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**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                  | \$736,682,730  |
| Incremental Forecast Period TRR | \$274,180,466  |
| True-Up Adjustment              | -\$103,092,738 |
| Forecast Adjustment             | \$0            |
| Base TRR (retail)               | \$907,770,458  |

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 "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 "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 "TrueUpAdjust" Worksheet.
- 4) The Forecast Adjustment component may be included as provided in the Tariff protocols.

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Cells shaded yellow are input cells

Formula Transmission Rate

| Line   | Notes  | FERC Form 1 Reference<br>or Instruction               | 2012<br>Value                  |
|--|--|---|--------------------------------|
| <b>RATE BASE</b>                                 |  |   |                                |
| 1  | ISO Transmission Plant                                       | PlantInService WS, Line 19                            | \$3,935,416,379                |
| 2  | General Plant + Electric Miscellaneous Intangible Plant      | PlantInService WS, Line 27                            | \$160,970,491                  |
| 3  | Transmission Plant Held for Future Use                       | PHFU WS, Line 8                                       | \$9,942,155                    |
| 4  | Abandoned Plant  | AbandonedPlant WS, Line 3                             | \$0                            |
| <u>Working Capital amounts</u>                   |  |   |                                |
| 5  | Materials and Supplies                                       | WorkCap WS, Line 5                                    | \$12,555,749                   |
| 6  | Prepayments  | WorkCap WS, Line 14                                   | \$5,678,296                    |
| 7  | Cash Working Capital   | (Line 65 + Line 66) / 8                               | <u>\$15,666,473</u>            |
| 8  | Working Capital  | Line 5 + Line 6 + Line 7                              | \$33,900,518                   |
| <u>Accumulated Depreciation Reserve Balances</u> |  |   |                                |
| 9  | Transmission Depreciation Reserve - ISO                      | Negative amount                                       | AccDep WS, Line 13, Col. 12    |
| 10   | Distribution Depreciation Reserve - ISO                      | Negative amount                                       | AccDep WS, Line 16, Col. 5     |
| 11   | General + Intangible Plant Depreciation Reserve              | Negative amount                                       | AccDep WS, Line 26             |
| 12   | Accumulated Depreciation Reserve                             | Line 9 + Line 10 + Line 11                            | -\$1,068,491,256               |
| 13   | Accumulated Deferred Income Taxes                            | Negative amount                                       | ADIT WS, Line 5, Col. 2        |
| 14   | CWIP Plant   | IncentivePlant WS, Line 12, Col 1                     | \$1,704,248,357                |
| 15   | Other Regulatory Assets/Liabilities                          | RegAssets WS, Line 14                                 | \$0                            |
| 16   | Network Upgrade Credits                                      | NUCs WS, Line 5                                       | -\$12,374,574                  |
| 17   | Rate Base  | L1 + L2 + L3 + L4 + L8 +<br>L12 + L13 + L14+ L15+ L16 | \$4,101,526,136                |
| <b>OTHER TAXES</b>                               |  |   |                                |
| 18   | Total Property Taxes   | Row 38, Column i                                      | FF1 263.2 (see note to left)   |
| 19   | Transmission Plant Allocation Factor                         |   | Allocators WS, Line 22         |
| 20   | Property Taxes   |   | Line 18 * Line 19              |
| 21   | Payroll Taxes Expense  |   |                                |
| 22   | FICA   |   | Line 23 + Line 24+ Line 25     |
| 23   | Fed Ins Cont Amt -- Current                                  | Row 6, Column i                                       | \$134,320,065                  |
| 24   | FICA/OASDI Emp Inctv.  | Row 8, Column i                                       | \$131,455,854                  |
| 25   | FICA/HIT Emp Inctv.  | Row 9, Column i                                       | \$2,279,537                    |
| 26   | SUI  | Row 24, Column i                                      | \$584,674                      |
| 27   | FUTA   | Row 10, Column i                                      | \$5,427,096                    |
| 28   | CADI Vol Plan Assess   | Row 40, Column i                                      | \$1,592,593                    |
| 29   | SF Payroll Expense Tax - SCE                                 | Row 38, Column i                                      | \$2,121,319                    |
| 30   | Total Electric Payroll Tax Expense                           |   | FF1 263.1 (see note to left)   |
| 31   | Capitalized Overhead portion of Electric Payroll Tax Expense |   | FF1 263.1 (see note to left)   |
| 32   | Remaining Electric Payroll Tax Expense to Allocate           |   | FF1 263.1 (see note to left)   |
| 33   | Transmission Wages and Salaries Allocation Factor            |   | Line 22 + (Line 26 to Line 29) |
| 34   | Payroll Taxes Expense  |   | TaxRates WS, Line 50           |
|  |  |   | Line 30 - Line 31              |
|  |  |   | Allocators WS, Line 9          |
|  |  |   | Line 32 * Line 33              |
| 35   | Other Taxes  |   | \$87,604,763                   |
|  |  |   | 3.9311%                        |
|  |  |   | \$3,443,812                    |
|  |  |   | Line 20 + Line 34              |
|  |  |   | \$24,850,168                   |

