOU-8-Standby (Options D, LG, A, A2, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
TOU-8-Standby-SUB	Includes Schedules TOU-8-Standby (Options D, LG, A, A2, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
TOU-PA-2	Includes Schedules PA-1, PA-2, TOU-PA-ICE, and TOU-PA-2 (Options D, E, 4-9 PM, 5-8 PM, A, B, RTP, SOP-1, SOP-2, CPP, Standby, and AP-I).
TOU-PA-3	Includes Schedules TOU-PA-3-CPP, and TOU-PA-3 (Options D, E, 4-9 PM, 5-8 PM, A, B, RTP, SOP-1, SOP-2, Standby, and AP-I).
Street Lighting	Includes Schedules AL-2, AL-2-B, AL-2-F, DWL, LS-1, LS-2, LS-3, LS-3-B, and OL-1.

Recorded 12-CP Load Data by Rate Group (MW)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
				=						=	
				Line35:(Col1+Col			from Line1:Col3	from Line1:Col4	= Col 7 + Col 8	Line35:(Col4*Col5	= Line35:(Col10 /
				2+Col3)/3			Note 18			/Col6*Col9)	total of Col10)
CPUC Rate Group	12-CP MW			3-Year Average	Line losses	Recorded GWh (Average)	Standby Adjusted Sales Forecast - GWh	Backup GWh	Total Sales Forecast - GWh	Loss Adjusted Average 12-CP	12-CP Allocation factors
Domestic				---			---	---	---	---	- %
TOU-GS-1				---			---	---	---	---	- %
TC-1				---			---	---	---	---	- %
TOU-GS-2				---			---	---	---	---	- %
TOU-GS-3				---			---	---	---	---	- %
TOU-8-SEC				---			---	---	---	---	- %
TOU-8-PRI				---			---	---	---	---	- %
TOU-8-SUB				---			---	---	---	---	- %
TOU-8-Standby-SEC				---			---	---	---	---	- %
TOU-8-Standby-PRI				---			---	---	---	---	- %
TOU-8-Standby-SUB				---			---	---	---	---	- %
TOU-PA-2				---			---	---	---	---	- %
TOU-PA-3				---			---	---	---	---	- %
Street Lighting				---			---	---	---	---	- %
---				---			---	---	---	---	- %
Totals:	---	---	---	---	---	---	---	---	---	---	- %

**Schedule 34
Unfunded Reserves**

Determination of Unfunded Reserves

Workpaper:

Line		Reference			Prior Year Amount
1					
2					
3					
4					
5					
6	Unfunded Reserves (EOY):	(Line 17, Col 2)			\$ -
7	Unfunded Reserves (Average BOY/EOY):	(Line 17, Col 3)			\$ -
8					
9					
10			Col 1	Col 2	Col 3
11			Prior Year	Prior Year	Prior Year
12			BOY	EOY	Average
13	Description of Issue		Unfunded	Unfunded	Unfunded
13	Unfunded Reserves		Reserves	Reserves	Reserves
14	Provision for Injuries and Damages	(Line 24)	\$ -	\$ -	\$ -
15	Provision for Vac/Sick Leave	(Line 29)	\$ -	\$ -	\$ -
16	Provision for Supplemental Executive Retirement Plan	(Line 36)	\$ -	\$ -	\$ -
17	Totals:	(Line 14 + Line 15 + Line 16)	\$ -	\$ -	\$ -
18					
19	Calculations				
20					
21	Injuries and Damages		BOY	EOY	Average BOY/EOY
22	Injuries and Damages - Note 1 and Note 2	Company Records - Input (Negative)	\$ -	\$ -	
23	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	- %	- %	
24	ISO Transmission Rate Base Applicable	(Line 22 x Line 23)	\$ -	\$ -	\$ -
25					
26	Vacation Leave				
27	Vacation and Personal Time Accruals - Acct. 2350080	Company Records - Input (Negative)	\$ -	\$ -	
28	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	- %	- %	
29	ISO Transmission Rate Base Applicable	(Line 27 x Line 28)	\$ -	\$ -	\$ -
30					
31	Supplemental Executive Retirement Plan				
32	Supplemental Executive Retirement Plan	Company Records - Input (Negative)	\$ -	\$ -	
33	Times:	Applicable Rate Base Percentage	50%	50%	
34	Sub-Total Supplemental Executive Retirement Plan	(Line 32 x Line 33)	\$ -	\$ -	
35	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	- %	- %	
36	ISO Transmission Rate Base Applicable	(Line 34 x Line 35)	\$ -	\$ -	\$ -

Notes:

- 1) Includes any Unfunded Reserves relating to accrued expenses included in Account 925 "Injuries and Damages", reduced for any expected offsetting payments.
- 2) No Unfunded Reserve shall be included in Schedule 34 associated with any wildfire other than the 2017/18 Wildfire/Mudslide Events. Associated costs for other wildfire events are reflected in Schedule 20 "A&G" and recovered on a cash basis (see Instruction 6 of Schedule 20).

**Schedule 35
Other Formula Revenue**

Other Formula Revenue -- Revenue Received Pursuant to Commission-Approved O&M Services Formulas

Workpaper:

Line

Cells shaded yellow are input cells

1 Current SCE O&M Services Formulas
2 (1)
3 (2)
4 (3)

Revenues and Associated Native Accounts (Including O&M, A&G, Property Taxes, Payroll Taxes, and Revenue Credits)

<u>Line</u>		<u>Col 1</u> Formula #1 Prior Year Revenue	<u>Col 2</u> Formula #2 Prior Year Revenue	<u>Col 3</u> Formula #3 Prior Year Revenue	<u>Col 4</u> Total All Prior Year Revenue
1)	Operations and Maintenance ("O&M") Revenue				
5	560 - Operations Supervision and Engineering - Allocated				\$ -
6	560 - Sylmar/Palo Verde				\$ -
7	561 Load Dispatch - Allocated				\$ -
8	561.400 Scheduling, System Control and Dispatch Services				\$ -
9	561.500 Reliability Planning and Standards Development				\$ -
10	562 - Station Expenses - Allocated				\$ -
11	562 - MOGS Station Expense				\$ -
12	562 - Sylmar/Palo Verde				\$ -
13	563 - Overhead Line Expenses - Allocated				\$ -
14	564 - Underground Line Expenses - Allocated				\$ -
15	565 - Transmission of Electricity by Others				\$ -
16	565 - Wheeling Costs				\$ -
17	565 - WAPA Transmission for Remote Service				\$ -
18	566 - Miscellaneous Transmission Expenses - Allocated				\$ -
19	566 - ISO/RSBA/TSP Balancing Accounts				\$ -
20	566 - Sylmar/Palo Verde/Other General Functions				\$ -
21	567 - Line Rents - Allocated				\$ -
22	567 - Eldorado				\$ -
23	567 - Sylmar/Palo Verde				\$ -
24	568 - Maintenance Supervision and Engineering - Allocated				\$ -
25	568 - Sylmar/Palo Verde				\$ -
26	569 - Maintenance of Structures - Allocated				\$ -
27	569 - Sylmar/Palo Verde				\$ -
28	570 - Maintenance of Station Equipment - Allocated				\$ -
29	570 - Sylmar/Palo Verde				\$ -
30	571 - Maintenance of Overhead Lines - Allocated				\$ -
31	571 - Sylmar/Palo Verde				\$ -
32	572 - Maintenance of Underground Lines - Allocated				\$ -
33	572 - Sylmar/Palo Verde				\$ -
34	573 - Maintenance of Miscellaneous Trans. Plant - Allocated				\$ -
35	Transmission NOIC				\$ -
36	...				\$ -
37	Total O&M Services Formula "O&M" Revenue:	\$ -	\$ -	\$ -	\$ -

<u>Line</u>		<u>Col 1</u> Formula #1 Prior Year Revenue	<u>Col 2</u> Formula #2 Prior Year Revenue	<u>Col 3</u> Formula #3 Prior Year Revenue	<u>Col 4</u> Total All Prior Year Revenue
2)	Administrative and General ("A&G") Revenue				
38	920 - A&G Salaries				\$ -
39	921 - Office Supplies and Expenses				\$ -
40	922 - A&G Expenses Transferred				\$ -
41	923 - Outside Services Employed				\$ -
42	924 - Property Insurance				\$ -
43	925 - Injuries and Damages				\$ -
44	926 - Employee Pensions and Benefits				\$ -
45	927 - Franchise Requirements				\$ -
46	928 - Regulatory Commission Expenses				\$ -
47	929 - Duplicate Charges				\$ -
48	930.1 - General Advertising Expense				\$ -
49	930.2 - Miscellaneous General Expense				\$ -
50	931 - Rents				\$ -
51	935 - Maintenance of General Plant				\$ -
52	...				\$ -
53	Total O&M Services Formula "A&G" Revenue:	\$ -	\$ -	\$ -	\$ -

**Schedule 35
Other Formula Revenue**

<u>Line</u>		<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
3) Property Taxes (Local Taxes)					
54	Sub-Total Local Taxes				\$ -
55	Total O&M Services Formula "Property Tax" Revenue:	\$ -	\$ -	\$ -	\$ -

<u>Line</u>		<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
4) Payroll Taxes					
56	Fed Ins Cont Amt -- Current				\$ -
57	FICA/OASDI Emp Incntv.				\$ -
58	FICA/HIT Emp Incntv.				\$ -
59	CA SUI Current				\$ -
60	Fed Unemp Tax Act- Current				\$ -
61	CADI Vol Plan Assess				\$ -
62	SF Pysl Exp Tx - SCE				\$ -
63	Total O&M Services Formula "Payroll Tax" Revenue:	\$ -	\$ -	\$ -	\$ -

<u>Line</u>		<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
5) Revenue Credits					
64	General and Intangible				\$ -
65	Cash Working Capital				\$ -
66	True Up Adjustment (not included in native accounts)				\$ -
67	Cost Adjustment (not included in native accounts)				\$ -
68	...				\$ -
69	Total O&M Services Formula "Revenue Credit" Revenue:	\$ -	\$ -	\$ -	\$ -

<u>Line</u>		<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	
72					
73					
74					
75	Total O&M Services Formula Revenues (Each Formula):	\$ -	\$ -	\$ -	-
76					
77					
78		<u>Prior Year</u> <u>Revenue</u>	<u>Reference</u>		
79					
80	Total all O&M Services Formula Revenues (all Formulas):	\$ -	Sum of Amounts on Line 75		

Instructions:

1) Do not populate this Schedule 35 with respect to WOD Formula Rate Revenues (pursuant to ER21-1280) for any Prior Year for which the Accounting Waiver granted by the Commission in that Docket was in effect.

Notes:

- 1) The amount of O&M Services Formula revenue shown above is included in SCE's Annual FERC Form 1 as a credit to each respective native account.
- 2) In each Annual Update of this Formula Rate, the amounts of revenue credited to SCE's FERC Form 1 expenses (as described in Note 1) will be reversed in determining of input amounts to this Formula Rate.
- 3) The total amount of revenue from the above five expense categories will be 100% credited against the Base TRR and the True Up TRR. See Schedule 1, Line 84a, and Schedule 4, Line 45a.

Redline Tariff

Effective Jan. 1, 2025

Attachment 2 to Appendix IX

Formula Rate Spreadsheet

Table of Contents

<u>Worksheet Name</u>	<u>Schedule</u>	<u>Purpose</u>
<u>Overview</u>		Base TRR Components.
<u>BaseTRR</u>	1	Full Development of Retail and Wholesale Base TRRs
<u>IFPTRR</u>	2	Calculation of the Incremental Forecast Period TRR
<u>TrueUpAdjust</u>	3	Calculation of the True Up Adjustment
<u>TUTRR</u>	4	Calculation of the True Up TRR
<u>ROR</u>	5	Determination of Capital Structure
<u>PlantInService</u>	6	Determination of Plant In Service balances
<u>PlantStudy</u>	7	Summary of Split of T&D Plant into ISO and Non-ISO
<u>AccDep</u>	8	Calculation of Accumulated Depreciation
<u>ADIT</u>	9	Calculation of Accumulated Deferred Income Taxes
<u>CWIP</u>	10	Presentation of Prior Year CWIP and Forecast Period Incremental CWIP
<u>PHFU</u>	11	Calculation of Plant Held for Future Use
<u>AbandonedPlant</u>	12	Calculation of Abandoned Plant
<u>WorkCap</u>	13	Calculation of Materials and Supplies and Prepayments
<u>IncentivePlant</u>	14	Summary of Incentive Plant balances in the Prior Year
<u>IncentiveAdder</u>	15	Calculation of Incentive Adder component of the Prior Year TRR
<u>PlantAdditions</u>	16	Forecast Additions to Net Plant
<u>Depreciation</u>	17	Calculation of Depreciation Expense
<u>DepRates</u>	18	Presentation of Depreciation Rates
<u>OandM</u>	19	Calculation of Operations and Maintenance Expense
<u>AandG</u>	20	Calculation of Administrative and General Expense
<u>RevenueCredits</u>	21	Calculation of Revenue Credits
<u>NUCs</u>	22	Calculation of Network Upgrade Credits and Network Upgrade Interest Expense
<u>RegAssets</u>	23	Calculation of Regulatory Assets/Liabilities and Regulatory Debits
<u>CWIPTRR</u>	24	Calculation of Contribution of CWIP to TRRs
<u>WholesaleDifference</u>	25	Calculation of the Wholesale Difference to the Base TRR
<u>TaxRates</u>	26	Calculation of Composite Tax Rate
<u>Allocators</u>	27	Calculation of Allocation Factors
<u>FFU</u>	28	Calculation of Franchise Fees Factor and Uncollectibles Expense Factor
<u>WholesaleTRRs</u>	29	Calculation of components of SCE's Wholesale TRR
<u>Wholesale Rates</u>	30	Calculation of SCE's Wholesale transmission rates
<u>HVLV</u>	31	Calculation of High and Low Voltage percentages of Gross Plant
<u>GrossLoad</u>	32	Presentation of forecast Gross Load for wholesale rate calculations
<u>RetailRates</u>	33	Calculation of retail transmission rates
<u>Unfunded Reserves</u>	34	Calculation of Unfunded Reserves
<u>OtherFormulaRevenue</u>	35	Presentation of Other Formula Revenue by Native Account

Overview

Overview of SCE Retail Base TRR

SCE's retail Base Transmission Revenue Requirement is the sum of the following components:

<u>TRR Component</u>	<u>Amount</u>
Prior Year TRR	\$ -
Incremental Forecast Period TRR	\$ -
True-Up Adjustment	\$ -
O&M Services Formula Revenue	\$ -
Cost Adjustment	\$ -
Base TRR (retail)	\$ -

These components represent the following costs that SCE incurs:

- 1) The Prior Year TRR component is the TRR associated with the Prior Year (most recent calendar year).
The Prior Year TRR is calculated using End-of-Year Rate Base values, as set forth in the "1-BaseTRR" Worksheet.
- 2) The Incremental Forecast Period TRR is the component of Base TRR associated with forecast additions to in-service plant or CWIP, as set forth in the "2-IFPTRR" Worksheet.
- 3) The True Up Adjustment is a component of the Base TRR that reflects the difference between projected and actual costs, as set forth in the "3-TrueUpAdjust" Worksheet.
- 4) The O&M Services Formula Revenue is a component of the Base TRR representing revenue collected pursuant to an O&M Services Formula presented on Schedule 35. It is a credit to the Base TRR. See Schedule 1.
- 5) The Cost Adjustment component may be included as provided in the Tariff protocols.

**Schedule 1
Base TRR**

Southern California Edison Company

Cells shaded yellow are input cells

Formula Transmission Rate

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>- Value</u>
RATE BASE			
1	ISO Transmission Plant	6-PlantInService, Line 19	\$ -
2	General Plant + Electric Miscellaneous Intangible Plant	6-PlantInService, Line 27	\$ -
3	Transmission Plant Held for Future Use	11-PHFU, Line 8	\$ -
4	Abandoned Plant	12-AbandonedPlant, Line 3	\$ -
<u>Working Capital amounts</u>			
5	Materials and Supplies	13-WorkCap, Line 16	\$ -
6	Prepayments	13-WorkCap, Line 36	\$ -
7	Cash Working Capital	(Line 66 + Line 67) / 8	\$ -
8	Working Capital	Line 5 + Line 6 + Line 7	\$ -
<u>Accumulated Depreciation Reserve Balances</u>			
9	Transmission Depreciation Reserve - ISO	8-AccDep, Line 13, Col. 12	\$ -
10	Distribution Depreciation Reserve - ISO	8-AccDep, Line 16, Col. 5	\$ -
11	General + Intangible Plant Depreciation Reserve	8-AccDep, Line 26	\$ -
12	Accumulated Depreciation Reserve	Line 9 + Line 10 + Line 11	\$ -
13	Accum Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT Amounts	9-ADIT-1, Line 5, Col. 2	\$ -
14	CWIP Plant	14-IncentivePlant, L 12, Col 1	\$ -
15	Other Regulatory Assets/Liabilities	23-RegAssets, Line 14	\$ -
16	Unfunded Reserves	34-UnfundedReserves, Line 6	\$ -
17	Network Upgrade Credits	22-NUCs, Line 4	\$ -
18	Rate Base	L1 + L2 + L3 + L4 + L8 + L12 + L13 + L14+ L15+ L16 + L17	\$ -
OTHER TAXES			
19	Sub-Total Local Taxes	Note 6	\$ -
20	Transmission Plant Allocation Factor	27-Allocators, Line 22	- %
21	Property Taxes	Line 19 * Line 20	\$ -
22	Payroll Taxes Expense		
23	FICA	Line 24 + Line 25+ Line 26	\$ -
24	Fed Ins Cont Amt -- Current	Note 6	\$ -
25	FICA/OASDI Emp Incntv.	Note 6	\$ -
26	FICA/HIT Emp Incntv.	Note 6	\$ -
27	CA SUI Current	Note 6	\$ -
28	Fed Unemp Tax Act- Current	Note 6	\$ -
29	CADI Vol Plan Assess	Note 6	\$ -
30	SF Pyrl Exp Tx - SCE	Note 6	\$ -
31	Total Electric Payroll Tax Expense	Line 23 + (Line 27 to Line 30)	\$ -
32	Capitalized Overhead portion of Electric Payroll Tax Expense	26-TaxRates, Line 16	\$ -
33	Remaining Electric Payroll Tax Expense to Allocate	Line 31 - Line 32	\$ -
34	Transmission Wages and Salaries Allocation Factor	27-Allocators, Line 9	- %
35	Payroll Taxes Expense	Line 33 * Line 34	\$ -
36	Other Taxes	Note 1	\$ -

**Schedule 1
Base TRR**

Southern California Edison Company

Cells shaded yellow are input cells

Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	- Value
RETURN AND CAPITALIZATION CALCULATIONS			
Debt			
37	Long Term Debt Amount	5-ROR-1, Line 4	\$ -
38	Cost of Long Term Debt	5-ROR-1, Line 11	\$ -
39	Long Term Debt Cost Percentage	5-ROR-1, Line 12	- %
Preferred Stock			
40	Preferred Stock Amount	5-ROR-1, Line 16	\$ -
41	Cost of Preferred Stock	5-ROR-1, Line 20	\$ -
42	Preferred Stock Cost Percentage	5-ROR-1, Line 21	- %
Equity			
43	Common Stock Equity Amount	5-ROR-1, Line 27	\$ -
44	Total Capital	Line 37 + Line 40 + Line 43	\$ -
44a	Minimum Common Stock Capital Percentage (Docket No. ER19-1553)		47.50%
Capital Percentages			
45	Long Term Debt Capital Percentage	100% - (Line 46+ Line 47)	- %
46	Preferred Stock Capital Percentage	Line 40 / Line 44	- %
47	Common Stock Capital Percentage	Max Line 44a or (Line 43/Line 44)	- %
Annual Cost of Capital Components			
48	Long Term Debt Cost Percentage	Line 39	- %
49	Preferred Stock Cost Percentage	Line 42	- %
50	Return on Common Equity	Note 2 SCE Return on Equity	10.30%
Calculation of Cost of Capital Rate			
51	Weighted Cost of Long Term Debt	Line 39 * Line 45	- %
52	Weighted Cost of Preferred Stock	Line 42 * Line 46	- %
53	Weighted Cost of Common Stock	Line 47 * Line 50	- %
54	Cost of Capital Rate	Line 51 + Line 52 + Line 53	- %
55	Equity Rate of Return Including Common and Preferred Stock	Used for Tax calculation Line 52 + Line 53	- %
56	Return on Capital: Rate Base times Cost of Capital Rate	Line 18 * Line 54	\$ -
INCOME TAXES			
57	Federal Income Tax Rate	26-Tax Rates, Line 1	- %
58	State Income Tax Rate	26-Tax Rates, Line 8	- %
59	Composite Tax Rate	= F + [S * (1 - F)] (L57 + L58) - (L57 * L58)	- %
Calculation of Credits and Other:			
60	Amortization of Net (Excess)/Deficient Deferred Taxes	Negative of 9-ADIT-2, Line 500, Column 7	\$ -
61	Other Income Tax Adjustments	Note 3 Workpaper:	\$ -
62	Not Used		
63	Credits and Other	Line 60 + Line 61	\$ -
64	Income Taxes:	Formula on Line 65	\$ -
65	Income Taxes = [((RB * ER) + D) * (CTR/(1 – CTR))] + CO/(1 – CTR)		
Where:			
RB = Rate Base		Line 18	
ER = Equity Rate of Return Including Common and Preferred Stock		Line 55	
CTR = Composite Tax Rate		Line 59	
CO = Credits and Other		Line 63	
D = Book Depreciation of AFUDC Equity Book Basis		Workpaper:	\$ -

**Schedule 1
Base TRR**

Southern California Edison Company

Cells shaded yellow are input cells

Formula Transmission Rate

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>- Value</u>
PRIOR YEAR TRANSMISSION REVENUE REQUIREMENT			
<u>Component of Prior Year TRR:</u>			
66	O&M Expense	19-OandM, Line 91, Col. 6	\$ -
67	A&G Expense	20-AandG, Line 23	\$ -
68	Network Upgrade Interest Expense	22-NUCs, Line 8	\$ -
69	Depreciation Expense	17-Depreciation, Line 70	\$ -
70	Abandoned Plant Amortization Expense	12-AbandonedPlant, Line 1	\$ -
71	Other Taxes	Line 36	\$ -
72	Revenue Credits	21-Revenue Credits, Line 44	\$ -
73	Return on Capital	Line 56	\$ -
74	Income Taxes	Line 64	\$ -
75	Gains and Losses on Trans. Plant Held for Future Use -- Land	11-PHFU, Line 10	\$ -
76	Amortization and Regulatory Debits/Credits	23-RegAssets, Line 16	\$ -
77	Prior Year Incentive Adder	15-IncentiveAdder, Line 14	\$ -
77a	Prior Year Incentive Adder Reversal	Negative of Line 77	\$ -
78	Total without FF&U	Sum of Lines 66 to 77a	\$ -
79	Franchise Fees Expense	L 78 * FF Factor (28-FFU, L 5)	\$ -
80	Uncollectibles Expense	L 78 * U Factor (28-FFU, L 5)	\$ -
81	Prior Year TRR	Line 78 + Line 79+ Line 80	\$ -

TOTAL BASE TRANSMISSION REVENUE REQUIREMENT

<u>Calculation of Base Transmission Revenue Requirement</u>			
82	Prior Year TRR	Line 81	\$ -
83	Incremental Forecast Period TRR	2-IFPTRR, Line 82	\$ -
84	True Up Adjustment	3-TrueUpAdjust, Line 30	\$ -
84a	O&M Services Formula Revenue	Negative of 35-Other Formula Revenue, L 80	\$ -
85	Cost Adjustment	Note 4	\$ -
86	Base Transmission Revenue Requirement (Retail)	For Retail Purposes	\$ -
<u>Wholesale Base Transmission Revenue Requirement</u>			
87	Base TRR (Retail)	Line 86	\$ -
88	Wholesale Difference to the Base TRR	25-WholesaleDifference, Line 14	\$ -
89	Wholesale Base Transmission Revenue Requirement	Line 87 + Line 88	\$ -

Notes:

- Any amount of "Sub-Total Local Taxes" or "Payroll Taxes Expense" may be excluded if appropriate with the provision of a workpaper showing the reason for the exclusion and the amount of the exclusion.
- No change in Return on Common Equity will be made absent a Section 205 filing at the Commission.
Does not include any project-specific ROE adders. See Schedule 15 at Lines 31-39.
In the event that the Return on Common Equity is revised from the initial value, enter cite to Commission Order approving the revised ROE on following line.
Order approving revised ROE: ---
- Other Income Tax Adjustments may be included as a component of "Credits and Other" in the Prior Year Income Tax calculation if filed with the Commission.
- Cost Adjustment may be included as provided in the Tariff protocols.
- Prior Year Incentive Adder Reversal backs out the revenue requirement associated with any project-specific Incentive Adders (Line 77). Applicable pursuant to settlement under ER19-1553.
- "Sub Total Local Taxes" on Line 19 and Payroll Taxes on Lines 24-30 include O&M Services Formula Revenues as follows, pursuant to Schedule 35, Note 2.

<u>FERC Form 1 References</u>	<u>O&M Services Revenue</u>	<u>FERC Form 1 Amount</u>	<u>Total</u>	<u>Item</u>	<u>Reference</u>
Line 19:	\$ -	\$	\$	- Sub-Total Local Taxes	Schedule 35, Line 55, C 4
Line 24:	\$ -	\$	\$	- Fed Ins Cont Amt -- Current	Schedule 35, Line 56, C 4
Line 25:	\$ -	\$	\$	- FICA/OASDI Emp Incntv.	Schedule 35, Line 57, C 4
Line 26:	\$ -	\$	\$	- FICA/HIT Emp Incntv.	Schedule 35, Line 58, C 4
Line 27:	\$ -	\$	\$	- CA SUI Current	Schedule 35, Line 59, C 4
Line 28:	\$ -	\$	\$	- Fed Unemp Tax Act- Current	Schedule 35, Line 60, C 4
Line 29:	\$ -	\$	\$	- CADI Vol Plan Assess	Schedule 35, Line 61, C 4
Line 30:	\$ -	\$	\$	- SF Pysl Exp Tx - SCE	Schedule 35, Line 62, C 4

Schedule 2
Incremental Forecast Period TRR

Calculation of Incremental Forecast Period TRR ("IFPTRR")

The IFP TRR is equal to the sum of:

- 1) Forecast Plant Additions * AFCR
- 2) Forecast Period Incremental CWIP * AFCR for CWIP

1) Calculation of Annual Fixed Charge Rates:

Line a) Annual Fixed Charge Rate for CWIP ("AFCRCWIP")

1			
2	AFCRCWIP represents the return and income tax costs associated with \$1 of CWIP,		
3	expressed as a percent.		
4			
5	$AFCRCWIP = CLTD + (COS * (1/(1 - CTR)))$		
6			
7	where:		
8	CLTD = Weighted Cost of Long Term Debt		
9	COS = Weighted Cost of Common and Preferred Stock		
10	CTR = Composite Tax Rate		
11			Reference
12	Wtd. Cost of Long Term Debt:	- %	1-BaseTRR, Line 51
13	Wtd. Cost of Common + Pref. Stock:	- %	1-BaseTRR, Line 55
14	Composite Tax Rate:	- %	1-BaseTRR, Line 59
15			
16	AFCRCWIP =	- %	Line 12 + (Line 13 * (1/(1 - Line 14)))
17			

b) Annual Fixed Charge Rate ("AFCR")

The AFCR is calculated by dividing the Prior Year TRR (without CWIP related costs) by Net Plant:

$$AFCR = (Prior\ Year\ TRR - CWIP-related\ costs) / Net\ Plant$$

Determination of Net Plant:

25				
26				Reference
27	Transmission Plant - ISO: \$	-	6-PlantInService, Line 13	
28	Distribution Plant - ISO: \$	-	6-PlantInService, Line 16	
29	Transmission Dep. Reserve - ISO: \$	-	8-AccDep, Line 13	
30	Distribution Dep. Reserve - ISO: \$	-	8-AccDep, Line 16	
31	Net Plant: \$	-	(L27 + L28) - (L29 + L30)	
32				

Determination of Prior Year TRR without CWIP related costs:

a) Determination of CWIP-Related Costs

1) Direct (without ROE adder) CWIP costs

36				
37	CWIP Plant - Prior Year: \$	-	10-CWIP, L 13 C1	
38	AFCRCWIP:	- %	Line 16	
39	Direct CWIP Related Costs: \$	-	Line 37 * Line 38	
40				

2) CWIP ROE Adder costs:

41				
42	IREF: \$	-	15-IncentiveAdder, Line 3	
43				
44	Tehachapi CWIP Amount: \$	-	10-CWIP, Line 13	
45	Tehachapi ROE Adder %:	- %	15-IncentiveAdder, Line 5	
46	Tehachapi ROE Adder \$:	-	Formula on Line 52	
47				
48	DCR CWIP Amount: \$	-	10-CWIP, Line 13	
49	DCR ROE Adder %:	- %	15-IncentiveAdder, Line 6	
50	DCR ROE Adder \$:	-	Formula on Line 52	
51				

$$ROE\ Adder\ \$ = (CWIP/\$1,000,000) * IREF * (ROE\ Adder/1\%)$$

52				
53				
54	CWIP Related Costs wo FF&U: \$	-	Line 39 + Line 46 + Line 50	
55	FF&U Expenses: \$	-	(28-FFU, L5 FF Factor + U Factor) * L54	
56	CWIP Related Costs with FF&U: \$	-	Line 54 + Line 55	
57				

Schedule 2
Incremental Forecast Period TRR

58 b) Determination of AFCR:

59			
60	CWIP Related Costs wo FF&U: \$	-	Line 54
61	Prior Year TRR wo FF&U: \$	-	1-BaseTRR, Line 78
62	Prior Year TRR wo CWIP Related Costs: \$	-	Line 61 - Line 60
63	75% of O&M and A&G in Prior Year TRR: \$	-	(1-BaseTRR, Line 66 + Line 67) * .75
64	AFCR:	- %	(Line 62 - Line 63) / Line 31
65			

66 2) Calculation of IFP TRR

67			
68			<u>Reference</u>
69	Forecast Plant Additions: \$	-	16-PlantAdditions, L 25, C10
70	AFCR:	- %	Line 64
71	AFCR * Forecast Plant Additions: \$	-	Line 69 * Line 70
72			
73	Forecast Period Incremental CWIP: \$	-	10-CWIP, L 54, C8
74	AFCRCWIP:	- %	Line 16
75	AFCRCWIP * FP Incremental CWIP: \$	-	Line 73 * Line 74
76			
77	IFPTRR without FF&U: \$	-	Line 71 + Line 75
78			
79	Franchise Fees Expense: \$	-	Line 77 * FF (from 28-FFU, L 5)
80	Uncollectibles Expense: \$	-	Line 77 * U (from 28-FFU, L 5)
81			
82	Incremental Forecast Period TRR: \$	-	Line 77 + Line 79 + Line 80

**Schedule 3
True Up Adjustment**

Calculation of True Up Adjustment Component of TRR

1) Summary of True Up Adjustment calculation:

- a) Attribute True Up TRR to months in the Prior Year (see Note #1) to determine "Monthly True Up TRR" for each month (see Note #2).
- b) Determine monthly retail transmission revenues attributable to this formula transmission rate received during Prior Year.
- c) Compare costs in (a) to revenues in (b) on a monthly basis and determine "Cumulative Excess (-) or Shortfall (+) in Revenue with Interest".
- d) Include previous Annual Update Cumulative Excess or Shortfall in Prior Year (from Previous Annual Update Line 23) and any One-Time Adjustments in Column 4 (Lines 11 and 12 respectively).
- e) Continue interest calculation through the end of the Prior Year (Line 23) to determine Cumulative Excess or Shortfall for this Annual Update.

2) Comparison of True Up TRR and Actual Retail Transmission Revenues received during the Prior Year, Including previous Annual Update Cumulative Excess or Shortfall in Revenue.

Line										
1	True Up TRR:	\$	-	Source:	From 4-TUTRR,	Line 46				
2										
3		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>
4	Calculations:	See Note 2	See Note 3	See Note 4	= C2 - C3 + C 4	See Note 5	See Note 6	See Note 7	=C7 + C8	
5										
6					One-Time					
7					Adjustments and					
8					Revenue In					
9					Previous					
10	<u>Month</u>	<u>Year</u>	<u>Monthly True Up TRR</u>	<u>Actual Retail Base Transmission Revenues</u>	<u>Annual Update</u>	<u>Monthly Excess (-) or Shortfall (+) in Revenue</u>	<u>Monthly Interest Rate</u>	<u>Cumulative Excess (-) or Shortfall (+) in Revenue wo Interest for Current Month</u>	<u>Interest for Current Month</u>	<u>Cumulative Excess (-) or Shortfall (+) in Revenue with Interest</u>
11	December	-	---	---	\$ -	\$ -	---	\$ -	---	\$ -
12	January	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
13	February	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
14	March	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
15	April	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
16	May	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
17	June	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
18	July	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
19	August	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
20	September	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
21	October	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
22	November	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
23	December	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -

24 3) True Up Adjustment

25				<u>Notes:</u>	
26	Shortfall or Excess Revenue in Prior Year:	\$	-	Line 23, Column 9	
27	Previous Annual Update TU Adjustment:	\$	-	Previous Annual Update Schedule 3, Line 30	Previous Annual Update:
28	TU Adjustment without Projected Interest	\$	-	Line 26 - Line 27	
29	Projected Interest to Rate Year Mid-Point:	\$	-	Line 28 * (Line 23, Column 6) * 18 months	
30	True Up Adjustment:	\$	-	Line 28 + Line 29. Positive amount is to be collected by SCE (included in Base TRR as a positive amount). Negative amount is to be returned to customers by SCE (included in Base TRR as a negative amount).	

32 4) Final True Up Adjustment

- 33 The Final True Up Adjustment begins on the month after the last True Up Adjustment and extends through the termination date of this formula transmission rate.
- 34
- 35 The Final True Up Adjustment shall be calculated as above, with interest to the termination date of the Formula Transmission Rate.
- 36

Schedule 3
True Up Adjustment

37 Partial Year TRR Attribution Allocation Factors:

38	Partial Year		
39	<u>Month</u>	<u>TRR AAF</u>	<u>Note:</u>
40	January	6.376%	See Note 2.
41	February	5.655%	
42	March	7.183%	
43	April	8.224%	
44	May	8.018%	
45	June	8.945%	
46	July	9.891%	
47	August	10.141%	
48	September	10.218%	
49	October	9.179%	
50	November	7.530%	
51	December	<u>8.640%</u>	
52	Total:	100.000%	

54 Transmission Revenues: (Note 8)

55							
56	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
57	See Note 9	See Note 10					Sum of left
58							
59	Actual						Monthly
60	Prior	Retail Base					Total
61	Year	Transmission	Other				Retail
62	<u>Month</u>	<u>Revenues</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Generation</u>	<u>Public Purpose</u>	<u>Other</u>
63	Jan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Feb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Mar	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Apr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	Jun	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	Jul	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	Aug	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Sep	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Oct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	Nov	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Dec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	Totals:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

76
77 "Total Sales to Ultimate Consumers" from FERC Form 1 Page 300, Line 10, Column b: \$ -

**Schedule 3
True Up Adjustment**

Instructions:

- 1) Enter applicable years on Column 1, Lines 11-23 (Prior Year and December of the year previous to the Prior Year).
- 2) Enter Previous Annual Update True Up Adjustment (if any) on Line 27.
Enter with the same sign as in previous Annual Update. If there is no Previous Annual Update True Up Adjustment, then enter \$0.
- 3) Enter monthly interest rates in accordance with interest rate specified in the regulations of FERC at 18 C.F.R. §35.19a on lines 12 to 23, Column 6.
- 4) Enter any One Time Adjustments on Column 4, Line 12 (or other appropriate). If SCE is owed enter as positive, if SCE is to return to customers enter as negative.
One Time Adjustments include:
 - a) In the event that a Commission Order revises SCE's True Up TRR for a previous Prior Year, SCE shall include that difference in the True Up Adjustment, including interest, at the first opportunity, in accordance with tariff protocols. Entering on Line 12 (or other appropriate) ensures these One Time Adjustments are recovered from or returned to customers.
 - b) Any refunds attributable to SCE's previous CWIP TRR cases (Docket Nos. ER08-375, ER09-187, ER10-160, and ER11-1952), not previously returned to customers.
 - c) Amounts resulting from input errors impacting the True Up TRR in a previous Formula Rate Annual Update pursuant to Protocol Section 3(d)(8).
Workpaper for Line 12:
Workpaper for Line 23:
- 5) Fill in matrix of all retail revenues from Prior Year in table on lines 63 to 74.
- 6) Enter Total Sales to Ultimate Consumers on line 77 and verify that it equals the total on line 75.
- 7) If true up period is less than entire calendar year, then adjust calculation accordingly by including \$0 Monthly True Up TRR and \$0 Actual Retail Base Transmission Revenues for any months not included in True Up Period.

Notes:

- 1) The true up period is the portion (all or part) of the Prior Year for which the Formula Transmission Rate was in effect.
- 2) The Monthly True Up TRR is derived by multiplying the annual True Up TRR on Line 1 by 1/12, if formula was in effect. In the event of a Partial Year True Up, use the Partial Year TRR Attribution Allocation Factors on Lines 40 to 51 for each month of Partial Year True Up. Only enter in the Prior Year, Lines 12 to 23, or portion of year formula was in effect in case of Partial Year True Up. Partial Year True Up Allocation Factors calculated based on three years (2008-2010) of monthly SCE retail base transmission revenues.
- 3) "Actual Retail Base Transmission Revenues" are SCE retail transmission revenues attributable to this formula transmission rate. as shown on Lines 63 to 74, Column 1.
- 4) Enter "Shortfall or Excess Revenue in Previous Annual Update" on Line 11, or other appropriate (from Previous Annual Update, Line 23, Column 9).
- 5) Monthly Interest Rates in accordance with interest rate specified in the regulations of FERC (See Instruction #3).
- 6) "Cumulative Excess (-) or Shortfall (+) in Revenue w/o Interest for Current Month" is, beginning for the January month, the amount in Column 9 for previous month plus the current month amount in Column 5. For the first December, it is the amount in Column 5.
- 7) Interest for Current Month is calculated on average of beginning and ending balances (Column 9 previous month and Column 7 current month). No interest is applied for the first December.
- 8) Only provide if formula was in effect during Prior Year.
- 9) Only include Base Transmission Revenue attributable to this formula transmission rate.
Any other Base Transmission Revenue or refunds is included in "Other".
The Base Transmission Revenues shown in Column 1 shall be reduced to reflect any retail customer refunds provided by SCE associated with the formula transmission rate that are made through a CPUC-authorized mechanism.
- 10) Other Transmission Revenue includes the following:
 - a) Transmission Revenue Balancing Account Adjustment revenue.
 - b) Transmission Access Charge Balancing Account Adjustment.
 - c) Reliability Services Revenue.
 - d) Any Base Transmission Revenue not attributable to this formula.

**Schedule 4
True Up TRR**

Calculation of True Up TRR

A) Rate Base for True Up TRR

<u>Line</u>	<u>Rate Base Item</u>	<u>Calculation Method</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Amount</u>
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$ -
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$ -
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$ -
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$ -
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$ -
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$ -
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	\$ -
8	Working Capital			Line 5 + Line 6 + Line 7	\$ -
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	\$ -
10	Distribution Depreciation Reserve - ISO	BOY/EOY Avg.	Negative amount	8-AccDep, Line 17, Col. 5	\$ -
11	G + I Depreciation Reserve	BOY/EOY Avg.	Negative amount	8-AccDep, Line 23	\$ -
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	\$ -
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT-1, Line 15	\$ -
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$ -
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	\$ -
16	Unfunded Reserves			34-UnfundedReserves, Line 7	\$ -
17	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$ -
18	Rate Base			L1+L2+L3+L4+L8+L12+ L13+L14+L15+L16+L17	\$ -

B) Return on Capital

<u>Line</u>					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	- %
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$ -

C) Income Taxes

21	Income Taxes = [(((RB * ER) + D) * (CTR/(1 – CTR)))] + CO/(1 – CTR)				\$	-
	Where:					
22	RB = Rate Base			Line 18	\$	-
23	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k		- %
24	CTR = Composite Tax Rate			1-Base TRR L 59		- %
25	CO = Credits and Other			1-Base TRR L 63 + Line 25a	\$	-
25a	Adjustments to CO term for the True Up TRR	Note 2	Wkpaper:			
26	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 65	\$	

Schedule 4
True Up TRR

D) True Up TRR Calculation

27	O&M Expense	1-Base TRR L 66	\$	-
28	A&G Expense	1-Base TRR L 67	\$	-
29	Network Upgrade Interest Expense	1-Base TRR L 68	\$	-
30	Depreciation Expense	1-Base TRR L 69	\$	-
31	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$	-
32	Other Taxes	1-Base TRR L 71	\$	-
33	Revenue Credits	1-Base TRR L 72	\$	-
34	Return on Capital	Line 20	\$	-
35	Income Taxes	Line 21	\$	-
36	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 75	\$	-
37	Amortization and Regulatory Debits/Credits	1-Base TRR L 76	\$	-
38	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$	-
39	True Up Incentive Adder	15-IncentiveAdder L 20	\$	-
39a	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	\$	-
40	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Sum of Lines 38 to 39a	\$	-

E) Calculation of final True Up TRR with Franchise Fees and Uncollectibles Expenses

<u>Line</u>			<u>Reference:</u>
41	True Up TRR wo FF:	\$ -	Line 40
42	Franchise Fee Factor:	- %	28-FFU, L 5
43	Franchise Fee Expense:	\$ -	Line 41 * Line 42
44	Uncollectibles Expense Factor:	- %	28-FFU, L 5
45	Uncollectibles Expense:	\$ -	Line 41 * Line 44
45a	O&M Services Formula Revenues:	\$ -	Negative of 35-Other Formula Revenue, L 80
46	True Up TRR:	\$ -	L 41 + L43 + L45 + L 45a

**Schedule 4
True Up TRR**

Instructions:

1) Use weighted average (by time) of the Return on Equity in effect during the Prior Year in determining the "Cost of Capital Rate" on Line 19 and the "Equity Rate of Return Including Preferred Stock" on Line 23 in the event that the ROE is revised during the Prior Year. In this event, the ROE used in Schedule 1 will differ from the ROE used in this Schedule 4, because the Schedule 1 ROE will be the most recent ROE, whereas the Schedule 4 Cost of Capital Rate and Equity Rate of Return including Com. + Pref. Stock will be based on the weighted-average ROE.

Calculation of weighted average Cost of Capital Rate in Prior Year:

If ROE does not change during year, then attribute all days to Line a "ROE at end of Prior Year" and none to "ROE at start of PY"

					Days ROE
	<u>Percentage</u>	<u>Reference:</u>	<u>From</u>	<u>To</u>	<u>In Effect</u>
a	ROE at end of Prior Year	- %	See Line e below	---	---
b	ROE start of Prior Year	- %	See Line f below	---	---
c					Total days in year: _____
d	Wtd. Avg. ROE in Prior Year	- % ((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year			

Commission Decisions approving ROE:

	<u>Percentage</u>	<u>Reference:</u>
e End of Prior Year	---	
f Beginning of Prior Year	---	
g Wtd. Cost of Long Term Debt	- %	1-Base TRR L 51
h Wtd. Cost of Preferred Stock	- %	1-Base TRR L 52
i Wtd. Cost of Common Stock	- %	1-Base TRR L 47 * Line d
j Cost of Capital Rate	- %	Sum of Lines g to i

Calculation of Equity Rate of Return Including Common and Preferred Stock:

	<u>Percentage</u>	<u>Reference:</u>
k	- %	Sum of Lines h to i

Notes:

- 1) True Up TRR Incentive Adder Reversal backs out the revenue requirement associated with any project-specific Incentive Adders (Line 39) for True Up Years during the term of the settlement of ER19-1553.
- 2) Include any amount appropriate for the True Up TRR calculation for the Prior Year not already included in Line 63 of Schedule 1. Such amounts will specifically include an amount of the South Georgia Adjustment applicable to the 2023 Prior Year of \$2,606,000 in SCE's Annual Update setting transmission rates for 2025 and, for the 2024 Prior Year, an amount of \$1,303,000 in SCE's Annual Update setting transmission rates for 2026. No further amounts relating to the current SGA amount shall be included in SCE's Formula Rate, as the SGA will be fully amortized after 2024.

Schedule 5 ROR-1
Return and Capitalization

Calculation of Components of Cost of Capital Rate

Cells shaded yellow are input cells

			FERC Form 1 Reference	
			or Instruction	Value
RETURN AND CAPITALIZATION CALCULATIONS				
<u>Line</u>	<u>Calculation of Long Term Debt Amount</u>			
1	Bonds -- Account 221	13-month avg.	5-ROR-2, Line 1	\$ -
2	Less Reacquired Bonds -- Account 222	13-month avg.	5-ROR-2, Line 2	\$ -
2a	Long Term Debt Advances from Associated Companies -- Account 223	13-month avg.	5-ROR-2, Line 2a	\$ -
3	Other Long Term Debt -- Account 224	13-month avg.	5-ROR-2, Line 3	\$ -
4	Long Term Debt Amount		L1 + L2 + L2a + L3	\$ -
<u>Calculation of Cost of Long-Term Debt</u>				
5	Interest on Long-Term Debt -- Account 427		FF1 117.62c	\$ -
6	Amortization of Debt Discount and Expense -- Account 428		FF1 117.63c	\$ -
7	Amortization of Loss on Reacquired Debt -- Account 428.1		FF1 117.64c	\$ -
8	Less Amortization of Premium on Debt -- Account 429	Enter negative	FF1 117.65c	\$ -
9	Less Amort. of Gain on Reacquired Debt -- Account 429.1	Enter negative	FF1 117.66c	\$ -
10	Interest on Debt to Associated Companies -- Account 430		FF1 117.67c	\$ -
11	Cost of Long Term Debt		Sum of Lines 5 to 10	\$ -
12	Long-Term Debt Cost Percentage		Line 11 / Line 4	- %
<u>Calculation of Preferred Stock Amount</u>				
13	Preferred Stock Amount -- Account 204	13-month avg.	5-ROR-2, Line 4	\$ -
14	Unamortized Issuance Costs	13-month avg.	5-ROR-2, Line 5	\$ -
15	Net Gain (Loss) From Purchase and Tender Offers	13-month avg.	5-ROR-2, Line 6	\$ -
16	Preferred Stock Amount		Sum of Lines 13 to 15	\$ -
<u>Calculation of Cost of Preferred Stock</u>				
17	Cost of Preferred Stock -- Account 437	Enter positive	FF1 118.29c	\$ -
18	Amortization of Net Gain (Loss) From Purchases and Tender Offers		See Note 1	\$ -
19	Amortization Issuance Costs		See Note 2	\$ -
20	Cost of Preferred Stock -- Account 437		Sum of Lines 17 to 19	\$ -
21	Preferred Stock Cost Percentage		Line 20 / Line 16	- %
<u>Calculation of Common Stock Equity Amount</u>				
22	Total Proprietary Capital	13-month avg.	5-ROR-2, Line 7	\$ -
23	Less Preferred Stock Amount -- Account 204	Same as L 18, but negative	5-ROR-2, Line 4	\$ -
24	Minus Net Gain (Loss) From Purchase and Tender Offers	Same as L 20, but reverse sign	See Note 3	\$ -
25	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	13-month avg.	5-ROR-2, Line 8	\$ -
26	Less Accumulated Other Comprehensive Loss -- Account 219	13-month avg.	5-ROR-2, Line 9	\$ -
27	Common Stock Equity Amount		Sum of Lines 22 to 26	\$ -

Notes:

- 1) Total annual amortization associated with events listed in Note 6 on 5-ROR-2.
- 2) Total annual amortization associated with preferred equity issues listed in Note 5 on 5-ROR-2.
- 3) Negative of Line 15, charge to common equity reversed for ratemaking.

Calculation of 13-Month Average Capitalization Balances

Workpaper:

Col 14

Line **Item** 13-Month Avg.
= Sum (Cols. 2-14)/13

Instructions:

Beginning and End of year amounts in Columns 2 and 14 are from FERC Form 1, as referenced in below notes.

2) Update Notes 5 and 6 as necessary.

Notes:

5) Amounts in Columns 2-14 are from SCE internal records.

List associated securities, Face Amount, Issuance Date, Issuance Costs, Amortization Period, and Annual Amortization:

6) Amounts in Columns 2-14 are from SCE internal records.

List associated securities and event, Event Date, Amortization Amount, Amortization Period, and Annual Amortization:

7) Amount in Column 2 from FF1 112.16d. amount in Column 14 from FF1 112.16c. amounts in columns 3-13 from SCE internal records.

8) Amount in Column 2 from FF1 112.12d (opposite sign), amount in Column 14 from FF1 112.12c (opposite sign), amounts in columns 3-13 from SCE internal records.

9) Amount in Column 2 from FF1 112.15d (opposite sign), amount in Column 14 from FF1 112.15c (opposite sign), amounts in columns 3-13 from SCE internal records.

**Schedule 6
Plant In Service**

Plant In Service

Inputs are shaded yellow

Workpapers for additional information:

1) Transmission Plant - ISO

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year (See Note 1):

Prior Year:

-

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	
													Sum C2 - C11
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
1	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
4	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
7	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
8	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
9	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
10	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
11	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
12	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
13	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14	13-Mo. Avg:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

2) Distribution Plant - ISO

Balances for Distribution Plant - ISO for December of Prior Year and year before Prior Year (See Note 2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
						Sum C2 - C4
<u>Line</u>	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>	
15	-	\$ -	\$ -	\$ -	\$ -	-
16	-	\$ -	\$ -	\$ -	\$ -	-
17	Average:	\$ -	\$ -	\$ -	\$ -	-

**Schedule 6
Plant In Service**

3) ISO Transmission Plant

ISO Transmission Plant is the sum of "Transmission Plant - ISO" and "Distribution Plant - ISO"

	<u>Amount</u>	<u>Source</u>
18	Average value: \$ -	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$ -	Sum of Line 13, Col 12 and Line 16, Col 5

4) General Plant + Electric Miscellaneous Intangible Plant ("G&I Plant")

General and Intangible Plant is an allocated portion of Total G&I Plant based on the Trans. W&S Allocation Factor

	Note 1 Prior Year <u>Month</u>	Data <u>Source</u>	<u>Col 1</u> General Plant <u>Balances</u>	<u>Col 2</u> Intangible Plant <u>Balances</u>	<u>Col 3</u> Total G&I Plant <u>Balances</u>	<u>Notes</u>
20	December	FF1 206.99.b and 204.5b	\$ -	\$ -	\$ -	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$ -	\$ -	\$ -	End of year ("EOY") amount

a) BOY/EOY Average G&I Plant

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$ -	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: - %	27-Allocators, Line 9
24	General + Intangible Plant: \$ -	Line 22 * Line 23.

b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$ -	Line 21.
26	Transmission W&S Allocation Factor: - %	27-Allocators, Line 9
27	General + Intangible Plant: \$ -	Line 25 * Line 26.

Transmission Activity Used to Determine Monthly Transmission Plant - ISO Balances

1) Total Transmission Plant Balances by Account (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
28	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
29	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
30	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
31	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
32	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
33	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
34	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
35	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
36	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
37	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
38	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
39	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
40	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -

Schedule 6
Plant In Service

2) Total Transmission Activity by Account (See Note 4):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
41	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
42	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
43	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
44	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
45	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
46	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
47	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
48	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
49	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
50	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
51	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
52	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
53	Total:	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$

3) ISO Incentive Plant Balances (See Note 5)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
54	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
55	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
56	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
57	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
58	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
59	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
60	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
61	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
62	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
63	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
64	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
65	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
66	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$

4) ISO Incentive Plant Activity (See Note 6)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
67	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
68	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
69	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
70	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
71	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
72	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
73	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
74	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
75	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
76	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
77	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
78	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
79	Total:	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$

**Schedule 6
Plant In Service**

5) Total Transmission Activity Not Including Incentive Plant Activity (See Note 7):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
80	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
81	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
82	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
83	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
84	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
85	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
86	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
87	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
88	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
89	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
90	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
91	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
92	Total:	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

6) Total Monthly Transmission Activity as a Percent of Annual Transmission Activity (See Note 8)

	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>
93	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
94	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
95	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
96	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
97	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
98	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
99	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
100	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
101	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
102	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
103	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
104	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %

7) Calculation of change in Non-Incentive ISO Plant:

A) Change in ISO Plant Balance December to December (See Note 9)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
105	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

B) Change in Incentive ISO Plant (See Note 10)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
106	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

C) Change in Non-Incentive ISO Plant (See Note 11)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
107	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

**Schedule 6
Plant In Service**

8) Other ISO Transmission Activity without Incentive Plant Activity (See Note 12):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
108	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
109	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
110	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
111	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
112	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
113	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
114	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
115	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
116	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
117	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
118	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
119	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
120	Total:	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

Notes:

1) Amounts on Line 13 from corresponding account Schedule 7, column 2.

Amounts on Line 1 must match corresponding account Schedule 7, Column 2 for previous year.

The amounts for each month on the remaining lines are calculated by summing the following values:

- Other ISO Transmission Activity without Incentive Plant Activity on Lines 108-119 for the same month;
- ISO Incentive Plant Activity on Lines 67 to 78 for the same month; and
- The previous month balance of the Transmission Plant - ISO amounts on Lines 1-13.

For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:

- the "Other ISO Transmission Activity without Incentive Plant Activity" for May of the Prior Year (on Line 112, Column 5);
- the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 71, Column 5),
- and the "Transmission Plant - ISO" amount for April of the Prior Year (on Line 5, Column 5).

2) Amounts on Line 15 must match 6-Plant Study amounts for Distribution Plant - ISO for previous year.

Amounts on Line 16 must match amounts on 6-PlantStudy for Distribution Plant - ISO.

3) Reconciles to BOY and EOY FERC Form 1 (FF1 207, Lines 48-56 , Column g).

Workpaper:

4) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. Monthly differences from previous matrix.

5) Includes balances for SCE Incentive Projects.

6) Monthly differences from previous matrix.

7) Amount in matrix on lines 41 to 52 minus amount in matrix on lines 67 to 78

8) Amount in "Total Transmission Activity Not Including Incentive Plant Activity" matrix divided by Total on Line 92 for each account/month.

9) Amount on Line 13 less amount on Line 1 for each account.

10) Line 79

11) Amount on Line 105 less amount on Line 106 for each account.

12) For each column (FERC Account) divide Line 107 by Line 92 to arrive at a ratio for each column.

Apply the ratio of each column to each monthly value from Lines 80-91 to calculate the values for the corresponding months listed in Lines 108-119.

Schedule 7
Transmission Plant Study Summary

Transmission Plant Study

Input cells are shaded yellow

Workpaper: _____

A) Plant Classified as Transmission in FERC Form 1 for Prior Year:

Prior Year: -

		<u>Col 1</u>		<u>Col 2</u>	<u>Col 3</u>	
<u>Line</u>	<u>Account</u>	<u>Total Plant</u>	<u>Data Source</u>	<u>Transmission Plant - ISO</u>	<u>ISO % of Total</u>	<u>Notes</u>
1						
2	Substation					
3	352	\$ -	FF1 207.49g	\$ -	- %	
4	353	\$ -	FF1 207.50g	\$ -	- %	
5	Total Substation	\$ -	L 3 + L 4	\$ -	- %	
6						
7	Land					
8	350	\$ -	FF1 207.48g	\$ -	- %	
9						
10	Total Substation and Land	\$ -	L 5 + L 8	\$ -	- %	
11						
12	Lines					
13	354	\$ -	FF1 207.51g	\$ -	- %	
14	355	\$ -	FF1 207.52g	\$ -	- %	
15	356	\$ -	FF1 207.53g	\$ -	- %	
16	357	\$ -	FF1 207.54g	\$ -	- %	
17	358	\$ -	FF1 207.55g	\$ -	- %	
18	359	\$ -	FF1 207.56g	\$ -	- %	
19	Total Lines	\$ -	Sum L13 to L18	\$ -	- %	
20						
21	Total Transmission	\$ -	L 10 + L 19	\$ -	- %	Note 1

B) Plant Classified as Distribution in FERC Form 1:

<u>Line</u>	<u>Account</u>	<u>Total Plant</u>	<u>Data Source</u>	<u>Distribution Plant - ISO</u>	<u>ISO % of Total</u>	
22						
23	Land:					
24	360	\$ -	FF1 207.60g	\$ -	- %	
25	Structures:					
26	361	\$ -	FF1 207.61g	\$ -	- %	
27	362	\$ -	FF1 207.62g	\$ -	- %	
28	Total Structures	\$ -	L 26 + L 27	\$ -	- %	
29						
30	Total Distribution	\$ -	L 24 + L 28	\$ -	- %	Note 2

Notes:

- 1) Total transmission does not include account 359.1 "Asset Retirement Costs for Transmission Plant"
Total on this line is also equal to FF1 207.58g (Total Transmission Plant)
less FF1 207.57g (Asset Retirement Costs for Transmission Plant).
- 2) Only accounts 360-362 included as there is no ISO plant in any other Distribution accounts.

Instructions:

- 1) Perform annual Transmission Study pursuant to instructions in tariff.
- 2) Enter total amounts of plant from FERC Form 1 in Column 1, "Total Plant".
- 3) Enter ISO portion of plant in Column 2, "Transmission Plant - ISO, or "Distribution Plant - ISO".

Schedule 8
Accumulated Depreciation

Accumulated Depreciation Reserve

Input cells are shaded yellow

Workpaper:

1) Transmission Depreciation Reserve - ISO

Prior Year:

Balances for Transmission Depreciation Reserve - ISO during the Prior Year, including December of previous year (See Note 1):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	
													=Sum C2 to C11
		FERC											
		Account:											
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
1	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
4	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
5	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
7	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
14	13-Mo. Avg:	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

2) Distribution Depreciation Reserve - ISO (See Note 2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
						=Sum C2 to C4
		FERC				
		Account:				
	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>	<u>Notes</u>
15	-	\$	-	\$	-	\$0 Beginning of Year ("BOY") amount
16	-	\$	-	\$	-	\$0 End of Year ("EOY") amount
17	BOY/EOY Average:	\$	-	\$	-	\$0 Average of Line 15 and Line 16

Schedule 8
Accumulated Depreciation

3) General and Intangible Depreciation Reserve

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
			=C4+C5			
			Total			
			Gen. and Int.	General	Intangible	
			Depreciation	Depreciation	Depreciation	
	<u>Mo/YR</u>		<u>Reserve</u>	<u>Reserve</u>	<u>Reserve</u>	<u>Source</u>
18	-	BOY: \$	-	\$ -	\$ -	FF1 219.28c and 200.21c for previous year
19	-	EOY: \$	-	\$ -	\$ -	FF1 219.28c and 200.21c
20		BOY/EOY Average: \$	-			Average of Line 18 and Line 19

a) Average BOY/EOY General and Intangible Depreciation Reserve

		<u>Amount</u>	<u>Source</u>
21	Total G+I Dep. Reserve on Average BOY/EOY basis: \$	-	Line 20
22	Transmission W&S Allocation Factor:	- %	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average): \$	-	Line 21 * Line 22

b) EOY General and Intangible Depreciation Reserve

		<u>Amount</u>	<u>Source</u>
24	Total G+I Dep. Reserve on Average EOY basis: \$	-	Line 19
25	Transmission W&S Allocation Factor:	- %	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY): \$	-	Line 24 * Line 25

Schedule 8
Accumulated Depreciation

Transmission Activity Used to Determine Monthly Transmission Depreciation Reserve - ISO Balances

1) ISO Depreciation Expense (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
27	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
28	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
29	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
30	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
31	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
32	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
33	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
34	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
35	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
36	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
37	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
38	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
39	Total:	\$	-	\$	-	\$	-	\$	-	\$	-	\$

2) Total Transmission Allocation Factors (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>
40	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
41	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
42	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
43	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
44	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
45	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
46	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
47	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
48	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
49	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
50	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
51	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%

3) Calculation of Non-Incentive ISO Reserve

A) Change in Depreciation Reserve - ISO (See Note 5)												
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
52	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
B) Total Depreciation Expense (See Note 6)												
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
53	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
C) Other Activity (See Note 7)												
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
54	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Schedule 8
Accumulated Depreciation

4) Other Transmission Activity (See Note 8)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
55	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
56	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
57	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
58	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
59	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
60	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
61	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
62	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
63	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
64	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
65	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
66	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
67	Total:	\$	-	\$	-	\$	-	\$	-	\$	-	\$

Notes:

- 1) Amounts on Line 13 based on current year Plant Study. Amounts on Line 1 shall be based on previous year Plant Study, and shall match amounts on Line 13 in previous year Annual Update.
The amounts for each month on the remaining lines are calculated by summing the following values:
 - a) Depreciation Expense (on Lines 27 to 38) for the same month;
 - b) Other Transmission Activity (on Lines 55 to 66) for the same month; and
 - c) Balances for Transmission Depreciation Reserve (on Lines 1 to 13) for the previous month.
- For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:
 - a) Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
 - b) Other Transmission Activity for May of the Prior Year (on Line 59, Column 5); and
 - c) The balances for Transmission Depreciation Reserve for April of the Prior Year (on Line 5, column 5).
- 2) Amounts on Line 15 derived from Plant Study for previous year Prior Year.
Amounts on Line 16 derived from Plant Study for Prior Year.
- 3) From 17-Depreciation, Lines 24 to 35.
- 4) From 6-PlantInService, Lines 93 to 104.
- 5) Line 13 - Line 1.
- 6) Line 39.
- 7) Line 52 - Line 53.
- 8) Multiply the monthly "Total Transmission Allocation Factors" ratios found in Lines 40-51 by the "Other Activity" on Line 54.

Schedule 9-ADIT-1
ADIT

Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

Cells shaded yellow are input cells

1) Summary of Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

a) End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

	<u>Col 1</u>	<u>Col 2</u>	
<u>Line</u>	<u>Account</u>	<u>Total Balance</u>	<u>Source</u>
1	Account 190	\$ -	Line 353, Col. 2
2	Account 282	\$ -	Line 452, Col. 2
3	Account 283	\$ -	Line 803, Col. 2
4	Net (Excess)/Deficient Deferred Tax Liability/Asset	\$ -	9-ADIT-2, Line 500, Column 11
5	Total Accumulated Deferred Income Taxes	\$ -	Sum of Lines 1 to 4
6	and Net (Excess)/Deficient Deferred Taxes		

b) Beginning of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

	<u>BOY Balance</u>	<u>Source</u>
10	Total Accumulated Deferred Income Taxes	\$ - Previous Year Informational Filing, Line 5, Col. 2
11		

c) Average of Beginning and End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Tax Liabilities

	<u>Average ADIT</u>	<u>Source</u>
15	BOY/EOY Average Balance: \$ -	Average of Line 5 and Line 10

Schedule 9-ADIT-1
ADIT

2) Account 190 Detail

ACCT 190	Col 1 DESCRIPTION	Col 2 END BAL per G/L	Col 3 Gas, Generation or Other Related	Col 4 ISO Only	Col 5 Plant Related	Col 6 Labor Related	Col 7 (Instructions 1&2) Description
Electric:							
100	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
101	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
102	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
103	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
104	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
105	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
106	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
107	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
108	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
109	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
110	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
111	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
112	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
113	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
114	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
115	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
116	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
117	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
118	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
119	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
120	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
121	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
122	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
123	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
124	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
125	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
126	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
127	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
128	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
129	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
130	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
131	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
132	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
133	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
134	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
135	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
136	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
137	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
138	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
139	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
140	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
141	-	\$ -	\$ -	\$ -	\$ -	\$ -	-

Schedule 9-ADIT-1
ADIT

Continuation of Account 190 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
		END BAL	Gas, Generation	ISO Only	Plant Related	Labor Related	(Instructions 1&2)
ACCT 190	DESCRIPTION	per G/L	or Other Related				Description
Electric:							
142	-	\$	- \$	- \$	- \$	- \$	-
143	-	\$	- \$	- \$	- \$	- \$	-
144	-	\$	- \$	- \$	- \$	- \$	-
145	-	\$	- \$	- \$	- \$	- \$	-
146	-	\$	- \$	- \$	- \$	- \$	-
147	-	\$	- \$	- \$	- \$	- \$	-
148	-	\$	- \$	- \$	- \$	- \$	-
149	-	\$	- \$	- \$	- \$	- \$	-
150	-	\$	- \$	- \$	- \$	- \$	-
151	-	\$	- \$	- \$	- \$	- \$	-
152	-	\$	- \$	- \$	- \$	- \$	-
153	-	\$	- \$	- \$	- \$	- \$	-
154	-	\$	- \$	- \$	- \$	- \$	-
155	-	\$	- \$	- \$	- \$	- \$	-
156	-	\$	- \$	- \$	- \$	- \$	-
157	-	\$	- \$	- \$	- \$	- \$	-
158	-	\$	- \$	- \$	- \$	- \$	-
159	-	\$	- \$	- \$	- \$	- \$	-
160	-	\$	- \$	- \$	- \$	- \$	-
161	-	\$	- \$	- \$	- \$	- \$	-
162	-	\$	- \$	- \$	- \$	- \$	-
163	-	\$	- \$	- \$	- \$	- \$	-
164	-	\$	- \$	- \$	- \$	- \$	-
165	-	\$	- \$	- \$	- \$	- \$	-
166	-	\$	- \$	- \$	- \$	- \$	-
167	-	\$	- \$	- \$	- \$	- \$	-
168	-	\$	- \$	- \$	- \$	- \$	-
169	-	\$	- \$	- \$	- \$	- \$	-
170	-	\$	- \$	- \$	- \$	- \$	-
171	-	\$	- \$	- \$	- \$	- \$	-
172	-	\$	- \$	- \$	- \$	- \$	-
173	-	\$	- \$	- \$	- \$	- \$	-
174	-	\$	- \$	- \$	- \$	- \$	-
175	...						
250	Total Electric 190	\$	- \$	- \$	- \$	- \$	-
							<u>Source</u>
							Sum of Above Lines beginning on Line 100

**Schedule 9-ADIT-1
ADIT**

Account 190 Gas and Other Income:

(Instructions 1&2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
300	-	\$	- \$	- \$	- \$	- \$	-
301	-	\$	- \$	- \$	- \$	- \$	-
302	-	\$	- \$	- \$	- \$	- \$	-
303	-	\$	- \$	- \$	- \$	- \$	-
304	-	\$	- \$	- \$	- \$	- \$	-
305	-	\$	- \$	- \$	- \$	- \$	-
306	-	\$	- \$	- \$	- \$	- \$	-
307	-	\$	- \$	- \$	- \$	- \$	-
308	-	\$	- \$	- \$	- \$	- \$	-
309	-	\$	- \$	- \$	- \$	- \$	-
310	-	\$	- \$	- \$	- \$	- \$	-
311	-	\$	- \$	- \$	- \$	- \$	-
312	-	\$	- \$	- \$	- \$	- \$	-
313	-	\$	- \$	- \$	- \$	- \$	-
314	...						

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
350	Total Account 190 Gas and Other Income	\$	- \$	- \$	- \$	- \$	Sum of Above Lines beginning on Line 300
351	Total Account 190	\$	- \$	- \$	- \$	-	Line 250 + Line 350
352	Allocation Factors (Plant and Wages)				- %	- %	27-Allocators Lines 22 and 9 respectively.
353	Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)	\$	-	\$	- \$	-	Line 351 * Line 352 for Cols 5 and 6. Col. 4 100% ISO.
354	FERC Form 1 Account 190	\$	-				FF1 234.18c

3) Account 282 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
ACCT 282	DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	(Instructions 1&2) Description
400	-	\$	- \$	- \$	- \$	- \$	-
401	-	\$	- \$	- \$	- \$	- \$	-
402	-	\$	- \$	- \$	- \$	- \$	-
403	-	\$	- \$	- \$	- \$	- \$	-
404	-	\$	- \$	- \$	- \$	- \$	-
405	-	\$	- \$	- \$	- \$	- \$	-
406	-	\$	- \$	- \$	- \$	- \$	-
407	-	\$	- \$	- \$	- \$	- \$	-
408	-	\$	- \$	- \$	- \$	- \$	-
409	-	\$	- \$	- \$	- \$	- \$	-
410	-	\$	- \$	- \$	- \$	- \$	-
411	-	\$	- \$	- \$	- \$	- \$	-
412	-	\$	- \$	- \$	- \$	- \$	-
413	-	\$	- \$	- \$	- \$	- \$	-
414	-	\$	- \$	- \$	- \$	- \$	-
415	-	\$	- \$	- \$	- \$	- \$	-
416	-	\$	- \$	- \$	- \$	- \$	-
417	-	\$	- \$	- \$	- \$	- \$	-
418	-	\$	- \$	- \$	- \$	- \$	-
419	-	\$	- \$	- \$	- \$	- \$	-
420	...						

**Schedule 9-ADIT-1
ADIT**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
450	Total Account 282	\$	- \$	- \$	- \$	-	Sum of Above Lines beginning on Line 400
451	Allocation Factors (Plant and Wages)				- %	- %	27-Allocators Lines 22 and 9 respectively.
452	Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)	\$	-	\$	- \$	-	Line 450 * Line 451 for Cols 5 and 6. Col. 4 100% ISO.
453	FERC Form 1 Account 282	\$	-				FF1 275.5k

4) Account 283 Detail

<u>ACCT 283</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
	DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	(Instructions 1&2) Description
Electric:							
500	-	\$	- \$	- \$	- \$	-	-
501	-	\$	- \$	- \$	- \$	-	-
502	-	\$	- \$	- \$	- \$	-	-
503	-	\$	- \$	- \$	- \$	-	-
504	-	\$	- \$	- \$	- \$	-	-
505	-	\$	- \$	- \$	- \$	-	-
506	-	\$	- \$	- \$	- \$	-	-
507	-	\$	- \$	- \$	- \$	-	-
508	-	\$	- \$	- \$	- \$	-	-
509	-	\$	- \$	- \$	- \$	-	-
510	-	\$	- \$	- \$	- \$	-	-
511	-	\$	- \$	- \$	- \$	-	-
512	-	\$	- \$	- \$	- \$	-	-
513	-	\$	- \$	- \$	- \$	-	-
514	-	\$	- \$	- \$	- \$	-	-
515	-	\$	- \$	- \$	- \$	-	-
516	-	\$	- \$	- \$	- \$	-	-
517	-	\$	- \$	- \$	- \$	-	-
518	-	\$	- \$	- \$	- \$	-	-
519	-	\$	- \$	- \$	- \$	-	-
520	-	\$	- \$	- \$	- \$	-	-
521	-	\$	- \$	- \$	- \$	-	-
522	-	\$	- \$	- \$	- \$	-	-
523	-	\$	- \$	- \$	- \$	-	-
524	-	\$	- \$	- \$	- \$	-	-
525	-	\$	- \$	- \$	- \$	-	-
526	-	\$	- \$	- \$	- \$	-	-
527	-	\$	- \$	- \$	- \$	-	-
528	-	\$	- \$	- \$	- \$	-	-
529	-	\$	- \$	- \$	- \$	-	-
530	-	\$	- \$	- \$	- \$	-	-
531	-	\$	- \$	- \$	- \$	-	-
532	-	\$	- \$	- \$	- \$	-	-
533	-	\$	- \$	- \$	- \$	-	-
534	-	\$	- \$	- \$	- \$	-	-
535	-	\$	- \$	- \$	- \$	-	-
536	-	\$	- \$	- \$	- \$	-	-
537	-	\$	- \$	- \$	- \$	-	-
538	-	\$	- \$	- \$	- \$	-	-
539	-	\$	- \$	- \$	- \$	-	-

Schedule 9-ADIT-1
ADIT

Continuation of Account 283 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
ACCT 283	DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	(Instructions 1&2) Description
Electric (continued):							
540	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
541	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
542	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
543	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
544	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
545	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
546	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
547	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
548	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
549	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
550	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
551	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
552	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
553	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
554	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
555	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
556	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
557	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
558	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
559	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
560	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
561	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
562	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
563	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
564	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
565	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
566	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
567	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
568	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
569	...						

650	Total Electric 283	\$0	\$0	\$0	\$0	\$0	Sum of Above Lines beginning on Line 500

Account 283 Gas and Other:

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
							(Instructions 1&2)
700	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
701	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
702	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
703	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
704	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
705	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
706	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
707	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
708	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
709	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
710	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
711	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
712	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
713	...						

**Schedule 9-ADIT-1
ADIT**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
800	Total Account 283 Gas and Other	\$ -	\$ -	\$ -	\$ -	\$ -	Sum of Above Lines beginning on Line 700
801	Total Account 283	\$ -	\$ -	\$ -	\$ -	\$ -	Line 650 + Line 800
802	Allocation Factors (Plant and Wages)				- %	- %	27-Allocators Lines 22 and 9 respectively.
803	Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	\$ -	\$ -	\$ -	\$ -	\$ -	Line 801 * Line 802 for Cols 5 and 6. Col. 4 100% ISO.
804	FERC Form 1 Account 283	\$ -					Must match amount on Line 801, Col. 2 FF1 277.19k

Instruction 1: For any "Company Wide" ADIT line item balance (i.e., that include Catalina Gas or Water costs), indicate in Column 7 with a leading "C:-".

Instruction 2: For any Company Wide ADIT balance items, include a portion of the total Column 2 balance in Column 3 "Gas, Generation, or Other Related" based on the following percentages.

1) For Line items allocated based on the Wages and Salaries Allocation Factor:

	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
A:Total Electric Wages and Salaries	FF1 354.28b	\$ -
B:Gas Wages and Salaries	FF1 355.62b	\$ -
C:Water Wages and Salaries	FF1 355.64b	\$ -
D:Total Electric, Gas, and Water Wages and Salaries	A+B+C	\$ -
E:Labor Percentage "Gas, Generation, or Other"	(B+C) / D	- %

2) For Line items allocated based on the Transmission Plant Allocation Factor or "ISO Only":

	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
F:Total Electric Plant In Service	FF1 207.104g	\$ -
G:Total Gas Plant In Service	FF1 201.8d	\$ -
H:Total Water Plant in Service	FF1 201.8e	\$ -
I:Total Electric, Gas, and Water Plant In Service	F+G+H	\$ -
J:Plant Percentage "Gas, Generation, or Other"	(G+H) / I	- %

Instruction 3: Classify any ADIT line items relating to refunding and retirement of debt as Plant related (Column 5).

**Schedule 9-ADIT-2
EDIT**

(Excess)/Deficient Deferred Income Taxes - FERC Order 864 Worksheet

Prior Year:

	(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10) Note 6	(Col 11) Note 7
		SCE Records	SCE Records	SCE Records	SCE Records	SCE Records	SCE Records	= (C2) thru (C7)	9-ADIT-3 (C8)	= (C8) + (C9)	= (C8) + (C9)
		Beginning Deficient ADIT FERC Acct 182.3	Beginning (Excess) ADIT FERC Acct 254	Other Deficient ADIT Adjustments to FERC Acct 182.3	Other (Excess) ADIT Adjustments to FERC Acct 254	Amortization of Deficient ADIT to FERC Acct 410.1	Amortization of (Excess) ADIT to FERC Acct 411.1	Net (Excess) Deficient ADIT at Prior-Tax Rate	Adjustment for New Tax Rate to FERC Acct 254/182.3	Ending Deficient ADIT - FERC Acct 182.3	Ending (Excess) ADIT FERC Acct 254
Line											
1	<u>Protected - Property Related - (Note 1)</u>										
2	Method/Life							0	0	0	0
3	CPI							0	0	0	0
4	FERC S Georgia - Norm							0	0	0	0
5	Federal NOL							0	0	0	0
6	...							0	0	0	0
50	Total Protected - Property Related:	0	0	0	0	0	0	0	0	0	0
100	<u>Unprotected - Property Related - (Note 2)</u>										
101	Mixed Service Costs							0	0	0	0
102	AFUDC Debt							0	0	0	0
103	Tax Repair Deduction							0	0	0	0
104	Capitalized Software Deduction							0	0	0	0
105	Other Historical Basis Differences							0	0	0	0
106	Federal Benefit of State Taxes							0	0	0	0
107	...							0	0	0	0
150	Total Unprotected - Property Related:	0	0	0	0	0	0	0	0	0	0
200	<u>Cost of Removal - Book Accrual - (Note 3)</u>							0	0	0	0
250	Total Property Related (=L50+L150+L200)	0	0	0	0	0	0	0	0	0	0
300	<u>Unprotected - Non-Property Related - (Note 4)</u>										
301	Amort of Debt Issuance Cost							0	0	0	0
302	Executive Incentive Comp							0	0	0	0
303	Bond Discount Amort							0	0	0	0
304	Executive Incentive Plan ST							0	0	0	0
305	Executive Incentive Plan LT							0	0	0	0
306	Ins - Inj/Damages Prov							0	0	0	0
307	Accrued Vacation							0	0	0	0
308	PBOP 401H Amortization							0	0	0	0
309	EMS							0	0	0	0
310	Amortization of Debt Expense							0	0	0	0
311	Pension & PBOP							0	0	0	0
312	Ad Valorem Lien Date Adj							0	0	0	0
313	Refunding & Retirement of Debt							0	0	0	0
314	Health Care - IBNR							0	0	0	0
315	...							0	0	0	0
350	Total Non-Property Related	0	0	0	0	0	0	0	0	0	0
400	Grand Total (= L 250 + L 350)	0	0	0	0	0	0	0	0	0	0
500	Total Net Amounts		0				0				0
600	Tax Gross-Up Percent (CTR/(1-CTR))									- %	- %
601	Tax Gross-Up Amt (Line 400 x Line 600)	(Note 8)								0	0

Notes:

- Method/Life and Federal NOL are amortized into rates under average rate assumption method over remaining book life, and SGA is amortized over remaining book life under straight-line method.
 - Amortized into rates as follows (number of years of amortization, and beginning year of amortization).
Amortization Period:
Beginning Year:
 - Amortization subject to SCE private letter ruling #202141001.
Amortization Period:
Beginning Year:
 - Amortized into rates as follows (number of years of amortization, and beginning year of amortization).
Amortization Period:
Beginning Year:
 - Add additional lines if necessary to support amounts (at Lines 6, 107, and 315, or more if necessary).
- FERC Form 1 Location:
- | | | |
|-------------------------------------|--------------------|------------------------------|
| 6) Reference - Line 400, Column 10: | FERC Account 182.3 | FF1 232.xx, Line __, Col. __ |
| Reference - Line 601, Column 10: | FERC Account 182.3 | FF1 232.xx, Line __, Col. __ |
| 7) Reference - Line 400, Column 11: | FERC Account 254 | FF1 278.xx, Line __, Col. __ |
| Reference - Line 601, Column 11: | FERC Account 254 | FF1 278.xx, Line __, Col. __ |
- 8) The tax gross-up amounts on Line 601 are excluded from rate base.

Schedule 9-ADIT-3
EDIT - Tax Rate Change

(Excess)/Deficient Deferred Income Taxes - FERC Order 864 Worksheet -- Tax Rate Change

Prior Year:
New Tax Rate?
New Rate:

(Col 1)	(Col 2)	(Col 3) Note 1	(Col 4) Note 1	(Col 5)	(Col 6)	(Col 7)	(Col 8)
New Tax Rate Adjustment Calculation							
	SCE Records	SCE Records	(C3)xNew Rate	= (C4) - (C5)	9-ADIT-2 (C8)	= (C6) - (C7)	
Line	FERC Acct	Accumulated Book-to-Tax Adjustments	ADIT, (Excess) ADIT and Deficient ADIT at Prior Tax Rate	ADIT Balance at New Tax Rate	Net (Excess) Deficient ADIT at New Tax Rate	Net (Excess) Deficient ADIT at Prior Tax Rate	Adjustment for New Tax Rate to FERC Acct. 254/182.3
1							
2							
3							
4							
5							
6							
50							
100							
101							
102							
103							
104							
105							
106							
107							
150							
200							
250							
300							
301							
302							
303							
304							
305							
306							
307							
308							
309							
310							
311							
312							
313							
314							
315							
350							
400							

Instructions:

- 1) Populate this Schedule with inputs only in the event of a change in the Tax Rate from the previous year.
- 2) If no change in Tax Rate, enter "No" at top of Schedule (New Tax Rate Yes/No)

Notes:

- 1) Amounts in Columns 3 and 4 reflect the allocated portion of the company's total accumulated book-to-tax adjustments and related ADIT, (Excess) ADIT, and Deficient ADIT to property-related transmission costs based on the Plant Study performed consistent with Section 9 of Attachment 1 to Appendix IX, and to non-property related costs based on their respective Allocation Factors ("Transmission Wages and Salary Allocation Factor" and "Transmission Plant Allocation Factor") from Schedule 27 ("Allocations and Methodology") as reflected in 9-ADIT-1, Columns 5 and 6 and as described in Column 7 and Instructions 1 & 2.

Prior Year CWIP and Forecast Period Incremental CWIP by Project

Prior Year CWIP is the amount of Construction Work In Progress for projects that have received Commission approval to include CWIP in Rate Base.

1) Prior Year CWIP, Total and by Project

Worksheet:

Col 1
= Sum of all
columns

Col 2

Col 3

Col 4

Col 5

Col 6

Line	Month	Year	Monthly Total CWIP	Tehachapi	Devers to Colorado River	South of Kramer	West of Devers	Red Bluff
1	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	13 Month Averages:	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -

Line	Month	Year	<u>Col 7</u> Whirlwind Substation Expansion	<u>Col 8</u> Colorado River Substation Expansion	<u>Col 9</u> Mesa	<u>Col 10</u> Alberhill	<u>Col 11</u> ELM Series Caps	<u>Col 12</u>
15	December	-	\$ -	\$ -	\$ -	\$ -	---	---
16	January	-	\$ -	\$ -	\$ -	\$ -	---	---
17	February	-	\$ -	\$ -	\$ -	\$ -	---	---
18	March	-	\$ -	\$ -	\$ -	\$ -	---	---
19	April	-	\$ -	\$ -	\$ -	\$ -	---	---
20	May	-	\$ -	\$ -	\$ -	\$ -	---	---
21	June	-	\$ -	\$ -	\$ -	\$ -	---	---
22	July	-	\$ -	\$ -	\$ -	\$ -	---	---
23	August	-	\$ -	\$ -	\$ -	\$ -	---	---
24	September	-	\$ -	\$ -	\$ -	\$ -	---	---
25	October	-	\$ -	\$ -	\$ -	\$ -	---	---
26	November	-	\$ -	\$ -	\$ -	\$ -	---	---
27	December	-	\$ -	\$ -	\$ -	\$ -	---	---
28	13 Month Averages:	\$	-	\$ -	\$ -	\$ -	-	\$ -

Schedule 10
CWIP

2) Total Forecast Period CWIP Expenditures (see Note 1)

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	
		See Note 2	See Note 2	See Note 2	See Note 2 Unloaded	See Note 2	See Note 2	See Note 2	See Note 2	
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
29	December	-	-	-	-	-	-	-	\$ -	-
30	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	13-Month Averages:									\$ -

3) Forecast Period CWIP Expenditures by Project (see Note 1)

Worksheet:

3a) Project:

Tehachapi

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	
		= C1 *	= C1 *	= C1 + C2			= (C4 - C5) *	= Prior Month C7	= C7 -	
		16-Plint Add Line 74					16-Plint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7	
					Unloaded					
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
55	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	13-Month Averages:									\$ -

**Schedule 10
CWIP**

3b) Project:

Devers to Colorado River

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
81	December	-							\$0	
82	January	-	\$	\$	\$	\$	\$	\$	\$	\$
83	February	-	\$	\$	\$	\$	\$	\$	\$	\$
84	March	-	\$	\$	\$	\$	\$	\$	\$	\$
85	April	-	\$	\$	\$	\$	\$	\$	\$	\$
86	May	-	\$	\$	\$	\$	\$	\$	\$	\$
87	June	-	\$	\$	\$	\$	\$	\$	\$	\$
88	July	-	\$	\$	\$	\$	\$	\$	\$	\$
89	August	-	\$	\$	\$	\$	\$	\$	\$	\$
90	September	-	\$	\$	\$	\$	\$	\$	\$	\$
91	October	-	\$	\$	\$	\$	\$	\$	\$	\$
92	November	-	\$	\$	\$	\$	\$	\$	\$	\$
93	December	-	\$	\$	\$	\$	\$	\$	\$	\$
94	January	-	\$	\$	\$	\$	\$	\$	\$	\$
95	February	-	\$	\$	\$	\$	\$	\$	\$	\$
96	March	-	\$	\$	\$	\$	\$	\$	\$	\$
97	April	-	\$	\$	\$	\$	\$	\$	\$	\$
98	May	-	\$	\$	\$	\$	\$	\$	\$	\$
99	June	-	\$	\$	\$	\$	\$	\$	\$	\$
100	July	-	\$	\$	\$	\$	\$	\$	\$	\$
101	August	-	\$	\$	\$	\$	\$	\$	\$	\$
102	September	-	\$	\$	\$	\$	\$	\$	\$	\$
103	October	-	\$	\$	\$	\$	\$	\$	\$	\$
104	November	-	\$	\$	\$	\$	\$	\$	\$	\$
105	December	-	\$	\$	\$	\$	\$	\$	\$	\$
106	13-Month Averages:									\$

3c) Project:

South of Kramer

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
107	December	-							\$0	
108	January	-	\$	\$	\$	\$	\$	\$	\$	\$
109	February	-	\$	\$	\$	\$	\$	\$	\$	\$
110	March	-	\$	\$	\$	\$	\$	\$	\$	\$
111	April	-	\$	\$	\$	\$	\$	\$	\$	\$
112	May	-	\$	\$	\$	\$	\$	\$	\$	\$
113	June	-	\$	\$	\$	\$	\$	\$	\$	\$
114	July	-	\$	\$	\$	\$	\$	\$	\$	\$
115	August	-	\$	\$	\$	\$	\$	\$	\$	\$
116	September	-	\$	\$	\$	\$	\$	\$	\$	\$
117	October	-	\$	\$	\$	\$	\$	\$	\$	\$
118	November	-	\$	\$	\$	\$	\$	\$	\$	\$
119	December	-	\$	\$	\$	\$	\$	\$	\$	\$
120	January	-	\$	\$	\$	\$	\$	\$	\$	\$
121	February	-	\$	\$	\$	\$	\$	\$	\$	\$
122	March	-	\$	\$	\$	\$	\$	\$	\$	\$
123	April	-	\$	\$	\$	\$	\$	\$	\$	\$
124	May	-	\$	\$	\$	\$	\$	\$	\$	\$
125	June	-	\$	\$	\$	\$	\$	\$	\$	\$
126	July	-	\$	\$	\$	\$	\$	\$	\$	\$
127	August	-	\$	\$	\$	\$	\$	\$	\$	\$
128	September	-	\$	\$	\$	\$	\$	\$	\$	\$
129	October	-	\$	\$	\$	\$	\$	\$	\$	\$
130	November	-	\$	\$	\$	\$	\$	\$	\$	\$
131	December	-	\$	\$	\$	\$	\$	\$	\$	\$
132	13-Month Averages:									\$

**Schedule 10
CWIP**

3d) Project:		West of Devers											
		Col 1	Col 2		Col 3		Col 4		Col 5	Col 6	Col 7	Col 8	
			= C1 *							= (C4 - C5) *	= Prior Month C7	= C7 -	
		16-Pint Add Line 74			= C1 + C2			16-Pint Add Line 74			+ C3 - C4 - C6		Dec Prior Year C7
							Unloaded						
Line	Month	Year	Forecast	Corporate	Total		Total	Prior Period	Over Heads	Forecast	Forecast		
			Expenditures	Overheads	CWIP Exp		Plant Adds	CWIP Closed	Closed to PIS	Period CWIP	Period Incremental CWIP		
133	December	-								\$0			
134	January	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
135	February	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
136	March	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
137	April	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
138	May	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
139	June	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
140	July	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
141	August	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
142	September	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
143	October	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
144	November	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
145	December	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
146	January	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
147	February	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
148	March	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
149	April	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
150	May	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
151	June	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
152	July	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
153	August	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
154	September	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
155	October	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
156	November	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
157	December	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	
158	13-Month Averages:											\$	

3e) Project:		Red Bluff											
		Col 1	Col 2		Col 3		Col 4		Col 5	Col 6	Col 7	Col 8	
			= C1 *							= (C4 - C5) *	= Prior Month C7	= C7 -	
		16-Pint Add Line 74			= C1 + C2			16-Pint Add Line 74			+ C3 - C4 - C6		Dec Prior Year C7
		Forecast		Corporate	Total	Unloaded	Total	Prior Period	Over Heads		Forecast	Forecast Period	
Line	Month	Year	Expenditures	Overheads	CWIP Exp		Plant Adds	CWIP Closed	Closed to PIS		Period CWIP	Incremental CWIP	
159	December	-									\$0		
160	January	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
161	February	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
162	March	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
163	April	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
164	May	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
165	June	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
166	July	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
167	August	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
168	September	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
169	October	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
170	November	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
171	December	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
172	January	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
173	February	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
174	March	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
175	April	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
176	May	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
177	June	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
178	July	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
179	August	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
180	September	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
181	October	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
182	November	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
183	December	-	\$	\$	\$	-	\$	\$	\$	\$	\$	-	
184	13-Month Averages:											\$	

**Schedule 10
CWIP**

3f) Project: **Whirlwind Substation Expansion**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
		16-Pint Add Line 74		= C1 + C2		16-Pint Add Line 74		+ C3 - C4 - C6	Dec Prior Year C7	
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Unload Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
185	December	-							\$0	
186	January	-	\$	\$	\$	\$	\$	\$	\$	\$
187	February	-	\$	\$	\$	\$	\$	\$	\$	\$
188	March	-	\$	\$	\$	\$	\$	\$	\$	\$
189	April	-	\$	\$	\$	\$	\$	\$	\$	\$
190	May	-	\$	\$	\$	\$	\$	\$	\$	\$
191	June	-	\$	\$	\$	\$	\$	\$	\$	\$
192	July	-	\$	\$	\$	\$	\$	\$	\$	\$
193	August	-	\$	\$	\$	\$	\$	\$	\$	\$
194	September	-	\$	\$	\$	\$	\$	\$	\$	\$
195	October	-	\$	\$	\$	\$	\$	\$	\$	\$
196	November	-	\$	\$	\$	\$	\$	\$	\$	\$
197	December	-	\$	\$	\$	\$	\$	\$	\$	\$
198	January	-	\$	\$	\$	\$	\$	\$	\$	\$
199	February	-	\$	\$	\$	\$	\$	\$	\$	\$
200	March	-	\$	\$	\$	\$	\$	\$	\$	\$
201	April	-	\$	\$	\$	\$	\$	\$	\$	\$
202	May	-	\$	\$	\$	\$	\$	\$	\$	\$
203	June	-	\$	\$	\$	\$	\$	\$	\$	\$
204	July	-	\$	\$	\$	\$	\$	\$	\$	\$
205	August	-	\$	\$	\$	\$	\$	\$	\$	\$
206	September	-	\$	\$	\$	\$	\$	\$	\$	\$
207	October	-	\$	\$	\$	\$	\$	\$	\$	\$
208	November	-	\$	\$	\$	\$	\$	\$	\$	\$
209	December	-	\$	\$	\$	\$	\$	\$	\$	\$
210	13-Month Averages:									\$

3g) Project: **Colorado River Substation Expansion**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	
		= C1 *	= C1 *	= C1 + C2			= (C4 - C5) *	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7	
		16-Pint Add Line 74		= C1 + C2		16-Pint Add Line 74				
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Unloaded Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
211	December	-	-	-	-	-	-	-	\$0	-
212	January	-	\$	\$	\$	\$	\$	\$	\$	-
213	February	-	\$	\$	\$	\$	\$	\$	\$	-
214	March	-	\$	\$	\$	\$	\$	\$	\$	-
215	April	-	\$	\$	\$	\$	\$	\$	\$	-
216	May	-	\$	\$	\$	\$	\$	\$	\$	-
217	June	-	\$	\$	\$	\$	\$	\$	\$	-
218	July	-	\$	\$	\$	\$	\$	\$	\$	-
219	August	-	\$	\$	\$	\$	\$	\$	\$	-
220	September	-	\$	\$	\$	\$	\$	\$	\$	-
221	October	-	\$	\$	\$	\$	\$	\$	\$	-
222	November	-	\$	\$	\$	\$	\$	\$	\$	-
223	December	-	\$	\$	\$	\$	\$	\$	\$	-
224	January	-	\$	\$	\$	\$	\$	\$	\$	-
225	February	-	\$	\$	\$	\$	\$	\$	\$	-
226	March	-	\$	\$	\$	\$	\$	\$	\$	-
227	April	-	\$	\$	\$	\$	\$	\$	\$	-
228	May	-	\$	\$	\$	\$	\$	\$	\$	-
229	June	-	\$	\$	\$	\$	\$	\$	\$	-
230	July	-	\$	\$	\$	\$	\$	\$	\$	-
231	August	-	\$	\$	\$	\$	\$	\$	\$	-
232	September	-	\$	\$	\$	\$	\$	\$	\$	-
233	October	-	\$	\$	\$	\$	\$	\$	\$	-
234	November	-	\$	\$	\$	\$	\$	\$	\$	-
235	December	-	\$	\$	\$	\$	\$	\$	\$	-
236	13-Month Averages:									\$

**Schedule 10
CWIP**

3h) Project:

Mesa

Col 1

Col 2

= C1 *

Col 3

Col 4

Col 5

Col 6

= (C4 - C5) *

Col 7

= Prior Month C7

Col 8

= C7 -

16-Pint Add Line 74

= C1 + C2

16-Pint Add Line 74

+ C3 - C4 - C6
Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
237	December	-	-	-	-	-	-	-	\$0	-
238	January	-	\$	\$	\$	\$	\$	\$	\$	-
239	February	-	\$	\$	\$	\$	\$	\$	\$	-
240	March	-	\$	\$	\$	\$	\$	\$	\$	-
241	April	-	\$	\$	\$	\$	\$	\$	\$	-
242	May	-	\$	\$	\$	\$	\$	\$	\$	-
243	June	-	\$	\$	\$	\$	\$	\$	\$	-
244	July	-	\$	\$	\$	\$	\$	\$	\$	-
245	August	-	\$	\$	\$	\$	\$	\$	\$	-
246	September	-	\$	\$	\$	\$	\$	\$	\$	-
247	October	-	\$	\$	\$	\$	\$	\$	\$	-
248	November	-	\$	\$	\$	\$	\$	\$	\$	-
249	December	-	\$	\$	\$	\$	\$	\$	\$	-
250	January	-	\$	\$	\$	\$	\$	\$	\$	-
251	February	-	\$	\$	\$	\$	\$	\$	\$	-
252	March	-	\$	\$	\$	\$	\$	\$	\$	-
253	April	-	\$	\$	\$	\$	\$	\$	\$	-
254	May	-	\$	\$	\$	\$	\$	\$	\$	-
255	June	-	\$	\$	\$	\$	\$	\$	\$	-
256	July	-	\$	\$	\$	\$	\$	\$	\$	-
257	August	-	\$	\$	\$	\$	\$	\$	\$	-
258	September	-	\$	\$	\$	\$	\$	\$	\$	-
259	October	-	\$	\$	\$	\$	\$	\$	\$	-
260	November	-	\$	\$	\$	\$	\$	\$	\$	-
261	December	-	\$	\$	\$	\$	\$	\$	\$	-
262	13-Month Averages:									
									\$	-

3i) Project:

Alberhill

Col 1

Col 2

= C1 *

Col 3

Col 4

Col 5

Col 6

= (C4 - C5) *

Col 7

= Prior Month C7

Col 8

= C7 -

16-Pint Add Line 74

= C1 + C2

16-Pint Add Line 74

+ C3 - C4 - C6
Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
263	December	-	-	-	-	-	-	-	\$0	-
264	January	-	\$	\$	\$	\$	\$	\$	\$	-
265	February	-	\$	\$	\$	\$	\$	\$	\$	-
266	March	-	\$	\$	\$	\$	\$	\$	\$	-
267	April	-	\$	\$	\$	\$	\$	\$	\$	-
268	May	-	\$	\$	\$	\$	\$	\$	\$	-
269	June	-	\$	\$	\$	\$	\$	\$	\$	-
270	July	-	\$	\$	\$	\$	\$	\$	\$	-
271	August	-	\$	\$	\$	\$	\$	\$	\$	-
272	September	-	\$	\$	\$	\$	\$	\$	\$	-
273	October	-	\$	\$	\$	\$	\$	\$	\$	-
274	November	-	\$	\$	\$	\$	\$	\$	\$	-
275	December	-	\$	\$	\$	\$	\$	\$	\$	-
276	January	-	\$	\$	\$	\$	\$	\$	\$	-
277	February	-	\$	\$	\$	\$	\$	\$	\$	-
278	March	-	\$	\$	\$	\$	\$	\$	\$	-
279	April	-	\$	\$	\$	\$	\$	\$	\$	-
280	May	-	\$	\$	\$	\$	\$	\$	\$	-
281	June	-	\$	\$	\$	\$	\$	\$	\$	-
282	July	-	\$	\$	\$	\$	\$	\$	\$	-
283	August	-	\$	\$	\$	\$	\$	\$	\$	-
284	September	-	\$	\$	\$	\$	\$	\$	\$	-
285	October	-	\$	\$	\$	\$	\$	\$	\$	-
286	November	-	\$	\$	\$	\$	\$	\$	\$	-
287	December	-	\$	\$	\$	\$	\$	\$	\$	-
288	13-Month Averages:									
									\$	-

**Schedule 10
CWIP**

3j) Project: **ELM Series Caps**

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
			16-Plint Add Line 74	= C1 + C2			16-Plint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7	
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
289	December	-							\$0	
290	January	-	\$	\$	\$	\$	\$	\$	\$	\$
291	February	-	\$	\$	\$	\$	\$	\$	\$	\$
292	March	-	\$	\$	\$	\$	\$	\$	\$	\$
293	April	-	\$	\$	\$	\$	\$	\$	\$	\$
294	May	-	\$	\$	\$	\$	\$	\$	\$	\$
295	June	-	\$	\$	\$	\$	\$	\$	\$	\$
296	July	-	\$	\$	\$	\$	\$	\$	\$	\$
297	August	-	\$	\$	\$	\$	\$	\$	\$	\$
298	September	-	\$	\$	\$	\$	\$	\$	\$	\$
299	October	-	\$	\$	\$	\$	\$	\$	\$	\$
300	November	-	\$	\$	\$	\$	\$	\$	\$	\$
301	December	-	\$	\$	\$	\$	\$	\$	\$	\$
302	January	-	\$	\$	\$	\$	\$	\$	\$	\$
303	February	-	\$	\$	\$	\$	\$	\$	\$	\$
304	March	-	\$	\$	\$	\$	\$	\$	\$	\$
305	April	-	\$	\$	\$	\$	\$	\$	\$	\$
306	May	-	\$	\$	\$	\$	\$	\$	\$	\$
307	June	-	\$	\$	\$	\$	\$	\$	\$	\$
308	July	-	\$	\$	\$	\$	\$	\$	\$	\$
309	August	-	\$	\$	\$	\$	\$	\$	\$	\$
310	September	-	\$	\$	\$	\$	\$	\$	\$	\$
311	October	-	\$	\$	\$	\$	\$	\$	\$	\$
312	November	-	\$	\$	\$	\$	\$	\$	\$	\$
313	December	-	\$	\$	\$	\$	\$	\$	\$	\$
314	13-Month Averages:									\$

3k) Project: **add additional projects below this line (See Instruction 3)**

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
			16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7	
					0					
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
315	December	-							\$0	
316	January	-	\$	\$	\$	\$	\$	\$	\$	\$
317	February	-	\$	\$	\$	\$	\$	\$	\$	\$
318	March	-	\$	\$	\$	\$	\$	\$	\$	\$
319	April	-	\$	\$	\$	\$	\$	\$	\$	\$
320	May	-	\$	\$	\$	\$	\$	\$	\$	\$
321	June	-	\$	\$	\$	\$	\$	\$	\$	\$
322	July	-	\$	\$	\$	\$	\$	\$	\$	\$
323	August	-	\$	\$	\$	\$	\$	\$	\$	\$
324	September	-	\$	\$	\$	\$	\$	\$	\$	\$
325	October	-	\$	\$	\$	\$	\$	\$	\$	\$
326	November	-	\$	\$	\$	\$	\$	\$	\$	\$
327	December	-	\$	\$	\$	\$	\$	\$	\$	\$
328	January	-	\$	\$	\$	\$	\$	\$	\$	\$
329	February	-	\$	\$	\$	\$	\$	\$	\$	\$
330	March	-	\$	\$	\$	\$	\$	\$	\$	\$
331	April	-	\$	\$	\$	\$	\$	\$	\$	\$
332	May	-	\$	\$	\$	\$	\$	\$	\$	\$
333	June	-	\$	\$	\$	\$	\$	\$	\$	\$
334	July	-	\$	\$	\$	\$	\$	\$	\$	\$
335	August	-	\$	\$	\$	\$	\$	\$	\$	\$
336	September	-	\$	\$	\$	\$	\$	\$	\$	\$
337	October	-	\$	\$	\$	\$	\$	\$	\$	\$
338	November	-	\$	\$	\$	\$	\$	\$	\$	\$
339	December	-	\$	\$	\$	\$	\$	\$	\$	\$
340	13-Month Averages:									\$

Notes:

- 1) Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- 2) Sum of project specific values from lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313, 315-339...

Instructions:

- 1) Enter recorded amounts of CWIP during Prior Year on Lines 1-13, 15-27 (including December of year previous to Prior Year).
- 2) Enter forecast project specific values on lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313, 315-339...
- 3) If Commission approval is granted to include CWIP in Rate Base for additional projects, include additional tables for each of those additional projects.

Schedule 11
Plant Held for Future Use

TRANSMISSION PLANT HELD FOR FUTURE USE

Inputs are shaded yellow

Transmission Plant Held for Future Use shall be amounts of Electric Plant Held for Future Use (account 105) intended to be placed under the Operational Control of the ISO, plus an allocated amount of any General Electric Plant Held for Future Use, with the allocation factor being the Transmission Wages and Salaries AF.

<u>Line</u>		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
1	Total Electric PHFU	\$ -	\$ -	FF1 page 214.47d

Plant intended to be placed under the Operational Control of the ISO:

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>
	<u>Description</u>	<u>Type of Plant</u>	<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
2a			\$ -	\$ -	
2b			\$ -	\$ -	
2c			\$ -	\$ -	
2d			\$ -	\$ -	
2e			\$ -	\$ -	
2f			\$ -	\$ -	
2g			\$ -	\$ -	
2h			\$ -	\$ -	
...					
3	Total:		\$ -	\$ -	Sum of above lines

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
4	General Plant Held for Future Use	\$ -	\$ -	FF1 page 214
4a	Enter FF1 Page 214 Line reference here when Line 4 is a non-zero amount:			
5	Wages and Salaries AF:	- %	- %	27-Allocators, L 9
6	Portion for Transmission PHFU:	\$ -	\$ -	L 4 * L 5

All other Electric Plant Held for Future Use not intended to be placed under the Operational Control of the ISO:

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
7		\$ -	\$ -	Note 1
8	Transmission PHFU:	\$ -	\$ -	L 3 + L 6
9	Average of BOY and EOY Transmission PHFU:	\$ -		Sum of Line 8 / 2

Calculation of Gain or Loss on Transmission Plant Held for Future Use -- Land

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
10	Gain or Loss on Transmission Plant Held for Future Use --- Land	\$ -	\$ -	SCE Records

Instructions:

- 1) For any Electric Plant Held for Future Use intended to be placed under the Operational Control of the ISO, list on lines 2a, 2b, etc. Provide description in Column 1. Note type of plant (land or other) in Column 2. Under "Source" (Column 5), state the line number on FERC Form 1 page 214 from which the amount is derived. BOY amount will be EOY value from previous year FERC Form 1, EOY amount will be in current year FF1.
- 2) For any Electric Plant Held for Future Use classified as General note amount on Line 4.
- 3) Add additional lines 2 i, j, k, etc. as necessary to include additional projects intended to be placed under the Operational Control of the ISO.
- 4) Gains and Losses on Transmission Plant Held for Future Use - Land is treated in accordance with Commission policy. Any gain or loss on non-land portions of Transmission Plant Held for Future Use is not included.

Notes:

- 1) Amount of Line 1 not intended to be placed under the Operational Control of the ISO.

**Schedule 12
Abandoned Plant**

Determination of amount of Abandoned Plant and Abandoned Plant Amortization Expense

Input data is shaded yellow

Initially Abandoned Plant Amortization Expense and Abandoned Plant are both zero.

Upon Commission approval of recovery of abandoned plant costs for a specific project or projects, SCE will complete this worksheet in accordance with that Order.

	<u>Project</u>	<u>Commission Order</u>
Orders Providing for Abandoned Plant Cost Recovery:	---	---
	---	---
	...	...

Abandoned Plant for each project represents the amount of costs that the Order approves for inclusion in Rate Base.

Abandoned Plant Amortization Expense for each project represents the annual amortization of abandoned costs that the Order approves as an annual expense.

<u>Line</u>		<u>Amount for Prior Year</u>	<u>Note:</u>
1	Abandoned Plant Amortization Expense:	\$ -	Sum of projects below for PY.
2	Abandoned Plant (BOY):	\$ -	Sum of projects below for PY.
3	Abandoned Plant (EOY):	\$ -	Sum of projects below for PY.
4	Abandoned Plant (BOY/EOY Average):	\$ -	Average of Lines 2 and 3.
5	HV Abandoned Plant (BOY):	\$ -	Sum of projects below for PY.

6 **First Project:** Fill in Name

2nd Project: Fill in Name

	<u>Year</u>	<u>EOY Abandoned Plant</u>	<u>EOY HV Abandoned Plant (Note 1)</u>	<u>Abandoned Plant Amort. Expense</u>		<u>EOY Abandoned Plant</u>	<u>EOY HV Abandoned Plant (Note 1)</u>	<u>Abandoned Plant Amort. Expense</u>
7	2015	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
8	2016	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
9	2017	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10	2018	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
11	2019	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
12	2020	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
13	2021	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
14	2022	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
15	2023	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
16	2024	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
17	2025	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
18	...							

Notes:

1) "EOY HV Abandoned Plant" is amount of "EOY Abandoned Plant" that would have been High Voltage (≥ 200 kV).

Instructions:

- Upon Commission approval of recovery of abandoned plant costs for a project:
 - Fill in the name the project in order (First Project, Second Project, etc.).
 - Fill in the table with annual End of Year ("EOY") Abandoned Plant, EOY HV Abandoned Plant, and Abandoned Plant Amortization Expense amounts in Accordance with the Order.
If table can not be filled out completely, fill out at least through the Prior Year at issue.
 - Sum project-specific amounts for each project and enter in lines 1, 2, and 3 for the Prior Year at issue.
(BOY value is EOY value from previous year)
- Add additional projects if necessary in same format.
- Add additional years past 2025 if necessary.

Schedule 13
Working Capital

Calculation of Components of Working Capital

Inputs are shaded yellow

1) Calculation of Materials and Supplies

Workpaper:

Materials and Supplies is the amount of total Account 154 Materials and Supplies times the Transmission Wages and Salaries AF

<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Data Source</u>	<u>Total Materials and Supplies Balances</u>	<u>Notes</u>
1	December	-	FF1 227.12b	\$ -	Beginning of year ("BOY") amount
2	January	-	SCE Records	\$ -	
3	February	-	SCE Records	\$ -	
4	March	-	SCE Records	\$ -	
5	April	-	SCE Records	\$ -	
6	May	-	SCE Records	\$ -	
7	June	-	SCE Records	\$ -	
8	July	-	SCE Records	\$ -	
9	August	-	SCE Records	\$ -	
10	September	-	SCE Records	\$ -	
11	October	-	SCE Records	\$ -	
12	November	-	SCE Records	\$ -	
13	December	-	FF1 227.12c	\$ -	End of Year ("EOY") amount
14	13-Month Average Value Account 154: \$			-	(Sum Line 1 to Line 13) / 13
15	Transmission Wages and Salaries AF: - %			-	27-Allocators, Line 9
16	Materials and Supplies EOY Value: \$			-	Line 13 * Line 15
17	13-Month Average Value: \$			-	Line 14 * Line 15

2) Calculation of Prepayments

Prepayments is an allocated portion of Total Prepayments based on the Transmission Wages and Salaries Allocation Factor.

	<u>Month</u>	<u>Year</u>	<u>Data Source</u>	<u>Total Prepayments Balances</u>	<u>Notes</u>
18	December	-	Note 1, c	\$ -	See Note 1, c
19	January	-	SCE Records	\$ -	
20	February	-	SCE Records	\$ -	
21	March	-	SCE Records	\$ -	
22	April	-	SCE Records	\$ -	
23	May	-	SCE Records	\$ -	
24	June	-	SCE Records	\$ -	
25	July	-	SCE Records	\$ -	
26	August	-	SCE Records	\$ -	
27	September	-	SCE Records	\$ -	
28	October	-	SCE Records	\$ -	
29	November	-	SCE Records	\$ -	
30	December	-	Note 1, f	\$ -	See Note 1, f
31	a) 13-Month Average Calculation				
	13-Month Average Value: \$			-	(Sum Line 18 to Line 30) / 13
32	Transmission Wages and Salaries AF: - %			-	27-Allocators, Line 9
33	Prepayments: \$			-	Line 31 * Line 32
34	b) EOY calculation				
	EOY Value: \$			-	Line 30
35	Transmission Wages and Salaries AF: - %			-	27-Allocators, Line 9
36	Prepayments: \$			-	Line 34 * Line 35

Notes:

- 1) Remove any amounts related to years prior to 2012 on b and e below.

Beginning of Year Amount

		<u>Prepayments Balances</u>	<u>Source</u>
a	FERC Form 1 Acct. 165 Recorded Amount:	\$ -	FF1 111.57d
b	Prior Period Adjustment:	\$ -	Note 1
c	BOY Prepayments Amount:	\$ -	a - b

End of Year Amount

		<u>Prepayments Balances</u>	<u>Source</u>
d	FERC Form 1 Acct. 165 Recorded Amount:	\$ -	FF1 111.57c
e	Prior Period Adjustment:	\$ -	Note 1
f	EOY Prepayments Amount:	\$ -	d - e

**Schedule 14
Incentive Plant**

Plant Balances For Incentive Projects Receiving either ROE Incentives ("Transmission Incentive Plant")
or CWIP ("CWIP Plant") **Worksheet:** Input data is shaded yellow

- A) Summary of Incentive Project plant balances receiving ROE incentives**
("Transmission Incentive Plant") and/or CWIP ("CWIP Plant") and calculation
of balances needed to determine the following:
- 1) Rate Base in Prior Year
 - 2) Prior Year Incentive Rate Base - End of Year
 - 3) Prior Year Incentive Rate Base - 13-Month Average

Transmission Incentive Project plant balances and CWIP Plant may affect the following:

- a) CWIP Plant during the Prior Year is included in Rate Base (used in Prior Year TRR and True Up TRR).
- b) Forecast Period Incremental CWIP contributes to Incremental Forecast Period TRR
- c) CWIP Plant receiving an ROE adder contributes to Prior Year Incentive Rate Base - EOY,
or Prior Year Incentive Rate Base - 13 Month Average as appropriate.
- d) "TIP Net Plant In Service" at EOY Prior Year is used to calculate the PY Incentive Rate Base (on EOY basis).
- e) "TIP Net Plant In Service" in PY is used to calculate the Prior Year Incentive Rate Base (on 13-month average basis).

1) Summary of CWIP Plant in Prior Year and Forecast Period

Line	Incentive Project	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	Notes:
		Prior Year End-of-Year CWIP Plant Amount	Prior Year 13-Month Average CWIP Plant Amount	Forecast Period Incremental CWIP 13-Month Avg. Amount	
1	1) Tehachapi	\$ -	\$ -	\$ -	10-CWIP Lines 13, 14, and 80
2	2) Devers-Colorado River	\$ -	\$ -	\$ -	10-CWIP Lines 13, 14, and 106
3	3) South of Kramer	\$ -	\$ -	\$ -	10-CWIP Lines 13, 14, and 132
4	4) West of Devers	\$ -	\$ -	\$ -	10-CWIP Lines 13, 14, and 158
5	5) Red Bluff	\$ -	\$ -	\$ -	10-CWIP Lines 13, 14, and 184
6	6) Whirlwind Substation Exp.	\$ -	\$ -	\$ -	10-CWIP Lines 27, 28, and 210
7	7) Colorado River Sub. Exp.	\$ -	\$ -	\$ -	10-CWIP Lines 27, 28, and 236
8	8) Mesa	\$ -	\$ -	\$ -	10-CWIP Lines 27, 28, and 262
9	9) Alberhill	\$ -	\$ -	\$ -	10-CWIP Lines 27, 28, and 288
10	10) ELM Series Caps	\$ -	\$ -	\$ -	10-CWIP Lines 27, 28, and 314
11	...				...
12	Totals:	\$ -	\$ -	\$ -	

2) Summary of Prior Year Incentive Rate Base amounts (EOY Values)

Line		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	Notes:
		= C2 + C3 Prior Year Incentive Rate Base	EOY CWIP Portion	EOY TIP Net Plant In Service	
13	1) Rancho Vista	\$ -	\$ -	\$ -	Line 37, C4
14	2) Tehachapi	\$ -	\$ -	\$ -	Line 1, C1, and Line 37, C2
15	3) Devers-Colorado River	\$ -	\$ -	\$ -	Line 2, C1, and Line 37, C3
16	...				...
17					
18	Total PY Incentive Net Plant:	\$ -			End of Year

3) Summary of Prior Year Incentive Rate Base amounts (13-Month Average values)

Line	Incentive Project	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	Notes:
		= C2 + C3 Prior Year Incentive Rate Base	13-Month Avg. CWIP Portion	13-Month Avg. TIP Net Plant In Service Portion	
19	1) Rancho Vista	\$ -	\$ -	\$ -	Line 38, C4
20	2) Tehachapi	\$ -	\$ -	\$ -	Line 1, C2, and Line 38, C2
21	3) Devers-Colorado R	\$ -	\$ -	\$ -	Line 2, C2, and Line 38, C3
22	...				...
23					
24	Total PY Incentive Net Plant:	\$ -			13 Month Average

**Schedule 14
Incentive Plant**

4) Prior Year TIP Net Plant In Service

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total TIP Net Plant In Service</u>	<u>L 53 to L 65, C3</u>	<u>L 79 to L 91, C3</u>	<u>L 66 to L 78, C3</u>		<u>Notes</u>
			<u>In Service</u>	<u>Tehachapi</u>	<u>Devers to Colorado River</u>	<u>Rancho Vista</u>		
25	December	-	\$ -	\$ -	\$ -	\$ -	---	← December of
26	January	-	\$ -	\$ -	\$ -	\$ -	---	year previous
27	February	-	\$ -	\$ -	\$ -	\$ -	---	to Prior Year
28	March	-	\$ -	\$ -	\$ -	\$ -	---	
29	April	-	\$ -	\$ -	\$ -	\$ -	---	
30	May	-	\$ -	\$ -	\$ -	\$ -	---	
31	June	-	\$ -	\$ -	\$ -	\$ -	---	
32	July	-	\$ -	\$ -	\$ -	\$ -	---	
33	August	-	\$ -	\$ -	\$ -	\$ -	---	
34	September	-	\$ -	\$ -	\$ -	\$ -	---	
35	October	-	\$ -	\$ -	\$ -	\$ -	---	
36	November	-	\$ -	\$ -	\$ -	\$ -	---	
37	December	-	\$ -	\$ -	\$ -	\$ -	---	
38	13 Month Averages:	\$	\$ -	\$ -	\$ -	\$ -		

5) Total Transmission Activity for Incentive Projects

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>		
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total Transmission Activity for Incentive Projects</u>	<u>Account 360-362 Activity</u>	<u>Account 350-359 Activity for Incentive Projects</u>	<u>Source</u>	
					= C1 - C2		
39	December	-	\$ -	\$ -	\$ -	-	C1: Sum of below projects
40	January	-	\$ -	\$ -	\$ -	-	for each month
41	February	-	\$ -	\$ -	\$ -	-	
42	March	-	\$ -	\$ -	\$ -	-	
43	April	-	\$ -	\$ -	\$ -	-	
44	May	-	\$ -	\$ -	\$ -	-	
45	June	-	\$ -	\$ -	\$ -	-	
46	July	-	\$ -	\$ -	\$ -	-	
47	August	-	\$ -	\$ -	\$ -	-	
48	September	-	\$ -	\$ -	\$ -	-	
49	October	-	\$ -	\$ -	\$ -	-	
50	November	-	\$ -	\$ -	\$ -	-	
51	December	-	\$ -	\$ -	\$ -	-	
52	Total	\$	\$ -	\$ -	\$ -	-	

6) Calculation of Prior Year Net Plant in Service amounts for each Incentive Project

a) Tehachapi

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>= C1 - C2</u>	<u>= C1 - Previous Month C1</u>
					<u>Net Plant In Service</u>	<u>Transmission Activity</u>
53	December	-	\$ -	\$ -	\$ -	-
54	January	-	\$ -	\$ -	\$ -	-
55	February	-	\$ -	\$ -	\$ -	-
56	March	-	\$ -	\$ -	\$ -	-
57	April	-	\$ -	\$ -	\$ -	-
58	May	-	\$ -	\$ -	\$ -	-
59	June	-	\$ -	\$ -	\$ -	-
60	July	-	\$ -	\$ -	\$ -	-
61	August	-	\$ -	\$ -	\$ -	-
62	September	-	\$ -	\$ -	\$ -	-
63	October	-	\$ -	\$ -	\$ -	-
64	November	-	\$ -	\$ -	\$ -	-
65	December	-	\$ -	\$ -	\$ -	-

b) Rancho Vista

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>= C1 - C2</u>	<u>= C1 - Previous Month C1</u>
					<u>Net Plant In Service</u>	<u>Transmission Activity</u>
66	December	-	\$ -	\$ -	\$ -	-
67	January	-	\$ -	\$ -	\$ -	-
68	February	-	\$ -	\$ -	\$ -	-
69	March	-	\$ -	\$ -	\$ -	-
70	April	-	\$ -	\$ -	\$ -	-
71	May	-	\$ -	\$ -	\$ -	-
72	June	-	\$ -	\$ -	\$ -	-
73	July	-	\$ -	\$ -	\$ -	-
74	August	-	\$ -	\$ -	\$ -	-
75	September	-	\$ -	\$ -	\$ -	-
76	October	-	\$ -	\$ -	\$ -	-
77	November	-	\$ -	\$ -	\$ -	-
78	December	-	\$ -	\$ -	\$ -	-

**Schedule 14
Incentive Plant**

c) Devers to Colorado River

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
79	December	- \$	- \$	- \$	-
80	January	- \$	- \$	- \$	-
81	February	- \$	- \$	- \$	-
82	March	- \$	- \$	- \$	-
83	April	- \$	- \$	- \$	-
84	May	- \$	- \$	- \$	-
85	June	- \$	- \$	- \$	-
86	July	- \$	- \$	- \$	-
87	August	- \$	- \$	- \$	-
88	September	- \$	- \$	- \$	-
89	October	- \$	- \$	- \$	-
90	November	- \$	- \$	- \$	-
91	December	- \$	- \$	- \$	-

d) South of Kramer

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
92	December	- \$	- \$	- \$	-
93	January	- \$	- \$	- \$	-
94	February	- \$	- \$	- \$	-
95	March	- \$	- \$	- \$	-
96	April	- \$	- \$	- \$	-
97	May	- \$	- \$	- \$	-
98	June	- \$	- \$	- \$	-
99	July	- \$	- \$	- \$	-
100	August	- \$	- \$	- \$	-
101	September	- \$	- \$	- \$	-
102	October	- \$	- \$	- \$	-
103	November	- \$	- \$	- \$	-
104	December	- \$	- \$	- \$	-

e) West of Devers

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
105	December	- \$	- \$	- \$	-
106	January	- \$	- \$	- \$	-
107	February	- \$	- \$	- \$	-
108	March	- \$	- \$	- \$	-
109	April	- \$	- \$	- \$	-
110	May	- \$	- \$	- \$	-
111	June	- \$	- \$	- \$	-
112	July	- \$	- \$	- \$	-
113	August	- \$	- \$	- \$	-
114	September	- \$	- \$	- \$	-
115	October	- \$	- \$	- \$	-
116	November	- \$	- \$	- \$	-
117	December	- \$	- \$	- \$	-

f) Red Bluff

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
118	December	- \$	- \$	- \$	-
119	January	- \$	- \$	- \$	-
120	February	- \$	- \$	- \$	-
121	March	- \$	- \$	- \$	-
122	April	- \$	- \$	- \$	-
123	May	- \$	- \$	- \$	-
124	June	- \$	- \$	- \$	-
125	July	- \$	- \$	- \$	-
126	August	- \$	- \$	- \$	-
127	September	- \$	- \$	- \$	-
128	October	- \$	- \$	- \$	-
129	November	- \$	- \$	- \$	-
130	December	- \$	- \$	- \$	-

**Schedule 14
Incentive Plant**

g) Whirlwind Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			= C1 - C2	= C1 - Previous
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
131	December	- \$	- \$	- \$	-
132	January	- \$	- \$	- \$	-
133	February	- \$	- \$	- \$	-
134	March	- \$	- \$	- \$	-
135	April	- \$	- \$	- \$	-
136	May	- \$	- \$	- \$	-
137	June	- \$	- \$	- \$	-
138	July	- \$	- \$	- \$	-
139	August	- \$	- \$	- \$	-
140	September	- \$	- \$	- \$	-
141	October	- \$	- \$	- \$	-
142	November	- \$	- \$	- \$	-
143	December	- \$	- \$	- \$	-

h) Colorado River Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			= C1 - C2	= C1 - Previous
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
144	December	- \$	- \$	- \$	-
145	January	- \$	- \$	- \$	-
146	February	- \$	- \$	- \$	-
147	March	- \$	- \$	- \$	-
148	April	- \$	- \$	- \$	-
149	May	- \$	- \$	- \$	-
150	June	- \$	- \$	- \$	-
151	July	- \$	- \$	- \$	-
152	August	- \$	- \$	- \$	-
153	September	- \$	- \$	- \$	-
154	October	- \$	- \$	- \$	-
155	November	- \$	- \$	- \$	-
156	December	- \$	- \$	- \$	-

i) Mesa

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			= C1 - C2	= C1 - Previous
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
157	December	- \$	- \$	- \$	-
158	January	- \$	- \$	- \$	-
159	February	- \$	- \$	- \$	-
160	March	- \$	- \$	- \$	-
161	April	- \$	- \$	- \$	-
162	May	- \$	- \$	- \$	-
163	June	- \$	- \$	- \$	-
164	July	- \$	- \$	- \$	-
165	August	- \$	- \$	- \$	-
166	September	- \$	- \$	- \$	-
167	October	- \$	- \$	- \$	-
168	November	- \$	- \$	- \$	-
169	December	- \$	- \$	- \$	-

j) Alberhill

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			= C1 - C2	= C1 - Previous
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
170	December	- \$	- \$	- \$	-
171	January	- \$	- \$	- \$	-
172	February	- \$	- \$	- \$	-
173	March	- \$	- \$	- \$	-
174	April	- \$	- \$	- \$	-
175	May	- \$	- \$	- \$	-
176	June	- \$	- \$	- \$	-
177	July	- \$	- \$	- \$	-
178	August	- \$	- \$	- \$	-
179	September	- \$	- \$	- \$	-
180	October	- \$	- \$	- \$	-
181	November	- \$	- \$	- \$	-
182	December	- \$	- \$	- \$	-

**Schedule 14
Incentive Plant**

k) ELM Series Caps

k) ELM Series Caps		<u>Col 1</u>		<u>Col 2</u>		<u>Col 3</u> = C1 - C2		<u>Col 4</u> = C1 - Previous Month C1	
	Prior Year Month	Year	Plant In-Service		Accumulated Depreciation		Net Plant In Service		Transmission Activity
183	December	-	\$	-	\$	-	\$	-	\$
184	January	-	\$	-	\$	-	\$	-	\$
185	February	-	\$	-	\$	-	\$	-	\$
186	March	-	\$	-	\$	-	\$	-	\$
187	April	-	\$	-	\$	-	\$	-	\$
188	May	-	\$	-	\$	-	\$	-	\$
189	June	-	\$	-	\$	-	\$	-	\$
190	July	-	\$	-	\$	-	\$	-	\$
191	August	-	\$	-	\$	-	\$	-	\$
192	September	-	\$	-	\$	-	\$	-	\$
193	October	-	\$	-	\$	-	\$	-	\$
194	November	-	\$	-	\$	-	\$	-	\$
195	December	-	\$	-	\$	-	\$	-	\$

l)

I)		<u>Col 1</u>		<u>Col 2</u>		<u>Col 3</u> = C1 - C2		<u>Col 4</u> = C1 - Previous Month C1	
	Prior Year <u>Month</u>	<u>Year</u>	Plant <u>In-Service</u>	Accumulated <u>Depreciation</u>		Net Plant <u>In Service</u>		Transmission <u>Activity</u>	
196	December	-	\$	-	\$	-	\$	-	\$
197	January	-	\$	-	\$	-	\$	-	\$
198	February	-	\$	-	\$	-	\$	-	\$
199	March	-	\$	-	\$	-	\$	-	\$
200	April	-	\$	-	\$	-	\$	-	\$
201	May	-	\$	-	\$	-	\$	-	\$
202	June	-	\$	-	\$	-	\$	-	\$
203	July	-	\$	-	\$	-	\$	-	\$
204	August	-	\$	-	\$	-	\$	-	\$
205	September	-	\$	-	\$	-	\$	-	\$
206	October	-	\$	-	\$	-	\$	-	\$
207	November	-	\$	-	\$	-	\$	-	\$
208	December	-	\$	-	\$	-	\$	-	\$

6) Summary of Incentive Projects and incentives granted

	A) Rancho Vista Incentives Received:	<u>Cite:</u>
209	CWIP:	-
210	ROE adder:	- %
211	100% Abandoned Plant:	-
	B) Tehachapi Incentives Received:	<u>Cite:</u>
212	CWIP:	-
213	ROE adder:	- %
214	100% Abandoned Plant:	-
	C) Devers to Colorado River Incentives Received:	<u>Cite:</u>
215	CWIP:	-
216	ROE adder:	- %
217		
218	100% Abandoned Plant:	-
	D) Devers to Palo Verde 2 Incentives Received:	<u>Cite:</u>
219	CWIP:	-
220		
221	ROE adder:	- %
222		
223	100% Abandoned Plant:	-
	E) South of Kramer Incentives Received:	<u>Cite:</u>
224	CWIP:	-
225	ROE adder:	- %
226	100% Abandoned Plant:	-
	F) West of Devers Incentives Received:	<u>Cite:</u>
227	CWIP:	-
228	ROE adder:	- %
229	100% Abandoned Plant:	-
	G) Red Bluff Incentives Received:	<u>Cite:</u>
230	CWIP:	-
231	ROE adder:	- %
232	100% Abandoned Plant:	-

**Schedule 14
Incentive Plant**

233	H) Whirlwind Substation Expansion Incentives Received:		<u>Cite:</u>
234	CWIP:	-	-
235	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
236	I) Colorado River Substation Expansion Incentives Received:		<u>Cite:</u>
237	CWIP:	-	-
238	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
239	J) Mesa:		<u>Cite:</u>
240	CWIP:	-	-
241	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
242	K) Alberhill:		<u>Cite:</u>
243	CWIP:	-	-
244	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
245	L) ELM Series Caps		<u>Cite:</u>
246	CWIP:	-	-
247	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
248	M) Future Incentive Projects:		<u>Cite:</u>
249	CWIP:	-	-
250	ROE adder:	- %	-
	100% Abandoned Plant:	-	-

...

Instructions:

- 1) Upon Commission approval of any incentives for additional projects, add additional projects and provide cite to the Commission decision.

Schedule 15
Incentive Adders

Determination of Incentive Adders Components of the TRR

Input data is shaded yellow

Two Incentive Adders are calculated:

- a) The Prior Year Incentive Adder is a component of the Prior Year TRR.
- b) The True Up Incentive Adder is a component of the True Up TRR.

1) Calculation of Incremental Return on Equity Factor

The Incremental Return on Equity Factor is the incremental Prior Year TRR expressed per 100 basis points of ROE incentive, for each million dollars of Incentive Net Plant. It is calculated according to the following formula:

$$\text{IREF} = \text{CSCP} * 0.01 * (1/(1 - \text{CTR})) * \$1,000,000$$

<u>Line</u>	where:	<u>Value</u>	<u>Source</u>
1	CSCP = Common Stock Capital Percentage	- %	1-BaseTRR, L 47
2	CTR = Composite Tax Rate	- %	1-BaseTRR, L 59
3	IREF = \$	-	Above formula

2) Determination of multiplicative factors for use in calculating Incentive Adders:

Multiplicative factors are used to calculate the Incentive Adders on an Transmission Incentive Project specific basis. Multiplicative factor for each project is the ratio of its ROE adder to 1%.

<u>Line</u>		<u>ROE Adder</u>	<u>Multiplicative Factor</u>	<u>Source</u>
4	1) Rancho Vista	- %	--	14-IncentivePlant, L 210
5	2) Tehachapi	- %	--	14-IncentivePlant, L 213
6	3) Devers to Col. River	- %	--	14-IncentivePlant, L 216
7				
8	...			

3) Calculation of Prior Year Incentive Adder (EOY)

- 1) Determine Prior Year Incentive Adder for each Incentive Project by multiplying the IREF, the Multiplicative Factor, and the million \$ of Prior Year Incentive Rate Base.
- 2) Sum project-specific Incentive Adders to yield the total Prior Year Incentive Adder.

<u>Line</u>		<u>Prior Year Incentive Rate Base</u>	<u>Multiplicative Factor</u>	<u>Prior Year Incentive Adder</u>	<u>Source</u>
9	1) Rancho Vista	\$ -	--	\$ -	14-IncentivePlant, L 13, Col. 1
10	2) Tehachapi	\$ -	--	\$ -	14-IncentivePlant, L 14, Col. 1
11	3) Devers to Col. River	\$ -	--	\$ -	14-IncentivePlant, L 15, Col. 1
12					
13	...				
14		Prior Year Incentive Adder = \$			- Sum of above PY Incentive Adders for each individual project

4) Calculation of True-Up Incentive Adder

- 1) Determine True Up Incentive Adder for each Incentive Project by multiplying the IREF, the Multiplicative Factor, and the million \$ of True Up Incentive Net Plant.
- 2) Sum project-specific Incentive Adders to yield the total True Up Incentive Adder.

<u>Line</u>		<u>True-Up Incentive Net Plant</u>	<u>Multiplicative Factor</u>	<u>True-Up Incentive Adder</u>	<u>Source</u>
15	1) Rancho Vista	\$ -	--	\$ -	14-IncentivePlant, L 19, Col. 1
16	2) Tehachapi	\$ -	--	\$ -	14-IncentivePlant, L 20, Col. 1
17	3) Devers to Col. River	\$ -	--	\$ -	14-IncentivePlant, L 21, Col. 1
18					
19	...				
20		True-Up Incentive Adder = \$			- Sum of above PY Incentive Adders for each individual project

Schedule 15
Incentive Adders

5) Calculation of Total ROE for Plant-In Service in the True Up TRR

a) Transmission Incentive Plant Net Plant In Service

<u>Line</u>	<u>Incentive Project</u>	<u>13-Month Avg. TIP Net Plant In Service</u>	<u>Source</u>
21	1) Rancho Vista	\$ -	14-IncentivePlant, L 19, Col. 3
22	2) Tehachapi	\$ -	14-IncentivePlant, L 20, Col. 3
23	3) Devers to Col. River	\$ -	14-IncentivePlant, L 21, Col. 3
24			
	...		

b) Calculation of ROE Adders on TIP Net Plant In Service

<u>Line</u>	<u>Incentive Project</u>	<u>Col 1 True Up Incentive Adder</u>	<u>Col 2 After-Tax True Up Incentive Adder</u>	<u>Source</u>
25	1) Rancho Vista	\$ -	\$ -	See Note 1
26	2) Tehachapi	\$ -	\$ -	See Note 1
27	3) Devers to Col. River	\$ -	\$ -	See Note 1
28				See Note 1
29	...			
30		Total: \$	-	

c) Equity Portion of Plant In Service Rate Base

<u>Line</u>	<u>Amount</u>	<u>Source</u>
31	Total Rate Base: \$ -	4-TUTRR, Line 18
32	CWIP Portion of Rate Base: \$ -	4-TUTRR, Line 14
33	Plant In Service Rate Base: \$ -	Line 31 - Line 32
34	Equity percentage: - %	1-BaseTRR, Line 47
35	Equity Portion of Plant In Service Rate Base: \$ -	Line 33 * Line 34

d) Total ROE for Plant In Service in the True Up TRR

<u>Line</u>			
36	Plant In Service ROE Adder Percentage:	- %	Line 30 / Line 35
37	Base ROE (Including 50 basis point		
38	CAISO Participation Adder):	- %	1-BaseTRR, Line 50
39	Total ROE for Plant In Service in True Up TRR:	- %	Line 36 + Line 38

Instructions:

1) If additional projects receive ROE adders, add to end of lists, and include in calculation of each Incentive Adder.

Notes:

1) Column 1: The True Up Incentive Adder for each Incentive Project equals the IREF on Line 3, times the applicable Multiplicative Factor on Lines 15 to 18, times the million \$ of TIP Net Plant In Service on Lines 21 to 24.

Column 2: The After Tax True Up Incentive Adder is derived by multiplying the amounts in Column 1 by (1 - CTR) (Where the CTR is on Line 2).

**Schedule 16
Plant Additions**

Forecast Plant Additions for In-Service ISO Transmission Plant

Yellow shaded cells are Input Data

Forecast Plant Additions represents the total increase in ISO Transmission Net Plant, not including CWIP, during the Rate Year, incremental to the year-end Prior Year amount.
It is calculated on a 13-Month Average Basis during the Rate Year.

1) Total Plant Additions Forecast (See Note 1)

Line	Forecast Period Month	Year	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
			See Note 2 Unloaded Total Plant Adds	See Note 2 Prior Period CWIP Closed	See Note 2 Over Heads Closed to PIS	See Note 2 Cost of Removal	See Note 2 AFUDC Eligible Plant Additions	See Note 2 AFUDC	See Note 2 Incremental Gross Plant	See Note 2 Depreciation Accrual	See Note 2 Incremental Reserve	See Note 2 Net Plant	See Note 2 Unloaded Low Voltage Additions	See Note 2 Loaded Low Voltage Additions
1	January	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2	February	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3	March	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
4	April	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
5	May	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6	June	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
7	July	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	August	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9	September	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	October	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11	November	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12	December	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13	January	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
14	February	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
15	March	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
16	April	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
17	May	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
18	June	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
19	July	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
20	August	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
21	September	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
22	October	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
23	November	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
24	December	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
25	13-Month Averages:								\$	-	\$	-	\$	-

2) Incentive Plant Forecast (See Note 1)

Line	Forecast Period Month	Year	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
			C4 10-CWIP L30-53 Unloaded Total Plant Adds	C5 10-CWIP L30-53 Prior Period CWIP Closed	C6 10-CWIP L30-53 Over Heads Closed to PIS	N/A Cost of Removal	N/A AFUDC Eligible Plant Additions	N/A AFUDC	= Prior Month C7 + C1 + C3 Incremental Gross Plant	= Prior Month C7 * L91/12 Depreciation Accrual	= Prior Month C9 + C4 + C8 Reserve	= C7 - C9 Net Plant	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
26	January	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
27	February	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
28	March	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
29	April	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
30	May	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
31	June	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
32	July	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
33	August	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
34	September	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
35	October	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
36	November	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
37	December	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
38	January	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
39	February	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
40	March	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
41	April	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
42	May	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
43	June	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
44	July	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
45	August	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
46	September	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
47	October	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
48	November	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-
49	December	-	\$	-	\$	-	\$0	\$0	\$0 \$	-	\$	-	\$	-

Schedule 16

Workpaper:

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
				=(C1-C2)*L74	=(C1-C2+C3)*L75	=C1-C2+C3-C4	=C5*L76	= Prior Month C2 +C2+C5+C6	= Prior Month C7 * L91/12	= Prior Month C9 + C4 + C8	=C7-C9		=C11* (1-L75) * (1+L74+L76)
	Forecast Period	Unloaded Total	Prior Period	Over Heads	Cost of	AFUDC		Incremental	Depreciation	Incremental		Unloaded	Loaded
Line	Month	Year	Plant Adds	CIWP Closed	Closed to PIS	Removal	Additions	Gross Plant	Accrual	Reserve	Net Plant	Low Voltage Additions	Low Voltage Additions
50	January	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
51	February	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
52	March	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
53	April	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
54	May	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
55	June	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
56	July	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
57	August	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
58	September	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
59	October	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
60	November	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
61	December	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
62	January	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
63	February	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
64	March	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
65	April	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
66	May	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
67	June	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
68	July	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
69	August	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
70	September	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
71	October	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
72	November	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
73	December	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$

4) ISO Corporate Overhead Loader

<u>Line</u>		
74	ISO Corp OH Rate	7.50%

5) ISO Cost of Removal Percent

<u>Line</u>		
75	Cost of Removal Rate	8.00%

6) AFUDC Loader Rate

Line		
76	ISO AFUDC Rate	3.00%

7) Calculation of ISO Depreciation Rate

December Prior Year plant balances and accrual rates are as shown on Schedule 17 Depreciation

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
		December		C2*C3
		Prior Year	Accrual	Accrual Rate
<u>Line</u>	<u>Acct</u>	<u>Plant Balance</u>	<u>Rate</u>	<u>Annual</u> <u>Accrual</u>
				<u>Reference</u>
77	350.1	\$ -	- % \$	- 18 Dep Rates L1
78	350.2	\$ -	- % \$	- 18 Dep Rates L2
79	352	\$ -	- % \$	- 18 Dep Rates L3
80	353	\$ -	- % \$	- 18 Dep Rates L4
81	354	\$ -	- % \$	- 18 Dep Rates L5
82	355	\$ -	- % \$	- 18 Dep Rates L6
83	356	\$ -	- % \$	- 18 Dep Rates L7
84	357	\$ -	- % \$	- 18 Dep Rates L8
85	358	\$ -	- % \$	- 18 Dep Rates L9
86	359	\$ -	- % \$	- 18 Dep Rates L10
87				
88		Sum of Depreciation Expense	\$ -	- Sum of C4 Lines 77 to 86
89		Sum of Dec Prior Year Plant	\$ -	- Sum of C2 Lines 77 to 86
90				
91		Composite Depreciation Rate		- % Line 88 / Line 89

Notes:

- 1) Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- 2) Sum of Incentive Plant Calculations and Non-Incentive Calculations, lines 26-49 and lines 50-73

Schedule 17
Depreciation Expense

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year:

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year:

Source: 6-PlantInService, Lines 1-13.

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
2	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
3	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
4	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
5	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
6	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
7	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
8	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
9	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
10	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
11	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
12	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
13	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
14												
15	Depreciation Rates (Percent per year) See Instruction 1.											

16	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
17a	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17b	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17c	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17d	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17e	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17f	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17g	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17h	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17i	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17j	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17k	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17l	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17m	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %

19 Monthly Depreciation Expense for Transmission Plant - ISO by FERC Account:

See Note 1 and Instruction 1

20												
21												
22												
23	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Month Total
24	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
25	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
26	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
27	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
28	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
29	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
30	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
31	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
32	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
33	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
34	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
35	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
36	Totals:	\$	-	\$	-	\$	-	\$	-	\$	-	\$
37	Total Annual Depreciation Expense for Transmission Plant - ISO: \$											
38	(equals sum of monthly amounts)											

Schedule 17
Depreciation Expense

39 2) Calculation of Depreciation Expense for Distribution Plant - ISO

40

41

	<u>360</u>		<u>361</u>		<u>362</u>	
42 Distribution Plant - ISO BOY	\$	-	\$	-	\$	-
43 Distribution Plant - ISO EOY	\$	-	\$	-	\$	-
44 Average BOY/EOY :	\$	-	\$	-	\$	-

45

46 Depreciation Rates (Percent per year) See "18-DepRates".

	<u>360</u>		<u>361</u>		<u>362</u>	
48		- %		- %		- %

49

50 Depreciation Expense for Distribution Plant - ISO See Note 2 and Instruction 2

51

	<u>360</u>		<u>361</u>		<u>362</u>		<u>Total</u>	
53	\$	-	\$	-	\$	-	\$	-
54	Total is sum of Depreciation Expense for accounts 360, 361, and 362							

55

56 3) Calculation of Depreciation Expense for General Plant and Intangible Plant

57

58 Total General Plant Depreciation Expense	\$	-	FF1 336.10f
59 Total Intangible Plant Depreciation Expense	\$	-	FF1 336.1f
60 Sum of Total General and Total Intangible Depreciation Expense	\$	-	Line 58 + Line 59
61 Transmission Wages and Salaries Allocation Factor		- %	27-Allocators, Line 9
62 General and Intangible Depreciation Expense	\$	-	Line 60 * Line 61

63

64 4) Depreciation Expense

65

66 Depreciation Expense is the sum of:		<u>Amount</u>	<u>Source</u>
67 1) Depreciation Expense for Transmission Plant - ISO	\$	-	Line 37, Col 12
68 2) Depreciation Expense for Distribution Plant - ISO	\$	-	Line 53
69 3) General and Intangible Depreciation Expense	\$	-	Line 62
70 Depreciation Expense:	\$	-	Line 67 + Line 68 + Line 69

Notes:

- 1) Depreciation Expense for each account for each month is equal to the previous month balance of Transmission Plant - ISO for that same account, times the Monthly Depreciation Rate for that account. Monthly rate = annual rates on Line 17a etc. divided by 12.
- 2) Depreciation Expense for each account is equal to the Average BOY/EOY value on Line 44 times the Depreciation Rate on Line 48.

Instructions:

- 1) Depreciation rates on lines 17a-17m are input based on the stated values of ISO Transmission Plant depreciation rates from Schedule 18 of the Formula Rate Spreadsheet in effect during the Prior Year.
- 2) In the event that depreciation rates stated on Schedule 18 to be applied to Distribution Plant - ISO are revised mid-year, calculate Depreciation Expense for for Distribution Plant - ISO on Line 53 utilizing the weighted-average (by time) of the annual depreciation rates in effect in the Prior Year.

**Schedule 18
Depreciation Rates**

Depreciation Rates

1) Transmission Plant - ISO			Plant	Removal	
	FERC		Less	Cost	Total
Line	Account	Description	Salvage		
1	350.1	Fee Land	0.00%	0.00%	0.00%
2	350.2	Easements	1.66%	0.00%	1.66%
2a	351.1	Computer Hardware	20.41%	0.00%	20.41%
2b	351.2	Computer Software 5yr	19.74%	0.00%	19.74%
2c	351.2	Computer Software 7yr	14.44%	0.00%	14.44%
2d	351.2	Computer Software 10yr	13.27%	0.00%	13.27%
2e	351.2	Computer Software 15yr	6.66%	0.00%	6.66%
2f	351.3	Communication Equipment	8.93%	0.00%	8.93%
3	352	Structures and Improvements	1.80%	0.77%	2.57%
4	353	Station Equipment	2.20%	0.27%	2.47%
5	354	Towers and Fixtures	1.35%	1.09%	2.44%
6	355	Poles and Fixtures	2.00%	1.67%	3.67%
7	356	Overhead Conductors and Devices	2.00%	1.05%	3.05%
8	357	Underground Conduit	1.65%	0.00%	1.65%
9	358	Underground Conductors and Devices	3.26%	0.61%	3.87%
10	359	Roads and Trails	1.56%	0.00%	1.56%
11					
2) Distribution Plant - ISO			Plant	Removal	
	FERC		Less	Cost	Total
	Account	Description	Salvage		
12	360	Land and Land Rights	1.67%	0.00%	1.67%
13	361	Structures and Improvements	1.8142%	0.8163%	2.6295%
14	362	Station Equipment	1.5633%	0.6753%	2.23486%
3) General Plant			Plant	Removal	
	FERC		Less	Cost	Total
	Account	Description	Salvage		
15	389	Land and Land Rights	1.67%	0.00%	1.67%
16	390	Structures and Improvements	2.00469%	0.27923%	2.27482%
17	391.1	Office Furniture	5.00%	0.00%	5.00%
18	391.5	Office Equipment	20.00%	0.00%	20.00%
19	391.6	Duplicating Equipment	20.00%	0.00%	20.00%
20	391.2	Personal Computers	20.4149.07%	0.00%	20.4149.07%
21	391.3	Mainframe Computers	20.4149.07%	0.00%	20.4149.07%
22	391.7	PC Software	20.4149.07%	0.00%	20.4149.07%
23	391.4	DDSMS - CPU & Processing	15.0544.36%	0.00%	15.0544.36%
24	391.4	DDSMS - Controllers, Receivers, Comm.	15.0544.36%	0.00%	15.0544.36%
25	391.4	DDSMS - Telemetry & System	15.0544.36%	0.00%	15.0544.36%
26	391.4	DDSMS - Miscellaneous	15.0544.36%	0.00%	15.0544.36%
27	391.4	DDSMS - Five Year	15.0544.36%	0.00%	15.0544.36%
28	393	Stores Equipment	5.00%	0.00%	5.00%
29	395	Laboratory Equipment	6.67%	0.00%	6.67%
30	398	Misc Power Plant Equipment	5.00%	0.00%	5.00%
31	397	Data Network Systems	20.00%	0.00%	20.00%
32	397	Telecom System Equipment	14.29%	0.00%	14.29%
33	397	Netcomm Radio Assembly	10.00%	0.00%	10.00%
34	397	Microwave Equip. & Antenna Assembly	6.67%	0.00%	6.67%
35	397	Telecom Power Systems	5.00%	0.00%	5.00%
36	397	Fiber Optic Communication Cables	4.00%	0.00%	4.00%
37	397	Telecom Infrastructure	2.50%	0.00%	2.50%
37a	397.1	Computer Hardware	20.41%	0.00%	20.41%
37b	397.2	Computer Software 5yr	19.74%	0.00%	19.74%
37c	397.2	Computer Software 7yr	14.44%	0.00%	14.44%
37d	397.2	Computer Software 10yr	13.27%	0.00%	13.27%
37e	397.2	Computer Software 15yr	6.66%	0.00%	6.66%
37f	397.3	Communication Equipment	8.93%	0.00%	8.93%
38	392	Transportation Equip.	14.29%	0.00%	14.29%
39	394.4	Garage & Shop -- Equip.	10.00%	0.00%	10.00%
40	394.5	Tools & Work Equip. -- Shop	10.00%	0.00%	10.00%
41	396	Power Oper Equip	6.67%	0.00%	6.67%
4) Intangible Plant			Plant	Removal	
	FERC		Less	Cost	Total
	Account	Description	Salvage		
42	302	Hydro Relicensing	1.772.06%	0.00%	1.772.06%
43	303	Radio Frequency	2.50%	0.00%	2.50%
44	301	Other Intangibles	5.00%	0.00%	5.00%
45	303	Cap Soft 5yr	19.7421.48%	0.00%	19.7421.48%
46	303	Cap Soft 7yr	14.4429%	0.00%	14.4429%
47	303	Cap Soft 10yr	13.2740.00%	0.00%	13.2740.00%
48	303	Cap Soft 15yr	6.667%	0.00%	6.667%

Notes: 1) Depreciation rates may only be revised as approved by the Commission pursuant to a Section 205 or 206 filing.

Schedule 19
Operations and Maintenance

Operations and Maintenance Expenses

Worksheet:

Cells shaded yellow are input cells

1) Determination of Adjusted Operations and Maintenance Expenses for each account (Note 1)

Line	Account/Work Activity Rev	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 8a	Col 9	Col 10	Col 11
			= C3 + C4			Note 2	= C7 + C8			Schedule 35, Rows 5-36	= C10 + C11	= C3 + C7	= C4 + C8 + C8a
		Total Recorded O&M Expenses				Adjustments			Adjusted Recorded O&M Expenses				
		Total	Labor	Non-Labor	Reason	Total	Labor	Non-Labor	O&M Services (See Note 8)	Total	Labor	Non-Labor	
1	560 - Operations Supervision and Engineering - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2	560 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3	561 Load Dispatch - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
4	561.400 Scheduling, System Control and Dispatch Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
5	561.500 Reliability Planning and Standards Development	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6	562 - Station Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
7	562 - MOGS Station Expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	562 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9	563 - Overhead Line Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	564 - Underground Line Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11	565 - Transmission of Electricity by Others	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12	565 - Wheeling Costs	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13	565 - WAPA Transmission for Remote Service	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
14	566 - Miscellaneous Transmission Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
15	566 - ISO/RSPA/TSP Balancing Accounts	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
16	566 - Sylmar/Palo Verde/Other General Functions	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
17	567 - Line Rents - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
18	567 - Eldorado	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
19	567 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
20	568 - Maintenance Supervision and Engineering - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
21	568 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
22	569 - Maintenance of Structures - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
23	569 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
24	570 - Maintenance of Station Equipment - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
25	570 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
26	571 - Maintenance of Overhead Lines - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
27	571 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
28	572 - Maintenance of Underground Lines - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
29	572 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
30	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
31	...	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
32	Transmission NOIC (Note 3)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
33	Total Transmission O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Line	Account/Work Activity Rev	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
			= C3 + C4			Note 2	= C7 + C8			= C10 + C11	= C3 + C7	= C4 + C8
		Total Recorded O&M Expenses				Adjustments			Adjusted Recorded O&M Expenses			
		Total	Labor	Non-Labor	Reason	Total	Labor	Non-Labor	Total	Labor	Non-Labor	
35	Distribution Accounts											
36	582 - Station Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$
37	590 - Maintenance Supervision and Engineering	\$	-	\$	-	\$	-	\$	-	\$	-	\$
38	591 - Maintenance of Structures	\$	-	\$	-	\$	-	\$	-	\$	-	\$
39	592 - Maintenance of Station Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$
40	Accounts with no ISO Distribution Costs	\$	-	\$	-	\$	-	\$	-	\$	-	\$
41	Distribution NOIC (Note 3)	\$	-	\$	-	\$	-	\$	-	\$	-	\$
42	Total Distribution O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$
43	Total Transmission and Distribution O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$
44												
45	Total Transmission O&M Expenses in FERC Form 1:	\$	-	FF1 321.112b	Must equal Line 33, Column 2.							
46	Total Distribution O&M Expenses in FERC Form 1:	\$	-	FF1 322.156b	Must equal Line 41, Column 2.							
47	Total TDBU NOIC	\$	-	20-AndG, Note 2, f								

Schedule 19
Operations and Maintenance

2) Determination of ISO Operations and Maintenance Expenses for each account (Note 5).

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
		From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
	Account/Work Activity Rev	Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO
		Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference
Line	Transmission Accounts								
48	560 - Operations Supervision and Engineering - Allocated	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
49	560 - Sylmar/Palo Verde	\$	- \$	- \$	-	100% \$	- \$	- \$	- 100%
50	561 Load Dispatch - Allocated	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
51	561.400 Scheduling, System Control and Dispatch Services	\$	- \$	- \$	-	0% \$	- \$	- \$	- 0%
52	561.500 Reliability Planning and Standards Development	\$	- \$	- \$	-	100% \$	- \$	- \$	- 100%
53	562 - Station Expenses - Allocated	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
54	562 - MOGS Station Expense	\$	- \$	- \$	-	0% \$	- \$	- \$	- 0%
55	562 - Sylmar/Palo Verde	\$	- \$	- \$	-	100% \$	- \$	- \$	- 100%
56	563 - Overhead Line Expenses - Allocated	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 30
57	564 - Underground Line Expenses - Allocated	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 36
58	565 - Transmission of Electricity by Others	\$	- \$	- \$	-	100% \$	- \$	- \$	- 100%
59	565 - Wheeling Costs	\$	- \$	- \$	-	0% \$	- \$	- \$	- 0%
60	565 - WAPA Transmission for Remote Service	\$	- \$	- \$	-	0% \$	- \$	- \$	- 0%
61	566 - Miscellaneous Transmission Expenses - Allocated	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
62	566 - ISO/RSBA/TSP Balancing Accounts	\$	- \$	- \$	-	0% \$	- \$	- \$	- 0%
63	566 - Sylmar/Palo Verde/Other General Functions	\$	- \$	- \$	-	100% \$	- \$	- \$	- 100%
64	567 - Line Rents - Allocated	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 30
65	567 - Eldorado	\$	- \$	- \$	-	100% \$	- \$	- \$	- 100%
66	567 - Sylmar/Palo Verde	\$	- \$	- \$	-	100% \$	- \$	- \$	- 100%
67	568 - Maintenance Supervision and Engineering - Allocated	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
68	568 - Sylmar/Palo Verde	\$	- \$	- \$	-	100% \$	- \$	- \$	- 100%
69	569 - Maintenance of Structures - Allocated	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
70	569 - Sylmar/Palo Verde	\$	- \$	- \$	-	100% \$	- \$	- \$	- 100%
71	570 - Maintenance of Station Equipment - Allocated	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
72	570 - Sylmar/Palo Verde	\$	- \$	- \$	-	100% \$	- \$	- \$	- 100%
73	571 - Maintenance of Overhead Lines - Allocated	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 30
74	571 - Sylmar/Palo Verde	\$	- \$	- \$	-	100% \$	- \$	- \$	- 100%
75	572 - Maintenance of Underground Lines - Allocated	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 36
76	572 - Sylmar/Palo Verde	\$	- \$	- \$	-	100% \$	- \$	- \$	- 100%
77	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
78	*****								
79	Transmission NOIC (Note 4)		-	-	-	\$	-	\$	-
80	Total Transmission - ISO O&M	\$	- \$	- \$	-	\$	- \$	- \$	-
81									

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>
		From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
		Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO
		Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference
	Account/Work Activity Rev								
	<u>Distribution Accounts</u>								
82	582 - Station Expenses	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 48
83	590 - Maintenance Supervision and Engineering	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 48
84	591 - Maintenance of Structures	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 48
85	592 - Maintenance of Station Equipment	\$	- \$	- \$	-	- % \$	- \$	- \$	- 27-Allocators Line 48
86	Accounts with no ISO Distribution Costs	\$	- \$	- \$	-	0% \$	- \$	- \$	0%
87	Distribution NOIC (Note 4)	\$	- \$	- \$	-	0% \$	- \$	- \$	0%
88	Total Distribution - ISO O&M	\$	- \$	- \$	-	\$	- \$	- \$	-
89									
90									
91	Total ISO O&M Expenses (in Column 6)	\$	- \$	- \$	-	\$	- \$	- \$	-
92	Line 80 + Line 88								

Notes:

1) "Adjusted Operations and Maintenance Expenses for each account" are the total amounts of O&M costs booked to each Transmission or Distribution account, less adjustments as noted.

2) Reasons for excluded amounts:

- A: Exclude entire amount, all attributable to CAISO costs recovered in Energy Resource Recovery Account.
- B: Exclude amount related to MOGS Station Expense.
- C: Exclude amount attributable to CAISO costs recovered in Energy Resource Recovery Account.
- D: Exclude amount recovered through to Reliability Services Balancing Account, the Transmission Access Charge Balancing Account Adjustment, and the American Reinvestment Recovery Act for the Tehachapi Wind Energy Storage Project.
- E: Exclude amount of costs transferred to account from A&G Account 920 pursuant to Order 668
- F: Excludes shareholder funded costs

3) Total TDBU NOIC is allocated to Transmission and Distribution in proportion to labor in the respective functions. Transmission NOIC ("Non-Officer Incentive Compensation") equals Total TDBU NOIC times the Transmission NOIC Percentage calculated below. Distribution NOIC equals Total TDBU NOIC times the Distribution NOIC Percentage below.

Total TDBU NOIC is on Line: **---**

	<u>Percentage</u>	<u>Calculation</u>
Transmission NOIC Percentage:	- %	Line 33, Col 3 / Line 43, Col 3
Distribution NOIC Percentage:	- %	Line 41, Col 3 / Line 43, Col 3

4) NOIC attributable to ISO Transmission (Column 7) is calculated utilizing a percentage equal to the ratio of total ISO O&M Labor Expenses in column 7 (exclusive of NOIC) to the total labor expenses in column 3 (exclusive of NOIC). That allocator, which is identified below, is then applied to the value in Column 3 to arrive at the NOIC attributable to ISO Transmission in Column 7.

Resulting Percentage is:

5) "ISO Operations and Maintenance Expenses" is the amount of costs in each Transmission or Distribution account related to ISO Transmission Facilities.

6) See Column 9 for references to source of each Percent ISO.

7) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 19.

8) Each O&M Account contributing to the calculation of "Total ISO O&M Expense" (Line 91, Column 6) may include revenue associated with a Commission-approved O&M Services Formula assessing other entities for O&M Services provided by SCE. See Schedule 35, Notes 1-3.

All O&M Services Formula Revenue is "non-labor", and entered in Column 8a, Lines 1-32.

Schedule 20
Administrative and General Expenses

Calculation of Administrative and General Expense

Inputs are shaded yellow

Worksheet:										
Col 1			Col 2		Col 3		Col 3a		Col 4	
			FERC Form 1		Data		See Note 1		See Note 5	
							= (C1 - C3) + C3a			
					Total Amount		Other Formula			
Line	Acct.	Description	Amount	Source	Excluded	Revenue	A&G Expense	Notes		
1	920	A&G Salaries	\$ -	FF1 323.181b	\$ -	\$ -	\$ -			
2	921	Office Supplies and Expenses	\$ -	FF1 323.182b	\$ -	\$ -	\$ -			
3	922	A&G Expenses Transferred	\$ -	FF1 323.183b	\$ -	\$ -	\$ -	Credit		
4	923	Outside Services Employed	\$ -	FF1 323.184b	\$ -	\$ -	\$ -			
5	924	Property Insurance	\$ -	FF1 323.185b	\$ -	\$ -	\$ -			
6	925	Injuries and Damages	\$ -	FF1 323.186b	\$ -	\$ -	\$ -			
7	926	Employee Pensions and Benefits	\$ -	FF1 323.187b	\$ -	\$ -	\$ -			
8	927	Franchise Requirements	\$ -	FF1 323.188b	\$ -	\$ -	\$ -			
9	928	Regulatory Commission Expenses	\$ -	FF1 323.189b	\$ -	\$ -	\$ -		= (C1 - C3), See also Note 5	
10	929	Duplicate Charges	\$ -	FF1 323.190b	\$ -	\$ -	\$ -			
11	930.1	General Advertising Expense	\$ -	FF1 323.191b	\$ -	\$ -	\$ -			
12	930.2	Miscellaneous General Expense	\$ -	FF1 323.192b	\$ -	\$ -	\$ -			
13	931	Rents	\$ -	FF1 323.193b	\$ -	\$ -	\$ -			
14	935	Maintenance of General Plant	\$ -	FF1 323.196b	\$ -	\$ -	\$ -			
15			\$ -							
					Total A&G Expenses:					

Note 1: Itemization of exclusions

		Col 1	Col 2	Col 3	Col 4		
		Shareholder Exclusions or Other Adjustments	Franchise Requirements	NOIC	PBOPs		
Line	Acct.	Total Amount Excluded (Sum of Col 1 to Col 4)				Notes	
24	920	\$ -	\$ -	\$ -	\$ -	See Instructions 2b, 3, and Note 2	
25	921	\$ -	\$ -	\$ -	\$ -		
26	922	\$ -	\$ -	\$ -	\$ -		
27	923	\$ -	\$ -	\$ -	\$ -		
28	924	\$ -	\$ -	\$ -	\$ -		
29	925	\$ -	\$ -	\$ -	\$ -	See Instruction 6	
30	926	\$ -	\$ -	\$ -	\$ -	See Note 3	
31	927	\$ -	\$ -	\$ -	\$ -	See Note 4	
32	928	\$ -	\$ -	\$ -	\$ -		
33	929	\$ -	\$ -	\$ -	\$ -		
34	930.1	\$ -	\$ -	\$ -	\$ -		
35	930.2	\$ -	\$ -	\$ -	\$ -		
36	931	\$ -	\$ -	\$ -	\$ -		
37	935	\$ -	\$ -	\$ -	\$ -		

Note 2: Non-Officer Incentive Compensation ("NOIC") Adjustment

Adjust NOIC by excluding accrued NOIC Amount and replacing with the actual non-capitalized A&G NOIC payout.

		Amount	Source
a	Accrued NOIC Amount:	\$ -	SCE Records
b	Actual A&G NOIC payout:	\$ -	Note 2, d
c	Adjustment:	\$ -	
Actual non-capitalized NOIC Payouts:			
	<u>Department</u>	<u>Amount</u>	<u>Source</u>
d	A&G	\$ -	SCE Records and Workpapers
e	Other	\$ -	SCE Records and Workpapers
f	Trans. And Dist. Business Unit	\$ -	SCE Records and Workpapers
g	Total:	\$ -	Sum of d to f

Schedule 20
Administrative and General Expenses

Note 3: PBOPs Exclusion Calculation

	<u>Amount</u>	<u>Note:</u>
a	Current Authorized PBOPs Expense Amount: \$0	See instruction #4
b	Prior Year Authorized PBOPs Expense Amount: \$ -	Authorized PBOPs Expense Amount during Prior Year
c	Prior Year FF1 PBOPs expense: \$ -	SCE Records
d	PBOPs Expense Exclusion: \$ -	c - b

Note 4:

Amount in Line 31, column 2 equals amount in Line 8, column 1 because all Franchise Requirements Expenses are excluded. Franchise Fees Expenses component of the Prior Year TRR are based on Franchise Fee Factors.

Note 5:

O&M Services Formula Revenue is added in Column 3a pursuant to Schedule 35, Note 2. Column 3 amounts are from Schedule 35, Lines 38-52, Column 4. Franchise Fees are separately recovered through Line 43 of Schedule 4, and therefore the amount of O&M Services Formula revenue associated with Franchise Fees (Line 8, Col. 3a) is not included in Column 4.

Instructions:

- 1) Enter amounts of A&G expenses from FERC Form 1 in Lines 1 to 14.
- 2) Fill out "Itemization of Exclusions" table for all input cells. NOIC amount in Column 3, Line 24 is calculated in Note 2. The PBOPs exclusion in Column 4, Line 30 is calculated in Note 3.
 - a) Exclude amount of any Shareholder Adjustments, costs incurred on behalf of SCE shareholders, from relevant account in Column 1.
 - b) Include as an adjustment in Column 1 for Account 920 any amount excluded from Accounts 569.100, 569.200, and 569.300 in Schedule 19 (OandM) related to Order 668 costs transferred.
 - c) Exclude entire amount of account 927 "Franchise Requirements" in Column 2, as those costs are recovered through the Franchise Fees Expense item.
 - d) Exclude any amount of Account 930.1 "General Advertising Expense" not related to advertising for safety, siting, or informational purposes in column 1.
 - e) Exclude any amount of expense relating to secondary land use and audit expenses not directly benefitting utility customers.
 - f) Exclude from account 930.2:
 - 1) Nuclear Power Research Expenses.
 - 2) Write Off of Abandoned Project Expenses.
 - 3) Any advertising expenses within the Consultants/Professional Services category.
 - g) Exclude the following costs included in any account 920-935:
 - 1) Any amount of "Provision for Doubtful Accounts" costs.
 - 2) Any amount of "Accounting Suspense" costs.
 - 3) Any penalties or fines.
 - 4) Any amount of costs recovered 100% through California Public Utilities Commission ("CPUC") rates.
- 3) NOIC adjustment in Column 3, Line 24 is made by determining the difference between the total accrued NOIC amount included in the FERC Form 1 recorded cost amounts and the actual A&G NOIC payout (see note 2). NOIC adjustment in column 3, Line 26 is made by entering the amount of accrued NOIC that is capitalized.
- 4) Determine the PBOPs exclusion. The authorized amount of PBOPs expense (line a) may only be revised pursuant to Commission acceptance of an SCE FPA Section 205 filing to revise the authorized PBOPs expense, in accordance with the tariff protocols. Accordingly, any amount different than the authorized PBOPs expense during the Prior Year is excluded from account 926 (see note 3). Docket or Decision approving authorized PBOPs amount: ----
- 5) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 20.
- 6) Any A&G costs associated with wildfires other than the 2017/18 Wildfire/Mudslide Events shall be reflected in A&G accounts on a cash basis during the year in which associated cash payments are made. In the event an initial cost accrual is made in a year to one or more A&G accounts 920-935, SCE shall exclude from A&G cost recovery any amount not paid in cash during that year through an entry to Column 1, Lines 24-37 of the "Itemization of Exclusions" matrix to the account in which the initial expense accrual was made. As cash payments related to the initial expense accrual are made in future years, SCE shall also include those expenses in A&G cost recovery on a cash basis through an entry to the Itemization of Exclusions matrix.

**Schedule 21
Revenue Credits**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC					Traditional OOR			GRSM			Other Ratemaking		
Line	ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
1a	450	4191110	Late Payment Charge- Comm. & Ind.	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
1b	450	4191115	Residential Late Payment	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
2	450 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3	FF-1 Total for Acct 450 - Forfeited Discounts, p300.16b (Must Equal Line 2)			\$ -										
4a	451	4182110	Recover Unauthorized Use/Non-Energy	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4b	451	4182115	Miscellaneous Service Revenue - Ownership Cost	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4c	451	4192110	Miscellaneous Service Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4d	451	4192115	Returned Check Charges	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4e	451	4192125	Service Reconnection Charges	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4f	451	4192130	Service Establishment Charge	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4g	451	4192140	Field Collection Charges	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4h	451	4192510	Quickcheck Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
4i	451	4192910	PUC Reimbursement Fee-Elect	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
4j	451	4182120	Uneconomic Line Extension	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4k	451	4192152	Opt Out CARE-Res-Ini	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4l	451	4192155	Opt Out CARE-Res-Mo	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4m	451	4192158	Opt Out NonCARE-Res-Ini	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4n	451	4192160	Opt Out NonCARE-Res-Mo	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4o	451	4192135	Conn-Charge - Residential	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4p	451	4192145	Conn-Charge - Non-Residential	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4q	451	4192150	Conn-Charge - At Pole	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
5	451 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
6	FF-1 Total for Acct 451 - Misc. Service Revenues, p300.17b (Must Equal Line 5)			\$ -										
8	453 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
9	FF-1 Total for Acct 453 - Sales of Water and Power, p300.18b (Must Equal Line 8)			\$ -										
10a	454	4184110	Joint Pole - Tariffed Conduit Rental	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10b	454	4184112	Joint Pole - Tariffed Pole Rental - Cable Cos.	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10c	454	4184114	Joint Pole - Tariffed Process & Eng Fees - Cable	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10d	454	4184120	Joint Pole - Aud - Unauth Penalty	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10e	454	4184510	Joint Pole - Non-Tariffed Pole Rental	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10f	454	4184512	Joint Pole - Non-Tariff Process & Engineering Fees	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10g	454	4184514	Joint Pole - Non-Tariff Requests for Information	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10h	454	4184516	Oil And Gas Royalties	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10i	454	4184518	Def Operating Land & Facilities Rent Rev	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10j	454	4184810	Facility Cost -EIX/Nonutility	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10k	454	4184815	Facility Cost- Utility	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	7
10l	454	4184820	Rent Billed to Non-Utility Affiliates	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10m	454	4184825	Rent Billed to Utility Affiliates	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	7
10n	454	4194110	Meter Leasing Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
10o	454	4194115	Company Financed Added Facilities	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10p	454	4194120	Company Financed Interconnect Facilities	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10q	454	4194130	SCE Financed Added Facility	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10r	454	4194135	Interconnect Facility Finance Charge	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	8
10s	454	4204515	Operating Land & Facilities Rent Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10t	454	4867020	Nonoperating Misc Land & Facilities Rent	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10u	454	-	Miscellaneous Adjustments	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
10v	454	4206515	Op Misc Land/Fac Rev	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10w	454	4184122	T-Unauth Pole Rent	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10x	454	4184124	T-P&E Fees	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10y	454	4184821	Rent Rev NU-Non BRRBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10z	454	4184811	Fac Cost NU-BRRBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10aa	454	4184515	NEM 2.0	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
10bb	454	4184126	Joint Pole - Tariffed - PA Inspect	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10cc	454	4184526	Joint Pole - Non-Tariff PA Inspect	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
11	454 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
12	FF-1 Total for Acct 454 - Rent from Elec. Property, p300.19b (Must Equal Line 11)			\$ -										

**Schedule 21
Revenue Credits**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC					Traditional OOR				GRSM			Other Ratemaking	
Line	ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
12a	456	4186114	Energy Related Services	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	1
12b	456	4186118	Distribution Miscellaneous Electric Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
12c	456	4186120	Added Facilities - One Time Charge	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
12d	456	4186122	Building Rental - Nev Power/Mohave Cr	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	3
12e	456	4186126	Service Fee - Optimal Bill Prd	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	1
12f	456	4186128	Miscellaneous Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	1
12g	456	4186130	Tule Power Plant - Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	3
12h	456	4186142	Microwave Agreement	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
12i	456	4186150	Utility Subs Labor Markup	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
12j	456	4186155	Non Utility Subs Labor Markup	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6, 12
12k	456	4186162	Reliant Eng FSA Ann Pymnt-Mandalay	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
12l	456	4186164	Reliant Eng FSA Ann Pymnt-Ormond Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
12m	456	4186166	Reliant Eng FSA Ann Pymnt-Etiwanda	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
12n	456	4186168	Reliant Eng FSA Ann Pymnt-Ellwood	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
12o	456	4186170	Reliant Eng FSA Ann Pymnt-Coolwater	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
12p	456	4186194	Property License Fee revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
12q	456	4186512	Revenue From Recreation, Fish & Wildlife	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
12r	456	4186514	Mapping Services	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
12s	456	4186518	Enhanced Pump Test Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
12t	456	4186524	Revenue From Scrap Paper - General Office	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
12u	456	4186528	CTAC Revenues	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
12v	456	4186530	AGTAC Revenues	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
12w	456	4186716	ADT Vendor Service Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	A	\$ -	\$ -	\$ -	2
12x	456	4186718	Read Water Meters - Irvine Ranch	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	A	\$ -	\$ -	\$ -	2
12y	456	4186720	Read Water Meters - Rancho California	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	A	\$ -	\$ -	\$ -	2
12z	456	4186722	Read Water Meters - Long Beach	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	A	\$ -	\$ -	\$ -	2
12aa	456	4186730	SSID Transformer Repair Services Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	A	\$ -	\$ -	\$ -	2
12bb	456	4186815	Employee Transfer/Affiliate Fee	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
12cc	456	4186910	ITCC/CIAC Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
12dd	456	4186912	Revenue From Decommission Trust Fund	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
12ee	456	4186914	Revenue From Decommissioning Trust FAS115	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
12ff	456	4186916	Offset to Revenue from NDT Earnings/Realized	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
12gg	456	4186918	Offset to Revenue from FAS 115 FMV	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
12hh	456	4186920	Revenue From Decommissioning Trust FAS115-1	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
12ii	456	4186922	Offset to Revenue from FAS 115-1 Gains & Loss	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
12jj	456	4188712	Power Supply Installations - IMS	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	A	\$ -	\$ -	\$ -	2
12kk	456	4188714	Consulting Fees - IMS	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	A	\$ -	\$ -	\$ -	2
12ll	456	4196105	DA Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
12mm	456	4196158	EDBL Customer Finance Added Facilities	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
12nn	456	4196162	SCE Energy Manager Fee Based Services	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
12oo	456	4196166	SCE Energy Manager Fee Based Services Adj	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
12pp	456	4196172	Off Grid Photo Voltaic Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
12qq	456	4196174	Scheduling/Dispatch Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
12rr	456	4196176	Interconnect Facilities Charges-Customer Financed	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	8
12ss	456	4196178	Interconnect Facilities Charges - SCE Financed	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
12tt	456	4196184	DMS Service Fees	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
12uu	456	4196188	CCA - Information Fees	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
12vv	456		Miscellaneous Adjustments	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
12ww	456	4186911	Grant Amortization	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
12xx	456	4186925	GHG Allowance Revenue	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
12yy	456	4186132	Intercon One Time	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
12zz	456	4186116	EV Charging Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
12aaa	456	4186115	Energy Reldt Srv-TSP	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
12bbb	456	4186156	N/U Labor Mrkp-BRRBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
12ccc	456	4188720	LCFS CR 411.8	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
12ddd	456	4186128	Miscellaneous Revenues - ISO	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	5
12eee	456	4186732	Power Quality C&I Customer Program	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
12fff	456	4171023	Gas Sales - ERRA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
12ggg	456	4186182	Miscellaneous Electric Revenue - ERRA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
13	456 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
14	FF-1 Total for Acct 456 - Other electric Revenues, p300.21b (Must Equal Line 13)			\$ -										

**Schedule 21
Revenue Credits**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC					Traditional OOR			GRSM			Other Ratemaking		
Line	ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
15a	456.1	4188112	Trans of Elec of Others - Pasadena	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	5
15b	456.1	4188114	FTS PPU/Non-ISO	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15c	456.1	4188116	FTS Non-PPU/Non-ISO	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15d	456.1	4188812	ISO-Wheeling Revenue - Low Voltage	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15e	456.1	4188814	ISO-Wheeling Revenue - High Voltage	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15f	456.1	4188816	ISO-Congestion Revenue	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15g	456.1	4198110	Transmission of Elec of Others	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	5
15h	456.1	4198112	WDAT	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15i	456.1	4198114	Radial Line Rev-Base Cost - Reliant Coolwater	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15j	456.1	4198116	Radial Line Rev-Base Cost - Reliant Ormond Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15k	456.1	4198118	Radial Line Rev-O&M - AES Huntington Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15l	456.1	4198120	Radial Line Rev-O&M - Reliant Mandalay	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15m	456.1	4198122	Radial Line Rev-O&M - Reliant Coolwater	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15n	456.1	4198124	Radial Line Rev-O&M - Ormond Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15o	456.1	4198126	High Desert Tie-Line Rental Rev	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15p	456.1	4198130	Inland Empire CRT Tie-Line EX	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15q	456.1	4198910	Reliability Service Revenue - Non-PTO's	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15r	456.1	4198132	Radial Line Agreement-Base-Mojave Solr	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15s	456.1	4198134	Radial Line Agreement-O&M-Mojave Solr	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15t	456.1	4188716	ISO Non-Refundable Interconnection Deposit	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15u	456.1	4198910	RSR - Non-PTO's - RSBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15v	456.1	4171022	Transmission Sales - ERRA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
16	456.1 Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
17	FF-1 Total for Account 456.1 - Revenues from Trans. Of Electricity of Others, p300.22b (Must Equal Line 16)			\$ -										
18a														
19	457.1 Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
20	FF-1 Total for Account 457.1 - Regional Control Service Revenues, p300.23b (Must Equal Line 19)			\$ -										
21a														
22	457.2 Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
23	FF-1 Total for Account 457.2- Miscellaneous Revenues, p300.24b (Must Equal Line 22)			\$ -										
Edison Carrier Solutions (ECS)														
24a	417	4863130	ECS - Distribution Facilities	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24b	417	4862110	ECS - Dark Fiber	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24c	417	4862115	ECS - SCE Net Fiber	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24d	417	4862120	ECS - Transmission Right of Way	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24e	417	4862135	ECS - Wholesale FCC	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24f	417	4864115	ECS - EU FCC Rev	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24g	417	4862125	ECS - Cell Site Rent and Use (Active)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24h	417	4862130	ECS - Cell Site Reimbursable (Active)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24i	417	4863120	ECS - Communication Sites	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24j	417	4863110	ECS - Cell Site Rent and Use (Passive)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24k	417	4863115	ECS - Cell Site Reimbursable (Passive)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24l	417	4863125	ECS - Micro Cell	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24m	417	4864120	ECS - End User Universal Service Fund Fee	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24n	417	4864116	ECS - Intrastate End User Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24o	417	4864121	ECS - Intrastate End User Fees	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24p	417	4864117	ECS - Interstate End User Tax Exempt	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24q	417	4864122	ECS- EU USAC E-Rate	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
25	417 ECS Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
26	417 Other			\$ -										
27	FF-1 Total for Account 417 - Revenues From Nonutility Operations p117.33c (Must Equal Line 25 + 26)			\$ -										

**Schedule 21
Revenue Credits**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
						Traditional OOR			GRSM			Other Ratemaking		
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
Subsidiaries														
28a	418.1		ESI (Gross Revenues - Active)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	A	\$ -	\$ -	\$ -	2.9
28b	418.1		ESI (Gross Revenues - Passive)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2.9
28c	418.1		Southern States Realty	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2, 15
28d	418.1		Mono Power Company	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	13
28e	418.1		Edison Material Supply (EMS)	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	7, 17
29	418.1 Subsidiaries Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
30	418.1 Other (See Note 16)			\$ -										
31	FF-1 Total for Account 418.1 -Equity in Earnings of Subsidiary Companies, p117.36c (Must Equal Line 29 + 30)			\$ -										
O&M Services Revenue														
31a	412		O&M Services Formula Revenue (Schedule 35, Line 69)	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	18
31b	412 O&M Services Revenue Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
31c	412 Other			\$ -										
31d	FF-1 Total for Acct 412, FF1 115 Col. K (Must Equal Line 31b + 31c)			\$ -										
32			Totals	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	

33	Ratepayers' Share of Threshold Revenue			\$ -	= Line 32K
34	ISO Ratepayers' Share of Threshold Revenue			\$ -	Note 11
35					
36	Total Active Incremental Revenue			\$ -	= Sum Active categories in column L
37	Ratepayers' Share of Active Incremental Revenue			\$ -	= Line 36D * 10%
38	Total Passive Incremental Revenue			\$ -	= Sum Passive categories in column L
39	Ratepayers' Share of Passive Incremental Revenue			\$ -	= Line 38D * 30%
40	Total Ratepayers' Share of Incremental Revenue			\$ -	= Line 37D + Line 39D
41	ISO Ratepayers' Share of Incremental Revenue (%)			- %	see Note 11
42	ISO Ratepayers' Share of Incremental Revenue			\$ -	= Line 40D * Line 41D
43	Tot. ISO Ratepayers' Share NTP&S Gross Rev.			\$ -	= Line 34D + Line 42D

44	Total Revenue Credits:			Amount	Calculation
				\$ -	Sum of Column D, Line 43 and Column G, Line 32

- Notes:
- CPUC Jurisdictional service related.
 - Subject to sharing per the Gross Revenue Sharing Mechanism (GRSM), adopted in CPUC D.99-09-070. On an annual basis, once SCE obtains \$16,671,389.55 (Threshold Revenue) in NTP&S Revenues, any additional revenues (Incremental Gross Revenues) that SCE receives are shared between shareholders and ratepayers. For GRSM categories deemed Active, the Incremental Gross Revenues are shared 90/10 between shareholders and ratepayers. For those categories deemed Passive, the Incremental Gross Revenues are shared 70/30 between shareholders and ratepayers.
 - Generation related.
 - Non-ISO facilities related.
 - ISO transmission system related.
 - Subject to balancing account treatment
 - Allocated based on CPUC GRC allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year.
ISO Allocator = - % Source: ---
 - ISO portion of Traditional OOR relates to monthly revenues received from customers for facilities that are part of the ISO network.
 - Edison ESI is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for ESI are reported on Acct 418.1, pg 225.5e.
 - The first \$16,671,389 million in gross revenues generated by GRSM activities are automatically classified as Threshold Revenue.
 - Allocator is equal to the jurisdictional split of the Threshold Revenue, which is jurisdictionalized as \$5.425M to FERC ratepayers and \$11.246M to CPUC ratepayers per the 2009 CPUC General Rate Case (D. 09-03-025). The ISO ratepayers' share of ratepayer revenue is \$5.425M/\$16.671M = 32.54%.
 - Allocated based on the CPUC Base Revenue Requirement Balancing Account (BRRBA) allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year. ISO portion of revenue is treated as traditional OOR.
ISO Allocator = - % Source: ---
 - Mono Power Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.11e. Revenues and costs shall be non-ISO.
 - SCE Capital Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.23e. Revenues and costs shall be non-ISO.
 - Southern States Realty is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for Southern States Realty are reported on Acct 418.1, pg 225.17e.
 - For subsidiaries that are subject to GRSM, Column D contains gross revenues. Input on Line 30D contains the associated expenses. Per GRC Decision D.87-12-066, for ratemaking purposes EMS financials are consolidated with SCE's. See FERC Form 1 page 123.3 under "Equity Investment Differences". Consequently, net income of EMS is not reported separately in FERC Form 1 and is not a part of FERC Account 418.1 totals. To ensure that ratepayers receive the net income from this subsidiary SCE includes EMS net income in the formula on line 28f. This amount is reversed as part of line 30 to remain consistent with the totals reported in FERC Form 1.
 - Includes all O&M Services Formula Revenue included in Account 412, as set forth on Schedule 35, Line 69, Column 4.
All O&M Services Formula revenue is credited to ISO through Line 84a of Schedule 1 and Line 45a of Schedule 4-TUTRR.

Schedule 22
Network Upgrade Credits and Interest Expense

NETWORK UPGRADE CREDIT AND INTEREST EXPENSE

Workpaper:

Prior Year:

1) Beginning of Year Balances: (Note 1)

<u>Line</u>		<u>Balance</u>	<u>Notes</u>
1	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$ -	See Note 1
2	Acct 252 Other	\$ -	Line 3 - Line 1
3	Total Acct 252 - Customer Advances for Construction	\$ -	FF1 113.56d

2) End of Year Balances: (Note 2)

4	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$ -	See Note 3
5	Acct 252 Other	\$ -	Line 6 - Line 4
6	Total Acct 252 - Customer Advances for Construction	\$ -	FF1 113.56c
7	Average Outstanding Network Upgrade Credits Beginning and End of Year	\$ -	(Line 1 + Line 4) / 2
8	Interest On Network Upgrade Credits Recorded in FERC Acct 242	\$ -	See Note 4
9	Acct 242 Other	\$ -	Line 10 - Line 8
10	Total Acct 242 - Miscellaneous Current and Accrued Liabilities	\$ -	FF1 113.48c

Notes:

- 1 Beginning of Year Balances are from December of the year previous to the Prior Year.
- 2 End of Year Balances are from December of the Prior Year.
- 3 Only projects that are in Rate Base in the year reported are included.
- 4 Interest relates to refund of facility and one-time payments by generator. For facility costs, pre-in-service date interest is excluded. For one-time costs, pre-in-service and post-in-service interest is included.

Schedule 23
Regulatory Assets and Liabilities

Determination of Regulatory Assets/Liabilities and Associated Amortization and Regulatory Debits/Credits

Line

1 Other Regulatory Assets/Liabilities are a component of Rate Base representing costs that are created resulting from the ratemaking
2 actions of regulatory agencies. Pursuant to the Commission's Uniform System of Accounts, these items include amounts recorded
3 in accounts 182.x and 254. This Schedule shall not include any costs recovered through Schedule 12.

4

5 SCE shall include a non-zero amount of Other Regulatory Assets/Liabilities only with Commission
6 approval received subsequent to an SCE Section 205 filing requesting such treatment.

7

8 Amortization and Regulatory Debits/Credits are amounts approved for recovery in this formula transmission rate representing the
9 approved annual recovery of Other Regulatory Assets/Liabilities as an expense item in the Base TRR, consistent
10 with a Commission Order.

11

12		Prior Year		
13		<u>Amount</u>		<u>Calculation or Source</u>
14	Other Regulatory Assets/Liabilities (EOY):	\$	-	Sum of Column 2 below
15	Other Regulatory Assets/Liabilities (BOY/EOY average):	\$	-	Avg. of Sum of Cols. 1 and 2 below
16	Amortization and Regulatory Debits/Credits:	\$	-	Sum of Column 3 below

	Description of Issue Resulting in Other Regulatory <u>Asset/Liability</u>	Col 1 Prior Year BOY Other Reg <u>Asset/Liability</u>	Col 2 Prior Year EOY Other Reg <u>Asset/Liability</u>	Col 3 Prior Year Amortization or Regulatory <u>Debit/Credit</u>	Commission Order Granting Approval of <u>Regulatory Liability</u>
17	Issue #1	\$ -	\$ -	\$ -	---
18	Issue #2	\$ -	\$ -	\$ -	---
19	Issue #3	\$ -	\$ -	\$ -	---
20	Totals:	\$ -	\$ -	\$ -	Sum of above

Instructions:

1) Upon Commission approval of recovery of Other Regulatory Assets/Liabilities, Amortization and Regulatory Debits/Credits costs through this formula transmission rate:

- a) Fill in Description for issue in above table.
- b) Enter costs in columns 1-3 in above table for the applicable Prior Year.

2) Add additional lines as necessary for additional issues.

**Schedule 24
CWIP TRR**

Calculation of the Contribution of CWIP to the Base TRR

1) CWIP Contribution to the Prior Year TRR and True Up TRR

a) CWIP Balances:		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
		Prior Year	Prior Year	Forecast	
		EOY	Average	Period	
<u>Line</u>	<u>Project</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Source</u>
1	Tehachapi: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 80
2	Devers to Colorado River: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 106
3	South of Kramer: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 132
4	West of Devers: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 158
5	Red Bluff: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 184
6	Whirlwind Sub Expansion: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 210
7	Colorado River Sub Expansion: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 236
8	Mesa: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 262
9	Alberhill: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 288
10	ELM Series Caps: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 314
11		- \$	- \$	-	10-CWIP, Lines 27, 28, 340
12	Totals: \$	- \$	- \$	-	Sum of Lines 1 to 11

b) Return:		<u>EOY</u>	<u>Average</u>	<u>Source</u>
		<u>Amount</u>	<u>Amount</u>	
13	CWIP Amount: \$	- \$	-	Line 12
14	Cost of Capital Rate: - %	- %	- %	1-BaseTRR, Line 54
15	Cost of Capital: \$	- \$	-	Line 13 * Line 14

c) Income Taxes		<u>EOY</u>	<u>Average</u>	<u>Source</u>
		<u>Amount</u>	<u>Amount</u>	
16	CWIP Amount: \$	- \$	-	Line 12
17	Equity ROR w Preferred Stock ("ER"):	- %	- %	1-BaseTRR, Line 55
18	Composite Tax Rate: - %	- %	- %	1-BaseTRR, Line 59
19	Income Taxes: \$	- \$	-	Formula on Line 21
20				
21	Income Taxes = [(RB * ER) * (CTR/(1 - CTR))], or [(L13 * L17) * (L18 / (1 - L18))]			
22	(No "Credits and Other" or "AFUDC" Terms, since these are not related to CWIP)			
23				

d) ROE Incentives:		<u>Value</u>	<u>Source</u>
24	IREF = \$	-	15-IncentiveAdder, Line 3

1) Tehachapi

	<u>EOY</u>	<u>Average</u>	
	<u>Amount</u>	<u>Amount</u>	
25	Tehachapi CWIP Amount: \$	- \$	Line 1
26	ROE Adder %:	- %	15-IncentiveAdder, Line 5
27	ROE Adder \$:	- \$	Formula on Line 32

2) Devers to Colorado River

	<u>EOY</u>	<u>Average</u>	
	<u>Amount</u>	<u>Amount</u>	
28	DCR CWIP Amount: \$	- \$	Line 2
29	ROE Adder %:	- %	15-IncentiveAdder, Line 6
30	ROE Adder \$:	- \$	Formula on Line 32
31			
32	ROE Adder \$ = (Project CWIP Amount/\$1,000,000) * IREF * (ROE Adder % / 1%)		

e) Total of Return, Income Taxes, and ROE Incentives contribution to PYTRR and True Up TRR

	<u>PYTRR</u>	<u>True Up</u>	
	<u>Amount</u>	<u>TRR</u>	<u>Source</u>
33	Return: \$	- \$	Line 15
34	Income Taxes: \$	- \$	Line 19
35	ROE Adder Tehachapi: \$	- \$	Line 27
36	ROE Adder DCR: \$	- \$	Line 30
37	FF&U: \$	- \$	Note 1
38	Total: \$	- \$	Sum Lines 33 to 37

**Schedule 24
CWIP TRR**

f) Contribution from each Project to the Prior Year TRR and True Up TRR

1) Contribution to the Prior Year TRR

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		
	<u>Project</u>	<u>Cost of Capital</u>	<u>Income Taxes</u>	<u>ROE Adder</u>	<u>FF&U</u>	= Sum C1 to C4	<u>Total</u>	<u>Source</u>
39	Tehachapi: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 2
40	Devers to Colorado River: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 2
41	South of Kramer: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 2
42	West of Devers: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 2
43	Red Bluff: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 2
44	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 2
45	Colorado River Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 2
46	Mesa: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 2
47	Alberhill: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 2
48	ELM Series Caps: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 2
49		- \$	- \$	- \$	- \$	- \$	- \$	Note 2
50	Totals: \$	- \$	- \$	- \$	- \$	- \$	- \$	Sum L 39 to L 49

2) Contribution to the True Up TRR

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		
	<u>Project</u>	<u>Cost of Capital</u>	<u>Income Taxes</u>	<u>ROE Adder</u>	<u>FF&U</u>	= Sum C1 to C4	<u>Total</u>	<u>Source</u>
51	Tehachapi: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 3
52	Devers to Colorado River: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 3
53	South of Kramer: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 3
54	West of Devers: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 3
55	Red Bluff: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 3
56	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 3
57	Colorado River Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 3
58	Mesa: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 3
59	Alberhill: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 3
60	ELM Series Caps: \$	- \$	- \$	- \$	- \$	- \$	- \$	Note 3
61		- \$	- \$	- \$	- \$	- \$	- \$	Note 3
62	Totals: \$	- \$	- \$	- \$	- \$	- \$	- \$	Sum of L 51 to 61

2) Contribution from the Incremental Forecast Period TRR

a) Total of all CWIP projects

		<u>Value</u>	<u>Source</u>
63	Forecast Period Incremental CWIP: \$	-	Line 12, Col 3
64	AFCRCWIP: - %	-	2-IFPTRR, Line 16
65	CWIP component of IFPTRR without FF&U: \$	-	Line 63 * Line 64
66	FF&U: \$	-	Line 65 * (28-FFU, L5 FF Factor + U Factor)
67	CWIP component of IFPTRR including FF&U: \$	-	Line 65 + Line 66

b) Individual Project Contribution

	<u>Project</u>	<u>Amount wo FF&U</u>	<u>Amount with FF&U</u>	<u>Source</u>
68	Tehachapi: \$	- \$	-	Note 4
69	Devers to Colorado River: \$	- \$	-	Note 4
70	South of Kramer: \$	- \$	-	Note 4
71	West of Devers: \$	- \$	-	Note 4
72	Red Bluff: \$	- \$	-	Note 4
73	Whirlwind Sub Expansion: \$	- \$	-	Note 4
74	Colorado River Sub Expansion: \$	- \$	-	Note 4
75	Mesa: \$	- \$	-	Note 4
76	Alberhill: \$	- \$	-	Note 4
77	ELM Series Caps: \$	- \$	-	Note 4
78		- \$	-	Note 4
79	Totals: \$	- \$	-	Sum of Lines 68 to 78

**Schedule 24
CWIP TRR**

3) Total Contribution of CWIP to the Retail and Wholesale Base TRRs:

a) Total of all CWIP projects

		<u>Value</u>	<u>Source</u>
80	PY Total Return, Taxes, Incentive: \$	-	Sum Line 33 to 36
81	CWIP component of IFPTRR wo FF&U: \$	-	Line 65
82	Total without FF&U: \$	-	Line 80 + Line 81
83	FF Factor: - %	-	28-FFU, Line 5
84	U Factor: - %	-	28-FFU, Line 5
85	Franchise Fees Amount: \$	-	Line 82 * Line 83
86	Uncollectibles Amount: \$	-	Line 82 * Line 84
87	Total Contribution of CWIP to Retail Base TRR: \$	-	Line 82 + Line 85 + Line 86
88	Total Contribution of CWIP to Wholesale Base TRR: \$	-	Line 82 + Line 85

b) Individual CWIP Project Contribution to the Retail Base TRR

	<u>Col 1</u> <u>PYTRR</u> <u>wo FF&U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&U</u>	<u>Col 3</u> <u>FF&U</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>
89	Tehachapi: \$	- \$	- \$	- \$	Note 5
90	Devers to Colorado River: \$	- \$	- \$	- \$	Note 5
91	South of Kramer: \$	- \$	- \$	- \$	Note 5
92	West of Devers: \$	- \$	- \$	- \$	Note 5
93	Red Bluff: \$	- \$	- \$	- \$	Note 5
94	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	Note 5
95	Colorado River Sub Expansion: \$	- \$	- \$	- \$	Note 5
96	Mesa: \$	- \$	- \$	- \$	Note 5
97	Alberhill: \$	- \$	- \$	- \$	Note 5
98	ELM Series Caps: \$	- \$	- \$	- \$	Note 5
99		- \$	- \$	- \$	Note 5
100	Totals: \$	- \$	- \$	- \$	

c) Individual CWIP Project Contribution to the Wholesale Base TRR

	<u>Col 1</u> <u>PYTRR</u> <u>wo FF&U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&U</u>	<u>Col 3</u> <u>FF</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>
101	Tehachapi: \$	- \$	- \$	- \$	Note 6
102	Devers to Colorado River: \$	- \$	- \$	- \$	Note 6
103	South of Kramer: \$	- \$	- \$	- \$	Note 6
104	West of Devers: \$	- \$	- \$	- \$	Note 6
105	Red Bluff: \$	- \$	- \$	- \$	Note 6
106	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	Note 6
107	Colorado River Sub Expansion: \$	- \$	- \$	- \$	Note 6
108	Mesa: \$	- \$	- \$	- \$	Note 6
109	Alberhill: \$	- \$	- \$	- \$	Note 6
110	ELM Series Caps: \$	- \$	- \$	- \$	Note 6
111		- \$	- \$	- \$	Note 6
112	Totals: \$	- \$	- \$	- \$	

Notes:

- 1) (Sum Lines 33 to 36) * (FF + U Factors from 28-FFU) for Prior Year TRR
(Sum Lines 33 to 36) * (FF Factor from 28-FFU) for True Up TRR
- 2) Project Cost of capital is a fraction of total Cost of Capital on Line 15 based on fraction of project CWIP Balances on Lines 1 to 12, Col 1.
Project Income Taxes is a fraction of total Income on Line 19 based on fraction of project CWIP Balances on Lines 1 to 12, Col 1.
ROE Adder is from Lines 35 and 36. FF&U Expenses are based on FF&U Factors on 28-FFU.
- 3) Project Cost of capital is a fraction of total Cost of Capital on Line 15 based on fraction of project CWIP Balances on Lines 1 to 12, Col 2.
Project Income Taxes is a fraction of total Income on Line 19 based on fraction of project CWIP Balances on Lines 1 to 12, Col 2.
ROE Adder is from Lines 35 and 36. FF&U Expenses are based on FF&U Factors on 28-FFU.
- 4) Project contribution to total IFPTRR is based on fraction of Forecast Period CWIP Balances on Lines 1 to 12, Col 3.
- 5) Column 1 is from Lines 39 to 49, Sum of Column 1-3 (no FF&U).
Column 2 is from Lines 68 to 78 (no FF&U).
Column 3 is the product of (C1 + C2) and the sum of FF and U factors (28-FFU, L5)
- 6) Same as Note 5 except no Uncollectibles Expense in Column 3.

Schedule 25
Wholesale Differences to Base TRR

Calculation of Wholesale Difference to the Base TRR

Workpaper:

Inputs are shaded yellow

The Wholesale Difference to the Base TRR represents the amount by which the Wholesale Base TRR differs as compared to the Retail Base TRR.