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Cells shaded yellow are input cells

Formula Transmission Rate

| Line  | Notes   | FERC Form 1 Reference<br>or Instruction          | 2012<br>Value      |
|---|---|--|--------------------|
| <b>RETURN AND CAPITALIZATION CALCULATIONS</b> |   |  |                    |
| <u>Debt</u>                                   |   |  |                    |
| 36  | Long Term Debt Amount                                       | ROR-1 WS, Line 12                                | \$8,128,383,388    |
| 37  | Cost of Long Term Debt                                      | ROR-1 WS, Line 20                                | \$458,369,481      |
| 38  | Long Term Debt Cost Percentage                              | ROR-1 WS, Line 21                                | 5.6391%            |
| <u>Preferred Stock</u>                        |   |  |                    |
| 39  | Preferred Stock Amount                                      | ROR-1 WS, Line 25                                | \$1,588,108,874    |
| 40  | Cost of Preferred Stock                                     | ROR-1 WS, Line 29                                | \$92,597,869       |
| 41  | Preferred Stock Cost Percentage                             | ROR-1 WS, Line 30                                | 5.8307%            |
| <u>Equity</u>                                 |   |  |                    |
| 42  | Common Stock Equity Amount                                  | ROR-1 WS, Line 36                                | \$9,223,779,655    |
| 43  | Total Capital   | Line 36 + Line 39 + Line 42                      | \$18,940,271,916   |
| <u>Capital Percentages</u>                    |   |  |                    |
| 44  | Long Term Debt Capital Percentage                           | Line 36 / Line 43                                | 42.9159%           |
| 45  | Preferred Stock Capital Percentage                          | Line 39 / Line 43                                | 8.3848%            |
| 46  | Common Stock Capital Percentage                             | Line 42 / Line 43                                | <u>48.6993%</u>    |
| <u>Annual Cost of Capital Components</u>      |   |  |                    |
| 47  | Long Term Debt Cost Percentage                              | Line 38  | 5.6391%            |
| 48  | Preferred Stock Cost Percentage                             | Line 41  | 5.8307%            |
| 49  | Return on Equity  | Note 1<br>SCE Return on Equity                   | 10.43%             |
| <u>Calculation of Cost of Capital Rate</u>    |   |  |                    |
| 50  | Weighted Cost of Long Term Debt                             | Line 38 * Line 44                                | 2.4201%            |
| 51  | Weighted Cost of Preferred Stock                            | Line 41 * Line 45                                | 0.4889%            |
| 52  | Weighted Cost of Common Stock                               | Line 46 * Line 49                                | <u>5.0793%</u>     |
| 53  | Cost of Capital Rate  | Line 50 + Line 51 + Line 52                      | 7.9883%            |
| 54  | Equity Rate of Return Including Preferred Stock             | Used for Tax calculation<br>Line 51 + Line 52    | 5.5682%            |
| 55  | Return on Capital: Rate Base times Cost of Capital Rate     | Line 17 * Line 53                                | \$327,642,608      |
| <b>INCOME TAXES</b>                           |   |  |                    |
| 56  | Federal Income Tax Rate                                     | Tax Rates WS, Line 1                             | 35.0000%           |
| 57  | State Income Tax Rate                                       | Tax Rates WS, Line 8                             | 7.5939%            |
| 58  | Composite Tax Rate  | = F + [S * (1 - F)]<br>(L56 + L57) - (L56 * L57) | 39.9360%           |
| <u>Calculation of Credits and Other:</u>      |   |  |                    |
| 59  | Amortization of Excess Deferred Tax Liability               | Note 2   | \$200              |
| 60  | Investment Tax Credit Flowed Through                        | Note 2   | -\$520,000         |
| 61  | South Georgia Income Tax Adjustment                         | Note 2   | <u>\$2,606,000</u> |
| 62  | Credits and Other   | Line 59 + Line 60+ Line 61                       | \$2,086,200        |
| 63  | Income Taxes:   | Formula on Line 64                               | \$155,322,860      |
| 64  | Income Taxes = [(RB * ER) * (CTR/(1 - CTR))] + CO/(1 - CTR) |  |                    |

Where:

RB = Rate Base  
ER = Equity Rate of Return Including Preferred Stock  
CTR = Composite Tax Rate  
CO = Credits and Other

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Cells shaded yellow are input cells

Formula Transmission Rate

| <u>Line</u>   | <u>Notes</u>   | <u>FERC Form 1 Reference<br/>or Instruction</u> | <u>2012<br/>Value</u> |
|---|--|---|-----------------------|
| <b>PRIOR YEAR TRANSMISSION REVENUE REQUIREMENT</b>          |  |   |                       |
| <u>Component of Prior Year TRR:</u>                         |  |   |                       |
| 65  |  | OandM WS, Line 135, Col. 6                      | \$90,226,738          |
| 66  |  | AandG WS, Line 23                               | \$35,105,044          |
| 67  |  | NUCs WS, Line 10                                | \$617,891             |
| 68  |  | Depreciation WS, Line 70                        | \$109,572,089         |
| 69  |  | AbandonedPlant WS, Line 1                       | \$11,028,000          |
| 70  |  | Line 35   | \$24,850,168          |
| 71  | Negative amount  | Revenue Credits WS, Line 45                     | -\$49,609,866         |
| 72  |  | Line 55   | \$327,642,608         |
| 73  |  | Line 63   | \$155,322,860         |
| 74  | Gain negative, loss positive   | PHFU WS, Line 10                                | \$0                   |
| 75  |  | RegAssets WS, Line 16                           | \$0                   |
| 76  |  | IncentiveAdder WS, Line 14                      | \$23,769,898          |
| 77  |  | Sum of Lines 65 to 76                           | \$728,525,431         |
| 78  |  | Line 77 * FF (from FFU WS)                      | \$6,660,762           |
| 79  |  | Line 77 * U (from FFU WS)                       | \$1,496,537           |
| 80  |  | Line 77 + Line 78+ Line 79                      | \$736,682,730         |
| <b>TOTAL BASE TRANSMISSION REVENUE REQUIREMENT</b>          |  |   |                       |
| <u>Calculation of Base Transmission Revenue Requirement</u> |  |   |                       |
| 81  |  | Line 80   | \$736,682,730         |
| 82  |  | IFPTRR WS, Line 81                              | \$274,180,466         |
| 83  |  | TrueUpAdjust WS, Line 60                        | -\$103,092,738        |
| 84  | Initial Prior Year?: <b>No</b> If Initial Prior Year, enter "Yes", else "No" |   |                       |
| 85  | Forecast Adjustment  | Note 4  | \$0                   |
| 86  | Base Transmission Revenue Requirement (Retail) For Retail Purposes           | L 81 + L 82 + L 83 + L 85                       | \$907,770,458         |
| <u>Wholesale Base Transmission Revenue Requirement</u>      |  |   |                       |
| 87  | Base TRR (Retail)  | Line 86   | \$907,770,458         |
| 88  | Wholesale Difference to the Base TRR   | WholesaleDifference WS, Line 34                 | -\$5,802,444          |
| 89  | Wholesale Base Transmission Revenue Requirement                              | Line 87 + Line 88                               | \$901,968,014         |

**Notes:**

- 1) No change in Return on Equity will be made absent a filing at the Commission. Includes 50 basis point ISO Participation Adder. Does not include any project-specific ROE adders.
- 2) No change in "Credits and Other" terms will be made absent a filing at the Commission
- 3) The True Up Adjustment for the initial Base TRR is \$0.
- 4) Forecast Adjustment may be included as provided in the Tariff protocols.

**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

|    |                                    |         | <u>Reference</u>                        |
|----|------------------------------------|---------|---|
| 11 |                                    |         |   |
| 12 | Wtd. Cost of Long Term Debt:       | 2.420%  | BaseTRR WS, Line 50                     |
| 13 | Wtd. Cost of Common + Pref. Stock: | 5.568%  | BaseTRR WS, Line 54                     |
| 14 | Composite Tax Rate:                | 39.936% | BaseTRR WS, Line 58                     |
| 15 |                                    |         |   |
| 16 | AFCRCWIP =                         | 11.691% | Line 12 + (Line 13 * (1/(1 - Line 14))) |