Line 1) Calculation of Total Expense Difference

<u>Line</u>		<u>Source</u>		<u>Notes/Instructions</u>
1				
2	EPRI Dues	SCE Records	\$ -	Note 1
3	EEI Dues	SCE Records	\$ -	Note 1
4	Sum of EPRI and EEI Dues	Line 2 + Line 3	\$ -	
5	Transmission Wages and Salaries Allocation Factor	27-Allocators, Line 9	- %	
6	EPRI and EEI Dues Exclusion	Line 4 * Line 5	\$ -	
7	Additional Expense Difference		\$ -	Note 2
8		Total Expense Difference:	\$ -	Line 6 + Line 7

2) Calculation of the Wholesale Difference to the Base TRR

	<u>Source</u>	<u>Value</u>	<u>Notes/Instructions</u>
9	Expense Difference	- Line 8	\$ -
10	Uncollectibles Expense -- Prior Year TRR	- 1-Base TRR, L 80	\$ -
11	Uncollectibles Expense -- IFPTRR	- 2-IFPTRR, L 80	\$ -
12	Subtotal:	Sum Line 9 to Line 11	\$ - Note 3
13	Franchise Fee Exclusion		\$ -
14	Wholesale Difference to the Base TRR:	Line 12 + Line 13	\$ -

Notes/Instructions:

- 1) Only exclude if not already excluded in Schedule 20.
- 2) If appropriate, additional expenses may be excluded from the Wholesale Base TRR.
- 3) Franchise Fee Exclusion is equal to the Franchise Fee Factor on Schedule 28-FFU, Line 5 times Line 9.

**Schedule 26
Tax Rates**

Income Tax Rates

1) Federal Income Tax rate

Inputs are shaded yellow

<u>Line</u>	<u>Rate Year</u>	<u>Federal Income Tax Rate ("FTR")</u>	<u>Source</u>
1	-	- %	Note 1, Note 4
2			

2) Composite State Income Tax Rate

<u>Line</u>	<u>Rate Year</u>	<u>State Income Tax Rate ("SITR")</u>	<u>Source</u>
6			
7			
8	-	- %	Note 2
9			
10			
11			

3) Capitalized Overhead portion of Electric Payroll Tax Expense

<u>Line</u>		<u>Amount</u>
13		
14	Total Electric Payroll Tax Expense (From 1-BaseTRR, Line 31)	\$ -
15	Capitalization Rate (Note 3)	- %
16	Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 * Line 15)	\$ -
17	Non-Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 - Line 16)	\$ -

Notes:

- 1) Federal Source Statute: ---
- 2) California State Source Statute: ---
- 3) Capitalization Rate approved in: ---
For the following Prior Years: ---
- 4) In the event that either the Federal or State Income Tax Rate applicable to the Rate Year differs from that in effect during the Prior Year, the True Up TRR for the Prior Year will be calculated utilizing the same Formula Rate Spreadsheet except for the Income Tax rate(s). The difference between the True Up TRR calculated in such workpaper using the Income Tax Rates that were in effect during the Prior Year and the True Up TRR otherwise calculated by this formula shall be entered as a One Time Adjustment on Schedule 3, ensuring that the Formula Spreadsheet correctly calculates the True Up TRR for the Prior Year to be based on the Income Tax Rate(s) that were in effect during that year. For the Prior Years of 2016 and 2017, both of which will have Income Tax Rates that differ between the Prior Year and the Rate Year due to the passage of the 2017 Tax Cuts and Jobs Act, this provision will be implemented as part of the Section 6 of the Formula Rate Protocols, which will calculate the True Up TRR for those years based on a Federal Income Tax Rate of 35%.

**Schedule 27
Allocation Factors**

Calculation of Allocation Factors

Workpaper:

Inputs are shaded yellow

1) Calculation of Transmission Wages and Salaries Allocation Factor

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
1	ISO Transmission Wages and Salaries	19-OandM Line 91, Col. 7	\$ -
2	Total Wages and Salaries	FF1 354.28b	\$ -
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$ -
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$ -
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	\$ -
6	Less A&G NOIC	20-AandG, Note 2	\$ -
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$ -
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$ -
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	- %

2) Calculation of Transmission Plant Allocation Factor

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
14	Transmission Plant - ISO	7-PlantStudy, Line 21	\$ -
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$ -
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$ -
17	Electric Miscellaneous Intangible Plant - ISO	Line 16 * Line 9	\$ -
18	Total General Plant	6-PlantInService, Line 21, C1	\$ -
19	General Plant - ISO	Line 18 * Line 9	\$ -
20	Total Plant In Service	FF1 207.104g	\$ -
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	- %

3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)

<u>Line</u>	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
26 a) Line Miles			
27 ISO Line Miles	---		563 --Overhead Line Expenses - Allocated
28 Non-ISO Line Miles	---		567 - Line Rents - Allocated
29 Total Line Miles	--- = L27 + L28		571 - Maintenance of Overhead Lines - Allocated
30 Line Miles Percent ISO	- % = L27 / L29		
31			
32 b) Underground Line Miles			
33 ISO Underground Line Miles	---		564 - Underground Line Expense
34 Non-ISO Underground Line Miles	---		572 - Maintenance of Underground Transmission Lines
35 Total Underground Line Miles	--- = L33 + L34		
36 Underground Line Miles Percent ISO	- % = L33 / L35		
37			
38 c) Circuit Breakers			
39 ISO Circuit Breakers	---		Applied to Accounts
40 Non-ISO Breakers	---		All Other Non 0% or 100% Transmission O&M Accounts
41 Total Circuit Breakers	--- = L39 + L40		
42 Circuit Breakers Percent ISO	- % = L39 / L41		
43			
44 d) Distribution Circuit Breakers			
45 ISO Distribution Circuit Breakers	---		Applied to Accounts
46 Non-ISO Distribution Circuit Breakers	---		582 - Station Expenses
47 Total Distribution Circuit Breakers	--- = L45 + L46		590 - Maintenance Supervision and Engineering
48 Distribution Circuit Breakers Percent ISO	- % = L45 / L47		591 - Maintenance of Structures
			592 - Maintenance of Station Equipment

Schedule 28
FF and U

Franchise Fees and Uncollectibles Expense Factors

Workpaper:

1) Approved Franchise Fee Factor(s)

Inputs are shaded yellow

<u>Line</u>	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>FF Factor</u>	<u>Reference</u>
1	---	---	---	- %	---
2	---	---	---	- %	---

2) Approved Uncollectibles Expense Factor(s)

	Days in				
	<u>From</u>	<u>To</u>	<u>Prior Year</u>	<u>U Factor</u>	<u>Reference</u>
3	---	---	---	- %	---
4	---	---	---	- %	---

3) FF and U Factors

	<u>Prior Year</u>	<u>FF Factor</u>	<u>U Factor</u>	<u>Notes</u>
5	---	- %	- %	Calculated according to Instruction 3

Notes:

1) Franchise Fees represent payments that SCE makes to municipal entities for the right to locate facilities within the municipality.

Instructions:

1) Enter Franchise Fee and Uncollectibles Factors as approved by the California Public Utilities Commission ("CPUC") in modules 1 and 2 above pursuant to Instruction 2. If approved factors changed during Prior Year, enter both, and note period of time for which each applies in "From" and "To" columns, and number of days each was in effect during the Prior Year in "Days in Prior Year" Column.

2) Franchise Fees Factor is calculated from CPUC Decision by dividing adopted Franchise Fees by Total Operating Revenues less Franchise Fees. Uncollectibles Factor is calculated by dividing adopted Uncollectibles expense by Total Operating revenues less Uncollectibles Expense. Resulting FF & U Factors represent factors that, when applied to TRR without FF and U will correctly determine FF and U expense.

3) Calculate in module 3 the weighted average FF and U factors from the factors in modules 1 and 2 based on the number of days each FF and U factor was in effect during the Prior Year at issue.

	<u>Percent</u>	<u>Calculation</u>
Prior Year FF Factor:	- %	$((L1 \text{ FF Factor} * L1 \text{ Days}) + (L2 \text{ FF Factor} * L2 \text{ Days})) / (L1 + L2 \text{ Days})$
Prior Year U Factor:	- %	$((L3 \text{ U Factor} * L3 \text{ Days}) + (L4 \text{ U Factor} * L4 \text{ Days})) / (L3 + L4 \text{ Days})$

**Schedule 29
Wholesale TRRs**

CALCULATION OF SCE WHOLESALE HIGH AND LOW VOLTAGE TRRS

<u>Line</u>	<u>TRR Values</u>	<u>Notes</u>	<u>Source</u>
1	\$ - = Wholesale Base TRR		1-BaseTRR, Line 89
2	\$ - = Total Wholesale TRBAA	Note 1	---
3	\$ - = HV Wholesale TRBAA		---
4	\$ - = LV Wholesale TRBAA		---
5	\$ - = Total Standby Transmission Revenues	Note 2	SCE Retail Standby Rate Revenue
6	- % = HV Allocation Factor		31-HVLV, Line 37
7	- % = LV Allocation Factor		31-HVLV, Line 37

Calculation of Total High Voltage and Low Voltage components of Wholesale TRR

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
	<u>TOTAL</u>	<u>High Voltage</u>	<u>Low Voltage</u>	<u>Source</u>
8	Wholesale Base TRR: \$ -	\$ -	\$ -	See Note 3
9	CWIP Component of Wholesale Base TRR: \$ -	\$ -	\$ -	See Note 4
10	Non-CWIP Component of Wholesale Base TRR: \$ -	\$ -	\$ -	See Note 5
11	Wholesale TRBAA: \$ -	\$ -	\$ -	Lines 2 to 4
12	Less Standby Transmission Revenues: \$ -	\$ -	\$ -	See Note 6
13	Components of Wholesale Transmission Revenue Requirement: \$ -	\$ -	\$ -	Sum of Lines 8, 11, and 12

Notes:

- 1) TRBAA is "Transmission Revenue Balancing Account Adjustment". The TRBAA is determined pursuant to SCE's Transmission Owner Tariff and may be revised each January 1, upon commission acceptance of a revised TRBAA amount, or upon the date the Commission orders.
- 2) From 33-RetailRates. See Line: ---
- 3) Column 1 is from Line 1.
Column 2 equals Column 1 * Line 6.
Column 3 equals Column 1 * Line 7.
- 4) From 24-CWIPTRR, Line 88. All High Voltage.
- 5) Line 8 - Line 9
- 6) Column 1 is from Line 5.
Column 2 equals Column 1 * Line 6.
Column 3 equals Column 1 * Line 7.

**Schedule 30
Wholesale Rates**

Calculation of SCE Wholesale Rates (See Note 1)

SCE's wholesale rates are as follows:

- 1) Low Voltage Access Charge
- 2) High Voltage Utility-Specific Rate
- 3) HV Existing Contracts Access Charge

Calculation of Low Voltage Access Charge:

<u>Line</u>				<u>Source</u>
1	LV TRR = \$	-		29-WholesaleTRRs, Line 13, C3
2	Gross Load =	---	MWh	32-Gross Load, Line 4
3	Low Voltage Access Charge = \$	-	per kWh	Line 1 / (Line 2 * 1000)

Calculation of High Voltage Utility Specific Rate:

(used by ISO in billing of ISO TAC)

				<u>Source</u>
4	SCE HV TRR = \$	-		29-WholesaleTRRs, Line 13, C2
5	Gross Load =	---	MWh	32-Gross Load, Line 4
6	High Voltage Utility-Specific Rate = \$	-	per kWh	Line 4 / (Line 5 * 1000)

Calculation of High Voltage Existing Contracts Access Charge:

				<u>Source</u>
7	HV Wholesale TRR = \$	-		29-WholesaleTRRs, Line 13, C2
8	Sum of Monthly Peak Demands:	---	MW	32-Gross Load, Line 5
9	HV Existing Contracts Access Charge: \$	-	per kW	Line 7 / (Line 8 * 1000)

Notes:

1) SCE's wholesale rates are subject to revision upon acceptance by the Commission of a revised TRBAA amount. See Note 1 on 29-WholesaleTRRs.

Schedule 31
High and Low Voltage Gross Plant

Derivation of High Voltage and Low Voltage Gross Plant Percentages

Determination of HV and LV Gross Plant Percentages for ISO Transmission Plant in accordance with ISO Tariff Appendix F, Schedule 3, Section 12.

Input cells are shaded yellow

A) Total ISO Plant from Prior Year					HV and LV Components of Total ISO Plant on Lines 2, 3, 7, 8, and 9 are from the Plant Study, performed pursuant to Section 9 of Appendix IX:				
Line	Classification of Facility:	Total ISO Gross Plant	Land	Structures	HV Land	LV Land	HV Structures	LV Structures	HV/LV Transformers
1	Lines:								
2	HV Transmission Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	LV Transmission Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total Transmission Lines (L 2 + L 3):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6	Substations:								
7	HV Substations (>= 200 kV)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Straddle Subs (Cross 200 kV bound.):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	LV Substations (Less Than 200kV)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Total all Substations (L7 + L8 + L9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11									
12	Total Lines and Substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	Gross Plant that can directly be determined to be HV or LV:								
16		High	Low	Total	Notes:				
17		Voltage	Voltage						
18	Land	\$ -	\$ -	\$ -					
19	Structures	\$ -	\$ -	\$ -					
20	Total Determined HV/LV:	\$ -	\$ -	\$ -	Sum of lines 18 and 19				
21	Gross Plant Percentages (Prior Year):	- %	- %		Percent of Total				
22									
23	Straddling Transformers	\$ -	\$ -	\$ -	Straddling Transformers split by Gross Plant Percentages on Line 21				
24	Abandoned Plant (BOY)	\$ -	\$ -	\$ -	Total: 12-Abandoned Plant Line 2, HV: 12-Abandoned Plant Line 5, LV = Total - HV				
25	Total HV and LV Gross Plant for Prior Year	\$ -	\$ -	\$ -	Line 20 + Line 23 + Line 24				
26									
27									
28	B) Gross Plant Percentage for the Rate Year:								
29									
30		High	Low	Total	Notes:				
31		Voltage	Voltage						
32	Total HV and LV Gross Plant for Prior Year	\$ -	\$ -	\$ -					
33	In Service Additions in Rate Year:	\$ -	\$ -	\$ -					
34	CWIP in Rate Year	\$ -	\$ -	\$ -	13 Month Average: 10-CWIP, Line 54, Col. 8				
35	Total HV and LV Gross Plant for Rate Year	\$ -	\$ -	\$ -	Line 32 + Line 33 + Line 34				
36									
37	HV and LV Gross Plant Percentages:	- %	- %		Percent of Total on Line 35				
38	(HV Allocation Factor and								
39	LV Allocation Factor)								

Schedule 32
Gross Load

Calculation of Forecast Gross Load

Workpaper:



<u>Line</u>		<u>MWh</u>	<u>Calculation</u>	<u>Source</u>
1	SCE Retail Sales at ISO Grid level:	---		Note 1
2	Pump Load forecast:	---		Note 2
3	Pump Load True-Up:	---		Note 4
4	Forecast Gross Load:	---	Line 1 + Line 2 + Line 3	Sum of above
5	Forecast 12-CP Retail Load:	---		Note 1

Notes:

- 1) Latest SCE approved sales forecast as of April 15 of each year.
- 2) SCE pump load forecast as of April 15 of each year.
- 3) The load forecast used in Schedule 32 shall be for the calendar year in which the rates are to be in effect.
- 4) The Pump Load True-Up value is equal to actual recorded less forecast Pump Load for the Prior Year.

**Schedule 33
Retail Transmission Rates**

11 3) End-User Transmission Rates

12	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
13	= Col 2 + Col 3	= Line1:Col2 - Line16:Col3	= Line16:Col7 * Line1:Col7 *10^3		= Line16:Col2 / (Line1:Col8 * 10^6)	= Line16:Col2 / Line1:Col6 / 10^3	from Line9:Col3	= Line16:Col6 * 0.746	= Line16:Col7 * 0.746		= Line16:Col2 / (Line1:Col8 * 10^6)
14		Note 12			Note 13		Note 14				
			Revenue associated with Supplemental Demand or Energy	Standby Demand Revenue	Energy Charge - \$/kWh	Supplemental Demand Charge - \$/kW-month	Contracted standby kW demand Charge - \$/kW-month	Supplemental Demand Charge - \$/HP-month	Contracted standby kW demand Charge - \$/HP-month	Notes	Transportation Electrification (TE) Energy Charge - \$/kWh
15	CPUC Rate Group	Total Revenues									
16a	Domestic	\$ -	\$ -	-	\$ -						
16b	TOU-GS-1	\$ -	\$ -	-	\$ -					Note 15	\$ -
16c	TC-1	\$ -	\$ -	-	\$ -						
16d	TOU-GS-2	\$ -	\$ -	-	\$ -						
16e	TOU-GS-3	\$ -	\$ -	-	\$ -					Note 16	\$ -
16f	TOU-8-SEC	\$ -	\$ -	-	\$ -						\$ -
16g	TOU-8-PRI	\$ -	\$ -	-	\$ -						\$ -
16h	TOU-8-SUB	\$ -	\$ -	-	\$ -						\$ -
16i	TOU-8-Standby-SEC	\$ -	\$ -	-	\$ -						
16j	TOU-8-Standby-PRI	\$ -	\$ -	-	\$ -						
16k	TOU-8-Standby-SUB	\$ -	\$ -	-	\$ -						
16l	TOU-PA-2	\$ -	\$ -	-	\$ -					Note 17	
16m	TOU-PA-3	\$ -	\$ -	-	\$ -						
16n	Street Lighting	\$ -	\$ -	-	\$ -						
16o	---										
17	Totals:	\$ -	\$ -	\$ -							

19 Notes:

- 1) See Col 9 of Lines 35a, 35b, 35c, etc.
- 2) Sales forecast in total Giga-watt hours usage, represents the customers' total annual GWh usage. Based on same forecast as Gross Load forecast in Schedule 32, Line 1, but at customer meter level. Does not include Backup GWh included in Column 4 (the sum of Column 3 and 4 equals total Sales Forecast).
- 3) Backup GWh represents the amount of electric service that is provided by SCE to a customer who has an onsite generating facility during unscheduled outages of the customer's on-site generator. Only applies to TOU-8-Standby-SEC, TOU-8-Standby-PRI, TOU-8-Standby-SUB Rate Groups.
- 4) Amount of energy included in the sales forecast that is not subject to transmission charges pursuant to the California Public Utilities Commission ("CPUC") approved Net Energy Metering Program.
- 5) Sales forecast pertaining to the sum of monthly maximum supplemental Mega-watt demand, applies to demand charge schedules
- 6) Sales forecast pertaining to the sum of monthly contracted standby Mega-watt demand, applies to standby schedules
- 7) Net Forecast in total Giga-watt hours usage - represents the customers' annual Net GWh, applicable to Non-Demand Charge Schedules such as Residential or Small General Service
- 8) Recorded sales from Sample meters adjusted for population - use to set the total demand rate for the optional time-of-use schedules within the GS-1 rate group
- 9) Line 1b2, Col11 = Line 1b Col9 * Line 1b Col11 * 10^6
- 10) Total demand rate for the optional time-of-use schedules within the GS-1 rate group, Line 1b2:Col10 = Line 1b2:Col12 (which = Line 1b2:Col11 / ((Line1b:Col12 + Line1b:Col13) * 10^3)
- 11) Sum of the TOU-8 Standby and TOU-8 Non-Standby billing determinants in Line1:Col6
- 12) For TOU-8 Rates revenue = Supplemental Demand Charge on Line 9 Column 8 * Maximum Demand on Lines 1 Column 6
- 13) For optional time-of-use schedules within the GS-1 rate group (Line16b:Col6), = (Line1b;Col11 - Line16:Col3) / Line1b:Col12 / 10^3
- 14) For the non TOU-8-Standby rate group, it is the minimum of Line16i:Col7, or the total demand rate in Line1:Col109
- 15) Applicable to time-of-use schedules within the GS-1 rate group
- 16) Rates associated with Rate Groups GS-2 and TOU-GS-3 are calculated on a combined basis, so that the rate is the sum of the combined Revenue Associated with Supplemental Demand or Energy in Column 2 (line 16d and 16e) divided by the sum of the sum of the Billing Determinants in Column 8 (Line 1d and 1e).
- 17) Applicable to the optional schedules that contain horse power charge such as PA-1
- 18) GWh for TOU-8-Standby-SEC, TOU-8-Standby-PRI, TOU-8-Standby-SUB Rate Groups are placed in TOU-8-SEC, TOU-8-PRI, TOU-8-SUB Rate Groups respectively.

**Schedule 33
Retail Transmission Rates**

20
21
22 **Rate Schedules in each CPUC Rate Group:**
23
24

CPUC Rate Group	Rate Schedules included in Each Rate Group in the Rate Effective Period
25 Domestic	Includes Schedules D, D-CARE, D-FERA, TOU-D-T, TOU-EV-1, TOU-D-TEV, DE, D-SDP, D-SDP-O, DM, DMS-1, DMS-2, DMS-3, and DS.
26a Domestic (con't)	D (Option CPP), D-CARE (Option CPP), TOU-D-Option A, TOU-D-Option B, TOU-D-3, TOU-D-T-CPP, TOU-D (Options 4-9 PM, 5-8 PM, PRIME, and CPP)
26b TOU-GS-1	Includes Schedules GS-1, TOU-EV-3, TOU-EV-7 (Options D and E), and TOU-GS-1 (Options E, ES, D, LG, C, A, B, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
26c TC-1	Includes Schedules TC-1, Wi-Fi-1, and WTR.
26d TOU-GS-2	Includes Schedules GS-2, TOU-EV-4, TOU-EV-8, and TOU-GS-2 (Options D, E, A, B, R, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
26e TOU-GS-3	Includes Schedules TOU-GS-3-CPP, TOU-EV-8, and TOU-GS-3 (Options D, E, A, B, R, RTP, SOP, Standby, TOU-BIP, GS-APS, GS-APS-E, and ME).
26f TOU-8-SEC	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26g TOU-8-PRI	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26h TOU-8-SUB	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26i TOU-8-Standby-SEC	Includes Schedules TOU-8-Standby (Options D, LG, A, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26j TOU-8-Standby-PRI	Includes Schedules TOU-8-Standby (Options D, LG, A, A2, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26k TOU-8-Standby-SUB	Includes Schedules TOU-8-Standby (Options D, LG, A, A2, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26l TOU-PA-2	Includes Schedules PA-1, PA-2, TOU-PA-ICE, and TOU-PA-2 (Options D, E, 4-9 PM, 5-8 PM, A, B, RTP, SOP-1, SOP-2, CPP, Standby, and AP-I).
26m TOU-PA-3	Includes Schedules TOU-PA-3-CPP, and TOU-PA-3 (Options D, E, 4-9 PM, 5-8 PM, A, B, RTP, SOP-1, SOP-2, Standby, and AP-I).
26n Street Lighting	Includes Schedules AL-2, AL-2-B, AL-2-F, DWL, LS-1, LS-2, LS-3, LS-3-B, and OL-1.
26o ---	

27											
28											
29	Recorded 12-CP Load Data by Rate Group (MW)										
30	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
31				=						=	
				Line35/(Col1+Col2						Line35:(Col4*Col5/	= Line35:(Col10 /
				+Col3)/3			from Line1:Col3	from Line1:Col4	= Col 7 + Col 8	Col6*Col9)	total of Col10)
32							Note 18				
33		12-CP MW								MW	
34	CPUC Rate Group			3-Year Average	Line losses	Recorded GWh (Average)	Standby Adjusted Sales Forecast - GWh	Backup GWh	Total Sales Forecast - GWh	Loss Adjusted Average 12-CP	12-CP Allocation factors
35a Domestic				---			---	---	---	---	- %
35b TOU-GS-1				---			---	---	---	---	- %
35c TC-1				---			---	---	---	---	- %
35d TOU-GS-2				---			---	---	---	---	- %
35e TOU-GS-3				---			---	---	---	---	- %
35f TOU-8-SEC				---			---	---	---	---	- %
35g TOU-8-PRI				---			---	---	---	---	- %
35h TOU-8-SUB				---			---	---	---	---	- %
35i TOU-8-Standby-SEC				---			---	---	---	---	- %
35j TOU-8-Standby-PRI				---			---	---	---	---	- %
35k TOU-8-Standby-SUB				---			---	---	---	---	- %
35l TOU-PA-2				---			---	---	---	---	- %
35m TOU-PA-3				---			---	---	---	---	- %
35n Street Lighting				---			---	---	---	---	- %
35o ---											
36	Totals:	---	---	---	---	---	---	---	---	---	- %

**Schedule 34
Unfunded Reserves**

Determination of Unfunded Reserves

Workpaper:

Line		Reference			Prior Year Amount
1					
2					
3					
4					
5					
6	Unfunded Reserves (EOY):	(Line 17, Col 2)			\$ -
7	Unfunded Reserves (Average BOY/EOY):	(Line 17, Col 3)			\$ -
8					
9					
10			Col 1	Col 2	Col 3
11			Prior Year	Prior Year	Prior Year
12			BOY	EOY	Average
13	Description of Issue		Unfunded	Unfunded	Unfunded
13	Unfunded Reserves		Reserves	Reserves	Reserves
14	Provision for Injuries and Damages	(Line 24)	\$ -	\$ -	\$ -
15	Provision for Vac/Sick Leave	(Line 29)	\$ -	\$ -	\$ -
16	Provision for Supplemental Executive Retirement Plan	(Line 36)	\$ -	\$ -	\$ -
17	Totals:	(Line 14 + Line 15 + Line 16)	\$ -	\$ -	\$ -
18					
19	Calculations				
20					
21	Injuries and Damages		BOY	EOY	Average BOY/EOY
22	Injuries and Damages - Note 1 and Note 2	Company Records - Input (Negative)	\$ -	\$ -	
23	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	- %	- %	
24	ISO Transmission Rate Base Applicable	(Line 22 x Line 23)	\$ -	\$ -	\$ -
25					
26	Vacation Leave				
27	Vacation and Personal Time Accruals - Acct. 2350080	Company Records - Input (Negative)	\$ -	\$ -	
28	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	- %	- %	
29	ISO Transmission Rate Base Applicable	(Line 27 x Line 28)	\$ -	\$ -	\$ -
30					
31	Supplemental Executive Retirement Plan				
32	Supplemental Executive Retirement Plan	Company Records - Input (Negative)	\$ -	\$ -	
33	Times:	Applicable Rate Base Percentage	50%	50%	
34	Sub-Total Supplemental Executive Retirement Plan	(Line 32 x Line 33)	\$ -	\$ -	
35	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	- %	- %	
36	ISO Transmission Rate Base Applicable	(Line 34 x Line 35)	\$ -	\$ -	\$ -

Notes:

- 1) Includes any Unfunded Reserves relating to accrued expenses included in Account 925 "Injuries and Damages", reduced for any expected offsetting payments.
- 2) No Unfunded Reserve shall be included in Schedule 34 associated with any wildfire other than the 2017/18 Wildfire/Mudslide Events. Associated costs for other wildfire events are reflected in Schedule 20 "A&G" and recovered on a cash basis (see Instruction 6 of Schedule 20).

**Schedule 35
Other Formula Revenue**

Other Formula Revenue -- Revenue Received Pursuant to Commission-Approved O&M Services Formulas

Workpaper:

Line

Current SCE O&M Services Formulas

Cells shaded yellow are input cells

1
2 (1)
3 (2)
4 (3)

Revenues and Associated Native Accounts (Including O&M, A&G, Property Taxes, Payroll Taxes, and Revenue Credits)

<u>Line</u>		<u>Col 1</u> Formula #1 Prior Year Revenue	<u>Col 2</u> Formula #2 Prior Year Revenue	<u>Col 3</u> Formula #3 Prior Year Revenue	<u>Col 4</u> Total All Prior Year Revenue
1)	Operations and Maintenance ("O&M") Revenue				
5	560 - Operations Supervision and Engineering - Allocated				\$ -
6	560 - Sylmar/Palo Verde				\$ -
7	561 Load Dispatch - Allocated				\$ -
8	561.400 Scheduling, System Control and Dispatch Services				\$ -
9	561.500 Reliability Planning and Standards Development				\$ -
10	562 - Station Expenses - Allocated				\$ -
11	562 - MOGS Station Expense				\$ -
12	562 - Sylmar/Palo Verde				\$ -
13	563 - Overhead Line Expenses - Allocated				\$ -
14	564 - Underground Line Expenses - Allocated				\$ -
15	565 - Transmission of Electricity by Others				\$ -
16	565 - Wheeling Costs				\$ -
17	565 - WAPA Transmission for Remote Service				\$ -
18	566 - Miscellaneous Transmission Expenses - Allocated				\$ -
19	566 - ISO/RSBA/TSP Balancing Accounts				\$ -
20	566 - Sylmar/Palo Verde/Other General Functions				\$ -
21	567 - Line Rents - Allocated				\$ -
22	567 - Eldorado				\$ -
23	567 - Sylmar/Palo Verde				\$ -
24	568 - Maintenance Supervision and Engineering - Allocated				\$ -
25	568 - Sylmar/Palo Verde				\$ -
26	569 - Maintenance of Structures - Allocated				\$ -
27	569 - Sylmar/Palo Verde				\$ -
28	570 - Maintenance of Station Equipment - Allocated				\$ -
29	570 - Sylmar/Palo Verde				\$ -
30	571 - Maintenance of Overhead Lines - Allocated				\$ -
31	571 - Sylmar/Palo Verde				\$ -
32	572 - Maintenance of Underground Lines - Allocated				\$ -
33	572 - Sylmar/Palo Verde				\$ -
34	573 - Maintenance of Miscellaneous Trans. Plant - Allocated				\$ -
35	Transmission NOIC				\$ -
36	...				\$ -
37	Total O&M Services Formula "O&M" Revenue:	\$ -	\$ -	\$ -	\$ -

<u>Line</u>		<u>Col 1</u> Formula #1 Prior Year Revenue	<u>Col 2</u> Formula #2 Prior Year Revenue	<u>Col 3</u> Formula #3 Prior Year Revenue	<u>Col 4</u> Total All Prior Year Revenue
2)	Administrative and General ("A&G") Revenue				
38	920 - A&G Salaries				\$ -
39	921 - Office Supplies and Expenses				\$ -
40	922 - A&G Expenses Transferred				\$ -
41	923 - Outside Services Employed				\$ -
42	924 - Property Insurance				\$ -
43	925 - Injuries and Damages				\$ -
44	926 - Employee Pensions and Benefits				\$ -
45	927 - Franchise Requirements				\$ -
46	928 - Regulatory Commission Expenses				\$ -
47	929 - Duplicate Charges				\$ -
48	930.1 - General Advertising Expense				\$ -
49	930.2 - Miscellaneous General Expense				\$ -
50	931 - Rents				\$ -
51	935 - Maintenance of General Plant				\$ -
52	...				\$ -
53	Total O&M Services Formula "A&G" Revenue:	\$ -	\$ -	\$ -	\$ -

Schedule 35
Other Formula Revenue

<u>Line</u>		<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
3) Property Taxes (Local Taxes)					
54	Sub-Total Local Taxes				\$ -
55	Total O&M Services Formula "Property Tax" Revenue:	\$ -	\$ -	\$ -	\$ -

<u>Line</u>		<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
4) Payroll Taxes					
56	Fed Ins Cont Amt -- Current				\$ -
57	FICA/OASDI Emp Incntv.				\$ -
58	FICA/HIT Emp Incntv.				\$ -
59	CA SUI Current				\$ -
60	Fed Unemp Tax Act- Current				\$ -
61	CADI Vol Plan Assess				\$ -
62	SF Pyrl Exp Tx - SCE				\$ -
63	Total O&M Services Formula "Payroll Tax" Revenue:	\$ -	\$ -	\$ -	\$ -

<u>Line</u>		<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
5) Revenue Credits					
64	General and Intangible				\$ -
65	Cash Working Capital				\$ -
66	True Up Adjustment (not included in native accounts)				\$ -
67	Cost Adjustment (not included in native accounts)				\$ -
68	...				\$ -
69	Total O&M Services Formula "Revenue Credit" Revenue:	\$ -	\$ -	\$ -	\$ -

<u>Line</u>		<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	
70					
71					
72					
73					
74					
75	Total O&M Services Formula Revenues (Each Formula):	\$ -	\$ -	\$ -	-
76					
77					
78		<u>Prior Year</u>	<u>Reference</u>		
79		<u>Revenue</u>			
80	Total all O&M Services Formula Revenues (all Formulas):	\$ -		Sum of Amounts on Line 75	

Instructions:

- 1) Do not populate this Schedule 35 with respect to WOD Formula Rate Revenues (pursuant to ER21-1280) for any Prior Year for which the Accounting Waiver granted by the Commission in that Docket was in effect.

Notes:

- 1) The amount of O&M Services Formula revenue shown above is included in SCE's Annual FERC Form 1 as a credit to each respective native account.
- 2) In each Annual Update of this Formula Rate, the amounts of revenue credited to SCE's FERC Form 1 expenses (as described in Note 1) will be reversed in determining of input amounts to this Formula Rate.
- 3) The total amount of revenue from the above five expense categories will be 100% credited against the Base TRR and the True Up TRR. See Schedule 1, Line 84a, and Schedule 4, Line 45a.

Clean Tariff Effective

Jan. 1, 2026

Attachment 2 to Appendix IX

Formula Rate Spreadsheet

Table of Contents

<u>Worksheet Name</u>	<u>Schedule</u>	<u>Purpose</u>
<u>Overview</u>		Base TRR Components.
<u>BaseTRR</u>	1	Full Development of Retail and Wholesale Base TRRs
<u>IFPTRR</u>	2	Calculation of the Incremental Forecast Period TRR
<u>TrueUpAdjust</u>	3	Calculation of the True Up Adjustment
<u>TUTRR</u>	4	Calculation of the True Up TRR
<u>ROR</u>	5	Determination of Capital Structure
<u>PlantInService</u>	6	Determination of Plant In Service balances
<u>PlantStudy</u>	7	Summary of Split of T&D Plant into ISO and Non-ISO
<u>AccDep</u>	8	Calculation of Accumulated Depreciation
<u>ADIT</u>	9	Calculation of Accumulated Deferred Income Taxes
<u>CWIP</u>	10	Presentation of Prior Year CWIP and Forecast Period Incremental CWIP
<u>PHFU</u>	11	Calculation of Plant Held for Future Use
<u>AbandonedPlant</u>	12	Calculation of Abandoned Plant
<u>WorkCap</u>	13	Calculation of Materials and Supplies and Prepayments
<u>IncentivePlant</u>	14	Summary of Incentive Plant balances in the Prior Year
<u>IncentiveAdder</u>	15	Calculation of Incentive Adder component of the Prior Year TRR
<u>PlantAdditions</u>	16	Forecast Additions to Net Plant
<u>Depreciation</u>	17	Calculation of Depreciation Expense
<u>DepRates</u>	18	Presentation of Depreciation Rates
<u>OandM</u>	19	Calculation of Operations and Maintenance Expense
<u>AandG</u>	20	Calculation of Administrative and General Expense
<u>RevenueCredits</u>	21	Calculation of Revenue Credits
<u>NUCs</u>	22	Calculation of Network Upgrade Credits and Network Upgrade Interest Expense
<u>RegAssets</u>	23	Calculation of Regulatory Assets/Liabilities and Regulatory Debits
<u>CWIPTRR</u>	24	Calculation of Contribution of CWIP to TRRs
<u>WholesaleDifference</u>	25	Calculation of the Wholesale Difference to the Base TRR
<u>TaxRates</u>	26	Calculation of Composite Tax Rate
<u>Allocators</u>	27	Calculation of Allocation Factors
<u>FFU</u>	28	Calculation of Franchise Fees Factor and Uncollectibles Expense Factor
<u>WholesaleTRRs</u>	29	Calculation of components of SCE's Wholesale TRR
<u>Wholesale Rates</u>	30	Calculation of SCE's Wholesale transmission rates
<u>HVLV</u>	31	Calculation of High and Low Voltage percentages of Gross Plant
<u>GrossLoad</u>	32	Presentation of forecast Gross Load for wholesale rate calculations
<u>RetailRates</u>	33	Calculation of retail transmission rates
<u>Unfunded Reserves</u>	34	Calculation of Unfunded Reserves
<u>OtherFormulaRevenue</u>	35	Presentation of Other Formula Revenue by Native Account

Overview

Overview of SCE Retail Base TRR

SCE's retail Base Transmission Revenue Requirement is the sum of the following components:

<u>TRR Component</u>	<u>Amount</u>
Prior Year TRR	\$ -
Incremental Forecast Period TRR	\$ -
True-Up Adjustment	\$ -
O&M Services Formula Revenue	\$ -
Cost Adjustment	\$ -
Base TRR (retail)	\$ -

These components represent the following costs that SCE incurs:

- 1) The Prior Year TRR component is the TRR associated with the Prior Year (most recent calendar year).
The Prior Year TRR is calculated using End-of-Year Rate Base values, as set forth in the "1-BaseTRR" Worksheet.
- 2) The Incremental Forecast Period TRR is the component of Base TRR associated with forecast additions to in-service plant or CWIP, as set forth in the "2-IFPTRR" Worksheet.
- 3) The True Up Adjustment is a component of the Base TRR that reflects the difference between projected and actual costs, as set forth in the "3-TrueUpAdjust" Worksheet.
- 4) The O&M Services Formula Revenue is a component of the Base TRR representing revenue collected pursuant to an O&M Services Formula presented on Schedule 35. It is a credit to the Base TRR. See Schedule 1.
- 5) The Cost Adjustment component may be included as provided in the Tariff protocols.

**Schedule 1
Base TRR**

Southern California Edison Company

Cells shaded yellow are input cells

Formula Transmission Rate

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>- Value</u>
RATE BASE			
1	ISO Transmission Plant	6-PlantInService, Line 19	\$ -
2	General Plant + Electric Miscellaneous Intangible Plant	6-PlantInService, Line 27	\$ -
3	Transmission Plant Held for Future Use	11-PHFU, Line 8	\$ -
4	Abandoned Plant	12-AbandonedPlant, Line 3	\$ -
<u>Working Capital amounts</u>			
5	Materials and Supplies	13-WorkCap, Line 16	\$ -
6	Prepayments	13-WorkCap, Line 36	\$ -
7	Cash Working Capital	(Line 66 + Line 67) / 8	\$ -
8	Working Capital	Line 5 + Line 6 + Line 7	\$ -
<u>Accumulated Depreciation Reserve Balances</u>			
9	Transmission Depreciation Reserve - ISO	8-AccDep, Line 14m, Col. 8	\$ -
10	Distribution Depreciation Reserve - ISO	8-AccDep, Line 16, Col. 5	\$ -
11	General + Intangible Plant Depreciation Reserve	8-AccDep, Line 26	\$ -
12	Accumulated Depreciation Reserve	Line 9 + Line 10 + Line 11	\$ -
13	Accum Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT Amounts	9-ADIT-1, Line 5, Col. 2	\$ -
14	CWIP Plant	14-IncentivePlant, L 12, Col 1	\$ -
15	Other Regulatory Assets/Liabilities	23-RegAssets, Line 14	\$ -
16	Unfunded Reserves	34-UnfundedReserves, Line 6	\$ -
17	Network Upgrade Credits	22-NUCs, Line 4	\$ -
18	Rate Base	L1 + L2 + L3 + L4 + L8 + L12 + L13 + L14+ L15+ L16 + L17	\$ -
OTHER TAXES			
19	Sub-Total Local Taxes	Note 6	\$ -
20	Transmission Plant Allocation Factor	27-Allocators, Line 22	- %
21	Property Taxes	Line 19 * Line 20	\$ -
22	Payroll Taxes Expense		
23	FICA	Line 24 + Line 25+ Line 26	\$ -
24	Fed Ins Cont Amt -- Current	Note 6	\$ -
25	FICA/OASDI Emp Incntv.	Note 6	\$ -
26	FICA/HIT Emp Incntv.	Note 6	\$ -
27	CA SUI Current	Note 6	\$ -
28	Fed Unemp Tax Act- Current	Note 6	\$ -
29	CADI Vol Plan Assess	Note 6	\$ -
30	SF Pyrl Exp Tx - SCE	Note 6	\$ -
31	Total Electric Payroll Tax Expense	Line 23 + (Line 27 to Line 30)	\$ -
32	Capitalized Overhead portion of Electric Payroll Tax Expense	26-TaxRates, Line 16	\$ -
33	Remaining Electric Payroll Tax Expense to Allocate	Line 31 - Line 32	\$ -
34	Transmission Wages and Salaries Allocation Factor	27-Allocators, Line 9	- %
35	Payroll Taxes Expense	Line 33 * Line 34	\$ -
36	Other Taxes	Note 1	\$ -

**Schedule 1
Base TRR**

Southern California Edison Company

Cells shaded yellow are input cells

Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	- Value
RETURN AND CAPITALIZATION CALCULATIONS			
Debt			
37	Long Term Debt Amount	5-ROR-1, Line 4	\$ -
38	Cost of Long Term Debt	5-ROR-1, Line 11	\$ -
39	Long Term Debt Cost Percentage	5-ROR-1, Line 12	- %
Preferred Stock			
40	Preferred Stock Amount	5-ROR-1, Line 16	\$ -
41	Cost of Preferred Stock	5-ROR-1, Line 20	\$ -
42	Preferred Stock Cost Percentage	5-ROR-1, Line 21	- %
Equity			
43	Common Stock Equity Amount	5-ROR-1, Line 27	\$ -
44	Total Capital	Line 37 + Line 40 + Line 43	\$ -
44a	Minimum Common Stock Capital Percentage (Docket No. ER19-1553)		47.50%
Capital Percentages			
45	Long Term Debt Capital Percentage	100% - (Line 46+ Line 47)	- %
46	Preferred Stock Capital Percentage	Line 40 / Line 44	- %
47	Common Stock Capital Percentage	Max Line 44a or (Line 43/Line 44)	- %
Annual Cost of Capital Components			
48	Long Term Debt Cost Percentage	Line 39	- %
49	Preferred Stock Cost Percentage	Line 42	- %
50	Return on Common Equity	Note 2 SCE Return on Equity	10.30%
Calculation of Cost of Capital Rate			
51	Weighted Cost of Long Term Debt	Line 39 * Line 45	- %
52	Weighted Cost of Preferred Stock	Line 42 * Line 46	- %
53	Weighted Cost of Common Stock	Line 47 * Line 50	- %
54	Cost of Capital Rate	Line 51 + Line 52 + Line 53	- %
55	Equity Rate of Return Including Common and Preferred Stock	Used for Tax calculation Line 52 + Line 53	- %
56	Return on Capital: Rate Base times Cost of Capital Rate	Line 18 * Line 54	\$ -
INCOME TAXES			
57	Federal Income Tax Rate	26-Tax Rates, Line 1	- %
58	State Income Tax Rate	26-Tax Rates, Line 8	- %
59	Composite Tax Rate	= F + [S * (1 - F)] (L57 + L58) - (L57 * L58)	- %
Calculation of Credits and Other:			
60	Amortization of Net (Excess)/Deficient Deferred Taxes	Negative of 9-ADIT-2, Line 500, Column 7	\$ -
61	Other Income Tax Adjustments	Note 3 Workpaper:	\$ -
62	Not Used		
63	Credits and Other	Line 60 + Line 61	\$ -
64	Income Taxes:	Formula on Line 65	\$ -
65	Income Taxes = [((RB * ER) + D) * (CTR/(1 – CTR))] + CO/(1 – CTR)		
Where:			
RB = Rate Base		Line 18	
ER = Equity Rate of Return Including Common and Preferred Stock		Line 55	
CTR = Composite Tax Rate		Line 59	
CO = Credits and Other		Line 63	
D = Book Depreciation of AFUDC Equity Book Basis		Workpaper:	\$ -

**Schedule 1
Base TRR**

Southern California Edison Company

Cells shaded yellow are input cells

Formula Transmission Rate

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>- Value</u>
PRIOR YEAR TRANSMISSION REVENUE REQUIREMENT			
<u>Component of Prior Year TRR:</u>			
66	O&M Expense	19-OandM, Line 91, Col. 6	\$ -
67	A&G Expense	20-AandG, Line 23	\$ -
68	Network Upgrade Interest Expense	22-NUCs, Line 8	\$ -
69	Depreciation Expense	17-Depreciation, Line 70	\$ -
70	Abandoned Plant Amortization Expense	12-AbandonedPlant, Line 1	\$ -
71	Other Taxes	Line 36	\$ -
72	Revenue Credits	21-Revenue Credits, Line 44	\$ -
73	Return on Capital	Line 56	\$ -
74	Income Taxes	Line 64	\$ -
75	Gains and Losses on Trans. Plant Held for Future Use -- Land	11-PHFU, Line 10	\$ -
76	Amortization and Regulatory Debits/Credits	23-RegAssets, Line 16	\$ -
77	Prior Year Incentive Adder	15-IncentiveAdder, Line 14	\$ -
77a	Prior Year Incentive Adder Reversal	Negative of Line 77	\$ -
78	Total without FF&U	Sum of Lines 66 to 77a	\$ -
79	Franchise Fees Expense	L 78 * FF Factor (28-FFU, L 5)	\$ -
80	Uncollectibles Expense	L 78 * U Factor (28-FFU, L 5)	\$ -
81	Prior Year TRR	Line 78 + Line 79+ Line 80	\$ -

TOTAL BASE TRANSMISSION REVENUE REQUIREMENT

<u>Calculation of Base Transmission Revenue Requirement</u>			
82	Prior Year TRR	Line 81	\$ -
83	Incremental Forecast Period TRR	2-IFPTRR, Line 82	\$ -
84	True Up Adjustment	3-TrueUpAdjust, Line 30	\$ -
84a	O&M Services Formula Revenue	Negative of 35-Other Formula Revenue, L 80	\$ -
85	Cost Adjustment	Note 4	\$ -
86	Base Transmission Revenue Requirement (Retail)	For Retail Purposes	\$ -
<u>Wholesale Base Transmission Revenue Requirement</u>			
87	Base TRR (Retail)	Line 86	\$ -
88	Wholesale Difference to the Base TRR	25-WholesaleDifference, Line 14	\$ -
89	Wholesale Base Transmission Revenue Requirement	Line 87 + Line 88	\$ -

Notes:

- Any amount of "Sub-Total Local Taxes" or "Payroll Taxes Expense" may be excluded if appropriate with the provision of a workpaper showing the reason for the exclusion and the amount of the exclusion.
- No change in Return on Common Equity will be made absent a Section 205 filing at the Commission.
Does not include any project-specific ROE adders. See Schedule 15 at Lines 31-39.
In the event that the Return on Common Equity is revised from the initial value, enter cite to Commission Order approving the revised ROE on following line.
Order approving revised ROE: ---
- Other Income Tax Adjustments may be included as a component of "Credits and Other" in the Prior Year Income Tax calculation if filed with the Commission.
- Cost Adjustment may be included as provided in the Tariff protocols.
- Prior Year Incentive Adder Reversal backs out the revenue requirement associated with any project-specific Incentive Adders (Line 77). Applicable pursuant to settlement under ER19-1553.
- "Sub Total Local Taxes" on Line 19 and Payroll Taxes on Lines 24-30 include O&M Services Formula Revenues as follows, pursuant to Schedule 35, Note 2.

<u>FERC Form 1 References</u>	<u>O&M Services Revenue</u>	<u>FERC Form 1 Amount</u>	<u>Total</u>	<u>Item</u>	<u>Reference</u>
Line 19:	\$ -	\$	\$	- Sub-Total Local Taxes	Schedule 35, Line 55, C 4
Line 24:	\$ -	\$	\$	- Fed Ins Cont Amt -- Current	Schedule 35, Line 56, C 4
Line 25:	\$ -	\$	\$	- FICA/OASDI Emp Incntv.	Schedule 35, Line 57, C 4
Line 26:	\$ -	\$	\$	- FICA/HIT Emp Incntv.	Schedule 35, Line 58, C 4
Line 27:	\$ -	\$	\$	- CA SUI Current	Schedule 35, Line 59, C 4
Line 28:	\$ -	\$	\$	- Fed Unemp Tax Act- Current	Schedule 35, Line 60, C 4
Line 29:	\$ -	\$	\$	- CADI Vol Plan Assess	Schedule 35, Line 61, C 4
Line 30:	\$ -	\$	\$	- SF Pysl Exp Tx - SCE	Schedule 35, Line 62, C 4

Schedule 2
Incremental Forecast Period TRR

Calculation of Incremental Forecast Period TRR ("IFPTRR")

The IFP TRR is equal to the sum of:

- 1) Forecast Plant Additions * AFCR
- 2) Forecast Period Incremental CWIP * AFCR for CWIP

1) Calculation of Annual Fixed Charge Rates:

Line a) Annual Fixed Charge Rate for CWIP ("AFCRCWIP")

1			
2	AFCRCWIP represents the return and income tax costs associated with \$1 of CWIP,		
3	expressed as a percent.		
4			
5	$AFCRCWIP = CLTD + (COS * (1/(1 - CTR)))$		
6			
7	where:		
8	CLTD = Weighted Cost of Long Term Debt		
9	COS = Weighted Cost of Common and Preferred Stock		
10	CTR = Composite Tax Rate		
11			Reference
12	Wtd. Cost of Long Term Debt:	- %	1-BaseTRR, Line 51
13	Wtd. Cost of Common + Pref. Stock:	- %	1-BaseTRR, Line 55
14	Composite Tax Rate:	- %	1-BaseTRR, Line 59
15			
16	AFCRCWIP =	- %	Line 12 + (Line 13 * (1/(1 - Line 14)))
17			

b) Annual Fixed Charge Rate ("AFCR")

The AFCR is calculated by dividing the Prior Year TRR (without CWIP related costs) by Net Plant:

$$AFCR = (Prior\ Year\ TRR - CWIP-related\ costs) / Net\ Plant$$

Determination of Net Plant:

25				
26				Reference
27	Transmission Plant - ISO: \$	-	6-PlantInService, Line 14m, Col. 8	
28	Distribution Plant - ISO: \$	-	6-PlantInService, Line 16, Col. 5	
29	Transmission Dep. Reserve - ISO: \$	-	8-AccDep, Line 14m, Col. 8	
30	Distribution Dep. Reserve - ISO: \$	-	8-AccDep, Line 16, Col. 5	
31	Net Plant: \$	-	(L27 + L28) - (L29 + L30)	
32				

Determination of Prior Year TRR without CWIP related costs:

a) Determination of CWIP-Related Costs

1) Direct (without ROE adder) CWIP costs

36				
37	CWIP Plant - Prior Year: \$	-	10-CWIP, L 13 C1	
38	AFCRCWIP:	- %	Line 16	
39	Direct CWIP Related Costs: \$	-	Line 37 * Line 38	
40				

2) CWIP ROE Adder costs:

41				
42	IREF: \$	-	15-IncentiveAdder, Line 3	
43				
44	Tehachapi CWIP Amount: \$	-	10-CWIP, Line 13	
45	Tehachapi ROE Adder %:	- %	15-IncentiveAdder, Line 5	
46	Tehachapi ROE Adder \$:	-	Formula on Line 52	
47				
48	DCR CWIP Amount: \$	-	10-CWIP, Line 13	
49	DCR ROE Adder %:	- %	15-IncentiveAdder, Line 6	
50	DCR ROE Adder \$:	-	Formula on Line 52	
51				
52	$ROE\ Adder\ \$ = (CWIP/\$1,000,000) * IREF * (ROE\ Adder/1\%)$			
53				
54	CWIP Related Costs wo FF&U: \$	-	Line 39 + Line 46 + Line 50	
55	FF&U Expenses: \$	-	(28-FFU, L5 FF Factor + U Factor) * L54	
56	CWIP Related Costs with FF&U: \$	-	Line 54 + Line 55	
57				

Schedule 2
Incremental Forecast Period TRR

58 b) Determination of AFCR:

59			
60	CWIP Related Costs wo FF&U: \$	-	Line 54
61	Prior Year TRR wo FF&U: \$	-	1-BaseTRR, Line 78
62	Prior Year TRR wo CWIP Related Costs: \$	-	Line 61 - Line 60
63	75% of O&M and A&G in Prior Year TRR: \$	-	(1-BaseTRR, Line 66 + Line 67) * .75
64	AFCR:	- %	(Line 62 - Line 63) / Line 31
65			

66 2) Calculation of IFP TRR

67			
68			<u>Reference</u>
69	Forecast Plant Additions: \$	-	16-PlantAdditions, L 25, C10
70	AFCR:	- %	Line 64
71	AFCR * Forecast Plant Additions: \$	-	Line 69 * Line 70
72			
73	Forecast Period Incremental CWIP: \$	-	10-CWIP, L 54, C8
74	AFCRCWIP:	- %	Line 16
75	AFCRCWIP * FP Incremental CWIP: \$	-	Line 73 * Line 74
76			
77	IFPTRR without FF&U: \$	-	Line 71 + Line 75
78			
79	Franchise Fees Expense: \$	-	Line 77 * FF (from 28-FFU, L 5)
80	Uncollectibles Expense: \$	-	Line 77 * U (from 28-FFU, L 5)
81			
82	Incremental Forecast Period TRR: \$	-	Line 77 + Line 79 + Line 80

Schedule 3
True Up Adjustment

Calculation of True Up Adjustment Component of TRR

1) Summary of True Up Adjustment calculation:

- a) Attribute True Up TRR to months in the Prior Year (see Note #1) to determine "Monthly True Up TRR" for each month (see Note #2).
- b) Determine monthly retail transmission revenues attributable to this formula transmission rate received during Prior Year.
- c) Compare costs in (a) to revenues in (b) on a monthly basis and determine "Cumulative Excess (-) or Shortfall (+) in Revenue with Interest".
- d) Include previous Annual Update Cumulative Excess or Shortfall in Prior Year (from Previous Annual Update Line 23) and any One-Time Adjustments in Column 4 (Lines 11 and 12 respectively).
- e) Continue interest calculation through the end of the Prior Year (Line 23) to determine Cumulative Excess or Shortfall for this Annual Update.

2) Comparison of True Up TRR and Actual Retail Transmission Revenues received during the Prior Year, Including previous Annual Update Cumulative Excess or Shortfall in Revenue.

Line										
1		True Up TRR:	\$	-	Source:	From 4-TUTRR,	Line 46			
2										
3		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>
4	Calculations:		See Note 2	See Note 3	See Note 4	= C2 - C3 + C 4	See Note 5	See Note 6	See Note 7	=C7 + C8
5					One-Time			Cumulative		
6					Adjustments and			Excess (-) or		Cumulative
7					Shortfall/Excess			Shortfall (+)		Excess (-) or
8			Monthly	Actual	Revenue In	Monthly	Monthly	in Revenue	Interest	Shortfall (+)
9			True Up	Retail Base	Previous	Excess (-) or	Interest	wo Interest for	for Current	in Revenue
10	<u>Month</u>	<u>Year</u>	<u>TRR</u>	<u>Revenues</u>	<u>Annual Update</u>	<u>in Revenue</u>	<u>Rate</u>	<u>Current Month</u>	<u>Month</u>	<u>with Interest</u>
11	December	-	---	---	\$ -	\$ -	---	\$ -	---	\$ -
12	January	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
13	February	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
14	March	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
15	April	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
16	May	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
17	June	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
18	July	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
19	August	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
20	September	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
21	October	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
22	November	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
23	December	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -

24 3) True Up Adjustment

25				<u>Notes:</u>	
26	Shortfall or Excess Revenue in Prior Year:	\$	-	Line 23, Column 9	
27	Previous Annual Update TU Adjustment:	\$	-	Previous Annual Update Schedule 3, Line 30	Previous Annual Update:
28	TU Adjustment without Projected Interest	\$	-	Line 26 - Line 27	
29	Projected Interest to Rate Year Mid-Point:	\$	-	Line 28 * (Line 23, Column 6) * 18 months	
30	True Up Adjustment:	\$	-	Line 28 + Line 29. Positive amount is to be collected by SCE (included in Base TRR as a positive amount).	
31				Negative amount is to be returned to customers by SCE (included in Base TRR as a negative amount).	

32 4) Final True Up Adjustment

- 33 The Final True Up Adjustment begins on the month after the last True Up Adjustment and extends through the termination date of
- 34 this formula transmission rate.
- 35 The Final True Up Adjustment shall be calculated as above, with interest to the termination date of the Formula Transmission Rate.
- 36

Schedule 3
True Up Adjustment

37 Partial Year TRR Attribution Allocation Factors:

38	Partial Year		
39	<u>Month</u>	<u>TRR AAF</u>	<u>Note:</u>
40	January	6.376%	See Note 2.
41	February	5.655%	
42	March	7.183%	
43	April	8.224%	
44	May	8.018%	
45	June	8.945%	
46	July	9.891%	
47	August	10.141%	
48	September	10.218%	
49	October	9.179%	
50	November	7.530%	
51	December	<u>8.640%</u>	
52	Total:	100.000%	

54 Transmission Revenues: (Note 8)

55							
56	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
57	See Note 9	See Note 10					Sum of left
58							
59	Actual						Monthly
60	Prior	Retail Base					Total
61	Year	Transmission	Other				Retail
62	<u>Month</u>	<u>Revenues</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Generation</u>	<u>Public Purpose</u>	<u>Other</u>
63	Jan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Feb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Mar	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Apr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	Jun	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	Jul	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	Aug	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Sep	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Oct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	Nov	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Dec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	Totals:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

76
77 "Total Sales to Ultimate Consumers" from FERC Form 1 Page 300, Line 10, Column b: \$ -

**Schedule 3
True Up Adjustment**

Instructions:

- 1) Enter applicable years on Column 1, Lines 11-23 (Prior Year and December of the year previous to the Prior Year).
- 2) Enter Previous Annual Update True Up Adjustment (if any) on Line 27.
Enter with the same sign as in previous Annual Update. If there is no Previous Annual Update True Up Adjustment, then enter \$0.
- 3) Enter monthly interest rates in accordance with interest rate specified in the regulations of FERC at 18 C.F.R. §35.19a on lines 12 to 23, Column 6.
- 4) Enter any One Time Adjustments on Column 4, Line 12 (or other appropriate). If SCE is owed enter as positive, if SCE is to return to customers enter as negative.
One Time Adjustments include:
 - a) In the event that a Commission Order revises SCE's True Up TRR for a previous Prior Year, SCE shall include that difference in the True Up Adjustment, including interest, at the first opportunity, in accordance with tariff protocols. Entering on Line 12 (or other appropriate) ensures these One Time Adjustments are recovered from or returned to customers.
 - b) Any refunds attributable to SCE's previous CWIP TRR cases (Docket Nos. ER08-375, ER09-187, ER10-160, and ER11-1952), not previously returned to customers.
 - c) Amounts resulting from input errors impacting the True Up TRR in a previous Formula Rate Annual Update pursuant to Protocol Section 3(d)(8).
Workpaper for Line 12:
Workpaper for Line 23:
- 5) Fill in matrix of all retail revenues from Prior Year in table on lines 63 to 74.
- 6) Enter Total Sales to Ultimate Consumers on line 77 and verify that it equals the total on line 75.
- 7) If true up period is less than entire calendar year, then adjust calculation accordingly by including \$0 Monthly True Up TRR and \$0 Actual Retail Base Transmission Revenues for any months not included in True Up Period.

Notes:

- 1) The true up period is the portion (all or part) of the Prior Year for which the Formula Transmission Rate was in effect.
- 2) The Monthly True Up TRR is derived by multiplying the annual True Up TRR on Line 1 by 1/12, if formula was in effect. In the event of a Partial Year True Up, use the Partial Year TRR Attribution Allocation Factors on Lines 40 to 51 for each month of Partial Year True Up. Only enter in the Prior Year, Lines 12 to 23, or portion of year formula was in effect in case of Partial Year True Up. Partial Year True Up Allocation Factors calculated based on three years (2008-2010) of monthly SCE retail base transmission revenues.
- 3) "Actual Retail Base Transmission Revenues" are SCE retail transmission revenues attributable to this formula transmission rate. as shown on Lines 63 to 74, Column 1.
- 4) Enter "Shortfall or Excess Revenue in Previous Annual Update" on Line 11, or other appropriate (from Previous Annual Update, Line 23, Column 9).
- 5) Monthly Interest Rates in accordance with interest rate specified in the regulations of FERC (See Instruction #3).
- 6) "Cumulative Excess (-) or Shortfall (+) in Revenue w/o Interest for Current Month" is, beginning for the January month, the amount in Column 9 for previous month plus the current month amount in Column 5. For the first December, it is the amount in Column 5.
- 7) Interest for Current Month is calculated on average of beginning and ending balances (Column 9 previous month and Column 7 current month). No interest is applied for the first December.
- 8) Only provide if formula was in effect during Prior Year.
- 9) Only include Base Transmission Revenue attributable to this formula transmission rate.
Any other Base Transmission Revenue or refunds is included in "Other".
The Base Transmission Revenues shown in Column 1 shall be reduced to reflect any retail customer refunds provided by SCE associated with the formula transmission rate that are made through a CPUC-authorized mechanism.
- 10) Other Transmission Revenue includes the following:
 - a) Transmission Revenue Balancing Account Adjustment revenue.
 - b) Transmission Access Charge Balancing Account Adjustment.
 - c) Reliability Services Revenue.
 - d) Any Base Transmission Revenue not attributable to this formula.

Schedule 4
True Up TRR

Calculation of True Up TRR

A) Rate Base for True Up TRR

<u>Line</u>	<u>Rate Base Item</u>	<u>Calculation Method</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Amount</u>
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$ -
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$ -
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$ -
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$ -
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$ -
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$ -
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	\$ -
8	Working Capital			Line 5 + Line 6 + Line 7	\$ -
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14n, Col. 8	\$ -
10	Distribution Depreciation Reserve - ISO	BOY/EOY Avg.	Negative amount	8-AccDep, Line 17, Col. 5	\$ -
11	G + I Depreciation Reserve	BOY/EOY Avg.	Negative amount	8-AccDep, Line 23	\$ -
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	\$ -
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT-1, Line 15	\$ -
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$ -
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	\$ -
16	Unfunded Reserves			34-UnfundedReserves, Line 7	\$ -
17	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$ -
18	Rate Base			L1+L2+L3+L4+L8+L12+ L13+L14+L15+L16+L17	\$ -

B) Return on Capital

<u>Line</u>					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	- %
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$ -

C) Income Taxes

21	Income Taxes = [(((RB * ER) + D) * (CTR/(1 – CTR)))] + CO/(1 – CTR)				\$	-
	Where:					
22	RB = Rate Base			Line 18	\$	-
23	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k		- %
24	CTR = Composite Tax Rate			1-Base TRR L 59		- %
25	CO = Credits and Other			1-Base TRR L 63 + Line 25a	\$	-
25a	Adjustments to CO term for the True Up TRR	Note 2	Wkpaper:			
26	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 65	\$	

Schedule 4
True Up TRR

D) True Up TRR Calculation

27	O&M Expense	1-Base TRR L 66	\$	-
28	A&G Expense	1-Base TRR L 67	\$	-
29	Network Upgrade Interest Expense	1-Base TRR L 68	\$	-
30	Depreciation Expense	1-Base TRR L 69	\$	-
31	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$	-
32	Other Taxes	1-Base TRR L 71	\$	-
33	Revenue Credits	1-Base TRR L 72	\$	-
34	Return on Capital	Line 20	\$	-
35	Income Taxes	Line 21	\$	-
36	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 75	\$	-
37	Amortization and Regulatory Debits/Credits	1-Base TRR L 76	\$	-
38	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$	-
39	True Up Incentive Adder	15-IncentiveAdder L 20	\$	-
39a	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	\$	-
40	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Sum of Lines 38 to 39a	\$	-

E) Calculation of final True Up TRR with Franchise Fees and Uncollectibles Expenses

<u>Line</u>			<u>Reference:</u>
41	True Up TRR wo FF:	\$ -	Line 40
42	Franchise Fee Factor:	- %	28-FFU, L 5
43	Franchise Fee Expense:	\$ -	Line 41 * Line 42
44	Uncollectibles Expense Factor:	- %	28-FFU, L 5
45	Uncollectibles Expense:	\$ -	Line 41 * Line 44
45a	O&M Services Formula Revenues:	\$ -	Negative of 35-Other Formula Revenue, L 80
46	True Up TRR:	\$ -	L 41 + L43 + L45 + L 45a

**Schedule 4
True Up TRR**

Instructions:

1) Use weighted average (by time) of the Return on Equity in effect during the Prior Year in determining the "Cost of Capital Rate" on Line 19 and the "Equity Rate of Return Including Preferred Stock" on Line 23 in the event that the ROE is revised during the Prior Year. In this event, the ROE used in Schedule 1 will differ from the ROE used in this Schedule 4, because the Schedule 1 ROE will be the most recent ROE, whereas the Schedule 4 Cost of Capital Rate and Equity Rate of Return including Com. + Pref. Stock will be based on the weighted-average ROE.

Calculation of weighted average Cost of Capital Rate in Prior Year:

If ROE does not change during year, then attribute all days to Line a "ROE at end of Prior Year" and none to "ROE at start of PY"

					Days ROE
	<u>Percentage</u>	<u>Reference:</u>	<u>From</u>	<u>To</u>	<u>In Effect</u>
a	ROE at end of Prior Year	- %	See Line e below	---	---
b	ROE start of Prior Year	- %	See Line f below	---	---
c					Total days in year: _____
d	Wtd. Avg. ROE in Prior Year	- % ((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year			

Commission Decisions approving ROE:

	<u>Reference:</u>
e End of Prior Year	---
f Beginning of Prior Year	---

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	- %	1-Base TRR L 51
h Wtd. Cost of Preferred Stock	- %	1-Base TRR L 52
i Wtd. Cost of Common Stock	- %	1-Base TRR L 47 * Line d
j Cost of Capital Rate	- %	Sum of Lines g to i

Calculation of Equity Rate of Return Including Common and Preferred Stock:

	<u>Percentage</u>	<u>Reference:</u>
k	- %	Sum of Lines h to i

Notes:

- 1) True Up TRR Incentive Adder Reversal backs out the revenue requirement associated with any project-specific Incentive Adders (Line 39) for True Up Years during the term of the settlement of ER19-1553.
- 2) Include any amount appropriate for the True Up TRR calculation for the Prior Year not already included in Line 63 of Schedule 1. Such amounts will specifically include an amount of the South Georgia Adjustment applicable to the 2023 Prior Year of \$2,606,000 in SCE's Annual Update setting transmission rates for 2025 and, for the 2024 Prior Year, an amount of \$1,303,000 in SCE's Annual Update setting transmission rates for 2026. No further amounts relating to the current SGA amount shall be included in SCE's Formula Rate, as the SGA will be fully amortized after 2024.

Schedule 5 ROR-1
Return and Capitalization

Calculation of Components of Cost of Capital Rate

Cells shaded yellow are input cells

			FERC Form 1 Reference	
			or Instruction	Value
RETURN AND CAPITALIZATION CALCULATIONS				
<u>Line</u>	<u>Calculation of Long Term Debt Amount</u>			
1	Bonds -- Account 221	13-month avg.	5-ROR-2, Line 1	\$ -
2	Less Reacquired Bonds -- Account 222	13-month avg.	5-ROR-2, Line 2	\$ -
2a	Long Term Debt Advances from Associated Companies -- Account 223	13-month avg.	5-ROR-2, Line 2a	\$ -
3	Other Long Term Debt -- Account 224	13-month avg.	5-ROR-2, Line 3	\$ -
4	Long Term Debt Amount		L1 + L2 + L2a + L3	\$ -
<u>Calculation of Cost of Long-Term Debt</u>				
5	Interest on Long-Term Debt -- Account 427		FF1 117.62c	\$ -
6	Amortization of Debt Discount and Expense -- Account 428		FF1 117.63c	\$ -
7	Amortization of Loss on Reacquired Debt -- Account 428.1		FF1 117.64c	\$ -
8	Less Amortization of Premium on Debt -- Account 429	Enter negative	FF1 117.65c	\$ -
9	Less Amort. of Gain on Reacquired Debt -- Account 429.1	Enter negative	FF1 117.66c	\$ -
10	Interest on Debt to Associated Companies -- Account 430		FF1 117.67c	\$ -
11	Cost of Long Term Debt		Sum of Lines 5 to 10	\$ -
12	Long-Term Debt Cost Percentage		Line 11 / Line 4	- %
<u>Calculation of Preferred Stock Amount</u>				
13	Preferred Stock Amount -- Account 204	13-month avg.	5-ROR-2, Line 4	\$ -
14	Unamortized Issuance Costs	13-month avg.	5-ROR-2, Line 5	\$ -
15	Net Gain (Loss) From Purchase and Tender Offers	13-month avg.	5-ROR-2, Line 6	\$ -
16	Preferred Stock Amount		Sum of Lines 13 to 15	\$ -
<u>Calculation of Cost of Preferred Stock</u>				
17	Cost of Preferred Stock -- Account 437	Enter positive	FF1 118.29c	\$ -
18	Amortization of Net Gain (Loss) From Purchases and Tender Offers		See Note 1	\$ -
19	Amortization Issuance Costs		See Note 2	\$ -
20	Cost of Preferred Stock -- Account 437		Sum of Lines 17 to 19	\$ -
21	Preferred Stock Cost Percentage		Line 20 / Line 16	- %
<u>Calculation of Common Stock Equity Amount</u>				
22	Total Proprietary Capital	13-month avg.	5-ROR-2, Line 7	\$ -
23	Less Preferred Stock Amount -- Account 204	Same as L 18, but negative	5-ROR-2, Line 4	\$ -
24	Minus Net Gain (Loss) From Purchase and Tender Offers	Same as L 20, but reverse sign	See Note 3	\$ -
25	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	13-month avg.	5-ROR-2, Line 8	\$ -
26	Less Accumulated Other Comprehensive Loss -- Account 219	13-month avg.	5-ROR-2, Line 9	\$ -
27	Common Stock Equity Amount		Sum of Lines 22 to 26	\$ -

Notes:

- 1) Total annual amortization associated with events listed in Note 6 on 5-ROR-2.
- 2) Total annual amortization associated with preferred equity issues listed in Note 5 on 5-ROR-2.
- 3) Negative of Line 15, charge to common equity reversed for ratemaking.

Calculation of 13-Month Average Capitalization Balances

Workpaper:

Col 14

Line **Item** 13-Month Avg.
= Sum (Cols. 2-14)/13

Instructions:

1) Enter 13 months of balances for capital structure for Prior Year and December previous to Prior Year in Columns 2-14.

Beginning and End of year amounts in Columns 2 and 14 are from FERC Form 1, as referenced in below notes.

2) Update Notes 5 and 6 as necessary.

Notes:

1) Amount in Column 2 from FF1 112.18d, amount in Column 14 from FF1 112.18c, amounts in columns 3-13 from SCE internal records.

2) Amount in Column 2 from FF1 112.19d, amount in Column 14 from FF1 112.19c, amounts in columns 3-13 from SCE internal records.

2a) Amount in Column 2 from FF1 112.20d, amount in Column 14 from FF1 112.20c, amounts in columns 3-13 from SCE internal records.

3) Amount in Column 2 from FF1 112.21d, amount in Column 14 from FF1 112.21c, amounts in columns 3-13 from SCE internal records.

4) Amount in Column 2 from FF1 112.3d, amount in Column 14 from FF1 112.3c, amounts in columns 3-13 from SCE internal records.

5) Amounts in Columns 2-14 are from SCE internal records.

List associated securities, Face Amount, Issuance Date, Issuance Costs, Amortization Period, and Annual Amortization:

6) Amounts in Columns 2-14 are from SCE internal records.

List associated securities and event, Event Date, Amortization Amount, Amortization Period, and Annual Amortization:

7) Amount in Column 2 from FF1 112.16d. amount in Column 14 from FF1 112.16c. amounts in columns 3-13 from SCE internal records.

8) Amount in Column 2 from FF1 112.12d (opposite sign), amount in Column 14 from FF1 112.12c (opposite sign), amounts in columns 3-13 from SCE internal records.

9) Amount in Column 2 from FF1 112.15d (opposite sign), amount in Column 14 from FF1 112.15c (opposite sign), amounts in columns 3-13 from SCE internal records.

Schedule 6
Plant In Service

Plant In Service

Workpapers for additional information:

Inputs are shaded yellow

1) Transmission Plant - ISO

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year (See Note 1 for lines 1-14m):

Prior Year: -

a) Substations, Land, and Lines on Lines 1-14

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
1	-	\$	-	\$	-	\$	-	\$	-	\$	-
2	-	\$	-	\$	-	\$	-	\$	-	\$	-
3	-	\$	-	\$	-	\$	-	\$	-	\$	-
4	-	\$	-	\$	-	\$	-	\$	-	\$	-
5	-	\$	-	\$	-	\$	-	\$	-	\$	-
6	-	\$	-	\$	-	\$	-	\$	-	\$	-
7	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	-	\$	-	\$	-	\$	-	\$	-	\$	-
9	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	-	\$	-	\$	-	\$	-	\$	-	\$	-
11	-	\$	-	\$	-	\$	-	\$	-	\$	-
12	-	\$	-	\$	-	\$	-	\$	-	\$	-
13	-	\$	-	\$	-	\$	-	\$	-	\$	-
14	13-Mo. Avg:	\$	-	\$	-	\$	-	\$	-	\$	-

Col 1 Col 2 Col 3 Col 4 Col 5 Col 6 Col 7 Col 8
Sum of C2 to C11 (L 1 to 13) and C2 to C7 (L 14a to 14m)

b) Computer Hardware, Software, and Communication Equipment on Lines 14a to 14n

Monthly Transmission Plant - ISO										Notes
Line	Mo/YR	351.1	351.2 5-YR	351.2 7-YR	351.2 10-YR	351.2 15-YR	351.3	Total		
14a	-	\$	-	\$	-	\$	-	\$	-	Previous Annual Update, Line 14m
14b	-	\$	-	\$	-	\$	-	\$	-	See Note 3a re TO2027 value
14c	-	\$	-	\$	-	\$	-	\$	-	Each amount in Columns 1-7, Lines 14b to 14m
14d	-	\$	-	\$	-	\$	-	\$	-	is the product of the corresponding amounts on
14e	-	\$	-	\$	-	\$	-	\$	-	Lines 29a to 40a times the "SL&L Plant ISO
14f	-	\$	-	\$	-	\$	-	\$	-	Percent", Line 21a, Column 3, Schedule 7.
14g	-	\$	-	\$	-	\$	-	\$	-	
14h	-	\$	-	\$	-	\$	-	\$	-	
14i	-	\$	-	\$	-	\$	-	\$	-	
14j	-	\$	-	\$	-	\$	-	\$	-	
14k	-	\$	-	\$	-	\$	-	\$	-	
14l	-	\$	-	\$	-	\$	-	\$	-	
14m	-	\$	-	\$	-	\$	-	\$	-	
14n	13-Mo. Avg:	\$	-	\$	-	\$	-	\$	-	

2) Distribution Plant - ISO

Balances for Distribution Plant - ISO for December of Prior Year and year before Prior Year (See Note 2)

	Col 1	Col 2	Col 3	Col 4	Col 5
					Sum C2 - C4
Line	Mo/YR	360	361	362	Total
15	-	\$	-	\$	-
16	-	\$	-	\$	-
17	Average:	\$	-	\$	-

**Schedule 6
Plant In Service**

3) ISO Transmission Plant

ISO Transmission Plant is the sum of "Transmission Plant - ISO" and "Distribution Plant - ISO"

	<u>Amount</u>	<u>Source</u>
18	Average value: \$	- Sum of Line 14n, Col. 8 and Line 17, Col. 5
19	EOY Value: \$	- Sum of Line 14m, Col 8 and Line 16, Col 5

4) General Plant + Electric Miscellaneous Intangible Plant ("G&I Plant")

General and Intangible Plant is an allocated portion of Total G&I Plant based on the Trans. W&S Allocation Factor

	Note 1 Prior Year <u>Month</u>	Data <u>Source</u>	<u>Col 1</u> General Plant <u>Balances</u>	<u>Col 2</u> Intangible Plant <u>Balances</u>	<u>Col 3</u> Total G&I Plant <u>Balances</u>	<u>Notes</u>
20	December	FF1 206.99.b and 204.5b	\$	- \$	- \$	BOY amount from previous PY (see Note 2a)
21	December	FF1 207.99.g and 205.5g	\$	- \$	- \$	End of year ("EOY") amount

a) BOY/EOY Average G&I Plant

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$	- Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: - %	27-Allocators, Line 9
24	General + Intangible Plant: \$	- Line 22 * Line 23.

b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$	- Line 21.
26	Transmission W&S Allocation Factor: - %	27-Allocators, Line 9
27	General + Intangible Plant: \$	- Line 25 * Line 26.

Transmission Activity Used to Determine Monthly Transmission Plant - ISO Balances

1) Total Transmission Plant Balances by Account (See Note 3)

a) Substations, Land, and Lines on Lines 28-40

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11 <u>Total</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	
28	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$
29	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$
30	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$
31	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$
32	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$
33	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$
34	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$
35	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$
36	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$
37	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$
38	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$
39	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$
40	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$

b) Transmission Function Balances for Computer Hardware, Software, and Communication Equipment on Lines 28a-40a

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Sum C2 - C7</u>	<u>Source</u>
	<u>Mo/YR</u>	<u>351.1</u>	<u>351.2 5-YR</u>	<u>351.2 7-YR</u>	<u>351.2 10-YR</u>	<u>351.2 15-YR</u>	<u>351.3</u>	<u>Total</u>		
28a	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	Previous Annual Update, Line 40a
29a	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	See Note 3b regarding January through November inputs (C2 to C7)
30a	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	
31a	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	
32a	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	
33a	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	
34a	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	
35a	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	
36a	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	
37a	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	
38a	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	
39a	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	
40a	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-	7-PlantStudy Lines 21c and 21e (Col. 1) for Columns 2 and 7 For Line 40a, Σ C3 to C6 = 7-Plant Study L 21d, Col. 1 See Note 3c regarding Columns 3 to 6

Schedule 6
Plant In Service

2) Total Transmission Activity by Account, not including 351.1, 351.2, and 351.3 (See Note 4):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Sum C2 - C11</u>
												<u>Total</u>
41	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
42	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
43	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
44	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
45	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
46	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
47	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
48	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
49	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
50	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
51	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
52	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
53	Total:	\$	-	\$	-	\$	-	\$	-	\$	-	\$

3) ISO Incentive Plant Balances (See Note 5)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Sum C2 - C11</u>
												<u>Total</u>
54	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
55	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
56	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
57	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
58	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
59	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
60	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
61	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
62	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
63	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
64	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
65	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
66	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$

4) ISO Incentive Plant Activity (See Note 6)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Sum C2 - C11</u>
												<u>Total</u>
67	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
68	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
69	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
70	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
71	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
72	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
73	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
74	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
75	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
76	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
77	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
78	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
79	Total:	\$	-	\$	-	\$	-	\$	-	\$	-	\$

Schedule 6
Plant In Service

5) Total Transmission Activity Not Including Incentive Plant Activity or 351.1, 351.2, and 351.3 (See Note 7):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
80	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
81	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
82	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
83	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
84	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
85	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
86	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
87	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
88	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
89	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
90	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
91	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
92	Total:	\$	-	\$	-	\$	-	\$	-	\$	-	\$

6) Total Monthly Transmission Activity as a Percent of Annual Transmission Activity, not including 351.1, 351.2, or 351.3 (See Note 8)

	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>
93	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
94	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
95	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
96	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
97	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
98	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
99	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
100	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
101	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
102	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
103	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
104	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %

7) Calculation of change in Non-Incentive ISO Plant (not including 351.1, 351.2, or 351.3):

A) Change in ISO Plant Balance December to December (See Note 9)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
105	\$	-	\$	-	\$	-	\$	-	\$	-	\$

B) Change in Incentive ISO Plant (See Note 10)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
106	\$	-	\$	-	\$	-	\$	-	\$	-	\$

C) Change in Non-Incentive ISO Plant (not including 351.1, 351.2, or 351.3) (See Note 11)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
107	\$	-	\$	-	\$	-	\$	-	\$	-	\$

**Schedule 6
Plant In Service**

8) Other ISO Transmission Activity without Incentive Plant Activity (not including 351.1, 351.2, or 351.3) (See Note 12):

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Sum C2 - C11 Total
108	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
109	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
110	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
111	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
112	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
113	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
114	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
115	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
116	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
117	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
118	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
119	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
120	Total:	\$	-	\$	-	\$	-	\$	-	\$	-	\$

Notes:

- 1) Amounts on Lines 13 and 14m from corresponding account Schedule 7, column 2.
- Amounts on Lines 1 and 14a must match corresponding account Schedule 7, Column 2 for previous year.
- The amounts for each month on the remaining lines 2 to 12 are calculated by summing the following values:
 - a) Other ISO Transmission Activity without Incentive Plant Activity on Lines 108-119 for the same month;
 - b) ISO Incentive Plant Activity on Lines 67 to 78 for the same month; and
 - c) The previous month balance of the Transmission Plant - ISO amounts on Lines 1-13.
- For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:
 - a) the "Other ISO Transmission Activity without Incentive Plant Activity" for May of the Prior Year (on Line 112, Column 5);
 - b) the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 71, Column 5);
 - c) and the "Transmission Plant - ISO" amount for April of the Prior Year (on Line 5, Column 5).
- The amounts for each month on the remaining lines 14b to 14m are calculated by multiplying monthly Transmission Function Balance (Lines 29a-40a) by the SL&L Plant ISO Percent (Schedule 7, Column 3, Line 21a).
- 2) Amounts on Line must match 6-Plant Study amounts for Distribution Plant - ISO for previous year.

Amounts on Line Line must match amounts on 6-PlantStudy for Distribution Plant - ISO.
- 2a) In order to align with accounting changes pursuant to FERC Order 898 which went into effect on January 1, 2025, in calculating 2025 costs SCE will make an adjustment to the FF1 amounts on line 20 (columns 1 and 2) to remove from December 2024 balances the amounts subsequently transferred out of General and Intangible Plant as of January 1, 2025.
- 3) Reconciles to BOY and EOY FERC Form 1 (FF1 207, Lines 48-56, Column g). Workpaper:
- 3a) For the December values on Row 14a for the TO2027 Annual Update (relating to December of 2024) use values that would have been in Accounts 351.1, 351.2, and 351.3 had Order 898 been in effect in 2024.
- 3b) Monthly amounts for Accounts 351.1, 351.2, and 351.3 are from SCE records.
- 3c) See referenced workpaper for distribution of Account 351.2 to its four components. Workpaper:
- 4) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. Monthly differences from previous matrix Lines 28-40.
- 5) Includes balances for SCE Incentive Projects.
- 6) Monthly differences from previous matrix.
- 7) Amount in matrix on lines 41 to 52 minus amount in matrix on lines 67 to 78
- 8) Amount in "Total Transmission Activity Not Including Incentive Plant Activity" matrix divided by Total on Line 92 for each account/month.
- 9) Amount on 13 less amount on Line 1 for each account.
- 10) Line 77
- 11) Amount on Line less amount on Line for each account.
- 12) For each column (FERC Account) divide Line by Line 90 to arrive at a ratio for each column.

Apply the ratio of each column to each monthly value from Lines -89 to calculate the values for the corresponding months listed in Lines -118.

Schedule 7
Transmission Plant Study Summary

Transmission Plant Study

Input cells are shaded yellow

Workpaper: _____

A) Plant Classified as Transmission in FERC Form 1 for Prior Year:
Substations, Land, and Lines

Prior Year: -

		<u>Col 1</u>		<u>Col 2</u>	<u>Col 3</u>	
<u>Line</u>	<u>Account</u>	<u>Total Plant</u>	<u>Data Source</u>	<u>Transmission Plant - ISO</u>	<u>ISO % of Total</u>	<u>Notes/Calcs</u>
1						
2	Substation					
3	352	\$ -	FF1 207.49g	\$ -	- %	C3 = C2 / C1
4	353	\$ -	FF1 207.50g	\$ -	- %	C3 = C2 / C1
5	Total Substation	\$ -	L 3 + L 4	\$ -	- %	
6						
7	Land					
8	350	\$ -	FF1 207.48g	\$ -	- %	C3 = C2 / C1
9						
10	Total Substation and Land	\$ -	L 5 + L 8	\$ -	- %	C3 = C2 / C1
11						
12	Lines					
13	354	\$ -	FF1 207.51g	\$ -	- %	C3 = C2 / C1
14	355	\$ -	FF1 207.52g	\$ -	- %	C3 = C2 / C1
15	356	\$ -	FF1 207.53g	\$ -	- %	C3 = C2 / C1
16	357	\$ -	FF1 207.54g	\$ -	- %	C3 = C2 / C1
17	358	\$ -	FF1 207.55g	\$ -	- %	C3 = C2 / C1
18	359	\$ -	FF1 207.56g	\$ -	- %	C3 = C2 / C1
19	Total Lines	\$ -	Sum L13 to L18	\$ -	- %	
20						
21a	Total Subs, Land & Lines	\$ -	L 10 + L 19	\$ -	- %	C3 = C2 / C1, Note 1 Col. 3 is the "SL&L Plant ISO Percent"

21b Computer Hardware, Software & Communication Equipment (351 Accounts)

		<u>Col 1</u>		<u>Col 2</u>	
		<u>Total Plant</u>	<u>Data Source</u>	<u>Transmission Plant - ISO</u>	<u>Notes/Calcs</u>
21c	351.1	\$ -	FF1 207.48.2g	\$ -	
21d	351.2	\$ -	FF1 207.48.3g	\$ -	
21e	351.3	\$ -	FF1 207.48.4g	\$ -	
21f	Total 351 Accounts	\$ -	L 21c to L 21e	\$ -	= L 21c+L 21d+L 21e Note 3
21g					
21h	Total All Transmission	\$ -		\$ -	= L 21a+L 21f Note 4

B) Plant Classified as Distribution in FERC Form 1:

<u>Line</u>	<u>Account</u>	<u>Total Plant</u>	<u>Data Source</u>	<u>Distribution Plant - ISO</u>	<u>ISO % of Total</u>	
22						
23	Land:					
24	360	\$ -	FF1 207.60g	\$ -	- %	
25	Structures:					
26	361	\$ -	FF1 207.61g	\$ -	- %	
27	362	\$ -	FF1 207.62g	\$ -	- %	
28	Total Structures	\$ -	L 26 + L 27	\$ -	- %	
29						
30	Total Distribution	\$ -	L 24 + L 28	\$ -	- %	Note 2

Notes:

- 1) Total transmission does not include account 359.1 "Asset Retirement Costs for Transmission Plant"
Total on this line is also equal to FF1 207.58g (Total Transmission Plant)
less FF1 207.57g (Asset Retirement Costs for Transmission Plant).
- 2) Only accounts 360-362 included as there is no ISO plant in any other Distribution accounts.
- 3) Total Computer Hardware, Software, and Communications Equipment is in Column 1, and ISO portion is in Column 2.
- 4) Total All Transmission Plant is in Column 1. Total ISO Transmission is in Column 2.

Instructions:

- 1) Perform annual Transmission Study pursuant to instructions in tariff.
- 2) Enter total amounts of plant from FERC Form 1 in Column 1, "Total Plant".
- 3) Enter ISO portion of plant in Column 2, "Transmission Plant - ISO, or "Distribution Plant - ISO".
Lines 21c to 21e Col. 2 Transmission Plant-ISO is calculated pursuant to the Col. 2 direction.

**Schedule 8
Accumulated Depreciation**

Accumulated Depreciation Reserve

Input cells are shaded yellow

Workpaper:

1) Transmission Depreciation Reserve - ISO

Prior Year:

Balances for Transmission Depreciation Reserve - ISO during the Prior Year, including December of previous year (See Note 1):

Substations, Land, and Lines on Lines 1-14

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	FERC Account:										
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>
1	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	13-Mo. Avg:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Computer Hardware, Software, and Communication Equipment on Lines 14a to 14n

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	Sum C2 - C11 (L1 to 13) and C2-C7 (14a to 14n)							
	FERC Account:							
	Monthly Transmission Reserve - ISO							
	<u>Mo/YR</u>	<u>351.1</u>	<u>351.2 5-YR</u>	<u>351.2 7-YR</u>	<u>351.2 10-YR</u>	<u>351.2 15-YR</u>	<u>351.3</u>	<u>Total</u>
14a	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14b	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14c	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14d	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14e	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14f	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14g	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14h	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14i	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14j	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14k	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14l	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14m	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14n	13-Mo. Avg:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Notes
Previous Annual Update, 8-AccDep Line 14m
Note 1 re Lines 1 to 14m

Schedule 8
Accumulated Depreciation

Transmission Function Depreciation Reserve for Computer Hardware, Software, and Communication Equipment (351.1, 351.2, and 351.3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	<u>Mo/YR</u>	<u>351.1</u>	<u>351.2 5-YR</u>	<u>351.2 7-YR</u>	<u>351.2 10-YR</u>	<u>351.2 15-YR</u>	<u>351.3</u>	<u>Source</u>
14o	-	\$	-	\$	-	\$	-	Previous Annual Update, Line 14aa
14p	-	\$	-	\$	-	\$	-	See Note 2 for Lines 14p to 14aa
14q	-	\$	-	\$	-	\$	-	See Note 2b regarding the TO2027 Annual Update Line 14o
14r	-	\$	-	\$	-	\$	-	Columns 3 to 6 sum to total amount for 351.2
14s	-	\$	-	\$	-	\$	-	
14t	-	\$	-	\$	-	\$	-	
14u	-	\$	-	\$	-	\$	-	
14v	-	\$	-	\$	-	\$	-	
14w	-	\$	-	\$	-	\$	-	
14x	-	\$	-	\$	-	\$	-	
14y	-	\$	-	\$	-	\$	-	
14z	-	\$	-	\$	-	\$	-	
14aa	-	\$	-	\$	-	\$	-	

2) Distribution Depreciation Reserve - ISO (See Note 2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
		FERC			=Sum C2 to C4	
	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>	<u>Notes</u>
15	-	\$	-	\$	-	\$0 Beginning of Year ("BOY") amount
16	-	\$	-	\$	-	\$0 End of Year ("EOY") amount
17	BOY/EOY Average:	\$	-	\$	-	\$0 Average of Line 15 and Line 16

3) General and Intangible Depreciation Reserve

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
			=C4+C5			
			Total			
			Gen. and Int.	General	Intangible	
			Depreciation	Depreciation	Depreciation	
	<u>Mo/YR</u>		<u>Reserve</u>	<u>Reserve</u>	<u>Reserve</u>	<u>Source</u>
18	-	BOY: \$	-	\$	-	FF1 219.28c and 200.21c for previous year (See Note 2b)
19	-	EOY: \$	-	\$	-	FF1 219.28c and 200.21c
20		BOY/EOY Average: \$	-			Average of Line 18 and Line 19

a) Average BOY/EOY General and Intangible Depreciation Reserve

	<u>Amount</u>	<u>Source</u>
21	Total G+I Dep. Reserve on Average BOY/EOY basis: \$	- Line 20
22	Transmission W&S Allocation Factor: - %	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average): \$	- Line 21 * Line 22

b) EOY General and Intangible Depreciation Reserve

	<u>Amount</u>	<u>Source</u>
24	Total G+I Dep. Reserve on Average EOY basis: \$	- Line 19
25	Transmission W&S Allocation Factor: - %	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY): \$	- Line 24 * Line 25

Schedule 8
Accumulated Depreciation

Transmission Activity Used to Determine Monthly Transmission Depreciation Reserve - ISO Balances

1) ISO Depreciation Expense (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
27	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
28	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
29	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
30	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
31	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
32	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
33	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
34	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
35	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
36	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
37	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
38	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
39	Total:	\$	-	\$	-	\$	-	\$	-	\$	-	\$

2) Total Transmission Allocation Factors (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>
40	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
41	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
42	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
43	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
44	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
45	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
46	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
47	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
48	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
49	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
50	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
51	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%

3) Calculation of Non-Incentive ISO Reserve

A) Change in Depreciation Reserve - ISO (See Note 5)												
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
52	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
B) Total Depreciation Expense (See Note 6)												
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
53	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
C) Other Activity (See Note 7)												
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
54	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Schedule 8
Accumulated Depreciation

4) Other Transmission Activity (See Note 8)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
55	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
56	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
57	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
58	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
59	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
60	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
61	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
62	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
63	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
64	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
65	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
66	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
67	Total:	\$	-	\$	-	\$	-	\$	-	\$	-	\$

Notes:

- 1) Amounts on Line 13 and 14m based on current year Plant Study. Amounts on Lines 1 and 14a shall be based on previous year Plant Study, and shall match amounts on Lines 13 and 14m in previous year Annual Update.
The amounts for each month on the remaining lines 2-12 are calculated by summing the following values:
 - a) Depreciation Expense (on Lines 27 to 38) for the same month;
 - b) Other Transmission Activity (on Lines 55 to 66) for the same month; and
 - c) Balances for Transmission Depreciation Reserve (on Lines 1 to 13) for the previous month.
 For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:
 - a) Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
 - b) Other Transmission Activity for May of the Prior Year (on Line 59, Column 5); and
 - c) The balances for Transmission Depreciation Reserve for April of the Prior Year (on Line 5, column 5).
 The amounts for each month on the remaining lines 14b to 14m are calculated by multiplying monthly Transmission Function Depreciation Reserve on Lines 14p to 14aa by the SL&L Plant ISO Percent (Schedule 7, Line 21a, Column 3).
 Workpaper:
- 2) Monthly amounts for Accounts 351.1, 351.2, and 351.3 are from SCE records
 - 2a) Amounts on Line 15 derived from Plant Study for previous year Prior Year.
Amounts on Line 16 derived from Plant Study for Prior Year.
 - 2b) In order to align with accounting changes pursuant to FERC Order 898 which went into effect on January 1, 2025, in calculating 2025 costs SCE will make an adjustment to the FF1 amounts on lines 14o and 18 (columns 4 and 5) to remove from December 2024 balances the amounts subsequently transferred out of Depreciation Reserve as of January 1, 2025.
 Workpaper:
- 3) From 17-Depreciation, Lines 24 to 35.
- 4) From 6-PlantInService, Lines 93 to 104.
- 5) Line 14 - Line 2.
- 6) Line 39.
- 7) Line 52 - Line 53.
- 8) Multiply the montly "Total Transmission Allocation Factors" ratios found in Lines 40-51 by the "Other Activity" on Line 54.

Schedule 9-ADIT-1
ADIT

Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

Cells shaded yellow are input cells

1) Summary of Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

a) End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

	<u>Col 1</u>	<u>Col 2</u>	
<u>Line</u>	<u>Account</u>	<u>Total Balance</u>	<u>Source</u>
1	Account 190	\$ -	Line 353, Col. 2
2	Account 282	\$ -	Line 452, Col. 2
3	Account 283	\$ -	Line 803, Col. 2
4	Net (Excess)/Deficient Deferred Tax Liability/Asset	\$ -	9-ADIT-2, Line 500, Column 11
5	Total Accumulated Deferred Income Taxes	\$ -	Sum of Lines 1 to 4
6	and Net (Excess)/Deficient Deferred Taxes		

b) Beginning of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

	<u>BOY Balance</u>	<u>Source</u>
10	Total Accumulated Deferred Income Taxes	\$ - Previous Year Informational Filing, Line 5, Col. 2
11		

c) Average of Beginning and End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Tax Liabilities

	<u>Average ADIT</u>	<u>Source</u>
15	BOY/EOY Average Balance: \$ -	Average of Line 5 and Line 10

Schedule 9-ADIT-1
ADIT

2) Account 190 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
ACCT 190	DESCRIPTION	END BAL	Gas, Generation	ISO Only	Plant Related	Labor	(Instructions 1&2)
Electric:		per G/L	or Other Related			Related	Description
100	-	\$	- \$	- \$	- \$	- \$	-
101	-	\$	- \$	- \$	- \$	- \$	-
102	-	\$	- \$	- \$	- \$	- \$	-
103	-	\$	- \$	- \$	- \$	- \$	-
104	-	\$	- \$	- \$	- \$	- \$	-
105	-	\$	- \$	- \$	- \$	- \$	-
106	-	\$	- \$	- \$	- \$	- \$	-
107	-	\$	- \$	- \$	- \$	- \$	-
108	-	\$	- \$	- \$	- \$	- \$	-
109	-	\$	- \$	- \$	- \$	- \$	-
110	-	\$	- \$	- \$	- \$	- \$	-
111	-	\$	- \$	- \$	- \$	- \$	-
112	-	\$	- \$	- \$	- \$	- \$	-
113	-	\$	- \$	- \$	- \$	- \$	-
114	-	\$	- \$	- \$	- \$	- \$	-
115	-	\$	- \$	- \$	- \$	- \$	-
116	-	\$	- \$	- \$	- \$	- \$	-
117	-	\$	- \$	- \$	- \$	- \$	-
118	-	\$	- \$	- \$	- \$	- \$	-
119	-	\$	- \$	- \$	- \$	- \$	-
120	-	\$	- \$	- \$	- \$	- \$	-
121	-	\$	- \$	- \$	- \$	- \$	-
122	-	\$	- \$	- \$	- \$	- \$	-
123	-	\$	- \$	- \$	- \$	- \$	-
124	-	\$	- \$	- \$	- \$	- \$	-
125	-	\$	- \$	- \$	- \$	- \$	-
126	-	\$	- \$	- \$	- \$	- \$	-
127	-	\$	- \$	- \$	- \$	- \$	-
128	-	\$	- \$	- \$	- \$	- \$	-
129	-	\$	- \$	- \$	- \$	- \$	-
130	-	\$	- \$	- \$	- \$	- \$	-
131	-	\$	- \$	- \$	- \$	- \$	-
132	-	\$	- \$	- \$	- \$	- \$	-
133	-	\$	- \$	- \$	- \$	- \$	-
134	-	\$	- \$	- \$	- \$	- \$	-
135	-	\$	- \$	- \$	- \$	- \$	-
136	-	\$	- \$	- \$	- \$	- \$	-
137	-	\$	- \$	- \$	- \$	- \$	-
138	-	\$	- \$	- \$	- \$	- \$	-
139	-	\$	- \$	- \$	- \$	- \$	-
140	-	\$	- \$	- \$	- \$	- \$	-
141	-	\$	- \$	- \$	- \$	- \$	-

Schedule 9-ADIT-1
ADIT

Continuation of Account 190 Detail

ACCT 190	Col 1 DESCRIPTION	Col 2 END BAL per G/L	Col 3 Gas, Generation or Other Related	Col 4 ISO Only	Col 5 Plant Related	Col 6 Labor Related	Col 7 (Instructions 1&2) Description
Electric:							
142	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
143	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
144	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
145	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
146	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
147	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
148	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
149	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
150	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
151	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
152	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
153	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
154	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
155	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
156	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
157	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
158	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
159	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
160	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
161	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
162	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
163	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
164	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
165	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
166	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
167	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
168	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
169	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
170	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
171	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
172	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
173	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
174	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
175	...						
250	Total Electric 190	\$ -	\$ -	\$ -	\$ -	\$ -	Source Sum of Above Lines beginning on Line 100

**Schedule 9-ADIT-1
ADIT**

Account 190 Gas and Other Income:

(Instructions 1&2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
300	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
301	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
302	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
303	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
304	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
305	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
306	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
307	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
308	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
309	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
310	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
311	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
312	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
313	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
314	...						