**18 b) Annual Fixed Charge Rate ("AFCR")**

19  
20 The AFCR is calculated by dividing the Prior Year TRR (without CWIP related costs)  
21 by Net Plant:

22  
23  $AFCR = (Prior\ Year\ TRR - CWIP-related\ costs) / Net\ Plant$

**25 Determination of Net Plant:**

|    |                                  |                 | <u>Reference</u>           |
|----|----------------------------------|-----------------|----------------------------|
| 26 |                                  |                 |                            |
| 27 | Transmission Plant - ISO:        | \$3,928,567,629 | PlantInService WS, Line 13 |
| 28 | Distribution Plant - ISO:        | \$6,848,750     | PlantInService WS, Line 16 |
| 29 | Transmission Dep. Reserve - ISO: | \$1,008,698,663 | AccDep WS, Line 13         |
| 30 | Distribution Dep. Reserve - ISO: | \$1,163,017     | AccDep WS, Line 16         |
| 31 | Net Plant:                       | \$2,925,554,699 | (L27 + L28) - (L29 + L30)  |

**33 Determination of Prior Year TRR without CWIP related costs:**

**35 a) Determination of CWIP-Related Costs**

**36 1) Direct (without ROE adder) CWIP costs**

|    |                            |                 |                   |
|----|----------------------------|-----------------|-------------------|
| 37 | CWIP Plant - Prior Year:   | \$1,704,248,357 | CWIP WS, L 13 C1  |
| 38 | AFCRCWIP:                  | 11.691%         | Line 16           |
| 39 | Direct CWIP Related Costs: | \$199,236,508   | Line 49 * Line 50 |

**41 2) CWIP ROE Adder costs:**

|    |                         |               |                           |
|----|-------------------------|---------------|---------------------------|
| 42 | IREF:                   | \$8,108       | IncentiveAdder WS, Line 3 |
| 43 |                         |               |                           |
| 44 | Tehachapi CWIP Amount:  | \$791,056,337 | CWIP WS, Line 13          |
| 45 | Tehachapi ROE Adder %:  | 1.25%         | IncentiveAdder WS, Line 5 |
| 46 | Tehachapi ROE Adder \$: | \$8,017,262   | Below formula             |
| 47 |                         |               |                           |
| 48 | DCR CWIP Amount:        | \$537,340,674 | CWIP WS, Line 13          |
| 49 | DCR ROE Adder %:        | 1.00%         | IncentiveAdder WS, Line 6 |
| 50 | DCR ROE Adder \$:       | \$4,356,707   | Formula on Line 52        |

51  
52  $ROE\ Adder\ \$ = (CWIP/\$1,000,000) * IREF * (ROE\ Adder/1\%)$

|    |                               |               |                             |
|----|-------------------------------|---------------|-----------------------------|
| 53 |                               |               |                             |
| 54 | CWIP Related Costs wo FF&U:   | \$211,610,478 | Line 39 + Line 46 + Line 50 |
| 55 | FF&U Expenses:                | \$2,369,403   | FF + U Factors from FFU WS  |
| 56 | CWIP Related Costs with FF&U: | \$213,979,880 | Line 54 + Line 55           |

57

58 **b) Determination of AFCR:**

|    |                                       |               |                     |
|----|---------------------------------------|---------------|---------------------|
| 59 |                                       |               |                     |
| 60 | CWIP Related Costs:                   | \$213,979,880 | Line 56             |
| 61 | Prior Year TRR:                       | \$736,682,730 | BaseTRR WS, Line 81 |
| 62 | Prior Year TRR wo CWIP Related Costs: | \$522,702,850 | Line 61 - Line 60   |
| 63 | AFCR:                                 | 17.867%       | Line 62 / Line 31   |

64

65 **2) Calculation of IFP TRR**

|    |                                   |                 |                             |
|----|-----------------------------------|-----------------|-----------------------------|
| 66 |                                   |                 |                             |
| 67 |                                   |                 | <u>Reference</u>            |
| 68 | Forecast Plant Additions:         | \$2,061,071,644 | PlantAdditions WS, L 22, C1 |
| 69 | AFCR:                             | 17.867%         | Line 63                     |
| 70 | AFCR * Forecast Plant Additions:  | \$368,247,438   | Line 68 * Line 69           |
| 71 |                                   |                 |                             |
| 72 | Forecast Period Incremental CWIP: | -\$830,608,756  | CWIP WS, L 92, C1           |
| 73 | AFCRCWIP:                         | 11.691%         | Line 16                     |
| 74 | AFCRCWIP * FP Incremental CWIP:   | -\$97,102,977   | Line 72 * Line 73           |
| 75 |                                   |                 |                             |
| 76 | IFPTRR without FF&U:              | \$271,144,461   | Line 70 + Line 74           |
| 77 |                                   |                 |                             |
| 78 | Franchise Fees Expense:           | \$2,479,020     | Line 76 * FF (from FFU WS)  |
| 79 | Uncollectibles Expense:           | \$556,985       | Line 76 * U (from FFU WS)   |
| 80 |                                   |                 |                             |
| 81 | Incremental Forecast Period TRR:  | \$274,180,466   | Line 76 + Line 78 + Line 79 |