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
350	Total Account 190 Gas and Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	Sum of Above Lines beginning on Line 300
351	Total Account 190	\$ -	\$ -	\$ -	\$ -	\$ -	Line 250 + Line 350
352	Allocation Factors (Plant and Wages)				- %	- %	27-Allocators Lines 22 and 9 respectively.
353	Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)	\$ -	\$ -	\$ -	\$ -	\$ -	Line 351 * Line 352 for Cols 5 and 6. Col. 4 100% ISO.
354	FERC Form 1 Account 190	\$ -					FF1 234.18c

3) Account 282 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
ACCT 282	DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	(Instructions 1&2) Description
400	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
401	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
402	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
403	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
404	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
405	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
406	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
407	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
408	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
409	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
410	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
411	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
412	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
413	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
414	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
415	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
416	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
417	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
418	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
419	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
420	...						

**Schedule 9-ADIT-1
ADIT**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
450	Total Account 282	\$	- \$	- \$	- \$	-	Sum of Above Lines beginning on Line 400
451	Allocation Factors (Plant and Wages)				- %	- %	27-Allocators Lines 22 and 9 respectively.
452	Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)	\$	-	\$	- \$	-	Line 450 * Line 451 for Cols 5 and 6. Col. 4 100% ISO.
453	FERC Form 1 Account 282	\$	-				FF1 275.5k

4) Account 283 Detail

<u>ACCT 283</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
	DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	(Instructions 1&2) Description
Electric:							
500	-	\$	- \$	- \$	- \$	-	-
501	-	\$	- \$	- \$	- \$	-	-
502	-	\$	- \$	- \$	- \$	-	-
503	-	\$	- \$	- \$	- \$	-	-
504	-	\$	- \$	- \$	- \$	-	-
505	-	\$	- \$	- \$	- \$	-	-
506	-	\$	- \$	- \$	- \$	-	-
507	-	\$	- \$	- \$	- \$	-	-
508	-	\$	- \$	- \$	- \$	-	-
509	-	\$	- \$	- \$	- \$	-	-
510	-	\$	- \$	- \$	- \$	-	-
511	-	\$	- \$	- \$	- \$	-	-
512	-	\$	- \$	- \$	- \$	-	-
513	-	\$	- \$	- \$	- \$	-	-
514	-	\$	- \$	- \$	- \$	-	-
515	-	\$	- \$	- \$	- \$	-	-
516	-	\$	- \$	- \$	- \$	-	-
517	-	\$	- \$	- \$	- \$	-	-
518	-	\$	- \$	- \$	- \$	-	-
519	-	\$	- \$	- \$	- \$	-	-
520	-	\$	- \$	- \$	- \$	-	-
521	-	\$	- \$	- \$	- \$	-	-
522	-	\$	- \$	- \$	- \$	-	-
523	-	\$	- \$	- \$	- \$	-	-
524	-	\$	- \$	- \$	- \$	-	-
525	-	\$	- \$	- \$	- \$	-	-
526	-	\$	- \$	- \$	- \$	-	-
527	-	\$	- \$	- \$	- \$	-	-
528	-	\$	- \$	- \$	- \$	-	-
529	-	\$	- \$	- \$	- \$	-	-
530	-	\$	- \$	- \$	- \$	-	-
531	-	\$	- \$	- \$	- \$	-	-
532	-	\$	- \$	- \$	- \$	-	-
533	-	\$	- \$	- \$	- \$	-	-
534	-	\$	- \$	- \$	- \$	-	-
535	-	\$	- \$	- \$	- \$	-	-
536	-	\$	- \$	- \$	- \$	-	-
537	-	\$	- \$	- \$	- \$	-	-
538	-	\$	- \$	- \$	- \$	-	-
539	-	\$	- \$	- \$	- \$	-	-

Schedule 9-ADIT-1
ADIT

Continuation of Account 283 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
ACCT 283	DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	(Instructions 1&2) Description
Electric (continued):							
540	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
541	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
542	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
543	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
544	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
545	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
546	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
547	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
548	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
549	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
550	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
551	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
552	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
553	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
554	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
555	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
556	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
557	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
558	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
559	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
560	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
561	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
562	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
563	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
564	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
565	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
566	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
567	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
568	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
569	...						

650	Total Electric 283	\$0	\$0	\$0	\$0	\$0	Sum of Above Lines beginning on Line 500

Account 283 Gas and Other:

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
							(Instructions 1&2)
700	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
701	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
702	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
703	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
704	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
705	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
706	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
707	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
708	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
709	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
710	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
711	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
712	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
713	...						

**Schedule 9-ADIT-1
ADIT**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
800	Total Account 283 Gas and Other	\$ -	\$ -	\$ -	\$ -	\$ -	Sum of Above Lines beginning on Line 700
801	Total Account 283	\$ -	\$ -	\$ -	\$ -	\$ -	Line 650 + Line 800
802	Allocation Factors (Plant and Wages)				- %	- %	27-Allocators Lines 22 and 9 respectively.
803	Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	\$ -	\$ -	\$ -	\$ -	\$ -	Line 801 * Line 802 for Cols 5 and 6. Col. 4 100% ISO.
804	FERC Form 1 Account 283	\$ -					Must match amount on Line 801, Col. 2 FF1 277.19k

Instruction 1: For any "Company Wide" ADIT line item balance (i.e., that include Catalina Gas or Water costs), indicate in Column 7 with a leading "C:-".

Instruction 2: For any Company Wide ADIT balance items, include a portion of the total Column 2 balance in Column 3 "Gas, Generation, or Other Related" based on the following percentages.

1) For Line items allocated based on the Wages and Salaries Allocation Factor:

	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
A:Total Electric Wages and Salaries	FF1 354.28b	\$ -
B:Gas Wages and Salaries	FF1 355.62b	\$ -
C:Water Wages and Salaries	FF1 355.64b	\$ -
D:Total Electric, Gas, and Water Wages and Salaries	A+B+C	\$ -
E:Labor Percentage "Gas, Generation, or Other"	(B+C) / D	- %

2) For Line items allocated based on the Transmission Plant Allocation Factor or "ISO Only":

	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
F:Total Electric Plant In Service	FF1 207.104g	\$ -
G:Total Gas Plant In Service	FF1 201.8d	\$ -
H:Total Water Plant in Service	FF1 201.8e	\$ -
I:Total Electric, Gas, and Water Plant In Service	F+G+H	\$ -
J:Plant Percentage "Gas, Generation, or Other"	(G+H) / I	- %

Instruction 3: Classify any ADIT line items relating to refunding and retirement of debt as Plant related (Column 5).

**Schedule 9-ADIT-2
EDIT**

(Excess)/Deficient Deferred Income Taxes - FERC Order 864 Worksheet

Prior Year:

	(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10) Note 6	(Col 11) Note 7
		SCE Records	SCE Records	SCE Records	SCE Records	SCE Records	SCE Records	= (C2) thru (C7)	9-ADIT-3 (C8)	= (C8) + (C9)	= (C8) + (C9)
		Beginning Deficient ADIT FERC Acct 182.3	Beginning (Excess) ADIT FERC Acct 254	Other Deficient ADIT Adjustments to FERC Acct 182.3	Other (Excess) ADIT Adjustments to FERC Acct 254	Amortization of Deficient ADIT to FERC Acct 410.1	Amortization of (Excess) ADIT to FERC Acct 411.1	Net (Excess) Deficient ADIT at Prior-Tax Rate	Adjustment for New Tax Rate to FERC Acct 254/182.3	Ending Deficient ADIT - FERC Acct 182.3	Ending (Excess) ADIT FERC Acct 254
Line											
1	<u>Protected - Property Related - (Note 1)</u>										
2	Method/Life							0	0	0	0
3	CPI							0	0	0	0
4	FERC S Georgia - Norm							0	0	0	0
5	Federal NOL							0	0	0	0
6	...							0	0	0	0
50	Total Protected - Property Related:	0	0	0	0	0	0	0	0	0	0
100	<u>Unprotected - Property Related - (Note 2)</u>										
101	Mixed Service Costs							0	0	0	0
102	AFUDC Debt							0	0	0	0
103	Tax Repair Deduction							0	0	0	0
104	Capitalized Software Deduction							0	0	0	0
105	Other Historical Basis Differences							0	0	0	0
106	Federal Benefit of State Taxes							0	0	0	0
107	...							0	0	0	0
150	Total Unprotected - Property Related:	0	0	0	0	0	0	0	0	0	0
200	<u>Cost of Removal - Book Accrual - (Note 3)</u>							0	0	0	0
250	Total Property Related (=L50+L150+L200)	0	0	0	0	0	0	0	0	0	0
300	<u>Unprotected - Non-Property Related - (Note 4)</u>										
301	Amort of Debt Issuance Cost							0	0	0	0
302	Executive Incentive Comp							0	0	0	0
303	Bond Discount Amort							0	0	0	0
304	Executive Incentive Plan ST							0	0	0	0
305	Executive Incentive Plan LT							0	0	0	0
306	Ins - Inj/Damages Prov							0	0	0	0
307	Accrued Vacation							0	0	0	0
308	PBOP 401H Amortization							0	0	0	0
309	EMS							0	0	0	0
310	Amortization of Debt Expense							0	0	0	0
311	Pension & PBOP							0	0	0	0
312	Ad Valorem Lien Date Adj							0	0	0	0
313	Refunding & Retirement of Debt							0	0	0	0
314	Health Care - IBNR							0	0	0	0
315	...							0	0	0	0
350	Total Non-Property Related	0	0	0	0	0	0	0	0	0	0
400	Grand Total (= L 250 + L 350)	0	0	0	0	0	0	0	0	0	0
500	Total Net Amounts		0				0				0
600	Tax Gross-Up Percent (CTR/(1-CTR))									- %	- %
601	Tax Gross-Up Amt (Line 400 x Line 600)	(Note 8)								0	0

Notes:

- Method/Life and Federal NOL are amortized into rates under average rate assumption method over remaining book life, and SGA is amortized over remaining book life under straight-line method.
 - Amortized into rates as follows (number of years of amortization, and beginning year of amortization).
Amortization Period:
Beginning Year:
 - Amortization subject to SCE private letter ruling #202141001.
Amortization Period:
Beginning Year:
 - Amortized into rates as follows (number of years of amortization, and beginning year of amortization).
Amortization Period:
Beginning Year:
 - Add additional lines if necessary to support amounts (at Lines 6, 107, and 315, or more if necessary).
- FERC Form 1 Location:
- | | | |
|-------------------------------------|--------------------|------------------------------|
| 6) Reference - Line 400, Column 10: | FERC Account 182.3 | FF1 232.xx, Line __, Col. __ |
| Reference - Line 601, Column 10: | FERC Account 182.3 | FF1 232.xx, Line __, Col. __ |
| 7) Reference - Line 400, Column 11: | FERC Account 254 | FF1 278.xx, Line __, Col. __ |
| Reference - Line 601, Column 11: | FERC Account 254 | FF1 278.xx, Line __, Col. __ |
- 8) The tax gross-up amounts on Line 601 are excluded from rate base.

Schedule 9-ADIT-3
EDIT - Tax Rate Change

(Excess)/Deficient Deferred Income Taxes - FERC Order 864 Worksheet -- Tax Rate Change

Prior Year:
New Tax Rate?
New Rate:

	(Col 1)	(Col 2)	(Col 3) Note 1	(Col 4) Note 1	(Col 5)	(Col 6)	(Col 7)	(Col 8)	
			New Tax Rate Adjustment Calculation						
			SCE Records	SCE Records	(C3)xNew Rate	= (C4) - (C5)	9-ADIT-2 (C8)	= (C6) - (C7)	
			FERC Acct	Accumulated Book-to-Tax Adjustments	ADIT, (Excess) ADIT and Deficient ADIT at Prior Tax Rate	ADIT Balance at New Tax Rate	Net (Excess) Deficient ADIT at New Tax Rate	Net (Excess) Deficient ADIT at Prior Tax Rate	Adjustment for New Tax Rate to FERC Acct. 254/182.3
Line									
1	<u>Protected - Property Related</u>								
2	Method/Life	282				0	0	0	0
3	CPI	282				0	0	0	0
4	FERC S Georgia - Norm	282				0	0	0	0
5	Federal NOL	190				0	0	0	0
6	...					0	0	0	0
50				0	0	0	0	0	0
100	<u>Unprotected - Property Related</u>								
101	Mixed Service Costs	282				0	0	0	0
102	AFUDC Debt	282				0	0	0	0
103	Tax Repair Deduction	282				0	0	0	0
104	Capitalized Software Deduction	282				0	0	0	0
105	Other Historical Basis Differences	282				0	0	0	0
106	Federal Benefit of State Taxes	190				0	0	0	0
107	...					0	0	0	0
150				0	0	0	0	0	0
200	Cost of Removal - Book Accrual	282				0	0	0	0
250	Total Property Related (= L50 + L150 + L200)			0	0	0	0	0	0
300	<u>Unprotected - Non-Property Related</u>								
301	Amort of Debt Issuance Cost	190				0	0	0	0
302	Executive Incentive Comp	190				0	0	0	0
303	Bond Discount Amort	190				0	0	0	0
304	Executive Incentive Plan ST	190				0	0	0	0
305	Executive Incentive Plan LT	190				0	0	0	0
306	Ins - Inj/Damages Prov	190				0	0	0	0
307	Accrued Vacation	190				0	0	0	0
308	PBOP 401H Amortization	190				0	0	0	0
309	EMS	190				0	0	0	0
310	Amortization of Debt Expense	190				0	0	0	0
311	Pension & PBOP	190				0	0	0	0
312	Ad Valorem Lien Date Adj	283				0	0	0	0
313	Refunding & Retirement of Debt	283				0	0	0	0
314	Health Care - IBNR	283				0	0	0	0
315	...					0	0	0	0
350	Total Non-Property Related			0	0	0	0	0	0
400	Grand Total (= L 250 + L 350)			0	0	0	0	0	0

Instructions:

- 1) Populate this Schedule with inputs only in the event of a change in the Tax Rate from the previous year.
- 2) If no change in Tax Rate, enter "No" at top of Schedule (New Tax Rate Yes/No)

Notes:

- 1) Amounts in Columns 3 and 4 reflect the allocated portion of the company's total accumulated book-to-tax adjustments and related ADIT, (Excess) ADIT, and Deficient ADIT to property-related transmission costs based on the Plant Study performed consistent with Section 9 of Attachment 1 to Appendix IX, and to non-property related costs based on their respective Allocation Factors ("Transmission Wages and Salary Allocation Factor" and "Transmission Plant Allocation Factor") from Schedule 27 ("Allocations and Methodology") as reflected in 9-ADIT-1, Columns 5 and 6 and as described in Column 7 and Instructions 1 & 2.

Prior Year CWIP and Forecast Period Incremental CWIP by Project

Prior Year CWIP is the amount of Construction Work In Progress for projects that have received Commission approval to include CWIP in Rate Base.

1) Prior Year CWIP, Total and by Project

Workpaper:

Col 1
= Sum of all
columns

Col 2

Col 3

Col 4

Col 5

Col 6

Line	Month	Year	Monthly Total CWIP	Tehachapi	Devers to Colorado River	South of Kramer	West of Devers	Red Bluff
1	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	13 Month Averages:	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -

Col 7

Col 8

Col 9

Col 10

Col 11

Col 12

Line	Month	Year	Whirlwind Substation Expansion	Colorado River Substation Expansion	Mesa	Alberhill	ELM Series Caps	
15	December	-	\$ -	\$ -	\$ -	\$ -	---	---
16	January	-	\$ -	\$ -	\$ -	\$ -	---	---
17	February	-	\$ -	\$ -	\$ -	\$ -	---	---
18	March	-	\$ -	\$ -	\$ -	\$ -	---	---
19	April	-	\$ -	\$ -	\$ -	\$ -	---	---
20	May	-	\$ -	\$ -	\$ -	\$ -	---	---
21	June	-	\$ -	\$ -	\$ -	\$ -	---	---
22	July	-	\$ -	\$ -	\$ -	\$ -	---	---
23	August	-	\$ -	\$ -	\$ -	\$ -	---	---
24	September	-	\$ -	\$ -	\$ -	\$ -	---	---
25	October	-	\$ -	\$ -	\$ -	\$ -	---	---
26	November	-	\$ -	\$ -	\$ -	\$ -	---	---
27	December	-	\$ -	\$ -	\$ -	\$ -	---	---
28	13 Month Averages:	\$	-	\$ -	\$ -	\$ -	-	\$ -

**Schedule 10
CWIP**

2) Total Forecast Period CWIP Expenditures (see Note 1)

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	
		See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
29	December	-	---	---	---	---	---	---	\$ -	---
30	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	13-Month Averages:									\$ -

3) Forecast Period CWIP Expenditures by Project (see Note 1)

Workpaper:

3a) Project:

Col 1

Col 2

Col 3

Col 4

Col 5

Col 6

Col 7

Col 8

= C1 *

= C1 + C2

= (C4 - C5) *

= Prior Month C7

= C7 -

16-Pint Add Line 74

16-Pint Add Line 74

+ C3 - C4 - C6

Dec Prior Year C7

<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Unloaded Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
55	December	-	---	---	---	---	---	---	\$ -	---
56	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	13-Month Averages:									\$ -

**Schedule 10
CWIP**

3b) Project:

Devers to Colorado River

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
81	December	-	-	-	-	-	-	-	\$0	-
82	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	13-Month Averages:									
									\$	-

3c) Project:

South of Kramer

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
107	December	-	-	-	-	-	-	-	\$0	-
108	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132	13-Month Averages:									
									\$	-

**Schedule 10
CWIP**

3d) Project:

West of Devers

<u>Col 1</u>	<u>Col 2</u> = C1 *	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u> = (C4 - C5) *	<u>Col 7</u> = Prior Month C7 + C3 - C4 - C6	<u>Col 8</u> = C7 - Dec Prior Year C7
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74		

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
133	December	-	-	-	-	-	-	-	\$0	-
134	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
135	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
136	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
137	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
138	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
139	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
140	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
141	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
142	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
143	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
144	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
145	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
146	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
147	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
148	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
149	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
150	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
151	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
152	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
153	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
154	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
155	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
156	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
157	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
158	13-Month Averages:									\$ -

3e) Project:

Red Bluff

<u>Col 1</u>	<u>Col 2</u> = C1 *	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u> = (C4 - C5) *	<u>Col 7</u> = Prior Month C7 + C3 - C4 - C6	<u>Col 8</u> = C7 - Dec Prior Year C7
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74		

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
159	December	-	-	-	-	-	-	-	\$0	-
160	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
161	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
162	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
163	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
164	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
165	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
166	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
167	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
168	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
169	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
170	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
171	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
172	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
173	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
174	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
175	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
176	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
177	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
178	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
179	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
180	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
181	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
182	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
183	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
184	13-Month Averages:									\$ -

**Schedule 10
CWIP**

3f) Project: Whirlwind Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
			16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7	
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Unload Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
185	December	-	----	----	----	----	----	----	\$0	----
186	January	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
187	February	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
188	March	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
189	April	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
190	May	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
191	June	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
192	July	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
193	August	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
194	September	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
195	October	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
196	November	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
197	December	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
198	January	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
199	February	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
200	March	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
201	April	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
202	May	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
203	June	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
204	July	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
205	August	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
206	September	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
207	October	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
208	November	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
209	December	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
210 13-Month Averages:										\$ -

3g) Project: Colorado River Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
			16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7	
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Unloaded Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
211	December	-	----	----	----	----	----	----	\$0	----
212	January	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
213	February	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
214	March	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
215	April	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
216	May	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
217	June	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
218	July	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
219	August	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
220	September	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
221	October	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
222	November	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
223	December	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
224	January	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
225	February	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
226	March	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
227	April	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
228	May	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
229	June	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
230	July	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
231	August	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
232	September	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
233	October	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
234	November	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
235	December	-	\$ -	\$ -	- \$	\$ -	\$ -	- \$	- \$	-
236 13-Month Averages:										\$

**Schedule 10
CWIP**

3h) Project:

Mesa

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
237	December	-	-	-	-	-	-	-	\$0	-
238	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
239	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
241	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
242	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
243	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
244	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
245	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
246	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
248	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
249	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
251	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
252	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
253	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
254	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
255	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
256	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
257	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
258	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
259	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
260	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
261	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
262	13-Month Averages:									\$ -

3i) Project:

Alberhill

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
263	December	-	-	-	-	-	-	-	\$0	-
264	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
265	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
266	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
267	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
269	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
271	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
272	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
273	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
274	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
275	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
276	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
277	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
278	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
279	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
281	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
282	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
283	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
285	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
286	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
287	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
288	13-Month Averages:									\$ -

**Schedule 10
CWIP**

3j) Project: **ELM Series Caps**

		Col 1	Col 2		Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 *					= (C4 - C5) *	= Prior Month C7	= C7 -
			16-Pint Add Line 74	= C1 + C2				16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
289	December	-	-	-	-	-	-	-	\$0	-
290	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
291	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
292	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
293	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
294	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
295	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
296	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
297	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
298	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
303	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
308	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
309	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314	13-Month Averages:									\$

3k) Project: **add additional projects below this line (See instruction 3)**

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
			16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7	
					0					
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
315	December	-	-	-	-	-	-	-	\$0	-
316	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
317	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
318	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
319	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
323	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
324	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
325	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
326	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
327	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
328	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
329	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
333	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
334	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
336	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
337	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
339	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	13-Month Averages:									\$

Notes:

- 1) Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- 2) Sum of project specific values from lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313, 315-339...

Instructions:

- 1) Enter recorded amounts of CWIP during Prior Year on Lines 1-13, 15-27 (including December of year previous to Prior Year).
- 2) Enter forecast project specific values on lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313, 315-339...
- 3) If Commission approval is granted to include CWIP in Rate Base for additional projects, include additional tables for each of those additional projects.

Schedule 11
Plant Held for Future Use

TRANSMISSION PLANT HELD FOR FUTURE USE

Inputs are shaded yellow

Transmission Plant Held for Future Use shall be amounts of Electric Plant Held for Future Use (account 105) intended to be placed under the Operational Control of the ISO, plus an allocated amount of any General Electric Plant Held for Future Use, with the allocation factor being the Transmission Wages and Salaries AF.

<u>Line</u>		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
1	Total Electric PHFU	\$ -	\$ -	FF1 page 214.47d

Plant intended to be placed under the Operational Control of the ISO:

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>
	<u>Description</u>	<u>Type of Plant</u>	<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
2a		\$	-	\$ -	
2b		\$	-	\$ -	
2c		\$	-	\$ -	
2d		\$	-	\$ -	
2e		\$	-	\$ -	
2f		\$	-	\$ -	
2g		\$	-	\$ -	
2h		\$	-	\$ -	
...					
3	Total:	\$	-	\$ -	Sum of above lines

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
4	General Plant Held for Future Use	\$ -	\$ -	FF1 page 214
4a	Enter FF1 Page 214 Line reference here when Line 4 is a non-zero amount:			
5	Wages and Salaries AF:	- %	- %	27-Allocators, L 9
6	Portion for Transmission PHFU:	\$ -	\$ -	L 4 * L 5

All other Electric Plant Held for Future Use not intended to be placed under the Operational Control of the ISO:

	<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
7	\$ -	\$ -	Note 1

	<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
8	\$ -	\$ -	L 3 + L 6
9	Average of BOY and EOY		
9	Transmission PHFU:	\$ -	Sum of Line 8 / 2

Calculation of Gain or Loss on Transmission Plant Held for Future Use -- Land

		<u>Source</u>
10	Gain or Loss on Transmission Plant Held for Future Use --- Land	\$ - SCE Records

Instructions:

- 1) For any Electric Plant Held for Future Use intended to be placed under the Operational Control of the ISO, list on lines 2a, 2b, etc. Provide description in Column 1. Note type of plant (land or other) in Column 2. Under "Source" (Column 5), state the line number on FERC Form 1 page 214 from which the amount is derived. BOY amount will be EOY value from previous year FERC Form 1, EOY amount will be in current year FF1.
- 2) For any Electric Plant Held for Future Use classified as General note amount on Line 4.
- 3) Add additional lines 2 i, j, k, etc. as necessary to include additional projects intended to be placed under the Operational Control of the ISO.
- 4) Gains and Losses on Transmission Plant Held for Future Use - Land is treated in accordance with Commission policy. Any gain or loss on non-land portions of Transmission Plant Held for Future Use is not included.

Notes:

- 1) Amount of Line 1 not intended to be placed under the Operational Control of the ISO.

**Schedule 12
Abandoned Plant**

Determination of amount of Abandoned Plant and Abandoned Plant Amortization Expense

Input data is shaded yellow

Initially Abandoned Plant Amortization Expense and Abandoned Plant are both zero.

Upon Commission approval of recovery of abandoned plant costs for a specific project or projects, SCE will complete this worksheet in accordance with that Order.

	<u>Project</u>	<u>Commission Order</u>
Orders Providing for Abandoned Plant Cost Recovery:	---	---
	---	---
	...	...

Abandoned Plant for each project represents the amount of costs that the Order approves for inclusion in Rate Base.

Abandoned Plant Amortization Expense for each project represents the annual amortization of abandoned costs that the Order approves as an annual expense.

<u>Line</u>		<u>Amount for</u> <u>Prior Year</u>	<u>Note:</u>
1	Abandoned Plant Amortization Expense: \$	-	Sum of projects below for PY.
2	Abandoned Plant (BOY): \$	-	Sum of projects below for PY.
3	Abandoned Plant (EOY): \$	-	Sum of projects below for PY.
4	Abandoned Plant (BOY/EOY Average): \$	-	Average of Lines 2 and 3.
5	HV Abandoned Plant (BOY): \$	-	Sum of projects below for PY.

6 **First Project:** Fill in Name

2nd Project: Fill in Name

	<u>EOY</u> <u>Abandoned</u> <u>Plant</u>	<u>EOY HV</u> <u>Abandoned</u> <u>Plant</u> <u>(Note 1)</u>	<u>Abandoned</u> <u>Plant</u> <u>Amort.</u> <u>Expense</u>		<u>EOY</u> <u>Abandoned</u> <u>Plant</u>	<u>EOY HV</u> <u>Abandoned</u> <u>Plant</u> <u>(Note 1)</u>	<u>Abandoned</u> <u>Plant</u> <u>Amort.</u> <u>Expense</u>
7	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	...						

Notes:

1) "EOY HV Abandoned Plant" is amount of "EOY Abandoned Plant" that would have been High Voltage (≥ 200 kV).

Instructions:

- 1) Upon Commission approval of recovery of abandoned plant costs for a project:
 - a) Fill in the name the project in order (First Project, Second Project, etc.).
 - b) Fill in the table with annual End of Year ("EOY") Abandoned Plant, EOY HV Abandoned Plant, and Abandoned Plant Amortization Expense amounts in Accordance with the Order.
If table can not be filled out completely, fill out at least through the Prior Year at issue.
 - c) Sum project-specific amounts for each project and enter in lines 1, 2, and 3 for the Prior Year at issue.
(BOY value is EOY value from previous year)
- 2) Add additional projects if necessary in same format.
- 3) Add additional years past 2025 if necessary.

Schedule 13
Working Capital

Calculation of Components of Working Capital

Inputs are shaded yellow

1) Calculation of Materials and Supplies

Workpaper:

Materials and Supplies is the amount of total Account 154 Materials and Supplies times the Transmission Wages and Salaries AF

Line	Month	Year	Data Source	Total Materials and Supplies Balances	Notes
1	December	-	FF1 227.12b	\$ -	Beginning of year ("BOY") amount
2	January	-	SCE Records	\$ -	
3	February	-	SCE Records	\$ -	
4	March	-	SCE Records	\$ -	
5	April	-	SCE Records	\$ -	
6	May	-	SCE Records	\$ -	
7	June	-	SCE Records	\$ -	
8	July	-	SCE Records	\$ -	
9	August	-	SCE Records	\$ -	
10	September	-	SCE Records	\$ -	
11	October	-	SCE Records	\$ -	
12	November	-	SCE Records	\$ -	
13	December	-	FF1 227.12c	\$ -	End of Year ("EOY") amount
14	13-Month Average Value Account 154: \$			-	(Sum Line 1 to Line 13) / 13
15	Transmission Wages and Salaries AF: - %			-	27-Allocators, Line 9
16	Materials and Supplies EOY Value: \$			-	Line 13 * Line 15
17	13-Month Average Value: \$			-	Line 14 * Line 15

2) Calculation of Prepayments

Prepayments is an allocated portion of Total Prepayments based on the Transmission Wages and Salaries Allocation Factor.

			<u>Data</u>	<u>Total Prepayments</u>		
	<u>Month</u>	<u>Year</u>	<u>Source</u>		<u>Balances</u>	<u>Notes</u>
18	December	-	Note 1, c	\$	-	See Note 1, c
19	January	-	SCE Records	\$	-	
20	February	-	SCE Records	\$	-	
21	March	-	SCE Records	\$	-	
22	April	-	SCE Records	\$	-	
23	May	-	SCE Records	\$	-	
24	June	-	SCE Records	\$	-	
25	July	-	SCE Records	\$	-	
26	August	-	SCE Records	\$	-	
27	September	-	SCE Records	\$	-	
28	October	-	SCE Records	\$	-	
29	November	-	SCE Records	\$	-	
30	December	-	Note 1, f	\$	-	See Note 1, f
a) 13-Month Average Calculation						
31	13-Month Average Value:			\$	-	(Sum Line 18 to Line 30) / 13
32	Transmission Wages and Salaries AF:				<u>- %</u>	27-Allocators, Line 9
33	Prepayments:			\$	-	Line 31 * Line 32
b) EOY calculation						
34	EOY Value:			\$	-	Line 30
35	Transmission Wages and Salaries AF:				<u>- %</u>	27-Allocators, Line 9
36	Prepayments:			\$	-	Line 34 * Line 35

Notes:

- 1) Remove any amounts related to years prior to 2012 on b and e below.

Beginning of Year Amount

		Prepayments Balances	Source
a	FERC Form 1 Acct. 165 Recorded Amount:	\$ -	FF1 111.57d
b	Prior Period Adjustment:	\$ -	Note 1
c	BOY Prepayments Amount:	\$ -	a - b

End of Year Amount

		Prepayments Balances	Source
d	FERC Form 1 Acct. 165 Recorded Amount:	\$ -	FF1 111.57c
e	Prior Period Adjustment:	\$ -	Note 1
f	EOY Prepayments Amount:	\$ -	d - e

Schedule 14 Incentive Plant

Plant Balances For Incentive Projects Receiving either ROE Incentives ("Transmission Incentive Plant") or CWIP ("CWIP Plant") Workpaper:

Input data is shaded yellow

A) Summary of Incentive Project plant balances receiving ROE incentives ("Transmission Incentive Plant") and/or CWIP ("CWIP Plant") and calculation of balances needed to determine the following:

- 1) Rate Base in Prior Year
- 2) Prior Year Incentive Rate Base - End of Year
- 3) Prior Year Incentive Rate Base - 13-Month Average

Transmission Incentive Project plant balances and CWIP Plant may affect the following:

- CWIP Plant during the Prior Year is included in Rate Base (used in Prior Year TRR and True Up TRR).
- Forecast Period Incremental CWIP contributes to Incremental Forecast Period TRR
- CWIP Plant receiving an ROE adder contributes to Prior Year Incentive Rate Base - EOY, or Prior Year Incentive Rate Base - 13 Month Average as appropriate.
- "TIP Net Plant In Service" at EOY Prior Year is used to calculate the PY Incentive Rate Base (on EOY basis).
- "TIP Net Plant In Service" in PY is used to calculate the Prior Year Incentive Rate Base (on 13-month average basis).

1) Summary of CWIP Plant in Prior Year and Forecast Period

		Col 1	Col 2	Col 3		
		Prior Year End-of-Year CWIP Plant	Prior Year 13-Month Average CWIP Plant	Forecast Period Incremental CWIP		
Line	Incentive Project	Amount	Amount	13-Month Avg. Amount		Notes:
1	1) Tehachapi	\$ -	\$ -	\$ -	-	10-CWIP Lines 13, 14, and 80
2	2) Devers-Colorado River	\$ -	\$ -	\$ -	-	10-CWIP Lines 13, 14, and 106
3	3) South of Kramer	\$ -	\$ -	\$ -	-	10-CWIP Lines 13, 14, and 132
4	4) West of Devers	\$ -	\$ -	\$ -	-	10-CWIP Lines 13, 14, and 158
5	5) Red Bluff	\$ -	\$ -	\$ -	-	10-CWIP Lines 13, 14, and 184
6	6) Whirlwind Substation Exp.	\$ -	\$ -	\$ -	-	10-CWIP Lines 27, 28, and 210
7	7) Colorado River Sub. Exp.	\$ -	\$ -	\$ -	-	10-CWIP Lines 27, 28, and 236
8	8) Mesa	\$ -	\$ -	\$ -	-	10-CWIP Lines 27, 28, and 262
9	9) Alberhill	\$ -	\$ -	\$ -	-	10-CWIP Lines 27, 28, and 288
10	10) ELM Series Caps	\$ -	\$ -	\$ -	-	10-CWIP Lines 27, 28, and 314
11	---					---
12	Totals:	\$ -	\$ -	\$ -	-	

2) Summary of Prior Year Incentive Rate Base amounts (EOY Values)

		<u>Col 1</u>		<u>Col 2</u>		<u>Col 3</u>		
		= C2 + C3						
		Prior Year		EOY		EOY		
		Incentive		CWIP		TIP Net Plant		
		<u>Rate Base</u>		<u>Portion</u>		<u>In Service</u>	<u>Notes:</u>	
13	1) Rancho Vista	\$	-	\$	-	\$	-	Line 37, C4
14	2) Tehachapi	\$	-	\$	-	\$	-	Line 1, C1, and Line 37, C2
15	3) Devers-Colorado River	\$	-	\$	-	\$	-	Line 2, C1, and Line 37, C3
16	---							---
17								
18	Total PY Incentive Net Plant:	\$	-					End of Year

3) Summary of Prior Year Incentive Rate Base amounts (13-Month Average values)

		<u>Col 1</u> = C2 + C3	<u>Col 2</u> 13-Month Avg.	<u>Col 3</u> 13-Month Avg.	
	Incentive <u>Project</u>	Incentive <u>Rate Base</u>	CWIP <u>Portion</u>	TIP Net Plant In Service <u>Portion</u>	<u>Notes:</u>
19	1) Rancho Vista	\$ -	\$ -	\$ -	Line 38, C4
20	2) Tehachapi	\$ -	\$ -	\$ -	Line 1, C2, and Line 38, C2
21	3) Devers-Colorado R	\$ -	\$ -	\$ -	Line 2, C2, and Line 38, C3
22	...				...
23					
24	Total PY Incentive Net Plant:	\$ -			13 Month Average

**Schedule 14
Incentive Plant**

4) Prior Year TIP Net Plant In Service

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total TIP Net Plant In Service</u>	<u>L 53 to L 65, C3</u>	<u>L 79 to L 91, C3</u>	<u>L 66 to L 78, C3</u>		<u>Notes</u>
			<u>In Service</u>	<u>Tehachapi</u>	<u>Devers to Colorado River</u>	<u>Rancho Vista</u>		
25	December	-	\$ -	\$ -	\$ -	\$ -	---	← December of
26	January	-	\$ -	\$ -	\$ -	\$ -	---	year previous
27	February	-	\$ -	\$ -	\$ -	\$ -	---	to Prior Year
28	March	-	\$ -	\$ -	\$ -	\$ -	---	
29	April	-	\$ -	\$ -	\$ -	\$ -	---	
30	May	-	\$ -	\$ -	\$ -	\$ -	---	
31	June	-	\$ -	\$ -	\$ -	\$ -	---	
32	July	-	\$ -	\$ -	\$ -	\$ -	---	
33	August	-	\$ -	\$ -	\$ -	\$ -	---	
34	September	-	\$ -	\$ -	\$ -	\$ -	---	
35	October	-	\$ -	\$ -	\$ -	\$ -	---	
36	November	-	\$ -	\$ -	\$ -	\$ -	---	
37	December	-	\$ -	\$ -	\$ -	\$ -	---	
38	13 Month Averages:	\$	\$ -	\$ -	\$ -	\$ -		

5) Total Transmission Activity for Incentive Projects

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total Transmission Activity for Incentive Projects</u>	<u>Account 360-362 Activity</u>	<u>= C1 - C2</u>	<u>Activity for Incentive Projects</u>
						<u>Source</u>
39	December	-	\$ -	\$ -	\$ -	-
40	January	-	\$ -	\$ -	\$ -	-
41	February	-	\$ -	\$ -	\$ -	-
42	March	-	\$ -	\$ -	\$ -	-
43	April	-	\$ -	\$ -	\$ -	-
44	May	-	\$ -	\$ -	\$ -	-
45	June	-	\$ -	\$ -	\$ -	-
46	July	-	\$ -	\$ -	\$ -	-
47	August	-	\$ -	\$ -	\$ -	-
48	September	-	\$ -	\$ -	\$ -	-
49	October	-	\$ -	\$ -	\$ -	-
50	November	-	\$ -	\$ -	\$ -	-
51	December	-	\$ -	\$ -	\$ -	-
52	Total	\$	\$ -	\$ -	\$ -	-

C1: Sum of below projects for each month

6) Calculation of Prior Year Net Plant in Service amounts for each Incentive Project

a) Tehachapi

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>= C1 - C2</u>	<u>= C1 - Previous Month C1</u>
					<u>Net Plant In Service</u>	<u>Transmission Activity</u>
53	December	-	\$ -	\$ -	\$ -	-
54	January	-	\$ -	\$ -	\$ -	-
55	February	-	\$ -	\$ -	\$ -	-
56	March	-	\$ -	\$ -	\$ -	-
57	April	-	\$ -	\$ -	\$ -	-
58	May	-	\$ -	\$ -	\$ -	-
59	June	-	\$ -	\$ -	\$ -	-
60	July	-	\$ -	\$ -	\$ -	-
61	August	-	\$ -	\$ -	\$ -	-
62	September	-	\$ -	\$ -	\$ -	-
63	October	-	\$ -	\$ -	\$ -	-
64	November	-	\$ -	\$ -	\$ -	-
65	December	-	\$ -	\$ -	\$ -	-

b) Rancho Vista

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>= C1 - C2</u>	<u>= C1 - Previous Month C1</u>
					<u>Net Plant In Service</u>	<u>Transmission Activity</u>
66	December	-	\$ -	\$ -	\$ -	-
67	January	-	\$ -	\$ -	\$ -	-
68	February	-	\$ -	\$ -	\$ -	-
69	March	-	\$ -	\$ -	\$ -	-
70	April	-	\$ -	\$ -	\$ -	-
71	May	-	\$ -	\$ -	\$ -	-
72	June	-	\$ -	\$ -	\$ -	-
73	July	-	\$ -	\$ -	\$ -	-
74	August	-	\$ -	\$ -	\$ -	-
75	September	-	\$ -	\$ -	\$ -	-
76	October	-	\$ -	\$ -	\$ -	-
77	November	-	\$ -	\$ -	\$ -	-
78	December	-	\$ -	\$ -	\$ -	-

**Schedule 14
Incentive Plant**

c) Devers to Colorado River

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
79	December	- \$	- \$	- \$	-
80	January	- \$	- \$	- \$	-
81	February	- \$	- \$	- \$	-
82	March	- \$	- \$	- \$	-
83	April	- \$	- \$	- \$	-
84	May	- \$	- \$	- \$	-
85	June	- \$	- \$	- \$	-
86	July	- \$	- \$	- \$	-
87	August	- \$	- \$	- \$	-
88	September	- \$	- \$	- \$	-
89	October	- \$	- \$	- \$	-
90	November	- \$	- \$	- \$	-
91	December	- \$	- \$	- \$	-

d) South of Kramer

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
92	December	- \$	- \$	- \$	-
93	January	- \$	- \$	- \$	-
94	February	- \$	- \$	- \$	-
95	March	- \$	- \$	- \$	-
96	April	- \$	- \$	- \$	-
97	May	- \$	- \$	- \$	-
98	June	- \$	- \$	- \$	-
99	July	- \$	- \$	- \$	-
100	August	- \$	- \$	- \$	-
101	September	- \$	- \$	- \$	-
102	October	- \$	- \$	- \$	-
103	November	- \$	- \$	- \$	-
104	December	- \$	- \$	- \$	-

e) West of Devers

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
105	December	- \$	- \$	- \$	-
106	January	- \$	- \$	- \$	-
107	February	- \$	- \$	- \$	-
108	March	- \$	- \$	- \$	-
109	April	- \$	- \$	- \$	-
110	May	- \$	- \$	- \$	-
111	June	- \$	- \$	- \$	-
112	July	- \$	- \$	- \$	-
113	August	- \$	- \$	- \$	-
114	September	- \$	- \$	- \$	-
115	October	- \$	- \$	- \$	-
116	November	- \$	- \$	- \$	-
117	December	- \$	- \$	- \$	-

f) Red Bluff

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
118	December	- \$	- \$	- \$	-
119	January	- \$	- \$	- \$	-
120	February	- \$	- \$	- \$	-
121	March	- \$	- \$	- \$	-
122	April	- \$	- \$	- \$	-
123	May	- \$	- \$	- \$	-
124	June	- \$	- \$	- \$	-
125	July	- \$	- \$	- \$	-
126	August	- \$	- \$	- \$	-
127	September	- \$	- \$	- \$	-
128	October	- \$	- \$	- \$	-
129	November	- \$	- \$	- \$	-
130	December	- \$	- \$	- \$	-

**Schedule 14
Incentive Plant**

g) Whirlwind Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			<u>= C1 - C2</u>	<u>= C1 - Previous</u>
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
131	December	- \$	- \$	- \$	-
132	January	- \$	- \$	- \$	-
133	February	- \$	- \$	- \$	-
134	March	- \$	- \$	- \$	-
135	April	- \$	- \$	- \$	-
136	May	- \$	- \$	- \$	-
137	June	- \$	- \$	- \$	-
138	July	- \$	- \$	- \$	-
139	August	- \$	- \$	- \$	-
140	September	- \$	- \$	- \$	-
141	October	- \$	- \$	- \$	-
142	November	- \$	- \$	- \$	-
143	December	- \$	- \$	- \$	-

h) Colorado River Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			<u>= C1 - C2</u>	<u>= C1 - Previous</u>
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
144	December	- \$	- \$	- \$	-
145	January	- \$	- \$	- \$	-
146	February	- \$	- \$	- \$	-
147	March	- \$	- \$	- \$	-
148	April	- \$	- \$	- \$	-
149	May	- \$	- \$	- \$	-
150	June	- \$	- \$	- \$	-
151	July	- \$	- \$	- \$	-
152	August	- \$	- \$	- \$	-
153	September	- \$	- \$	- \$	-
154	October	- \$	- \$	- \$	-
155	November	- \$	- \$	- \$	-
156	December	- \$	- \$	- \$	-

i) Mesa

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			<u>= C1 - C2</u>	<u>= C1 - Previous</u>
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
157	December	- \$	- \$	- \$	-
158	January	- \$	- \$	- \$	-
159	February	- \$	- \$	- \$	-
160	March	- \$	- \$	- \$	-
161	April	- \$	- \$	- \$	-
162	May	- \$	- \$	- \$	-
163	June	- \$	- \$	- \$	-
164	July	- \$	- \$	- \$	-
165	August	- \$	- \$	- \$	-
166	September	- \$	- \$	- \$	-
167	October	- \$	- \$	- \$	-
168	November	- \$	- \$	- \$	-
169	December	- \$	- \$	- \$	-

j) Alberhill

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			<u>= C1 - C2</u>	<u>= C1 - Previous</u>
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
170	December	- \$	- \$	- \$	-
171	January	- \$	- \$	- \$	-
172	February	- \$	- \$	- \$	-
173	March	- \$	- \$	- \$	-
174	April	- \$	- \$	- \$	-
175	May	- \$	- \$	- \$	-
176	June	- \$	- \$	- \$	-
177	July	- \$	- \$	- \$	-
178	August	- \$	- \$	- \$	-
179	September	- \$	- \$	- \$	-
180	October	- \$	- \$	- \$	-
181	November	- \$	- \$	- \$	-
182	December	- \$	- \$	- \$	-

**Schedule 14
Incentive Plant**

k) ELM Series Caps

k) ELM Series Caps		<u>Col 1</u>		<u>Col 2</u>		<u>Col 3</u> = C1 - C2		<u>Col 4</u> = C1 - Previous Month C1	
	Prior Year Month	Year	Plant In-Service		Accumulated Depreciation		Net Plant In Service		Transmission Activity
183	December	-	\$	-	\$	-	\$	-	\$
184	January	-	\$	-	\$	-	\$	-	\$
185	February	-	\$	-	\$	-	\$	-	\$
186	March	-	\$	-	\$	-	\$	-	\$
187	April	-	\$	-	\$	-	\$	-	\$
188	May	-	\$	-	\$	-	\$	-	\$
189	June	-	\$	-	\$	-	\$	-	\$
190	July	-	\$	-	\$	-	\$	-	\$
191	August	-	\$	-	\$	-	\$	-	\$
192	September	-	\$	-	\$	-	\$	-	\$
193	October	-	\$	-	\$	-	\$	-	\$
194	November	-	\$	-	\$	-	\$	-	\$
195	December	-	\$	-	\$	-	\$	-	\$

l)

I)		<u>Col 1</u>		<u>Col 2</u>		<u>Col 3</u> = C1 - C2		<u>Col 4</u> = C1 - Previous Month C1	
	Prior Year <u>Month</u>	<u>Year</u>	Plant <u>In-Service</u>	Accumulated <u>Depreciation</u>		Net Plant <u>In Service</u>		Transmission <u>Activity</u>	
196	December	-	\$	-	\$	-	\$	-	\$
197	January	-	\$	-	\$	-	\$	-	\$
198	February	-	\$	-	\$	-	\$	-	\$
199	March	-	\$	-	\$	-	\$	-	\$
200	April	-	\$	-	\$	-	\$	-	\$
201	May	-	\$	-	\$	-	\$	-	\$
202	June	-	\$	-	\$	-	\$	-	\$
203	July	-	\$	-	\$	-	\$	-	\$
204	August	-	\$	-	\$	-	\$	-	\$
205	September	-	\$	-	\$	-	\$	-	\$
206	October	-	\$	-	\$	-	\$	-	\$
207	November	-	\$	-	\$	-	\$	-	\$
208	December	-	\$	-	\$	-	\$	-	\$

6) Summary of Incentive Projects and incentives granted

	A) Rancho Vista Incentives Received:	<u>Cite:</u>
209	CWIP:	-
210	ROE adder:	- %
211	100% Abandoned Plant:	-
	B) Tehachapi Incentives Received:	<u>Cite:</u>
212	CWIP:	-
213	ROE adder:	- %
214	100% Abandoned Plant:	-
	C) Devers to Colorado River Incentives Received:	<u>Cite:</u>
215	CWIP:	-
216	ROE adder:	- %
217		
218	100% Abandoned Plant:	-
	D) Devers to Palo Verde 2 Incentives Received:	<u>Cite:</u>
219	CWIP:	-
220		
221	ROE adder:	- %
222		
223	100% Abandoned Plant:	-
	E) South of Kramer Incentives Received:	<u>Cite:</u>
224	CWIP:	-
225	ROE adder:	- %
226	100% Abandoned Plant:	-
	F) West of Devers Incentives Received:	<u>Cite:</u>
227	CWIP:	-
228	ROE adder:	- %
229	100% Abandoned Plant:	-
	G) Red Bluff Incentives Received:	<u>Cite:</u>
230	CWIP:	-
231	ROE adder:	- %
232	100% Abandoned Plant:	-

**Schedule 14
Incentive Plant**

233	H) Whirlwind Substation Expansion Incentives Received:		<u>Cite:</u>
234	CWIP:	-	-
235	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
236	I) Colorado River Substation Expansion Incentives Received:		<u>Cite:</u>
237	CWIP:	-	-
238	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
239	J) Mesa:		<u>Cite:</u>
240	CWIP:	-	-
241	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
242	K) Alberhill:		<u>Cite:</u>
243	CWIP:	-	-
244	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
245	L) ELM Series Caps		<u>Cite:</u>
246	CWIP:	-	-
247	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
248	M) Future Incentive Projects:		<u>Cite:</u>
249	CWIP:	-	-
250	ROE adder:	- %	-
	100% Abandoned Plant:	-	-

...

Instructions:

- 1) Upon Commission approval of any incentives for additional projects, add additional projects and provide cite to the Commission decision.

**Schedule 15
Incentive Adders**

Determination of Incentive Adders Components of the TRR

Input data is shaded yellow

Two Incentive Adders are calculated:

- a) The Prior Year Incentive Adder is a component of the Prior Year TRR.
- b) The True Up Incentive Adder is a component of the True Up TRR.

1) Calculation of Incremental Return on Equity Factor

The Incremental Return on Equity Factor is the incremental Prior Year TRR expressed per 100 basis points of ROE incentive, for each million dollars of Incentive Net Plant. It is calculated according to the following formula:

$$IREF = CSCP * 0.01 * (1/(1 - CTR)) * \$1,000,000$$

<u>Line</u>	<u>where:</u>	<u>Value</u>	<u>Source</u>
1	CSCP = Common Stock Capital Percentage	- %	1-BaseTRR, L 47
2	CTR = Composite Tax Rate	- %	1-BaseTRR, L 59
3	IREF = \$	-	Above formula

2) Determination of multiplicative factors for use in calculating Incentive Adders:

Multiplicative factors are used to calculate the Incentive Adders on an Transmission Incentive Project specific basis. Multiplicative factor for each project is the ratio of its ROE adder to 1%.

<u>Line</u>		<u>ROE Adder</u>	<u>Multiplicative Factor</u>	<u>Source</u>
4	1) Rancho Vista	- %	--	14-IncentivePlant, L 210
5	2) Tehachapi	- %	--	14-IncentivePlant, L 213
6	3) Devers to Col. River	- %	--	14-IncentivePlant, L 216
7				
8	...			

3) Calculation of Prior Year Incentive Adder (EOY)

- 1) Determine Prior Year Incentive Adder for each Incentive Project by multiplying the IREF, the Multiplicative Factor, and the million \$ of Prior Year Incentive Rate Base.
- 2) Sum project-specific Incentive Adders to yield the total Prior Year Incentive Adder.

<u>Line</u>		<u>Prior Year Incentive Rate Base</u>	<u>Multiplicative Factor</u>	<u>Prior Year Incentive Adder</u>	<u>Source</u>
9	1) Rancho Vista	\$ -	--	\$ -	14-IncentivePlant, L 13, Col. 1
10	2) Tehachapi	\$ -	--	\$ -	14-IncentivePlant, L 14, Col. 1
11	3) Devers to Col. River	\$ -	--	\$ -	14-IncentivePlant, L 15, Col. 1
12					
13	...				
14		Prior Year Incentive Adder = \$			- Sum of above PY Incentive Adders for each individual project

4) Calculation of True-Up Incentive Adder

- 1) Determine True Up Incentive Adder for each Incentive Project by multiplying the IREF, the Multiplicative Factor, and the million \$ of True Up Incentive Net Plant.
- 2) Sum project-specific Incentive Adders to yield the total True Up Incentive Adder.

<u>Line</u>		<u>True-Up Incentive Net Plant</u>	<u>Multiplicative Factor</u>	<u>True-Up Incentive Adder</u>	<u>Source</u>
15	1) Rancho Vista	\$ -	--	\$ -	14-IncentivePlant, L 19, Col. 1
16	2) Tehachapi	\$ -	--	\$ -	14-IncentivePlant, L 20, Col. 1
17	3) Devers to Col. River	\$ -	--	\$ -	14-IncentivePlant, L 21, Col. 1
18					
19	...				
20		True-Up Incentive Adder = \$			- Sum of above PY Incentive Adders for each individual project

Schedule 15
Incentive Adders

5) Calculation of Total ROE for Plant-In Service in the True Up TRR

a) Transmission Incentive Plant Net Plant In Service

<u>Line</u>	<u>Incentive Project</u>	<u>13-Month Avg. TIP Net Plant In Service</u>	<u>Source</u>
21	1) Rancho Vista	\$ -	14-IncentivePlant, L 19, Col. 3
22	2) Tehachapi	\$ -	14-IncentivePlant, L 20, Col. 3
23	3) Devers to Col. River	\$ -	14-IncentivePlant, L 21, Col. 3
24			
	...		

b) Calculation of ROE Adders on TIP Net Plant In Service

<u>Line</u>	<u>Incentive Project</u>	<u>Col 1 True Up Incentive Adder</u>	<u>Col 2 After-Tax True Up Incentive Adder</u>	<u>Source</u>
25	1) Rancho Vista	\$ -	\$ -	See Note 1
26	2) Tehachapi	\$ -	\$ -	See Note 1
27	3) Devers to Col. River	\$ -	\$ -	See Note 1
28				See Note 1
29	...			
30		Total: \$	-	

c) Equity Portion of Plant In Service Rate Base

<u>Line</u>	<u>Amount</u>	<u>Source</u>
31	Total Rate Base: \$ -	4-TUTRR, Line 18
32	CWIP Portion of Rate Base: \$ -	4-TUTRR, Line 14
33	Plant In Service Rate Base: \$ -	Line 31 - Line 32
34	Equity percentage: - %	1-BaseTRR, Line 47
35	Equity Portion of Plant In Service Rate Base: \$ -	Line 33 * Line 34

d) Total ROE for Plant In Service in the True Up TRR

<u>Line</u>			
36	Plant In Service ROE Adder Percentage:	- %	Line 30 / Line 35
37	Base ROE (Including 50 basis point		
38	CAISO Participation Adder):	- %	1-BaseTRR, Line 50
39	Total ROE for Plant In Service in True Up TRR:	- %	Line 36 + Line 38

Instructions:

1) If additional projects receive ROE adders, add to end of lists, and include in calculation of each Incentive Adder.

Notes:

1) Column 1: The True Up Incentive Adder for each Incentive Project equals the IREF on Line 3, times the applicable Multiplicative Factor on Lines 15 to 18, times the million \$ of TIP Net Plant In Service on Lines 21 to 24.

Column 2: The After Tax True Up Incentive Adder is derived by multiplying the amounts in Column 1 by (1 - CTR) (Where the CTR is on Line 2).

**Schedule 16
Plant Additions**

Forecast Plant Additions for In-Service ISO Transmission Plant

Yellow shaded cells are Input Data

Forecast Plant Additions represents the total increase in ISO Transmission Net Plant, not including CWIP, during the Rate Year, incremental to the year-end Prior Year amount.
It is calculated on a 13-Month Average Basis during the Rate Year.

1) Total Plant Additions Forecast (See Note 1)

			<u>Col 1</u> See Note 2 Unloaded Total	<u>Col 2</u> See Note 2 Prior Period CWIP Closed	<u>Col 3</u> See Note 2 Over Heads Closed to PIS	<u>Col 4</u> See Note 2 Cost of Removal	<u>Col 5</u> See Note 2 AFUDC Eligible Plant Additions	<u>Col 6</u> See Note 2 AFUDC	<u>Col 7</u> See Note 2 Incremental Gross Plant	<u>Col 8</u> See Note 2 Depreciation Accrual	<u>Col 9</u> See Note 2 Incremental Reserve	<u>Col 10</u> See Note 2 Net Plant	<u>Col 11</u> See Note 2 Unloaded Low Voltage Additions	<u>Col 12</u> See Note 2 Loaded Low Voltage Additions
<u>Line</u>	<u>Forecast Period Month</u>	<u>Year</u>	<u>Plant Adds</u>											
1	January	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2	February	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3	March	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
4	April	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
5	May	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6	June	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
7	July	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	August	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9	September	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	October	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11	November	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12	December	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13	January	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
14	February	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
15	March	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
16	April	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
17	May	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
18	June	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
19	July	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
20	August	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
21	September	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
22	October	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
23	November	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
24	December	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
25	13-Month Averages:								\$	-		\$	-	\$

2) Incentive Plant Forecast (See Note 1)

			<u>Col 1</u> C4 10-CWIP L30-53	<u>Col 2</u> C5 10-CWIP L30-53	<u>Col 3</u> C6 10-CWIP L30-53	<u>Col 4</u> N/A	<u>Col 5</u> N/A AFUDC Eligible Plant Additions	<u>Col 6</u> N/A	<u>Col 7</u> = Prior Month C7 +C1+C3	<u>Col 8</u> = Prior Month C7 * L91/12	<u>Col 9</u> = Prior Month C9 + C4 + C8	<u>Col 10</u> =C7-C9	<u>Col 11</u> Unloaded Low Voltage Additions	<u>Col 12</u> Loaded Low Voltage Additions =C11* (1-L75) * (1+L74+L76)
<u>Line</u>	<u>Forecast Period Month</u>	<u>Year</u>	<u>Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Cost of Removal</u>		<u>AFUDC</u>	<u>Incremental Gross Plant</u>	<u>Depreciation Accrual</u>	<u>Reserve</u>	<u>Net Plant</u>		
26	January	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
27	February	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
28	March	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
29	April	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
30	May	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
31	June	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
32	July	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
33	August	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
34	September	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
35	October	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
36	November	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
37	December	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
38	January	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
39	February	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
40	March	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
41	April	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
42	May	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
43	June	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
44	July	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
45	August	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
46	September	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
47	October	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
48	November	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
49	December	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-

Schedule 16

Plant Additions

3) Non-Incentive Plant Forecast (See Note 1)

Workpaper:

[illegible]

4) ISO Corporate Overhead Loader

<u>Line</u>		
74	ISO Corp OH Rate	7.50%

5) ISO Cost of Removal Percent

<u>Line</u>		
75	Cost of Removal Rate	8.00%

6) AFUDC Loader Rate

<u>Line</u>		
76	ISO AFUDC Rate	3.00%

7) Calculation of ISO Depreciation Rate

December Prior Year plant balances and accrual rates are as shown on Schedule 17 Depreciation

<u>Col 1</u>		<u>Col 2</u>		<u>Col 3</u>		<u>Col 4</u>	
		<u>December</u>				<u>C2*C3</u>	
		<u>Prior Year</u>		<u>Accrual</u>		<u>Annual</u>	
<u>Line</u>	<u>Acct</u>	<u>Plant Balance</u>		<u>Rate</u>		<u>Accrual</u>	<u>Accrual Rate</u>
							<u>Reference</u>
77	350.1	\$	-	-	%	\$	- 18 Dep Rates L1
78	350.2	\$	-	-	%	\$	- 18 Dep Rates L2
78a	351.1	\$	-	-	%	\$	- 18 Dep Rates L2a
78b	351.2	\$	-	-	%	\$	- 18 Dep Rates L2b
78c	351.2	\$	-	-	%	\$	- 18 Dep Rates L2c
78d	351.2	\$	-	-	%	\$	- 18 Dep Rates L2d
78e	351.2	\$	-	-	%	\$	- 18 Dep Rates L2e
78f	351.3	\$	-	-	%	\$	- 18 Dep Rates L2f
79	352	\$	-	-	%	\$	- 18 Dep Rates L3
80	353	\$	-	-	%	\$	- 18 Dep Rates L4
81	354	\$	-	-	%	\$	- 18 Dep Rates L5
82	355	\$	-	-	%	\$	- 18 Dep Rates L6
83	356	\$	-	-	%	\$	- 18 Dep Rates L7
84	357	\$	-	-	%	\$	- 18 Dep Rates L8
85	358	\$	-	-	%	\$	- 18 Dep Rates L9
86	359	\$	-	-	%	\$	- 18 Dep Rates L10
87							
88			Sum of Depreciation Expense	\$			- Sum of C4 Lines 77 to 86
89			Sum of Dec Prior Year Plant	\$			- Sum of C2 Lines 77 to 86
90							
91			Composite Depreciation Rate			-	% Line 88 / Line 89

Notes:

- 1) Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
2) Sum of Incentive Plant Calculations and Non-Incentive Calculations, lines 26-49 and lines 50-73

Schedule 17
Depreciation Expense

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year:

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year:

Source: 6-PlantInService, Lines 1-13 and 14a-14m.

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
FERC Account:											
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
1	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
2	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
3	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
4	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
5	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
6	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
7	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
8	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
9	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
10	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
11	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
12	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
13	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
14											

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8		
Line	Mo/YR	351.1	351.2 5-YR	351.2 7-YR	351.2 10-YR	351.2 15-YR	351.3	Total All	Source	
14a	-	\$	- \$	- \$	- \$	- \$	- \$	-	Schedule 6, Plant in Service Lines 14a - 14m	
14b	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14c	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14d	-	\$	- \$	- \$	- \$	- \$	- \$	-	"Total All" in Column 8 is total Transmission Plant -	
14e	-	\$	- \$	- \$	- \$	- \$	- \$	-	ISO for each month	
14f	-	\$	- \$	- \$	- \$	- \$	- \$	-	= sum of the monthly amounts for each account	
14g	-	\$	- \$	- \$	- \$	- \$	- \$	-	from Lines 1 to 14m for each month	
14h	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14i	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14j	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14k	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14l	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14m	-	\$	- \$	- \$	- \$	- \$	- \$	-		

15 Depreciation Rates (Percent per year) See Instruction 1.

16	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
17a	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17b	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17c	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17d	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17e	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17f	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17g	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17h	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17i	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17j	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17k	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17l	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17m	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %

17n	Mo/YR	351.1	351.2 5-YR	351.2 7-YR	351.2 10-YR	351.2 15-YR	351.3
17o	-	- %	- %	- %	- %	- %	- %
17p	-	- %	- %	- %	- %	- %	- %
17q	-	- %	- %	- %	- %	- %	- %
17r	-	- %	- %	- %	- %	- %	- %
17s	-	- %	- %	- %	- %	- %	- %
17t	-	- %	- %	- %	- %	- %	- %
17u	-	- %	- %	- %	- %	- %	- %
17v	-	- %	- %	- %	- %	- %	- %
17w	-	- %	- %	- %	- %	- %	- %
17x	-	- %	- %	- %	- %	- %	- %
17y	-	- %	- %	- %	- %	- %	- %
17z	-	- %	- %	- %	- %	- %	- %
17aa	-	- %	- %	- %	- %	- %	- %
18							

Schedule 17

Depreciation Expense

See Note 1 and Instruction 1

[illegible]

FERC Account:										Month	Note
Mo/YR	351.1	351.2 5-YR	351.2 7-YR	351.2 10-YR	351.2 15-YR	351.3	Total				
38a	-	-	-	-	-	-	-	-	Month Total = sum of all accounts Lines 24-35 and 38d-38o		
38b	-	-	-	-	-	-	-	-			
38c	-	-	-	-	-	-	-	-			
38d	-	-	-	-	-	-	-	-			
38e	-	-	-	-	-	-	-	-			
38f	-	-	-	-	-	-	-	-			
38g	-	-	-	-	-	-	-	-			
38h	-	-	-	-	-	-	-	-			
38i	-	-	-	-	-	-	-	-			
38j	-	-	-	-	-	-	-	-			
38k	-	-	-	-	-	-	-	-			
38l	-	-	-	-	-	-	-	-			
38m	-	-	-	-	-	-	-	-			
38n	-	-	-	-	-	-	-	-			
38o	-	-	-	-	-	-	-	-			
38p	Totals: \$	-	-	-	-	-	-	-			
38q	Total Annual Depreciation Expense for Transmission Plant - ISO: \$								-		
38r	(equals sum of monthly amounts)										

39 2) Calculation of Depreciation Expense for Distribution Plant - ISO

	<u>360</u>	<u>361</u>	<u>362</u>	<u>Source</u>
Distribution Plant - ISO BOY	\$ -	\$ -	\$ -	6-PlantInService Line 15.
Distribution Plant - ISO EOY	\$ -	\$ -	\$ -	6-PlantInService Line 16.
Average BOY/EOY	\$ -	\$ -	\$ -	

46 Depreciation Rates (Percent per year) See "18-DepRates"

47	<u>360</u>	<u>361</u>	<u>362</u>
48	- %	- %	- %

50 Depreciation Expense for Distribution Plant - ISO See Note 2 and Instruction 2

[illegible]

56 3) Calculation of Depreciation Expense for General Plant and Intangible Plant

58	Total General Plant Depreciation Expense	\$ -	FF1 336.10f
59	Total Intangible Plant Depreciation Expense	\$ -	FF1 336.1f
60	Sum of Total General and Total Intangible Depreciation Expense	\$ -	Line 58 + Line 59
61	Transmission Wages and Salaries Allocation Factor	- %	27-Allocators, Line 9
62	General and Intangible Depreciation Expense	\$ -	Line 60 * Line 61

64 4) Depreciation Expense

		<u>Amount</u>	<u>Source</u>
66	Depreciation Expense is the sum of:		
67	1) Depreciation Expense for Transmission Plant - ISO	\$ -	Line 38q
68	2) Depreciation Expense for Distribution Plant - ISO	\$ -	Line 53
69	3) General and Intangible Depreciation Expense	\$ -	Line 62
70	Depreciation Expense:	\$ -	Line 67 + Line 68 + Line 69

Notes:

- 2) Depreciation Expense for each account is equal to the Average BOY/EOY value on Line 44 times the Depreciation Rate on Line 48.

Instructions:

- 1) Depreciation rates on lines 17a-17aa are input based on the stated values of ISO Transmission Plant depreciation rates from Schedule 18 of the Formula Rate Spreadsheet in effect during the Prior Year.
- 2) In the event that depreciation rates stated on Schedule 18 to be applied to Distribution Plant - ISO are revised mid-year, calculate Depreciation Expense for Distribution Plant - ISO on Line 53 utilizing the weighted-average (by time) of the annual depreciation rates in effect in the Prior Year.

**Schedule 18
Depreciation Rates**

Depreciation Rates

1) Transmission Plant - ISO					
<u>Line</u>	<u>FERC Account</u>	<u>Description</u>	<u>Plant Less Salvage</u>	<u>Removal Cost</u>	<u>Total</u>
1	350.1	Fee Land	0.00%	0.00%	0.00%
2	350.2	Easements	1.66%	0.00%	1.66%
2a	351.1	Computer Hardware	20.41%	0.00%	20.41%
2b	351.2	Computer Software 5yr	19.74%	0.00%	19.74%
2c	351.2	Computer Software 7yr	14.44%	0.00%	14.44%
2d	351.2	Computer Software 10yr	13.27%	0.00%	13.27%
2e	351.2	Computer Software 15yr	6.66%	0.00%	6.66%
2f	351.3	Communication Equipment	8.93%	0.00%	8.93%
3	352	Structures and Improvements	1.80%	0.77%	2.57%
4	353	Station Equipment	2.20%	0.27%	2.47%
5	354	Towers and Fixtures	1.35%	1.09%	2.44%
6	355	Poles and Fixtures	2.00%	1.67%	3.67%
7	356	Overhead Conductors and Devices	2.00%	1.05%	3.05%
8	357	Underground Conduit	1.65%	0.00%	1.65%
9	358	Underground Conductors and Devices	3.26%	0.61%	3.87%
10	359	Roads and Trails	1.56%	0.00%	1.56%
11					
2) Distribution Plant - ISO					
<u>Line</u>	<u>FERC Account</u>	<u>Description</u>	<u>Plant Less Salvage</u>	<u>Removal Cost</u>	<u>Total</u>
12	360	Land and Land Rights	1.67%	0.00%	1.67%
13	361	Structures and Improvements	1.81%	0.81%	2.62%
14	362	Station Equipment	1.56%	0.67%	2.23%
3) General Plant					
<u>Line</u>	<u>FERC Account</u>	<u>Description</u>	<u>Plant Less Salvage</u>	<u>Removal Cost</u>	<u>Total</u>
15	389	Land and Land Rights	1.67%	0.00%	1.67%
16	390	Structures and Improvements	2.00%	0.27%	2.27%
17	391.1	Office Furniture	5.00%	0.00%	5.00%
18	391.5	Office Equipment	20.00%	0.00%	20.00%
19	391.6	Duplicating Equipment	20.00%	0.00%	20.00%
20	391.2	Personal Computers	20.41%	0.00%	20.41%
21	391.3	Mainframe Computers	20.41%	0.00%	20.41%
22	391.7	PC Software	20.41%	0.00%	20.41%
23	391.4	DDSMS - CPU & Processing	15.05%	0.00%	15.05%
24	391.4	DDSMS - Controllers, Receivers, Comm.	15.05%	0.00%	15.05%
25	391.4	DDSMS - Telemetry & System	15.05%	0.00%	15.05%
26	391.4	DDSMS - Miscellaneous	15.05%	0.00%	15.05%
27	391.4	DDSMS - Five Year	15.05%	0.00%	15.05%
28	393	Stores Equipment	5.00%	0.00%	5.00%
29	395	Laboratory Equipment	6.67%	0.00%	6.67%
30	398	Misc Power Plant Equipment	5.00%	0.00%	5.00%
31	397	Data Network Systems	20.00%	0.00%	20.00%
32	397	Telecom System Equipment	14.29%	0.00%	14.29%
33	397	Netcomm Radio Assembly	10.00%	0.00%	10.00%
34	397	Microwave Equip. & Antenna Assembly	6.67%	0.00%	6.67%
35	397	Telecom Power Systems	5.00%	0.00%	5.00%
36	397	Fiber Optic Communication Cables	4.00%	0.00%	4.00%
37	397	Telecom Infrastructure	2.50%	0.00%	2.50%
37a	397.1	Computer Hardware	20.41%	0.00%	20.41%
37b	397.2	Computer Software 5yr	19.74%	0.00%	19.74%
37c	397.2	Computer Software 7yr	14.44%	0.00%	14.44%
37d	397.2	Computer Software 10yr	13.27%	0.00%	13.27%
37e	397.2	Computer Software 15yr	6.66%	0.00%	6.66%
37f	397.3	Communication Equipment	8.93%	0.00%	8.93%
38	392	Transportation Equip.	14.29%	0.00%	14.29%
39	394.4	Garage & Shop -- Equip.	10.00%	0.00%	10.00%
40	394.5	Tools & Work Equip. -- Shop	10.00%	0.00%	10.00%
41	396	Power Oper Equip	6.67%	0.00%	6.67%
4) Intangible Plant					
<u>Line</u>	<u>FERC Account</u>	<u>Description</u>	<u>Plant Less Salvage</u>	<u>Removal Cost</u>	<u>Total</u>
42	302	Hydro Relicensing	1.77%	0.00%	1.77%
43	303	Radio Frequency	2.50%	0.00%	2.50%
44	301	Other Intangibles	5.00%	0.00%	5.00%
45	303	Cap Soft 5yr	19.74%	0.00%	19.74%
46	303	Cap Soft 7yr	14.44%	0.00%	14.44%
47	303	Cap Soft 10yr	13.27%	0.00%	13.27%
48	303	Cap Soft 15yr	6.66%	0.00%	6.66%

Notes: 1) Depreciation rates may only be revised as approved by the Commission pursuant to a Section 205 or 206 filing.

2) Transmission Depreciation rates (Line 1-10) are as approved in Docket No.:

3) Non-Transmission Depreciation Rates (Lines 12-48) are as approved in Docket No.:

Schedule 19
Operations and Maintenance

Operations and Maintenance Expenses

Worksheet:

Cells shaded yellow are input cells

1) Determination of Adjusted Operations and Maintenance Expenses for each account (Note 1)

Line	Account/Work Activity Rev	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 8a	Col 9	Col 10	Col 11
			= C3 + C4			Note 2	= C7 + C8			Schedule 35, Rows 5-36	= C10 + C11	= C3 + C7	= C4 + C8 + C8a
		Total Recorded O&M Expenses				Adjustments			Adjusted Recorded O&M Expenses				
		Total	Labor	Non-Labor	Reason	Total	Labor	Non-Labor	O&M Services (See Note 8)	Total	Labor	Non-Labor	
1	560 - Operations Supervision and Engineering - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2	560 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3	561 Load Dispatch - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
4	561.400 Scheduling, System Control and Dispatch Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
5	561.500 Reliability Planning and Standards Development	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6	562 - Station Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
7	562 - MOGS Station Expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	562 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9	563 - Overhead Line Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	564 - Underground Line Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11	565 - Transmission of Electricity by Others	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12	565 - Wheeling Costs	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13	565 - WAPA Transmission for Remote Service	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
14	566 - Miscellaneous Transmission Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
15	566 - ISO/RSPA/TSP Balancing Accounts	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
16	566 - Sylmar/Palo Verde/Other General Functions	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
17	567 - Line Rents - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
18	567 - Eldorado	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
19	567 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
20	568 - Maintenance Supervision and Engineering - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
21	568 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
22	569 - Maintenance of Structures - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
23	569 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
24	570 - Maintenance of Station Equipment - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
25	570 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
26	571 - Maintenance of Overhead Lines - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
27	571 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
28	572 - Maintenance of Underground Lines - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
29	572 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
30	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
31	...	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
32	Transmission NOIC (Note 3)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
33	Total Transmission O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Line	Account/Work Activity Rev	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
			= C3 + C4			Note 2	= C7 + C8			= C10 + C11	= C3 + C7	= C4 + C8
		Total Recorded O&M Expenses				Adjustments			Adjusted Recorded O&M Expenses			
		Total	Labor	Non-Labor	Reason	Total	Labor	Non-Labor	Total	Labor	Non-Labor	
35	Distribution Accounts											
36	582 - Station Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$
37	590 - Maintenance Supervision and Engineering	\$	-	\$	-	\$	-	\$	-	\$	-	\$
38	591 - Maintenance of Structures	\$	-	\$	-	\$	-	\$	-	\$	-	\$
39	592 - Maintenance of Station Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$
40	Accounts with no ISO Distribution Costs	\$	-	\$	-	\$	-	\$	-	\$	-	\$
41	Distribution NOIC (Note 3)	\$	-	\$	-	\$	-	\$	-	\$	-	\$
42	Total Distribution O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$
43	Total Transmission and Distribution O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$
44												
45	Total Transmission O&M Expenses in FERC Form 1:	\$	-	FF1 321.112b	Must equal Line 33, Column 2.							
46	Total Distribution O&M Expenses in FERC Form 1:	\$	-	FF1 322.156b	Must equal Line 41, Column 2.							
47	Total TDBU NOIC	\$	-	20-AndG, Note 2, f								

Schedule 19
Operations and Maintenance

2) Determination of ISO Operations and Maintenance Expenses for each account (Note 5).

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
		From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
	Account/Work Activity Rev	Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO
		Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference
Line	Transmission Accounts								
48	560 - Operations Supervision and Engineering - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
49	560 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
50	561 Load Dispatch - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
51	561.400 Scheduling, System Control and Dispatch Services	\$	-	\$	-	0% \$	- \$	- \$	- 0%
52	561.500 Reliability Planning and Standards Development	\$	-	\$	-	100% \$	- \$	- \$	- 100%
53	562 - Station Expenses - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
54	562 - MOGS Station Expense	\$	-	\$	-	0% \$	- \$	- \$	- 0%
55	562 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
56	563 - Overhead Line Expenses - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 30
57	564 - Underground Line Expenses - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 36
58	565 - Transmission of Electricity by Others	\$	-	\$	-	100% \$	- \$	- \$	- 100%
59	565 - Wheeling Costs	\$	-	\$	-	0% \$	- \$	- \$	- 0%
60	565 - WAPA Transmission for Remote Service	\$	-	\$	-	0% \$	- \$	- \$	- 0%
61	566 - Miscellaneous Transmission Expenses - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
62	566 - ISO/RSBA/TSP Balancing Accounts	\$	-	\$	-	0% \$	- \$	- \$	- 0%
63	566 - Sylmar/Palo Verde/Other General Functions	\$	-	\$	-	100% \$	- \$	- \$	- 100%
64	567 - Line Rents - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 30
65	567 - Eldorado	\$	-	\$	-	100% \$	- \$	- \$	- 100%
66	567 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
67	568 - Maintenance Supervision and Engineering - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
68	568 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
69	569 - Maintenance of Structures - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
70	569 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
71	570 - Maintenance of Station Equipment - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
72	570 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
73	571 - Maintenance of Overhead Lines - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 30
74	571 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
75	572 - Maintenance of Underground Lines - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 36
76	572 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
77	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
78	****								
79	Transmission NOIC (Note 4)	\$	-	\$	-	\$	-	-	-
80	Total Transmission - ISO O&M	\$	-	\$	-	\$	-	-	-
81									

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>
		From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
		Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO
		Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference
	<u>Account/Work Activity Rev</u>								
	<u>Distribution Accounts</u>								
82	582 - Station Expenses	\$ -	\$ -	\$ -	- % \$	- \$	- \$	-	27-Allocators Line 48
83	590 - Maintenance Supervision and Engineering	\$ -	\$ -	\$ -	- % \$	- \$	- \$	-	27-Allocators Line 48
84	591 - Maintenance of Structures	\$ -	\$ -	\$ -	- % \$	- \$	- \$	-	27-Allocators Line 48
85	592 - Maintenance of Station Equipment	\$ -	\$ -	\$ -	- % \$	- \$	- \$	-	27-Allocators Line 48
86	Accounts with no ISO Distribution Costs	\$ -	\$ -	\$ -	0% \$	- \$	- \$	-	0%
87	Distribution NOIC (Note 4)	\$ -	\$ -	\$ -	0% \$	- \$	- \$	-	0%
88	Total Distribution - ISO O&M	\$ -	\$ -	\$ -	-	\$ -	- \$	- \$	-
89									
90									
91	Total ISO O&M Expenses (in Column 6)	\$ -	\$ -	\$ -	-	\$ -	- \$	- \$	-
92	Line 80 + Line 88								

Notes:

1) "Adjusted Operations and Maintenance Expenses for each account" are the total amounts of O&M costs booked to each Transmission or Distribution account, less adjustments as noted.

2) Reasons for excluded amounts:

- A: Exclude entire amount, all attributable to CAISO costs recovered in Energy Resource Recovery Account.
- B: Exclude amount related to MOGS Station Expense.
- C: Exclude amount attributable to CAISO costs recovered in Energy Resource Recovery Account.
- D: Exclude amount recovered through to Reliability Services Balancing Account, the Transmission Access Charge Balancing Account Adjustment, and the American Reinvestment Recovery Act for the Tehachapi Wind Energy Storage Project.
- E: Exclude amount of costs transferred to account from A&G pursuant to Order 668 and Order 898.
- F: Excludes shareholder funded costs

3) Total TDBU NOIC is allocated to Transmission and Distribution in proportion to labor in the respective functions. Transmission NOIC ("Non-Officer Incentive Compensation") equals Total TDBU NOIC times the Transmission NOIC Percentage calculated below. Distribution NOIC equals Total TDBU NOIC times the Distribution NOIC Percentage below.

Total TDBU NOIC is on Line: ---

	<u>Percentage</u>	<u>Calculation</u>
Transmission NOIC Percentage:	- %	Line 33, Col 3 / Line 43, Col 3
Distribution NOIC Percentage:	- %	Line 41, Col 3 / Line 43, Col 3

4) NOIC attributable to ISO Transmission (Column 7) is calculated utilizing a percentage equal to the ratio of total ISO O&M Labor Expenses in column 7 (exclusive of NOIC) to the total labor expenses in column 3 (exclusive of NOIC). That allocator, which is identified below, is then applied to the value in Column 3 to arrive at the NOIC attributable to ISO Transmission in Column 7.

Resulting Percentage is: - %

5) "ISO Operations and Maintenance Expenses" is the amount of costs in each Transmission or Distribution account related to ISO Transmission Facilities.

6) See Column 9 for references to source of each Percent ISO.

7) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 19.

8) Each O&M Account contributing to the calculation of "Total ISO O&M Expense" (Line 91, Column 6) may include revenue associated with a Commission-approved O&M Services Formula assessing other entities for O&M Services provided by SCE. See Schedule 35, Notes 1-3.

All O&M Services Formula Revenue is "non-labor", and entered in Column 8a, Lines 1-32.

Schedule 20
Administrative and General Expenses

Calculation of Administrative and General Expense

Inputs are shaded yellow

					Workpaper:						
			Col 1	Col 2	Col 3	Col 3a	Col 4				
			FERC Form 1	Data	See Note 1	See Note 5	= (C1 - C3) + C3a				
Line	Acct.	Description	Amount	Source	Total Amount Excluded	Other Formula Revenue	A&G Expense	Notes			
1	920	A&G Salaries	\$ -	FF1 323.181b	\$ -	\$ -	\$ -				
2	921	Office Supplies and Expenses	\$ -	FF1 323.182b	\$ -	\$ -	\$ -				
3	922	A&G Expenses Transferred	\$ -	FF1 323.183b	\$ -	\$ -	\$ -	Credit			
4	923	Outside Services Employed	\$ -	FF1 323.184b	\$ -	\$ -	\$ -				
5	924	Property Insurance	\$ -	FF1 323.185b	\$ -	\$ -	\$ -				
6	925	Injuries and Damages	\$ -	FF1 323.186b	\$ -	\$ -	\$ -				
7	926	Employee Pensions and Benefits	\$ -	FF1 323.187b	\$ -	\$ -	\$ -				
8	927	Franchise Requirements	\$ -	FF1 323.188b	\$ -	\$ -	\$ -	= (C1 - C3), See also Note 5			
9	928	Regulatory Commission Expenses	\$ -	FF1 323.189b	\$ -	\$ -	\$ -				
10	929	Duplicate Charges	\$ -	FF1 323.190b	\$ -	\$ -	\$ -				
11	930.1	General Advertising Expense	\$ -	FF1 323.191b	\$ -	\$ -	\$ -				
12	930.2	Miscellaneous General Expense	\$ -	FF1 323.192b	\$ -	\$ -	\$ -				
13	931	Rents	\$ -	FF1 323.193b	\$ -	\$ -	\$ -				
14a	935	Maintenance of General Plant	\$ -	FF1 323.196b	\$ -	\$ -	\$ -				
14b	935.1	Maintenance of Computer Hardware	\$ -	FF1 323.196.1b	\$ -	\$ -	\$ -				
14c	935.2	Maintenance of Computer Software	\$ -	FF1 323.196.2b	\$ -	\$ -	\$ -				
14d	935.3	Maintenance of Communication Equipment	\$ -	FF1 323.196.3b	\$ -	\$ -	\$ -				
15			\$ -			Total A&G Expenses:	\$ -				

	<u>Amount</u>	<u>Source</u>
16	Remaining A&G after exclusions & NOIC Adjustment: \$ -	Line 15
17	Less Account 924: \$ -	Line 5
18	Amount to apply the Transmission W&S AF: \$ -	Line 16 - Line 17
19	Transmission Wages and Salaries Allocation Factor: - %	27-Allocators, Line 9
20	Transmission W&S AF Portion of A&G: \$ -	Line 18 * Line 19
21	Transmission Plant Allocation Factor: - %	27-Allocators, Line 22
22	Property Insurance portion of A&G: \$ -	Line 5 Col 4 * Line 21
23	Administrative and General Expenses: \$ -	Line 20 + Line 22

Note 1: Itemization of exclusions

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		
			Shareholder Exclusions or Other Adjustments	Franchise Requirements	NOIC	PBOPs		
<u>Line</u>	<u>Acct.</u>	<u>Total Amount Excluded (Sum of Col 1 to Col 4)</u>					<u>Notes</u>	
24	920	\$ -	\$ -	\$ -	\$ -	\$ -	See Instructions 2b, 3, and Note 2	
25	921	\$ -	\$ -	\$ -	\$ -	\$ -		
26	922	\$ -	\$ -	\$ -	\$ -	\$ -		
27	923	\$ -	\$ -	\$ -	\$ -	\$ -		
28	924	\$ -	\$ -	\$ -	\$ -	\$ -	See Instruction 6	
29	925	\$ -	\$ -	\$ -	\$ -	\$ -		
30	926	\$ -	\$ -	\$ -	\$ -	\$ -		See Note 3
31	927	\$ -	\$ -	\$ -	\$ -	\$ -		See Note 4
32	928	\$ -	\$ -	\$ -	\$ -	\$ -		
33	929	\$ -	\$ -	\$ -	\$ -	\$ -		
34	930.1	\$ -	\$ -	\$ -	\$ -	\$ -		
35	930.2	\$ -	\$ -	\$ -	\$ -	\$ -		
36	931	\$ -	\$ -	\$ -	\$ -	\$ -		
37	935	\$ -	\$ -	\$ -	\$ -	\$ -		
38	935.1	\$ -	\$ -	\$ -	\$ -	\$ -		
39	935.2	\$ -	\$ -	\$ -	\$ -	\$ -		
40	935.3	\$ -	\$ -	\$ -	\$ -	\$ -		

Schedule 20
Administrative and General Expenses

Note 2: Non-Officer Incentive Compensation ("NOIC") Adjustment

Adjust NOIC by excluding accrued NOIC Amount and replacing with the actual non-capitalized A&G NOIC payout.

	<u>Amount</u>	<u>Source</u>
a	Accrued NOIC Amount: \$ -	SCE Records
b	Actual A&G NOIC payout: \$ -	Note 2, d
c	Adjustment: \$ -	
Actual non-capitalized NOIC Payouts:		
<u>Department</u>	<u>Amount</u>	<u>Source</u>
d A&G	\$ -	SCE Records and Workpapers
e Other	\$ -	SCE Records and Workpapers
f Trans. And Dist. Business Unit	\$ -	SCE Records and Workpapers
g	Total: \$ -	Sum of d to f

Note 3: PBOPs Exclusion Calculation

	<u>Amount</u>	<u>Note:</u>
a	Current Authorized PBOPs Expense Amount: \$0	See instruction #4
b	Prior Year Authorized PBOPs Expense Amount \$ -	Authorized PBOPs Expense Amount during Prior Year
c	Prior Year FF1 PBOPs expense: \$ -	SCE Records
d	PBOPs Expense Exclusion: \$ -	c - b

Note 4:

Amount in Line 31, column 2 equals amount in Line 8, column 1 because all Franchise Requirements Expenses are excluded Franchise Fees Expenses component of the Prior Year TRR are based on Franchise Fee Factors.

Note 5:

O&M Services Formula Revenue is added in Column 3a pursuant to Schedule 35, Note 2. Column 3 amounts are from Schedule 35, Lines 38-52, Column 4. Franchise Fees are separately recovered through Line 43 of Schedule 4, and therefore the amount of O&M Services Formula revenue associated with Franchise Fees (Line 8, Col. 3a) is not included in Column 4.

Instructions:

- 1) Enter amounts of A&G expenses from FERC Form 1 in Lines 1 to 14a.
- 2) Fill out "Itemization of Exclusions" table for all input cells. NOIC amount in Column 3, Line 24 is calculated in Note 2. The PBOPs exclusion in Column 4, Line 30 is calculated in Note 3.
 - a) Exclude amount of any Shareholder Adjustments, costs incurred on behalf of SCE shareholders, from relevant account in Column 1.
 - b) Include as an adjustment in Column 1 for Account 920 any amount excluded from Accounts 569.100, 569.200, and 569.300 in Schedule 19 (OandM) related to Order 668 and Order 898 costs transferred.
 - c) Exclude entire amount of account 927 "Franchise Requirements" in Column 2, as those costs are recovered through the Franchise Fees Expense item.
 - d) Exclude any amount of Account 930.1 "General Advertising Expense" not related to advertising for safety, siting, or informational purposes in column 1.
 - e) Exclude any amount of expense relating to secondary land use and audit expenses not directly benefitting utility customers.
 - f) Exclude from account 930.2:
 - 1) Nuclear Power Research Expenses.
 - 2) Write Off of Abandoned Project Expenses.
 - 3) Any advertising expenses within the Consultants/Professional Services category.
 - g) Exclude the following costs included in any account 920-935:
 - 1) Any amount of "Provision for Doubtful Accounts" costs.
 - 2) Any amount of "Accounting Suspense" costs.
 - 3) Any penalties or fines.
 - 4) Any amount of costs recovered 100% through California Public Utilities Commission ("CPUC") rates.
- 3) NOIC adjustment in Column 3, Line 24 is made by determining the difference between the total accrued NOIC amount included in the FERC Form 1 recorded cost amounts and the actual A&G NOIC payout (see note 2). NOIC adjustment in column 3, Line 26 is made by entering the amount of accrued NOIC that is capitalized.
- 4) Determine the PBOPs exclusion. The authorized amount of PBOPs expense (line a) may only be revised pursuant to Commission acceptance of an SCE FPA Section 205 filing to revise the authorized PBOPs expense, in accordance with the tariff protocols. Accordingly, any amount different than the authorized PBOPs expense during the Prior Year is excluded from account 926 (see note 3). Docket or Decision approving authorized PBOPs amount: -----
- 5) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 20.
- 6) Any A&G costs associated with wildfires other than the 2017/18 Wildfire/Mudslide Events shall be reflected in A&G accounts on a cash basis during the year in which associated cash payments are made. In the event an initial cost accrual is made in a year to one or more A&G accounts 920-935, SCE shall exclude from A&G cost recovery any amount not paid in cash during that year through an entry to Column 1, Lines 24-37 of the "Itemization of Exclusions" matrix to the account in which the initial expense accrual was made. As cash payments related to the initial expense accrual are made in future years, SCE shall also include those expenses in A&G cost recovery on a cash basis through an entry to the Itemization of Exclusions matrix.

**Schedule 21
Revenue Credits**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC					Traditional OOR					GRSM		Other Ratemaking	
Line	ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
1a	450	4191110	Late Payment Charge- Comm. & Ind.	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
1b	450	4191115	Residential Late Payment	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
2	450 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3	FF-1 Total for Acct 450 - Forfeited Discounts, p300.16b (Must Equal Line 2)			\$ -										
4a	451	4182110	Recover Unauthorized Use/Non-Energy	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4b	451	4182115	Miscellaneous Service Revenue - Ownership Cost	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4c	451	4192110	Miscellaneous Service Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4d	451	4192115	Returned Check Charges	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4e	451	4192125	Service Reconnection Charges	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4f	451	4192130	Service Establishment Charge	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4g	451	4192140	Field Collection Charges	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4h	451	4192510	Quickcheck Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
4i	451	4192910	PUC Reimbursement Fee-Elect	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
4j	451	4182120	Uneconomic Line Extension	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4k	451	4192152	Opt Out CARE-Res-Ini	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4l	451	4192155	Opt Out CARE-Res-Mo	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4m	451	4192158	Opt Out NonCARE-Res-Ini	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4n	451	4192160	Opt Out NonCARE-Res-Mo	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4o	451	4192135	Conn-Charge - Residential	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4p	451	4192145	Conn-Charge - Non-Residential	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4q	451	4192150	Conn-Charge - At Pole	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
5	451 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
6	FF-1 Total for Acct 451 - Misc. Service Revenues, p300.17b (Must Equal Line 5)			\$ -										
8	453 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
9	FF-1 Total for Acct 453 - Sales of Water and Power, p300.18b (Must Equal Line 8)			\$ -										
10a	454	4184110	Joint Pole - Tariffed Conduit Rental	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10b	454	4184112	Joint Pole - Tariffed Pole Rental - Cable Cos.	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10c	454	4184114	Joint Pole - Tariffed Process & Eng Fees - Cable	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10d	454	4184120	Joint Pole - Aud - Unauth Penalty	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10e	454	4184510	Joint Pole - Non-Tariffed Pole Rental	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10f	454	4184512	Joint Pole - Non-Tariff Process & Engineering Fees	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10g	454	4184514	Joint Pole - Non-Tariff Requests for Information	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10h	454	4184516	Oil And Gas Royalties	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10i	454	4184518	Def Operating Land & Facilities Rent Rev	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10j	454	4184810	Facility Cost -Elx/Nonutility	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10k	454	4184815	Facility Cost- Utility	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	7
10l	454	4184820	Rent Billed to Non-Utility Affiliates	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10m	454	4184825	Rent Billed to Utility Affiliates	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	7
10n	454	4194110	Meter Leasing Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
10o	454	4194115	Company Financed Added Facilities	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10p	454	4194120	Company Financed Interconnect Facilities	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10q	454	4194130	SCE Financed Added Facility	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10r	454	4194135	Interconnect Facility Finance Charge	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	8
10s	454	4204515	Operating Land & Facilities Rent Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10t	454	4867020	Nonoperating Misc Land & Facilities Rent	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10u	454	-	Miscellaneous Adjustments	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
10v	454	4206515	Op Misc Land/Fac Rev	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10w	454	4184122	T-Unauth Pole Rent	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10x	454	4184124	T-P&E Fees	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10y	454	4184821	Rent Rev NU-Non BRRBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10z	454	4184811	Fac Cost NU-BRRBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10aa	454	4184515	NEM 2.0	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
10bb	454	4184126	Joint Pole - Tariffed - PA Inspect	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10cc	454	4184526	Joint Pole - Non-Tariff PA Inspect	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
11	454 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
12	FF-1 Total for Acct 454 - Rent from Elec. Property, p300.19b (Must Equal Line 11)			\$ -										

**Schedule 21
Revenue Credits**

		A	B	C	D	E	F	G	H	I	J	K	L	M	N
							Traditional OOR			GRSM			Other Ratemaking		
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes	
12a	456	4186114	Energy Related Services	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12b	456	4186118	Distribution Miscellaneous Electric Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12c	456	4186120	Added Facilities - One Time Charge	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12d	456	4186122	Building Rental - Nev Power/Mohave Cr	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	3
12e	456	4186126	Service Fee - Optimal Bill Prd	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12f	456	4186128	Miscellaneous Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12g	456	4186130	Tule Power Plant - Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	3
12h	456	4186142	Microwave Agreement	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12i	456	4186150	Utility Subs Labor Markup	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12j	456	4186155	Non Utility Subs Labor Markup	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6, 12
12k	456	4186162	Reliant Eng FSA Ann Pymnt-Mandalay	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12l	456	4186164	Reliant Eng FSA Ann Pymnt-Ormond Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12m	456	4186166	Reliant Eng FSA Ann Pymnt-Etiwanda	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12n	456	4186168	Reliant Eng FSA Ann Pymnt-Ellwood	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12o	456	4186170	Reliant Eng FSA Ann Pymnt-Coolwater	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12p	456	4186194	Property License Fee revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12q	456	4186512	Revenue From Recreation, Fish & Wildlife	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	-	2
12r	456	4186514	Mapping Services	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	-	2
12s	456	4186518	Enhanced Pump Test Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	-	2
12t	456	4186524	Revenue From Scrap Paper - General Office	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	-	2
12u	456	4186528	CTAC Revenues	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	-	2
12v	456	4186530	AGTAC Revenues	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	-	2
12w	456	4186716	ADT Vendor Service Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	-	2
12x	456	4186718	Read Water Meters - Irvine Ranch	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	-	2
12y	456	4186720	Read Water Meters - Rancho California	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	-	2
12z	456	4186722	Read Water Meters - Long Beach	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	-	2
12aa	456	4186730	SSID Transformer Repair Services Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	-	2
12bb	456	4186815	Employee Transfer/Affiliate Fee	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12cc	456	4186910	ITCC/CIAC Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12dd	456	4186912	Revenue From Decommission Trust Fund	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12ee	456	4186914	Revenue From Decommissioning Trust FAS115	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12ff	456	4186916	Offset to Revenue from NDT Earnings/Realized	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12gg	456	4186918	Offset to Revenue from FAS 115 FMV	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12hh	456	4186920	Revenue From Decommissioning Trust FAS115-1	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12ii	456	4186922	Offset to Revenue from FAS 115-1 Gains & Loss	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12jj	456	4188712	Power Supply Installations - IMS	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	-	2
12kk	456	4188714	Consulting Fees - IMS	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	-	2
12ll	456	4196105	DA Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12mm	456	4196158	EDBL Customer Finance Added Facilities	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12nn	456	4196162	SCE Energy Manager Fee Based Services	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12oo	456	4196166	SCE Energy Manager Fee Based Services Adj	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12pp	456	4196172	Off Grid Photo Voltaic Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12qq	456	4196174	Scheduling/Dispatch Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12rr	456	4196176	Interconnect Facilities Charges-Customer Financed	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	8
12ss	456	4196178	Interconnect Facilities Charges - SCE Financed	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12tt	456	4196184	DMS Service Fees	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12uu	456	4196188	CCA - Information Fees	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12vv	456		Miscellaneous Adjustments	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12ww	456	4186911	Grant Amortization	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12xx	456	4186925	GHG Allowance Revenue	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12yy	456	4186132	Intercon One Time	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12zz	456	4186116	EV Charging Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12aaa	456	4186115	Energy Reldt Srv-TSP	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12bbb	456	4186156	N/U Labor Mrkp-BRRBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6, 12
12ccc	456	4188720	LCFS CR 411.8	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12ddd	456	4186128	Miscellaneous Revenues - ISO	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	5
12eee	456	4186732	Power Quality C&I Customer Program	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	-	2
12fff	456	4171023	Gas Sales - ERRA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12ggg	456	4186182	Miscellaneous Electric Revenue - ERRA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
13	456 Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
14	FF-1 Total for Acct 456 - Other electric Revenues, p300.21b (Must Equal Line 13)			\$ -											

**Schedule 21
Revenue Credits**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
						Traditional OOR			GRSM			Other Ratemaking		
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
15a	456.1	4188112	Trans of Elec of Others - Pasadena	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	5
15b	456.1	4188114	FTS PPU/Non-ISO	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15c	456.1	4188116	FTS Non-PPU/Non-ISO	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15d	456.1	4188812	ISO-Wheeling Revenue - Low Voltage	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15e	456.1	4188814	ISO-Wheeling Revenue - High Voltage	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15f	456.1	4188816	ISO-Congestion Revenue	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15g	456.1	4198110	Transmission of Elec of Others	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	5
15h	456.1	4198112	WDAT	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15i	456.1	4198114	Radial Line Rev-Base Cost - Reliant Coolwater	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15j	456.1	4198116	Radial Line Rev-Base Cost - Reliant Ormond Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15k	456.1	4198118	Radial Line Rev-O&M - AES Huntington Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15l	456.1	4198120	Radial Line Rev-O&M - Reliant Mandalay	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15m	456.1	4198122	Radial Line Rev-O&M - Reliant Coolwater	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15n	456.1	4198124	Radial Line Rev-O&M - Ormond Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15o	456.1	4198126	High Desert Tie-Line Rental Rev	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15p	456.1	4198130	Inland Empire CRT Tie-Line EX	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15q	456.1	4198910	Reliability Service Revenue - Non-PTO's	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15r	456.1	4198132	Radial Line Agreement-Base-Mojave Solr	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15s	456.1	4198134	Radial Line Agreement-O&M-Mojave Solr	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15t	456.1	4188716	ISO Non-Refundable Interconnection Deposit	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15u	456.1	4198910	RSR - Non-PTO's - RSBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15v	456.1	4171022	Transmission Sales - ERRA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
16	456.1 Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
17	FF-1 Total for Account 456.1 - Revenues from Trans. Of Electricity of Others, p300.22b (Must Equal Line 16)			\$ -										
18a														
19	457.1 Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
20	FF-1 Total for Account 457.1 - Regional Control Service Revenues, p300.23b (Must Equal Line 19)			\$ -										
21a														
22	457.2 Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
23	FF-1 Total for Account 457.2- Miscellaneous Revenues, p300.24b (Must Equal Line 22)			\$ -										
Edison Carrier Solutions (ECS)														
24a	417	4863130	ECS - Distribution Facilities	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24b	417	4862110	ECS - Dark Fiber	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24c	417	4862115	ECS - SCE Net Fiber	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24d	417	4862120	ECS - Transmission Right of Way	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24e	417	4862135	ECS - Wholesale FCC	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24f	417	4864115	ECS - EU FCC Rev	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24g	417	4862125	ECS - Cell Site Rent and Use (Active)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24h	417	4862130	ECS - Cell Site Reimbursable (Active)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24i	417	4863120	ECS - Communication Sites	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24j	417	4863110	ECS - Cell Site Rent and Use (Passive)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24k	417	4863115	ECS - Cell Site Reimbursable (Passive)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24l	417	4863125	ECS - Micro Cell	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24m	417	4864120	ECS - End User Universal Service Fund Fee	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24n	417	4864116	ECS - Intrastate End User Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24o	417	4864121	ECS - Intrastate End User Fees	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24p	417	4864117	ECS - Interstate End User Tax Exempt	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24q	417	4864122	ECS- EU USAC E-Rate	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
25	417 ECS Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
26	417 Other			\$ -										
27	FF-1 Total for Account 417 - Revenues From Nonutility Operations p117.33c (Must Equal Line 25 + 26)			\$ -										

**Schedule 21
Revenue Credits**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC					Traditional OOR			GRSM			Other Ratemaking		
Line	ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
Subsidiaries														
28a	418.1		ESI (Gross Revenues - Active)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	A	\$ -	\$ -	\$ -	2.9
28b	418.1		ESI (Gross Revenues - Passive)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2.9
28c	418.1		Southern States Realty	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2, 15
28d	418.1		Mono Power Company	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	13
28e	418.1		Edison Material Supply (EMS)	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	7, 17
29	418.1 Subsidiaries Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
30	418.1 Other (See Note 16)			\$ -										
31	FF-1 Total for Account 418.1 -Equity in Earnings of Subsidiary Companies, p117.36c (Must Equal Line 29 + 30)			\$ -										
O&M Services Revenue														
31a	412		O&M Services Formula Revenue (Schedule 35, Line 69)	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	18
31b	412 O&M Services Revenue Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
31c	412 Other			\$ -										
31d	FF-1 Total for Acct 412, FF1 115 Col. K (Must Equal Line 31b + 31c)			\$ -										
32			Totals	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	

33	Ratepayers' Share of Threshold Revenue			\$ -	= Line 32K
34	ISO Ratepayers' Share of Threshold Revenue			\$ -	Note 11
35					
36	Total Active Incremental Revenue			\$ -	= Sum Active categories in column L
37	Ratepayers' Share of Active Incremental Revenue			\$ -	= Line 36D * 10%
38	Total Passive Incremental Revenue			\$ -	= Sum Passive categories in column L
39	Ratepayers' Share of Passive Incremental Revenue			\$ -	= Line 38D * 30%
40	Total Ratepayers' Share of Incremental Revenue			\$ -	= Line 37D + Line 39D
41	ISO Ratepayers' Share of Incremental Revenue (%)			- %	see Note 11
42	ISO Ratepayers' Share of Incremental Revenue			\$ -	= Line 40D * Line 41D
43	Tot. ISO Ratepayers' Share NTP&S Gross Rev.			\$ -	= Line 34D + Line 42D

44	Total Revenue Credits:	Amount	Calculation
		\$ -	Sum of Column D, Line 43 and Column G, Line 32

Notes:

- CPUC Jurisdictional service related.
- Subject to sharing per the Gross Revenue Sharing Mechanism (GRSM), adopted in CPUC D.99-09-070. On an annual basis, once SCE obtains \$16,671,389.55 (Threshold Revenue) in NTP&S Revenues, any additional revenues (Incremental Gross Revenues) that SCE receives are shared between shareholders and ratepayers. For GRSM categories deemed Active, the Incremental Gross Revenues are shared 90/10 between shareholders and ratepayers. For those categories deemed Passive, the Incremental Gross Revenues are shared 70/30 between shareholders and ratepayers.
- Generation related.
- Non-ISO facilities related.
- ISO transmission system related.
- Subject to balancing account treatment
- Allocated based on CPUC GRC allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year.
ISO Allocator = - % Source: ---
- ISO portion of Traditional OOR relates to monthly revenues received from customers for facilities that are part of the ISO network.
- Edison ESI is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for ESI are reported on Acct 418.1, pg 225.5e.
- The first \$16,671,389 million in gross revenues generated by GRSM activities are automatically classified as Threshold Revenue.
- Allocator is equal to the jurisdictional split of the Threshold Revenue, which is jurisdictionalized as \$5.425M to FERC ratepayers and \$11.246M to CPUC ratepayers per the 2009 CPUC General Rate Case (D. 09-03-025). The ISO ratepayers' share of ratepayer revenue is \$5.425M/\$16.671M = 32.54%.
- Allocated based on the CPUC Base Revenue Requirement Balancing Account (BRRBA) allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year. ISO portion of revenue is treated as traditional OOR.
ISO Allocator = - % Source: ---
- Mono Power Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.11e. Revenues and costs shall be non-ISO.
- SCE Capital Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.23e. Revenues and costs shall be non-ISO.
- Southern States Realty is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for Southern States Realty are reported on Acct 418.1, pg 225.17e.
- For subsidiaries that are subject to GRSM, Column D contains gross revenues. Input on Line 30D contains the associated expenses. Per GRC Decision D.87-12-066, for ratemaking purposes EMS financials are consolidated with SCE's. See FERC Form 1 page 123.3 under "Equity Investment Differences". Consequently, net income of EMS is not reported separately in FERC Form 1 and is not a part of FERC Account 418.1 totals. To ensure that ratepayers receive the net income from this subsidiary SCE includes EMS net income in the formula on line 28f. This amount is reversed as part of line 30 to remain consistent with the totals reported in FERC Form 1.
- Includes all O&M Services Formula Revenue included in Account 412, as set forth on Schedule 35, Line 69, Column 4.
All O&M Services Formula revenue is credited to ISO through Line 84a of Schedule 1 and Line 45a of Schedule 4-TUTRR.

Schedule 22
Network Upgrade Credits and Interest Expense

NETWORK UPGRADE CREDIT AND INTEREST EXPENSE

Workpaper:

Prior Year:

1) Beginning of Year Balances: (Note 1)

<u>Line</u>		<u>Balance</u>	<u>Notes</u>
1	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$ -	See Note 1
2	Acct 252 Other	\$ -	Line 3 - Line 1
3	Total Acct 252 - Customer Advances for Construction	\$ -	FF1 113.56d

2) End of Year Balances: (Note 2)

4	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$ -	See Note 3
5	Acct 252 Other	\$ -	Line 6 - Line 4
6	Total Acct 252 - Customer Advances for Construction	\$ -	FF1 113.56c
7	Average Outstanding Network Upgrade Credits Beginning and End of Year	\$ -	(Line 1 + Line 4) / 2
8	Interest On Network Upgrade Credits Recorded in FERC Acct 242	\$ -	See Note 4
9	Acct 242 Other	\$ -	Line 10 - Line 8
10	Total Acct 242 - Miscellaneous Current and Accrued Liabilities	\$ -	FF1 113.48c

Notes:

- 1 Beginning of Year Balances are from December of the year previous to the Prior Year.
- 2 End of Year Balances are from December of the Prior Year.
- 3 Only projects that are in Rate Base in the year reported are included.
- 4 Interest relates to refund of facility and one-time payments by generator. For facility costs, pre-in-service date interest is excluded. For one-time costs, pre-in-service and post-in-service interest is included.

Schedule 23
Regulatory Assets and Liabilities

Determination of Regulatory Assets/Liabilities and Associated Amortization and Regulatory Debits/Credits

Line

1 Other Regulatory Assets/Liabilities are a component of Rate Base representing costs that are created resulting from the ratemaking
2 actions of regulatory agencies. Pursuant to the Commission's Uniform System of Accounts, these items include amounts recorded
3 in accounts 182.x and 254. This Schedule shall not include any costs recovered through Schedule 12.

4

5 SCE shall include a non-zero amount of Other Regulatory Assets/Liabilities only with Commission
6 approval received subsequent to an SCE Section 205 filing requesting such treatment.

7

8 Amortization and Regulatory Debits/Credits are amounts approved for recovery in this formula transmission rate representing the
9 approved annual recovery of Other Regulatory Assets/Liabilities as an expense item in the Base TRR, consistent
10 with a Commission Order.

11

12		Prior Year		
13		<u>Amount</u>		<u>Calculation or Source</u>
14	Other Regulatory Assets/Liabilities (EOY):	\$	-	Sum of Column 2 below
15	Other Regulatory Assets/Liabilities (BOY/EOY average):	\$	-	Avg. of Sum of Cols. 1 and 2 below
16	Amortization and Regulatory Debits/Credits:	\$	-	Sum of Column 3 below

	Description of Issue Resulting in Other Regulatory <u>Asset/Liability</u>	Col 1 Prior Year BOY Other Reg <u>Asset/Liability</u>	Col 2 Prior Year EOY Other Reg <u>Asset/Liability</u>	Col 3 Prior Year Amortization or Regulatory <u>Debit/Credit</u>	Commission Order Granting Approval of <u>Regulatory Liability</u>
17	Issue #1	\$ -	\$ -	\$ -	---
18	Issue #2	\$ -	\$ -	\$ -	---
19	Issue #3	\$ -	\$ -	\$ -	---
20	Totals:	\$ -	\$ -	\$ -	Sum of above

Instructions:

1) Upon Commission approval of recovery of Other Regulatory Assets/Liabilities, Amortization and Regulatory Debits/Credits costs through this formula transmission rate:

- a) Fill in Description for issue in above table.
- b) Enter costs in columns 1-3 in above table for the applicable Prior Year.

2) Add additional lines as necessary for additional issues.

**Schedule 24
CWIP TRR**

Calculation of the Contribution of CWIP to the Base TRR

1) CWIP Contribution to the Prior Year TRR and True Up TRR

a) CWIP Balances:		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
		Prior Year	Prior Year	Forecast	
		EOY	Average	Period	
<u>Line</u>	<u>Project</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Source</u>
1	Tehachapi: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 80
2	Devers to Colorado River: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 106
3	South of Kramer: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 132
4	West of Devers: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 158
5	Red Bluff: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 184
6	Whirlwind Sub Expansion: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 210
7	Colorado River Sub Expansion: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 236
8	Mesa: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 262
9	Alberhill: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 288
10	ELM Series Caps: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 314
11		- \$	- \$	-	10-CWIP, Lines 27, 28, 340
12	Totals: \$	- \$	- \$	-	Sum of Lines 1 to 11

b) Return:		<u>EOY</u>	<u>Average</u>	<u>Source</u>
		<u>Amount</u>	<u>Amount</u>	
13	CWIP Amount: \$	- \$	-	Line 12
14	Cost of Capital Rate: - %	- %	- %	1-BaseTRR, Line 54
15	Cost of Capital: \$	- \$	-	Line 13 * Line 14

c) Income Taxes		<u>EOY</u>	<u>Average</u>	<u>Source</u>
		<u>Amount</u>	<u>Amount</u>	
16	CWIP Amount: \$	- \$	-	Line 12
17	Equity ROR w Preferred Stock ("ER"):	- %	- %	1-BaseTRR, Line 55
18	Composite Tax Rate: - %	- %	- %	1-BaseTRR, Line 59
19	Income Taxes: \$	- \$	-	Formula on Line 21
20				
21	Income Taxes = [(RB * ER) * (CTR/(1 - CTR))], or [(L13 * L17) * (L18 / (1 - L18))]			
22	(No "Credits and Other" or "AFUDC" Terms, since these are not related to CWIP)			
23				

d) ROE Incentives:		<u>Value</u>	<u>Source</u>
24	IREF = \$	-	15-IncentiveAdder, Line 3

1) Tehachapi

	<u>EOY</u>	<u>Average</u>	
	<u>Amount</u>	<u>Amount</u>	
25	Tehachapi CWIP Amount: \$	- \$	Line 1
26	ROE Adder %:	- %	15-IncentiveAdder, Line 5
27	ROE Adder \$:	- \$	Formula on Line 32

2) Devers to Colorado River

	<u>EOY</u>	<u>Average</u>	
	<u>Amount</u>	<u>Amount</u>	
28	DCR CWIP Amount: \$	- \$	Line 2
29	ROE Adder %:	- %	15-IncentiveAdder, Line 6
30	ROE Adder \$:	- \$	Formula on Line 32
31			
32	ROE Adder \$ = (Project CWIP Amount/\$1,000,000) * IREF * (ROE Adder % / 1%)		

e) Total of Return, Income Taxes, and ROE Incentives contribution to PYTRR and True Up TRR

	<u>PYTRR</u>	<u>True Up</u>	
	<u>Amount</u>	<u>TRR</u>	<u>Source</u>
33	Return: \$	- \$	Line 15
34	Income Taxes: \$	- \$	Line 19
35	ROE Adder Tehachapi: \$	- \$	Line 27
36	ROE Adder DCR: \$	- \$	Line 30
37	FF&U: \$	- \$	Note 1
38	Total: \$	- \$	Sum Lines 33 to 37

**Schedule 24
CWIP TRR**

f) Contribution from each Project to the Prior Year TRR and True Up TRR

1) Contribution to the Prior Year TRR

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		
	<u>Project</u>	<u>Cost of Capital</u>	<u>Income Taxes</u>	<u>ROE Adder</u>	<u>FF&U</u>	<u>Total</u>	= Sum C1 to C4	<u>Source</u>
39	Tehachapi: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
40	Devers to Colorado River: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
41	South of Kramer: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
42	West of Devers: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
43	Red Bluff: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
44	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
45	Colorado River Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
46	Mesa: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
47	Alberhill: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
48	ELM Series Caps: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
49		- \$	- \$	- \$	- \$	- \$	-	Note 2
50	Totals: \$	- \$	- \$	- \$	- \$	- \$	-	Sum L 39 to L 49

2) Contribution to the True Up TRR

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		
	<u>Project</u>	<u>Cost of Capital</u>	<u>Income Taxes</u>	<u>ROE Adder</u>	<u>FF&U</u>	<u>Total</u>	= Sum C1 to C4	<u>Source</u>
51	Tehachapi: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
52	Devers to Colorado River: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
53	South of Kramer: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
54	West of Devers: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
55	Red Bluff: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
56	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
57	Colorado River Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
58	Mesa: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
59	Alberhill: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
60	ELM Series Caps: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
61		- \$	- \$	- \$	- \$	- \$	-	Note 3
62	Totals: \$	- \$	- \$	- \$	- \$	- \$	-	Sum of L 51 to 61

2) Contribution from the Incremental Forecast Period TRR

a) Total of all CWIP projects

		<u>Value</u>	<u>Source</u>
63	Forecast Period Incremental CWIP: \$	-	Line 12, Col 3
64	AFCRCWIP: - %	-	2-IFPTRR, Line 16
65	CWIP component of IFPTRR without FF&U: \$	-	Line 63 * Line 64
66	FF&U: \$	-	Line 65 * (28-FFU, L5 FF Factor + U Factor)
67	CWIP component of IFPTRR including FF&U: \$	-	Line 65 + Line 66

b) Individual Project Contribution

	<u>Project</u>	<u>Amount wo FF&U</u>	<u>Amount with FF&U</u>	<u>Source</u>
68	Tehachapi: \$	- \$	-	Note 4
69	Devers to Colorado River: \$	- \$	-	Note 4
70	South of Kramer: \$	- \$	-	Note 4
71	West of Devers: \$	- \$	-	Note 4
72	Red Bluff: \$	- \$	-	Note 4
73	Whirlwind Sub Expansion: \$	- \$	-	Note 4
74	Colorado River Sub Expansion: \$	- \$	-	Note 4
75	Mesa: \$	- \$	-	Note 4
76	Alberhill: \$	- \$	-	Note 4
77	ELM Series Caps: \$	- \$	-	Note 4
78		- \$	-	Note 4
79	Totals: \$	- \$	-	Sum of Lines 68 to 78

**Schedule 24
CWIP TRR**

3) Total Contribution of CWIP to the Retail and Wholesale Base TRRs:

a) Total of all CWIP projects

		<u>Value</u>	<u>Source</u>
80	PY Total Return, Taxes, Incentive: \$	-	Sum Line 33 to 36
81	CWIP component of IFPTRR wo FF&U: \$	-	Line 65
82	Total without FF&U: \$	-	Line 80 + Line 81
83	FF Factor: - %	-	28-FFU, Line 5
84	U Factor: - %	-	28-FFU, Line 5
85	Franchise Fees Amount: \$	-	Line 82 * Line 83
86	Uncollectibles Amount: \$	-	Line 82 * Line 84
87	Total Contribution of CWIP to Retail Base TRR: \$	-	Line 82 + Line 85 + Line 86
88	Total Contribution of CWIP to Wholesale Base TRR: \$	-	Line 82 + Line 85

b) Individual CWIP Project Contribution to the Retail Base TRR

		<u>Col 1</u> <u>PYTRR</u> <u>wo FF&U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&U</u>	<u>Col 3</u> <u>FF&U</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>
89	Tehachapi: \$	- \$	- \$	- \$	- \$	Note 5
90	Devers to Colorado River: \$	- \$	- \$	- \$	- \$	Note 5
91	South of Kramer: \$	- \$	- \$	- \$	- \$	Note 5
92	West of Devers: \$	- \$	- \$	- \$	- \$	Note 5
93	Red Bluff: \$	- \$	- \$	- \$	- \$	Note 5
94	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	- \$	Note 5
95	Colorado River Sub Expansion: \$	- \$	- \$	- \$	- \$	Note 5
96	Mesa: \$	- \$	- \$	- \$	- \$	Note 5
97	Alberhill: \$	- \$	- \$	- \$	- \$	Note 5
98	ELM Series Caps: \$	- \$	- \$	- \$	- \$	Note 5
99		- \$	- \$	- \$	- \$	Note 5
100	Totals: \$	- \$	- \$	- \$	- \$	

c) Individual CWIP Project Contribution to the Wholesale Base TRR

		<u>Col 1</u> <u>PYTRR</u> <u>wo FF&U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&U</u>	<u>Col 3</u> <u>FF</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>
101	Tehachapi: \$	- \$	- \$	- \$	- \$	Note 6
102	Devers to Colorado River: \$	- \$	- \$	- \$	- \$	Note 6
103	South of Kramer: \$	- \$	- \$	- \$	- \$	Note 6
104	West of Devers: \$	- \$	- \$	- \$	- \$	Note 6
105	Red Bluff: \$	- \$	- \$	- \$	- \$	Note 6
106	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	- \$	Note 6
107	Colorado River Sub Expansion: \$	- \$	- \$	- \$	- \$	Note 6
108	Mesa: \$	- \$	- \$	- \$	- \$	Note 6
109	Alberhill: \$	- \$	- \$	- \$	- \$	Note 6
110	ELM Series Caps: \$	- \$	- \$	- \$	- \$	Note 6
111		- \$	- \$	- \$	- \$	Note 6
112	Totals: \$	- \$	- \$	- \$	- \$	

Notes:

- 1) (Sum Lines 33 to 36) * (FF + U Factors from 28-FFU) for Prior Year TRR
(Sum Lines 33 to 36) * (FF Factor from 28-FFU) for True Up TRR
- 2) Project Cost of capital is a fraction of total Cost of Capital on Line 15 based on fraction of project CWIP Balances on Lines 1 to 12, Col 1.
Project Income Taxes is a fraction of total Income on Line 19 based on fraction of project CWIP Balances on Lines 1 to 12, Col 1.
ROE Adder is from Lines 35 and 36. FF&U Expenses are based on FF&U Factors on 28-FFU.
- 3) Project Cost of capital is a fraction of total Cost of Capital on Line 15 based on fraction of project CWIP Balances on Lines 1 to 12, Col 2.
Project Income Taxes is a fraction of total Income on Line 19 based on fraction of project CWIP Balances on Lines 1 to 12, Col 2.
ROE Adder is from Lines 35 and 36. FF&U Expenses are based on FF&U Factors on 28-FFU.
- 4) Project contribution to total IFPTRR is based on fraction of Forecast Period CWIP Balances on Lines 1 to 12, Col 3.
- 5) Column 1 is from Lines 39 to 49, Sum of Column 1-3 (no FF&U).
Column 2 is from Lines 68 to 78 (no FF&U).
Column 3 is the product of (C1 + C2) and the sum of FF and U factors (28-FFU, L5)
- 6) Same as Note 5 except no Uncollectibles Expense in Column 3.

**Schedule 26
Tax Rates**

Income Tax Rates

1) Federal Income Tax rate

Inputs are shaded yellow

<u>Line</u>	<u>Rate Year</u>	<u>Federal Income Tax Rate ("FTR")</u>	<u>Source</u>
1	-	- %	Note 1, Note 4

2) Composite State Income Tax Rate

<u>Line</u>	<u>Rate Year</u>	<u>State Income Tax Rate ("SITR")</u>	<u>Source</u>
6	-	- %	Note 2

3) Capitalized Overhead portion of Electric Payroll Tax Expense

<u>Line</u>		<u>Amount</u>
14	Total Electric Payroll Tax Expense (From 1-BaseTRR, Line 31)	\$ -
15	Capitalization Rate (Note 3)	- %
16	Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 * Line 15)	\$ -
17	Non-Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 - Line 16)	\$ -

Notes:

1) Federal Source Statute: ---

2) California State Source Statue: ---

3) Capitalization Rate approved in: ---

For the following Prior Years: ---

4) In the event that either the Federal or State Income Tax Rate applicable to the Rate Year differs from that in effect during the Prior Year, the True Up TRR for the Prior Year will be calculated utilizing the same Formula Rate Spreadsheet except for the Income Tax rate(s). The difference between the True Up TRR calculated in such workpaper using the Income Tax Rates that were in effect during the Prior Year and the True Up TRR otherwise calculated by this formula shall be entered as a One Time Adjustment on Schedule 3, ensuring that the Formula Spreadsheet correctly calculates the True Up TRR for the Prior Year to be based on the Income Tax Rate(s) that were in effect during that year. For the Prior Years of 2016 and 2017, both of which will have Income Tax Rates that differ between the Prior Year and the Rate Year due to the passage of the 2017 Tax Cuts and Jobs Act, this provision will be implemented as part of the Section 6 of the Formula Rate Protocols, which will calculate the True Up TRR for those years based on a Federal Income Tax Rate of 35%.

**Schedule 27
Allocation Factors**

Calculation of Allocation Factors

Workpaper:

Inputs are shaded yellow

1) Calculation of Transmission Wages and Salaries Allocation Factor

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
1	ISO Transmission Wages and Salaries	19-OandM Line 91, Col. 7	\$ -
2	Total Wages and Salaries	FF1 354.28b	\$ -
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$ -
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$ -
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	\$ -
6	Less A&G NOIC	20-AandG, Note 2	\$ -
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$ -
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$ -
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	- %

2) Calculation of Transmission Plant Allocation Factor

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
14	Transmission Plant - ISO	7-PlantStudy, Line 21h, Col. 2	\$ -
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$ -
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$ -
17	Electric Miscellaneous Intangible Plant - ISO	Line 16 * Line 9	\$ -
18	Total General Plant	6-PlantInService, Line 21, C1	\$ -
19	General Plant - ISO	Line 18 * Line 9	\$ -
20	Total Plant In Service	FF1 207.104g	\$ -
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	- %

3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)

<u>Line</u>	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
26	a) Line Miles		
27	ISO Line Miles	---	563 --Overhead Line Expenses - Allocated
28	Non-ISO Line Miles	---	567 - Line Rents - Allocated
29	Total Line Miles	--- = L27 + L28	571 - Maintenance of Overhead Lines - Allocated
30	Line Miles Percent ISO	- % = L27 / L29	
32	b) Underground Line Miles		
33	ISO Underground Line Miles	---	564 - Underground Line Expense
34	Non-ISO Underground Line Miles	---	572 - Maintenance of Underground Transmission Lines
35	Total Underground Line Miles	--- = L33 + L34	
36	Underground Line Miles Percent ISO	- % = L33 / L35	
38	c) Circuit Breakers		
39	ISO Circuit Breakers	---	Applied to Accounts
40	Non-ISO Breakers	---	All Other Non 0% or 100% Transmission O&M Accounts
41	Total Circuit Breakers	--- = L39 + L40	
42	Circuit Breakers Percent ISO	- % = L39 / L41	
44	d) Distribution Circuit Breakers		
45	ISO Distribution Circuit Breakers	---	582 - Station Expenses
46	Non-ISO Distribution Circuit Breakers	---	590 - Maintenance Supervision and Engineering
47	Total Distribution Circuit Breakers	--- = L45 + L46	591 - Maintenance of Structures
48	Distribution Circuit Breakers Percent ISO	- % = L45 / L47	592 - Maintenance of Station Equipment

**Schedule 29
Wholesale TRRs**

CALCULATION OF SCE WHOLESALE HIGH AND LOW VOLTAGE TRRS

<u>Line</u>	<u>TRR Values</u>	<u>Notes</u>	<u>Source</u>
1	\$ - = Wholesale Base TRR		1-BaseTRR, Line 89
2	\$ - = Total Wholesale TRBAA	Note 1	---
3	\$ - = HV Wholesale TRBAA		---
4	\$ - = LV Wholesale TRBAA		---
5	\$ - = Total Standby Transmission Revenues	Note 2	SCE Retail Standby Rate Revenue
6	- % = HV Allocation Factor		31-HVLV, Line 37
7	- % = LV Allocation Factor		31-HVLV, Line 37

Calculation of Total High Voltage and Low Voltage components of Wholesale TRR

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
	<u>TOTAL</u>	<u>High Voltage</u>	<u>Low Voltage</u>	<u>Source</u>
8	Wholesale Base TRR: \$ -	\$ -	\$ -	See Note 3
9	CWIP Component of Wholesale Base TRR: \$ -	\$ -	\$ -	See Note 4
10	Non-CWIP Component of Wholesale Base TRR: \$ -	\$ -	\$ -	See Note 5
11	Wholesale TRBAA: \$ -	\$ -	\$ -	Lines 2 to 4
12	Less Standby Transmission Revenues: \$ -	\$ -	\$ -	See Note 6
13	Components of Wholesale Transmission Revenue Requirement: \$ -	\$ -	\$ -	Sum of Lines 8, 11, and 12

Notes:

- 1) TRBAA is "Transmission Revenue Balancing Account Adjustment". The TRBAA is determined pursuant to SCE's Transmission Owner Tariff and may be revised each January 1, upon commission acceptance of a revised TRBAA amount, or upon the date the Commission orders.
- 2) From 33-RetailRates. See Line: ---
- 3) Column 1 is from Line 1.
Column 2 equals Column 1 * Line 6.
Column 3 equals Column 1 * Line 7.
- 4) From 24-CWIPTRR, Line 88. All High Voltage.
- 5) Line 8 - Line 9
- 6) Column 1 is from Line 5.
Column 2 equals Column 1 * Line 6.
Column 3 equals Column 1 * Line 7.

**Schedule 30
Wholesale Rates**

Calculation of SCE Wholesale Rates (See Note 1)

SCE's wholesale rates are as follows:

- 1) Low Voltage Access Charge
- 2) High Voltage Utility-Specific Rate
- 3) HV Existing Contracts Access Charge

Calculation of Low Voltage Access Charge:

<u>Line</u>				<u>Source</u>
1	LV TRR = \$	-		29-WholesaleTRRs, Line 13, C3
2	Gross Load =	---	MWh	32-Gross Load, Line 4
3	Low Voltage Access Charge = \$	-	per kWh	Line 1 / (Line 2 * 1000)

Calculation of High Voltage Utility Specific Rate:

(used by ISO in billing of ISO TAC)

				<u>Source</u>
4	SCE HV TRR = \$	-		29-WholesaleTRRs, Line 13, C2
5	Gross Load =	---	MWh	32-Gross Load, Line 4
6	High Voltage Utility-Specific Rate = \$	-	per kWh	Line 4 / (Line 5 * 1000)

Calculation of High Voltage Existing Contracts Access Charge:

				<u>Source</u>
7	HV Wholesale TRR = \$	-		29-WholesaleTRRs, Line 13, C2
8	Sum of Monthly Peak Demands:	---	MW	32-Gross Load, Line 5
9	HV Existing Contracts Access Charge: \$	-	per kW	Line 7 / (Line 8 * 1000)

Notes:

1) SCE's wholesale rates are subject to revision upon acceptance by the Commission of a revised TRBAA amount. See Note 1 on 29-WholesaleTRRs.

Schedule 31
High and Low Voltage Gross Plant

Derivation of High Voltage and Low Voltage Gross Plant Percentages

Determination of HV and LV Gross Plant Percentages for ISO Transmission Plant in accordance with ISO Tariff Appendix F, Schedule 3, Section 12.

Input cells are shaded yellow

A) Total ISO Plant from Prior Year					HV and LV Components of Total ISO Plant on Lines 2, 3, 7, 8, and 9 are from the Plant Study, performed pursuant to Section 9 of Appendix IX:				
Line	Classification of Facility:	Total ISO Gross Plant	Land	Structures	HV Land	LV Land	HV Structures	LV Structures	HV/LV Transformers
1	Lines:								
2	HV Transmission Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	LV Transmission Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total Transmission Lines (L 2 + L 3):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6	Substations:								
7	HV Substations (>= 200 kV)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Straddle Subs (Cross 200 kV bound.):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	LV Substations (Less Than 200kV)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Total all Substations (L7 + L8 + L9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11									
12	Total Lines and Substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	Gross Plant that can directly be determined to be HV or LV:								
16		High	Low	Total	Notes:				
17		Voltage	Voltage						
18	Land	\$ -	\$ -	\$ -					
19	Structures	\$ -	\$ -	\$ -					
20	Total Determined HV/LV:	\$ -	\$ -	\$ -	Sum of lines 18 and 19				
21	Gross Plant Percentages (Prior Year):	- %	- %		Percent of Total				
22									
23	Straddling Transformers	\$ -	\$ -	\$ -	Straddling Transformers split by Gross Plant Percentages on Line 21				
24	Abandoned Plant (BOY)	\$ -	\$ -	\$ -	Total: 12-Abandoned Plant Line 2, HV: 12-Abandoned Plant Line 5, LV = Total - HV				
25	Total HV and LV Gross Plant for Prior Year	\$ -	\$ -	\$ -	Line 20 + Line 23 + Line 24				
26									
27									
28	B) Gross Plant Percentage for the Rate Year:								
29									
30		High	Low	Total	Notes:				
31		Voltage	Voltage						
32	Total HV and LV Gross Plant for Prior Year	\$ -	\$ -	\$ -					
33	In Service Additions in Rate Year:	\$ -	\$ -	\$ -					
34	CWIP in Rate Year	\$ -	\$ -	\$ -	13 Month Average: 10-CWIP, Line 54, Col. 8				
35	Total HV and LV Gross Plant for Rate Year	\$ -	\$ -	\$ -	Line 32 + Line 33 + Line 34				
36									
37	HV and LV Gross Plant Percentages:	- %	- %		Percent of Total on Line 35				
38	(HV Allocation Factor and								
39	LV Allocation Factor)								

Schedule 32
Gross Load

Calculation of Forecast Gross Load
Workpaper:

<u>Line</u>	<u>MWh</u>	<u>Calculation</u>	<u>Source</u>
1 SCE Retail Sales at ISO Grid level:	---		Note 1
2 Pump Load forecast:	---		Note 2
3 Pump Load True-Up:	---		Note 4
4 Forecast Gross Load:	---	Line 1 + Line 2 + Line 3	Sum of above
5 Forecast 12-CP Retail Load:	---		Note 1

Notes:

- 1) Latest SCE approved sales forecast as of April 15 of each year.
- 2) SCE pump load forecast as of April 15 of each year.
- 3) The load forecast used in Schedule 32 shall be for the calendar year in which the rates are to be in effect.
- 4) The Pump Load True-Up value is equal to actual recorded less forecast Pump Load for the Prior Year.

Schedule 33
Retail Transmission Rates

Calculation of SCE Retail Transmission Rates

Retail Base TRR: \$ - Source
1-BaseTRR WS, Line 86

Input cells are shaded yellow

1) Derivation of "Total Demand Rate" and "Total Energy Rate":

		Col 1 Note 1	Col 2	Col 3 Note 2	Col 4 Note 3	Col 5 Note 4	Col 6 Note 5	Col 7 Note 6	Col 8 Note 7	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14
			Sales Forecast Billing Determinants:												
			= Retail Base TRR * Line1:Col1	Sales Forecast (Not Including Backup)	Sales Forecast (Backup)	NEM Adjustment	Applies to supplemental kW demand charges	Applies to contracted standby kW demand charges	= (Line1:Col3 + Line1:Col4) - Line1:Col5	= Line1:Col2 / (Line1:Col8*10^6)	= Line1:Col2 / ((Line1:Col6 + Line1:Col7)*10^3)	Recorded Billing Determinants: to be applied to the Supplemental kW demand charges, and the Contracted Standby kW demand charges			
Line	CPUC Rate Group	12-CP factors	Total Allocated costs	GWh	Backup GWh	NEM GWh	Maximum demand - MW	Standby demand - MW	Billing Determinants with NEM Adjustment	Total energy rate - \$/kWh	Total demand rate - \$/kW- month	GWh	Maximum demand - MW	Standby demand - MW	Notes
1a	Domestic	- % \$	-						---	\$	-				Notes 9,10
1b	TOU-GS-1	- % \$	-						---	\$	-				
1b ₂	TOU-GS-1 continued														
1c	TC-1	- % \$	-						---	\$	-				
1d	TOU-GS-2	- % \$	-												
1e	TOU-GS-3	- % \$	-												
1f	TOU-8-SEC	- % \$	-												
1g	TOU-8-PRI	- % \$	-												
1h	TOU-8-SUB	- % \$	-												
1i	TOU-8-Standby-SEC	- % \$	-												
1j	TOU-8-Standby-PRI	- % \$	-												
1k	TOU-8-Standby-SUB	- % \$	-												
1l	TOU-PA-2	- % \$	-												
1m	TOU-PA-3	- % \$	-												
1n	Street Lighting	- % \$	-												
1o	---								---	\$	-				
2	Totals:	- % \$	-	---	---	---	---	---	---						

2) Determination of Demand Rates for Large Power (TOU-8) Rate Groups

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	from Line1:Col2	from Line1:Col7	= Col1 / Col2 / 10^3		from Line1:Col2	Note 11		= Col 6 / (Col 7 * 10^3)
9	CPUC Rate Group	Standby Allocated costs	Standby Demand - MW	Contracted Standby Demand Charge	CPUC Rate Group	Non-Standby Allocated Costs	Sum of Standby and Non-Standby	Supplemental kW demand Charge \$/kW
9a	TOU-8-Standby-SEC	\$ -	---	\$ -	TOU-8-SEC	\$ -	---	\$ -
9b	TOU-8-Standby-PRI	\$ -	---	\$ -	TOU-8-PRI	\$ -	---	\$ -
9c	TOU-8-Standby-SUB	\$ -	---	\$ -	TOU-8-SUB	\$ -	---	\$ -
9d	---				---			

Schedule 33
Retail Transmission Rates

11 3) End-User Transmission Rates

12	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
13	= Col 2 + Col 3	= Line1:Col2 - Line16:Col3	= Line16:Col7 * Line1:Col7 * 10^3		= Line16:Col2 / (Line1:Col8 * 10^6)	= Line16:Col2 / Line1:Col6 / 10^3	from Line9:Col3	= Line16:Col6 * 0.746	= Line16:Col7 * 0.746		= Line16:Col2 / (Line1:Col8 * 10^6)
14	Note 12				Note 13				Note 14		
	CPUC Rate Group	Total Revenues	Revenue associated with Supplemental Demand or Energy	Standby Demand Revenue	Energy Charge - \$/kWh	Supplemental Demand Charge \$/kW-month	Contracted standby kW demand Charge \$/kW-month	Supplemental Demand Charge \$/HP-month	Contracted standby kW demand Charge \$/HP-month	Notes	Transportation Electrification (TE) Energy Charge - \$/kWh
15	Domestic	\$ -	\$ -		\$ -						
16b	TOU-GS-1	\$ -	\$ -	\$ -	\$ -					Note 15	\$ -
16c	TC-1	\$ -	\$ -		\$ -						
16d	TOU-GS-2	\$ -	\$ -	\$ -		\$ -	\$ -			Note 16	\$ -
16e	TOU-GS-3	\$ -	\$ -	\$ -		\$ -	\$ -				\$ -
16f	TOU-8-SEC	\$ -	\$ -			\$ -					\$ -
16g	TOU-8-PRI	\$ -	\$ -			\$ -					\$ -
16h	TOU-8-SUB	\$ -	\$ -			\$ -					\$ -
16i	TOU-8-Standby-SEC	\$ -	\$ -	\$ -		\$ -	\$ -				
16j	TOU-8-Standby-PRI	\$ -	\$ -	\$ -		\$ -	\$ -				
16k	TOU-8-Standby-SUB	\$ -	\$ -	\$ -		\$ -	\$ -				
16l	TOU-PA-2	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	Note 17	
16m	TOU-PA-3	\$ -	\$ -	\$ -		\$ -	\$ -				
16n	Street Lighting	\$ -	\$ -		\$ -						
16o	---										
17	Totals:	\$ -	\$ -	\$ -							

18 Notes:

- 1) See Col 9 of Lines 35a, 35b, 35c, etc.
- 2) Sales forecast in total Giga-watt hours usage, represents the customers' total annual GWh usage. Based on same forecast as Gross Load forecast in Schedule 32, Line 1, but at customer meter level. Does not include Backup GWh included in Column 4 (the sum of Column 3 and 4 equals total Sales Forecast).
- 3) Backup GWh represents the amount of electric service that is provided by SCE to a customer who has an onsite generating facility during unscheduled outages of the customer's on-site generator. Only applies to TOU-8-Standby-SEC, TOU-8-Standby-PRI, TOU-8-Standby-SUB Rate Groups.
- 4) Amount of energy included in the sales forecast that is not subject to transmission charges pursuant to the California Public Utilities Commission ("CPUC") approved Net Energy Metering Program.
- 5) Sales forecast pertaining to the sum of monthly maximum supplemental Mega-watt demand, applies to demand charge schedules
- 6) Sales forecast pertaining to the sum of monthly contracted standby Mega-watt demand, applies to standby schedules
- 7) Net Forecast in total Giga-watt hours usage - represents the customers' annual Net GWh, applicable to Non-Demand Charge Schedules such as Residential or Small General Service
- 8) Recorded sales from Sample meters adjusted for population - use to set the total demand rate for the optional time-of-use schedules within the GS-1 rate group
- 9) Line 1b2, Col11 = Line 1b Col9 * Line 1b Col11 * 10^6
- 10) Total demand rate for the optional time-of-use schedules within the GS-1 rate group, Line 1b2:Col10 = Line 1b2:Col12 (which = Line 1b2:Col11 / ((Line1b:Col12 + Line1b:Col13) * 10^3)
- 11) Sum of the TOU-8 Standby and TOU-8 Non-Standby billing determinants in Line1:Col6
- 12) For TOU-8 Rates revenue = Supplemental Demand Charge on Line 9 Column 8 * Maximum Demand on Lines 1 Column 6
- 13) For optional time-of-use schedules within the GS-1 rate group (Line16b:Col6), = (Line1b2:Col11 - Line16:Col3) / Line1b:Col12 / 10^3
- 14) For the non TOU-8-Standby rate group, it is the minimum of Line16i:Col7, or the total demand rate in Line1:Col109
- 15) Applicable to time-of-use schedules within the GS-1 rate group
- 16) Rates associated with Rate Groups GS-2 and TOU-GS-3 are calculated on a combined basis, so that the rate is the sum of the combined Revenue Associated with Supplemental Demand or Energy in Column 2 (line 16d and 16e) divided by the sum of the sum of the Billing Determinants in Column 8 (Line 1d and 1e).
- 17) Applicable to the optional schedules that contain horse power charge such as PA-1
- 18) GWh for TOU-8-Standby-SEC, TOU-8-Standby-PRI, TOU-8-Standby-SUB Rate Groups are placed in TOU-8-SEC, TOU-8-PRI, TOU-8-SUB Rate Groups respectively.

20
21

Schedule 33
Retail Transmission Rates

22 Rate Schedules in each CPUC Rate Group:

23
24

25	CPUC Rate Group	Rate Schedules included in Each Rate Group in the Rate Effective Period
26a	Domestic	Includes Schedules D, D-CARE, D-FERA, TOU-D-T, TOU-EV-1, TOU-D-TEV, DE, D-SDP, D-SDP-O, DM, DMS-1, DMS-2, DMS-3, and DS.
	Domestic (cont'd)	D (Option CPP), D-CARE (Option CPP), TOU-D-Option A, TOU-D-Option B, TOU-D-3, TOU-D-T-CPP, TOU-D (Options 4-9 PM, 5-8 PM, PRIME, and CPP)
26b	TOU-GS-1	Includes Schedules GS-1, TOU-EV-3, TOU-EV-7 (Options D and E), and TOU-GS-1 (Options E, ES, D, LG, C, A, B, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
26c	TC-1	Includes Schedules TC-1, WI-FI-1, and WTR.
26d	TOU-GS-2	Includes Schedules GS-2, TOU-EV-4, TOU-EV-8, and TOU-GS-2 (Options D, E, A, B, R, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
26e	TOU-GS-3	Includes Schedules TOU-GS-3-CPP, TOU-EV-8, and TOU-GS-3 (Options D, E, A, B, R, RTP, SOP, Standby, TOU-BIP, GS-APS, GS-APS-E, and ME).
26f	TOU-8-SEC	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26g	TOU-8-PRI	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26h	TOU-8-SUB	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26i	TOU-8-Standby-SEC	Includes Schedules TOU-8-Standby (Options D, LG, A, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26j	TOU-8-Standby-PRI	Includes Schedules TOU-8-Standby (Options D, LG, A, A2, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26k	TOU-8-Standby-SUB	Includes Schedules TOU-8-Standby (Options D, LG, A, A2, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26l	TOU-PA-2	Includes Schedules PA-1, PA-2, TOU-PA-ICE, and TOU-PA-2 (Options D, E, 4-9 PM, 5-8 PM, A, B, RTP, SOP-1, SOP-2, CPP, Standby, and AP-I).
26m	TOU-PA-3	Includes Schedules TOU-PA-3-CPP, and TOU-PA-3 (Options D, E, 4-9 PM, 5-8 PM, A, B, RTP, SOP-1, SOP-2, Standby, and AP-I).
26n	Street Lighting	Includes Schedules AL-2, AL-2-B, AL-2-F, DWL, LS-1, LS-2, LS-3, LS-3-B, and OL-1.
26o	---	

27
28

29 Recorded 12-CP Load Data by Rate Group (MW)

30	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
31				=						=	
				Line35:(Col1+Col			from Line1:Col3	from Line1:Col4	= Col 7 + Col 8	Line35:(Col4*Col5	= Line35:(Col10 /
				2+Col3)/3			Note 18			/Col6*Col9)	total of Col10)
32											
33		12-CP MW								MW	
34	CPUC Rate Group			3-Year Average	Line losses	Recorded GWh (Average)	Standby Adjusted Sales Forecast - GWh	Backup GWh	Total Sales Forecast - GWh	Loss Adjusted Average 12-CP	12-CP Allocation factors
35a	Domestic			---			---	---	---	---	- %
35b	TOU-GS-1			---			---	---	---	---	- %
35c	TC-1			---			---	---	---	---	- %
35d	TOU-GS-2			---			---	---	---	---	- %
35e	TOU-GS-3			---			---	---	---	---	- %
35f	TOU-8-SEC			---			---	---	---	---	- %
35g	TOU-8-PRI			---			---	---	---	---	- %
35h	TOU-8-SUB			---			---	---	---	---	- %
35i	TOU-8-Standby-SEC			---			---	---	---	---	- %
35j	TOU-8-Standby-PRI			---			---	---	---	---	- %
35k	TOU-8-Standby-SUB			---			---	---	---	---	- %
35l	TOU-PA-2			---			---	---	---	---	- %
35m	TOU-PA-3			---			---	---	---	---	- %
35n	Street Lighting			---			---	---	---	---	- %
35o	---										
36	Totals:	---	---	---	---	---	---	---	---	---	- %

**Schedule 34
Unfunded Reserves**

Determination of Unfunded Reserves

Workpaper:

Line		Reference			Prior Year Amount
1					
2					
3					
4					
5					
6	Unfunded Reserves (EOY):	(Line 17, Col 2)			\$ -
7	Unfunded Reserves (Average BOY/EOY):	(Line 17, Col 3)			\$ -
8					
9					
10			Col 1	Col 2	Col 3
11			Prior Year	Prior Year	Prior Year
12			BOY	EOY	Average
13	Description of Issue		Unfunded	Unfunded	Unfunded
13	Unfunded Reserves		Reserves	Reserves	Reserves
14	Provision for Injuries and Damages	(Line 24)	\$ -	\$ -	\$ -
15	Provision for Vac/Sick Leave	(Line 29)	\$ -	\$ -	\$ -
16	Provision for Supplemental Executive Retirement Plan	(Line 36)	\$ -	\$ -	\$ -
17	Totals:	(Line 14 + Line 15 + Line 16)	\$ -	\$ -	\$ -
18					
19	Calculations				
20					
21	Injuries and Damages		BOY	EOY	Average BOY/EOY
22	Injuries and Damages - Note 1 and Note 2	Company Records - Input (Negative)	\$ -	\$ -	
23	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	- %	- %	
24	ISO Transmission Rate Base Applicable	(Line 22 x Line 23)	\$ -	\$ -	\$ -
25					
26	Vacation Leave				
27	Vacation and Personal Time Accruals - Acct. 2350080	Company Records - Input (Negative)	\$ -	\$ -	
28	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	- %	- %	
29	ISO Transmission Rate Base Applicable	(Line 27 x Line 28)	\$ -	\$ -	\$ -
30					
31	Supplemental Executive Retirement Plan				
32	Supplemental Executive Retirement Plan	Company Records - Input (Negative)	\$ -	\$ -	
33	Times:	Applicable Rate Base Percentage	50%	50%	
34	Sub-Total Supplemental Executive Retirement Plan	(Line 32 x Line 33)	\$ -	\$ -	
35	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	- %	- %	
36	ISO Transmission Rate Base Applicable	(Line 34 x Line 35)	\$ -	\$ -	\$ -

Notes:

- 1) Includes any Unfunded Reserves relating to accrued expenses included in Account 925 "Injuries and Damages", reduced for any expected offsetting payments.
- 2) No Unfunded Reserve shall be included in Schedule 34 associated with any wildfire other than the 2017/18 Wildfire/Mudslide Events. Associated costs for other wildfire events are reflected in Schedule 20 "A&G" and recovered on a cash basis (see Instruction 6 of Schedule 20).

Schedule 35
Other Formula Revenue

Other Formula Revenue -- Revenue Received Pursuant to Commission-Approved O&M Services Formulas

Workpaper:

Line	
1	Current SCE O&M Services Formulas
2	(1)
3	(2)
4	(3)

Cells shaded yellow are input cells

Revenues and Associated Native Accounts (Including O&M, A&G, Property Taxes, Payroll Taxes, and Revenue Credits)

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
		Formula #1	Formula #2	Formula #3	Total All
		Prior Year	Prior Year	Prior Year	Prior Year
<u>Line</u>		<u>Revenue</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Revenue</u>
	1) Operations and Maintenance ("O&M") Revenue				
5	560 - Operations Supervision and Engineering - Allocated				\$ -
6	560 - Sylmar/Palo Verde				\$ -
7	561 Load Dispatch - Allocated				\$ -
8	561.400 Scheduling, System Control and Dispatch Services				\$ -
9	561.500 Reliability Planning and Standards Development				\$ -
10	562 - Station Expenses - Allocated				\$ -
11	562 - MOGS Station Expense				\$ -
12	562 - Sylmar/Palo Verde				\$ -
13	563 - Overhead Line Expenses - Allocated				\$ -
14	564 - Underground Line Expenses - Allocated				\$ -
15	565 - Transmission of Electricity by Others				\$ -
16	565 - Wheeling Costs				\$ -
17	565 - WAPA Transmission for Remote Service				\$ -
18	566 - Miscellaneous Transmission Expenses - Allocated				\$ -
19	566 - ISO/RSBA/TSP Balancing Accounts				\$ -
20	566 - Sylmar/Palo Verde/Other General Functions				\$ -
21	567 - Line Rents - Allocated				\$ -
22	567 - Eldorado				\$ -
23	567 - Sylmar/Palo Verde				\$ -
24	568 - Maintenance Supervision and Engineering - Allocated				\$ -
25	568 - Sylmar/Palo Verde				\$ -
26	569 - Maintenance of Structures - Allocated				\$ -
27	569 - Sylmar/Palo Verde				\$ -
28	570 - Maintenance of Station Equipment - Allocated				\$ -
29	570 - Sylmar/Palo Verde				\$ -
30	571 - Maintenance of Overhead Lines - Allocated				\$ -
31	571 - Sylmar/Palo Verde				\$ -
32	572 - Maintenance of Underground Lines - Allocated				\$ -
33	572 - Sylmar/Palo Verde				\$ -
34	573 - Maintenance of Miscellaneous Trans. Plant - Allocated				\$ -
35	Transmission NOIC				\$ -
36	...				\$ -
37	Total O&M Services Formula "O&M" Revenue:	\$ -	\$ -	\$ -	\$ -
		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
		Formula #1	Formula #2	Formula #3	Total All
		Prior Year	Prior Year	Prior Year	Prior Year
		<u>Revenue</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Revenue</u>
	2) Administrative and General ("A&G") Revenue				
38	920 - A&G Salaries				\$ -
39	921 - Office Supplies and Expenses				\$ -
40	922 - A&G Expenses Transferred				\$ -
41	923 - Outside Services Employed				\$ -
42	924 - Property Insurance				\$ -
43	925 - Injuries and Damages				\$ -
44	926 - Employee Pensions and Benefits				\$ -
45	927 - Franchise Requirements				\$ -
46	928 - Regulatory Commission Expenses				\$ -
47	929 - Duplicate Charges				\$ -
48	930.1 - General Advertising Expense				\$ -
49	930.2 - Miscellaneous General Expense				\$ -
50	931 - Rents				\$ -
51	935 - Maintenance of General Plant (Note 4)				\$ -
51a	935.1 - Maintenance of Computer Hardware				\$ -
51b	935.2 - Maintenance of Computer Software				\$ -
51c	935.3 - Maintenance of Communication Equipment				\$ -
52	...				\$ -
53	Total O&M Services Formula "A&G" Revenue:	\$ -	\$ -	\$ -	\$ -

**Schedule 35
Other Formula Revenue**

<u>Line</u>		<u>Col 1</u> Formula #1 Prior Year Revenue	<u>Col 2</u> Formula #2 Prior Year Revenue	<u>Col 3</u> Formula #3 Prior Year Revenue	<u>Col 4</u> Total All Prior Year Revenue
3) Property Taxes (Local Taxes)					
54	Sub-Total Local Taxes				\$ -
55	Total O&M Services Formula "Property Tax" Revenue:	\$ -	\$ -	\$ -	\$ -

<u>Line</u>		<u>Col 1</u> Formula #1 Prior Year Revenue	<u>Col 2</u> Formula #2 Prior Year Revenue	<u>Col 3</u> Formula #3 Prior Year Revenue	<u>Col 4</u> Total All Prior Year Revenue
4) Payroll Taxes					
56	Fed Ins Cont Amt -- Current				\$ -
57	FICA/OASDI Emp Incentv.				\$ -
58	FICA/HIT Emp Incentv.				\$ -
59	CA SUI Current				\$ -
60	Fed Unemp Tax Act- Current				\$ -
61	CADI Vol Plan Assess				\$ -
62	SF Payrl Exp Tx - SCE				\$ -
63	Total O&M Services Formula "Payroll Tax" Revenue:	\$ -	\$ -	\$ -	\$ -

<u>Line</u>		<u>Col 1</u> Formula #1 Prior Year Revenue	<u>Col 2</u> Formula #2 Prior Year Revenue	<u>Col 3</u> Formula #3 Prior Year Revenue	<u>Col 4</u> Total All Prior Year Revenue
5) Revenue Credits					
64	General and Intangible				\$ -
65	Cash Working Capital				\$ -
66	True Up Adjustment (not included in native accounts)				\$ -
67	Cost Adjustment (not included in native accounts)				\$ -
68	...				\$ -
69	Total O&M Services Formula "Revenue Credit" Revenue:	\$ -	\$ -	\$ -	\$ -

<u>Line</u>		<u>Col 1</u> Formula #1 Prior Year Revenue	<u>Col 2</u> Formula #2 Prior Year Revenue	<u>Col 3</u> Formula #3 Prior Year Revenue	
75	Total O&M Services Formula Revenues (Each Formula):	\$ -	\$ -	\$ -	
78		<u>Prior Year</u> <u>Revenue</u>	<u>Reference</u>		
80	Total all O&M Services Formula Revenues (all Formulas):	\$ -	Sum of Amounts on Line 75		

Instructions:

- 1) Do not populate this Schedule 35 with respect to WOD Formula Rate Revenues (pursuant to ER21-1280) for any Prior Year for which the Accounting Waiver granted by the Commission in that Docket was in effect.

Notes:

- 1) The amount of O&M Services Formula revenue shown above is included in SCE's Annual FERC Form 1 as a credit to each respective native account.
- 2) In each Annual Update of this Formula Rate, the amounts of revenue credited to SCE's FERC Form 1 expenses (as described in Note 1) will be reversed in determining of input amounts to this Formula Rate.
- 3) The total amount of revenue from the above five expense categories will be 100% credited against the Base TRR and the True Up TRR. See Schedule 1, Line 84a, and Schedule 4, Line 45a.
- 4) Beginning January 1, 2025, Line 51a to 51c added for new FERC Accounts 935.1 to 935.3 established pursuant to FERC Order 898. In the event that any O&M Services Formula does not disaggregate amount in 935, include full amount for 935, 935.1, 935.2, and 935.3 on Line 51.

Redline Tariff

Effective Jan. 1, 2026

Attachment 2 to Appendix IX

Formula Rate Spreadsheet

Table of Contents

<u>Worksheet Name</u>	<u>Schedule</u>	<u>Purpose</u>
<u>Overview</u>		Base TRR Components.
<u>BaseTRR</u>	1	Full Development of Retail and Wholesale Base TRRs
<u>IFPTRR</u>	2	Calculation of the Incremental Forecast Period TRR
<u>TrueUpAdjust</u>	3	Calculation of the True Up Adjustment
<u>TUTRR</u>	4	Calculation of the True Up TRR
<u>ROR</u>	5	Determination of Capital Structure
<u>PlantInService</u>	6	Determination of Plant In Service balances
<u>PlantStudy</u>	7	Summary of Split of T&D Plant into ISO and Non-ISO
<u>AccDep</u>	8	Calculation of Accumulated Depreciation
<u>ADIT</u>	9	Calculation of Accumulated Deferred Income Taxes
<u>CWIP</u>	10	Presentation of Prior Year CWIP and Forecast Period Incremental CWIP
<u>PHFU</u>	11	Calculation of Plant Held for Future Use
<u>AbandonedPlant</u>	12	Calculation of Abandoned Plant
<u>WorkCap</u>	13	Calculation of Materials and Supplies and Prepayments
<u>IncentivePlant</u>	14	Summary of Incentive Plant balances in the Prior Year
<u>IncentiveAdder</u>	15	Calculation of Incentive Adder component of the Prior Year TRR
<u>PlantAdditions</u>	16	Forecast Additions to Net Plant
<u>Depreciation</u>	17	Calculation of Depreciation Expense
<u>DepRates</u>	18	Presentation of Depreciation Rates
<u>OandM</u>	19	Calculation of Operations and Maintenance Expense
<u>AandG</u>	20	Calculation of Administrative and General Expense
<u>RevenueCredits</u>	21	Calculation of Revenue Credits
<u>NUCs</u>	22	Calculation of Network Upgrade Credits and Network Upgrade Interest Expense
<u>RegAssets</u>	23	Calculation of Regulatory Assets/Liabilities and Regulatory Debits
<u>CWIPTRR</u>	24	Calculation of Contribution of CWIP to TRRs
<u>WholesaleDifference</u>	25	Calculation of the Wholesale Difference to the Base TRR
<u>TaxRates</u>	26	Calculation of Composite Tax Rate
<u>Allocators</u>	27	Calculation of Allocation Factors
<u>FFU</u>	28	Calculation of Franchise Fees Factor and Uncollectibles Expense Factor
<u>WholesaleTRRs</u>	29	Calculation of components of SCE's Wholesale TRR
<u>Wholesale Rates</u>	30	Calculation of SCE's Wholesale transmission rates
<u>HVLV</u>	31	Calculation of High and Low Voltage percentages of Gross Plant
<u>GrossLoad</u>	32	Presentation of forecast Gross Load for wholesale rate calculations
<u>RetailRates</u>	33	Calculation of retail transmission rates
<u>Unfunded Reserves</u>	34	Calculation of Unfunded Reserves
<u>OtherFormulaRevenue</u>	35	Presentation of Other Formula Revenue by Native Account

Overview

Overview of SCE Retail Base TRR

SCE's retail Base Transmission Revenue Requirement is the sum of the following components:

<u>TRR Component</u>	<u>Amount</u>
Prior Year TRR	\$ -
Incremental Forecast Period TRR	\$ -
True-Up Adjustment	\$ -
O&M Services Formula Revenue	\$ -
Cost Adjustment	\$ -
Base TRR (retail)	\$ -

These components represent the following costs that SCE incurs:

- 1) The Prior Year TRR component is the TRR associated with the Prior Year (most recent calendar year).
The Prior Year TRR is calculated using End-of-Year Rate Base values, as set forth in the "1-BaseTRR" Worksheet.
- 2) The Incremental Forecast Period TRR is the component of Base TRR associated with forecast additions to in-service plant or CWIP, as set forth in the "2-IFPTRR" Worksheet.
- 3) The True Up Adjustment is a component of the Base TRR that reflects the difference between projected and actual costs, as set forth in the "3-TrueUpAdjust" Worksheet.
- 4) The O&M Services Formula Revenue is a component of the Base TRR representing revenue collected pursuant to an O&M Services Formula presented on Schedule 35. It is a credit to the Base TRR. See Schedule 1.
- 5) The Cost Adjustment component may be included as provided in the Tariff protocols.

**Schedule 1
Base TRR**

Southern California Edison Company

Cells shaded yellow are input cells

Formula Transmission Rate

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>- Value</u>
RATE BASE			
1	ISO Transmission Plant	6-PlantInService, Line 19	\$ -
2	General Plant + Electric Miscellaneous Intangible Plant	6-PlantInService, Line 27	\$ -
3	Transmission Plant Held for Future Use	11-PHFU, Line 8	\$ -
4	Abandoned Plant	12-AbandonedPlant, Line 3	\$ -
<u>Working Capital amounts</u>			
5	Materials and Supplies	13-WorkCap, Line 16	\$ -
6	Prepayments	13-WorkCap, Line 36	\$ -
7	Cash Working Capital	(Line 66 + Line 67) / 8	\$ -
8	Working Capital	Line 5 + Line 6 + Line 7	\$ -
<u>Accumulated Depreciation Reserve Balances</u>			
9	Transmission Depreciation Reserve - ISO	8-AccDep, Line 14m, Col. 8	\$ -
10	Distribution Depreciation Reserve - ISO	8-AccDep, Line 16, Col. 5	\$ -
11	General + Intangible Plant Depreciation Reserve	8-AccDep, Line 26	\$ -
12	Accumulated Depreciation Reserve	Line 9 + Line 10 + Line 11	\$ -
13	Accum Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT Amounts	9-ADIT-1, Line 5, Col. 2	\$ -
14	CWIP Plant	14-IncentivePlant, L 12, Col 1	\$ -
15	Other Regulatory Assets/Liabilities	23-RegAssets, Line 14	\$ -
16	Unfunded Reserves	34-UnfundedReserves, Line 6	\$ -
17	Network Upgrade Credits	22-NUCs, Line 4	\$ -
18	Rate Base	L1 + L2 + L3 + L4 + L8 + L12 + L13 + L14+ L15+ L16 + L17	\$ -
OTHER TAXES			
19	Sub-Total Local Taxes	Note 6	\$ -
20	Transmission Plant Allocation Factor	27-Allocators, Line 22	- %
21	Property Taxes	Line 19 * Line 20	\$ -
22	Payroll Taxes Expense		
23	FICA	Line 24 + Line 25+ Line 26	\$ -
24	Fed Ins Cont Amt -- Current	Note 6	\$ -
25	FICA/OASDI Emp Incntv.	Note 6	\$ -
26	FICA/HIT Emp Incntv.	Note 6	\$ -
27	CA SUI Current	Note 6	\$ -
28	Fed Unemp Tax Act- Current	Note 6	\$ -
29	CADI Vol Plan Assess	Note 6	\$ -
30	SF Pyrl Exp Tx - SCE	Note 6	\$ -
31	Total Electric Payroll Tax Expense	Line 23 + (Line 27 to Line 30)	\$ -
32	Capitalized Overhead portion of Electric Payroll Tax Expense	26-TaxRates, Line 16	\$ -
33	Remaining Electric Payroll Tax Expense to Allocate	Line 31 - Line 32	\$ -
34	Transmission Wages and Salaries Allocation Factor	27-Allocators, Line 9	- %
35	Payroll Taxes Expense	Line 33 * Line 34	\$ -
36	Other Taxes	Note 1	\$ -

**Schedule 1
Base TRR**

Southern California Edison Company

Cells shaded yellow are input cells

Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	- Value
RETURN AND CAPITALIZATION CALCULATIONS			
Debt			
37	Long Term Debt Amount	5-ROR-1, Line 4	\$ -
38	Cost of Long Term Debt	5-ROR-1, Line 11	\$ -
39	Long Term Debt Cost Percentage	5-ROR-1, Line 12	- %
Preferred Stock			
40	Preferred Stock Amount	5-ROR-1, Line 16	\$ -
41	Cost of Preferred Stock	5-ROR-1, Line 20	\$ -
42	Preferred Stock Cost Percentage	5-ROR-1, Line 21	- %
Equity			
43	Common Stock Equity Amount	5-ROR-1, Line 27	\$ -
44	Total Capital	Line 37 + Line 40 + Line 43	\$ -
44a	Minimum Common Stock Capital Percentage (Docket No. ER19-1553)		47.50%
Capital Percentages			
45	Long Term Debt Capital Percentage	100% - (Line 46+ Line 47)	- %
46	Preferred Stock Capital Percentage	Line 40 / Line 44	- %
47	Common Stock Capital Percentage	Max Line 44a or (Line 43/Line 44)	- %
Annual Cost of Capital Components			
48	Long Term Debt Cost Percentage	Line 39	- %
49	Preferred Stock Cost Percentage	Line 42	- %
50	Return on Common Equity	Note 2 SCE Return on Equity	10.30%
Calculation of Cost of Capital Rate			
51	Weighted Cost of Long Term Debt	Line 39 * Line 45	- %
52	Weighted Cost of Preferred Stock	Line 42 * Line 46	- %
53	Weighted Cost of Common Stock	Line 47 * Line 50	- %
54	Cost of Capital Rate	Line 51 + Line 52 + Line 53	- %
55	Equity Rate of Return Including Common and Preferred Stock	Used for Tax calculation Line 52 + Line 53	- %
56	Return on Capital: Rate Base times Cost of Capital Rate	Line 18 * Line 54	\$ -
INCOME TAXES			
57	Federal Income Tax Rate	26-Tax Rates, Line 1	- %
58	State Income Tax Rate	26-Tax Rates, Line 8	- %
59	Composite Tax Rate	= F + [S * (1 - F)] (L57 + L58) - (L57 * L58)	- %
Calculation of Credits and Other:			
60	Amortization of Net (Excess)/Deficient Deferred Taxes	Negative of 9-ADIT-2, Line 500, Column 7	\$ -
61	Other Income Tax Adjustments	Note 3 Workpaper:	\$ -
62	Not Used		
63	Credits and Other	Line 60 + Line 61	\$ -
64	Income Taxes:	Formula on Line 65	\$ -
65	Income Taxes = [((RB * ER) + D) * (CTR/(1 – CTR))] + CO/(1 – CTR)		
Where:			
RB = Rate Base		Line 18	
ER = Equity Rate of Return Including Common and Preferred Stock		Line 55	
CTR = Composite Tax Rate		Line 59	
CO = Credits and Other		Line 63	
D = Book Depreciation of AFUDC Equity Book Basis		Workpaper:	\$ -

**Schedule 1
Base TRR**

Southern California Edison Company

Cells shaded yellow are input cells

Formula Transmission Rate

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>- Value</u>
PRIOR YEAR TRANSMISSION REVENUE REQUIREMENT			
<u>Component of Prior Year TRR:</u>			
66	O&M Expense	19-OandM, Line 91, Col. 6	\$ -
67	A&G Expense	20-AandG, Line 23	\$ -
68	Network Upgrade Interest Expense	22-NUCs, Line 8	\$ -
69	Depreciation Expense	17-Depreciation, Line 70	\$ -
70	Abandoned Plant Amortization Expense	12-AbandonedPlant, Line 1	\$ -
71	Other Taxes	Line 36	\$ -
72	Revenue Credits	21-Revenue Credits, Line 44	\$ -
73	Return on Capital	Line 56	\$ -
74	Income Taxes	Line 64	\$ -
75	Gains and Losses on Trans. Plant Held for Future Use -- Land	11-PHFU, Line 10	\$ -
76	Amortization and Regulatory Debits/Credits	23-RegAssets, Line 16	\$ -
77	Prior Year Incentive Adder	15-IncentiveAdder, Line 14	\$ -
77a	Prior Year Incentive Adder Reversal	Negative of Line 77	\$ -
78	Total without FF&U	Sum of Lines 66 to 77a	\$ -
79	Franchise Fees Expense	L 78 * FF Factor (28-FFU, L 5)	\$ -
80	Uncollectibles Expense	L 78 * U Factor (28-FFU, L 5)	\$ -
81	Prior Year TRR	Line 78 + Line 79+ Line 80	\$ -

TOTAL BASE TRANSMISSION REVENUE REQUIREMENT

<u>Calculation of Base Transmission Revenue Requirement</u>			
82	Prior Year TRR	Line 81	\$ -
83	Incremental Forecast Period TRR	2-IFPTRR, Line 82	\$ -
84	True Up Adjustment	3-TrueUpAdjust, Line 30	\$ -
84a	O&M Services Formula Revenue	Negative of 35-Other Formula Revenue, L 80	\$ -
85	Cost Adjustment	Note 4	\$ -
86	Base Transmission Revenue Requirement (Retail)	For Retail Purposes	\$ -
<u>Wholesale Base Transmission Revenue Requirement</u>			
87	Base TRR (Retail)	Line 86	\$ -
88	Wholesale Difference to the Base TRR	25-WholesaleDifference, Line 14	\$ -
89	Wholesale Base Transmission Revenue Requirement	Line 87 + Line 88	\$ -

Notes:

- Any amount of "Sub-Total Local Taxes" or "Payroll Taxes Expense" may be excluded if appropriate with the provision of a workpaper showing the reason for the exclusion and the amount of the exclusion.
- No change in Return on Common Equity will be made absent a Section 205 filing at the Commission.
Does not include any project-specific ROE adders. See Schedule 15 at Lines 31-39.
In the event that the Return on Common Equity is revised from the initial value, enter cite to Commission Order approving the revised ROE on following line.
Order approving revised ROE: ---
- Other Income Tax Adjustments may be included as a component of "Credits and Other" in the Prior Year Income Tax calculation if filed with the Commission.
- Cost Adjustment may be included as provided in the Tariff protocols.
- Prior Year Incentive Adder Reversal backs out the revenue requirement associated with any project-specific Incentive Adders (Line 77). Applicable pursuant to settlement under ER19-1553.
- "Sub Total Local Taxes" on Line 19 and Payroll Taxes on Lines 24-30 include O&M Services Formula Revenues as follows, pursuant to Schedule 35, Note 2.

<u>FERC Form 1 References</u>	<u>O&M Services Revenue</u>	<u>FERC Form 1 Amount</u>	<u>Total</u>	<u>Item</u>	<u>Reference</u>
Line 19:	\$ -	\$	\$	- Sub-Total Local Taxes	Schedule 35, Line 55, C 4
Line 24:	\$ -	\$	\$	- Fed Ins Cont Amt -- Current	Schedule 35, Line 56, C 4
Line 25:	\$ -	\$	\$	- FICA/OASDI Emp Incntv.	Schedule 35, Line 57, C 4
Line 26:	\$ -	\$	\$	- FICA/HIT Emp Incntv.	Schedule 35, Line 58, C 4
Line 27:	\$ -	\$	\$	- CA SUI Current	Schedule 35, Line 59, C 4
Line 28:	\$ -	\$	\$	- Fed Unemp Tax Act- Current	Schedule 35, Line 60, C 4
Line 29:	\$ -	\$	\$	- CADI Vol Plan Assess	Schedule 35, Line 61, C 4
Line 30:	\$ -	\$	\$	- SF Pysl Exp Tx - SCE	Schedule 35, Line 62, C 4

Schedule 2
Incremental Forecast Period TRR

Calculation of Incremental Forecast Period TRR ("IFPTRR")

The IFP TRR is equal to the sum of:

- 1) Forecast Plant Additions * AFCR
- 2) Forecast Period Incremental CWIP * AFCR for CWIP

1) Calculation of Annual Fixed Charge Rates:

Line a) Annual Fixed Charge Rate for CWIP ("AFCRCWIP")

1			
2	AFCRCWIP represents the return and income tax costs associated with \$1 of CWIP,		
3	expressed as a percent.		
4			
5	$AFCRCWIP = CLTD + (COS * (1/(1 - CTR)))$		
6			
7	where:		
8	CLTD = Weighted Cost of Long Term Debt		
9	COS = Weighted Cost of Common and Preferred Stock		
10	CTR = Composite Tax Rate		
11			Reference
12	Wtd. Cost of Long Term Debt:	- %	1-BaseTRR, Line 51
13	Wtd. Cost of Common + Pref. Stock:	- %	1-BaseTRR, Line 55
14	Composite Tax Rate:	- %	1-BaseTRR, Line 59
15			
16	AFCRCWIP =	- %	Line 12 + (Line 13 * (1/(1 - Line 14)))
17			

b) Annual Fixed Charge Rate ("AFCR")

The AFCR is calculated by dividing the Prior Year TRR (without CWIP related costs) by Net Plant:

$$AFCR = (Prior\ Year\ TRR - CWIP-related\ costs) / Net\ Plant$$

Determination of Net Plant:

25			
26			Reference
27	Transmission Plant - ISO: \$	-	6-PlantInService, Line 14m, Col. 8
28	Distribution Plant - ISO: \$	-	6-PlantInService, Line 16, Col. 5
29	Transmission Dep. Reserve - ISO: \$	-	8-AccDep, Line 14m, Col. 8
30	Distribution Dep. Reserve - ISO: \$	-	8-AccDep, Line 16, Col. 5
31	Net Plant: \$	-	(L27 + L28) - (L29 + L30)
32			

Determination of Prior Year TRR without CWIP related costs:

a) Determination of CWIP-Related Costs

1) Direct (without ROE adder) CWIP costs

36			
37	CWIP Plant - Prior Year: \$	-	10-CWIP, L 13 C1
38	AFCRCWIP:	- %	Line 16
39	Direct CWIP Related Costs: \$	-	Line 37 * Line 38
40			

2) CWIP ROE Adder costs:

41			
42	IREF: \$	-	15-IncentiveAdder, Line 3
43			
44	Tehachapi CWIP Amount: \$	-	10-CWIP, Line 13
45	Tehachapi ROE Adder %:	- %	15-IncentiveAdder, Line 5
46	Tehachapi ROE Adder \$:	-	Formula on Line 52
47			
48	DCR CWIP Amount: \$	-	10-CWIP, Line 13
49	DCR ROE Adder %:	- %	15-IncentiveAdder, Line 6
50	DCR ROE Adder \$:	-	Formula on Line 52
51			

$$ROE\ Adder\ \$ = (CWIP/\$1,000,000) * IREF * (ROE\ Adder/1\%)$$

52			
53			
54	CWIP Related Costs wo FF&U: \$	-	Line 39 + Line 46 + Line 50
55	FF&U Expenses: \$	-	(28-FFU, L5 FF Factor + U Factor) * L54
56	CWIP Related Costs with FF&U: \$	-	Line 54 + Line 55
57			

Schedule 2
Incremental Forecast Period TRR

58 b) Determination of AFCR:

59			
60	CWIP Related Costs wo FF&U: \$	-	Line 54
61	Prior Year TRR wo FF&U: \$	-	1-BaseTRR, Line 78
62	Prior Year TRR wo CWIP Related Costs: \$	-	Line 61 - Line 60
63	75% of O&M and A&G in Prior Year TRR: \$	-	(1-BaseTRR, Line 66 + Line 67) * .75
64	AFCR:	- %	(Line 62 - Line 63) / Line 31
65			

66 2) Calculation of IFP TRR

67			
68			<u>Reference</u>
69	Forecast Plant Additions: \$	-	16-PlantAdditions, L 25, C10
70	AFCR:	- %	Line 64
71	AFCR * Forecast Plant Additions: \$	-	Line 69 * Line 70
72			
73	Forecast Period Incremental CWIP: \$	-	10-CWIP, L 54, C8
74	AFCRCWIP:	- %	Line 16
75	AFCRCWIP * FP Incremental CWIP: \$	-	Line 73 * Line 74
76			
77	IFPTRR without FF&U: \$	-	Line 71 + Line 75
78			
79	Franchise Fees Expense: \$	-	Line 77 * FF (from 28-FFU, L 5)
80	Uncollectibles Expense: \$	-	Line 77 * U (from 28-FFU, L 5)
81			
82	Incremental Forecast Period TRR: \$	-	Line 77 + Line 79 + Line 80

**Schedule 3
True Up Adjustment**

Calculation of True Up Adjustment Component of TRR

1) Summary of True Up Adjustment calculation:

- a) Attribute True Up TRR to months in the Prior Year (see Note #1) to determine "Monthly True Up TRR" for each month (see Note #2).
- b) Determine monthly retail transmission revenues attributable to this formula transmission rate received during Prior Year.
- c) Compare costs in (a) to revenues in (b) on a monthly basis and determine "Cumulative Excess (-) or Shortfall (+) in Revenue with Interest".
- d) Include previous Annual Update Cumulative Excess or Shortfall in Prior Year (from Previous Annual Update Line 23) and any One-Time Adjustments in Column 4 (Lines 11 and 12 respectively).
- e) Continue interest calculation through the end of the Prior Year (Line 23) to determine Cumulative Excess or Shortfall for this Annual Update.

2) Comparison of True Up TRR and Actual Retail Transmission Revenues received during the Prior Year, Including previous Annual Update Cumulative Excess or Shortfall in Revenue.

Line										
1	True Up TRR:	\$	-	Source:	From 4-TUTRR,	Line 46				
2										
3		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>
4	Calculations:	See Note 2	See Note 3	See Note 4	= C2 - C3 + C 4	See Note 5	See Note 6	See Note 7	=C7 + C8	
5										
6					One-Time					
7					Adjustments and					
8					Revenue In					
9					Previous					
10	<u>Month</u>	<u>Year</u>	<u>Monthly True Up TRR</u>	<u>Actual Retail Base Transmission Revenues</u>	<u>Annual Update</u>	<u>Monthly Excess (-) or Shortfall (+) in Revenue</u>	<u>Monthly Interest Rate</u>	<u>Cumulative Excess (-) or Shortfall (+) in Revenue wo Interest for Current Month</u>	<u>Interest for Current Month</u>	<u>Cumulative Excess (-) or Shortfall (+) in Revenue with Interest</u>
11	December	-	---	---	\$ -	\$ -	---	\$ -	---	\$ -
12	January	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
13	February	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
14	March	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
15	April	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
16	May	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
17	June	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
18	July	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
19	August	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
20	September	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
21	October	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
22	November	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -
23	December	-	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -

24 3) True Up Adjustment

25				<u>Notes:</u>	
26	Shortfall or Excess Revenue in Prior Year:	\$	-	Line 23, Column 9	
27	Previous Annual Update TU Adjustment:	\$	-	Previous Annual Update Schedule 3, Line 30	Previous Annual Update:
28	TU Adjustment without Projected Interest	\$	-	Line 26 - Line 27	
29	Projected Interest to Rate Year Mid-Point:	\$	-	Line 28 * (Line 23, Column 6) * 18 months	
30	True Up Adjustment:	\$	-	Line 28 + Line 29. Positive amount is to be collected by SCE (included in Base TRR as a positive amount). Negative amount is to be returned to customers by SCE (included in Base TRR as a negative amount).	

32 4) Final True Up Adjustment

- 33 The Final True Up Adjustment begins on the month after the last True Up Adjustment and extends through the termination date of this formula transmission rate.
- 34
- 35 The Final True Up Adjustment shall be calculated as above, with interest to the termination date of the Formula Transmission Rate.
- 36

**Schedule 3
True Up Adjustment**

37 Partial Year TRR Attribution Allocation Factors:

38	Partial Year		
39	<u>Month</u>	<u>TRR AAF</u>	<u>Note:</u>
40	January	6.376%	See Note 2.
41	February	5.655%	
42	March	7.183%	
43	April	8.224%	
44	May	8.018%	
45	June	8.945%	
46	July	9.891%	
47	August	10.141%	
48	September	10.218%	
49	October	9.179%	
50	November	7.530%	
51	December	<u>8.640%</u>	
52	Total:	100.000%	

54 Transmission Revenues: (Note 8)

55		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
56		See Note 9	See Note 10					Sum of left
57								
58								
59		Actual						Monthly
60	Prior	Retail Base						Total
61	Year	Transmission	Other			Public		Retail
62	<u>Month</u>	<u>Revenues</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Generation</u>	<u>Purpose</u>	<u>Other</u>	<u>Revenue</u>
63	Jan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Feb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Mar	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Apr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	Jun	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	Jul	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	Aug	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Sep	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Oct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	Nov	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Dec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	Totals:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

76
77 "Total Sales to Ultimate Consumers" from FERC Form 1 Page 300, Line 10, Column b: \$ -

Schedule 3
True Up Adjustment

Instructions:

- 1) Enter applicable years on Column 1, Lines 11-23 (Prior Year and December of the year previous to the Prior Year).
- 2) Enter Previous Annual Update True Up Adjustment (if any) on Line 27.
Enter with the same sign as in previous Annual Update. If there is no Previous Annual Update True Up Adjustment, then enter \$0.
- 3) Enter monthly interest rates in accordance with interest rate specified in the regulations of FERC at 18 C.F.R. §35.19a on lines 12 to 23, Column 6.
- 4) Enter any One Time Adjustments on Column 4, Line 12 (or other appropriate). If SCE is owed enter as positive, if SCE is to return to customers enter as negative.
One Time Adjustments include:
 - a) In the event that a Commission Order revises SCE's True Up TRR for a previous Prior Year, SCE shall include that difference in the True Up Adjustment, including interest, at the first opportunity, in accordance with tariff protocols. Entering on Line 12 (or other appropriate) ensures these One Time Adjustments are recovered from or returned to customers.
 - b) Any refunds attributable to SCE's previous CWIP TRR cases (Docket Nos. ER08-375, ER09-187, ER10-160, and ER11-1952), not previously returned to customers.
 - c) Amounts resulting from input errors impacting the True Up TRR in a previous Formula Rate Annual Update pursuant to Protocol Section 3(d)(8).
Workpaper for Line 12:
Workpaper for Line 23:
- 5) Fill in matrix of all retail revenues from Prior Year in table on lines 63 to 74.
- 6) Enter Total Sales to Ultimate Consumers on line 77 and verify that it equals the total on line 75.
- 7) If true up period is less than entire calendar year, then adjust calculation accordingly by including \$0 Monthly True Up TRR and \$0 Actual Retail Base Transmission Revenues for any months not included in True Up Period.

Notes:

- 1) The true up period is the portion (all or part) of the Prior Year for which the Formula Transmission Rate was in effect.
- 2) The Monthly True Up TRR is derived by multiplying the annual True Up TRR on Line 1 by 1/12, if formula was in effect. In the event of a Partial Year True Up, use the Partial Year TRR Attribution Allocation Factors on Lines 40 to 51 for each month of Partial Year True Up. Only enter in the Prior Year, Lines 12 to 23, or portion of year formula was in effect in case of Partial Year True Up. Partial Year True Up Allocation Factors calculated based on three years (2008-2010) of monthly SCE retail base transmission revenues.
- 3) "Actual Retail Base Transmission Revenues" are SCE retail transmission revenues attributable to this formula transmission rate. as shown on Lines 63 to 74, Column 1.
- 4) Enter "Shortfall or Excess Revenue in Previous Annual Update" on Line 11, or other appropriate (from Previous Annual Update, Line 23, Column 9).
- 5) Monthly Interest Rates in accordance with interest rate specified in the regulations of FERC (See Instruction #3).
- 6) "Cumulative Excess (-) or Shortfall (+) in Revenue w/o Interest for Current Month" is, beginning for the January month, the amount in Column 9 for previous month plus the current month amount in Column 5. For the first December, it is the amount in Column 5.
- 7) Interest for Current Month is calculated on average of beginning and ending balances (Column 9 previous month and Column 7 current month). No interest is applied for the first December.
- 8) Only provide if formula was in effect during Prior Year.
- 9) Only include Base Transmission Revenue attributable to this formula transmission rate.
Any other Base Transmission Revenue or refunds is included in "Other".
The Base Transmission Revenues shown in Column 1 shall be reduced to reflect any retail customer refunds provided by SCE associated with the formula transmission rate that are made through a CPUC-authorized mechanism.
- 10) Other Transmission Revenue includes the following:
 - a) Transmission Revenue Balancing Account Adjustment revenue.
 - b) Transmission Access Charge Balancing Account Adjustment.
 - c) Reliability Services Revenue.
 - d) Any Base Transmission Revenue not attributable to this formula.

Schedule 4
True Up TRR

Calculation of True Up TRR

A) Rate Base for True Up TRR

<u>Line</u>	<u>Rate Base Item</u>	<u>Calculation Method</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Amount</u>
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$ -
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$ -
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$ -
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$ -
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$ -
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$ -
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	\$ -
8	Working Capital			Line 5 + Line 6 + Line 7	\$ -
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14n, Col. 8	\$ -
10	Distribution Depreciation Reserve - ISO	BOY/EOY Avg.	Negative amount	8-AccDep, Line 17, Col. 5	\$ -
11	G + I Depreciation Reserve	BOY/EOY Avg.	Negative amount	8-AccDep, Line 23	\$ -
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	\$ -
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT-1, Line 15	\$ -
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$ -
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	\$ -
16	Unfunded Reserves			34-UnfundedReserves, Line 7	\$ -
17	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$ -
18	Rate Base			L1+L2+L3+L4+L8+L12+ L13+L14+L15+L16+L17	\$ -

B) Return on Capital

<u>Line</u>					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	- %
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$ -

C) Income Taxes

21	Income Taxes = $[(RB * ER) + D] * (CTR / (1 - CTR)) + CO / (1 - CTR)$				\$ -

Schedule 4
True Up TRR

Where:

22	RB = Rate Base	Line 18	\$	-
23	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1	Instruction 1, Line k	- %
24	CTR = Composite Tax Rate	1-Base TRR L 59		- %
25	CO = Credits and Other	1-Base TRR L 63 + Line 25a	\$	-
25a	Adjustments to CO term for the True Up TRR	Note 2 Wkpaper:		
26	D = Book Depreciation of AFUDC Equity Book Basis	1-Base TRR L 65	\$	-
D) True Up TRR Calculation				
27	O&M Expense	1-Base TRR L 66	\$	-
28	A&G Expense	1-Base TRR L 67	\$	-
29	Network Upgrade Interest Expense	1-Base TRR L 68	\$	-
30	Depreciation Expense	1-Base TRR L 69	\$	-
31	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$	-
32	Other Taxes	1-Base TRR L 71	\$	-
33	Revenue Credits	1-Base TRR L 72	\$	-
34	Return on Capital	Line 20	\$	-
35	Income Taxes	Line 21	\$	-
36	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 75	\$	-
37	Amortization and Regulatory Debits/Credits	1-Base TRR L 76	\$	-
38	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$	-
39	True Up Incentive Adder	15-IncentiveAdder L 20	\$	-
39a	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	\$	-
40	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Sum of Lines 38 to 39a	\$	-

E) Calculation of final True Up TRR with Franchise Fees and Uncollectibles Expenses

<u>Line</u>		<u>Reference:</u>
41	True Up TRR wo FF: \$ -	Line 40
42	Franchise Fee Factor: - %	28-FFU, L 5
43	Franchise Fee Expense: \$ -	Line 41 * Line 42
44	Uncollectibles Expense Factor: - %	28-FFU, L 5
45	Uncollectibles Expense: \$ -	Line 41 * Line 44
45a	O&M Services Formula Revenues: \$ -	Negative of 35-Other Formula Revenue, L 80
46	True Up TRR: \$ -	L 41 + L 43 + L 45 + L 45a

Instructions:

1) Use weighted average (by time) of the Return on Equity in effect during the Prior Year in determining the "Cost of Capital Rate" on Line 19 and the "Equity Rate of Return Including Preferred Stock" on Line 23 in the event that the ROE is revised during the Prior Year. In this event, the ROE used in Schedule 1 will differ from the ROE used in this Schedule 4, because the Schedule 1 ROE will be the most recent ROE, whereas the Schedule 4 Cost of Capital Rate and Equity Rate of Return including Com. + Pref. Stock will be based on the weighted-average ROE.

Schedule 4
True Up TRR

Calculation of weighted average Cost of Capital Rate in Prior Year:

If ROE does not change during year, then attribute all days to Line a "ROE at end of Prior Year" and none to "ROE at start of PY"

	<u>Percentage</u>	<u>Reference:</u>	<u>From</u>	<u>To</u>	<u>Days ROE In Effect</u>
a ROE at end of Prior Year	- %	See Line e below	---	---	---
b ROE start of Prior Year	- %	See Line f below	---	---	---
c				Total days in year:	---
d Wtd. Avg. ROE in Prior Year	- %	((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year			

Commission Decisions approving ROE:

	<u>Reference:</u>
e End of Prior Year	---
f Beginning of Prior Year	---

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	- %	1-Base TRR L 51
h Wtd. Cost of Preferred Stock	- %	1-Base TRR L 52
i Wtd. Cost of Common Stock	- %	1-Base TRR L 47 * Line d
j Cost of Capital Rate	- %	Sum of Lines g to i

Calculation of Equity Rate of Return Including Common and Preferred Stock:

	<u>Percentage</u>	<u>Reference:</u>
k	- %	Sum of Lines h to i

Notes:

- 1) True Up TRR Incentive Adder Reversal backs out the revenue requirement associated with any project-specific Incentive Adders (Line 39) for True Up Years during the term of the settlement of ER19-1553.
- 2) Include any amount appropriate for the True Up TRR calculation for the Prior Year not already included in Line 63 of Schedule 1. Such amounts will specifically include an amount of the South Georgia Adjustment applicable to the 2023 Prior Year of \$2,606,000 in SCE's Annual Update setting transmission rates for 2025 and, for the 2024 Prior Year, an amount of \$1,303,000 in SCE's Annual Update setting transmission rates for 2026. No further amounts relating to the current SGA amount shall be included in SCE's Formula Rate, as the SGA will be fully amortized after 2024.

Schedule 5 ROR-1
Return and Capitalization

Calculation of Components of Cost of Capital Rate

Cells shaded yellow are input cells

		<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Value</u>
RETURN AND CAPITALIZATION CALCULATIONS				
<u>Line</u>	<u>Calculation of Long Term Debt Amount</u>			
1	Bonds -- Account 221	13-month avg.	5-ROR-2, Line 1	\$ -
2	Less Reacquired Bonds -- Account 222	13-month avg.	5-ROR-2, Line 2	\$ -
2a	Long Term Debt Advances from Associated Companies -- Account 223	13-month avg.	5-ROR-2, Line 2a	\$ -
3	Other Long Term Debt -- Account 224	13-month avg.	5-ROR-2, Line 3	\$ -
4	Long Term Debt Amount		L1 + L2 + L2a + L3	\$ -
	<u>Calculation of Cost of Long-Term Debt</u>			
5	Interest on Long-Term Debt -- Account 427		FF1 117.62c	\$ -
6	Amortization of Debt Discount and Expense -- Account 428		FF1 117.63c	\$ -
7	Amortization of Loss on Reacquired Debt -- Account 428.1		FF1 117.64c	\$ -
8	Less Amortization of Premium on Debt -- Account 429	Enter negative	FF1 117.65c	\$ -
9	Less Amort. of Gain on Reacquired Debt -- Account 429.1	Enter negative	FF1 117.66c	\$ -
10	Interest on Debt to Associated Companies -- Account 430		FF1 117.67c	\$ -
11	Cost of Long Term Debt		Sum of Lines 5 to 10	\$ -
12	Long-Term Debt Cost Percentage		Line 11 / Line 4	- %
	<u>Calculation of Preferred Stock Amount</u>			
13	Preferred Stock Amount -- Account 204	13-month avg.	5-ROR-2, Line 4	\$ -
14	Unamortized Issuance Costs	13-month avg.	5-ROR-2, Line 5	\$ -
15	Net Gain (Loss) From Purchase and Tender Offers	13-month avg.	5-ROR-2, Line 6	\$ -
16	Preferred Stock Amount		Sum of Lines 13 to 15	\$ -
	<u>Calculation of Cost of Preferred Stock</u>			
17	Cost of Preferred Stock -- Account 437	Enter positive	FF1 118.29c	\$ -
18	Amortization of Net Gain (Loss) From Purchases and Tender Offers		See Note 1	\$ -
19	Amortization Issuance Costs		See Note 2	\$ -
20	Cost of Preferred Stock -- Account 437		Sum of Lines 17 to 19	\$ -
21	Preferred Stock Cost Percentage		Line 20 / Line 16	- %
	<u>Calculation of Common Stock Equity Amount</u>			
22	Total Proprietary Capital	13-month avg.	5-ROR-2, Line 7	\$ -
23	Less Preferred Stock Amount -- Account 204	Same as L 18, but negative	5-ROR-2, Line 4	\$ -
24	Minus Net Gain (Loss) From Purchase and Tender Offers	Same as L 20, but reverse sign	See Note 3	\$ -
25	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	13-month avg.	5-ROR-2, Line 8	\$ -
26	Less Accumulated Other Comprehensive Loss -- Account 219	13-month avg.	5-ROR-2, Line 9	\$ -
27	Common Stock Equity Amount		Sum of Lines 22 to 26	\$ -

Notes:

- 1) Total annual amortization associated with events listed in Note 6 on 5-ROR-2.
- 2) Total annual amortization associated with preferred equity issues listed in Note 5 on 5-ROR-2.
- 3) Negative of Line 15, charge to common equity reversed for ratemaking.

Calculation of 13-Month Average Capitalization Balances

Year

Workpaper:

Col 1Col 2Col 3

Col 4
February

Col 5
March

Col 6
April

Col 7
May

Col 8
June

Col 9
July

Col 10
August

Col 11
September

Col 12
October

Col 13
November

Col 14
December

$$= \text{Sum (Cols. 2-14)} / 13$$

Instructions:

1) Enter 13 months of balances for capital structure for Prior Year and December previous to Prior Year in Columns 2-14.

Beginning and End of year amounts in Columns 2 and 14 are from FERC Form 1, as referenced in below notes.

2) Update Notes 5 and 6 as necessary.

Notes:

1) Amount in Column 2 from FF1 112.18d, amount in Column 14 from FF1 112.18c, amounts in columns 3-13 from SCE internal records.

2) Amount in Column 2 from FF1 112.19d, amount in Column 14 from FF1 112.19c, amounts in columns 3-13 from SCE internal records.

2a) Amount in Column 2 from FF1 112.20d, amount in Column 14 from FF1 112.20c, amounts in columns 3-13 from SCE internal records.

3) Amount in Column 2 from FF1 112.21d, amount in Column 14 from FF1 112.21c, amounts in columns 3-13 from SCE internal records.

4) Amount in Column 2 from FF1 112.3d, amount in Column 14 from FF1 112.3c, amounts in columns 3-13 from SCE internal records.

5) Amounts in Columns 2-14 are from SCE internal records.

List associated securities, Face Amount, Issuance Date, Issuance Costs, Amortization Period, and Annual Amortization:

6) Amounts in Columns 2-14 are from SCE internal records.

List associated securities and event, Event Date, Amortization Amount, Amortization Period, and Annual Amortization:

7) Amount in Column 2 from FF1 112.16d, amount in Column 14 from FF1 112.16c, amounts in columns 3-13 from SCE internal records.

8) Amount in Column 2 from FF1 112.12d (opposite sign), amount in Column 14 from FF1 112.12c (opposite sign), amounts in columns 3-13 from SCE internal records.

9) Amount in Column 2 from FF1 112.15d (opposite sign), amount in Column 14 from FF1 112.15c (opposite sign), amounts in columns 3-13 from SCE internal records.

Schedule 6
Plant In Service

Plant In Service

Inputs are shaded yellow

Workpapers for additional information:

1) Transmission Plant - ISO

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year (See Note 1 for lines 1-14m):

Prior Year: -

a) Substations, Land, and Lines on Lines 1-14

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
1	-	\$	-	\$	-	\$	-	\$	-	\$	-
2	-	\$	-	\$	-	\$	-	\$	-	\$	-
3	-	\$	-	\$	-	\$	-	\$	-	\$	-
4	-	\$	-	\$	-	\$	-	\$	-	\$	-
5	-	\$	-	\$	-	\$	-	\$	-	\$	-
6	-	\$	-	\$	-	\$	-	\$	-	\$	-
7	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	-	\$	-	\$	-	\$	-	\$	-	\$	-
9	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	-	\$	-	\$	-	\$	-	\$	-	\$	-
11	-	\$	-	\$	-	\$	-	\$	-	\$	-
12	-	\$	-	\$	-	\$	-	\$	-	\$	-
13	-	\$	-	\$	-	\$	-	\$	-	\$	-
14	13-Mo. Avg:	\$	-	\$	-	\$	-	\$	-	\$	-

Col 1 Col 2 Col 3 Col 4 Col 5 Col 6 Col 7 Col 8
Sum of C2 to C11 (L 1 to 13) and C2 to C7 (L 14a to 14m)

b) Computer Hardware, Software, and Communication Equipment on Lines 14a to 14n

Monthly
Transmission Plant - ISO

Line	Mo/YR	351.1	351.2 5-YR	351.2 7-YR	351.2 10-YR	351.2 15-YR	351.3	Total	Notes
14a	-	\$	-	\$	-	\$	-	\$	Previous Annual Update, Line 14m
14b	-	\$	-	\$	-	\$	-	\$	See Note 3a re TO2027 value
14c	-	\$	-	\$	-	\$	-	\$	Each amount in Columns 1-7, Lines 14b to 14m
14d	-	\$	-	\$	-	\$	-	\$	is the product of the corresponding amounts on
14e	-	\$	-	\$	-	\$	-	\$	Lines 29a to 40a times the "SL&L Plant ISO
14f	-	\$	-	\$	-	\$	-	\$	Percent", Line 21a, Column 3, Schedule 7.
14g	-	\$	-	\$	-	\$	-	\$	
14h	-	\$	-	\$	-	\$	-	\$	
14i	-	\$	-	\$	-	\$	-	\$	
14j	-	\$	-	\$	-	\$	-	\$	
14k	-	\$	-	\$	-	\$	-	\$	
14l	-	\$	-	\$	-	\$	-	\$	
14m	-	\$	-	\$	-	\$	-	\$	
14n	13-Mo. Avg:	\$	-	\$	-	\$	-	\$	

2) Distribution Plant - ISO

Balances for Distribution Plant - ISO for December of Prior Year and year before Prior Year (See Note 2)

	Col 1	Col 2	Col 3	Col 4	Col 5
Line	Mo/YR	360	361	362	Total
15	-	\$	-	\$	-
16	-	\$	-	\$	-
17	Average:	\$	-	\$	-

**Schedule 6
Plant In Service**

3) ISO Transmission Plant

ISO Transmission Plant is the sum of "Transmission Plant - ISO" and "Distribution Plant - ISO"

	<u>Amount</u>	<u>Source</u>
18	Average value: \$	- Sum of Line 14n, Col. 8 and Line 17, Col. 5
19	EOY Value: \$	- Sum of Line 14m, Col 8 and Line 16, Col 5

4) General Plant + Electric Miscellaneous Intangible Plant ("G&I Plant")

General and Intangible Plant is an allocated portion of Total G&I Plant based on the Trans. W&S Allocation Factor

	Note 1 Prior Year Month	Data Source	Col 1 General Plant Balances	Col 2 Intangible Plant Balances	Col 3 Total G&I Plant Balances	Notes
20	December	FF1 206.99.b and 204.5b	\$	-	\$	- BOY amount from previous PY (see Note 2a)
21	December	FF1 207.99.g and 205.5g	\$	-	\$	- End of year ("EOY") amount

a) BOY/EOY Average G&I Plant

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$	- Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: - %	27-Allocators, Line 9
24	General + Intangible Plant: \$	- Line 22 * Line 23.

b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$	- Line 21.
26	Transmission W&S Allocation Factor: - %	27-Allocators, Line 9
27	General + Intangible Plant: \$	- Line 25 * Line 26.