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). If formula was not in effect in Prior Year, do not populate Column 2 or 3, Lines 11 to 22.
- 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) Continue interest calculation through the end of the previous Rate Effective Period (Line 31).
- e) Amortize this ending balance from (d) over the current Rate Effective Period so that the ending balance on Line 51 is equal to \$0.

2) Comparison of True Up TRR and Actual Retail Transmission Revenues received during the Prior Year, Including previous year True Up Adjustment.

| Line |               | True Up TRR: | \$672,058,844   | Source:      | From TUTRR WS, Line 42 |                 |              |                 |              |                |  |
|------|---------------|--------------|-----------------|--------------|------------------------|-----------------|--------------|-----------------|--------------|----------------|--|
|      |               | <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>   |  |
|      | 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       |  |
|      |               |              |                 |              | One-Time and           |                 |              | Cumulative      |              |                |  |
|      |               |              | Actual          | Previous     | Monthly                | Monthly         |              | Excess (-) or   | Interest     | Cumulative     |  |
|      |               | Monthly      | Retail Base     | Period       | Excess (-) or          | Interest        |              | Shortfall (+)   | for Current  | Excess (-) or  |  |
|      |               | True Up      | Transmission    | True Up      | Shortfall (+)          | Rate            |              | in Revenue      | Month        | Shortfall (+)  |  |
|      |               | TRR          | Revenues        | Adjustment   | in Revenue             |                 |              | wo Interest for |              | in Revenue     |  |
|      | Month         | Year         |                 |              |                        |                 |              | Current Month   |              | with Interest  |  |
| 11   | January       | 2012         | \$56,004,903.64 | \$61,648,050 | -\$815,706             | -\$6,458,853    | 0.27%        | -\$6,458,853    | -\$8,719     | -\$6,467,572   |  |
| 12   | February      | 2012         | \$56,004,903.64 | \$51,826,242 | NA                     | \$4,178,662     | 0.27%        | -\$2,288,911    | -\$11,821    | -\$2,300,732   |  |
| 13   | March         | 2012         | \$56,004,903.64 | \$55,702,507 | NA                     | \$302,397       | 0.27%        | -\$1,998,335    | -\$5,804     | -\$2,004,138   |  |
| 14   | April         | 2012         | \$56,004,903.64 | \$53,980,571 | NA                     | \$2,024,332     | 0.27%        | \$20,194        | -\$2,678     | \$17,515       |  |
| 15   | May           | 2012         | \$56,004,903.64 | \$58,823,859 | NA                     | -\$2,818,956    | 0.27%        | -\$2,801,440    | -\$3,758     | -\$2,805,198   |  |
| 16   | June          | 2012         | \$56,004,903.64 | \$57,728,901 | NA                     | -\$1,723,997    | 0.27%        | -\$4,529,195    | -\$9,901     | -\$4,539,097   |  |
| 17   | July          | 2012         | \$56,004,903.64 | \$66,004,497 | NA                     | -\$9,999,593    | 0.27%        | -\$14,538,690   | -\$25,755    | -\$14,564,445  |  |
| 18   | August        | 2012         | \$56,004,903.64 | \$80,874,514 | NA                     | -\$24,869,610   | 0.27%        | -\$39,434,056   | -\$72,898    | -\$39,506,954  |  |
| 19   | September     | 2012         | \$56,004,903.64 | \$69,792,980 | NA                     | -\$13,788,077   | 0.27%        | -\$53,295,030   | -\$125,283   | -\$53,420,313  |  |
| 20   | October       | 2012         | \$56,004,903.64 | \$68,015,239 |                        | -\$12,010,335   | 0.27%        | -\$65,430,648   | -\$160,449   | -\$65,591,097  |  |
| 21   | November      | 2012         | \$56,004,903.64 | \$73,991,861 |                        | -\$17,986,957   | 0.27%        | -\$83,578,054   | -\$201,378   | -\$83,779,433  |  |
| 22   | December      | 2012         | \$56,004,903.64 | \$70,207,369 |                        | -\$14,202,465   | 0.27%        | -\$97,981,898   | -\$245,378   | -\$98,227,275  |  |
| 23   | January       | 2013         | ---             | ---          |                        | \$0             | 0.27%        | -\$98,227,275   | -\$265,214   | -\$98,492,489  |  |
| 24   | February      | 2013         | ---             | ---          |                        | \$0             | 0.27%        | -\$98,492,489   | -\$265,930   | -\$98,758,419  |  |
| 25   | March         | 2013         | ---             | ---          |                        | \$0             | 0.27%        | -\$98,758,419   | -\$266,648   | -\$99,025,067  |  |
| 26   | April         | 2013         | ---             | ---          |                        | \$0             | 0.27%        | -\$99,025,067   | -\$267,368   | -\$99,292,434  |  |
| 27   | May           | 2013         | ---             | ---          |                        | \$0             | 0.27%        | -\$99,292,434   | -\$268,090   | -\$99,560,524  |  |
| 28   | June          | 2013         | ---             | ---          |                        | \$0             | 0.27%        | -\$99,560,524   | -\$268,813   | -\$99,829,337  |  |
| 29   | July          | 2013         | ---             | ---          |                        | \$0             | 0.27%        | -\$99,829,337   | -\$269,539   | -\$100,098,876 |  |
| 30   | August        | 2013         | ---             | ---          |                        | \$0             | 0.27%        | -\$100,098,876  | -\$270,267   | -\$100,369,143 |  |
| 31   | September     | 2013         | ---             | ---          |                        | \$0             | 0.27%        | -\$100,369,143  | -\$270,997   | -\$100,640,140 |  |
| 32   |               |              |                 |              |                        |                 |              |                 |              |                |  |