Transmission Activity Used to Determine Monthly Transmission Plant - ISO Balances

1) Total Transmission Plant Balances by Account (See Note 3)

a) Substations, Land, and Lines on Lines 28-40

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12 Sum C2 - C11
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
28	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
29	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
30	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
31	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
32	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
33	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
34	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
35	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
36	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
37	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
38	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
39	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
40	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$

b) Transmission Function Balances for Computer Hardware, Software, and Communication Equipment on Lines 28a-40a

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Sum C2 - C7	Source
	Mo/YR	351.1	351.2 5-YR	351.2 7-YR	351.2 10-YR	351.2 15-YR	351.3	Total		
28a	-	\$	-	\$	-	\$	-	\$	-	Previous Annual Update, Line 40a
29a	-	\$	-	\$	-	\$	-	\$	-	See Note 3b regarding January through November inputs (C2 to C7)
30a	-	\$	-	\$	-	\$	-	\$	-	
31a	-	\$	-	\$	-	\$	-	\$	-	
32a	-	\$	-	\$	-	\$	-	\$	-	
33a	-	\$	-	\$	-	\$	-	\$	-	
34a	-	\$	-	\$	-	\$	-	\$	-	
35a	-	\$	-	\$	-	\$	-	\$	-	
36a	-	\$	-	\$	-	\$	-	\$	-	
37a	-	\$	-	\$	-	\$	-	\$	-	
38a	-	\$	-	\$	-	\$	-	\$	-	
39a	-	\$	-	\$	-	\$	-	\$	-	
40a	-	\$	-	\$	-	\$	-	\$	-	7-PlantStudy Lines 21c and 21e (Col. 1) for Columns 2 and 7 For Line 40a, Σ C3 to C6 = 7-Plant Study L 21d, Col. 1 See Note 3c regarding Columns 3 to 6

Schedule 6
Plant In Service

2) Total Transmission Activity by Account, not including 351.1, 351.2, and 351.3 (See Note 4):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
41	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
42	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
43	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
44	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
45	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
46	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
47	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
48	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
49	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
50	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
51	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
52	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
53	Total:	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

3) ISO Incentive Plant Balances (See Note 5)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
54	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
55	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
56	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
57	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
58	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
59	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
60	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
61	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
62	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
63	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
64	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
65	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
66	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

4) ISO Incentive Plant Activity (See Note 6)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
67	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
68	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
69	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
70	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
71	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
72	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
73	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
74	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
75	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
76	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
77	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
78	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
79	Total:	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

Schedule 6
Plant In Service

5) Total Transmission Activity Not Including Incentive Plant Activity or 351.1, 351.2, and 351.3 (See Note 7):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
80	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
81	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
82	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
83	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
84	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
85	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
86	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
87	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
88	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
89	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
90	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
91	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
92	Total:	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

6) Total Monthly Transmission Activity as a Percent of Annual Transmission Activity, not including 351.1, 351.2, or 351.3 (See Note 8)

	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	
93	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	-
94	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	-
95	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	-
96	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	-
97	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	-
98	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	-
99	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	-
100	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	-
101	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	-
102	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	-
103	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	-
104	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	-

7) Calculation of change in Non-Incentive ISO Plant (not including 351.1, 351.2, or 351.3):

A) Change in ISO Plant Balance December to December (See Note 9)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
105	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

B) Change in Incentive ISO Plant (See Note 10)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
106	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

C) Change in Non-Incentive ISO Plant (not including 351.1, 351.2, or 351.3) (See Note 11)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
107	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

**Schedule 6
Plant In Service**

8) Other ISO Transmission Activity without Incentive Plant Activity (not including 351.1, 351.2, or 351.3) (See Note 12):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
108	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
109	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
110	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
111	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
112	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
113	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
114	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
115	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
116	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
117	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
118	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
119	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
120	Total:	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

Notes:

1) Amounts on Lines 13 and 14m from corresponding account Schedule 7, column 2.

Amounts on Lines 1 and 14a must match corresponding account Schedule 7, Column 2 for previous year.

The amounts for each month on the remaining lines 2 to 12 are calculated by summing the following values:

- Other ISO Transmission Activity without Incentive Plant Activity on Lines 108-119 for the same month;
- ISO Incentive Plant Activity on Lines 67 to 78 for the same month; and
- The previous month balance of the Transmission Plant - ISO amounts on Lines 1-13.

For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:

- the "Other ISO Transmission Activity without Incentive Plant Activity" for May of the Prior Year (on Line 112, Column 5);
- the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 71, Column 5);
- and the "Transmission Plant - ISO" amount for April of the Prior Year (on Line 5, Column 5).

The amounts for each month on the remaining lines 14b to 14m are calculated by multiplying monthly Transmission Function Balance (Lines 29a-40a) by the SL&L Plant ISO Percent (Schedule 7, Column 3, Line 21a).

2) Amounts on Line must match 6-Plant Study amounts for Distribution Plant - ISO for previous year.

Amounts on Line must match amounts on 6-PlantStudy for Distribution Plant - ISO.

2a) In order to align with accounting changes pursuant to FERC Order 898 which went into effect on January 1, 2025, in calculating 2025 costs SCE will make an adjustment to the FF1 amounts on line 20 (columns 1 and 2) to remove from December 2024 balances the amounts subsequently transferred out of General and Intangible Plant as of January 1, 2025.

3) Reconciles to BOY and EOY FERC Form 1 (FF1 207, Lines 48-56, Column g).

Workpaper: [REDACTED]

3a) For the December values on Row 14a for the TO2027 Annual Update (relating to December of 2024)

use values that would have been in Accounts 351.1, 351.2, and 351.3 had Order 898 been in effect in 2024.

3b) Monthly amounts for Accounts 351.1, 351.2, and 351.3 are from SCE records.

3c) See referenced workpaper for distribution of Account 351.2 to its four components.

Workpaper: [REDACTED]

4) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. Monthly differences from previous matrix Lines 28-40.

5) Includes balances for SCE Incentive Projects.

6) Monthly differences from previous matrix.

7) Amount in matrix on lines 41 to 52 minus amount in matrix on lines 67 to 78

8) Amount in "Total Transmission Activity Not Including Incentive Plant Activity" matrix divided by Total on Line 92 for each account/month.

9) Amount on 13 less amount on Line 1 for each account.

10) Line 77

11) Amount on Line less amount on Line for each account.

12) For each column (FERC Account) divide Line by Line 90 to arrive at a ratio for each column.

Apply the ratio of each column to each monthly value from Lines -89 to calculate the values for the corresponding months listed in Lines -118.

Schedule 7
Transmission Plant Study Summary

Transmission Plant Study

Input cells are shaded yellow

Workpaper: _____

A) Plant Classified as Transmission in FERC Form 1 for Prior Year:
Substations, Land, and Lines

Prior Year: -

		<u>Col 1</u>		<u>Col 2</u>	<u>Col 3</u>	
<u>Line</u>	<u>Account</u>	<u>Total Plant</u>	<u>Data Source</u>	<u>Transmission Plant - ISO</u>	<u>ISO % of Total</u>	<u>Notes/Calcs</u>
1						
2	Substation					
3	352	\$ -	FF1 207.49g	\$ -	- %	C3 = C2 / C1
4	353	\$ -	FF1 207.50g	\$ -	- %	C3 = C2 / C1
5	Total Substation	\$ -	L 3 + L 4	\$ -	- %	
6						
7	Land					
8	350	\$ -	FF1 207.48g	\$ -	- %	C3 = C2 / C1
9						
10	Total Substation and Land	\$ -	L 5 + L 8	\$ -	- %	C3 = C2 / C1
11						
12	Lines					
13	354	\$ -	FF1 207.51g	\$ -	- %	C3 = C2 / C1
14	355	\$ -	FF1 207.52g	\$ -	- %	C3 = C2 / C1
15	356	\$ -	FF1 207.53g	\$ -	- %	C3 = C2 / C1
16	357	\$ -	FF1 207.54g	\$ -	- %	C3 = C2 / C1
17	358	\$ -	FF1 207.55g	\$ -	- %	C3 = C2 / C1
18	359	\$ -	FF1 207.56g	\$ -	- %	C3 = C2 / C1
19	Total Lines	\$ -	Sum L13 to L18	\$ -	- %	
20						
21a	Total Subs, Land & Lines	\$ -	L 10 + L 19	\$ -	- %	C3 = C2 / C1, Note 1 Col. 3 is the "SL&L Plant ISO Percent"

21b Computer Hardware, Software & Communication Equipment (351 Accounts)

Col 1

Col 2

= C1 * SL&L Plant ISO Percent (L 21a)

		<u>Total Plant</u>	<u>Data Source</u>	<u>Transmission Plant - ISO</u>	<u>Notes/Calcs</u>
<u>Line</u>	<u>Account</u>				
21c	351.1	\$ -	FF1 207.48.2g	\$ -	
21d	351.2	\$ -	FF1 207.48.3g	\$ -	
21e	351.3	\$ -	FF1 207.48.4g	\$ -	
21f	Total 351 Accounts	\$ -	L 21c to L 21e	\$ -	= L 21c+L 21d+L 21e Note 3
21g					
21h	Total All Transmission	\$ -		\$ -	= L 21a+L 21f Note 4

B) Plant Classified as Distribution in FERC Form 1:

<u>Line</u>	<u>Account</u>	<u>Total Plant</u>	<u>Data Source</u>	<u>Distribution Plant - ISO</u>	<u>ISO % of Total</u>	
22						
23	Land:					
24	360	\$ -	FF1 207.60g	\$ -	- %	
25	Structures:					
26	361	\$ -	FF1 207.61g	\$ -	- %	
27	362	\$ -	FF1 207.62g	\$ -	- %	
28	Total Structures	\$ -	L 26 + L 27	\$ -	- %	
29						
30	Total Distribution	\$ -	L 24 + L 28	\$ -	- %	Note 2

Notes:

- 1) Total transmission does not include account 359.1 "Asset Retirement Costs for Transmission Plant"
Total on this line is also equal to FF1 207.58g (Total Transmission Plant)
less FF1 207.57g (Asset Retirement Costs for Transmission Plant).
- 2) Only accounts 360-362 included as there is no ISO plant in any other Distribution accounts.
- 3) Total Computer Hardware, Software, and Communications Equipment is in Column 1, and ISO portion is in Column 2.
- 4) Total All Transmission Plant is in Column 1. Total ISO Transmission is in Column 2.

Instructions:

- 1) Perform annual Transmission Study pursuant to instructions in tariff.
- 2) Enter total amounts of plant from FERC Form 1 in Column 1, "Total Plant".
- 3) Enter ISO portion of plant in Column 2, "Transmission Plant - ISO, or "Distribution Plant - ISO".
Lines 21c to 21e Col. 2 Transmission Plant-ISO is calculated pursuant to the Col. 2 direction.

Schedule 8
Accumulated Depreciation

Accumulated Depreciation Reserve

Input cells are shaded yellow

Workpaper:

1) Transmission Depreciation Reserve - ISO

Prior Year:

Balances for Transmission Depreciation Reserve - ISO during the Prior Year, including December of previous year (See Note 1):

Substations, Land, and Lines on Lines 1-14

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	FERC Account:										
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>
1	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	13-Mo. Avg:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Computer Hardware, Software, and Communication Equipment on Lines 14a to 14n

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	Sum C2 - C11 (L1 to 13) and C2-C7 (14a to 14n)							
	FERC Account:							
	<u>Mo/YR</u>	<u>351.1</u>	<u>351.2 5-YR</u>	<u>351.2 7-YR</u>	<u>351.2 10-YR</u>	<u>351.2 15-YR</u>	<u>351.3</u>	<u>Monthly Transmission Reserve - ISO</u>
								<u>Total</u> <u>Notes</u>
14a	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Previous Annual Update, 8-AccDep Line 14m
14b	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Note 1 re Lines 1 to 14m
14c	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14d	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14e	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14f	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14g	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14h	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14i	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14j	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14k	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14l	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14m	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14n	13-Mo. Avg:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Schedule 8
Accumulated Depreciation

Transmission Function Depreciation Reserve for Computer Hardware, Software, and Communication Equipment (351.1, 351.2, and 351.3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	<u>Mo/YR</u>	<u>351.1</u>	<u>351.2 5-YR</u>	<u>351.2 7-YR</u>	<u>351.2 10-YR</u>	<u>351.2 15-YR</u>	<u>351.3</u>	<u>Source</u>
14o	-	\$	-	\$	-	\$	-	Previous Annual Update, Line 14aa
14p	-	\$	-	\$	-	\$	-	See Note 2 for Lines 14p to 14aa
14q	-	\$	-	\$	-	\$	-	See Note 2b regarding the TO2027 Annual Update Line 14o
14r	-	\$	-	\$	-	\$	-	Columns 3 to 6 sum to total amount for 351.2
14s	-	\$	-	\$	-	\$	-	
14t	-	\$	-	\$	-	\$	-	
14u	-	\$	-	\$	-	\$	-	
14v	-	\$	-	\$	-	\$	-	
14w	-	\$	-	\$	-	\$	-	
14x	-	\$	-	\$	-	\$	-	
14y	-	\$	-	\$	-	\$	-	
14z	-	\$	-	\$	-	\$	-	
14aa	-	\$	-	\$	-	\$	-	

2) Distribution Depreciation Reserve - ISO (See Note 2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
		FERC			=Sum C2 to C4	
	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>	<u>Notes</u>
15	-	\$	-	\$	-	\$0 Beginning of Year ("BOY") amount
16	-	\$	-	\$	-	\$0 End of Year ("EOY") amount
17	BOY/EOY Average:	\$	-	\$	-	\$0 Average of Line 15 and Line 16

3) General and Intangible Depreciation Reserve

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
			=C4+C5			
			Total			
			Gen. and Int.	General	Intangible	
			Depreciation	Depreciation	Depreciation	
	<u>Mo/YR</u>		<u>Reserve</u>	<u>Reserve</u>	<u>Reserve</u>	<u>Source</u>
18	-	BOY: \$	-	\$	-	FF1 219.28c and 200.21c for previous year (See Note 2b)
19	-	EOY: \$	-	\$	-	FF1 219.28c and 200.21c
20		BOY/EOY Average: \$	-			Average of Line 18 and Line 19

a) Average BOY/EOY General and Intangible Depreciation Reserve

	<u>Amount</u>	<u>Source</u>
21	Total G+I Dep. Reserve on Average BOY/EOY basis: \$	- Line 20
22	Transmission W&S Allocation Factor: - %	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average): \$	- Line 21 * Line 22

b) EOY General and Intangible Depreciation Reserve

	<u>Amount</u>	<u>Source</u>
24	Total G+I Dep. Reserve on Average EOY basis: \$	- Line 19
25	Transmission W&S Allocation Factor: - %	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY): \$	- Line 24 * Line 25

Schedule 8
Accumulated Depreciation

Transmission Activity Used to Determine Monthly Transmission Depreciation Reserve - ISO Balances

1) ISO Depreciation Expense (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
27	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
28	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
29	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
30	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
31	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
32	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
33	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
34	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
35	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
36	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
37	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
38	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
39	Total:	\$	-	\$	-	\$	-	\$	-	\$	-	\$

2) Total Transmission Allocation Factors (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>
40	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
41	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
42	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
43	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
44	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
45	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
46	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
47	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
48	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
49	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
50	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
51	-	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%

3) Calculation of Non-Incentive ISO Reserve

A) Change in Depreciation Reserve - ISO (See Note 5)												
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
52	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
B) Total Depreciation Expense (See Note 6)												
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
53	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
C) Other Activity (See Note 7)												
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
54	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Schedule 8
Accumulated Depreciation

4) Other Transmission Activity (See Note 8)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
55	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
56	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
57	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
58	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
59	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
60	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
61	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
62	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
63	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
64	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
65	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
66	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
67	Total:	\$	-	\$	-	\$	-	\$	-	\$	-	\$

Notes:

- 1) Amounts on Line 13 and 14m based on current year Plant Study. Amounts on Lines 1 and 14a shall be based on previous year Plant Study, and shall match amounts on Lines 13 and 14m in previous year Annual Update.
The amounts for each month on the remaining lines 2-12 are calculated by summing the following values:
 - a) Depreciation Expense (on Lines 27 to 38) for the same month;
 - b) Other Transmission Activity (on Lines 55 to 66) for the same month; and
 - c) Balances for Transmission Depreciation Reserve (on Lines 1 to 13) for the previous month.
 For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:
 - a) Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
 - b) Other Transmission Activity for May of the Prior Year (on Line 59, Column 5); and
 - c) The balances for Transmission Depreciation Reserve for April of the Prior Year (on Line 5, column 5).
 The amounts for each month on the remaining lines 14b to 14m are calculated by multiplying monthly Transmission Function Depreciation Reserve on Lines 14p to 14aa by the SL&L Plant ISO Percent (Schedule 7, Line 21a, Column 3).
 Workpaper:
- 2) Monthly amounts for Accounts 351.1, 351.2, and 351.3 are from SCE records
 - 2a) Amounts on Line 15 derived from Plant Study for previous year Prior Year.
Amounts on Line 16 derived from Plant Study for Prior Year.
 - 2b) In order to align with accounting changes pursuant to FERC Order 898 which went into effect on January 1, 2025, in calculating 2025 costs SCE will make an adjustment to the FF1 amounts on lines 14o and 18 (columns 4 and 5) to remove from December 2024 balances the amounts subsequently transferred out of Depreciation Reserve as of January 1, 2025.
Workpaper:
- 3) From 17-Depreciation, Lines 24 to 35.
- 4) From 6-PlantInService, Lines 93 to 104.
- 5) Line 14 - Line 2.
- 6) Line 39.
- 7) Line 52 - Line 53.
- 8) Multiply the montly "Total Transmission Allocation Factors" ratios found in Lines 40-51 by the "Other Activity" on Line 54.

**Schedule 9-ADIT-1
ADIT**

Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

Cells shaded yellow are input cells

1) Summary of Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

a) End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

<u>Line</u>	<u>Account</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Source</u>
		Total		
		Balance		
1	Account 190	\$ -		Line 353, Col. 2
2	Account 282	\$ -		Line 452, Col. 2
3	Account 283	\$ -		Line 803, Col. 2
4	Net (Excess)/Deficient Deferred Tax Liability/Asset	\$ -		9-ADIT-2, Line 500, Column 11
5	Total Accumulated Deferred Income Taxes	\$ -		Sum of Lines 1 to 4
6	and Net (Excess)/Deficient Deferred Taxes			

b) Beginning of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

8		BOY		
9		Balance	Source	
10	Total Accumulated Deferred Income Taxes	\$ -		Previous Year Informational Filing, Line 5, Col. 2
11				

c) Average of Beginning and End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Tax Liabilities

12		Average		
13		ADIT	Source	
14				
15	BOY/EOY Average Balance: \$	-		Average of Line 5 and Line 10

Schedule 9-ADIT-1
ADIT

2) Account 190 Detail

ACCT 190	Col 1 DESCRIPTION	Col 2 END BAL per G/L	Col 3 Gas, Generation or Other Related	Col 4 ISO Only	Col 5 Plant Related	Col 6 Labor Related	Col 7 (Instructions 1&2) Description
Electric:							
100	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
101	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
102	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
103	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
104	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
105	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
106	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
107	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
108	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
109	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
110	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
111	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
112	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
113	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
114	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
115	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
116	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
117	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
118	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
119	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
120	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
121	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
122	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
123	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
124	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
125	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
126	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
127	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
128	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
129	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
130	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
131	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
132	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
133	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
134	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
135	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
136	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
137	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
138	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
139	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
140	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
141	-	\$ -	\$ -	\$ -	\$ -	\$ -	-

Schedule 9-ADIT-1
ADIT

Continuation of Account 190 Detail

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
			END BAL	Gas, Generation	ISO Only	Plant Related	Labor Related	(Instructions 1&2)
ACCT 190	DESCRIPTION	per G/L	or Other Related					Description
Electric:								
142	-	\$	- \$	- \$	- \$	- \$	- \$	-
143	-	\$	- \$	- \$	- \$	- \$	- \$	-
144	-	\$	- \$	- \$	- \$	- \$	- \$	-
145	-	\$	- \$	- \$	- \$	- \$	- \$	-
146	-	\$	- \$	- \$	- \$	- \$	- \$	-
147	-	\$	- \$	- \$	- \$	- \$	- \$	-
148	-	\$	- \$	- \$	- \$	- \$	- \$	-
149	-	\$	- \$	- \$	- \$	- \$	- \$	-
150	-	\$	- \$	- \$	- \$	- \$	- \$	-
151	-	\$	- \$	- \$	- \$	- \$	- \$	-
152	-	\$	- \$	- \$	- \$	- \$	- \$	-
153	-	\$	- \$	- \$	- \$	- \$	- \$	-
154	-	\$	- \$	- \$	- \$	- \$	- \$	-
155	-	\$	- \$	- \$	- \$	- \$	- \$	-
156	-	\$	- \$	- \$	- \$	- \$	- \$	-
157	-	\$	- \$	- \$	- \$	- \$	- \$	-
158	-	\$	- \$	- \$	- \$	- \$	- \$	-
159	-	\$	- \$	- \$	- \$	- \$	- \$	-
160	-	\$	- \$	- \$	- \$	- \$	- \$	-
161	-	\$	- \$	- \$	- \$	- \$	- \$	-
162	-	\$	- \$	- \$	- \$	- \$	- \$	-
163	-	\$	- \$	- \$	- \$	- \$	- \$	-
164	-	\$	- \$	- \$	- \$	- \$	- \$	-
165	-	\$	- \$	- \$	- \$	- \$	- \$	-
166	-	\$	- \$	- \$	- \$	- \$	- \$	-
167	-	\$	- \$	- \$	- \$	- \$	- \$	-
168	-	\$	- \$	- \$	- \$	- \$	- \$	-
169	-	\$	- \$	- \$	- \$	- \$	- \$	-
170	-	\$	- \$	- \$	- \$	- \$	- \$	-
171	-	\$	- \$	- \$	- \$	- \$	- \$	-
172	-	\$	- \$	- \$	- \$	- \$	- \$	-
173	-	\$	- \$	- \$	- \$	- \$	- \$	-
174	-	\$	- \$	- \$	- \$	- \$	- \$	-
175	...							
		<u>Source</u>						
250	Total Electric 190	\$	- \$	- \$	- \$	- \$	- \$	Sum of Above Lines beginning on Line 100

**Schedule 9-ADIT-1
ADIT**

Account 190 Gas and Other Income:

(Instructions 1&2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
300	-	\$	- \$	- \$	- \$	- \$	-
301	-	\$	- \$	- \$	- \$	- \$	-
302	-	\$	- \$	- \$	- \$	- \$	-
303	-	\$	- \$	- \$	- \$	- \$	-
304	-	\$	- \$	- \$	- \$	- \$	-
305	-	\$	- \$	- \$	- \$	- \$	-
306	-	\$	- \$	- \$	- \$	- \$	-
307	-	\$	- \$	- \$	- \$	- \$	-
308	-	\$	- \$	- \$	- \$	- \$	-
309	-	\$	- \$	- \$	- \$	- \$	-
310	-	\$	- \$	- \$	- \$	- \$	-
311	-	\$	- \$	- \$	- \$	- \$	-
312	-	\$	- \$	- \$	- \$	- \$	-
313	-	\$	- \$	- \$	- \$	- \$	-
314	...						

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
350	Total Account 190 Gas and Other Income	\$	- \$	- \$	- \$	- \$	Sum of Above Lines beginning on Line 300
351	Total Account 190	\$	- \$	- \$	- \$	- \$	Line 250 + Line 350
352	Allocation Factors (Plant and Wages)				- %	- %	27-Allocators Lines 22 and 9 respectively.
353	Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)	\$	-	\$	- \$	- \$	Line 351 * Line 352 for Cols 5 and 6. Col. 4 100% ISO.
354	FERC Form 1 Account 190	\$	-				FF1 234.18c

3) Account 282 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
ACCT 282	DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	Description (Instructions 1&2)
400	-	\$	- \$	- \$	- \$	- \$	-
401	-	\$	- \$	- \$	- \$	- \$	-
402	-	\$	- \$	- \$	- \$	- \$	-
403	-	\$	- \$	- \$	- \$	- \$	-
404	-	\$	- \$	- \$	- \$	- \$	-
405	-	\$	- \$	- \$	- \$	- \$	-
406	-	\$	- \$	- \$	- \$	- \$	-
407	-	\$	- \$	- \$	- \$	- \$	-
408	-	\$	- \$	- \$	- \$	- \$	-
409	-	\$	- \$	- \$	- \$	- \$	-
410	-	\$	- \$	- \$	- \$	- \$	-
411	-	\$	- \$	- \$	- \$	- \$	-
412	-	\$	- \$	- \$	- \$	- \$	-
413	-	\$	- \$	- \$	- \$	- \$	-
414	-	\$	- \$	- \$	- \$	- \$	-
415	-	\$	- \$	- \$	- \$	- \$	-
416	-	\$	- \$	- \$	- \$	- \$	-
417	-	\$	- \$	- \$	- \$	- \$	-
418	-	\$	- \$	- \$	- \$	- \$	-
419	-	\$	- \$	- \$	- \$	- \$	-
420	...						

**Schedule 9-ADIT-1
ADIT**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>		
450	Total Account 282	\$	-	\$	-	\$	-	Sum of Above Lines beginning on Line 400	
451	Allocation Factors (Plant and Wages)				- %	- %	-	27-Allocators Lines 22 and 9 respectively.	
452	Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)	\$	-		\$	-	\$	-	Line 450 * Line 451 for Cols 5 and 6. Col. 4 100% ISO.
453	FERC Form 1 Account 282	\$	-	Must match amount on Line 450, Col. 2			FF1 275.5k		

4) Account 283 Detail

<u>ACCT 283</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
	DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	(Instructions 1&2) Description
Electric:							
500	-	\$	-	\$	-	\$	-
501	-	\$	-	\$	-	\$	-
502	-	\$	-	\$	-	\$	-
503	-	\$	-	\$	-	\$	-
504	-	\$	-	\$	-	\$	-
505	-	\$	-	\$	-	\$	-
506	-	\$	-	\$	-	\$	-
507	-	\$	-	\$	-	\$	-
508	-	\$	-	\$	-	\$	-
509	-	\$	-	\$	-	\$	-
510	-	\$	-	\$	-	\$	-
511	-	\$	-	\$	-	\$	-
512	-	\$	-	\$	-	\$	-
513	-	\$	-	\$	-	\$	-
514	-	\$	-	\$	-	\$	-
515	-	\$	-	\$	-	\$	-
516	-	\$	-	\$	-	\$	-
517	-	\$	-	\$	-	\$	-
518	-	\$	-	\$	-	\$	-
519	-	\$	-	\$	-	\$	-
520	-	\$	-	\$	-	\$	-
521	-	\$	-	\$	-	\$	-
522	-	\$	-	\$	-	\$	-
523	-	\$	-	\$	-	\$	-
524	-	\$	-	\$	-	\$	-
525	-	\$	-	\$	-	\$	-
526	-	\$	-	\$	-	\$	-
527	-	\$	-	\$	-	\$	-
528	-	\$	-	\$	-	\$	-
529	-	\$	-	\$	-	\$	-
530	-	\$	-	\$	-	\$	-
531	-	\$	-	\$	-	\$	-
532	-	\$	-	\$	-	\$	-
533	-	\$	-	\$	-	\$	-
534	-	\$	-	\$	-	\$	-
535	-	\$	-	\$	-	\$	-
536	-	\$	-	\$	-	\$	-
537	-	\$	-	\$	-	\$	-
538	-	\$	-	\$	-	\$	-
539	-	\$	-	\$	-	\$	-

Schedule 9-ADIT-1
ADIT

Continuation of Account 283 Detail

ACCT 283	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
DESCRIPTION		END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	(Instructions 1&2) Description
Electric (continued):							
540 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
541 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
542 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
543 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
544 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
545 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
546 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
547 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
548 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
549 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
550 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
551 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
552 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
553 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
554 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
555 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
556 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
557 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
558 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
559 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
560 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
561 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
562 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
563 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
564 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
565 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
566 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
567 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
568 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
569 ...	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
650 Total Electric 283		\$0	\$0	\$0	\$0	\$0	Sum of Above Lines beginning on Line 500
Account 283 Gas and Other:							(Instructions 1&2)
	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
700 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
701 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
702 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
703 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
704 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
705 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
706 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
707 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
708 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
709 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
710 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
711 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
712 -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
713 ...	-	\$ -	\$ -	\$ -	\$ -	\$ -	-

**Schedule 9-ADIT-1
ADIT**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
800	Total Account 283 Gas and Other	\$ -	\$ -	\$ -	\$ -	\$ -	Sum of Above Lines beginning on Line 700
801	Total Account 283	\$ -	\$ -	\$ -	\$ -	\$ -	Line 650 + Line 800
802	Allocation Factors (Plant and Wages)				- %	- %	27-Allocators Lines 22 and 9 respectively.
803	Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	\$ -	\$ -	\$ -	\$ -	\$ -	Line 801 * Line 802 for Cols 5 and 6. Col. 4 100% ISO.
804	FERC Form 1 Account 283	\$ -					FF1 277.19k

Instruction 1: For any "Company Wide" ADIT line item balance (i.e., that include Catalina Gas or Water costs), indicate in Column 7 with a leading "C:".

Instruction 2: For any Company Wide ADIT balance items, include a portion of the total Column 2 balance in Column 3

"Gas, Generation, or Other Related" based on the following percentages.

1) For Line items allocated based on the Wages and Salaries Allocation Factor:

	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
A: Total Electric Wages and Salaries	FF1 354.28b	\$ -
B: Gas Wages and Salaries	FF1 355.62b	\$ -
C: Water Wages and Salaries	FF1 355.64b	\$ -
D: Total Electric, Gas, and Water Wages and Salaries	A+B+C	\$ -
E: Labor Percentage "Gas, Generation, or Other"	(B+C) / D	- %

2) For Line items allocated based on the Transmission Plant Allocation Factor or "ISO Only":

	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
F: Total Electric Plant In Service	FF1 207.104g	\$ -
G: Total Gas Plant In Service	FF1 201.8d	\$ -
H: Total Water Plant in Service	FF1 201.8e	\$ -
I: Total Electric, Gas, and Water Plant In Service	F+G+H	\$ -
J: Plant Percentage "Gas, Generation, or Other"	(G+H) / I	- %

Instruction 3: Classify any ADIT line items relating to refunding and retirement of debt as Plant related (Column 5).

**Schedule 9-ADIT-2
EDIT**

(Excess)/Deficient Deferred Income Taxes - FERC Order 864 Worksheet

Prior Year:

	(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10) Note 6	(Col 11) Note 7
		SCE Records	SCE Records	SCE Records	SCE Records	SCE Records	SCE Records	= (C2) thru (C7)	9-ADIT-3 (C8)	= (C8) + (C9)	= (C8) + (C9)
		Beginning Deficient ADIT FERC Acct 182.3	Beginning (Excess) ADIT FERC Acct 254	Other Deficient ADIT Adjustments to FERC Acct 182.3	Other (Excess) ADIT Adjustments to FERC Acct 254	Amortization of Deficient ADIT to FERC Acct 410.1	Amortization of (Excess) ADIT to FERC Acct 411.1	Net (Excess) Deficient ADIT at Prior-Tax Rate	Adjustment for New Tax Rate to FERC Acct 254/182.3	Ending Deficient ADIT - FERC Acct 182.3	Ending (Excess) ADIT FERC Acct 254
Line											
1	<u>Protected - Property Related - (Note 1)</u>										
2	Method/Life							0	0	0	0
3	CPI							0	0	0	0
4	FERC S Georgia - Norm							0	0	0	0
5	Federal NOL							0	0	0	0
6	...							0	0	0	0
50	Total Protected - Property Related:	0	0	0	0	0	0	0	0	0	0
100	<u>Unprotected - Property Related - (Note 2)</u>										
101	Mixed Service Costs							0	0	0	0
102	AFUDC Debt							0	0	0	0
103	Tax Repair Deduction							0	0	0	0
104	Capitalized Software Deduction							0	0	0	0
105	Other Historical Basis Differences							0	0	0	0
106	Federal Benefit of State Taxes							0	0	0	0
107	...							0	0	0	0
150	Total Unprotected - Property Related:	0	0	0	0	0	0	0	0	0	0
200	<u>Cost of Removal - Book Accrual - (Note 3)</u>							0	0	0	0
250	Total Property Related (=L50+L150+L200)	0	0	0	0	0	0	0	0	0	0
300	<u>Unprotected - Non-Property Related - (Note 4)</u>										
301	Amort of Debt Issuance Cost							0	0	0	0
302	Executive Incentive Comp							0	0	0	0
303	Bond Discount Amort							0	0	0	0
304	Executive Incentive Plan ST							0	0	0	0
305	Executive Incentive Plan LT							0	0	0	0
306	Ins - Inj/Damages Prov							0	0	0	0
307	Accrued Vacation							0	0	0	0
308	PBOP 401H Amortization							0	0	0	0
309	EMS							0	0	0	0
310	Amortization of Debt Expense							0	0	0	0
311	Pension & PBOP							0	0	0	0
312	Ad Valorem Lien Date Adj							0	0	0	0
313	Refunding & Retirement of Debt							0	0	0	0
314	Health Care - IBNR							0	0	0	0
315	...							0	0	0	0
350	Total Non-Property Related	0	0	0	0	0	0	0	0	0	0
400	Grand Total (= L 250 + L 350)	0	0	0	0	0	0	0	0	0	0
500	Total Net Amounts		0				0				0
600	Tax Gross-Up Percent (CTR/(1-CTR))									- %	- %
601	Tax Gross-Up Amt (Line 400 x Line 600)	(Note 8)								0	0

Notes:

- Method/Life and Federal NOL are amortized into rates under average rate assumption method over remaining book life, and SGA is amortized over remaining book life under straight-line method.
 - Amortized into rates as follows (number of years of amortization, and beginning year of amortization).
Amortization Period:
Beginning Year:
 - Amortization subject to SCE private letter ruling #202141001.
Amortization Period:
Beginning Year:
 - Amortized into rates as follows (number of years of amortization, and beginning year of amortization).
Amortization Period:
Beginning Year:
 - Add additional lines if necessary to support amounts (at Lines 6, 107, and 315, or more if necessary).
- FERC Form 1 Location:
- | | | |
|-------------------------------------|--------------------|------------------------------|
| 6) Reference - Line 400, Column 10: | FERC Account 182.3 | FF1 232.xx, Line __, Col. __ |
| Reference - Line 601, Column 10: | FERC Account 182.3 | FF1 232.xx, Line __, Col. __ |
| 7) Reference - Line 400, Column 11: | FERC Account 254 | FF1 278.xx, Line __, Col. __ |
| Reference - Line 601, Column 11: | FERC Account 254 | FF1 278.xx, Line __, Col. __ |
- 8) The tax gross-up amounts on Line 601 are excluded from rate base.

Schedule 9-ADIT-3
EDIT - Tax Rate Change

(Excess)/Deficient Deferred Income Taxes - FERC Order 864 Worksheet -- Tax Rate Change

Prior Year:
New Tax Rate?
New Rate:

	(Col 1)	(Col 2)	(Col 3) Note 1	(Col 4) Note 1	(Col 5)	(Col 6)	(Col 7)	(Col 8)
			New Tax Rate Adjustment Calculation					
			SCE Records	SCE Records	(C3)xNew Rate	= (C4) - (C5)	9-ADIT-2 (C8)	= (C6) - (C7)
Line		FERC Acct	Accumulated Book-to-Tax Adjustments	ADIT, (Excess) ADIT and Deficient ADIT at Prior Tax Rate	ADIT Balance at New Tax Rate	Net (Excess) Deficient ADIT at New Tax Rate	Net (Excess) Deficient ADIT at Prior Tax Rate	Adjustment for New Tax Rate to FERC Acct. 254/182.3
1	<u>Protected - Property Related</u>							
2	Method/Life	282			0	0	0	0
3	CPI	282			0	0	0	0
4	FERC S Georgia - Norm	282			0	0	0	0
5	Federal NOL	190			0	0	0	0
6	...				0	0	0	0
50			0	0	0	0	0	0
100	<u>Unprotected - Property Related</u>							
101	Mixed Service Costs	282			0	0	0	0
102	AFUDC Debt	282			0	0	0	0
103	Tax Repair Deduction	282			0	0	0	0
104	Capitalized Software Deduction	282			0	0	0	0
105	Other Historical Basis Differences	282			0	0	0	0
106	Federal Benefit of State Taxes	190			0	0	0	0
107	...				0	0	0	0
150			0	0	0	0	0	0
200	Cost of Removal - Book Accrual	282			0	0	0	0
250	Total Property Related (= L50 + L150 + L200)		0	0	0	0	0	0
300	<u>Unprotected - Non-Property Related</u>							
301	Amort of Debt Issuance Cost	190			0	0	0	0
302	Executive Incentive Comp	190			0	0	0	0
303	Bond Discount Amort	190			0	0	0	0
304	Executive Incentive Plan ST	190			0	0	0	0
305	Executive Incentive Plan LT	190			0	0	0	0
306	Ins - Inj/Damages Prov	190			0	0	0	0
307	Accrued Vacation	190			0	0	0	0
308	PBOP 401H Amortization	190			0	0	0	0
309	EMS	190			0	0	0	0
310	Amortization of Debt Expense	190			0	0	0	0
311	Pension & PBOP	190			0	0	0	0
312	Ad Valorem Lien Date Adj	283			0	0	0	0
313	Refunding & Retirement of Debt	283			0	0	0	0
314	Health Care - IBNR	283			0	0	0	0
315	...				0	0	0	0
350	Total Non-Property Related		0	0	0	0	0	0
400	Grand Total (= L 250 + L 350)		0	0	0	0	0	0

Instructions:

- 1) Populate this Schedule with inputs only in the event of a change in the Tax Rate from the previous year.
- 2) If no change in Tax Rate, enter "No" at top of Schedule (New Tax Rate Yes/No)

Notes:

- 1) Amounts in Columns 3 and 4 reflect the allocated portion of the company's total accumulated book-to-tax adjustments and related ADIT, (Excess) ADIT, and Deficient ADIT to property-related transmission costs based on the Plant Study performed consistent with Section 9 of Attachment 1 to Appendix IX, and to non-property related costs based on their respective Allocation Factors ("Transmission Wages and Salary Allocation Factor" and "Transmission Plant Allocation Factor") from Schedule 27 ("Allocations and Methodology") as reflected in 9-ADIT-1, Columns 5 and 6 and as described in Column 7 and Instructions 1 & 2.

Prior Year CWIP and Forecast Period Incremental CWIP by Project

Prior Year CWIP is the amount of Construction Work In Progress for projects that have received Commission approval to include CWIP in Rate Base.

1) Prior Year CWIP, Total and by Project

Worksheet:

Col 1
= Sum of all
columns

Col 2

Col 3

Col 4

Col 5

Col 6

Line	Month	Year	Monthly Total CWIP	Tehachapi	Devers to Colorado River	South of Kramer	West of Devers	Red Bluff
1	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	January	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	February	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	March	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	April	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	May	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	June	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	July	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	August	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	September	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	October	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	November	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	December	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	13 Month Averages:	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -

Line	Month	Year	<u>Col 7</u> Whirlwind Substation Expansion	<u>Col 8</u> Colorado River Substation Expansion	<u>Col 9</u> Mesa	<u>Col 10</u> Alberhill	<u>Col 11</u> ELM Series Caps	<u>Col 12</u>
15	December	-	\$ -	\$ -	\$ -	\$ -	---	---
16	January	-	\$ -	\$ -	\$ -	\$ -	---	---
17	February	-	\$ -	\$ -	\$ -	\$ -	---	---
18	March	-	\$ -	\$ -	\$ -	\$ -	---	---
19	April	-	\$ -	\$ -	\$ -	\$ -	---	---
20	May	-	\$ -	\$ -	\$ -	\$ -	---	---
21	June	-	\$ -	\$ -	\$ -	\$ -	---	---
22	July	-	\$ -	\$ -	\$ -	\$ -	---	---
23	August	-	\$ -	\$ -	\$ -	\$ -	---	---
24	September	-	\$ -	\$ -	\$ -	\$ -	---	---
25	October	-	\$ -	\$ -	\$ -	\$ -	---	---
26	November	-	\$ -	\$ -	\$ -	\$ -	---	---
27	December	-	\$ -	\$ -	\$ -	\$ -	---	---
28	13 Month Averages:	\$	-	\$ -	\$ -	\$ -	-	\$ -

**Schedule 10
CWIP**

3b) Project:

Devers to Colorado River

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
81	December	-							\$0	
82	January	-	\$	\$	\$	\$	\$	\$	\$	\$
83	February	-	\$	\$	\$	\$	\$	\$	\$	\$
84	March	-	\$	\$	\$	\$	\$	\$	\$	\$
85	April	-	\$	\$	\$	\$	\$	\$	\$	\$
86	May	-	\$	\$	\$	\$	\$	\$	\$	\$
87	June	-	\$	\$	\$	\$	\$	\$	\$	\$
88	July	-	\$	\$	\$	\$	\$	\$	\$	\$
89	August	-	\$	\$	\$	\$	\$	\$	\$	\$
90	September	-	\$	\$	\$	\$	\$	\$	\$	\$
91	October	-	\$	\$	\$	\$	\$	\$	\$	\$
92	November	-	\$	\$	\$	\$	\$	\$	\$	\$
93	December	-	\$	\$	\$	\$	\$	\$	\$	\$
94	January	-	\$	\$	\$	\$	\$	\$	\$	\$
95	February	-	\$	\$	\$	\$	\$	\$	\$	\$
96	March	-	\$	\$	\$	\$	\$	\$	\$	\$
97	April	-	\$	\$	\$	\$	\$	\$	\$	\$
98	May	-	\$	\$	\$	\$	\$	\$	\$	\$
99	June	-	\$	\$	\$	\$	\$	\$	\$	\$
100	July	-	\$	\$	\$	\$	\$	\$	\$	\$
101	August	-	\$	\$	\$	\$	\$	\$	\$	\$
102	September	-	\$	\$	\$	\$	\$	\$	\$	\$
103	October	-	\$	\$	\$	\$	\$	\$	\$	\$
104	November	-	\$	\$	\$	\$	\$	\$	\$	\$
105	December	-	\$	\$	\$	\$	\$	\$	\$	\$
106	13-Month Averages:									\$

3c) Project:

South of Kramer

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
	16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
107	December	-							\$0	
108	January	-	\$	\$	\$	\$	\$	\$	\$	\$
109	February	-	\$	\$	\$	\$	\$	\$	\$	\$
110	March	-	\$	\$	\$	\$	\$	\$	\$	\$
111	April	-	\$	\$	\$	\$	\$	\$	\$	\$
112	May	-	\$	\$	\$	\$	\$	\$	\$	\$
113	June	-	\$	\$	\$	\$	\$	\$	\$	\$
114	July	-	\$	\$	\$	\$	\$	\$	\$	\$
115	August	-	\$	\$	\$	\$	\$	\$	\$	\$
116	September	-	\$	\$	\$	\$	\$	\$	\$	\$
117	October	-	\$	\$	\$	\$	\$	\$	\$	\$
118	November	-	\$	\$	\$	\$	\$	\$	\$	\$
119	December	-	\$	\$	\$	\$	\$	\$	\$	\$
120	January	-	\$	\$	\$	\$	\$	\$	\$	\$
121	February	-	\$	\$	\$	\$	\$	\$	\$	\$
122	March	-	\$	\$	\$	\$	\$	\$	\$	\$
123	April	-	\$	\$	\$	\$	\$	\$	\$	\$
124	May	-	\$	\$	\$	\$	\$	\$	\$	\$
125	June	-	\$	\$	\$	\$	\$	\$	\$	\$
126	July	-	\$	\$	\$	\$	\$	\$	\$	\$
127	August	-	\$	\$	\$	\$	\$	\$	\$	\$
128	September	-	\$	\$	\$	\$	\$	\$	\$	\$
129	October	-	\$	\$	\$	\$	\$	\$	\$	\$
130	November	-	\$	\$	\$	\$	\$	\$	\$	\$
131	December	-	\$	\$	\$	\$	\$	\$	\$	\$
132	13-Month Averages:									\$

**Schedule 10
CWIP**

3d) Project: West of Devers											
<u>Col 1</u>			<u>Col 2</u> = C1 *			<u>Col 3</u>			<u>Col 4</u>		
16-Pint Add Line 74			= C1 + C2			Unloaded Total Plant Adds			<u>Col 5</u> Prior Period CWIP Closed		
						<u>Col 6</u> = (C4 - C5) * 16-Pint Add Line 74			<u>Col 7</u> = Prior Month C7 + C3 - C4 - C6		
									<u>Col 8</u> = C7 - Dec Prior Year C7		
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP	
133	December	-	-	-	-	-	-	-	\$0	-	
134	January	-	\$	\$	\$	\$	\$	\$	\$	\$	
135	February	-	\$	\$	\$	\$	\$	\$	\$	\$	
136	March	-	\$	\$	\$	\$	\$	\$	\$	\$	
137	April	-	\$	\$	\$	\$	\$	\$	\$	\$	
138	May	-	\$	\$	\$	\$	\$	\$	\$	\$	
139	June	-	\$	\$	\$	\$	\$	\$	\$	\$	
140	July	-	\$	\$	\$	\$	\$	\$	\$	\$	
141	August	-	\$	\$	\$	\$	\$	\$	\$	\$	
142	September	-	\$	\$	\$	\$	\$	\$	\$	\$	
143	October	-	\$	\$	\$	\$	\$	\$	\$	\$	
144	November	-	\$	\$	\$	\$	\$	\$	\$	\$	
145	December	-	\$	\$	\$	\$	\$	\$	\$	\$	
146	January	-	\$	\$	\$	\$	\$	\$	\$	\$	
147	February	-	\$	\$	\$	\$	\$	\$	\$	\$	
148	March	-	\$	\$	\$	\$	\$	\$	\$	\$	
149	April	-	\$	\$	\$	\$	\$	\$	\$	\$	
150	May	-	\$	\$	\$	\$	\$	\$	\$	\$	
151	June	-	\$	\$	\$	\$	\$	\$	\$	\$	
152	July	-	\$	\$	\$	\$	\$	\$	\$	\$	
153	August	-	\$	\$	\$	\$	\$	\$	\$	\$	
154	September	-	\$	\$	\$	\$	\$	\$	\$	\$	
155	October	-	\$	\$	\$	\$	\$	\$	\$	\$	
156	November	-	\$	\$	\$	\$	\$	\$	\$	\$	
157	December	-	\$	\$	\$	\$	\$	\$	\$	\$	
158	13-Month Averages:										\$ -

3e) Project: Red Bluff											
<u>Col 1</u>			<u>Col 2</u> = C1 *			<u>Col 3</u>			<u>Col 4</u>		
16-Pint Add Line 74			= C1 + C2			Unloaded Total Plant Adds			<u>Col 5</u> Prior Period CWIP Closed		
						<u>Col 6</u> = (C4 - C5) * 16-Pint Add Line 74			<u>Col 7</u> = Prior Month C7 + C3 - C4 - C6		
									<u>Col 8</u> = C7 - Dec Prior Year C7		
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP	
159	December	-	-	-	-	-	-	-	\$0	-	
160	January	-	\$	\$	\$	\$	\$	\$	\$	\$	
161	February	-	\$	\$	\$	\$	\$	\$	\$	\$	
162	March	-	\$	\$	\$	\$	\$	\$	\$	\$	
163	April	-	\$	\$	\$	\$	\$	\$	\$	\$	
164	May	-	\$	\$	\$	\$	\$	\$	\$	\$	
165	June	-	\$	\$	\$	\$	\$	\$	\$	\$	
166	July	-	\$	\$	\$	\$	\$	\$	\$	\$	
167	August	-	\$	\$	\$	\$	\$	\$	\$	\$	
168	September	-	\$	\$	\$	\$	\$	\$	\$	\$	
169	October	-	\$	\$	\$	\$	\$	\$	\$	\$	
170	November	-	\$	\$	\$	\$	\$	\$	\$	\$	
171	December	-	\$	\$	\$	\$	\$	\$	\$	\$	
172	January	-	\$	\$	\$	\$	\$	\$	\$	\$	
173	February	-	\$	\$	\$	\$	\$	\$	\$	\$	
174	March	-	\$	\$	\$	\$	\$	\$	\$	\$	
175	April	-	\$	\$	\$	\$	\$	\$	\$	\$	
176	May	-	\$	\$	\$	\$	\$	\$	\$	\$	
177	June	-	\$	\$	\$	\$	\$	\$	\$	\$	
178	July	-	\$	\$	\$	\$	\$	\$	\$	\$	
179	August	-	\$	\$	\$	\$	\$	\$	\$	\$	
180	September	-	\$	\$	\$	\$	\$	\$	\$	\$	
181	October	-	\$	\$	\$	\$	\$	\$	\$	\$	
182	November	-	\$	\$	\$	\$	\$	\$	\$	\$	
183	December	-	\$	\$	\$	\$	\$	\$	\$	\$	
184	13-Month Averages:										\$ -

**Schedule 10
CWIP**

3f) Project: **Whirlwind Substation Expansion**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
			16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7	
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Unload Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
185	December	-							\$0	
186	January	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
187	February	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
188	March	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
189	April	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
190	May	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
191	June	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
192	July	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
193	August	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
194	September	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
195	October	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
196	November	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
197	December	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
198	January	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
199	February	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
200	March	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
201	April	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
202	May	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
203	June	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
204	July	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
205	August	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
206	September	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
207	October	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
208	November	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
209	December	-	\$	\$	- \$	\$	- \$	- \$	- \$	- \$
210	13-Month Averages:									\$

3g) Project: **Colorado River Substation Expansion**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
			16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7	
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Unloaded Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
211	December	-	-	-	-	-	-	-	\$0	-
212	January	-	\$	\$	-	\$	-	\$	-	-
213	February	-	\$	\$	-	\$	-	\$	-	-
214	March	-	\$	\$	-	\$	-	\$	-	-
215	April	-	\$	\$	-	\$	-	\$	-	-
216	May	-	\$	\$	-	\$	-	\$	-	-
217	June	-	\$	\$	-	\$	-	\$	-	-
218	July	-	\$	\$	-	\$	-	\$	-	-
219	August	-	\$	\$	-	\$	-	\$	-	-
220	September	-	\$	\$	-	\$	-	\$	-	-
221	October	-	\$	\$	-	\$	-	\$	-	-
222	November	-	\$	\$	-	\$	-	\$	-	-
223	December	-	\$	\$	-	\$	-	\$	-	-
224	January	-	\$	\$	-	\$	-	\$	-	-
225	February	-	\$	\$	-	\$	-	\$	-	-
226	March	-	\$	\$	-	\$	-	\$	-	-
227	April	-	\$	\$	-	\$	-	\$	-	-
228	May	-	\$	\$	-	\$	-	\$	-	-
229	June	-	\$	\$	-	\$	-	\$	-	-
230	July	-	\$	\$	-	\$	-	\$	-	-
231	August	-	\$	\$	-	\$	-	\$	-	-
232	September	-	\$	\$	-	\$	-	\$	-	-
233	October	-	\$	\$	-	\$	-	\$	-	-
234	November	-	\$	\$	-	\$	-	\$	-	-
235	December	-	\$	\$	-	\$	-	\$	-	-
236	13-Month Averages:									\$

**Schedule 10
CWIP**

3h) Project:

Mesa

Col 1

Col 2

= C1 *

Col 3

Col 4

Col 5

Col 6

= (C4 - C5) *

Col 7

= Prior Month C7

Col 8

= C7 -

16-Pint Add Line 74

= C1 + C2

16-Pint Add Line 74

+ C3 - C4 - C6
Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
237	December	-	-	-	-	-	-	-	\$0	-
238	January	-	\$	\$	\$	\$	\$	\$	\$	-
239	February	-	\$	\$	\$	\$	\$	\$	\$	-
240	March	-	\$	\$	\$	\$	\$	\$	\$	-
241	April	-	\$	\$	\$	\$	\$	\$	\$	-
242	May	-	\$	\$	\$	\$	\$	\$	\$	-
243	June	-	\$	\$	\$	\$	\$	\$	\$	-
244	July	-	\$	\$	\$	\$	\$	\$	\$	-
245	August	-	\$	\$	\$	\$	\$	\$	\$	-
246	September	-	\$	\$	\$	\$	\$	\$	\$	-
247	October	-	\$	\$	\$	\$	\$	\$	\$	-
248	November	-	\$	\$	\$	\$	\$	\$	\$	-
249	December	-	\$	\$	\$	\$	\$	\$	\$	-
250	January	-	\$	\$	\$	\$	\$	\$	\$	-
251	February	-	\$	\$	\$	\$	\$	\$	\$	-
252	March	-	\$	\$	\$	\$	\$	\$	\$	-
253	April	-	\$	\$	\$	\$	\$	\$	\$	-
254	May	-	\$	\$	\$	\$	\$	\$	\$	-
255	June	-	\$	\$	\$	\$	\$	\$	\$	-
256	July	-	\$	\$	\$	\$	\$	\$	\$	-
257	August	-	\$	\$	\$	\$	\$	\$	\$	-
258	September	-	\$	\$	\$	\$	\$	\$	\$	-
259	October	-	\$	\$	\$	\$	\$	\$	\$	-
260	November	-	\$	\$	\$	\$	\$	\$	\$	-
261	December	-	\$	\$	\$	\$	\$	\$	\$	-
262	13-Month Averages:									
									\$	-

3i) Project:

Alberhill

Col 1

Col 2

= C1 *

Col 3

Col 4

Col 5

Col 6

= (C4 - C5) *

Col 7

= Prior Month C7

Col 8

= C7 -

16-Pint Add Line 74

= C1 + C2

16-Pint Add Line 74

+ C3 - C4 - C6
Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
263	December	-	-	-	-	-	-	-	\$0	-
264	January	-	\$	\$	\$	\$	\$	\$	\$	-
265	February	-	\$	\$	\$	\$	\$	\$	\$	-
266	March	-	\$	\$	\$	\$	\$	\$	\$	-
267	April	-	\$	\$	\$	\$	\$	\$	\$	-
268	May	-	\$	\$	\$	\$	\$	\$	\$	-
269	June	-	\$	\$	\$	\$	\$	\$	\$	-
270	July	-	\$	\$	\$	\$	\$	\$	\$	-
271	August	-	\$	\$	\$	\$	\$	\$	\$	-
272	September	-	\$	\$	\$	\$	\$	\$	\$	-
273	October	-	\$	\$	\$	\$	\$	\$	\$	-
274	November	-	\$	\$	\$	\$	\$	\$	\$	-
275	December	-	\$	\$	\$	\$	\$	\$	\$	-
276	January	-	\$	\$	\$	\$	\$	\$	\$	-
277	February	-	\$	\$	\$	\$	\$	\$	\$	-
278	March	-	\$	\$	\$	\$	\$	\$	\$	-
279	April	-	\$	\$	\$	\$	\$	\$	\$	-
280	May	-	\$	\$	\$	\$	\$	\$	\$	-
281	June	-	\$	\$	\$	\$	\$	\$	\$	-
282	July	-	\$	\$	\$	\$	\$	\$	\$	-
283	August	-	\$	\$	\$	\$	\$	\$	\$	-
284	September	-	\$	\$	\$	\$	\$	\$	\$	-
285	October	-	\$	\$	\$	\$	\$	\$	\$	-
286	November	-	\$	\$	\$	\$	\$	\$	\$	-
287	December	-	\$	\$	\$	\$	\$	\$	\$	-
288	13-Month Averages:									
									\$	-

**Schedule 10
CWIP**

3j) Project: **ELM Series Caps**

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
			16-Plint Add Line 74	= C1 + C2			16-Plint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7	
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
289	December	-							\$0	
290	January	-	\$	\$	\$	\$	\$	\$	\$	\$
291	February	-	\$	\$	\$	\$	\$	\$	\$	\$
292	March	-	\$	\$	\$	\$	\$	\$	\$	\$
293	April	-	\$	\$	\$	\$	\$	\$	\$	\$
294	May	-	\$	\$	\$	\$	\$	\$	\$	\$
295	June	-	\$	\$	\$	\$	\$	\$	\$	\$
296	July	-	\$	\$	\$	\$	\$	\$	\$	\$
297	August	-	\$	\$	\$	\$	\$	\$	\$	\$
298	September	-	\$	\$	\$	\$	\$	\$	\$	\$
299	October	-	\$	\$	\$	\$	\$	\$	\$	\$
300	November	-	\$	\$	\$	\$	\$	\$	\$	\$
301	December	-	\$	\$	\$	\$	\$	\$	\$	\$
302	January	-	\$	\$	\$	\$	\$	\$	\$	\$
303	February	-	\$	\$	\$	\$	\$	\$	\$	\$
304	March	-	\$	\$	\$	\$	\$	\$	\$	\$
305	April	-	\$	\$	\$	\$	\$	\$	\$	\$
306	May	-	\$	\$	\$	\$	\$	\$	\$	\$
307	June	-	\$	\$	\$	\$	\$	\$	\$	\$
308	July	-	\$	\$	\$	\$	\$	\$	\$	\$
309	August	-	\$	\$	\$	\$	\$	\$	\$	\$
310	September	-	\$	\$	\$	\$	\$	\$	\$	\$
311	October	-	\$	\$	\$	\$	\$	\$	\$	\$
312	November	-	\$	\$	\$	\$	\$	\$	\$	\$
313	December	-	\$	\$	\$	\$	\$	\$	\$	\$
314	13-Month Averages:									\$

3k) Project: **add additional projects below this line (See Instruction 3)**

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
			16-Pint Add Line 74	= C1 + C2			16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7	
					0					
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
315	December	-							\$0	
316	January	-	\$	\$	\$	\$	\$	\$	\$	\$
317	February	-	\$	\$	\$	\$	\$	\$	\$	\$
318	March	-	\$	\$	\$	\$	\$	\$	\$	\$
319	April	-	\$	\$	\$	\$	\$	\$	\$	\$
320	May	-	\$	\$	\$	\$	\$	\$	\$	\$
321	June	-	\$	\$	\$	\$	\$	\$	\$	\$
322	July	-	\$	\$	\$	\$	\$	\$	\$	\$
323	August	-	\$	\$	\$	\$	\$	\$	\$	\$
324	September	-	\$	\$	\$	\$	\$	\$	\$	\$
325	October	-	\$	\$	\$	\$	\$	\$	\$	\$
326	November	-	\$	\$	\$	\$	\$	\$	\$	\$
327	December	-	\$	\$	\$	\$	\$	\$	\$	\$
328	January	-	\$	\$	\$	\$	\$	\$	\$	\$
329	February	-	\$	\$	\$	\$	\$	\$	\$	\$
330	March	-	\$	\$	\$	\$	\$	\$	\$	\$
331	April	-	\$	\$	\$	\$	\$	\$	\$	\$
332	May	-	\$	\$	\$	\$	\$	\$	\$	\$
333	June	-	\$	\$	\$	\$	\$	\$	\$	\$
334	July	-	\$	\$	\$	\$	\$	\$	\$	\$
335	August	-	\$	\$	\$	\$	\$	\$	\$	\$
336	September	-	\$	\$	\$	\$	\$	\$	\$	\$
337	October	-	\$	\$	\$	\$	\$	\$	\$	\$
338	November	-	\$	\$	\$	\$	\$	\$	\$	\$
339	December	-	\$	\$	\$	\$	\$	\$	\$	\$
340	13-Month Averages:									\$

Notes:

- Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- Sum of project specific values from lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313, 315-339...

Instructions:

- Enter recorded amounts of CWIP during Prior Year on Lines 1-13, 15-27 (including December of year previous to Prior Year).
- Enter forecast project specific values on lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313, 315-339...
- If Commission approval is granted to include CWIP in Rate Base for additional projects, include additional tables for each of those additional projects.

Schedule 11
Plant Held for Future Use

TRANSMISSION PLANT HELD FOR FUTURE USE

Inputs are shaded yellow

Transmission Plant Held for Future Use shall be amounts of Electric Plant Held for Future Use (account 105) intended to be placed under the Operational Control of the ISO, plus an allocated amount of any General Electric Plant Held for Future Use, with the allocation factor being the Transmission Wages and Salaries AF.

<u>Line</u>		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
1	Total Electric PHFU	\$ -	\$ -	FF1 page 214.47d

Plant intended to be placed under the Operational Control of the ISO:

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>
	<u>Description</u>	<u>Type of Plant</u>	<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
2a		\$	-	\$ -	
2b		\$	-	\$ -	
2c		\$	-	\$ -	
2d		\$	-	\$ -	
2e		\$	-	\$ -	
2f		\$	-	\$ -	
2g		\$	-	\$ -	
2h		\$	-	\$ -	
...					
3	Total:	\$ -	\$ -		Sum of above lines

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
4	General Plant Held for Future Use	\$ -	\$ -	FF1 page 214
4a	Enter FF1 Page 214 Line reference here when Line 4 is a non-zero amount:			
5	Wages and Salaries AF:	- %	- %	27-Allocators, L 9
6	Portion for Transmission PHFU:	\$ -	\$ -	L 4 * L 5

All other Electric Plant Held for Future Use not intended to be placed under the Operational Control of the ISO:

	<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
7	\$ -	\$ -	Note 1

	<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
8	\$ -	\$ -	L 3 + L 6
9	Average of BOY and EOY		
9	Transmission PHFU:	\$ -	Sum of Line 8 / 2

Calculation of Gain or Loss on Transmission Plant Held for Future Use -- Land

		<u>Source</u>
10	Gain or Loss on Transmission Plant Held for Future Use --- Land	\$ - SCE Records

Instructions:

- 1) For any Electric Plant Held for Future Use intended to be placed under the Operational Control of the ISO, list on lines 2a, 2b, etc. Provide description in Column 1. Note type of plant (land or other) in Column 2. Under "Source" (Column 5), state the line number on FERC Form 1 page 214 from which the amount is derived. BOY amount will be EOY value from previous year FERC Form 1, EOY amount will be in current year FF1.
- 2) For any Electric Plant Held for Future Use classified as General note amount on Line 4.
- 3) Add additional lines 2 i, j, k, etc. as necessary to include additional projects intended to be placed under the Operational Control of the ISO.
- 4) Gains and Losses on Transmission Plant Held for Future Use - Land is treated in accordance with Commission policy. Any gain or loss on non-land portions of Transmission Plant Held for Future Use is not included.

Notes:

- 1) Amount of Line 1 not intended to be placed under the Operational Control of the ISO.

Schedule 12
Abandoned Plant

Determination of amount of Abandoned Plant and Abandoned Plant Amortization Expense

Input data is shaded yellow

Initially Abandoned Plant Amortization Expense and Abandoned Plant are both zero.

Upon Commission approval of recovery of abandoned plant costs for a specific project or projects, SCE will complete this worksheet in accordance with that Order.

	<u>Project</u>	<u>Commission Order</u>
Orders Providing for Abandoned Plant Cost Recovery:	---	---
	---	---
	...	...

Abandoned Plant for each project represents the amount of costs that the Order approves for inclusion in Rate Base.

Abandoned Plant Amortization Expense for each project represents the annual amortization of abandoned costs that the Order approves as an annual expense.

<u>Line</u>		<u>Amount for</u> <u>Prior Year</u>	<u>Note:</u>
1	Abandoned Plant Amortization Expense: \$	-	Sum of projects below for PY.
2	Abandoned Plant (BOY): \$	-	Sum of projects below for PY.
3	Abandoned Plant (EOY): \$	-	Sum of projects below for PY.
4	Abandoned Plant (BOY/EOY Average): \$	-	Average of Lines 2 and 3.
5	HV Abandoned Plant (BOY): \$	-	Sum of projects below for PY.

6 First Project: Fill in Name

2nd Project: Fill in Name

	<u>EOY</u> <u>Abandoned</u> <u>Plant</u>	<u>EOY HV</u> <u>Abandoned</u> <u>Plant</u> <u>(Note 1)</u>	<u>Abandoned</u> <u>Plant</u> <u>Amort.</u> <u>Expense</u>		<u>EOY</u> <u>Abandoned</u> <u>Plant</u>	<u>EOY HV</u> <u>Abandoned</u> <u>Plant</u> <u>(Note 1)</u>	<u>Abandoned</u> <u>Plant</u> <u>Amort.</u> <u>Expense</u>
7	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	...						

Notes:

1) "EOY HV Abandoned Plant" is amount of "EOY Abandoned Plant" that would have been High Voltage (≥ 200 kV).

Instructions:

- 1) Upon Commission approval of recovery of abandoned plant costs for a project:
 - a) Fill in the name the project in order (First Project, Second Project, etc.).
 - b) Fill in the table with annual End of Year ("EOY") Abandoned Plant, EOY HV Abandoned Plant, and Abandoned Plant Amortization Expense amounts in Accordance with the Order.
If table can not be filled out completely, fill out at least through the Prior Year at issue.
 - c) Sum project-specific amounts for each project and enter in lines 1, 2, and 3 for the Prior Year at issue.
(BOY value is EOY value from previous year)
- 2) Add additional projects if necessary in same format.
- 3) Add additional years past 2025 if necessary.

**Schedule 13
Working Capital**

Calculation of Components of Working Capital

Inputs are shaded yellow

1) Calculation of Materials and Supplies

Workpaper:

Materials and Supplies is the amount of total Account 154 Materials and Supplies times the Transmission Wages and Salaries AF

Line	Month	Year	Data Source	Total Materials and Supplies Balances	Notes
1	December	-	FF1 227.12b	\$ -	Beginning of year ("BOY") amount
2	January	-	SCE Records	\$ -	
3	February	-	SCE Records	\$ -	
4	March	-	SCE Records	\$ -	
5	April	-	SCE Records	\$ -	
6	May	-	SCE Records	\$ -	
7	June	-	SCE Records	\$ -	
8	July	-	SCE Records	\$ -	
9	August	-	SCE Records	\$ -	
10	September	-	SCE Records	\$ -	
11	October	-	SCE Records	\$ -	
12	November	-	SCE Records	\$ -	
13	December	-	FF1 227.12c	\$ -	End of Year ("EOY") amount
14	13-Month Average Value Account 154:			\$ -	(Sum Line 1 to Line 13) / 13
15	Transmission Wages and Salaries AF:			- %	27-Allocators, Line 9
16	Materials and Supplies			EOY Value: \$ -	Line 13 * Line 15
17	13-Month Average Value:			\$ -	Line 14 * Line 15

2) Calculation of Prepayments

Prepayments is an allocated portion of Total Prepayments based on the Transmission Wages and Salaries Allocation Factor.

	Month	Year	Data Source	Total Prepayments Balances	Notes
18	December	-	Note 1, c	\$ -	See Note 1, c
19	January	-	SCE Records	\$ -	
20	February	-	SCE Records	\$ -	
21	March	-	SCE Records	\$ -	
22	April	-	SCE Records	\$ -	
23	May	-	SCE Records	\$ -	
24	June	-	SCE Records	\$ -	
25	July	-	SCE Records	\$ -	
26	August	-	SCE Records	\$ -	
27	September	-	SCE Records	\$ -	
28	October	-	SCE Records	\$ -	
29	November	-	SCE Records	\$ -	
30	December	-	Note 1, f	\$ -	See Note 1, f
31	a) 13-Month Average Calculation				
	13-Month Average Value:			\$ -	(Sum Line 18 to Line 30) / 13
32	Transmission Wages and Salaries AF:			- %	27-Allocators, Line 9
33	Prepayments:			\$ -	Line 31 * Line 32
	b) EOY calculation				
34	EOY Value:			\$ -	Line 30
35	Transmission Wages and Salaries AF:			- %	27-Allocators, Line 9
36	Prepayments:			\$ -	Line 34 * Line 35

Notes:

1) Remove any amounts related to years prior to 2012 on b and e below.

Beginning of Year Amount

		Prepayments Balances	Source
a	FERC Form 1 Acct. 165 Recorded Amount:	\$ -	FF1 111.57d
b	Prior Period Adjustment:	\$ -	Note 1
c	BOY Prepayments Amount:	\$ -	a - b

End of Year Amount

		Prepayments Balances	Source
d	FERC Form 1 Acct. 165 Recorded Amount:	\$ -	FF1 111.57c
e	Prior Period Adjustment:	\$ -	Note 1
f	EOY Prepayments Amount:	\$ -	d - e

**Schedule 14
Incentive Plant**

Plant Balances For Incentive Projects Receiving either ROE Incentives ("Transmission Incentive Plant")
or CWIP ("CWIP Plant") **Worksheet:** Input data is shaded yellow

- A) Summary of Incentive Project plant balances receiving ROE incentives**
("Transmission Incentive Plant") and/or CWIP ("CWIP Plant") and calculation
of balances needed to determine the following:
- 1) Rate Base in Prior Year
 - 2) Prior Year Incentive Rate Base - End of Year
 - 3) Prior Year Incentive Rate Base - 13-Month Average

Transmission Incentive Project plant balances and CWIP Plant may affect the following:

- a) CWIP Plant during the Prior Year is included in Rate Base (used in Prior Year TRR and True Up TRR).
- b) Forecast Period Incremental CWIP contributes to Incremental Forecast Period TRR
- c) CWIP Plant receiving an ROE adder contributes to Prior Year Incentive Rate Base - EOY,
or Prior Year Incentive Rate Base - 13 Month Average as appropriate.
- d) "TIP Net Plant In Service" at EOY Prior Year is used to calculate the PY Incentive Rate Base (on EOY basis).
- e) "TIP Net Plant In Service" in PY is used to calculate the Prior Year Incentive Rate Base (on 13-month average basis).

1) Summary of CWIP Plant in Prior Year and Forecast Period

Line	Incentive Project	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	Notes:
		Prior Year End-of-Year CWIP Plant Amount	Prior Year 13-Month Average CWIP Plant Amount	Forecast Period Incremental CWIP 13-Month Avg. Amount	
1	1) Tehachapi	\$ -	\$ -	\$ -	10-CWIP Lines 13, 14, and 80
2	2) Devers-Colorado River	\$ -	\$ -	\$ -	10-CWIP Lines 13, 14, and 106
3	3) South of Kramer	\$ -	\$ -	\$ -	10-CWIP Lines 13, 14, and 132
4	4) West of Devers	\$ -	\$ -	\$ -	10-CWIP Lines 13, 14, and 158
5	5) Red Bluff	\$ -	\$ -	\$ -	10-CWIP Lines 13, 14, and 184
6	6) Whirlwind Substation Exp.	\$ -	\$ -	\$ -	10-CWIP Lines 27, 28, and 210
7	7) Colorado River Sub. Exp.	\$ -	\$ -	\$ -	10-CWIP Lines 27, 28, and 236
8	8) Mesa	\$ -	\$ -	\$ -	10-CWIP Lines 27, 28, and 262
9	9) Alberhill	\$ -	\$ -	\$ -	10-CWIP Lines 27, 28, and 288
10	10) ELM Series Caps	\$ -	\$ -	\$ -	10-CWIP Lines 27, 28, and 314
11	...				...
12	Totals:	\$ -	\$ -	\$ -	

2) Summary of Prior Year Incentive Rate Base amounts (EOY Values)

Line		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	Notes:
		= C2 + C3 Prior Year Incentive Rate Base	EOY CWIP Portion	EOY TIP Net Plant In Service	
13	1) Rancho Vista	\$ -	\$ -	\$ -	Line 37, C4
14	2) Tehachapi	\$ -	\$ -	\$ -	Line 1, C1, and Line 37, C2
15	3) Devers-Colorado River	\$ -	\$ -	\$ -	Line 2, C1, and Line 37, C3
16	...				...
17					
18	Total PY Incentive Net Plant:	\$ -			End of Year

3) Summary of Prior Year Incentive Rate Base amounts (13-Month Average values)

Line	Incentive Project	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	Notes:
		= C2 + C3 Prior Year Incentive Rate Base	13-Month Avg. CWIP Portion	13-Month Avg. TIP Net Plant In Service Portion	
19	1) Rancho Vista	\$ -	\$ -	\$ -	Line 38, C4
20	2) Tehachapi	\$ -	\$ -	\$ -	Line 1, C2, and Line 38, C2
21	3) Devers-Colorado R	\$ -	\$ -	\$ -	Line 2, C2, and Line 38, C3
22	...				...
23					
24	Total PY Incentive Net Plant:	\$ -			13 Month Average

**Schedule 14
Incentive Plant**

4) Prior Year TIP Net Plant In Service

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total TIP Net Plant In Service</u>	<u>L 53 to L 65, C3</u>	<u>L 79 to L 91, C3</u>	<u>L 66 to L 78, C3</u>		<u>Notes</u>
			<u>In Service</u>	<u>Tehachapi</u>	<u>Devers to Colorado River</u>	<u>Rancho Vista</u>		
25	December	-	\$ -	\$ -	\$ -	\$ -	---	← December of
26	January	-	\$ -	\$ -	\$ -	\$ -	---	year previous
27	February	-	\$ -	\$ -	\$ -	\$ -	---	to Prior Year
28	March	-	\$ -	\$ -	\$ -	\$ -	---	
29	April	-	\$ -	\$ -	\$ -	\$ -	---	
30	May	-	\$ -	\$ -	\$ -	\$ -	---	
31	June	-	\$ -	\$ -	\$ -	\$ -	---	
32	July	-	\$ -	\$ -	\$ -	\$ -	---	
33	August	-	\$ -	\$ -	\$ -	\$ -	---	
34	September	-	\$ -	\$ -	\$ -	\$ -	---	
35	October	-	\$ -	\$ -	\$ -	\$ -	---	
36	November	-	\$ -	\$ -	\$ -	\$ -	---	
37	December	-	\$ -	\$ -	\$ -	\$ -	---	
38	13 Month Averages:	\$	\$ -	\$ -	\$ -	\$ -	-	

5) Total Transmission Activity for Incentive Projects

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total Transmission Activity for Incentive Projects</u>	<u>Account 360-362 Activity</u>	<u>= C1 - C2</u>	<u>Activity for Incentive Projects</u>
						<u>Source</u>
39	December	-	\$ -	\$ -	\$ -	-
40	January	-	\$ -	\$ -	\$ -	-
41	February	-	\$ -	\$ -	\$ -	-
42	March	-	\$ -	\$ -	\$ -	-
43	April	-	\$ -	\$ -	\$ -	-
44	May	-	\$ -	\$ -	\$ -	-
45	June	-	\$ -	\$ -	\$ -	-
46	July	-	\$ -	\$ -	\$ -	-
47	August	-	\$ -	\$ -	\$ -	-
48	September	-	\$ -	\$ -	\$ -	-
49	October	-	\$ -	\$ -	\$ -	-
50	November	-	\$ -	\$ -	\$ -	-
51	December	-	\$ -	\$ -	\$ -	-
52	Total	\$	\$ -	\$ -	\$ -	-

C1: Sum of below projects for each month

6) Calculation of Prior Year Net Plant in Service amounts for each Incentive Project

a) Tehachapi

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>= C1 - C2</u>	<u>= C1 - Previous Month C1</u>
					<u>Net Plant In Service</u>	<u>Transmission Activity</u>
53	December	-	\$ -	\$ -	\$ -	-
54	January	-	\$ -	\$ -	\$ -	-
55	February	-	\$ -	\$ -	\$ -	-
56	March	-	\$ -	\$ -	\$ -	-
57	April	-	\$ -	\$ -	\$ -	-
58	May	-	\$ -	\$ -	\$ -	-
59	June	-	\$ -	\$ -	\$ -	-
60	July	-	\$ -	\$ -	\$ -	-
61	August	-	\$ -	\$ -	\$ -	-
62	September	-	\$ -	\$ -	\$ -	-
63	October	-	\$ -	\$ -	\$ -	-
64	November	-	\$ -	\$ -	\$ -	-
65	December	-	\$ -	\$ -	\$ -	-

b) Rancho Vista

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>= C1 - C2</u>	<u>= C1 - Previous Month C1</u>
					<u>Net Plant In Service</u>	<u>Transmission Activity</u>
66	December	-	\$ -	\$ -	\$ -	-
67	January	-	\$ -	\$ -	\$ -	-
68	February	-	\$ -	\$ -	\$ -	-
69	March	-	\$ -	\$ -	\$ -	-
70	April	-	\$ -	\$ -	\$ -	-
71	May	-	\$ -	\$ -	\$ -	-
72	June	-	\$ -	\$ -	\$ -	-
73	July	-	\$ -	\$ -	\$ -	-
74	August	-	\$ -	\$ -	\$ -	-
75	September	-	\$ -	\$ -	\$ -	-
76	October	-	\$ -	\$ -	\$ -	-
77	November	-	\$ -	\$ -	\$ -	-
78	December	-	\$ -	\$ -	\$ -	-

**Schedule 14
Incentive Plant**

c) Devers to Colorado River

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
79	December	- \$	- \$	- \$	-
80	January	- \$	- \$	- \$	-
81	February	- \$	- \$	- \$	-
82	March	- \$	- \$	- \$	-
83	April	- \$	- \$	- \$	-
84	May	- \$	- \$	- \$	-
85	June	- \$	- \$	- \$	-
86	July	- \$	- \$	- \$	-
87	August	- \$	- \$	- \$	-
88	September	- \$	- \$	- \$	-
89	October	- \$	- \$	- \$	-
90	November	- \$	- \$	- \$	-
91	December	- \$	- \$	- \$	-

d) South of Kramer

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
92	December	- \$	- \$	- \$	-
93	January	- \$	- \$	- \$	-
94	February	- \$	- \$	- \$	-
95	March	- \$	- \$	- \$	-
96	April	- \$	- \$	- \$	-
97	May	- \$	- \$	- \$	-
98	June	- \$	- \$	- \$	-
99	July	- \$	- \$	- \$	-
100	August	- \$	- \$	- \$	-
101	September	- \$	- \$	- \$	-
102	October	- \$	- \$	- \$	-
103	November	- \$	- \$	- \$	-
104	December	- \$	- \$	- \$	-

e) West of Devers

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
105	December	- \$	- \$	- \$	-
106	January	- \$	- \$	- \$	-
107	February	- \$	- \$	- \$	-
108	March	- \$	- \$	- \$	-
109	April	- \$	- \$	- \$	-
110	May	- \$	- \$	- \$	-
111	June	- \$	- \$	- \$	-
112	July	- \$	- \$	- \$	-
113	August	- \$	- \$	- \$	-
114	September	- \$	- \$	- \$	-
115	October	- \$	- \$	- \$	-
116	November	- \$	- \$	- \$	-
117	December	- \$	- \$	- \$	-

f) Red Bluff

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year	Plant	Accumulated	Net Plant	Transmission	
Month	Year	In-Service	Depreciation	In Service	Activity
118	December	- \$	- \$	- \$	-
119	January	- \$	- \$	- \$	-
120	February	- \$	- \$	- \$	-
121	March	- \$	- \$	- \$	-
122	April	- \$	- \$	- \$	-
123	May	- \$	- \$	- \$	-
124	June	- \$	- \$	- \$	-
125	July	- \$	- \$	- \$	-
126	August	- \$	- \$	- \$	-
127	September	- \$	- \$	- \$	-
128	October	- \$	- \$	- \$	-
129	November	- \$	- \$	- \$	-
130	December	- \$	- \$	- \$	-

**Schedule 14
Incentive Plant**

g) Whirlwind Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			= C1 - C2	= C1 - Previous
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
131	December	- \$	- \$	- \$	-
132	January	- \$	- \$	- \$	-
133	February	- \$	- \$	- \$	-
134	March	- \$	- \$	- \$	-
135	April	- \$	- \$	- \$	-
136	May	- \$	- \$	- \$	-
137	June	- \$	- \$	- \$	-
138	July	- \$	- \$	- \$	-
139	August	- \$	- \$	- \$	-
140	September	- \$	- \$	- \$	-
141	October	- \$	- \$	- \$	-
142	November	- \$	- \$	- \$	-
143	December	- \$	- \$	- \$	-

h) Colorado River Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			= C1 - C2	= C1 - Previous
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
144	December	- \$	- \$	- \$	-
145	January	- \$	- \$	- \$	-
146	February	- \$	- \$	- \$	-
147	March	- \$	- \$	- \$	-
148	April	- \$	- \$	- \$	-
149	May	- \$	- \$	- \$	-
150	June	- \$	- \$	- \$	-
151	July	- \$	- \$	- \$	-
152	August	- \$	- \$	- \$	-
153	September	- \$	- \$	- \$	-
154	October	- \$	- \$	- \$	-
155	November	- \$	- \$	- \$	-
156	December	- \$	- \$	- \$	-

i) Mesa

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			= C1 - C2	= C1 - Previous
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
157	December	- \$	- \$	- \$	-
158	January	- \$	- \$	- \$	-
159	February	- \$	- \$	- \$	-
160	March	- \$	- \$	- \$	-
161	April	- \$	- \$	- \$	-
162	May	- \$	- \$	- \$	-
163	June	- \$	- \$	- \$	-
164	July	- \$	- \$	- \$	-
165	August	- \$	- \$	- \$	-
166	September	- \$	- \$	- \$	-
167	October	- \$	- \$	- \$	-
168	November	- \$	- \$	- \$	-
169	December	- \$	- \$	- \$	-

j) Alberhill

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior</u>			= C1 - C2	= C1 - Previous
	<u>Year</u>	<u>Plant</u>	<u>Accumulated</u>	<u>Net Plant</u>	<u>Month C1</u>
	<u>Month</u>	<u>In-Service</u>	<u>Depreciation</u>	<u>In Service</u>	<u>Transmission</u>
		<u>Year</u>			<u>Activity</u>
170	December	- \$	- \$	- \$	-
171	January	- \$	- \$	- \$	-
172	February	- \$	- \$	- \$	-
173	March	- \$	- \$	- \$	-
174	April	- \$	- \$	- \$	-
175	May	- \$	- \$	- \$	-
176	June	- \$	- \$	- \$	-
177	July	- \$	- \$	- \$	-
178	August	- \$	- \$	- \$	-
179	September	- \$	- \$	- \$	-
180	October	- \$	- \$	- \$	-
181	November	- \$	- \$	- \$	-
182	December	- \$	- \$	- \$	-

**Schedule 14
Incentive Plant**

k) ELM Series Caps

k) ELM Series Caps		<u>Col 1</u>		<u>Col 2</u>		<u>Col 3</u> = C1 - C2		<u>Col 4</u> = C1 - Previous Month C1	
	Prior Year Month	Year	Plant In-Service		Accumulated Depreciation		Net Plant In Service		Transmission Activity
183	December	-	\$	-	\$	-	\$	-	\$
184	January	-	\$	-	\$	-	\$	-	\$
185	February	-	\$	-	\$	-	\$	-	\$
186	March	-	\$	-	\$	-	\$	-	\$
187	April	-	\$	-	\$	-	\$	-	\$
188	May	-	\$	-	\$	-	\$	-	\$
189	June	-	\$	-	\$	-	\$	-	\$
190	July	-	\$	-	\$	-	\$	-	\$
191	August	-	\$	-	\$	-	\$	-	\$
192	September	-	\$	-	\$	-	\$	-	\$
193	October	-	\$	-	\$	-	\$	-	\$
194	November	-	\$	-	\$	-	\$	-	\$
195	December	-	\$	-	\$	-	\$	-	\$

l)

I)		<u>Col 1</u>		<u>Col 2</u>		<u>Col 3</u> = C1 - C2		<u>Col 4</u> = C1 - Previous Month C1	
	Prior Year <u>Month</u>	<u>Year</u>	Plant <u>In-Service</u>	Accumulated <u>Depreciation</u>		<u>Net Plant In Service</u>		Transmission <u>Activity</u>	
196	December	-	\$	-	\$	-	\$	-	\$
197	January	-	\$	-	\$	-	\$	-	\$
198	February	-	\$	-	\$	-	\$	-	\$
199	March	-	\$	-	\$	-	\$	-	\$
200	April	-	\$	-	\$	-	\$	-	\$
201	May	-	\$	-	\$	-	\$	-	\$
202	June	-	\$	-	\$	-	\$	-	\$
203	July	-	\$	-	\$	-	\$	-	\$
204	August	-	\$	-	\$	-	\$	-	\$
205	September	-	\$	-	\$	-	\$	-	\$
206	October	-	\$	-	\$	-	\$	-	\$
207	November	-	\$	-	\$	-	\$	-	\$
208	December	-	\$	-	\$	-	\$	-	\$

6) Summary of Incentive Projects and incentives granted

	A) Rancho Vista Incentives Received:	<u>Cite:</u>
209	CWIP:	-
210	ROE adder:	- %
211	100% Abandoned Plant:	-
	B) Tehachapi Incentives Received:	<u>Cite:</u>
212	CWIP:	-
213	ROE adder:	- %
214	100% Abandoned Plant:	-
	C) Devers to Colorado River Incentives Received:	<u>Cite:</u>
215	CWIP:	-
216	ROE adder:	- %
217		
218	100% Abandoned Plant:	-
	D) Devers to Palo Verde 2 Incentives Received:	<u>Cite:</u>
219	CWIP:	-
220		
221	ROE adder:	- %
222		
223	100% Abandoned Plant:	-
	E) South of Kramer Incentives Received:	<u>Cite:</u>
224	CWIP:	-
225	ROE adder:	- %
226	100% Abandoned Plant:	-
	F) West of Devers Incentives Received:	<u>Cite:</u>
227	CWIP:	-
228	ROE adder:	- %
229	100% Abandoned Plant:	-
	G) Red Bluff Incentives Received:	<u>Cite:</u>
230	CWIP:	-
231	ROE adder:	- %
232	100% Abandoned Plant:	-

**Schedule 14
Incentive Plant**

233	H) Whirlwind Substation Expansion Incentives Received:		<u>Cite:</u>
234	CWIP:	-	-
235	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
236	I) Colorado River Substation Expansion Incentives Received:		<u>Cite:</u>
237	CWIP:	-	-
238	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
239	J) Mesa:		<u>Cite:</u>
240	CWIP:	-	-
241	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
242	K) Alberhill:		<u>Cite:</u>
243	CWIP:	-	-
244	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
245	L) ELM Series Caps		<u>Cite:</u>
246	CWIP:	-	-
247	ROE adder:	- %	-
	100% Abandoned Plant:	-	-
248	M) Future Incentive Projects:		<u>Cite:</u>
249	CWIP:	-	-
250	ROE adder:	- %	-
	100% Abandoned Plant:	-	-

...

Instructions:

- 1) Upon Commission approval of any incentives for additional projects, add additional projects and provide cite to the Commission decision.

**Schedule 15
Incentive Adders**

Determination of Incentive Adders Components of the TRR

Input data is shaded yellow

Two Incentive Adders are calculated:

- a) The Prior Year Incentive Adder is a component of the Prior Year TRR.
- b) The True Up Incentive Adder is a component of the True Up TRR.

1) Calculation of Incremental Return on Equity Factor

The Incremental Return on Equity Factor is the incremental Prior Year TRR expressed per 100 basis points of ROE incentive, for each million dollars of Incentive Net Plant. It is calculated according to the following formula:

$$IREF = CSCP * 0.01 * (1/(1 - CTR)) * \$1,000,000$$

<u>Line</u>	<u>where:</u>	<u>Value</u>	<u>Source</u>
1	CSCP = Common Stock Capital Percentage	- %	1-BaseTRR, L 47
2	CTR = Composite Tax Rate	- %	1-BaseTRR, L 59
3	IREF = \$	-	Above formula

2) Determination of multiplicative factors for use in calculating Incentive Adders:

Multiplicative factors are used to calculate the Incentive Adders on an Transmission Incentive Project specific basis. Multiplicative factor for each project is the ratio of its ROE adder to 1%.

<u>Line</u>		<u>ROE Adder</u>	<u>Multiplicative Factor</u>	<u>Source</u>
4	1) Rancho Vista	- %	--	14-IncentivePlant, L 210
5	2) Tehachapi	- %	--	14-IncentivePlant, L 213
6	3) Devers to Col. River	- %	--	14-IncentivePlant, L 216
7				
8	...			

3) Calculation of Prior Year Incentive Adder (EOY)

- 1) Determine Prior Year Incentive Adder for each Incentive Project by multiplying the IREF, the Multiplicative Factor, and the million \$ of Prior Year Incentive Rate Base.
- 2) Sum project-specific Incentive Adders to yield the total Prior Year Incentive Adder.

<u>Line</u>		<u>Prior Year Incentive Rate Base</u>	<u>Multiplicative Factor</u>	<u>Prior Year Incentive Adder</u>	<u>Source</u>
9	1) Rancho Vista	\$ -	--	\$ -	14-IncentivePlant, L 13, Col. 1
10	2) Tehachapi	\$ -	--	\$ -	14-IncentivePlant, L 14, Col. 1
11	3) Devers to Col. River	\$ -	--	\$ -	14-IncentivePlant, L 15, Col. 1
12					
13	...				
14		Prior Year Incentive Adder = \$			- Sum of above PY Incentive Adders for each individual project

4) Calculation of True-Up Incentive Adder

- 1) Determine True Up Incentive Adder for each Incentive Project by multiplying the IREF, the Multiplicative Factor, and the million \$ of True Up Incentive Net Plant.
- 2) Sum project-specific Incentive Adders to yield the total True Up Incentive Adder.

<u>Line</u>		<u>True-Up Incentive Net Plant</u>	<u>Multiplicative Factor</u>	<u>True-Up Incentive Adder</u>	<u>Source</u>
15	1) Rancho Vista	\$ -	--	\$ -	14-IncentivePlant, L 19, Col. 1
16	2) Tehachapi	\$ -	--	\$ -	14-IncentivePlant, L 20, Col. 1
17	3) Devers to Col. River	\$ -	--	\$ -	14-IncentivePlant, L 21, Col. 1
18					
19	...				
20		True-Up Incentive Adder = \$			- Sum of above PY Incentive Adders for each individual project

Schedule 15
Incentive Adders

5) Calculation of Total ROE for Plant-In Service in the True Up TRR

a) Transmission Incentive Plant Net Plant In Service

<u>Line</u>	<u>Incentive Project</u>	<u>13-Month Avg. TIP Net Plant In Service</u>	<u>Source</u>
21	1) Rancho Vista	\$ -	14-IncentivePlant, L 19, Col. 3
22	2) Tehachapi	\$ -	14-IncentivePlant, L 20, Col. 3
23	3) Devers to Col. River	\$ -	14-IncentivePlant, L 21, Col. 3
24			
	...		

b) Calculation of ROE Adders on TIP Net Plant In Service

<u>Line</u>	<u>Incentive Project</u>	<u>Col 1 True Up Incentive Adder</u>	<u>Col 2 After-Tax True Up Incentive Adder</u>	<u>Source</u>
25	1) Rancho Vista	\$ -	\$ -	See Note 1
26	2) Tehachapi	\$ -	\$ -	See Note 1
27	3) Devers to Col. River	\$ -	\$ -	See Note 1
28				See Note 1
29	...			
30		Total: \$	-	

c) Equity Portion of Plant In Service Rate Base

<u>Line</u>	<u>Amount</u>	<u>Source</u>
31	Total Rate Base: \$ -	4-TUTRR, Line 18
32	CWIP Portion of Rate Base: \$ -	4-TUTRR, Line 14
33	Plant In Service Rate Base: \$ -	Line 31 - Line 32
34	Equity percentage: - %	1-BaseTRR, Line 47
35	Equity Portion of Plant In Service Rate Base: \$ -	Line 33 * Line 34

d) Total ROE for Plant In Service in the True Up TRR

<u>Line</u>			
36	Plant In Service ROE Adder Percentage:	- %	Line 30 / Line 35
37	Base ROE (Including 50 basis point		
38	CAISO Participation Adder):	- %	1-BaseTRR, Line 50
39	Total ROE for Plant In Service in True Up TRR:	- %	Line 36 + Line 38

Instructions:

1) If additional projects receive ROE adders, add to end of lists, and include in calculation of each Incentive Adder.

Notes:

1) Column 1: The True Up Incentive Adder for each Incentive Project equals the IREF on Line 3, times the applicable Multiplicative Factor on Lines 15 to 18, times the million \$ of TIP Net Plant In Service on Lines 21 to 24.

Column 2: The After Tax True Up Incentive Adder is derived by multiplying the amounts in Column 1 by (1 - CTR) (Where the CTR is on Line 2).

**Schedule 16
Plant Additions**

Forecast Plant Additions for In-Service ISO Transmission Plant

Yellow shaded cells are Input Data

Forecast Plant Additions represents the total increase in ISO Transmission Net Plant, not including CWIP, during the Rate Year, incremental to the year-end Prior Year amount.
It is calculated on a 13-Month Average Basis during the Rate Year.

1) Total Plant Additions Forecast (See Note 1)

			<u>Col 1</u> See Note 2 Unloaded Total	<u>Col 2</u> See Note 2 Prior Period CWIP Closed	<u>Col 3</u> See Note 2 Over Heads Closed to PIS	<u>Col 4</u> See Note 2 Cost of Removal	<u>Col 5</u> See Note 2 AFUDC Eligible Plant Additions	<u>Col 6</u> See Note 2 AFUDC	<u>Col 7</u> See Note 2 Incremental Gross Plant	<u>Col 8</u> See Note 2 Depreciation Accrual	<u>Col 9</u> See Note 2 Incremental Reserve	<u>Col 10</u> See Note 2 Net Plant	<u>Col 11</u> See Note 2 Unloaded Low Voltage Additions	<u>Col 12</u> See Note 2 Loaded Low Voltage Additions
<u>Line</u>	<u>Forecast Period Month</u>	<u>Year</u>	<u>Plant Adds</u>											
1	January	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2	February	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3	March	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
4	April	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
5	May	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6	June	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
7	July	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	August	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9	September	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	October	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11	November	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12	December	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13	January	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
14	February	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
15	March	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
16	April	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
17	May	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
18	June	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
19	July	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
20	August	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
21	September	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
22	October	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
23	November	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
24	December	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
25	13-Month Averages:								\$	-		\$	-	\$

2) Incentive Plant Forecast (See Note 1)

			<u>Col 1</u> C4 10-CWIP L30-53	<u>Col 2</u> C5 10-CWIP L30-53	<u>Col 3</u> C6 10-CWIP L30-53	<u>Col 4</u> N/A	<u>Col 5</u> N/A AFUDC Eligible Plant Additions	<u>Col 6</u> N/A	<u>Col 7</u> = Prior Month C7 +C1+C3	<u>Col 8</u> = Prior Month C7 * L91/12	<u>Col 9</u> = Prior Month C9 + C4 + C8	<u>Col 10</u> =C7-C9	<u>Col 11</u> Unloaded Low Voltage Additions	<u>Col 12</u> =C11* (1-L75) * (1+L74+L76) Loaded Low Voltage Additions
<u>Line</u>	<u>Forecast Period Month</u>	<u>Year</u>	<u>Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Cost of Removal</u>		<u>AFUDC</u>	<u>Incremental Gross Plant</u>	<u>Depreciation Accrual</u>	<u>Reserve</u>	<u>Net Plant</u>		
26	January	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
27	February	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
28	March	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
29	April	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
30	May	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
31	June	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
32	July	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
33	August	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
34	September	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
35	October	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
36	November	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
37	December	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
38	January	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
39	February	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
40	March	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
41	April	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
42	May	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
43	June	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
44	July	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
45	August	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
46	September	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
47	October	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
48	November	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-
49	December	-	\$	-	\$	-	\$0	\$0	\$0	-	\$	-	\$	-

Schedule 16

Plant Additions

3) Non-Incentive Plant Forecast (See Note 1)

Workpaper:

[illegible]

4) ISO Corporate Overhead Loader

<u>Line</u>		
74	ISO Corp OH Rate	7.50%

5) ISO Cost of Removal Percent

<u>Line</u>		
75	Cost of Removal Rate	8.00%

6) AFUDC Loader Rate

<u>Line</u>		
76	ISO AFUDC Rate	3.00%

7) Calculation of ISO Depreciation Rate

December Prior Year plant balances and accrual rates are as shown on Schedule 17 Depreciation

	Col 1	Col 2	Col 3	Col 4	
		December		C2*/C3	
		Prior Year	Accrual	Annual	Accrual Rate
Line	Acct	Plant Balance	Rate	Accrual	Reference
77	350.1	\$ -	- % \$	-	18 Dep Rates L1
78	350.2	\$ -	- % \$	-	18 Dep Rates L2
78a	351.1	\$ -	- % \$	-	18 Dep Rates L2a
78b	351.2	\$ -	- % \$	-	18 Dep Rates L2b
78c	351.2	\$ -	- % \$	-	18 Dep Rates L2c
78d	351.2	\$ -	- % \$	-	18 Dep Rates L2d
78e	351.2	\$ -	- % \$	-	18 Dep Rates L2e
78f	351.3	\$ -	- % \$	-	18 Dep Rates L2f
79	352	\$ -	- % \$	-	18 Dep Rates L3
80	353	\$ -	- % \$	-	18 Dep Rates L4
81	354	\$ -	- % \$	-	18 Dep Rates L5
82	355	\$ -	- % \$	-	18 Dep Rates L6
83	356	\$ -	- % \$	-	18 Dep Rates L7
84	357	\$ -	- % \$	-	18 Dep Rates L8
85	358	\$ -	- % \$	-	18 Dep Rates L9
86	359	\$ -	- % \$	-	18 Dep Rates L10
87					
88		Sum of Depreciation Expense	\$	-	Sum of C4 Lines 77 to 86
89		Sum of Dec Prior Year Plant	\$	-	Sum of C2 Lines 77 to 86
90					
91		Composite Depreciation Rate		- %	Line 88 / Line 89

Notes:

- 2) Sum of Incentive Plant Calculations and Non-Incentive Calculations, lines 26-49 and lines 50-73

Schedule 17
Depreciation Expense

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year:

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year:

Source: 6-PlantInService, Lines 1-13 and 14a -14m.

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
FERC Account:											
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
1	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
2	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
3	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
4	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
5	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
6	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
7	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
8	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
9	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
10	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
11	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
12	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
13	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
14											

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8		
Line	Mo/YR	351.1	351.2 5-YR	351.2 7-YR	351.2 10-YR	351.2 15-YR	351.3	Total All	Source	
14a	-	\$	- \$	- \$	- \$	- \$	- \$	-	Schedule 6, Plant in Service Lines 14a - 14m	
14b	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14c	-	\$	- \$	- \$	- \$	- \$	- \$	-	"Total All" in Column 8 is total Transmission Plant - ISO for each month	
14d	-	\$	- \$	- \$	- \$	- \$	- \$	-	= sum of the monthly amounts for each account from Lines 1 to 14m for each month	
14e	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14f	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14g	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14h	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14i	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14j	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14k	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14l	-	\$	- \$	- \$	- \$	- \$	- \$	-		
14m	-	\$	- \$	- \$	- \$	- \$	- \$	-		

15 Depreciation Rates (Percent per year) See Instruction 1.

16	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
17a	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17b	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17c	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17d	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17e	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17f	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17g	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17h	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17i	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17j	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17k	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17l	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %
17m	-	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %

17n	Mo/YR	351.1	351.2 5-YR	351.2 7-YR	351.2 10-YR	351.2 15-YR	351.3
17o	-	- %	- %	- %	- %	- %	- %
17p	-	- %	- %	- %	- %	- %	- %
17q	-	- %	- %	- %	- %	- %	- %
17r	-	- %	- %	- %	- %	- %	- %
17s	-	- %	- %	- %	- %	- %	- %
17t	-	- %	- %	- %	- %	- %	- %
17u	-	- %	- %	- %	- %	- %	- %
17v	-	- %	- %	- %	- %	- %	- %
17w	-	- %	- %	- %	- %	- %	- %
17x	-	- %	- %	- %	- %	- %	- %
17y	-	- %	- %	- %	- %	- %	- %
17z	-	- %	- %	- %	- %	- %	- %
17aa	-	- %	- %	- %	- %	- %	- %

18

Schedule 17

Depreciation Expense

19 Monthly Depreciation Expense for Transmission Plant - ISO by FERC Account: See Note 1 and Instruction 1

[illegible]

38a	FERC		Account:						Month	
38b	Mo/YR	351.1	351.2 5-YR	351.2 7-YR	351.2 10-YR	351.2 15-YR	351.3	Total	Note	
38c	-	\$	-	-	-	-	-	-	Month Total = sum of all accounts	
38d	-	\$	-	-	-	-	-	-	Lines 24-35 and 38d-38o	
38e	-	\$	-	-	-	-	-	-		
38f	-	\$	-	-	-	-	-	-		
38g	-	\$	-	-	-	-	-	-		
38h	-	\$	-	-	-	-	-	-		
38i	-	\$	-	-	-	-	-	-		
38j	-	\$	-	-	-	-	-	-		
38k	-	\$	-	-	-	-	-	-		
38l	-	\$	-	-	-	-	-	-		
38m	-	\$	-	-	-	-	-	-		
38n	-	\$	-	-	-	-	-	-		
38o	-	\$	-	-	-	-	-	-		
38p	Totals:	\$	-	\$	-	\$	-	\$		
38q	Total Annual Depreciation Expense for Transmission Plant - ISO: \$								-	
38r	(equals sum of monthly amounts)									

39 2) Calculation of Depreciation Expense for Distribution Plant - ISO

41		<u>360</u>		<u>361</u>		<u>362</u>	<u>Source</u>
42	Distribution Plant - ISO BOY	\$ -	\$ -	\$ -	\$ -		6-PlantInService Line 15.
43	Distribution Plant - ISO EOY	\$ -	\$ -	\$ -	\$ -		6-PlantInService Line 16.
44	Average BOY/EOY :	\$ -	\$ -	\$ -	\$ -		

46 Depreciation Rates (Percent per year) See "18-DepRates".

47	<u>360</u>	<u>361</u>	<u>362</u>
48	- %	- %	- %

50	Depreciation Expense for Distribution Plant - ISO	See Note 2 and Instruction 2

52		<u>360</u>		<u>361</u>		<u>362</u>		<u>Total</u>	
53	\$		-	\$		-	\$		-
54									Total is sum of Depreciation Expense for accounts 360, 361, and 362

56 3) Calculation of Depreciation Expense for General Plant and Intangible Plant

58	Total General Plant Depreciation Expense	\$	-	FF1 336.10f
59	Total Intangible Plant Depreciation Expense	\$	-	FF1 336.1f
60	Sum of Total General and Total Intangible Depreciation Expense	\$	-	Line 58 + Line 59
61	Transmission Wages and Salaries Allocation Factor		- %	27-Allocators, Line 9
62	General and Intangible Depreciation Expense	\$	-	Line 60 * Line 61

64 4) Depreciation Expense

66	Depreciation Expense is the sum of:	<u>Amount</u>	<u>Source</u>
67	1) Depreciation Expense for Transmission Plant - ISO	\$ -	Line 38q
68	2) Depreciation Expense for Distribution Plant - ISO	\$ -	Line 53
69	3) General and Intangible Depreciation Expense	\$ -	Line 62
70	Depreciation Expense:	\$ -	Line 67 + Line 68 + Line 69

Notes:

- 1) Depreciation Expense for each account for each month is equal to the previous month balance of Transmission Plant - ISO for that same account, times the Monthly Depreciation Rate for that account. Monthly rate = annual rates on Line 17a etc. divided by 12.
- 2) Depreciation Expense for each account is equal to the Average BOY/EYO value on Line 44 times the Depreciation Rate on Line 48.

Instructions:

- 1) Depreciation rates on lines 17a-17aa are input based on the stated values of ISO Transmission Plant depreciation rates from Schedule 18 of the Formula Rate Spreadsheet in effect during the Prior Year.
- 2) In the event that depreciation rates stated on Schedule 18 to be applied to Distribution Plant - ISO are revised mid-year, calculate Depreciation Expense for Distribution Plant - ISO on Line 53 utilizing the weighted-average (by time) of the annual depreciation rates in effect in the Prior Year.

**Schedule 18
Depreciation Rates**

Depreciation Rates

1) Transmission Plant - ISO			Plant	Removal	
	FERC		Less	Cost	Total
Line	Account	Description	Salvage		
1	350.1	Fee Land	0.00%	0.00%	0.00%
2	350.2	Easements	1.66%	0.00%	1.66%
2a	351.1	Computer Hardware	20.4149.07%	0.00%	20.4149.07%
2b	351.2	Computer Software 5yr	19.7424.48%	0.00%	19.7424.48%
2c	351.2	Computer Software 7yr	14.4429%	0.00%	14.4429%
2d	351.2	Computer Software 10yr	13.2740.00%	0.00%	13.2740.00%
2e	351.2	Computer Software 15yr	6.667%	0.00%	6.667%
2f	351.3	Communication Equipment	8.9344.33%	0.00%	8.9344.33%
3	352	Structures and Improvements	1.80%	0.77%	2.57%
4	353	Station Equipment	2.20%	0.27%	2.47%
5	354	Towers and Fixtures	1.35%	1.09%	2.44%
6	355	Poles and Fixtures	2.00%	1.67%	3.67%
7	356	Overhead Conductors and Devices	2.00%	1.05%	3.05%
8	357	Underground Conduit	1.65%	0.00%	1.65%
9	358	Underground Conductors and Devices	3.26%	0.61%	3.87%
10	359	Roads and Trails	1.56%	0.00%	1.56%
11					
2) Distribution Plant - ISO			Plant	Removal	
	FERC		Less	Cost	Total
	Account	Description	Salvage		
12	360	Land and Land Rights	1.67%	0.00%	1.67%
13	361	Structures and Improvements	1.8142%	0.8163%	2.6295%
14	362	Station Equipment	1.5633%	0.6753%	2.23486%
3) General Plant			Plant	Removal	
	FERC		Less	Cost	Total
	Account	Description	Salvage		
15	389	Land and Land Rights	1.67%	0.00%	1.67%
16	390	Structures and Improvements	2.00469%	0.279.23%	2.274.82%
17	391.1	Office Furniture	5.00%	0.00%	5.00%
18	391.5	Office Equipment	20.00%	0.00%	20.00%
19	391.6	Duplicating Equipment	20.00%	0.00%	20.00%
20	391.2	Personal Computers	20.4149.07%	0.00%	20.4149.07%
21	391.3	Mainframe Computers	20.4149.07%	0.00%	20.4149.07%
22	391.7	PC Software	20.4149.07%	0.00%	20.4149.07%
23	391.4	DDSMS - CPU & Processing	15.0544.36%	0.00%	15.0544.36%
24	391.4	DDSMS - Controllers, Receivers, Comm.	15.0544.36%	0.00%	15.0544.36%
25	391.4	DDSMS - Telemetry & System	15.0544.36%	0.00%	15.0544.36%
26	391.4	DDSMS - Miscellaneous	15.0544.36%	0.00%	15.0544.36%
27	391.4	DDSMS - Five Year	15.0544.36%	0.00%	15.0544.36%
28	393	Stores Equipment	5.00%	0.00%	5.00%
29	395	Laboratory Equipment	6.67%	0.00%	6.67%
30	398	Misc Power Plant Equipment	5.00%	0.00%	5.00%
31	397	Data Network Systems	20.00%	0.00%	20.00%
32	397	Telecom System Equipment	14.29%	0.00%	14.29%
33	397	Netcomm Radio Assembly	10.00%	0.00%	10.00%
34	397	Microwave Equip. & Antenna Assembly	6.67%	0.00%	6.67%
35	397	Telecom Power Systems	5.00%	0.00%	5.00%
36	397	Fiber Optic Communication Cables	4.00%	0.00%	4.00%
37	397	Telecom Infrastructure	2.50%	0.00%	2.50%
37a	397.1	Computer Hardware	20.4149.07%	0.00%	20.4149.07%
37b	397.2	Computer Software 5yr	19.7424.48%	0.00%	19.7424.48%
37c	397.2	Computer Software 7yr	14.4429%	0.00%	14.4429%
37d	397.2	Computer Software 10yr	13.2740.00%	0.00%	13.2740.00%
37e	397.2	Computer Software 15yr	6.667%	0.00%	6.667%
37f	397.3	Communication Equipment	8.9344.33%	0.00%	8.9344.33%
38	392	Transportation Equip.	14.29%	0.00%	14.29%
39	394.4	Garage & Shop -- Equip.	10.00%	0.00%	10.00%
40	394.5	Tools & Work Equip. -- Shop	10.00%	0.00%	10.00%
41	396	Power Oper Equip	6.67%	0.00%	6.67%
4) Intangible Plant			Plant	Removal	
	FERC		Less	Cost	Total
	Account	Description	Salvage		
42	302	Hydro Relicensing	1.772.06%	0.00%	1.772.06%
43	303	Radio Frequency	2.50%	0.00%	2.50%
44	301	Other Intangibles	5.00%	0.00%	5.00%
45	303	Cap Soft 5yr	19.7424.48%	0.00%	19.7424.48%
46	303	Cap Soft 7yr	14.4429%	0.00%	14.4429%
47	303	Cap Soft 10yr	13.2740.00%	0.00%	13.2740.00%
48	303	Cap Soft 15yr	6.667%	0.00%	6.667%

Notes: 1) Depreciation rates may only be revised as approved by the Commission pursuant to a Section 205 or 206 filing.

2) Transmission Depreciation rates (Line 1-10) are as approved in Docket No.:

3) Non-Transmission Depreciation Rates (Lines 12-48) are as approved in Docket No.:

Schedule 19
Operations and Maintenance

Operations and Maintenance Expenses

Worksheet:

Cells shaded yellow are input cells

1) Determination of Adjusted Operations and Maintenance Expenses for each account (Note 1)

Line	Account/Work Activity Rev	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 8a	Col 9	Col 10	Col 11
			= C3 + C4			Note 2	= C7 + C8			Schedule 35, Rows 5-36	= C10 + C11	= C3 + C7	= C4 + C8 + C8a
		Total Recorded O&M Expenses				Adjustments			Adjusted Recorded O&M Expenses				
		Total	Labor	Non-Labor	Reason	Total	Labor	Non-Labor	O&M Services (See Note 8)	Total	Labor	Non-Labor	
1	560 - Operations Supervision and Engineering - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2	560 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3	561 Load Dispatch - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
4	561.400 Scheduling, System Control and Dispatch Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
5	561.500 Reliability Planning and Standards Development	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6	562 - Station Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
7	562 - MOGS Station Expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	562 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9	563 - Overhead Line Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	564 - Underground Line Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11	565 - Transmission of Electricity by Others	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12	565 - Wheeling Costs	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13	565 - WAPA Transmission for Remote Service	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
14	566 - Miscellaneous Transmission Expenses - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
15	566 - ISO/RSPA/TSP Balancing Accounts	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
16	566 - Sylmar/Palo Verde/Other General Functions	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
17	567 - Line Rents - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
18	567 - Eldorado	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
19	567 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
20	568 - Maintenance Supervision and Engineering - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
21	568 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
22	569 - Maintenance of Structures - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
23	569 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
24	570 - Maintenance of Station Equipment - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
25	570 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
26	571 - Maintenance of Overhead Lines - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
27	571 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
28	572 - Maintenance of Underground Lines - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
29	572 - Sylmar/Palo Verde	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
30	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
31	...	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
32	Transmission NOIC (Note 3)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
33	Total Transmission O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Line	Account/Work Activity Rev	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
			= C3 + C4			Note 2	= C7 + C8			= C10 + C11	= C3 + C7	= C4 + C8
		Total Recorded O&M Expenses				Adjustments			Adjusted Recorded O&M Expenses			
		Total	Labor	Non-Labor	Reason	Total	Labor	Non-Labor	Total	Labor	Non-Labor	
35	Distribution Accounts											
36	582 - Station Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$
37	590 - Maintenance Supervision and Engineering	\$	-	\$	-	\$	-	\$	-	\$	-	\$
38	591 - Maintenance of Structures	\$	-	\$	-	\$	-	\$	-	\$	-	\$
39	592 - Maintenance of Station Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$
40	Accounts with no ISO Distribution Costs	\$	-	\$	-	\$	-	\$	-	\$	-	\$
41	Distribution NOIC (Note 3)	\$	-	\$	-	\$	-	\$	-	\$	-	\$
42	Total Distribution O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$
43	Total Transmission and Distribution O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$
44												
45	Total Transmission O&M Expenses in FERC Form 1:	\$	-	FF1 321.112b	Must equal Line 33, Column 2.							
46	Total Distribution O&M Expenses in FERC Form 1:	\$	-	FF1 322.156b	Must equal Line 41, Column 2.							
47	Total TDBU NOIC	\$	-	20-AndG, Note 2, f								

Schedule 19
Operations and Maintenance

2) Determination of ISO Operations and Maintenance Expenses for each account (Note 5).

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
		From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
	Account/Work Activity Rev	Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO
		Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference
Line	Transmission Accounts								
48	560 - Operations Supervision and Engineering - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
49	560 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
50	561 Load Dispatch - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
51	561.400 Scheduling, System Control and Dispatch Services	\$	-	\$	-	0% \$	- \$	- \$	- 0%
52	561.500 Reliability Planning and Standards Development	\$	-	\$	-	100% \$	- \$	- \$	- 100%
53	562 - Station Expenses - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
54	562 - MOGS Station Expense	\$	-	\$	-	0% \$	- \$	- \$	- 0%
55	562 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
56	563 - Overhead Line Expenses - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 30
57	564 - Underground Line Expenses - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 36
58	565 - Transmission of Electricity by Others	\$	-	\$	-	100% \$	- \$	- \$	- 100%
59	565 - Wheeling Costs	\$	-	\$	-	0% \$	- \$	- \$	- 0%
60	565 - WAPA Transmission for Remote Service	\$	-	\$	-	0% \$	- \$	- \$	- 0%
61	566 - Miscellaneous Transmission Expenses - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
62	566 - ISO/RSBA/TSP Balancing Accounts	\$	-	\$	-	0% \$	- \$	- \$	- 0%
63	566 - Sylmar/Palo Verde/Other General Functions	\$	-	\$	-	100% \$	- \$	- \$	- 100%
64	567 - Line Rents - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 30
65	567 - Eldorado	\$	-	\$	-	100% \$	- \$	- \$	- 100%
66	567 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
67	568 - Maintenance Supervision and Engineering - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
68	568 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
69	569 - Maintenance of Structures - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
70	569 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
71	570 - Maintenance of Station Equipment - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
72	570 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
73	571 - Maintenance of Overhead Lines - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 30
74	571 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
75	572 - Maintenance of Underground Lines - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 36
76	572 - Sylmar/Palo Verde	\$	-	\$	-	100% \$	- \$	- \$	- 100%
77	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	\$	-	\$	-	- % \$	- \$	- \$	- 27-Allocators Line 42
78	****								
79	Transmission NOIC (Note 4)		-	-	-	\$	-	\$	-
80	Total Transmission - ISO O&M	\$	-	\$	-	\$	-	\$	-
81									

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>
		From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
		Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO
		Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference
	<u>Account/Work Activity Rev</u>								
	<u>Distribution Accounts</u>								
82	582 - Station Expenses	\$ -	\$ -	\$ -	- %	\$ -	\$ -		27-Allocators Line 48
83	590 - Maintenance Supervision and Engineering	\$ -	\$ -	\$ -	- %	\$ -	\$ -		27-Allocators Line 48
84	591 - Maintenance of Structures	\$ -	\$ -	\$ -	- %	\$ -	\$ -		27-Allocators Line 48
85	592 - Maintenance of Station Equipment	\$ -	\$ -	\$ -	- %	\$ -	\$ -		27-Allocators Line 48
86	Accounts with no ISO Distribution Costs	\$ -	\$ -	\$ -	0%	\$ -	\$ -		0%
87	Distribution NOIC (Note 4)	\$ -	\$ -	\$ -	0%	\$ -	\$ -		0%
88	Total Distribution - ISO O&M	\$ -	\$ -	\$ -	-	\$ -	\$ -		-
89									
90									
91	Total ISO O&M Expenses (in Column 6)	\$ -	\$ -	\$ -	-	\$ -	\$ -		-
92	Line 80 + Line 88								

Notes:

1) "Adjusted Operations and Maintenance Expenses for each account" are the total amounts of O&M costs booked to each Transmission or Distribution account, less adjustments as noted.

2) Reasons for excluded amounts:

- A: Exclude entire amount, all attributable to CAISO costs recovered in Energy Resource Recovery Account.
- B: Exclude amount related to MOGS Station Expense.
- C: Exclude amount attributable to CAISO costs recovered in Energy Resource Recovery Account.
- D: Exclude amount recovered through to Reliability Services Balancing Account, the Transmission Access Charge Balancing Account Adjustment, and the American Reinvestment Recovery Act for the Tehachapi Wind Energy Storage Project.
- E: Exclude amount of costs transferred to account from A&G pursuant to Order 668 and Order 898.
- F: Excludes shareholder funded costs

3) Total TDBU NOIC is allocated to Transmission and Distribution in proportion to labor in the respective functions. Transmission NOIC ("Non-Officer Incentive Compensation") equals Total TDBU NOIC times the Transmission NOIC Percentage calculated below. Distribution NOIC equals Total TDBU NOIC times the Distribution NOIC Percentage below.

Total TDBU NOIC is on Line: **---**

	<u>Percentage</u>	<u>Calculation</u>
Transmission NOIC Percentage:	- %	Line 33, Col 3 / Line 43, Col 3
Distribution NOIC Percentage:	- %	Line 41, Col 3 / Line 43, Col 3

4) NOIC attributable to ISO Transmission (Column 7) is calculated utilizing a percentage equal to the ratio of total ISO O&M Labor Expenses in column 7 (exclusive of NOIC) to the total labor expenses in column 3 (exclusive of NOIC). That allocator, which is identified below, is then applied to the value in Column 3 to arrive at the NOIC attributable to ISO Transmission in Column 7.

Resulting Percentage is:

- %

5) "ISO Operations and Maintenance Expenses" is the amount of costs in each Transmission or Distribution account related to ISO Transmission Facilities.

6) See Column 9 for references to source of each Percent ISO.

7) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 19.

8) Each O&M Account contributing to the calculation of "Total ISO O&M Expense" (Line 91, Column 6) may include revenue associated with a Commission-approved O&M Services Formula assessing other entities for O&M Services provided by SCE. See Schedule 35, Notes 1-3.

All O&M Services Formula Revenue is "non-labor", and entered in Column 8a, Lines 1-32.

Schedule 20
Administrative and General Expenses

Calculation of Administrative and General Expense

Inputs are shaded yellow

					Workpaper:						
			Col 1	Col 2	Col 3	Col 3a	Col 4				
					See Note 1	See Note 5	= (C1 - C3) + C3a				
Line	Acct.	Description	FERC Form 1 Amount	Data Source	Total Amount Excluded	Other Formula Revenue	A&G Expense	Notes			
1	920	A&G Salaries	\$ -	FF1 323.181b	\$ -	\$ -	\$ -				
2	921	Office Supplies and Expenses	\$ -	FF1 323.182b	\$ -	\$ -	\$ -				
3	922	A&G Expenses Transferred	\$ -	FF1 323.183b	\$ -	\$ -	\$ -	Credit			
4	923	Outside Services Employed	\$ -	FF1 323.184b	\$ -	\$ -	\$ -				
5	924	Property Insurance	\$ -	FF1 323.185b	\$ -	\$ -	\$ -				
6	925	Injuries and Damages	\$ -	FF1 323.186b	\$ -	\$ -	\$ -				
7	926	Employee Pensions and Benefits	\$ -	FF1 323.187b	\$ -	\$ -	\$ -				
8	927	Franchise Requirements	\$ -	FF1 323.188b	\$ -	\$ -	\$ -	= (C1 - C3), See also Note 5			
9	928	Regulatory Commission Expenses	\$ -	FF1 323.189b	\$ -	\$ -	\$ -				
10	929	Duplicate Charges	\$ -	FF1 323.190b	\$ -	\$ -	\$ -				
11	930.1	General Advertising Expense	\$ -	FF1 323.191b	\$ -	\$ -	\$ -				
12	930.2	Miscellaneous General Expense	\$ -	FF1 323.192b	\$ -	\$ -	\$ -				
13	931	Rents	\$ -	FF1 323.193b	\$ -	\$ -	\$ -				
14a	935	Maintenance of General Plant	\$ -	FF1 323.196b	\$ -	\$ -	\$ -				
14b	935.1	Maintenance of Computer Hardware	\$ -	FF1 323.196.1b	\$ -	\$ -	\$ -				
14c	935.2	Maintenance of Computer Software	\$ -	FF1 323.196.2b	\$ -	\$ -	\$ -				
14d	935.3	Maintenance of Communication Equipment	\$ -	FF1 323.196.3b	\$ -	\$ -	\$ -				
15			\$ -		Total A&G Expenses:			\$ -			
				Amount	Source						
16		Remaining A&G after exclusions & NOIC Adjustment:	\$ -		Line 15						
17		Less Account 924:	\$ -		Line 5						
18		Amount to apply the Transmission W&S AF:	\$ -		Line 16 - Line 17						
19		Transmission Wages and Salaries Allocation Factor:	- %		27-Allocators, Line 9						
20		Transmission W&S AF Portion of A&G:	\$ -		Line 18 * Line 19						
21		Transmission Plant Allocation Factor:	- %		27-Allocators, Line 22						
22		Property Insurance portion of A&G:	\$ -		Line 5 Col 4 * Line 21						
23		Administrative and General Expenses:	\$ -		Line 20 + Line 22						

Note 1: Itemization of exclusions

			Col 1	Col 2	Col 3	Col 4		
			Shareholder Exclusions or Other Adjustments	Franchise Requirements	NOIC	PBOPs	Notes	
Line	Acct.	Total Amount Excluded (Sum of Col 1 to Col 4)						
24	920	\$ -	\$ -	\$ -	\$ -	\$ -		
25	921	\$ -	\$ -	\$ -	\$ -	\$ -		
26	922	\$ -	\$ -	\$ -	\$ -	\$ -		
27	923	\$ -	\$ -	\$ -	\$ -	\$ -		
28	924	\$ -	\$ -	\$ -	\$ -	\$ -		
29	925	\$ -	\$ -	\$ -	\$ -	\$ -		
30	926	\$ -	\$ -	\$ -	\$ -	\$ -		
31	927	\$ -	\$ -	\$ -	\$ -	\$ -		
32	928	\$ -	\$ -	\$ -	\$ -	\$ -		
33	929	\$ -	\$ -	\$ -	\$ -	\$ -		
34	930.1	\$ -	\$ -	\$ -	\$ -	\$ -		
35	930.2	\$ -	\$ -	\$ -	\$ -	\$ -		
36	931	\$ -	\$ -	\$ -	\$ -	\$ -		
37	935	\$ -	\$ -	\$ -	\$ -	\$ -		
38	935.1	\$ -	\$ -	\$ -	\$ -	\$ -		
39	935.2	\$ -	\$ -	\$ -	\$ -	\$ -		
40	935.3	\$ -	\$ -	\$ -	\$ -	\$ -		

Schedule 20
Administrative and General Expenses

Note 2: Non-Officer Incentive Compensation ("NOIC") Adjustment

Adjust NOIC by excluding accrued NOIC Amount and replacing with the actual non-capitalized A&G NOIC payout.

	<u>Amount</u>	<u>Source</u>
a	Accrued NOIC Amount: \$ -	SCE Records
b	Actual A&G NOIC payout: \$ -	Note 2, d
c	Adjustment: \$ -	
Actual non-capitalized NOIC Payouts:		
	<u>Amount</u>	<u>Source</u>
d	A&G \$ -	SCE Records and Workpapers
e	Other \$ -	SCE Records and Workpapers
f	Trans. And Dist. Business Unit \$ -	SCE Records and Workpapers
g	Total: \$ -	Sum of d to f

Note 3: PBOPs Exclusion Calculation

	<u>Amount</u>	<u>Note:</u>
a	Current Authorized PBOPs Expense Amount: \$0	See instruction #4
b	Prior Year Authorized PBOPs Expense Amount \$ -	Authorized PBOPs Expense Amount during Prior Year
c	Prior Year FF1 PBOPs expense: \$ -	SCE Records
d	PBOPs Expense Exclusion: \$ -	c - b

Note 4:

Amount in Line 31, column 2 equals amount in Line 8, column 1 because all Franchise Requirements Expenses are excluded
Franchise Fees Expenses component of the Prior Year TRR are based on Franchise Fee Factors.

Note 5:

O&M Services Formula Revenue is added in Column 3a pursuant to Schedule 35, Note 2. Column 3 amounts are from Schedule 35, Lines 38-52, Column 4. Franchise Fees are separately recovered through Line 43 of Schedule 4, and therefore the amount of O&M Services Formula revenue associated with Franchise Fees (Line 8, Col. 3a) is not included in Column 4.

Instructions:

- 1) Enter amounts of A&G expenses from FERC Form 1 in Lines 1 to 14a.
- 2) Fill out "Itemization of Exclusions" table for all input cells. NOIC amount in Column 3, Line 24 is calculated in Note 2. The PBOPs exclusion in Column 4, Line 30 is calculated in Note 3.
 - a) Exclude amount of any Shareholder Adjustments, costs incurred on behalf of SCE shareholders, from relevant account in Column 1.
 - b) Include as an adjustment in Column 1 for Account 920 any amount excluded from Accounts 569.100, 569.200, and 569.300 in Schedule 19 (OandM) related to Order 668 and Order 898 costs transferred.
 - c) Exclude entire amount of account 927 "Franchise Requirements" in Column 2, as those costs are recovered through the Franchise Fees Expense item.
 - d) Exclude any amount of Account 930.1 "General Advertising Expense" not related to advertising for safety, siting, or informational purposes in column 1.
 - e) Exclude any amount of expense relating to secondary land use and audit expenses not directly benefitting utility customers.
 - f) Exclude from account 930.2:
 - 1) Nuclear Power Research Expenses.
 - 2) Write Off of Abandoned Project Expenses.
 - 3) Any advertising expenses within the Consultants/Professional Services category.
 - g) Exclude the following costs included in any account 920-935:
 - 1) Any amount of "Provision for Doubtful Accounts" costs.
 - 2) Any amount of "Accounting Suspense" costs.
 - 3) Any penalties or fines.
 - 4) Any amount of costs recovered 100% through California Public Utilities Commission ("CPUC") rates.
- 3) NOIC adjustment in Column 3, Line 24 is made by determining the difference between the total accrued NOIC amount included in the FERC Form 1 recorded cost amounts and the actual A&G NOIC payout (see note 2). NOIC adjustment in column 3, Line 26 is made by entering the amount of accrued NOIC that is capitalized.
- 4) Determine the PBOPs exclusion. The authorized amount of PBOPs expense (line a) may only be revised pursuant to Commission acceptance of an SCE FPA Section 205 filing to revise the authorized PBOPs expense, in accordance with the tariff protocols. Accordingly, any amount different than the authorized PBOPs expense during the Prior Year is excluded from account 926 (see note 3). Docket or Decision approving authorized PBOPs amount: —
- 5) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 20.
- 6) Any A&G costs associated with wildfires other than the 2017/18 Wildfire/Mudslide Events shall be reflected in A&G accounts on a cash basis during the year in which associated cash payments are made. In the event an initial cost accrual is made in a year to one or more A&G accounts 920-935, SCE shall exclude from A&G cost recovery any amount not paid in cash during that year through an entry to Column 1, Lines 24-37 of the "Itemization of Exclusions" matrix to the account in which the initial expense accrual was made. As cash payments related to the initial expense accrual are made in future years, SCE shall also include those expenses in A&G cost recovery on a cash basis through an entry to the Itemization of Exclusions matrix.

**Schedule 21
Revenue Credits**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC					Traditional OOR			GRSM			Other Ratemaking		
Line	ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
1a	450	4191110	Late Payment Charge- Comm. & Ind.	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
1b	450	4191115	Residential Late Payment	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
2	450 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3	FF-1 Total for Acct 450 - Forfeited Discounts, p300.16b (Must Equal Line 2)			\$ -										
4a	451	4182110	Recover Unauthorized Use/Non-Energy	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4b	451	4182115	Miscellaneous Service Revenue - Ownership Cost	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4c	451	4192110	Miscellaneous Service Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4d	451	4192115	Returned Check Charges	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4e	451	4192125	Service Reconnection Charges	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4f	451	4192130	Service Establishment Charge	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4g	451	4192140	Field Collection Charges	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4h	451	4192510	Quickcheck Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
4i	451	4192910	PUC Reimbursement Fee-Elect	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
4j	451	4182120	Uneconomic Line Extension	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4k	451	4192152	Opt Out CARE-Res-Ini	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4l	451	4192155	Opt Out CARE-Res-Mo	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4m	451	4192158	Opt Out NonCARE-Res-Ini	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4n	451	4192160	Opt Out NonCARE-Res-Mo	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4o	451	4192135	Conn-Charge - Residential	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4p	451	4192145	Conn-Charge - Non-Residential	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
4q	451	4192150	Conn-Charge - At Pole	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
5	451 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
6	FF-1 Total for Acct 451 - Misc. Service Revenues, p300.17b (Must Equal Line 5)			\$ -										
8	453 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
9	FF-1 Total for Acct 453 - Sales of Water and Power, p300.18b (Must Equal Line 8)			\$ -										
10a	454	4184110	Joint Pole - Tariffed Conduit Rental	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10b	454	4184112	Joint Pole - Tariffed Pole Rental - Cable Cos.	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10c	454	4184114	Joint Pole - Tariffed Process & Eng Fees - Cable	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10d	454	4184120	Joint Pole - Aud - Unauth Penalty	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10e	454	4184510	Joint Pole - Non-Tariffed Pole Rental	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10f	454	4184512	Joint Pole - Non-Tariff Process & Engineering Fees	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10g	454	4184514	Joint Pole - Non-Tariff Requests for Information	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10h	454	4184516	Oil And Gas Royalties	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10i	454	4184518	Def Operating Land & Facilities Rent Rev	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10j	454	4184810	Facility Cost -Elx/Nonutility	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10k	454	4184815	Facility Cost- Utility	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	7
10l	454	4184820	Rent Billed to Non-Utility Affiliates	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10m	454	4184825	Rent Billed to Utility Affiliates	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	7
10n	454	4194110	Meter Leasing Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
10o	454	4194115	Company Financed Added Facilities	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10p	454	4194120	Company Financed Interconnect Facilities	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10q	454	4194130	SCE Financed Added Facility	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10r	454	4194135	Interconnect Facility Finance Charge	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	8
10s	454	4204515	Operating Land & Facilities Rent Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10t	454	4867020	Nonoperating Misc Land & Facilities Rent	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10u	454	-	Miscellaneous Adjustments	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	1
10v	454	4206515	Op Misc Land/Fac Rev	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
10w	454	4184122	T-Unauth Pole Rent	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10x	454	4184124	T-P&E Fees	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10y	454	4184821	Rent Rev NU-Non BRRBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10z	454	4184811	Fac Cost NU-BRRBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6, 12
10aa	454	4184515	NEM 2.0	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	6
10bb	454	4184126	Joint Pole - Tariffed - PA Inspect	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	4
10cc	454	4184526	Joint Pole - Non-Tariff PA Inspect	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2
11	454 Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
12	FF-1 Total for Acct 454 - Rent from Elec. Property, p300.19b (Must Equal Line 11)			\$ -										

**Schedule 21
Revenue Credits**

		A	B	C	D	E	F	G	H	I	J	K	L	M	N
							Traditional OOR			GRSM			Other Ratemaking		
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes	
12a	456	4186114	Energy Related Services	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12b	456	4186118	Distribution Miscellaneous Electric Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12c	456	4186120	Added Facilities - One Time Charge	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12d	456	4186122	Building Rental - Nev Power/Mohave Cr	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	3
12e	456	4186126	Service Fee - Optimal Bill Prd	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12f	456	4186128	Miscellaneous Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12g	456	4186130	Tule Power Plant - Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	3
12h	456	4186142	Microwave Agreement	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12i	456	4186150	Utility Subs Labor Markup	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12j	456	4186155	Non Utility Subs Labor Markup	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6, 12
12k	456	4186162	Reliant Eng FSA Ann Pymnt-Mandalay	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12l	456	4186164	Reliant Eng FSA Ann Pymnt-Ormond Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12m	456	4186166	Reliant Eng FSA Ann Pymnt-Etiwanda	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12n	456	4186168	Reliant Eng FSA Ann Pymnt-Ellwood	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12o	456	4186170	Reliant Eng FSA Ann Pymnt-Coolwater	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12p	456	4186194	Property License Fee revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12q	456	4186512	Revenue From Recreation, Fish & Wildlife	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	\$ -	2
12r	456	4186514	Mapping Services	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	\$ -	2
12s	456	4186518	Enhanced Pump Test Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	\$ -	2
12t	456	4186524	Revenue From Scrap Paper - General Office	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	\$ -	2
12u	456	4186528	CTAC Revenues	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	\$ -	2
12v	456	4186530	AGTAC Revenues	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	\$ -	2
12w	456	4186716	ADT Vendor Service Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	\$ -	2
12x	456	4186718	Read Water Meters - Irvine Ranch	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	\$ -	2
12y	456	4186720	Read Water Meters - Rancho California	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	\$ -	2
12z	456	4186722	Read Water Meters - Long Beach	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	\$ -	2
12aa	456	4186730	SSID Transformer Repair Services Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	\$ -	2
12bb	456	4186815	Employee Transfer/Affiliate Fee	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12cc	456	4186910	ITCC/CIAC Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12dd	456	4186912	Revenue From Decommission Trust Fund	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12ee	456	4186914	Revenue From Decommissioning Trust FAS115	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12ff	456	4186916	Offset to Revenue from NDT Earnings/Realized	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12gg	456	4186918	Offset to Revenue from FAS 115 FMV	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12hh	456	4186920	Revenue From Decommissioning Trust FAS115-1	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12ii	456	4186922	Offset to Revenue from FAS 115-1 Gains & Loss	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12jj	456	4188712	Power Supply Installations - IMS	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	\$ -	2
12kk	456	4188714	Consulting Fees - IMS	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	\$ -	2
12ll	456	4196105	DA Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12mm	456	4196158	EDBL Customer Finance Added Facilities	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12nn	456	4196162	SCE Energy Manager Fee Based Services	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12oo	456	4196166	SCE Energy Manager Fee Based Services Adj	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12pp	456	4196172	Off Grid Photo Voltaic Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12qq	456	4196174	Scheduling/Dispatch Revenues	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12rr	456	4196176	Interconnect Facilities Charges-Customer Financed	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	8
12ss	456	4196178	Interconnect Facilities Charges - SCE Financed	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12tt	456	4196184	DMS Service Fees	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12uu	456	4196188	CCA - Information Fees	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12vv	456		Miscellaneous Adjustments	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	1
12ww	456	4186911	Grant Amortization	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12xx	456	4186925	GHG Allowance Revenue	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12yy	456	4186132	Intercon One Time	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12zz	456	4186116	EV Charging Revenue	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12aaa	456	4186115	Energy Reldt Srv-TSP	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12bbb	456	4186156	N/U Labor Mrkp-BRRBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6, 12
12ccc	456	4188720	LCFS CR 411.8	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	4
12ddd	456	4186128	Miscellaneous Revenues - ISO	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	5
12eee	456	4186732	Power Quality C&I Customer Program	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	\$ -	2
12fff	456	4171023	Gas Sales - ERRA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
12ggg	456	4186182	Miscellaneous Electric Revenue - ERRA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	6
13 456 Total				\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
14	FF-1 Total for Acct 456 - Other electric Revenues, p300.21b (Must Equal Line 13)			\$ -											

**Schedule 21
Revenue Credits**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC					Traditional OOR			GRSM			Other Ratemaking		
Line	ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
15a	456.1	4188112	Trans of Elec of Others - Pasadena	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	5
15b	456.1	4188114	FTS PPU/Non-ISO	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15c	456.1	4188116	FTS Non-PPU/Non-ISO	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15d	456.1	4188812	ISO-Wheeling Revenue - Low Voltage	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15e	456.1	4188814	ISO-Wheeling Revenue - High Voltage	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15f	456.1	4188816	ISO-Congestion Revenue	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15g	456.1	4198110	Transmission of Elec of Others	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	5
15h	456.1	4198112	WDAT	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15i	456.1	4198114	Radial Line Rev-Base Cost - Reliant Coolwater	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15j	456.1	4198116	Radial Line Rev-Base Cost - Reliant Ormond Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15k	456.1	4198118	Radial Line Rev-O&M - AES Huntington Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15l	456.1	4198120	Radial Line Rev-O&M - Reliant Mandalay	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15m	456.1	4198122	Radial Line Rev-O&M - Reliant Coolwater	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15n	456.1	4198124	Radial Line Rev-O&M - Ormond Beach	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15o	456.1	4198126	High Desert Tie-Line Rental Rev	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15p	456.1	4198130	Inland Empire CRT Tie-Line EX	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15q	456.1	4198910	Reliability Service Revenue - Non-PTO's	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15r	456.1	4198132	Radial Line Agreement-Base-Mojave Solr	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15s	456.1	4198134	Radial Line Agreement-O&M-Mojave Solr	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	4
15t	456.1	4188716	ISO Non-Refundable Interconnection Deposit	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15u	456.1	4198910	RSR - Non-PTO's - RSBA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
15v	456.1	4171022	Transmission Sales - ERRA	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	6
16	456.1 Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
17	FF-1 Total for Account 456.1 - Revenues from Trans. Of Electricity of Others, p300.22b (Must Equal Line 16)			\$ -										
18a														
19	457.1 Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
20	FF-1 Total for Account 457.1 - Regional Control Service Revenues, p300.23b (Must Equal Line 19)			\$ -										
21a														
22	457.2 Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
23	FF-1 Total for Account 457.2- Miscellaneous Revenues, p300.24b (Must Equal Line 22)			\$ -										
Edison Carrier Solutions (ECS)														
24a	417	4863130	ECS - Distribution Facilities	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24b	417	4862110	ECS - Dark Fiber	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24c	417	4862115	ECS - SCE Net Fiber	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24d	417	4862120	ECS - Transmission Right of Way	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24e	417	4862135	ECS - Wholesale FCC	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24f	417	4864115	ECS - EU FCC Rev	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24g	417	4862125	ECS - Cell Site Rent and Use (Active)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24h	417	4862130	ECS - Cell Site Reimbursable (Active)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24i	417	4863120	ECS - Communication Sites	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24j	417	4863110	ECS - Cell Site Rent and Use (Passive)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24k	417	4863115	ECS - Cell Site Reimbursable (Passive)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24l	417	4863125	ECS - Micro Cell	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	P	\$ -	\$ -	2
24m	417	4864120	ECS - End User Universal Service Fund Fee	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24n	417	4864116	ECS - Intrastate End User Revenue	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24o	417	4864121	ECS - Intrastate End User Fees	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24p	417	4864117	ECS - Interstate End User Tax Exempt	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
24q	417	4864122	ECS- EU USAC E-Rate	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	-	A	\$ -	\$ -	2
25	417 ECS Total			\$ -		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	
26	417 Other			\$ -										
27	FF-1 Total for Account 417 - Revenues From Nonutility Operations p117.33c (Must Equal Line 25 + 26)			\$ -										

**Schedule 21
Revenue Credits**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
						Traditional OOR			GRSM			Other Ratemaking		
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
Subsidiaries														
28a	418.1		ESI (Gross Revenues - Active)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	A	\$ -	\$ -	\$ -	2.9
28b	418.1		ESI (Gross Revenues - Passive)	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2.9
28c	418.1		Southern States Realty	\$ -	GRSM	\$ -	\$ -	\$ -	\$ -	P	\$ -	\$ -	\$ -	2, 15
28d	418.1		Mono Power Company	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	13
28e	418.1		Edison Material Supply (EMS)	\$ -	Traditional OOR	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	7, 17
29	418.1 Subsidiaries Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
30	418.1 Other (See Note 16)			\$ -										
31	FF-1 Total for Account 418.1 -Equity in Earnings of Subsidiary Companies, p117.36c (Must Equal Line 29 + 30)			\$ -										
O&M Services Revenue														
31a	412		O&M Services Formula Revenue (Schedule 35, Line 69)	\$ -	Other Ratemaking	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	18
31b	412 O&M Services Revenue Total			\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
31c	412 Other			\$ -										
31d	FF-1 Total for Acct 412, FF1 115 Col. K (Must Equal Line 31b + 31c)			\$ -										
32			Totals	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	

33	Ratepayers' Share of Threshold Revenue			\$ -	= Line 32K
34	ISO Ratepayers' Share of Threshold Revenue			\$ -	Note 11
35					
36	Total Active Incremental Revenue			\$ -	= Sum Active categories in column L
37	Ratepayers' Share of Active Incremental Revenue			\$ -	= Line 36D * 10%
38	Total Passive Incremental Revenue			\$ -	= Sum Passive categories in column L
39	Ratepayers' Share of Passive Incremental Revenue			\$ -	= Line 38D * 30%
40	Total Ratepayers' Share of Incremental Revenue			\$ -	= Line 37D + Line 39D
41	ISO Ratepayers' Share of Incremental Revenue (%)			- %	see Note 11
42	ISO Ratepayers' Share of Incremental Revenue			\$ -	= Line 40D * Line 41D
43	Tot. ISO Ratepayers' Share NTP&S Gross Rev.			\$ -	= Line 34D + Line 42D

44	Total Revenue Credits:			Amount	Calculation
				\$ -	Sum of Column D, Line 43 and Column G, Line 32

- Notes:
- CPUC Jurisdictional service related.
 - Subject to sharing per the Gross Revenue Sharing Mechanism (GRSM), adopted in CPUC D.99-09-070. On an annual basis, once SCE obtains \$16,671,389.55 (Threshold Revenue) in NTP&S Revenues, any additional revenues (Incremental Gross Revenues) that SCE receives are shared between shareholders and ratepayers. For GRSM categories deemed Active, the Incremental Gross Revenues are shared 90/10 between shareholders and ratepayers. For those categories deemed Passive, the Incremental Gross Revenues are shared 70/30 between shareholders and ratepayers.
 - Generation related.
 - Non-ISO facilities related.
 - ISO transmission system related.
 - Subject to balancing account treatment
 - Allocated based on CPUC GRC allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year.
ISO Allocator = - % Source: ---
 - ISO portion of Traditional OOR relates to monthly revenues received from customers for facilities that are part of the ISO network.
 - Edison ESI is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for ESI are reported on Acct 418.1, pg 225.5e.
 - The first \$16,671,389 million in gross revenues generated by GRSM activities are automatically classified as Threshold Revenue.
 - Allocator is equal to the jurisdictional split of the Threshold Revenue, which is jurisdictionalized as \$5.425M to FERC ratepayers and \$11.246M to CPUC ratepayers per the 2009 CPUC General Rate Case (D. 09-03-025). The ISO ratepayers' share of ratepayer revenue is \$5.425M/\$16.671M = 32.54%.
 - Allocated based on the CPUC Base Revenue Requirement Balancing Account (BRRBA) allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year. ISO portion of revenue is treated as traditional OOR.
ISO Allocator = - % Source: ---
 - Mono Power Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.11e. Revenues and costs shall be non-ISO.
 - SCE Capital Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.23e. Revenues and costs shall be non-ISO.
 - Southern States Realty is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for Southern States Realty are reported on Acct 418.1, pg 225.17e.
 - For subsidiaries that are subject to GRSM, Column D contains gross revenues. Input on Line 30D contains the associated expenses. Per GRC Decision D.87-12-066, for ratemaking purposes EMS financials are consolidated with SCE's. See FERC Form 1 page 123.3 under "Equity Investment Differences". Consequently, net income of EMS is not reported separately in FERC Form 1 and is not a part of FERC Account 418.1 totals. To ensure that ratepayers receive the net income from this subsidiary SCE includes EMS net income in the formula on line 28f. This amount is reversed as part of line 30 to remain consistent with the totals reported in FERC Form 1.
 - Includes all O&M Services Formula Revenue included in Account 412, as set forth on Schedule 35, Line 69, Column 4.
All O&M Services Formula revenue is credited to ISO through Line 84a of Schedule 1 and Line 45a of Schedule 4-TUTRR.

Schedule 22
Network Upgrade Credits and Interest Expense

NETWORK UPGRADE CREDIT AND INTEREST EXPENSE

Workpaper:

Prior Year:

1) Beginning of Year Balances: (Note 1)

<u>Line</u>		<u>Balance</u>	<u>Notes</u>
1	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$ -	See Note 1
2	Acct 252 Other	\$ -	Line 3 - Line 1
3	Total Acct 252 - Customer Advances for Construction	\$ -	FF1 113.56d

2) End of Year Balances: (Note 2)

4	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$ -	See Note 3
5	Acct 252 Other	\$ -	Line 6 - Line 4
6	Total Acct 252 - Customer Advances for Construction	\$ -	FF1 113.56c
7	Average Outstanding Network Upgrade Credits Beginning and End of Year	\$ -	(Line 1 + Line 4) / 2
8	Interest On Network Upgrade Credits Recorded in FERC Acct 242	\$ -	See Note 4
9	Acct 242 Other	\$ -	Line 10 - Line 8
10	Total Acct 242 - Miscellaneous Current and Accrued Liabilities	\$ -	FF1 113.48c

Notes:

- 1 Beginning of Year Balances are from December of the year previous to the Prior Year.
- 2 End of Year Balances are from December of the Prior Year.
- 3 Only projects that are in Rate Base in the year reported are included.
- 4 Interest relates to refund of facility and one-time payments by generator. For facility costs, pre-in-service date interest is excluded. For one-time costs, pre-in-service and post-in-service interest is included.

Schedule 23
Regulatory Assets and Liabilities

Determination of Regulatory Assets/Liabilities and Associated Amortization and Regulatory Debits/Credits

Line

1 Other Regulatory Assets/Liabilities are a component of Rate Base representing costs that are created resulting from the ratemaking
2 actions of regulatory agencies. Pursuant to the Commission's Uniform System of Accounts, these items include amounts recorded
3 in accounts 182.x and 254. This Schedule shall not include any costs recovered through Schedule 12.

4

5 SCE shall include a non-zero amount of Other Regulatory Assets/Liabilities only with Commission
6 approval received subsequent to an SCE Section 205 filing requesting such treatment.

7

8 Amortization and Regulatory Debits/Credits are amounts approved for recovery in this formula transmission rate representing the
9 approved annual recovery of Other Regulatory Assets/Liabilities as an expense item in the Base TRR, consistent
10 with a Commission Order.

11

12		Prior Year		
13		<u>Amount</u>		<u>Calculation or Source</u>
14	Other Regulatory Assets/Liabilities (EOY):	\$	-	Sum of Column 2 below
15	Other Regulatory Assets/Liabilities (BOY/EOY average):	\$	-	Avg. of Sum of Cols. 1 and 2 below
16	Amortization and Regulatory Debits/Credits:	\$	-	Sum of Column 3 below

	Description of Issue Resulting in Other Regulatory <u>Asset/Liability</u>	Col 1 Prior Year BOY Other Reg <u>Asset/Liability</u>	Col 2 Prior Year EOY Other Reg <u>Asset/Liability</u>	Col 3 Prior Year Amortization or Regulatory <u>Debit/Credit</u>	Commission Order Granting Approval of <u>Regulatory Liability</u>
17	Issue #1	\$ -	\$ -	\$ -	---
18	Issue #2	\$ -	\$ -	\$ -	---
19	Issue #3	\$ -	\$ -	\$ -	---
20	Totals:	\$ -	\$ -	\$ -	Sum of above

Instructions:

1) Upon Commission approval of recovery of Other Regulatory Assets/Liabilities, Amortization and Regulatory Debits/Credits costs through this formula transmission rate:

- a) Fill in Description for issue in above table.
- b) Enter costs in columns 1-3 in above table for the applicable Prior Year.

2) Add additional lines as necessary for additional issues.

**Schedule 24
CWIP TRR**

Calculation of the Contribution of CWIP to the Base TRR

1) CWIP Contribution to the Prior Year TRR and True Up TRR

a) CWIP Balances:		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
		Prior Year	Prior Year	Forecast	
		EOY	Average	Period	
<u>Line</u>	<u>Project</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Source</u>
1	Tehachapi: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 80
2	Devers to Colorado River: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 106
3	South of Kramer: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 132
4	West of Devers: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 158
5	Red Bluff: \$	- \$	- \$	-	10-CWIP, Lines 13, 14, 184
6	Whirlwind Sub Expansion: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 210
7	Colorado River Sub Expansion: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 236
8	Mesa: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 262
9	Alberhill: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 288
10	ELM Series Caps: \$	- \$	- \$	-	10-CWIP, Lines 27, 28, 314
11		- \$	- \$	-	10-CWIP, Lines 27, 28, 340
12	Totals: \$	- \$	- \$	-	Sum of Lines 1 to 11

b) Return:		<u>EOY</u>	<u>Average</u>	<u>Source</u>
		<u>Amount</u>	<u>Amount</u>	
13	CWIP Amount: \$	- \$	-	Line 12
14	Cost of Capital Rate: - %	- %	- %	1-BaseTRR, Line 54
15	Cost of Capital: \$	- \$	-	Line 13 * Line 14

c) Income Taxes		<u>EOY</u>	<u>Average</u>	<u>Source</u>
		<u>Amount</u>	<u>Amount</u>	
16	CWIP Amount: \$	- \$	-	Line 12
17	Equity ROR w Preferred Stock ("ER"):	- %	- %	1-BaseTRR, Line 55
18	Composite Tax Rate: - %	- %	- %	1-BaseTRR, Line 59
19	Income Taxes: \$	- \$	-	Formula on Line 21
20				
21	Income Taxes = [(RB * ER) * (CTR/(1 - CTR))], or [(L13 * L17) * (L18 / (1 - L18))]			
22	(No "Credits and Other" or "AFUDC" Terms, since these are not related to CWIP)			
23				

d) ROE Incentives:		<u>Value</u>	<u>Source</u>
24	IREF = \$	-	15-IncentiveAdder, Line 3

1) Tehachapi

	<u>EOY</u>	<u>Average</u>	
	<u>Amount</u>	<u>Amount</u>	
25	Tehachapi CWIP Amount: \$	- \$	Line 1
26	ROE Adder %:	- %	15-IncentiveAdder, Line 5
27	ROE Adder \$:	- \$	Formula on Line 32

2) Devers to Colorado River

	<u>EOY</u>	<u>Average</u>	
	<u>Amount</u>	<u>Amount</u>	
28	DCR CWIP Amount: \$	- \$	Line 2
29	ROE Adder %:	- %	15-IncentiveAdder, Line 6
30	ROE Adder \$:	- \$	Formula on Line 32
31			
32	ROE Adder \$ = (Project CWIP Amount/\$1,000,000) * IREF * (ROE Adder % / 1%)		

e) Total of Return, Income Taxes, and ROE Incentives contribution to PYTRR and True Up TRR

	<u>PYTRR</u>	<u>True Up</u>	
	<u>Amount</u>	<u>TRR</u>	<u>Source</u>
33	Return: \$	- \$	Line 15
34	Income Taxes: \$	- \$	Line 19
35	ROE Adder Tehachapi: \$	- \$	Line 27
36	ROE Adder DCR: \$	- \$	Line 30
37	FF&U: \$	- \$	Note 1
38	Total: \$	- \$	Sum Lines 33 to 37

**Schedule 24
CWIP TRR**

f) Contribution from each Project to the Prior Year TRR and True Up TRR

1) Contribution to the Prior Year TRR

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		
	<u>Project</u>	<u>Cost of Capital</u>	<u>Income Taxes</u>	<u>ROE Adder</u>	<u>FF&U</u>	<u>Total</u>	= Sum C1 to C4	<u>Source</u>
39	Tehachapi: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
40	Devers to Colorado River: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
41	South of Kramer: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
42	West of Devers: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
43	Red Bluff: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
44	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
45	Colorado River Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
46	Mesa: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
47	Alberhill: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
48	ELM Series Caps: \$	- \$	- \$	- \$	- \$	- \$	-	Note 2
49		- \$	- \$	- \$	- \$	- \$	-	Note 2
50	Totals: \$	- \$	- \$	- \$	- \$	- \$	-	Sum L 39 to L 49

2) Contribution to the True Up TRR

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		
	<u>Project</u>	<u>Cost of Capital</u>	<u>Income Taxes</u>	<u>ROE Adder</u>	<u>FF&U</u>	<u>Total</u>	= Sum C1 to C4	<u>Source</u>
51	Tehachapi: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
52	Devers to Colorado River: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
53	South of Kramer: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
54	West of Devers: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
55	Red Bluff: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
56	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
57	Colorado River Sub Expansion: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
58	Mesa: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
59	Alberhill: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
60	ELM Series Caps: \$	- \$	- \$	- \$	- \$	- \$	-	Note 3
61		- \$	- \$	- \$	- \$	- \$	-	Note 3
62	Totals: \$	- \$	- \$	- \$	- \$	- \$	-	Sum of L 51 to 61

2) Contribution from the Incremental Forecast Period TRR

a) Total of all CWIP projects

		<u>Value</u>	<u>Source</u>
63	Forecast Period Incremental CWIP: \$	-	Line 12, Col 3
64	AFCRCWIP: - %	-	2-IFPTRR, Line 16
65	CWIP component of IFPTRR without FF&U: \$	-	Line 63 * Line 64
66	FF&U: \$	-	Line 65 * (28-FFU, L5 FF Factor + U Factor)
67	CWIP component of IFPTRR including FF&U: \$	-	Line 65 + Line 66

b) Individual Project Contribution

	<u>Project</u>	<u>Amount wo FF&U</u>	<u>Amount with FF&U</u>	<u>Source</u>
68	Tehachapi: \$	- \$	-	Note 4
69	Devers to Colorado River: \$	- \$	-	Note 4
70	South of Kramer: \$	- \$	-	Note 4
71	West of Devers: \$	- \$	-	Note 4
72	Red Bluff: \$	- \$	-	Note 4
73	Whirlwind Sub Expansion: \$	- \$	-	Note 4
74	Colorado River Sub Expansion: \$	- \$	-	Note 4
75	Mesa: \$	- \$	-	Note 4
76	Alberhill: \$	- \$	-	Note 4
77	ELM Series Caps: \$	- \$	-	Note 4
78		- \$	-	Note 4
79	Totals: \$	- \$	-	Sum of Lines 68 to 78

**Schedule 24
CWIP TRR**

3) Total Contribution of CWIP to the Retail and Wholesale Base TRRs:

a) Total of all CWIP projects

		<u>Value</u>	<u>Source</u>
80	PY Total Return, Taxes, Incentive: \$	-	Sum Line 33 to 36
81	CWIP component of IFPTRR wo FF&U: \$	-	Line 65
82	Total without FF&U: \$	-	Line 80 + Line 81
83	FF Factor: - %	-	28-FFU, Line 5
84	U Factor: - %	-	28-FFU, Line 5
85	Franchise Fees Amount: \$	-	Line 82 * Line 83
86	Uncollectibles Amount: \$	-	Line 82 * Line 84
87	Total Contribution of CWIP to Retail Base TRR: \$	-	Line 82 + Line 85 + Line 86
88	Total Contribution of CWIP to Wholesale Base TRR: \$	-	Line 82 + Line 85

b) Individual CWIP Project Contribution to the Retail Base TRR

		<u>Col 1</u> <u>PYTRR</u> <u>wo FF&U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&U</u>	<u>Col 3</u> <u>FF&U</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>
89	Tehachapi: \$	- \$	- \$	- \$	- \$	Note 5
90	Devers to Colorado River: \$	- \$	- \$	- \$	- \$	Note 5
91	South of Kramer: \$	- \$	- \$	- \$	- \$	Note 5
92	West of Devers: \$	- \$	- \$	- \$	- \$	Note 5
93	Red Bluff: \$	- \$	- \$	- \$	- \$	Note 5
94	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	- \$	Note 5
95	Colorado River Sub Expansion: \$	- \$	- \$	- \$	- \$	Note 5
96	Mesa: \$	- \$	- \$	- \$	- \$	Note 5
97	Alberhill: \$	- \$	- \$	- \$	- \$	Note 5
98	ELM Series Caps: \$	- \$	- \$	- \$	- \$	Note 5
99		- \$	- \$	- \$	- \$	Note 5
100	Totals: \$	- \$	- \$	- \$	- \$	

c) Individual CWIP Project Contribution to the Wholesale Base TRR

		<u>Col 1</u> <u>PYTRR</u> <u>wo FF&U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&U</u>	<u>Col 3</u> <u>FF</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>
101	Tehachapi: \$	- \$	- \$	- \$	- \$	Note 6
102	Devers to Colorado River: \$	- \$	- \$	- \$	- \$	Note 6
103	South of Kramer: \$	- \$	- \$	- \$	- \$	Note 6
104	West of Devers: \$	- \$	- \$	- \$	- \$	Note 6
105	Red Bluff: \$	- \$	- \$	- \$	- \$	Note 6
106	Whirlwind Sub Expansion: \$	- \$	- \$	- \$	- \$	Note 6
107	Colorado River Sub Expansion: \$	- \$	- \$	- \$	- \$	Note 6
108	Mesa: \$	- \$	- \$	- \$	- \$	Note 6
109	Alberhill: \$	- \$	- \$	- \$	- \$	Note 6
110	ELM Series Caps: \$	- \$	- \$	- \$	- \$	Note 6
111		- \$	- \$	- \$	- \$	Note 6
112	Totals: \$	- \$	- \$	- \$	- \$	

Notes:

- 1) (Sum Lines 33 to 36) * (FF + U Factors from 28-FFU) for Prior Year TRR
(Sum Lines 33 to 36) * (FF Factor from 28-FFU) for True Up TRR
- 2) Project Cost of capital is a fraction of total Cost of Capital on Line 15 based on fraction of project CWIP Balances on Lines 1 to 12, Col 1.
Project Income Taxes is a fraction of total Income on Line 19 based on fraction of project CWIP Balances on Lines 1 to 12, Col 1.
ROE Adder is from Lines 35 and 36. FF&U Expenses are based on FF&U Factors on 28-FFU.
- 3) Project Cost of capital is a fraction of total Cost of Capital on Line 15 based on fraction of project CWIP Balances on Lines 1 to 12, Col 2.
Project Income Taxes is a fraction of total Income on Line 19 based on fraction of project CWIP Balances on Lines 1 to 12, Col 2.
ROE Adder is from Lines 35 and 36. FF&U Expenses are based on FF&U Factors on 28-FFU.
- 4) Project contribution to total IFPTRR is based on fraction of Forecast Period CWIP Balances on Lines 1 to 12, Col 3.
- 5) Column 1 is from Lines 39 to 49, Sum of Column 1-3 (no FF&U).
Column 2 is from Lines 68 to 78 (no FF&U).
Column 3 is the product of (C1 + C2) and the sum of FF and U factors (28-FFU, L5)
- 6) Same as Note 5 except no Uncollectibles Expense in Column 3.

Calculation of Wholesale Difference to the Base TRR

Workpaper:

Inputs are shaded yellow

The Wholesale Difference to the Base TRR represents the amount by which the Wholesale Base TRR differs as compared to the Retail Base TRR.

Line 1) Calculation of Total Expense Difference

		<u>Source</u>		<u>Notes/Instructions</u>
2	EPRI Dues	SCE Records	\$ -	Note 1
3	EEl Dues	SCE Records	\$ -	Note 1
4	Sum of EPRI and EEl Dues	Line 2 + Line 3	\$ -	
5	Transmission Wages and Salaries Allocation Factor	27-Allocators, Line 9	- %	
6	EPRI and EEl Dues Exclusion	Line 4 * Line 5	\$ -	
7	Additional Expense Difference		\$ -	Note 2
8		Total Expense Difference:	\$ -	Line 6 + Line 7

2) Calculation of the Wholesale Difference to the Base TRR

	<u>Source</u>	<u>Value</u>	<u>Notes/Instructions</u>
9 Expense Difference	- Line 8	\$ -	
10 Uncollectibles Expense -- Prior Year TRR	- 1-Base TRR, L 80	\$ -	
11 Uncollectibles Expense -- IFPTRR	- 2-IFPTRR, L 80	\$ -	
12 Subtotal:	Sum Line 9 to Line 11	\$ -	Note 3
13 Franchise Fee Exclusion		\$ -	
14 Wholesale Difference to the Base TRR:	Line 12 + Line 13	\$ -	

Notes/Instructions:

- 1) Only exclude if not already excluded in Schedule 20.
- 2) If appropriate, additional expenses may be excluded from the Wholesale Base TRR.
- 3) Franchise Fee Exclusion is equal to the Franchise Fee Factor on Schedule 28-FFU, Line 5 times Line 9.

**Schedule 26
Tax Rates**

Income Tax Rates

1) Federal Income Tax rate

Inputs are shaded yellow

<u>Line</u>	<u>Rate Year</u>	<u>Federal Income Tax Rate ("FTR")</u>	<u>Source</u>
1	-	- %	Note 1, Note 4

2) Composite State Income Tax Rate

<u>Line</u>	<u>Rate Year</u>	<u>State Income Tax Rate ("SITR")</u>	<u>Source</u>
6	-	- %	Note 2

3) Capitalized Overhead portion of Electric Payroll Tax Expense

<u>Line</u>		<u>Amount</u>
14	Total Electric Payroll Tax Expense (From 1-BaseTRR, Line 31)	\$ -
15	Capitalization Rate (Note 3)	- %
16	Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 * Line 15)	\$ -
17	Non-Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 - Line 16)	\$ -

Notes:

1) Federal Source Statute: ---

2) California State Source Statue: ---

3) Capitalization Rate approved in: ---

For the following Prior Years: ---

4) In the event that either the Federal or State Income Tax Rate applicable to the Rate Year differs from that in effect during the Prior Year, the True Up TRR for the Prior Year will be calculated utilizing the same Formula Rate Spreadsheet except for the Income Tax rate(s). The difference between the True Up TRR calculated in such workpaper using the Income Tax Rates that were in effect during the Prior Year and the True Up TRR otherwise calculated by this formula shall be entered as a One Time Adjustment on Schedule 3, ensuring that the Formula Spreadsheet correctly calculates the True Up TRR for the Prior Year to be based on the Income Tax Rate(s) that were in effect during that year. For the Prior Years of 2016 and 2017, both of which will have Income Tax Rates that differ between the Prior Year and the Rate Year due to the passage of the 2017 Tax Cuts and Jobs Act, this provision will be implemented as part of the Section 6 of the Formula Rate Protocols, which will calculate the True Up TRR for those years based on a Federal Income Tax Rate of 35%.

**Schedule 27
Allocation Factors**

Calculation of Allocation Factors

Workpaper:

Inputs are shaded yellow

1) Calculation of Transmission Wages and Salaries Allocation Factor

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
1	ISO Transmission Wages and Salaries	19-OandM Line 91, Col. 7	\$ -
2	Total Wages and Salaries	FF1 354.28b	\$ -
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$ -
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$ -
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	\$ -
6	Less A&G NOIC	20-AandG, Note 2	\$ -
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$ -
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$ -
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	- %

2) Calculation of Transmission Plant Allocation Factor

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
14	Transmission Plant - ISO	7-PlantStudy, Line 21h, Col. 2	\$ -
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$ -
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$ -
17	Electric Miscellaneous Intangible Plant - ISO	Line 16 * Line 9	\$ -
18	Total General Plant	6-PlantInService, Line 21, C1	\$ -
19	General Plant - ISO	Line 18 * Line 9	\$ -
20	Total Plant In Service	FF1 207.104g	\$ -
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	- %

3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)

<u>Line</u>	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
26	a) Line Miles		
27	ISO Line Miles	---	563 --Overhead Line Expenses - Allocated
28	Non-ISO Line Miles	---	567 - Line Rents - Allocated
29	Total Line Miles	--- = L27 + L28	571 - Maintenance of Overhead Lines - Allocated
30	Line Miles Percent ISO	- % = L27 / L29	
32	b) Underground Line Miles		
33	ISO Underground Line Miles	---	564 - Underground Line Expense
34	Non-ISO Underground Line Miles	---	572 - Maintenance of Underground Transmission Lines
35	Total Underground Line Miles	--- = L33 + L34	
36	Underground Line Miles Percent ISO	- % = L33 / L35	
38	c) Circuit Breakers		
39	ISO Circuit Breakers	---	Applied to Accounts
40	Non-ISO Breakers	---	All Other Non 0% or 100% Transmission O&M Accounts
41	Total Circuit Breakers	--- = L39 + L40	
42	Circuit Breakers Percent ISO	- % = L39 / L41	
44	d) Distribution Circuit Breakers		
45	ISO Distribution Circuit Breakers	---	582 - Station Expenses
46	Non-ISO Distribution Circuit Breakers	---	590 - Maintenance Supervision and Engineering
47	Total Distribution Circuit Breakers	--- = L45 + L46	591 - Maintenance of Structures
48	Distribution Circuit Breakers Percent ISO	- % = L45 / L47	592 - Maintenance of Station Equipment

**Schedule 28
FF and U**

Franchise Fees and Uncollectibles Expense Factors

Workpaper: [Yellow Box]

1) Approved Franchise Fee Factor(s)

Inputs are shaded yellow

<u>Line</u>	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>FF Factor</u>	<u>Reference</u>
1	---	---	---	- %	---
2	---	---	---	- %	---

2) Approved Uncollectibles Expense Factor(s)

	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>U Factor</u>	<u>Reference</u>
3	---	---	---	- %	---
4	---	---	---	- %	---

3) FF and U Factors

	<u>Prior Year</u>	<u>FF Factor</u>	<u>U Factor</u>	<u>Notes</u>
5	---	- %	- %	Calculated according to Instruction 3

Notes:

1) Franchise Fees represent payments that SCE makes to municipal entities for the right to locate facilities within the municipality.

Instructions:

1) Enter Franchise Fee and Uncollectibles Factors as approved by the California Public Utilities Commission ("CPUC") in modules 1 and 2 above pursuant to Instruction 2. If approved factors changed during Prior Year, enter both, and note period of time for which each applies in "From" and "To" columns, and number of days each was in effect during the Prior Year in "Days in Prior Year" Column.

2) Franchise Fees Factor is calculated from CPUC Decision by dividing adopted Franchise Fees by Total Operating Revenues less Franchise Fees. Uncollectibles Factor is calculated by dividing adopted Uncollectibles expense by Total Operating revenues less Uncollectibles Expense. Resulting FF & U Factors represent factors that, when applied to TRR without FF and U will correctly determine FF and U expense.

3) Calculate in module 3 the weighted average FF and U factors from the factors in modules 1 and 2 based on the number of days each FF and U factor was in effect during the Prior Year at issue.

	<u>Percent</u>	<u>Calculation</u>
Prior Year FF Factor:	- %	$((L1 \text{ FF Factor} * L1 \text{ Days}) + (L2 \text{ FF Factor} * L2 \text{ Days})) / (L1 + L2 \text{ Days})$
Prior Year U Factor:	- %	$((L3 \text{ U Factor} * L3 \text{ Days}) + (L4 \text{ U Factor} * L4 \text{ Days})) / (L3 + L4 \text{ Days})$

**Schedule 29
Wholesale TRRs**

CALCULATION OF SCE WHOLESALE HIGH AND LOW VOLTAGE TRRS

<u>Line</u>	<u>TRR Values</u>	<u>Notes</u>	<u>Source</u>
1	\$ - = Wholesale Base TRR		1-BaseTRR, Line 89
2	\$ - = Total Wholesale TRBAA	Note 1	---
3	\$ - = HV Wholesale TRBAA		---
4	\$ - = LV Wholesale TRBAA		---
5	\$ - = Total Standby Transmission Revenues	Note 2	SCE Retail Standby Rate Revenue
6	- % = HV Allocation Factor		31-HVLV, Line 37
7	- % = LV Allocation Factor		31-HVLV, Line 37

Calculation of Total High Voltage and Low Voltage components of Wholesale TRR

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
	<u>TOTAL</u>	<u>High Voltage</u>	<u>Low Voltage</u>	<u>Source</u>
8	Wholesale Base TRR: \$	- \$	- \$	See Note 3
9	CWIP Component of Wholesale Base TRR: \$	- \$	- \$	See Note 4
10	Non-CWIP Component of Wholesale Base TRR: \$	- \$	- \$	See Note 5
11	Wholesale TRBAA: \$	- \$	- \$	Lines 2 to 4
12	Less Standby Transmission Revenues: \$	- \$	- \$	See Note 6
Components of Wholesale				
13	Transmission Revenue Requirement: \$	- \$	- \$	Sum of Lines 8, 11, and 12

Notes:

1) TRBAA is "Transmission Revenue Balancing Account Adjustment". The TRBAA is determined pursuant to SCE's Transmission Owner Tariff and may be revised each January 1, upon commission acceptance of a revised TRBAA amount, or upon the date the Commission orders.

2) From 33-RetailRates. See Line:

3) Column 1 is from Line 1.

Column 2 equals Column 1 * Line 6.

Column 3 equals Column 1 * Line 7.

4) From 24-CWIPTRR, Line 88. All High Voltage.

5) Line 8 - Line 9

6) Column 1 is from Line 5.

Column 2 equals Column 1 * Line 6.

Column 3 equals Column 1 * Line 7.

**Schedule 30
Wholesale Rates**

Calculation of SCE Wholesale Rates (See Note 1)

SCE's wholesale rates are as follows:

- 1) Low Voltage Access Charge
- 2) High Voltage Utility-Specific Rate
- 3) HV Existing Contracts Access Charge

Calculation of Low Voltage Access Charge:

<u>Line</u>				<u>Source</u>
1	LV TRR = \$	-		29-WholesaleTRRs, Line 13, C3
2	Gross Load =	---	MWh	32-Gross Load, Line 4
3	Low Voltage Access Charge = \$	-	per kWh	Line 1 / (Line 2 * 1000)

Calculation of High Voltage Utility Specific Rate:

(used by ISO in billing of ISO TAC)

				<u>Source</u>
4	SCE HV TRR = \$	-		29-WholesaleTRRs, Line 13, C2
5	Gross Load =	---	MWh	32-Gross Load, Line 4
6	High Voltage Utility-Specific Rate = \$	-	per kWh	Line 4 / (Line 5 * 1000)

Calculation of High Voltage Existing Contracts Access Charge:

				<u>Source</u>
7	HV Wholesale TRR = \$	-		29-WholesaleTRRs, Line 13, C2
8	Sum of Monthly Peak Demands:	---	MW	32-Gross Load, Line 5
9	HV Existing Contracts Access Charge: \$	-	per kW	Line 7 / (Line 8 * 1000)

Notes:

1) SCE's wholesale rates are subject to revision upon acceptance by the Commission of a revised TRBAA amount. See Note 1 on 29-WholesaleTRRs.

Schedule 31
High and Low Voltage Gross Plant

Derivation of High Voltage and Low Voltage Gross Plant Percentages

Determination of HV and LV Gross Plant Percentages for ISO Transmission Plant in accordance with ISO Tariff Appendix F, Schedule 3, Section 12.

Input cells are shaded yellow

A) Total ISO Plant from Prior Year					HV and LV Components of Total ISO Plant on Lines 2, 3, 7, 8, and 9 are from the Plant Study, performed pursuant to Section 9 of Appendix IX:				
Line	Classification of Facility:	Total ISO Gross Plant	Land	Structures	HV Land	LV Land	HV Structures	LV Structures	HV/LV Transformers
1	Lines:								
2	HV Transmission Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	LV Transmission Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total Transmission Lines (L 2 + L 3):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6	Substations:								
7	HV Substations (>= 200 kV)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Straddle Subs (Cross 200 kV bound.):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	LV Substations (Less Than 200kV)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Total all Substations (L7 + L8 + L9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11									
12	Total Lines and Substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	Gross Plant that can directly be determined to be HV or LV:								
16		High	Low	Total	Notes: From above Line 12 From above Line 12 Sum of lines 18 and 19 Percent of Total				
17		Voltage	Voltage						
18	Land	\$ -	\$ -	\$ -					
19	Structures	\$ -	\$ -	\$ -					
20	Total Determined HV/LV:	\$ -	\$ -	\$ -	Straddling Transformers split by Gross Plant Percentages on Line 21 Total: 12-Abandoned Plant Line 2, HV: 12-Abandoned Plant Line 5, LV = Total - HV Line 20 + Line 23 + Line 24				
21	Gross Plant Percentages (Prior Year):	- %	- %						
22					Notes: Line 25 13-Month Average: 16-PlantAdditions, Line 25, Cols 7 (for Total) and 12 (for LV). HV = C7 - C12. 13 Month Average: 10-CWIP, Line 54, Col. 8 Line 32 + Line 33 + Line 34 Percent of Total on Line 35				
23	Straddling Transformers	\$ -	\$ -	\$ -					
24	Abandoned Plant (BOY)	\$ -	\$ -	\$ -					
25	Total HV and LV Gross Plant for Prior Year	\$ -	\$ -	\$ -					
26					Notes: Line 25 13-Month Average: 16-PlantAdditions, Line 25, Cols 7 (for Total) and 12 (for LV). HV = C7 - C12. 13 Month Average: 10-CWIP, Line 54, Col. 8 Line 32 + Line 33 + Line 34 Percent of Total on Line 35				
27									
28	B) Gross Plant Percentage for the Rate Year:								
29		High	Low	Total					
30		Voltage	Voltage						
31									
32	Total HV and LV Gross Plant for Prior Year	\$ -	\$ -	\$ -	Notes: Line 25 13-Month Average: 16-PlantAdditions, Line 25, Cols 7 (for Total) and 12 (for LV). HV = C7 - C12. 13 Month Average: 10-CWIP, Line 54, Col. 8 Line 32 + Line 33 + Line 34 Percent of Total on Line 35				
33	In Service Additions in Rate Year:	\$ -	\$ -	\$ -					
34	CWIP in Rate Year	\$ -	\$ -	\$ -					
35	Total HV and LV Gross Plant for Rate Year	\$ -	\$ -	\$ -					
36					Notes: Line 25 13-Month Average: 16-PlantAdditions, Line 25, Cols 7 (for Total) and 12 (for LV). HV = C7 - C12. 13 Month Average: 10-CWIP, Line 54, Col. 8 Line 32 + Line 33 + Line 34 Percent of Total on Line 35				
37	HV and LV Gross Plant Percentages:	- %	- %						
38	(HV Allocation Factor and								
39	LV Allocation Factor)								

Schedule 32
Gross Load

Calculation of Forecast Gross Load

Workpaper:



<u>Line</u>		<u>MWh</u>	<u>Calculation</u>	<u>Source</u>
1	SCE Retail Sales at ISO Grid level:	---		Note 1
2	Pump Load forecast:	---		Note 2
3	Pump Load True-Up:	---		Note 4
4	Forecast Gross Load:	---	Line 1 + Line 2 + Line 3	Sum of above
5	Forecast 12-CP Retail Load:	---		Note 1

Notes:

- 1) Latest SCE approved sales forecast as of April 15 of each year.
- 2) SCE pump load forecast as of April 15 of each year.
- 3) The load forecast used in Schedule 32 shall be for the calendar year in which the rates are to be in effect.
- 4) The Pump Load True-Up value is equal to actual recorded less forecast Pump Load for the Prior Year.

Schedule 33
Retail Transmission Rates

Calculation of SCE Retail Transmission Rates

Retail Base TRR: \$ - Source
1-BaseTRR WS, Line 86

Input cells are shaded yellow

1) Derivation of "Total Demand Rate" and "Total Energy Rate":

		Col 1 Note 1	Col 2	Col 3 Note 2	Col 4 Note 3	Col 5 Note 4	Col 6 Note 5	Col 7 Note 6	Col 8 Note 7	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14				
			Sales Forecast Billing Determinants:																
			= Retail Base TRR * Line1:Col1	Sales Forecast (Not Including Backup)	Sales Forecast (Backup)	NEM Adjustment	Applies to supplemental kW demand charges	Applies to contracted standby kW demand charges	= (Line1:Col3 + Line1:Col4) - Line1:Col5	= Line1:Col2 / (Line1:Col8*10^6)	= Line1:Col2 / ((Line1:Col6 + Line1:Col7)*10^3)	Recorded Billing Determinants: to be applied to the Supplemental kW demand charges, and the Contracted Standby kW demand charges							
Line	CPUC Rate Group	12-CP factors	Total Allocated costs	GWh	Backup GWh	NEM GWh	Maximum demand - MW	Standby demand - MW	Billing Determinants with NEM Adjustment	Total energy rate - \$/kWh	Total demand rate - \$/kW- month	GWh	Maximum demand - MW	Standby demand - MW	Notes				
1a	Domestic	- % \$	-						---	\$	-								
1b	TOU-GS-1	- % \$	-						---	\$	-								
1b ₂	TOU-GS-1 continued																		Notes 9,10
1c	TC-1	- % \$	-						---	\$	-								
1d	TOU-GS-2	- % \$	-						---		\$	-							
1e	TOU-GS-3	- % \$	-						---		\$	-							
1f	TOU-8-SEC	- % \$	-						---		\$	-							
1g	TOU-8-PRI	- % \$	-						---		\$	-							
1h	TOU-8-SUB	- % \$	-						---		\$	-							
1i	TOU-8-Standby-SEC	- % \$	-						---		\$	-							
1j	TOU-8-Standby-PRI	- % \$	-						---		\$	-							
1k	TOU-8-Standby-SUB	- % \$	-						---		\$	-							
1l	TOU-PA-2	- % \$	-						---		\$	-							
1m	TOU-PA-3	- % \$	-						---		\$	-							
1n	Street Lighting	- % \$	-						---					---	\$	-			
1o	---								---										
2	Totals:	- % \$	-	---	---	---	---	---	---										

2) Determination of Demand Rates for Large Power (TOU-8) Rate Groups

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
	from Line1:Col2	from Line1:Col7	= Col1 / Col2 / 10^3		from Line1:Col2	Note 11		= Col 6 / (Col 7 * 10^3)
9	CPUC Rate Group	Standby Allocated costs	Standby Demand - MW	Contracted Standby Demand Charge	CPUC Rate Group	Non-Standby Allocated Costs	Sum of Standby and Non-Standby	Supplemental kW demand Charge \$/kW
9a	TOU-8-Standby-SEC	\$ -	---	\$ -	TOU-8-SEC	\$ -	---	\$ -
9b	TOU-8-Standby-PRI	\$ -	---	\$ -	TOU-8-PRI	\$ -	---	\$ -
9c	TOU-8-Standby-SUB	\$ -	---	\$ -	TOU-8-SUB	\$ -	---	\$ -
9d	---				---			

Schedule 33
Retail Transmission Rates

11 3) End-User Transmission Rates

12	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
13	= Col 2 + Col 3	= Line1:Col2 - Line16:Col3	= Line16:Col7 * Line1:Col7 * 10^3		= Line16:Col2 / (Line1:Col8 * 10^6)	= Line16:Col2 / Line1:Col6 / 10^3	from Line9:Col3	= Line16:Col6 * 0.746	= Line16:Col7 * 0.746		= Line16:Col2 / (Line1:Col8 * 10^6)
14		Note 12			Note 13			Note 14			
	CPUC Rate Group	Total Revenues	Revenue associated with Supplemental Demand or Energy	Standby Demand Revenue	Energy Charge - \$/kWh	Supplemental Demand Charge \$/kW-month	Contracted standby kW demand Charge \$/kW-month	Supplemental Demand Charge \$/HP-month	Contracted standby kW demand Charge \$/HP-month	Notes	Transportation Electrification (TE) Energy Charge - \$/kWh
15	Domestic	\$ -	\$ -		\$ -						
16a	TOU-GS-1	\$ -	\$ -	\$ -	\$ -					Note 15	\$ -
16c	TC-1	\$ -	\$ -		\$ -						
16d	TOU-GS-2	\$ -	\$ -	\$ -		\$ -	\$ -			Note 16	\$ -
16e	TOU-GS-3	\$ -	\$ -	\$ -		\$ -	\$ -				\$ -
16f	TOU-8-SEC	\$ -	\$ -			\$ -					\$ -
16g	TOU-8-PRI	\$ -	\$ -			\$ -					\$ -
16h	TOU-8-SUB	\$ -	\$ -			\$ -					\$ -
16i	TOU-8-Standby-SEC	\$ -	\$ -	\$ -		\$ -	\$ -				
16j	TOU-8-Standby-PRI	\$ -	\$ -	\$ -		\$ -	\$ -				
16k	TOU-8-Standby-SUB	\$ -	\$ -	\$ -		\$ -	\$ -				
16l	TOU-PA-2	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	Note 17	
16m	TOU-PA-3	\$ -	\$ -	\$ -		\$ -	\$ -				
16n	Street Lighting	\$ -	\$ -		\$ -						
16o	---										
17	Totals:	\$ -	\$ -	\$ -							

18 Notes:

- See Col 9 of Lines 35a, 35b, 35c, etc.
- Sales forecast in total Giga-watt hours usage, represents the customers' total annual GWh usage. Based on same forecast as Gross Load forecast in Schedule 32, Line 1, but at customer meter level. Does not include Backup GWh included in Column 4 (the sum of Column 3 and 4 equals total Sales Forecast).
- Backup GWh represents the amount of electric service that is provided by SCE to a customer who has an onsite generating facility during unscheduled outages of the customer's on-site generator. Only applies to TOU-8-Standby-SEC, TOU-8-Standby-PRI, TOU-8-Standby-SUB Rate Groups.
- Amount of energy included in the sales forecast that is not subject to transmission charges pursuant to the California Public Utilities Commission ("CPUC") approved Net Energy Metering Program.
- Sales forecast pertaining to the sum of monthly maximum supplemental Mega-watt demand, applies to demand charge schedules
- Sales forecast pertaining to the sum of monthly contracted standby Mega-watt demand, applies to standby schedules
- Net Forecast in total Giga-watt hours usage - represents the customers' annual Net GWh, applicable to Non-Demand Charge Schedules such as Residential or Small General Service
- Recorded sales from Sample meters adjusted for population - use to set the total demand rate for the optional time-of-use schedules within the GS-1 rate group
- Line 1b2, Col11 = Line 1b Col9 * Line 1b Col11 * 10^6
- Total demand rate for the optional time-of-use schedules within the GS-1 rate group, Line 1b2:Col10 = Line 1b2:Col12 (which = Line 1b2:Col11 / ((Line1b:Col12 + Line1b:Col13) * 10^3)
- Sum of the TOU-8 Standby and TOU-8 Non-Standby billing determinants in Line1:Col6
- For TOU-8 Rates revenue = Supplemental Demand Charge on Line 9 Column 8 * Maximum Demand on Lines 1 Column 6
- For optional time-of-use schedules within the GS-1 rate group (Line16b:Col6), = (Line1b2:Col11 - Line16:Col3) / Line1b:Col12 / 10^3
- For the non TOU-8-Standby rate group, it is the minimum of Line16i:Col7, or the total demand rate in Line1:Col109
- Applicable to time-of-use schedules within the GS-1 rate group
- Rates associated with Rate Groups GS-2 and TOU-GS-3 are calculated on a combined basis, so that the rate is the sum of the combined Revenue Associated with Supplemental Demand or Energy in Column 2 (line 16d and 16e) divided by the sum of the sum of the Billing Determinants in Column 8 (Line 1d and 1e).
- Applicable to the optional schedules that contain horse power charge such as PA-1
- GWh for TOU-8-Standby-SEC, TOU-8-Standby-PRI, TOU-8-Standby-SUB Rate Groups are placed in TOU-8-SEC, TOU-8-PRI, TOU-8-SUB Rate Groups respectively.

Schedule 33
Retail Transmission Rates

Rate Schedules in each CPUC Rate Group:

CPUC Rate Group	Rate Schedules included in Each Rate Group in the Rate Effective Period
Domestic	Includes Schedules D, D-CARE, D-FERA, TOU-D-T, TOU-EV-1, TOU-D-TEV, DE, D-SDP, D-SDP-O, DM, DMS-1, DMS-2, DMS-3, and DS.
Domestic (con't)	D (Option CPP), D-CARE (Option CPP), TOU-D-Option A, TOU-D-Option B, TOU-D-3, TOU-D-T-CPP, TOU-D (Options 4-9 PM, 5-8 PM, PRIME, and CPP)
TOU-GS-1	Includes Schedules GS-1, TOU-EV-3, TOU-EV-7 (Options D and E), and TOU-GS-1 (Options E, ES, D, LG, C, A, B, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
TC-1	Includes Schedules TC-1, Wi-Fi-1, and WTR.
TOU-GS-2	Includes Schedules GS-2, TOU-EV-4, TOU-EV-8, and TOU-GS-2 (Options D, E, A, B, R, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
TOU-GS-3	Includes Schedules TOU-GS-3-CPP, TOU-EV-8, and TOU-GS-3 (Options D, E, A, B, R, RTP, SOP, Standby, TOU-BIP, GS-APS, GS-APS-E, and ME).
TOU-8-SEC	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
TOU-8-PRI	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
TOU-8-SUB	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
TOU-8-Standby-SEC	Includes Schedules TOU-8-Standby (Options D, LG, A, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
TOU-8-Standby-PRI	Includes Schedules TOU-8-Standby (Options D, LG, A, A2, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
TOU-8-Standby-SUB	Includes Schedules TOU-8-Standby (Options D, LG, A, A2, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
TOU-PA-2	Includes Schedules PA-1, PA-2, TOU-PA-ICE, and TOU-PA-2 (Options D, E, 4-9 PM, 5-8 PM, A, B, RTP, SOP-1, SOP-2, CPP, Standby, and AP-I).
TOU-PA-3	Includes Schedules TOU-PA-3-CPP, and TOU-PA-3 (Options D, E, 4-9 PM, 5-8 PM, A, B, RTP, SOP-1, SOP-2, Standby, and AP-I).
Street Lighting	Includes Schedules AL-2, AL-2-B, AL-2-F, DWL, LS-1, LS-2, LS-3, LS-3-B, and OL-1.

Recorded 12-CP Load Data by Rate Group (MW)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
				=						=	
				Line35:(Col1+Col			from Line1:Col3	from Line1:Col4	= Col 7 + Col 8	Line35:(Col4*Col5	= Line35:(Col10 /
				2+Col3)/3			Note 18			/Col6*Col9)	total of Col10)
CPUC Rate Group				3-Year Average	Line losses	Recorded GWh (Average)	Standby Adjusted Sales Forecast - GWh	Backup GWh	Total Sales Forecast - GWh	Loss Adjusted Average 12-CP	12-CP Allocation factors
Domestic				---			---	---	---	---	- %
TOU-GS-1				---			---	---	---	---	- %
TC-1				---			---	---	---	---	- %
TOU-GS-2				---			---	---	---	---	- %
TOU-GS-3				---			---	---	---	---	- %
TOU-8-SEC				---			---	---	---	---	- %
TOU-8-PRI				---			---	---	---	---	- %
TOU-8-SUB				---			---	---	---	---	- %
TOU-8-Standby-SEC				---			---	---	---	---	- %
TOU-8-Standby-PRI				---			---	---	---	---	- %
TOU-8-Standby-SUB				---			---	---	---	---	- %
TOU-PA-2				---			---	---	---	---	- %
TOU-PA-3				---			---	---	---	---	- %
Street Lighting				---			---	---	---	---	- %
---				---			---	---	---	---	- %
Totals:	---	---	---	---	---	---	---	---	---	---	- %

**Schedule 34
Unfunded Reserves**

Determination of Unfunded Reserves

Workpaper:

Line		Reference			Prior Year Amount
1					
2					
3					
4					
5					
6	Unfunded Reserves (EOY):	(Line 17, Col 2)			\$ -
7	Unfunded Reserves (Average BOY/EOY):	(Line 17, Col 3)			\$ -
8					
9					
10			Col 1	Col 2	Col 3
11			Prior Year	Prior Year	Prior Year
12			BOY	EOY	Average
13	Description of Issue		Unfunded	Unfunded	Unfunded
13	Unfunded Reserves		Reserves	Reserves	Reserves
14	Provision for Injuries and Damages	(Line 24)	\$ -	\$ -	\$ -
15	Provision for Vac/Sick Leave	(Line 29)	\$ -	\$ -	\$ -
16	Provision for Supplemental Executive Retirement Plan	(Line 36)	\$ -	\$ -	\$ -
17	Totals:	(Line 14 + Line 15 + Line 16)	\$ -	\$ -	\$ -
18					
19	Calculations				
20					
21	Injuries and Damages		BOY	EOY	Average BOY/EOY
22	Injuries and Damages - Note 1 and Note 2	Company Records - Input (Negative)	\$ -	\$ -	
23	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	- %	- %	
24	ISO Transmission Rate Base Applicable	(Line 22 x Line 23)	\$ -	\$ -	\$ -
25					
26	Vacation Leave				
27	Vacation and Personal Time Accruals - Acct. 2350080	Company Records - Input (Negative)	\$ -	\$ -	
28	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	- %	- %	
29	ISO Transmission Rate Base Applicable	(Line 27 x Line 28)	\$ -	\$ -	\$ -
30					
31	Supplemental Executive Retirement Plan				
32	Supplemental Executive Retirement Plan	Company Records - Input (Negative)	\$ -	\$ -	
33	Times:	Applicable Rate Base Percentage	50%	50%	
34	Sub-Total Supplemental Executive Retirement Plan	(Line 32 x Line 33)	\$ -	\$ -	
35	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	- %	- %	
36	ISO Transmission Rate Base Applicable	(Line 34 x Line 35)	\$ -	\$ -	\$ -

Notes:

- 1) Includes any Unfunded Reserves relating to accrued expenses included in Account 925 "Injuries and Damages", reduced for any expected offsetting payments.
- 2) No Unfunded Reserve shall be included in Schedule 34 associated with any wildfire other than the 2017/18 Wildfire/Mudslide Events. Associated costs for other wildfire events are reflected in Schedule 20 "A&G" and recovered on a cash basis (see Instruction 6 of Schedule 20).

Schedule 35
Other Formula Revenue

Other Formula Revenue -- Revenue Received Pursuant to Commission-Approved O&M Services Formulas

Workpaper:

Line	
1	Current SCE O&M Services Formulas
2	(1)
3	(2)
4	(3)

Cells shaded yellow are input cells

Revenues and Associated Native Accounts (Including O&M, A&G, Property Taxes, Payroll Taxes, and Revenue Credits)

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
		Formula #1	Formula #2	Formula #3	Total All
		Prior Year	Prior Year	Prior Year	Prior Year
<u>Line</u>		<u>Revenue</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Revenue</u>
1) Operations and Maintenance ("O&M") Revenue					
5	560 - Operations Supervision and Engineering - Allocated				\$ -
6	560 - Sylmar/Palo Verde				\$ -
7	561 Load Dispatch - Allocated				\$ -
8	561.400 Scheduling, System Control and Dispatch Services				\$ -
9	561.500 Reliability Planning and Standards Development				\$ -
10	562 - Station Expenses - Allocated				\$ -
11	562 - MOGS Station Expense				\$ -
12	562 - Sylmar/Palo Verde				\$ -
13	563 - Overhead Line Expenses - Allocated				\$ -
14	564 - Underground Line Expenses - Allocated				\$ -
15	565 - Transmission of Electricity by Others				\$ -
16	565 - Wheeling Costs				\$ -
17	565 - WAPA Transmission for Remote Service				\$ -
18	566 - Miscellaneous Transmission Expenses - Allocated				\$ -
19	566 - ISO/RSBA/TSP Balancing Accounts				\$ -
20	566 - Sylmar/Palo Verde/Other General Functions				\$ -
21	567 - Line Rents - Allocated				\$ -
22	567 - Eldorado				\$ -
23	567 - Sylmar/Palo Verde				\$ -
24	568 - Maintenance Supervision and Engineering - Allocated				\$ -
25	568 - Sylmar/Palo Verde				\$ -
26	569 - Maintenance of Structures - Allocated				\$ -
27	569 - Sylmar/Palo Verde				\$ -
28	570 - Maintenance of Station Equipment - Allocated				\$ -
29	570 - Sylmar/Palo Verde				\$ -
30	571 - Maintenance of Overhead Lines - Allocated				\$ -
31	571 - Sylmar/Palo Verde				\$ -
32	572 - Maintenance of Underground Lines - Allocated				\$ -
33	572 - Sylmar/Palo Verde				\$ -
34	573 - Maintenance of Miscellaneous Trans. Plant - Allocated				\$ -
35	Transmission NOIC				\$ -
36	...				\$ -
37	Total O&M Services Formula "O&M" Revenue:	\$ -	\$ -	\$ -	\$ -
2) Administrative and General ("A&G") Revenue					
38	920 - A&G Salaries				\$ -
39	921 - Office Supplies and Expenses				\$ -
40	922 - A&G Expenses Transferred				\$ -
41	923 - Outside Services Employed				\$ -
42	924 - Property Insurance				\$ -
43	925 - Injuries and Damages				\$ -
44	926 - Employee Pensions and Benefits				\$ -
45	927 - Franchise Requirements				\$ -
46	928 - Regulatory Commission Expenses				\$ -
47	929 - Duplicate Charges				\$ -
48	930.1 - General Advertising Expense				\$ -
49	930.2 - Miscellaneous General Expense				\$ -
50	931 - Rents				\$ -
51	935 - Maintenance of General Plant (Note 4)				\$ -
51a	935.1 - Maintenance of Computer Hardware				\$ -
51b	935.2 - Maintenance of Computer Software				\$ -
51c	935.3 - Maintenance of Communication Equipment				\$ -
52	...				\$ -
53	Total O&M Services Formula "A&G" Revenue:	\$ -	\$ -	\$ -	\$ -

**Schedule 35
Other Formula Revenue**

<u>Line</u>		<u>Col 1</u> Formula #1 Prior Year Revenue	<u>Col 2</u> Formula #2 Prior Year Revenue	<u>Col 3</u> Formula #3 Prior Year Revenue	<u>Col 4</u> Total All Prior Year Revenue
3) Property Taxes (Local Taxes)					
54	Sub-Total Local Taxes				\$ -
55	Total O&M Services Formula "Property Tax" Revenue:	\$ -	\$ -	\$ -	\$ -

<u>Line</u>		<u>Col 1</u> Formula #1 Prior Year Revenue	<u>Col 2</u> Formula #2 Prior Year Revenue	<u>Col 3</u> Formula #3 Prior Year Revenue	<u>Col 4</u> Total All Prior Year Revenue
4) Payroll Taxes					
56	Fed Ins Cont Amt -- Current				\$ -
57	FICA/OASDI Emp Incentv.				\$ -
58	FICA/HIT Emp Incentv.				\$ -
59	CA SUI Current				\$ -
60	Fed Unemp Tax Act- Current				\$ -
61	CADI Vol Plan Assess				\$ -
62	SF Payrl Exp Tx - SCE				\$ -
63	Total O&M Services Formula "Payroll Tax" Revenue:	\$ -	\$ -	\$ -	\$ -

<u>Line</u>		<u>Col 1</u> Formula #1 Prior Year Revenue	<u>Col 2</u> Formula #2 Prior Year Revenue	<u>Col 3</u> Formula #3 Prior Year Revenue	<u>Col 4</u> Total All Prior Year Revenue
5) Revenue Credits					
64	General and Intangible				\$ -
65	Cash Working Capital				\$ -
66	True Up Adjustment (not included in native accounts)				\$ -
67	Cost Adjustment (not included in native accounts)				\$ -
68	...				\$ -
69	Total O&M Services Formula "Revenue Credit" Revenue:	\$ -	\$ -	\$ -	\$ -

<u>Line</u>		<u>Col 1</u> Formula #1 Prior Year Revenue	<u>Col 2</u> Formula #2 Prior Year Revenue	<u>Col 3</u> Formula #3 Prior Year Revenue	
75	Total O&M Services Formula Revenues (Each Formula):	\$ -	\$ -	\$ -	
78		<u>Prior Year</u> <u>Revenue</u>	<u>Reference</u>		
80	Total all O&M Services Formula Revenues (all Formulas):	\$ -	Sum of Amounts on Line 75		

Instructions:

- 1) Do not populate this Schedule 35 with respect to WOD Formula Rate Revenues (pursuant to ER21-1280) for any Prior Year for which the Accounting Waiver granted by the Commission in that Docket was in effect.

Notes:

- 1) The amount of O&M Services Formula revenue shown above is included in SCE's Annual FERC Form 1 as a credit to each respective native account.
- 2) In each Annual Update of this Formula Rate, the amounts of revenue credited to SCE's FERC Form 1 expenses (as described in Note 1) will be reversed in determining of input amounts to this Formula Rate.
- 3) The total amount of revenue from the above five expense categories will be 100% credited against the Base TRR and the True Up TRR. See Schedule 1, Line 84a, and Schedule 4, Line 45a.
- 4) Beginning January 1, 2025, Line 51a to 51c added for new FERC Accounts 935.1 to 935.3 established pursuant to FERC Order 898. In the event that any O&M Services Formula does not disaggregate amount in 935, include full amount for 935, 935.1, 935.2, and 935.3 on Line 51.

EXHIBIT A

Declaration of Alan Varvis

Southern California Edison Company) Docket No. ER26-____-000

I, Alan Varvis, being duly sworn, depose and state as follows:

1. My name is Alan Varvis. I am the Principal Manager of Capital Asset Analytics in the Treasurers Department at Southern California Edison Company (“SCE”). My business address is 2244 Walnut Grove Avenue, Rosemead, California 91770.

2. I am submitting this declaration on behalf of SCE. The statements made herein are true and correct to the best of my knowledge and belief, and I adopt them as my sworn testimony in this proceeding.

3. I have worked for SCE for 33 years. In my current position as Principal Manager of Capital Asset Analytics, I am responsible for forecasting and budgeting related to plant-in-service, book depreciation, and regulatory cost recovery.

1

received a promotion to a manager position and, from 2003-2015, I held a variety of manager roles in the areas of budgeting, regulatory finance, reporting, and financial system functions supporting the Transmission & Distribution Business Unit. In 2015, I accepted a position in my current role as Principal Manager of Capital Asset Analytics.

5. I received a Bachelor of Science degree in Business Administration, with an emphasis in Accounting and a Masters of Business Administration from California State Polytechnic University, Pomona.

6. I have been certified as a Certified Depreciation Professional (CDP) by the Society of Depreciation Professionals. I have previously submitted testimony before the Federal Energy Regulatory Commission as an expert witness on O&M Jurisdictional Allocation in SCE's Application for Formula Ratemaking (ER11-3697-000), and provided a Declaration in SCE's filing to update depreciation rates to reflect SCE's 2021 General Rate Case (ER22-1117). I have previously submitted testimony before the California Public Utilities Commission ("CPUC") on the T&D Jurisdictional Cost Study in SCE's 2006 General Rate Case (A.04-12-014), the 2009 General Rate Case (A. 07-11-011), the 2012 General Rate Case (A.10-11-015), the 2015 General Rate Case (A.13-11-003), and the 2018 General Rate Case (A.16-09-001). I also submitted testimony before the CPUC on the SCE Depreciation Study in the 2018 General Rate Case (A.16-09-001) and in the 2025 General Rate Case (A.23-05-010).

7. The purpose of my declaration is to describe SCE's proposed revisions to the depreciation module of SCE's formula transmission rate ("Formula Rate") necessary to implement the CPUC decision in Phase 1 of SCE's 2025 General Rate Case (Decision (D.) 25-09-030, the "CPUC Decision") regarding non-transmission and related depreciation rates issued on September 23, 2025.

8. My declaration is organized as follows:

- In Section II, I provide background on SCE's Formula Rate and the calculation of non-transmission depreciation expense under the Formula Rate;
- In Section III, I describe the CPUC Decision, the method of determination of non-transmission depreciation rates in the CPUC Decision, and the proposed revised non-transmission depreciation rates adopted in the CPUC Decision;
- In Section IV, I describe the revisions to the depreciation module of the Formula Rate necessary to conform to the CPUC Decision on non-transmission depreciation rates; and
- In Section V, I present an illustrative quantification of the changed depreciation rates.

II. BACKGROUND ON SCE'S FORMULA RATE

9. SCE filed the currently-effective Formula Rate on April 11, 2019 in Docket No. ER19-1553-000. In an order issued on June 11, 2019, the Commission accepted for filing and suspended the Formula Rate, to be effective on November 12, 2019, subject to refund, hearing and settlement procedures. On July 1, 2020, SCE filed an Offer of Settlement under ER-19-1553. The Offer of Settlement was approved by the Commission on September 23, 2020. Pursuant to the formula protocols, SCE submits an Annual Update each year by December 1 determining rates for the upcoming year. On November 21, 2025 SCE submitted its most recent Annual Update for 2026 rates ("TO2026"). Included in the Formula Rate is a module that determines SCE's depreciation expense which flows through to the determination of its Base Transmission Revenue Requirement ("Base TRR"). This depreciation module is

contained in Schedule 17 of the Formula Rate. Schedule 18 of the Formula Rate lists the currently-effective depreciation rates by FERC Plant Account.

Pursuant to Section 8 of Appendix IX (“Protocols”) of the Formula Rate, when the CPUC issues an order affecting depreciation rates for General, Intangible or Distribution plant, SCE must then make a “single-issue” Section 205 filing to the Commission proposing to revise such General, Intangible, or Distribution depreciation rates in conformance with the CPUC order:

SCE will make a single-issue Section 205 filing to change the depreciation rates for General, Intangible or Distribution plant in Schedule 18 upon approval by the CPUC of revised depreciation rates for these plant categories. SCE shall make a filing at the Commission, as set forth in this section, between January 1 and March 1 of the year following the year that the CPUC order became effective.

As explained in Paragraph 13, SCE is also updating the new 351 Transmission accounts, which relate to Computer Hardware, Computer Software, and Communication Equipment, in order to maintain appropriate consistency with the new 397 General Plant accounts, which relate to the same items, but in the Transmission Function.

III. THE CPUC 2025 GRC PHASE 1 DECISION

The CPUC Decision was issued by the CPUC on September 23, 2025, representing the final decision in SCE’s 2025 GRC Phase 1 proceeding. The CPUC Decision adopted a revenue requirement for SCE’s CPUC-jurisdictional electric assets, to be effective on January 1, 2025. The relevant portions of the CPUC Decision are provided in Exhibit B.

10. Among other things, the CPUC Decision adopted depreciation rates for various plant accounts including some accounts that are utilized in the Formula Rate. These adopted rates include changes to the depreciation rates for distribution substation structures and improvements and distribution station equipment (FERC Electric Plant Accounts 361 and 362). In addition, the

CPUC Decision adopted changes to the depreciation rates for general and intangible plant (FERC Electric Plant Accounts 389 – 399 and 301 – 303) which are an allocated component of SCE’s Base TRR based on a labor allocation factor that is currently about 6.3469%. As noted above, pursuant to the CPUC Decision, these revised depreciation rates became effective January 1, 2025.

11. For applicable Distribution accounts, the CPUC Decision adopted SCE’s proposal to increase the average service life for both Accounts 361 and 362.¹ The results were increases in distribution² depreciation rates to 2.62% for Account 361 and 2.23% for Account 362 (an increase of 0.57% and 0.37%, respectively). SCE’s proposed changes were based on a review of industry practices, Actuarial life analysis,³ analysis of recorded net salvage costs, and reviews with engineering and technical personnel. The CPUC’s decision regarding the depreciation parameters and the depreciation analyses supporting SCE’s proposed depreciation estimates can be found in Exhibits B and C (the CPUC Decision and the GRC Application).

For General and Intangible accounts, SCE identifies plant by sub-accounts with similar average service lives. Most of this plant consists of a large volume of items having a low value. Following Commission guidelines, the items in these accounts are not accounted for individually but are amortized by vintage group over the specified service life and retired at the end of the life span. Accounting for property in such a way eliminates costly record keeping and continuous

¹ Longer average service life will have the effect of lower depreciation rate. Conversely, higher (or more negative) net salvage rate will have the effect of higher depreciation rate.

² Currently, SCE has no distribution assets under the CAISO Operational Control. Accordingly, the change in the depreciation rate for these two distribution accounts will not affect SCE’s depreciation expense recovered through the formula rate.

³ In Actuarial life analysis, plant balances are matched to survivor curve types and analyzed for best fit. Curve-Lives provide an estimate of the average life of the property as well as the expected remaining life.

physical tracking of the assets. The CPUC Decision adopted SCE's proposals to retain the currently authorized average service lives from CPUC Decision (D).21-08-036 (the 2021 GRC Decision). SCE proposed to retain the currently authorized average service lives for all general and intangible accounts with the exception of Account 390 (Structures and Improvements) and Account 391.4 (DDSMS - Power Management System). SCE proposed a life extension for these accounts from an average of 50 years to 45 years and 10 years to 7 years, respectively. The proposal was based on changing life characteristics that were cited in SCE's Depreciation Study in SCE's 2025 GRC Filing. These proposed changes were uncontested and adopted by the CPUC.

12. Also included in the General and Intangible accounts, the CPUC Decision adopted SCE's uncontested proposed average license lives for Account 302 Hydro Relicensing, which resulted in a decrease in depreciation rate to 1.77%.⁴ SCE's proposed changes and the CPUC's adopted changes are supported by analysis in Exhibits B and C (GRC Application and the CPUC Decision).

13. On November 18, 2025, SCE submitted proposed Formula Rate tariff revisions to reflect the Commission's Order 898 accounting revisions (ER26-538). In that filing, SCE proposed to add a total of twelve new accounts to Schedule 18 of the Formula Rate to reflect six new 397 Accounts and six new 351 Accounts that the Commission adopted in Order 898,

⁴ SCE continued to propose that the hydro generation plant be depreciated over the remaining life spans associated with each plant's individual FERC license, and adjusted for interim retirements expected during the period. For generating stations with already expired licenses, or with licenses that are within 5.5 years of termination, SCE extended life spans of the generating stations by the estimated license life extension resulting from re-licensing where the average application license period is 40 years. The exception to this life span extension is the amortized over the associated license period which they were spent.

effective January 1, 2025. On January 16, 2026 the Commission approved SCE's proposed tariff revisions effective January 1, 2026. As a result, the new depreciation rates SCE is proposing in this filing for both the 2025 and 2026 years include updated depreciation rates for both the new 351 Accounts and the new 397 Accounts.

14. The new 397 Accounts are General Plant function accounts, while the new 351 Accounts are Transmission Plant function accounts. However, they are very similar because they both relate to Computer Hardware, Computer Software, and Communication Equipment accounts, but just in different Functions. Accordingly, SCE has determined that the New 351 Accounts should have the same depreciation rates as the New 397 Accounts. Since the CPUC GRC has updated the 397 Account depreciation rates, SCE is also updating the New 351 Accounts in order to maintain proper consistency between the two sets of depreciation rates.

IV. REVISIONS TO THE FORMULA RATE TO CONFORM TO THE CPUC DECISION

15. The CPUC-authorized changes to the non-transmission depreciation rates require modification to Schedule 18 in the Formula Rate, with an effective date of January 1, 2025. Additionally, since SCE's Schedule 18 revisions relating to Order 898 became effective on January 1, 2025, SCE is filing an updated Schedule 18 effective January 1, 2026. These modifications are shown in the redline tariffs for Schedule 18 attached to this filing. Clean revisions for Schedule 18 are also attached.

16. Under SCE's Formula Rate Protocols, this single-issue change to the non-transmission depreciation rates in the Formula Rate does not result in a redetermination of the currently-effective Base TRR and transmission rates. Any rate impact of the changes in the non-

transmission and related depreciation rates will first be reflected in the next Annual Update Filing, to be submitted by December 1, 2026.

V. ILLUSTRATIVE QUANTIFICATION OF CHANGED DEPRECIATION RATES

17. While this filing does not result in a change in the Base TRR and transmission rates at this time, to provide a rough estimate of the future impact of these depreciation rate changes on SCE's Base TRR, I used SCE's last TO2026 Annual Update Filing, dated November 21, 2025 to develop an illustrative proxy. The result of these illustrative changes decreases the Base TRR by \$0.84 million, or approximately 0.06%.⁵

VI. CONCLUSION

18. My declaration demonstrates that the revisions SCE is proposing to Schedule 18, contained in Exhibit A, Attachment 1, of the Formula Rate are necessary to properly implement the Formula Rate Protocols in order to reflect the CPUC Decision. Such revisions are to become effective on January 1, 2025 in accordance with SCE's Formula Rate Protocols.

⁵ This illustrative example does not reflect new accounts introduced into the formula by SCE's Order 898 revisions filing under ER26-538, since TO2026 predates such revisions.

DECLARATION

I, Alan Varvis, identified in the foregoing prepared direct testimony, do hereby declare under penalty of perjury, that I prepared or caused such testimony to be prepared; that the answers appearing therein are true to the best of my knowledge and belief; and that if asked the questions appearing therein, my answers would, under oath, be the same.

Executed on February 25, 2026, in Rosemead,
California.

/s/ Alan Varvis
Alan Varvis

EXHIBIT A

ATTACHMENT 1

Depreciation Rates

			Currently Effective Tariff			2025 GRC Approved			Changes (Approved - Current)		
1) Transmission Plant - ISO			Plant			Plant			Plant		
FERC			Less	Removal		Less	Removal		Less	Removal	
Line	Account	Description	Salvage	Cost	Total ¹	Salvage	Cost	Total	Salvage	Cost	Total
1	350.1	Fee Land	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	350.2	Easements	1.66%	0.00%	1.66%	1.66%	0.00%	1.66%	0.00%	0.00%	0.00%
3	352	Structures and Improvements	1.80%	0.77%	2.57%	1.80%	0.77%	2.57%	0.00%	0.00%	0.00%
4	353	Station Equipment	2.20%	0.27%	2.47%	2.20%	0.27%	2.47%	0.00%	0.00%	0.00%
5	354	Towers and Fixtures	1.35%	1.09%	2.44%	1.35%	1.09%	2.44%	0.00%	0.00%	0.00%
6	355	Poles and Fixtures	2.00%	1.67%	3.67%	2.00%	1.67%	3.67%	0.00%	0.00%	0.00%
7	356	Overhead Conductors and Devices	2.00%	1.05%	3.05%	2.00%	1.05%	3.05%	0.00%	0.00%	0.00%
8	357	Underground Conduit	1.65%	0.00%	1.65%	1.65%	0.00%	1.65%	0.00%	0.00%	0.00%
9	358	Underground Conductors and Devices	3.26%	0.61%	3.87%	3.26%	0.61%	3.87%	0.00%	0.00%	0.00%
10	359	Roads and Trails	1.56%	0.00%	1.56%	1.56%	0.00%	1.56%	0.00%	0.00%	0.00%
1/ Rates effective pursuant to Docket DR19-1553 (TO2026)											
11											
2) Distribution Plant - ISO			Plant			Plant			Plant		
FERC			Less	Removal		Less	Removal		Less	Removal	
Line	Account	Description	Salvage	Cost	Total	Salvage	Cost	Total	Salvage	Cost	Total
12	360	Land and Land Rights	1.67%	0.00%	1.67%	1.67%	0.00%	1.67%	0.00%	0.00%	0.00%
13	361	Structures and Improvements	1.42%	0.63%	2.05%	1.81%	0.81%	2.62%	0.39%	0.18%	0.57%
14	362	Station Equipment	1.33%	0.53%	1.86%	1.56%	0.67%	2.23%	0.23%	0.14%	0.37%
3) General Plant											
FERC			Plant			Plant			Plant		
Account			Less	Removal		Less	Removal		Less	Removal	
Line	Account	Description	Salvage	Cost	Total	Salvage	Cost	Total	Salvage	Cost	Total
15	389	Land and Land Rights	1.67%	0.00%	1.67%	1.67%	0.00%	1.67%	0.00%	0.00%	0.00%
16	390	Structures and Improvements	1.59%	0.23%	1.82%	2.00%	0.27%	2.27%	0.41%	0.04%	0.45%
17	391.1	Office Furniture	5.00%	0.00%	5.00%	5.00%	0.00%	5.00%	0.00%	0.00%	0.00%
18	391.5	Office Equipment	20.00%	0.00%	20.00%	20.00%	0.00%	20.00%	0.00%	0.00%	0.00%
19	391.6	Duplicating Equipment	20.00%	0.00%	20.00%	20.00%	0.00%	20.00%	0.00%	0.00%	0.00%
20	391.2	Personal Computers	19.07%	0.00%	19.07%	20.41%	0.00%	20.41%	1.34%	0.00%	1.34%
21	391.3	Mainframe Computers	19.07%	0.00%	19.07%	20.41%	0.00%	20.41%	1.34%	0.00%	1.34%
22	391.7	PC Software	19.07%	0.00%	19.07%	20.41%	0.00%	20.41%	1.34%	0.00%	1.34%
23	391.4	DDSMS - CPU & Processing	11.36%	0.00%	11.36%	15.05%	0.00%	15.05%	3.69%	0.00%	3.69%
24	391.4	DDSMS - Controllers, Receivers, Comm.	11.36%	0.00%	11.36%	15.05%	0.00%	15.05%	3.69%	0.00%	3.69%
25	391.4	DDSMS - Telemetering & System	11.36%	0.00%	11.36%	15.05%	0.00%	15.05%	3.69%	0.00%	3.69%
26	391.4	DDSMS - Miscellaneous	11.36%	0.00%	11.36%	15.05%	0.00%	15.05%	3.69%	0.00%	3.69%
27	391.4	DDSMS - Five Year	11.36%	0.00%	11.36%	15.05%	0.00%	15.05%	3.69%	0.00%	3.69%
28	393	Stores Equipment	5.00%	0.00%	5.00%	5.00%	0.00%	5.00%	0.00%	0.00%	0.00%
29	395	Laboratory Equipment	6.67%	0.00%	6.67%	6.67%	0.00%	6.67%	0.00%	0.00%	0.00%
30	398	Misc Power Plant Equipment	5.00%	0.00%	5.00%	5.00%	0.00%	5.00%	0.00%	0.00%	0.00%
31	397	Data Network Systems	20.00%	0.00%	20.00%	20.00%	0.00%	20.00%	0.00%	0.00%	0.00%
32	397	Telecom System Equipment	14.29%	0.00%	14.29%	14.29%	0.00%	14.29%	0.00%	0.00%	0.00%
33	397	Netcomm Radio Assembly	10.00%	0.00%	10.00%	10.00%	0.00%	10.00%	0.00%	0.00%	0.00%
34	397	Microwave Equip. & Antenna Assembly	6.67%	0.00%	6.67%	6.67%	0.00%	6.67%	0.00%	0.00%	0.00%
35	397	Telecom Power Systems	5.00%	0.00%	5.00%	5.00%	0.00%	5.00%	0.00%	0.00%	0.00%
36	397	Fiber Optic Communication Cables	4.00%	0.00%	4.00%	4.00%	0.00%	4.00%	0.00%	0.00%	0.00%
37	397	Telecom Infrastructure	2.50%	0.00%	2.50%	2.50%	0.00%	2.50%	0.00%	0.00%	0.00%
38	392	Transportation Equip.	14.29%	0.00%	14.29%	14.29%	0.00%	14.29%	0.00%	0.00%	0.00%
39	394.4	Garage & Shop -- Equip.	10.00%	0.00%	10.00%	10.00%	0.00%	10.00%	0.00%	0.00%	0.00%
40	394.5	Tools & Work Equip. -- Shop	10.00%	0.00%	10.00%	10.00%	0.00%	10.00%	0.00%	0.00%	0.00%
41	396	Power Oper Equip	6.67%	0.00%	6.67%	6.67%	0.00%	6.67%	0.00%	0.00%	0.00%
4) Intangible Plant											
FERC			Plant			Plant			Plant		
Account			Less	Removal		Less	Removal		Less	Removal	
Line	Account	Description	Salvage	Cost	Total	Salvage	Cost	Total	Salvage	Cost	Total
42	302	Hydro Relicensing	2.06%	0.00%	2.06%	1.77%	0.00%	1.77%	-0.29%	0.00%	-0.29%
43	303	Radio Frequency	2.50%	0.00%	2.50%	2.50%	0.00%	2.50%	0.00%	0.00%	0.00%
44	301	Other Intangibles	5.00%	0.00%	5.00%	5.00%	0.00%	5.00%	0.00%	0.00%	0.00%
45	303	Cap Soft 5yr	21.48%	0.00%	21.48%	19.74%	0.00%	19.74%	-1.74%	0.00%	-1.74%
46	303	Cap Soft 7yr	14.29%	0.00%	14.29%	14.44%	0.00%	14.44%	0.15%	0.00%	0.15%
47	303	Cap Soft 10yr	10.00%	0.00%	10.00%	13.27%	0.00%	13.27%	3.27%	0.00%	3.27%
48	303	Cap Soft 15yr	6.67%	0.00%	6.67%	6.66%	0.00%	6.66%	-0.01%	0.00%	-0.01%

Notes: 1) Depreciation rates may only be revised as approved by the Commission pursuant to a Section 205 or 206 filing.

Overview of SCE Retail Base TRR

SCE's retail Base Transmission Revenue Requirement is the sum of the following components:

TRR Component	<u>TO2026 Rate</u> <u>Amounts</u>	<u>Non-Trans Dep</u> <u>Rate Amounts</u>	<u>Change</u>	<u>% Change</u>
Prior Year TRR	\$1,325,556,997	\$1,325,178,953	-\$378,044	-0.03%
Incremental Forecast Period TRR	\$118,503,762	\$118,467,197	-\$36,565	-0.03%
True-Up Adjustment	\$64,511,621	\$64,086,177	-\$425,444	-0.66%
O&M Services Formula Revenue	-\$7,590,394	-\$7,590,394	\$0	0.00%
Cost Adjustment	\$0	\$0	\$0	0.00%
Base TRR (retail)	\$1,500,981,985	\$1,500,141,933	-\$840,053	-0.06%

These components represent the following costs that SCE incurs:

- 1) The Prior Year TRR component is the TRR associated with the Prior Year (most recent calendar year).
The Prior Year TRR is calculated using End-of-Year Rate Base values, as set forth in the "1-BaseTRR" Worksheet.
- 2) The Incremental Forecast Period TRR is the component of Base TRR associated with forecast additions to in-service plant or CWIP, as set forth in the "2-IFPTRR" Worksheet.
- 3) The True Up Adjustment is a component of the Base TRR that reflects the difference between projected and actual costs, as set forth in the "3-TrueUpAdjust" Worksheet.
- 4) O&M Services Formula Revenue is the TRR component relating to revenue received pursuant to Commission-approved O&M Services Formulas, as set forth in the "35 - Other Formula Revenue" Worksheet.
- 5) The Cost Adjustment component may be included as provided in the Tariff protocols.

EXHIBIT B

(SCE 2025 GRC Decision)

Decision 25-09-030 September 18, 2025

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of Southern California
Edison Company (U338E) For
Authority to Increase Its Authorized
Revenues for Electric Service In 2025,
Among Other Things, and to Reflect
That Increase in Rates.

Application 23-05-010

**DECISION ON TEST YEAR 2025 GENERAL RATE CASE
FOR SOUTHERN CALIFORNIA EDISON COMPANY**

Commission can more closely examine revenue impacts caused by the utility's implementation of various tax laws, tax policies, tax accounting changes, or tax procedure changes.²⁷⁶⁹ In the 2018 GRC, the Commission ordered that the 2018 TAMA "shall remain open and the balance in the account shall be reviewed in every subsequent GRC until a Commission decision closes the account."²⁷⁷⁰

Continuation of the 2018 TAMA will continue to aid the Commission's review of the reasonableness of SCE's election of various tax changes. Therefore, we adopt SCE's unopposed proposal to continue the 2018 TAMA.

41. SCE Asset Depreciation Study

The purpose of depreciation is to recover the original cost of fixed capital assets less the estimated net salvage over the useful life of the property.

Depreciation accounting is intended to systematically and rationally allocate the service value over the life of the asset, in a manner that ensures that customers pay for the portion of the asset's cost from which they receive benefit.

Depreciation expense is a legitimate cost of service.²⁷⁷¹

The depreciation system SCE uses is the straight-line remaining life method based on the Commission's SP U-4.²⁷⁷² This method is "designed to ratably recover the cost of plant, less net salvage and less depreciation reserve,

²⁷⁶⁹ D.19-05-020 at 358.

²⁷⁷⁰ D.19-05-020 at OP 5.a.

²⁷⁷¹ Ex. SCE-07, Vol. 3 at 5-6.

²⁷⁷² Ex. SCE-07, Vol. 3 at 11-12. All citations to SP U-4 in this decision are to the version available at: <https://docs.cpuc.ca.gov/PublishedDocs/Published/G000/M042/K177/42177433.PDF> (last accessed March 4, 2025).

over the remaining life of plant.”²⁷⁷³ The straight-line remaining life method can be represented by the following formula:²⁷⁷⁴

$$\begin{array}{l} \text{Annual} \\ \text{Depreciation} \\ \text{Accrual} \end{array} = \frac{\text{Plant Balance} - \text{Gross Salvage} + \text{Cost of Removal} - \text{Depreciation Reserve}}{\text{Remaining Life of Asset(s)}}$$

SCE also uses the broad group, average life procedure to determine depreciation, which groups certain categories of plant and depreciates them as a single group.²⁷⁷⁵

SCE’s currently authorized depreciation expense based on year-end (YE) 2022 CPUC plant balances is \$2.253 billion.²⁷⁷⁶ Overall, SCE proposes to increase depreciation expense by \$313 million based on 2022 plant balances, which equates to a total proposed depreciation expense of \$2.566 billion.²⁷⁷⁷ SCE’s requested changes are summarized in the following table:²⁷⁷⁸

Item	Proposed Change (in \$ Millions)
T&D Net Salvage	212
T&D Life	82
Small Hydro Decommissioning	42
Other Generation	0
General and Intangible	(23)
Total	313

²⁷⁷³ SP U-4, ch. 2 at 5.

²⁷⁷⁴ SP U-4, ch. 4 at 11.

²⁷⁷⁵ Ex. SCE-07, Vol. 3 at 6, 11-12.

²⁷⁷⁶ Ex. SCE-18, Vol. 3 at 1.

²⁷⁷⁷ This amount understates SCE’s proposed depreciation expense for 2025 because it is based on YE 2022 plant balances and does not account for subsequent plant growth.

²⁷⁷⁸ Ex. SCE-18, Vol. 3, Table I-1 at 1. Dollar impacts are based on YE 2022 plant balances.

41.1. T&D Net Salvage

Net salvage is “gross salvage realized from resale, re-use, or scrap disposal of the retired units less cost of removal.”²⁷⁷⁹ Net salvage can be expressed either as a dollar amount or as a percent of the original plant cost (the net salvage rate (NSR)), and is a key element in determining depreciation expense and rates. Salvage and removal costs are based on current dollars (when the assets are removed from service), while retirements are based on historical dollars. Often, the net salvage for utility assets is a negative number (or percentage) since the cost of removing the assets from service exceeds any proceeds received from selling the assets.²⁷⁸⁰

SCE proposes annual net salvage accruals that would result in a \$211.6 million increase over currently authorized rates based on 2022 year-end plant balances. SCE’s proposals for net salvage accruals are higher (more negative) for 12 accounts, and the same as authorized for eight accounts.²⁷⁸¹ SCE explains that its proposals are consistent with the straight-line remaining life methodology prescribed in SP U-4. SCE also states that the gap between authorized and recorded net salvage rates has continued to increase over past GRC cycles, driven in part by longer average service lives, and argues that failure to address this gap will result in future generations of customers bearing an increasingly higher share of costs to remove assets used by prior generations of customers.²⁷⁸²

²⁷⁷⁹ SP U-4 at 12.

²⁷⁸⁰ Ex. SCE-07, Vol. 3 at 14-27.

²⁷⁸¹ Ex. SCE-18, Vol. 3, Table II-2 at 3.

²⁷⁸² Ex. SCE-07, Vol. 3 at 13-64; Ex. SCE-18, Vol. 3 at 2-12.

TURN and Cal Advocates argue that SCE's proposed increases do not reflect the principle of gradualism endorsed by the Commission in PG&E's 2014 GRC decision, D.14-08-032.

In its testimony and briefs, TURN recommended limiting net salvage increases for the 12 accounts at issue to 25 percent of SCE's proposed increase, consistent with the gradualism approach used by the Commission in PG&E's 2014 GRC decision and subsequent GRC decisions. Subsequently, TURN revised its recommendation to require SCE to retain its current net salvage accruals.²⁷⁸³ In addition, TURN highlights that the Commission has found SCE's deficit argument to be self-fulfilling, since it presumes SCE's assumptions in prior GRC requests were correct, even though some assumptions were not adopted by the Commission or borne out by actual retirements.²⁷⁸⁴ Citing data SCE presents in rebuttal testimony on the changes in average service lives and net salvage rates from the 2009 GRC through the 2025 GRC,²⁷⁸⁵ TURN asserts the directional pattern of composite depreciation rates in prior GRC decisions reflects SCE's requested depreciation rates in those proceedings, and TURN highlights that, even with the application of gradualism in SCE's 2021 GRC decision, the resultant increases significantly closed the gap.²⁷⁸⁶

Cal Advocates also recommends a reduction from SCE's proposed increase, citing the principle of gradualism, but rejects a large portion of SCE's request by completely denying increases in accounts with large increases

²⁷⁸³ RT, Vol. 18 at 1600:15-1601:4; TURN Opening Comments on the PD at 23-24.

²⁷⁸⁴ See D.12-11-051 (SCE's 2012 GRC) at 658-659 and D.15-11-021 (SCE's 2015 GRC) at 394-395.

²⁷⁸⁵ Ex. SCE-18, Vol. 3, Figure II-1 and Figure II-2 at 6 and 8.

²⁷⁸⁶ Ex. TURN-16 at 11-19; TURN OB at 457-466; TURN RB at 155-159.

(Accounts 362, 365, 366, 367, and 368). Cal Advocates' recommendation is based on the significant expenditures recently made for wildfire mitigation and hardening the system, and is intended to provide a moderate increase as plant is added.²⁷⁸⁷

The following table provides a summary of the currently authorized and parties' proposed accruals for the 12 contested accounts:²⁷⁸⁸

FERC Acct No.	Description	Auth. NSR	SCE NSR	SCE Impact (\$ Million)	TURN NSR	Cal Adv NSR
TRANSMISSION PLANT						
353	Station Equipment	15%	30%	12.8	19%	30%
354	Towers and Fixtures	65%	80%	0.2	69%	80%
355	Poles and Fixtures	77%	90%	4.1	80%	90%
356	Overhead Conductors and Devices	85%	100%	1.4	89%	100%
358	Underground Conductors and Devices	19%	30%	1.2	22%	19%
DISTRIBUTION PLANT						
361	Structures and Improvements	29%	40%	2.6	32%	40%
362	Station Equipment	29%	40%	7.3	32%	29%
365	Overhead Conductors and Devices	134%	190%	39.4	148%	134%
366	Underground Conduit	43%	80%	25.1	52%	43%
367	Underground Conductors and Devices	70%	100%	62.3	78%	70%
368	Line Transformers	28%	50%	51.5	34%	28%

²⁷⁸⁷ Cal Advocates OB at 459-465.

²⁷⁸⁸ Ex. SCE-18, Vol. 3, Table II-2 at 3.

FERC Acct No.	Description	Auth. NSR	SCE NSR	SCE Impact (\$ Million)	TURN NSR	Cal Adv NSR
373	Street Lighting and Signal Systems	35%	50%	3.7	39%	50%
Total Impact (in \$ millions)				211.6	52.4	26.1

SCE's NSR proposals are based on an account-by-account analysis of 10 years of recorded plant retirements and net salvage, from which SCE calculates yearly, three-year rolling average, five-year average, and 10-year average NSRs. Neither TURN nor Cal Advocates dispute SCE's underlying data or analysis. While Cal Advocates proposes to retain the current negative net salvage rates for five FERC accounts, this recommendation is based on the principal of gradualism rather than any specific analysis or data on the future cost of removal. Similarly, TURN does not provide an alternative net salvage analysis, while TURN acknowledges that "[i]ncreasing labor costs associated with asset removal, combined with the fact that original costs are fixed at their historical recorded level, have contributed to increasing negative net salvage over time."²⁷⁸⁹

SCE has adequately demonstrated that the currently authorized net salvage rates for the identified 12 accounts are insufficient to recover future costs of removal, and we find some increase to net salvage for these 12 accounts to be warranted. As we found in SCE's 2021 GRC, "[a]lthough we are concerned about the overall rate impacts of SCE's requests for this GRC cycle, we are also mindful of the need to balance the equities of current and future ratepayers. SCE will ultimately need to recover the cost of removal associated with its capital expenditures."²⁷⁹⁰ Given the evidence presented by SCE regarding increasingly

²⁷⁸⁹ Ex. TURN-16 at 35.

²⁷⁹⁰ D.21-08-036 at 511.

negative net salvage rates, we find some increase to these 12 accounts is warranted to avoid a disproportionate share of these removal costs being shifted to future ratepayers.

However, in recognition of the magnitude of SCE's net salvage rate increase and larger GRC capital request, we limit any net salvage increases to 20 percent of SCE's requested increases. As noted by TURN and Cal Advocates, the principle of gradualism is well established and has been consistently applied in numerous GRCs.²⁷⁹¹ As the Commission explained in PG&E's 2014 GRC:²⁷⁹²

The principle of gradualism applies where there is a recognized need to revise estimated parameters, but where the change is allowed to occur incrementally over time rather than all at once. Applying gradualism thus limits the approved increase that would otherwise be warranted, all else being equal, and mitigates the short-term impact of large changes in depreciation parameters. Also, it is advisable to be cautious in making large changes in estimates of service lives and net salvage for property that will be in service for many decades, as future experience may show the current estimates to be incorrect.

To balance customers' respective cost burden between current and subsequent GRC cycles, the Commission found it reasonable in PG&E's 2014 GRC to "adopt no more than 25% of the estimated net increase from current [net salvage] rates."²⁷⁹³ Elsewhere, the Commission has held that a limit of "no more than 25%" was never intended to become a target for any increase in negative net salvage accruals.²⁷⁹⁴

²⁷⁹¹ See D.14-08-032 at 597, D.21-08-036 at 511-512, D.23-11-069 at 674-675.

²⁷⁹² D.14-08-032 at 598.

²⁷⁹³ D.14-08-032 at 600.

²⁷⁹⁴ D.24-12-074 at 818-819.

We continue to endorse the concept of gradualism with respect to net salvage rates for this rate case cycle given that the overall cost increases at issue in this GRC are substantial. SCE's proposed annual net salvage accruals would result in a \$211.6 million increase, which even SCE recognizes as significant.²⁷⁹⁵ Our endorsement of gradualism over this GRC cycle is also made in recognition of the significant level of wildfire mitigation and grid hardening capital expenditures approved in SCE's current and prior GRCs, and the magnitude of the 2025 TY revenue requirement increase authorized in this decision. In consideration of these factors and consistent with past Commission precedent, we find it reasonable to limit any net salvage increases to 20 percent of SCE's requested increases.

SCE asserts its depreciation rate history gives context for the need to increase net salvage rates.²⁷⁹⁶ However, as noted by TURN, the directional pattern of depreciation rates in SCE's 2009 GRC to 2021 GRC reflects the depreciation rates requested by SCE in prior GRCs, including instances when SCE sought a rate decrease. Moreover, as acknowledged by SCE, the increase approved in SCE's 2021 GRC represented "meaningful progress" as compared to the prior downward trend.²⁷⁹⁷ The authorized net salvage increases in SCE's 2021 GRC were based on the same principle of gradualism that is being applied here.

Cal Advocates proposes to completely deny increases in accounts with large increases (Accounts 362, 365, 366, 367, and 368). While Cal Advocates'

²⁷⁹⁵ Ex. SCE-18, Vol. 3 at 2.

²⁷⁹⁶ Ex. SCE-18, Vol. 3 at 4-8.

²⁷⁹⁷ SCE OB at 519.

position is premised on the principle of gradualism, its recommendation results in total NSR increases of \$26.1 million, or approximately 12 percent of SCE's request, which is well below the amounts historically applied under the principle of gradualism where the utility's underlying data or analysis are undisputed. Absent further showing, we agree with SCE that Cal Advocates' proposal is both unsupported and regressive.

41.2. T&D Average Service Life

SCE engaged the firm Gannet Fleming Valuation and Rate Consultants, LLC to perform a service life study related to the depreciable electric transmission, distribution and general plant as of December 31, 2021 (Gannet Fleming Study). The Gannet Fleming Study considered statistical analyses of data, current SCE policies and outlook, and survivor curve estimates from prior depreciation studies for SCE and other electric utilities.²⁷⁹⁸ Based on the study, SCE proposes to increase the average service life (ASL) for five accounts (Accounts 352, 354, 356, 366, and 359); decrease the ASL for eight accounts (Accounts 367, 355, 361, 362, 364, 365, 373, and 390); and proposes an average service life for one account for which an average service life is not currently approved (Account 363). SCE proposes to retain the ASL adopted in the prior GRC for the remainder of its T&D accounts.²⁷⁹⁹ SCE's proposals result in a total of \$81.5 million less depreciation expense per year based on 2022 plant balances.²⁸⁰⁰

²⁷⁹⁸ Ex. SCE-07, Vol. 3 at 68.

²⁷⁹⁹ Ex. SCE-07, Vol. 3E at 76; Ex. SCE-18, Vol. 3, Table III-6 at 13; SCE OB at 528.

²⁸⁰⁰ Ex. SCE-18, Vol. 3, Table III-6 at 13.

TURN proposes service life adjustments to seven of SCE's T&D accounts, resulting in \$23.8 million less per year compared to present accruals based on 2022 plant balances. Similar to the Gannet Fleming Study, TURN's analysis relies on a "retirement rate method" and uses data provided by SCE to develop an observed life table (OLT) curve for each T&D plant account, then engages in a curve fitting process to select the Iowa curve that best fits the OLT curve.²⁸⁰¹ However, unlike the Gannet Fleming Study which uses statistical aging to estimate the vintage years of "unaged" retirements, TURN's proposed service lives are based solely on SCE's "aged" data from 2002-2021.²⁸⁰²

The following table summarizes the service lives and retirement frequency distributions authorized in the 2021 GRC and parties' proposed service lives and retirement frequency distributions for the seven contested accounts in this proceeding.²⁸⁰³

FERC Acct No.	Description	2021 GRC	SCE Proposal	TURN Proposal
TRANSMISSION PLANT				
352	Structures & Improvements	L 1.0 55	R 2.0 60	R 1.0 67

²⁸⁰¹ The OLT shows the percentage of property surviving at each age interval. This pattern of property retirement is described as a "survivor curve." The survivor curve derived from the OLT, however, must be fitted and smoothed with a complete curve in order to determine the ultimate average life of the group. The most widely used survivor curves for this curve fitting process were developed at Iowa State University and are commonly known as the "Iowa curves." (Ex. TURN-16 at 11-12). A copy of the Gannet Fleming Study is provided in Ex. SCE-07, Vol. 3, Appendix A, while a detailed description of TURN's curve fitting process and analysis is described in Ex. TURN-16, Appendix C.

²⁸⁰² In "aged" data, the vintage year of retirements is recorded, whereas "unaged" data does not include the recorded vintage year of retirements. Of the historical 1909-2021 SCE data used in the Gannet Fleming Study, "aged" data was only available for the years 2002-2021. (Ex. SCE-07, Vol. 3 at 68-69; TURN OB at 468).

²⁸⁰³ Ex. SCE-07, Vol. 3E, Table IV-26 at 76; Ex. SCE-18, Vol. 3, Table III-6 at 13.

354	Towers & Fixtures	R 5.0 65	R 4.0 70	R 4.0 76
356	Overhead Conductors & Devices	R 3.0 61	R 3.0 65	R 2.5 74
357	Underground Conduit	R 3.0 55	R 4.0 55	R 4.0 61
DISTRIBUTION PLANT				
366	Underground Conduit	R 3.0 59	R 3.0 60	R 2.5 66
367	Underground Conductors & Devices	L 1.0 47	R 1.5 45	L 1.0 50
369	Services	R 1.5 55	R 2.0 55	R 2.5 62

Although parties dispute whether it is appropriate to use statistically aged data in determining service lives, the use of statistically aged data in the Gannett Fleming Study does not have a significant impact on SCE's results in this case.²⁸⁰⁴ As noted by SCE, the one account where TURN asserts that statistically aged data has a particularly large impact is Account 369.²⁸⁰⁵ However, for this account, SCE recommends retaining the same service life estimate — 55 years — adopted by the Commission in its 2021 GRC, which was not based on statistically aged data.²⁸⁰⁶

In contrast, both SCE's and TURN's recommendations rely to a large degree on expert judgment and other policy considerations. In addition to mathematical curve fitting, final estimates are often based on visual and mathematical techniques in combination with professional judgment.²⁸⁰⁷ Additionally, parties dispute whether the principle of gradualism is consistently

²⁸⁰⁴ Ex. SCE-07, Vol. 3 at 70.

²⁸⁰⁵ TURN OB at 471.

²⁸⁰⁶ SCE RB at 272.

²⁸⁰⁷ Ex. TURN-16, Appendix C at 14.

applied,²⁸⁰⁸ while SCE highlights the impact that California's "Net Zero by 2045" goal will have on the appropriate service lives for utility plant.²⁸⁰⁹

Given the above considerations, we evaluate SCE's and TURN's proposals for each contested account in light of observed retirement activity, composition of the accounts, and other available information to determine the reasonableness of the proposals.

**41.2.1. Account 352
(Structures and Improvements)**

This account addresses the cost of structures and improvements for electric transmission operations, including the cost of all buildings and fixtures permanently attached to the structures and improvements.²⁸¹⁰

SCE recommends increasing the ASL from 55 to 60 years, whereas TURN recommends increasing the ASL by 12 years.²⁸¹¹ We adopt SCE's more modest proposed increase in the ASL to 60 years. SCE's methodology puts greater emphasis on data through age 49.5, while TURN's proposed curve provides a closer fit throughout the most relevant portions of the OLT curve. For this account, the exposures (*i.e.*, dollars exposed to retirement) fall below one percent of the overall account at age 49.5.²⁸¹² For its part, TURN acknowledges the merit of generally focusing on the top 99 percent of exposures.²⁸¹³

²⁸⁰⁸ SCE OB at 530; TURN OB at 475.

²⁸⁰⁹ SCE OB at 531-532.

²⁸¹⁰ Ex. SCE-07, Vol. 3, Appendix A at 163.

²⁸¹¹ Ex. SCE-18, Vol. 3 at 42-44; Ex. TURN-16 at 19-21.

²⁸¹² Ex. SCE-18, Vol. 3 at 43.

²⁸¹³ Ex. TURN-16 at 14.

**41.2.2. Account 354
(Transmission Towers and Fixtures)**

This account includes the cost of towers and appurtenant fixtures used for supporting overhead transmission conductor in electric transmission.²⁸¹⁴

SCE recommends increasing the authorized ASL by five years, whereas TURN recommends increasing the ASL by 11 years.²⁸¹⁵ We adopt SCE's more modest proposed increase of five years. Both SCE and TURN identify issues with fitting a curve to this data, with SCE noting that historical negative net salvage rates exhibit extreme fluctuations, and TURN noting that the best fitting Iowa curve to the OLT data would lead to an ASL of 170 years.²⁸¹⁶ Since the OLT data does not reach 80 percent surviving, it is also not clear how well a curve can be fit for this account at this point in time. Given these limitations, we find it appropriate to approve a more modest increase.

**41.2.3. Account 356
(Transmission Overhead
Conductors and Devices)**

This account includes the cost of overhead conductors and devices used for electric transmission.²⁸¹⁷

SCE recommends increasing the authorized ASL by four years, whereas TURN recommends increasing the authorized ASL by 13 years.²⁸¹⁸ We adopt SCE's proposed ASL of 65 years. As noted by SCE, neither estimate fits all the data particularly well, with differences between the OLT curve and parties'

²⁸¹⁴ Ex. SCE-07, Vol. 3, Appendix A at 166.

²⁸¹⁵ Ex. SCE-18, Vol. 3 at 44-45; Ex. TURN-16 at 22-24; SCE OB at 535.

²⁸¹⁶ Ex. SCE-07, Vol. 3 at 33; TURN-16 at 22-23.

²⁸¹⁷ Ex. SCE-07, Vol. 3, Appendix A at 168.

²⁸¹⁸ SCE OB at 534; Ex. TURN-16 at 24.

proposed curves being clearly visible.²⁸¹⁹ This assertion is aligned with TURN's higher reported distances between parties' proposed Iowa curves and the OLT curve for this account.²⁸²⁰

Considering these limitations, and given the fact the original life tables only decline to around 80 percent surviving for this account, we find it reasonable to adopt a more modest ASL adjustment for this account and adopt SCE's proposed ASL of 65 years.

41.2.4. Account 357 (Transmission Underground Conduit)

This account includes the cost of underground conduit and tunnels for housing of transmission cables and conductors.²⁸²¹

SCE recommends retaining an ASL of 55 years for Account 357, whereas TURN recommends extending the ASL to 61 years.²⁸²² Most of the assets in this account are relatively new, with over 85 percent of investment installed since 2010.²⁸²³ Over the entire life of the underground conduit plant, less than 10 percent of all conduit has been retired to date.²⁸²⁴ We do not find TURN's recommendation based on past retirement activity, which goes beyond the industry average of 55 to 60 years, to be persuasive given the minimal retirements recorded to this account. Similarly, we do not find SCE's analysis to be persuasive. SCE also highlights that most of the assets in this account are

²⁸¹⁹ Ex. SCE-18, Vol. 3, Figure III-5 at 41.

²⁸²⁰ Ex. TURN-16 at 26.

²⁸²¹ Ex. SCE-07, Vol. 3, Appendix A at 169.

²⁸²² Ex. SCE-18, Vol. 3 at 45-47; Ex. TURN-16 at 26-28.

²⁸²³ Ex. SCE-07, Vol. 3, Appendix A at 169.

²⁸²⁴ Ex. SCE-18, Vol. 3 at 46.

relatively new, and acknowledges that an actuarial analysis does not provide definitive results. We do not find evidence of any major factors that would change the appropriateness of the ASL adopted in the last GRC, and therefore, retain the previously authorized ASL of 55 years and Iowa curve for this account.

**41.2.5. Account 366
(Distribution Underground Conduit)**

This account includes the cost of electric underground conduit and tunnels used for housing distribution cables or lines.²⁸²⁵

SCE recommends increasing the authorized ASL by one year, whereas TURN recommends increasing the authorized ASL by seven years.²⁸²⁶ We adopt TURN's proposed curve with an ASL of 66 years. Both of the selected Iowa curves provide relatively close and similar fits to the OLT curve through age 40, after which the higher mode of SCE's selected curve causes it to diverge from the OLT curve relative to the Iowa curve TURN recommends.²⁸²⁷

SCE asserts TURN's recommendation does not consider the principle of gradualism;²⁸²⁸ however, elsewhere SCE proposes to decrease the authorized ASL for Account 362 by seven years (*i.e.*, the same level of change TURN proposes here), which purportedly takes gradualism into account.²⁸²⁹ SCE also asserts TURN's recommendation does not take energy transition factors into

²⁸²⁵ Ex. SCE-07, Vol. 3, Appendix A at 177.

²⁸²⁶ Ex. SCE-18, Vol. 3 at 47-48; Ex. TURN-16 at 28-30.

²⁸²⁷ Ex. TURN-16, Figure 9 at 29.

²⁸²⁸ SCE OB at 533.

²⁸²⁹ SCE OB at 530.

account, but makes no specific recommendations to shorten the ASL for Account 366 due to these factors.²⁸³⁰

Since SCE has not presented any meaningful evidence beyond its historical retirement data for this account, TURN's proposed curve, which achieves a better mathematical fit to the OLT, is more supported by the evidence.

**41.2.6. Account 367
(Distribution Underground
Conductors and Devices)**

This account includes the cost of electric underground conductors and devices used for electric distribution purposes.²⁸³¹

SCE recommends a decrease in the ASL from 47 to 45 years, whereas TURN recommends an increase in the ASL of three years.²⁸³² Despite proposing a two-year ASL decrease, SCE acknowledges the actuarial analysis could support a moderate increase in ASL and that there is an expectation that ASL could increase based on improved cable materials and installation practices.²⁸³³ TURN asserts both parties' proposed Iowa curves result in relatively closer fits to the OLT curve, and both are within a reasonable range for this account.²⁸³⁴

We do not find evidence of any major factors that would change the appropriateness of the ASL adopted in the last GRC. Given the absence of strong evidence to support either party proposal, we retain the previously authorized ASL of 47 years.

²⁸³⁰ Ex. SCE-07, Vol. 3 at 73-74.

²⁸³¹ Ex. SCE-07, Vol. 3, Appendix A at 178.

²⁸³² Ex. SCE-18, Vol. 3 at 38-40; Ex. TURN-16 at 30-32.

²⁸³³ Ex. SCE-07, Vol. 3, Appendix A at 178.

²⁸³⁴ Ex. TURN-16 at 31.

**41.2.7. Account 36
(Distribution Services-Overhead)**

This account includes the cost of electric distribution overhead conductor leading from a point where the wires leave the last pole of the overhead system to the point of connection with the customer's outlet or wiring.²⁸³⁵

SCE recommends retaining an ASL of 55 years for Account 369, whereas TURN recommends an increase in the ASL of seven years.²⁸³⁶ For this account there is a more pronounced difference between the OLT curve reflecting SCE's actual retirement experience, which TURN relied upon, and the OLT curve to which SCE has added its statistically aged data to its actual retirement experience.²⁸³⁷

SCE argues there is minimal retirement experience from which to draw conclusions about the ASL for this account, and that TURN's proposal to increase the ASL even further than it recommended in the 2021 GRC is even more unrealistic today than it would have been four years ago.²⁸³⁸ TURN asserts its proposed Iowa curve is a much closer fit with SCE's actual retirement experience than SCE's proposed 55-year life, and that it is not enough to simply assert, as SCE does here, that TURN's recommendation should be rejected simply because TURN's position was not adopted in the 2021 GRC.²⁸³⁹

We do not find either party analysis based on curve fitting to the OLT to be persuasive. While TURN's proposed Iowa curve is a closer fit to the 2002-2021

²⁸³⁵ Ex. SCE-07, Vol. 3, Appendix A at 180.

²⁸³⁶ Ex. SCE-18, Vol. 3 at 48-49; Ex. TURN-16 at 32-34.

²⁸³⁷ Ex. SCE-18, Vol. 3, Figure III-10 at 49.

²⁸³⁸ Ex. SCE-18, Vol. 3 at 48-49.

²⁸³⁹ TURN OB at 471; TURN RB at 161-162.

experience band, OLT data for this curve is limited, ranging from 100 percent to ~80 percent surviving.²⁸⁴⁰ Additionally, between 2012 and 2021, SCE retired only \$27 million of plant, representing two percent of the average plant balance.²⁸⁴¹ For its part, SCE acknowledges that its statistical analysis could support a longer service life, although some of the better fitting curves have longer lives than is typical for the mortality characteristics for this type of property.²⁸⁴² Absent evidence of any major factors that would change the appropriateness of the ASL adopted in the last GRC, we retain the previously authorized ASL of 55 years.

41.2.8. Uncontested Accounts

SCE's proposals to extend the ASL for Account 359, and decrease the service lives for Accounts 355, 361, 362, 364, 365, 373, and 390, are not contested. Additionally, no party contests SCE's proposed service life for Account 363, for which an ASL is not currently approved. We find that SCE has made a *prima facie* showing of the reasonableness of these proposals and approve them.

SCE's proposals to retain the service lives for the remainder of the T&D accounts are uncontested and are approved. There is no evidence that there have been any major changes since the last GRC that would warrant changes to these previously adopted parameters.

41.3. Generation Plant

SCE has a mix of generating facilities, including larger generating plants that are expected to retire at a single point in time, such as Palo Verde Nuclear Generating Station and Mountainview Generating Station (Mountainview), as

²⁸⁴⁰ Ex. SCE-18, Vol. 3, Figure III-10 at 49.

²⁸⁴¹ SCE OB at 534.

²⁸⁴² Ex. SCE-07, Vol. 3, Appendix A at 180.

well as separate generating facilities that share a common accumulated depreciation, such as SCE's solar photovoltaic (Solar PV) and hydroelectric generating stations. At all these facilities, smaller components (such as pumps, motors, and other individual components) are expected to retire earlier during the service life of the plant. The retirement of these shorter-lived components are referred to as interim retirements.²⁸⁴³

SCE performed a depreciation study for generation plant assets to forecast remaining life and removal costs. To account for shorter-lived interim retirements, the life span for a generating facility (or group of facilities) is adjusted downward by the level of annual interim retirements expected over the life of the plant.²⁸⁴⁴ In this GRC, SCE estimates decommissioning costs at the cost level expected to be incurred at the time of the retirement.²⁸⁴⁵ SCE's proposals and party positions are discussed in detail below.

41.3.1. Small Hydro Decommissioning

Beginning in 2025, SCE requests \$52.8 million in annual accruals for future decommissioning of the 22 small hydro plants in its portfolio. SCE uses the U.S. Bureau of Reclamation's Risk Management Best Practices and Risk Methodology to assign each small hydro plant a decommissioning probability of one percent (for virtually impossible), 10 percent (for very unlikely), 50 percent (for equally likely), 90 percent (for very likely) or 99 percent (for virtually certain). SCE proposes small hydro decommissioning accruals based on a

²⁸⁴³ For generating facilities that have similar life characteristics and share a common accumulated depreciation (*i.e.*, Peaker plants, Solar PV, *etc.*), the interim retirement may result from the retirement of one or more of the individual generating stations that are part of the group. (Ex. SCE-07, Vol. 3 at 77-78).

²⁸⁴⁴ Ex. SCE-07, Vol. 3 at 77-78.

²⁸⁴⁵ Ex. SCE-07, Vol. 3 at 80-83.

probability-weighted calculation that assigns each facility a likelihood of being decommissioned, a future year in which the decommissioning would commence, and an estimated decommissioning cost. SCE then escalates the probability-adjusted decommissioning cost estimate to the year's dollars in which the decommissioning is assumed to begin and determines annual accruals beginning in 2025.²⁸⁴⁶ SCE estimates a 90-100 percent probability of decommissioning three plants (San Gorgonio, Borel, and Rush Creek (Agnew, Rush M)), and 50 percent probability of decommissioning three plants (Rush Creek (Gem), Lower Tule River, and Kaweah 3), and a 10 percent probability of decommissioning for the remainder of its small hydro plants.²⁸⁴⁷

TURN proposes to limit SCE's requested increase in hydro decommissioning accruals to plants with a 90-100 percent chance of commencing decommissioning during this GRC, limiting accruals to the San Gorgonio, Borel, and Rush Creek (Agnew, Rush M). TURN's recommendation would result in annual accruals of \$30.8 million, or a \$22 million reduction relative to SCE's proposal. TURN asserts that SCE repeats the same arguments that were rejected by the Commission in SCE's 2021 GRC decision, D.21-08-036. TURN also highlights that several of the facilities included in SCE's probability matrix for decommissioning are currently undergoing federal license renewal.²⁸⁴⁸

Cal Advocates also proposes to limit SCE's requested increase in hydro decommissioning accruals to only those plants with a greater than 90 percent probability of decommissioning. In addition, Cal Advocates recommends

²⁸⁴⁶ Ex. SCE-05, Vol. 1 at 139-143; Ex. SCE-07, Vol. 3 at 86-88; Ex. TURN-13E at 111.

²⁸⁴⁷ Ex. SCE-07, Vol. 3, Table V-30 at 88.

²⁸⁴⁸ Ex. TURN-13E at 112; TURN OB at 477-480.

applying a 50 percent reduction to the total cost of decommissioning based on “the omission of considering future sales, the general lack of urgency associated with decommissioning SCE’s small hydro portfolio, the previously-discussed principle of gradualism, and the use of broad group depreciation for sharing accruals between plants,” as well as assertions that SCE’s small hydro decommissioning requests “are almost entirely and exclusively based on hypotheticals” that lack “specific timelines or clear plans.”²⁸⁴⁹ Cal Advocates also asserts that SCE’s plans for Borel and Rush Creek have not been updated and largely are the same assumptions as were made in the 2021 GRC. Overall, Cal Advocates proposes an annual small hydro decommissioning accrual of \$26.95 million compared to SCE’s \$62.1 million request.²⁸⁵⁰

In response, SCE asserts it is difficult to know with full certainty which plants will be decommissioned and when. However, given the high costs associated with relicensing and/or major repairs, SCE states decommissioning of some small hydro plants is likely a matter of when, not if they will be decommissioned. By recovering hydro decommissioning on a collective basis across the entire small hydro portfolio, SCE asserts its proposal: (1) addresses timing uncertainty; (2) is designed to collect from customers who benefit from the plants while they are operational; and (3) is designed to avoid a “rate shock” effect that would otherwise occur if SCE were to collect those high costs incurred in the future within a compressed period of time. Moreover, SCE asserts its probability adjusted forecast takes into account any uncertainty. Lastly, in

²⁸⁴⁹ Ex. CA-24 at 13-14; Cal Advocates OB at 467-468.

²⁸⁵⁰ Cal Advocates OB at 465 and 469-470.

response to Cal Advocates, SCE states its testimony includes updated scope and forecast information on Borel and Rush Creek.

As noted by intervenors, SCE made a similar request in the 2021 GRC that was considered and rejected by the Commission.²⁸⁵¹ As in the prior GRC, for plants assigned a 50 percent probability, SCE explains that the financial and economic analyses of the costs to decommission versus the costs to continue operations do not point strongly in either direction.²⁸⁵² For some of these plants, SCE is currently undergoing federal license renewal, and is seeking the O&M costs associated with relicensing in this GRC.²⁸⁵³ Similarly, with regard to the plants assigned a 10 percent probability, “SCE generally anticipates that relicensing will be economically preferable to decommissioning.”²⁸⁵⁴

SCE asserts that, unlike the 2021 GRC, it now expects all its hydro facilities to be decommissioned at some point, and that there is a significant likelihood of facilities being decommissioned in the near future.²⁸⁵⁵ As detailed above, for plants assigned a 50 and 10 percent probability, SCE fails to present new and persuasive evidence that there is a significant likelihood of these facilities being decommissioned in the near future. SCE also asserts its proposal is designed to avoid a “rate shock” effect; however, as argued by TURN, this concern is overblown, since only \$19.2 million (or 31 percent) out of \$62.1 million in annual collections sought in this GRC involve projects with a decommissioning probability of 50 percent or lower, while \$8.4 million of the \$19.2 million is

²⁸⁵¹ See D.21-08-036 at 522-525.

²⁸⁵² Ex. SCE-05, Vol. 1 at 142.

²⁸⁵³ TURN OB at 479.

²⁸⁵⁴ Ex. SCE-05, Vol. 1 at 143.

²⁸⁵⁵ SCE RB at 274.

associated with one facility (Rush Creek Gem) that is expected to receive a new federal license in 2029.²⁸⁵⁶

Therefore, we continue to find that SCE does not present sufficient justification to begin recovery of decommissioning costs for plants with a probability of decommissioning below 90 percent. SCE is authorized to begin recovery for the San Geronio, Borel, and Rush Creek (Agnew, Rush M) facilities given the high probability that decommissioning of these plants will commence within the next few years and the significant costs of decommissioning. SCE estimates a 100 percent probability that it will initiate decommissioning of San Geronio (in progress) and Borel (in 2026), and a 90 percent probability that it will initiate decommissioning of Rush Creek (Agnew, Rush M) (in 2027).²⁸⁵⁷ We approve SCE's probability-adjusted decommissioning cost estimates (\$2022) of \$78 million for San Geronio, \$56 million for Borel, and \$73 million for Rush Creek (Agnew, Rush M).²⁸⁵⁸ For the reasons discussed below, the accrual shall be based on constant dollars at the end of the GRC cycle (*e.g.*, 2028 in this GRC) rather than SCE's nominal dollar calculation. We do not find any basis for Cal Advocates' recommendation to apply an additional 50 percent reduction to the decommissioning estimates for Borel and Rush Creek. SCE's workpapers and testimony contain sufficient and updated timelines, milestones, and capital expenditure forecasts for both Borel and Rush Creek.

²⁸⁵⁶ TURN OB at 479-480.

²⁸⁵⁷ Ex. SCE-05, Vol. 1, Table II-26 at 141.

²⁸⁵⁸ Ex. SCE-07, Vol. 3, Table V-30 at 88.

41.3.2. Generation Decommissioning Escalation

SCE proposes to escalate generation decommissioning estimates to the estimated end of the service life. SCE argues its proposal is consistent with SP U-4, which recognizes that straight-line recovery assumes that accruals are pinned to the date of retirement. While recognizing the Commission reached a different conclusion about escalation in SCE's last two GRC decisions, D.19-05-020 and D.21-08-036, SCE argues that failure to achieve a standard straight-line allocation as outlined in SP U-4 results in deferring a portion of the cost recovery to future customers. Further, in affirming its SP U-4 approach to include future cost escalation in the decommissioning estimate, SCE states the Commission indicated a number of intergenerational equity concerns that arise from deferring inflation, including the impact on rate base and future rates.²⁸⁵⁹

TURN recommends reductions to SCE's proposed decommissioning to remove inflation beyond 2028 (end of current rate cycle) by stating decommissioning estimates in constant 2028 dollars. TURN asserts its proposal mirrors the approach adopted in D.19-05-020 and D.21-08-036, and correctly balances the interests of current and future ratepayers. TURN also asserts that SCE relies on the same arguments that were used in prior GRCs to support its estimated end of the service life escalation, which were considered and rejected by the Commission.

SCE asserts TURN's proposal is a deferral method that does not appropriately allocate decommissioning costs over the life of the asset, resulting in "much lower accruals early in the asset's life that are made up for with much

²⁸⁵⁹ Ex. SCE-07, Vol. 3 at 80-81.

higher accruals at the end of the asset's life."²⁸⁶⁰ Additionally, SCE argues that TURN's approach would result in accrual escalation growing "at many times the rate of inflation" in the final years prior to asset retirement."²⁸⁶¹ In rebuttal testimony, SCE provides an illustrative example of the escalation methods presented by SCE and TURN for the Mountainview Generating Station.²⁸⁶²

As highlighted by TURN, the principal arguments presented by SCE in this case have already been considered and rejected by the Commission. In response to SCE's assertion that TURN's approach would result in exponential growth and excessive deferral to future customers, the Commission found that, due to differences in real dollar impacts, "SCE incorrectly assumes that the total amount to be collected over a 20-year period under TURN's method would be the same as under the straight-line method."²⁸⁶³ Since future ratepayers will be paying in cheaper nominal dollars, as compared to current ratepayers, the Commission reasoned that it is reasonable to require future ratepayers to pay more than current ratepayers to account for the time value of money.²⁸⁶⁴ Additionally, the Commission noted that SCE's illustration of TURN's proposal does not account for the fact that the Commission recalculates the accrual every GRC cycle.²⁸⁶⁵

In the absence of any new and persuasive arguments to the contrary, we agree with TURN that the approach adopted in D.19-05-020 and D.21-08-036

²⁸⁶⁰ Ex. SCE-18, Vol. 3 at 58.

²⁸⁶¹ Ex. SCE-18, Vol. 3 at 57.

²⁸⁶² Ex. SCE-18, Vol. 3, Table V-10 at 57.

²⁸⁶³ D.21-08-036 at 527.

²⁸⁶⁴ D.21-08-036 at 527.

²⁸⁶⁵ D.21-08-036 at 527.

should be retained, and adopt TURN's proposal to calculate SCE's decommissioning accrual using constant dollars at the end of the current GRC cycle (*i.e.*, \$2028).

Although no party presented this approach, an inflation-matched methodology that increases accruals linearly at an assumed rate of inflation, with the modification that accruals are constant for each GRC period, may also achieve an equitable, intergenerational allocation of decommissioning costs. Parties may want to consider this or other escalation approaches in a future GRC filing.

41.3.3. Decommissioning Accruals and Contingency

SCE proposes revised decommissioning costs for Mountainview (\$14.036 million) and the Peakers²⁸⁶⁶ (\$6.02 million) based on two new studies performed by 1898 & Company (1898), a subsidiary of Burns & McDonnell, in late 2021. Both decommissioning studies use a 20 percent contingency.²⁸⁶⁷

TURN recommends the use of a 15 percent contingency which would reduce the decommissioning estimates for Mountainview and the Peakers to \$13.167 million and \$6.020 million (2021\$), respectively.²⁸⁶⁸ TURN states its proposal for a 15 percent contingency factor recognizes the fact that decommissioning is not expected to occur for many years. In support of its position, TURN provides the following arguments: (1) SCE's proposed contingency factor is inconsistent with the 15 percent contingency factor

²⁸⁶⁶ SCE owns and operates five General Electric Land/Marine 00 aeroderivative gas-fired Peaker power plants, of which two are battery/combustion turbine Hybrid Peakers.

²⁸⁶⁷ Ex. SCE-16 at 55 and Appendix A at A40-A41.

²⁸⁶⁸ TURN also recommends that the accrual should be based on constant dollars at the end of the GRC cycle (*i.e.*, 2028) rather than nominal dollars, which we address elsewhere.

approved by the Commission in SCE's last GRC for decommissioning costs relating to fuel cell projects; (2) a 15 percent contingency factor is comparable to assumptions used by PG&E and SDG&E; (3) in the California Water Company (Cal Water) GRC decision (D.24-04-042), the Commission rejected the majority of contingency factors proposed by Cal Water for capital projects and instead assigned no contingency to that work;²⁸⁶⁹ (4) SCE uses a contingency of 10 percent or less for almost all of its other electric generation-related capital projects; (5) SCE's own experience demonstrates that decommissioning contingencies have rarely been used for generation projects;²⁸⁷⁰ (6) there is no evidence that alternative contingency factors were considered in the studies conducted by 1898; and (7) SCE's reliance on a trade industry publication article to support its proposed contingency factor includes a series of decommissioning cost risks relating to the environmental remediation of coal facilities, none of which apply to the gas-fired plants at issue in this case.²⁸⁷¹

In response, SCE asserts: (1) TURN incorrectly assumes that a single contingency percentage should be used across any project, regardless of the type (*e.g.*, decommissioning, construction), scope (*e.g.*, small, large), and timing of the project (*e.g.*, near term, future); (2) contingencies are typically higher for decommissioning projects compared to construction and other activities due to the higher level of uncertainty (unexpected site conditions, changes in scope, changes in material costs, environmental mitigation requirements, delays, *etc.*);

²⁸⁶⁹ D.24-04-042 at 25-27.

²⁸⁷⁰ In four of the five generating projects that have been decommissioned since 2000, the recorded costs used no contingency and were under the cost estimate. (Ex. TURN-704 at 18).

²⁸⁷¹ Ex. TURN-13E at 17 and 109; Ex. TURN-704 at 18-19; TURN OB at 237-239; TURN RB at 76-78.

(3) Mountainview and Peakers are large generating facilities that are scheduled to be decommissioned decades into the future; (4) TURN itself recognizes the timing of a project can affect the appropriate contingency level, recommending the contingency for a different project be lowered because it will occur just two years in the future; and (5) SCE's requested contingency of 20 percent is supported by the decommissioning study performed by 1898, a consultant with extensive industry experience, as well as a third-party report.²⁸⁷²

Parties do not dispute whether the decommissioning estimates for Mountainview and the Peakers should include a contingency factor, or that the level of contingency may vary by project.²⁸⁷³ Rather, SCE and TURN primarily disagree on the appropriate level of contingency.

We find SCE has sufficiently justified the inclusion of a 20 percent contingency factor for the decommissioning cost estimates for Mountainview and the Peakers. SCE's proposed 20 percent contingency factor is supported by 1898, a consultant with experience in decommissioning over 200 power generating facilities of various technologies.²⁸⁷⁴ In addition, the Mountainview and Peaker plants are not scheduled to be decommissioned for almost two decades.²⁸⁷⁵ In contrast, the lower 15 percent contingency adopted for fuel cell decommissioning in SCE's last GRC was expected to occur during the 2021 GRC

²⁸⁷² Ex. SCE-16 at 63-68; SCE OB at 292-293; SCE RB at 143.

²⁸⁷³ In contrast to the 15 percent contingency factor recommended for Mountainview and the Peakers, TURN recommends the use of a 10 percent contingency factor for SPVP projects scheduled for decommissioning in the near future. (TURN RB at 76-77).

²⁸⁷⁴ SCE RB at 293.

²⁸⁷⁵ SCE OB at 292.

period.²⁸⁷⁶ TURN itself recognizes that the timing of a project can affect the appropriate contingency level, recommending the contingency for the solar SPVP projects be lowered because it will occur just two years in the future.²⁸⁷⁷ Generally, we agree with SCE that higher contingency factors are more appropriate for estimates made further into the future. As these projects get closer to their respective decommissioning dates, we anticipate fewer unknowns, leading to a lower contingency factor.

41.3.4. Miscellaneous/Uncontested Proposals

Decommissioning cost issues relating to SCE's solar photovoltaic and fuel cell facilities are presented and addressed in Section 25 (Generation). The remainder of SCE's depreciation generation plant proposals are uncontested. We find SCE has made a *prima facie* showing of the reasonableness of these proposals and approve them.

41.4. General and Intangible Plant

SCE's general and intangible accounts contain low-value, relatively short-lived individual items. These include most general plant (*e.g.*, office furniture, computers, equipment), intangible plant (*e.g.*, radio frequencies, software), and easements. Non-structural items in these accounts are amortized by vintage group over the specified service life and retired at the end of the life span.²⁸⁷⁸

SCE determined service lives for its General and Intangible Plant based on discussions with SCE engineers familiar with the assets, prior company

²⁸⁷⁶ D.21-08-036 at 536-537.

²⁸⁷⁷ TURN OB at 237.

²⁸⁷⁸ Ex. SCE-07, Vol. 3 at 94-95.

procedure, and industry practice. SCE proposes to retain the currently authorized average service lives for all of its general and intangible accounts with the exception of Account 391.4 (DDSMS – Power Management System), where SCE proposes to shorten the currently authorized composite life from 10 to seven years.²⁸⁷⁹ No party contests SCE’s average service live proposals for its general and intangible accounts.

We find reasonable and approve SCE’s proposed depreciation service lives for General and Intangible Plant accounts.

42. Post-Test Year Ratemaking

42.1. SCE’s Proposals

SCE requests a Post-Test Year Ratemaking (PTYR) mechanism to adjust the revenue requirement in 2026, 2027, and 2028.²⁸⁸⁰ For O&M, SCE proposes to continue using the escalation rate methodology adopted by the Commission in its last four GRCs. For capital, SCE proposes: (1) application of S&P Market Intelligence utility capital escalation factors to all capital additions (except wildfire mitigation capital and certain capital projects) associated with capital expenditures authorized in the 2025 TY; (2) a budget-based forecast for wildfire mitigation capital; and (3) budget-based forecasts for four long-lead time projects with uneven forecast capital additions during the GRC cycle. SCE also includes a new proposal to escalate capital additions associated with capital expenditures authorized in the TY. After the conclusion of update testimony, SCE’s proposed PTYR mechanism would result in increases of \$668 million (or 6.37 percent) in 2026, \$749 million (or 6.71 percent) in 2027, and \$732 million (or 6.15 percent) in

²⁸⁷⁹ Ex. SCE-07, Vol. 3 at 94-100.

²⁸⁸⁰ Pursuant to D.20-01-002, SCE’s GRC filing covers a four-year cycle. (D.20-01-002, Ordering Paragraphs 1-2).

EXHIBIT C

(SCE 2025 GRC Application)

1 h) Account 359: Transmission Roads and Trails (0% Authorized, 0% Proposed)⁷⁸

2 The \$252 million⁷⁹ in this account primarily consists of roads and trails, with a
3 small portion consisting of bridges and trestles and culverts. Retirements have been few and sporadic
4 resulting in limited net salvage experience. As such, SCE proposes retaining the currently authorized 0%
5 net salvage rate for this account.

6 **2. Distribution Plant Net Salvage**

7 a) Account 361: Distribution Substation Structures and Improvements (-29%
8 Authorized, -40% Proposed)

9 The currently authorized net salvage rate for Distribution Substation Structures
10 and Improvements is -29%. SCE proposes a net salvage rate of -40%. The impact of SCE's net salvage
11 proposal is an increase in depreciation expense of \$2.6 million.

12 This account contains the buildings, foundations, and other structures located at
13 over 750 distribution substation locations across SCE's territory. The \$950 million of investment in this
14 account is broadly distributed amongst these components. Retirement history is similarly distributed
15 across the broad array of assets. During the last ten years, SCE has retired \$62 million of plant from this
16 account, representing 9% of the average plant balance over this time. Historical net salvage rates from
17 2012 to 2021 range from -15% to -64%, with a ten-year average of -43% as shown in Table III-15
18 below.

⁷⁸ Refer to WP SCE-07, Vol. 03, p. 57, Account 359: Transmission Roads and Trails.

⁷⁹ \$25 million on a CPUC-jurisdictional basis.

Table III-15
Account 361 Recorded Net Salvage Rates⁸⁰
(in millions of dollars)

Year	Plant Retired	Net Salvage		
		Amount	% of Ret.	3-yr Avg %
2012	\$4.4	(\$0.7)	-15%	-15%
2013	\$1.4	(\$0.4)	-28%	-18%
2014	\$11.4	(\$3.5)	-30%	-26%
2015	\$6.9	(\$4.4)	-64%	-42%
2016	\$3.5	(\$2.2)	-63%	-46%
2017	\$4.8	(\$2.5)	-53%	-60%
2018	\$5.9	(\$3.4)	-57%	-57%
2019	\$8.5	(\$3.1)	-36%	-47%
2020	\$7.4	(\$3.4)	-46%	-45%
2021	\$7.8	(\$2.8)	-36%	-39%
2012-2021	\$61.9	(\$26.3)	-43%	
2012-2016	\$27.6	(\$11.1)	-40%	
2017-2021	\$34.3	(\$15.2)	-44%	

As demonstrated by the three-year rolling averages above, the historical retirements have experienced more negative trends in the realized net salvage rates. The five-year average for 2012 to 2016 of -40% increased to -44% for the most recent five years. In the last five years there has been an increased share of substation-related retirements (compared to service center related locations) which made up approximately 60% of the total cost of removal during the period. These activities are less representative of the surviving plant balances, which have approximately 36% of the investment in substations with the remainder in service center locations. The composition of assets reflected in the ten-year net salvage rate -43% is different than for the aggregate plant balance. Reweighting the historical net salvage rates consistent with the asset mix in the plant balance would increase the net salvage rate from -43% to -62%. Even though the most recent five-year retirement experience supports a net salvage rate of about -44% based on the level of retirements, the increased retirement ages, and the asset composition of the surviving plant balances, SCE proposes a more conservative -40% based on recent activity for this account.

⁸⁰ Refer to WP SCE-07, Vol. 03, pp. 58-63, Account 361: Distribution Substation Structures and Improvements.

b) Account 362: Distribution Substation Equipment (-29% Authorized, -40% Proposed)

The currently authorized net salvage rate for distribution substation equipment is -29%. SCE proposes a net salvage rate of -40%. The impact of SCE's net salvage proposal is an increase in depreciation expense of \$7.3 million.

This account consists of \$3,454 million in station equipment at distribution substations. The majority of the account is split between transformers, circuit breakers, monitoring devices, and various substation equipment. During the last ten years, SCE has retired \$193 million of plant from this account, representing approximately 8% of the average plant balance over this time.

Table III-16
Account 362 Recorded Net Salvage Rates⁸¹
(in millions of dollars)

Year	Plant Retired	Net Salvage		
		Amount	% of Ret.	3-yr Avg %
2012	\$10.5	(\$5.0)	-48%	-67%
2013	\$17.2	(\$6.2)	-36%	-49%
2014	\$11.8	(\$8.1)	-69%	-49%
2015	\$11.5	(\$8.5)	-74%	-56%
2016	\$8.3	(\$2.4)	-28%	-60%
2017	\$13.4	(\$13.4)	-100%	-73%
2018	\$34.3	(\$28.8)	-84%	-80%
2019	\$33.5	(\$21.3)	-64%	-78%
2020	\$26.6	(\$20.6)	-78%	-75%
2021	\$25.4	(\$19.3)	-76%	-72%
2012-2021	\$192.6	(\$133.6)	-69%	
2017-2021	\$133.2	(\$103.4)	-78%	

Generally, the mix of retirements experienced over the past ten years is similar to the mix of assets in SCE's current plant balance. As such, reweighting the historical net salvage rates consistent with the asset mix for the plant account increases the negative net salvage only slightly from -69% to -75%. The three-year rolling average is frequently more negative than -60%. As such, SCE proposes a conservative net salvage rate of -40% at this time.

⁸¹ Refer to WP SCE-07, Vol. 03, pp. 64-68, Account 362: Distribution Substation Equipment.

Table III-24
Account 373 Recorded Net Salvage Rates¹⁰⁵

Year	Plant Retired	Net Salvage		
		Amount	% of Ret.	3-yr Avg %
2012	\$7.5	(\$8.1)	-109%	-96%
2013	\$10.1	(\$7.2)	-72%	-87%
2014	\$14.1	(\$15.4)	-109%	-97%
2015	\$17.1	(\$40.2)	-234%	-152%
2016	\$8.0	(\$14.6)	-182%	-179%
2017	\$11.4	(\$12.3)	-108%	-184%
2018	\$11.8	(\$18.2)	-154%	-145%
2019	\$21.7	(\$16.3)	-75%	-104%
2020	\$34.5	(\$22.5)	-65%	-84%
2021	\$19.2	(\$16.1)	-84%	-73%
2012-2021	\$155.4	(\$170.9)	-110%	
2017-2021	\$98.6	(\$85.4)	-87%	

SCE incurred \$171 million of net salvage costs to retire the \$155 million of plant, resulting in a ten-year average net salvage rate of -110%. A significant portion of the historical net salvage results are driven by retirements of shorter-lived fixtures (luminaires). Due to the shorter lives of these assets, the net salvage rate is less negative than other assets in the account such as electroliers, conduit, etc. Weighting the net salvage results by the percent of investment results in a more negative net salvage rate of -269%. Although a more negative net salvage rate is justified, SCE proposes a conservative net salvage rate of -50% at this time.

3. General Plant Net Salvage

a) Account 390: General Buildings

The currently authorized net salvage rate for General Buildings is -10%. SCE proposes to retain the authorized net salvage rate at this time.

This account consists of \$1,177 million of buildings at SCE's general offices, operations centers, garages, and similar structures. During the last ten years, SCE had \$116 million of retirements (11% of the average plant balance). Most of the retirements in this account are related to the

¹⁰⁵ Refer to WP SCE-07, Vol. 03, pp. 95-98, Account 373: Streetlighting and Signal Systems.

interim removal of supporting systems such as HVAC, lease-hold improvements, water systems, etc. SCE incurred \$24 million of net salvage costs to retire the \$100 million of plant, resulting in a ten-year average net salvage rate of -21% as shown in Table III-25, below.

Table III-25
Account 390 Recorded Net Salvage Rates¹⁰⁶

Year	Plant Retired	Net Salvage		
		Amount	% of Ret.	3-yr Avg %
2012	\$23.0	(\$2.7)	-12%	
2013	\$4.9	(\$2.7)	-56%	
2014	\$11.7	(\$2.7)	-23%	-21%
2015	\$11.3	(\$3.7)	-33%	-33%
2016	\$8.2	(\$2.7)	-33%	-29%
2017	\$8.6	(\$1.5)	-17%	-28%
2018	\$17.9	(\$2.7)	-15%	-20%
2019	\$16.9	(\$2.5)	-15%	-15%
2020	\$4.6	(\$1.0)	-22%	-16%
2021	\$8.7	(\$2.0)	-24%	-18%
2012-2021	\$115.7	(\$24.3)	-21%	
2012-2016	\$59.1	(\$16.7)	-28%	
2017-2021	\$56.6	(\$9.7)	-17%	

Over the ten-year period, average net salvage rates have been declining in more recent years with a five-year average between 2012 and 2016 of -28% and -17% over the last five years. Although the historical data supports a more negative net salvage rate, SCE is proposing to retain the authorized net salvage rate of -10% at this time given more recent trends.

¹⁰⁶ Refer to WP SCE-07, Vol. 03, pp. 99-103, Account 390: General Buildings.

1 VI.

2 **DEPRECIATION STUDY FOR GENERAL AND INTANGIBLE PLANT**

3 Some categories of plant do not lend themselves to statistical analysis, but do not belong in the
4 life span category. These plant assets include most general plant (*i.e.*, FERC Accounts 391-397),
5 intangible plant (*e.g.*, software, radio frequencies, etc.), and easements. SCE determined average service
6 lives through conducting discussions with SCE engineers familiar with the assets, considering prior
7 company procedure, and relying on knowledge of (or research into) industry practice.

8 Table VI-32, below, shows the forecast depreciation service lives for general and intangible plant
9 accounts. The table compares SCE's proposed depreciation rates to authorized service lives from
10 D.21-08-036 (the 2021 GRC Decision). SCE is proposing to retain the currently authorized average
11 service lives for all general and intangible accounts included in this section with the exception of
12 Account 391.4 (DDSMS - Power Management System). As described below, SCE is proposing a life
13 shortening for this account from an average of 10 years to 7 years.

Table VI-32¹⁴⁵
General and Intangible Plant Service Life Proposals

FERC Account	Description	2021-2024 Authorized	2025-2028 Proposed
General Plant			
391.1	Office Furniture	20	20
391.2-3	Personal and Mainframe Computers	5	5
391.4	DDSMS - Power Management System	10	7
391.5-6	Office Equipment	5	5
393	Stores Equipment	20	20
394	Tools & Work Equipment	10	10
395	Laboratory Equipment	15	15
397	Telecommunication Equipment	11.5	11.5
398	Miscellaneous Equipment	20	20
Intangibles			
302.020	Hydro Relicensing	Various	Various
303.640	Radio Frequency	40	40
302.050	Miscellaneous Intangibles	20	20
303.105	Capitalized Software - 5-year	5	5
303.707	Capitalized Software - 7-year	7	7
303.210	Capitalized Software - 10-year	10	10
303.315	Capitalized Software - 15-year	15	15
Easements			
350	Transmission Easements	60	60
360	Distribution Easements	60	60
389	General Easements	60	60

A. General Plant

Most general and intangible plant accounts contain many low-value, relatively short-lived individual items. Following FERC guidelines, non-structural items in these accounts are amortized by vintage group over the specified service life and retired at the end of the life span.¹⁴⁶ For example, personal computers are amortized over a 5-year period (*i.e.*, a 20 percent annual depreciation rate) and when a vintage group reaches five years of age, the vintage group of computers will be retired off the books. Following this approach eliminates costly plant record-keeping and continuous physical tracking of the equipment. Over time, imbalances in the accumulated depreciation can occur if, for example,

¹⁴⁵ Refer to WP SCE-07, Vol. 03, p. 177, G&I Rate Determination Schedule.

¹⁴⁶ FERC Accounting Release Number AR15 provided for the vintage year accounting method allowing companies to amortize vintage groups of assets over their designated service life and subsequently retire them. Available at <https://www.ferc.gov/enforcement-legal/enforcement/accounting-matters/vintage-year-accounting-general-plant-accounts>.

1 there are depreciation life or rate changes and if net salvage is recorded to the books but not reflected in
2 the depreciation rate. These accumulated depreciation surpluses (deficits) are amortized over the GRC
3 cycle (2025-2028).

4 **1. Account 391.1 – Office Furniture**

5 Account 391.1 contains all costs incurred to acquire office furniture. It includes such
6 items as modular furniture, desks, and cabinets used for general utility service that are not permanently
7 attached to buildings. SCE proposes retaining the currently authorized 20-year average service life for
8 this account.

9 **2. Account 391.2 And 391.3 – Computer Equipment**

10 The assets in Account 391.2 can include mostly personal computers and associated
11 components (*e.g.*, monitors, printers, etc.) when purchased as a bundled unit, or when any of these items
12 are purchased individually and meet the capitalization threshold. Account 391.3 is where SCE records
13 all investment related to mainframe computer and file server equipment. SCE proposes retaining the
14 currently authorized 5-year average service life for this account.

15 **3. Account 391.4 – Power Management System**

16 This account represents a \$127.4 million net investment in Supervisory Control and Data
17 Acquisition (SCADA) equipment for controlling and monitoring the SCE electrical system. Contained
18 within this account are the components making up the Power Management System, specifically
19 computer and data gathering equipment, man-machine interface, analog and digital telemetry devices,
20 and data center facility infrastructure. Although this account consists of components with varying levels
21 of technical sophistication and other factors affecting retirements, 98% of the SCADA investment has a
22 service life of 5 years (92%) and the remaining investment (8%) has lives of 10, 15, and 20 years, or a
23 combined 7 years (on a dollar weighted basis). This is a change from the currently authorized composite
24 life of 10 years. SCE's power management personnel have assessed this equipment and indicate that the
25 currently proposed life of 7 years is reflective of current expectations. This reduction in depreciation
26 service life results in a \$9.4 million annual expense increase (*i.e.*, based on year-end 2022 plant).¹⁴⁷

¹⁴⁷ Refer to WP SCE-07, Vol. 03, pp. 178-179, Account 391.4: Power Management System.

1 **4. Account 391.5 and 391.6 – Office Equipment**

2 These accounts represent an \$58.9 million net investment in miscellaneous office
3 equipment such as video projection equipment, public address equipment, duplicating equipment, and so
4 forth. SCE proposes retaining the currently authorized 5-year average service life for this account.

5 **5. Account 393 – Stores Equipment**

6 Account 393 represents a \$5.4 million net investment in equipment used for the
7 receiving, shipping, handling, and storing materials and supplies for warehouses. It includes electric
8 pallet jacks, lifting tables, stretch wrapping machine, transformer trays, lockers, warehouse heaters,
9 cable cutting machines, and so forth. SCE proposes retaining the currently authorized 20-year average
10 service life for this account.

11 **6. Account 394 – Tools & Work Equipment**

12 Account 394 represents a \$31.5 million net investment in tools and equipment for
13 construction, repair, maintenance, general shop, and garage, but not specifically includable in other
14 accounts. SCE proposes retaining the currently authorized 10-year average service life for this account.

15 **7. Account 395 – Laboratory Equipment**

16 Account 395 represents a \$70.9 million net investment in laboratory and field test
17 equipment. The account has a wide variety of equipment. It includes, for example, calibrators, furnaces,
18 gauge calibrators, insulation testers, gas leak detectors, phase meters, power system analyzers, sound
19 meters, metrology standards, and volt meters. The expected average service life of lab and test
20 equipment is impacted by two major retirement factors: technological obsolescence and normal “wear
21 and tear” from usage in both the field and lab environments. SCE proposes retaining the currently
22 authorized 15-year average service life for this account.

23 **8. Account 397 – Telecommunication Equipment**

24 Account 397 represents SCE’s investment in communication equipment for the
25 company’s system. Contained within this account are the electronic and computer-based equipment
26 (such as transmission equipment, dynamic network multiplexers, data network interconnection system,
27 and radio equipment), as well as communication infrastructure (such as the copper and fiber optic cable,
28 conduit, microwave equipment, and the electrical power generator system). SCE telecommunication
29 engineers have assessed this equipment as having service lives of 5, 7, 10, 15, 25, or 40 years depending

1 on the type of equipment.¹⁴⁸ In general, state-of-the-art modern and sophisticated equipment has been
2 authorized shorter average service lives while infrastructure (poles, cable, conduit, etc.) has been
3 authorized longer service lives. SCE is proposing to retain the same service lives the Commission
4 authorized in the 2021 GRC.

5 **9. Account 398 – Miscellaneous**

6 Account 398 represents a \$30.3 million net investment in miscellaneous utility equipment
7 that does not fit other plant accounts. Examples can include such diverse items as kitchen and infirmary
8 equipment. SCE proposes to retain the currently authorized service life of 20 years for this account.

9 **B. Intangibles**

10 SCE has investments in several intangible assets, including hydro relicensing, radio frequencies,
11 long-term franchise fees, capitalized software, and land easements and rights-of-way. As previously
12 discussed, the hydro relicensing costs are amortized over the remaining life of the FERC project license
13 period. SCE proposes to continue amortizing the radio frequency investments over the 40-year service
14 life, and land easements and rights-of-way over the 60-year service life determined in prior rate case
15 proceedings. The other categories are discussed below.

16 **1. Miscellaneous Intangibles**

17 The year-end 2022 net investment for miscellaneous intangibles is approximately \$1.4
18 million, which is largely made up of long-term franchise costs. SCE proposes to retain the currently
19 authorized life of 20 years for these costs.

20 **2. Capitalized Software**

21 Software requires ongoing investment to upgrade and optimize its usefulness. The
22 estimated life of capitalized software reflects the time between its initial deployment and/or upgrade, to
23 the time it is required to be replaced or overhauled because of technology, vendor, or business
24 obsolescence.¹⁴⁹ SCE proposes to continue the four existing average service life categories of five,
25 seven, ten, and 15 years authorized in prior proceedings. Given rapid technological change, the trend has
26 been towards shorter service lives. As of year-end 2022, 67% of SCE's capitalized software has a five-
27 year amortization and about 33% has a seven-year amortization. The remaining software has ten-year or
28 fifteen-year amortization periods.

¹⁴⁸ Refer to WP SCE-07, Vol. 03, pp. 180-182, Telecomm. Engineering Survey.

¹⁴⁹ Refer to WP SCE-07, Vol. 03, p. 183, Capitalized Software Industry Survey.

1 Amortization periods of five- and seven-year lives are not uncommon in the utility
2 industry for capitalized software. Based on benchmarking with other utilities and reviews of industry
3 practice, SCE has found that five years is the most frequently applied amortization for typical capitalized
4 software for utilities. Longer service lives of seven years or more are generally used for the initial
5 implementation of complex backbone systems such as an Enterprise Resource Planning (ERP) system or
6 billing systems like SCE's Customer Service Re-platform Project (CSRP) which was placed in service
7 in 2021. While initial ERP system implementations might be amortized over longer periods, subsequent
8 upgrades are generally amortized over a shorter period equivalent to the amortization period for typical
9 capitalized software.

10 When considering capitalized software lives, there are similarities and dissimilarities with
11 tangible plant assets. Most utility plant assets have identifiable component parts that can be discretely
12 retired and replaced when they are no longer useful. For example, a substation as a whole will provide
13 service for a longer period than the individual units of property required to keep it operating. Similarly,
14 enterprise-wide software has ongoing additions, replacements, and/or deletions of programming code
15 through various enhancement revisions, upgrades, and platform revamps over its lifecycle. These can
16 result from ongoing technological advances, security enhancements, incremental and extensive changes
17 to industry, regulatory and operational requirements, obsolescence, system upgrades, and so forth.

18 The effect of technical advances has become increasingly impactful on software lives.
19 For example, SAP has released multiple version upgrades to its software since SCE's initial installation
20 in 2008. In addition, there have been implementations and upgrades to numerous SAP add-on software
21 such as PowerPlan and Ariba that have required ongoing revisions to SAP interface programming. An
22 example of emerging technological impacts is cloud computing. The approach of installing on-premises
23 software is being replaced as software providers are moving away from supporting on-site solutions.
24 Moreover, the Financial Accounting Standards Board recently issued accounting guidance regarding
25 cloud computing arrangements that will result in shorter-lived capitalized software costs.¹⁵⁰ Beginning
26 in 2020, the associated capitalized costs amounts will need to be expensed over the period of the hosting

¹⁵⁰ FASB Accounting Standards Update (ASU) 2018-15, *Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract*. Under this ASU, beginning in 2020, the associated capitalized costs amounts will need to be amortized over the period of the hosting agreements, which generally are expected to be in the range of three to five years.

1 agreements, which generally is expected to be in the range of three to five years. These kinds of
2 technological disruptors will continue to affect and generally reduce software lives.

3 When portions of the software programming code are revised/replaced, it is not practical
4 to identify discrete retirement amounts. Consequently, there is no statistical manner to reasonably
5 evaluate capitalized software service lives. Instead, there is a need to apply judgement in establishing an
6 average amortization period to reasonably reflect the software's service value. Although the
7 amortization period of a particular software is set at seven years, there is a recognition that that
8 represents an *average* service life of the programming code, with some portions being replaced/revised
9 earlier than seven years and other portions having value beyond seven years. Taken together, the service
10 life should be reasonable on average, given the expected on-going change to the software. Based on the
11 current technological trends and consistency with industry software amortization lives, SCE proposes to
12 continue applying the currently authorized set of capitalized software lives.

13 **3. Easements**

14 SCE proposes to retain the authorized amortization period of 60 years for its easements and
15 rights-of-way.



SOUTHERN CALIFORNIA
EDISON[®]

2021 SERVICE LIFE STUDY

SERVICE LIFE ESTIMATES FOR ELECTRIC
TRANSMISSION, DISTRIBUTION AND GENERAL PLANT

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

ACCOUNT 361 (FERC): STRUCTURES AND IMPROVEMENTS

This account includes the cost of structures and improvements used in connection with electric distribution substations. This includes the cost of all buildings and fixtures permanently attached to the structures.

SERVICE LIFE ANALYSIS:

Discussion:	Similar to Account 352, the assets in this account vary by type, construction and age. Distribution assets are typically smaller and may be more likely to be modular or pre-fab construction. The currently authorized estimate is the 50-L0.5 survivor curve. The statistical analysis through about age 50 indicates average service lives in the 45 to 50 year range, although data beyond this age levels off into a more atypical retirement pattern for most of the assets in the account. Newer facilities, which comprise most of the investment in the account, are unlikely to experience a similar retirement pattern due to the types of facilities as well as operational requirements in the future. An L-type curve is also less common for this account due to its maximum life and less likely to be appropriate for the Company's current asset base and operations.
Conclusion:	The 50-S0 survivor curve is a reasonable fit to the historical data through about age 60. This estimate has the same average service life as the currently authorized estimate.
Recommendation:	Change the currently authorized survivor curve estimate to the 50-S0 for this account.

ACCOUNT 362 (FERC): STATION EQUIPMENT

This account includes the cost of station equipment, including transformer banks, used for the purpose of changing the characteristics of electricity in connection with its distribution operations.

SERVICE LIFE ANALYSIS:

Discussion: The Company ("SCE") retires substation equipment based on condition and performance. Replacement of breakers and transformers from normal use depends on maintenance, condition of the asset, and a risk-based decision tool for prioritizing replacements. Distribution substation voltages range from 4 kV to 33 kV. Currently, there is a 4 kV program in place in which SCE proactively replaces 4 kV (both inside and outside) substations. The 4 kV substations are upgraded to 12 kV or 16 kV. The Company estimates there are approximately 150 4 kV substations that are planned to be phased out over the next 20 years.

Based on discussions with management, load growth has and will increase due to electrification. The 4 kV conversion program has helped increase capacity. As distributed generation grows, energy may need to move in both directions through some substations, and this reverse power can impact equipment such as transformers. The Company has begun to experience higher levels of reverse power flows in some locations in the distribution system. SCE expects a shorter life for distribution transformers due to differences in operation and construction, such as those discussed for Account 353 as well as factors discussed above.

The currently authorized estimate is the 65-L0.5 survivor curve. However, this estimate forecasts that some assets will have lives of 150 years or more, which is one reason why L curves are not as common for these types of assets. The statistical analysis indicated average service lives in the 55 to 70-year range. The curves in the upper end of this range tended to have longer tails and maximum lives that are not a reasonable reflection of the mortality characteristics for this account. Significant additions to the account have occurred during the period 2000 to 2021. The equipment added during these years represents over 85 percent of the investment in the account. Such equipment is not expected to last as long as the transformers, breakers or relays installed prior to the late 1960s due to precise design tolerances for breakers and transformers, changes in technology for relays, as well as previous considerations discussed for Account 353.

Conclusion: The 60-R0.5 survivor curve is a reasonable fit to the historical data, is somewhat longer than the overall experience band, but a good match to the data that only includes recorded aged retirements (from 2002-2021). This estimate is consistent with typical industry ranges and is a five-year decrease in the average service life, is consistent with the concept of gradualism.

Recommendation: The 60-R0.5 survivor curve is recommended.

ACCOUNT 390 (FERC): STRUCTURES AND IMPROVEMENTS

This account includes the cost of structures and improvements for general plant. This includes the cost of all buildings and fixtures permanently attached to the structures and improvements.

SERVICE LIFE ANALYSIS:

Discussion: The current estimate for this account is the 45-R0.5. The statistical analysis supports a similar average service life but a slightly higher mode. The 45-R1 is a good fit to the available data through age 50.

Conclusion: The 45-year average service life is reasonable, although with a slightly higher mode curve.

Recommendation: The recommendation is to use the 45-R1 survivor curve for this account.