33 3) Amortization of September balance over Rate Effective Period:

| 34 |           | <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>        |
|----|-----------|--------------|--------------|----------------|---------------------|--------------------|---|----------------|---------------------|
| 35 |           |              | See Note 8   | See Note 9     | See Note 10         | =C3 + C4           | See Note 11   | =C5 + C6       | = - C4              |
| 36 |           |              |              |                |                     | Month              |   |                | True Up             |
| 37 |           |              | Monthly      | Month          |                     | Ending             | Interest  | Month          | Adjustment          |
| 38 |           |              | Interest     | Beginning      |                     | Balance            | for Current   | Ending         | Received (+)/       |
| 39 |           | <u>Year</u>  | <u>Rate</u>  | <u>Balance</u> | <u>Amortization</u> | <u>wo Interest</u> | <u>Month</u>  | <u>Balance</u> | <u>Returned (-)</u> |
| 40 | October   | 2013         | 0.27%        | -\$100,640,140 | \$8,523,086         | -\$92,117,054      | -\$260,222  | -\$92,377,276  | -\$8,523,086        |
| 41 | November  | 2013         | 0.27%        | -\$92,377,276  | \$8,523,086         | -\$83,854,190      | -\$237,912  | -\$84,092,103  | -\$8,523,086        |
| 42 | December  | 2013         | 0.27%        | -\$84,092,103  | \$8,523,086         | -\$75,569,017      | -\$215,543  | -\$75,784,559  | -\$8,523,086        |
| 43 | January   | 2014         | 0.27%        | -\$75,784,559  | \$8,523,086         | -\$67,261,473      | -\$193,112  | -\$67,454,586  | -\$8,523,086        |
| 44 | February  | 2014         | 0.27%        | -\$67,454,586  | \$8,523,086         | -\$58,931,500      | -\$170,621  | -\$59,102,121  | -\$8,523,086        |
| 45 | March     | 2014         | 0.27%        | -\$59,102,121  | \$8,523,086         | -\$50,579,035      | -\$148,070  | -\$50,727,104  | -\$8,523,086        |
| 46 | April     | 2014         | 0.27%        | -\$50,727,104  | \$8,523,086         | -\$42,204,019      | -\$125,457  | -\$42,329,476  | -\$8,523,086        |
| 47 | May       | 2014         | 0.27%        | -\$42,329,476  | \$8,523,086         | -\$33,806,390      | -\$102,783  | -\$33,909,173  | -\$8,523,086        |
| 48 | June      | 2014         | 0.27%        | -\$33,909,173  | \$8,523,086         | -\$25,386,087      | -\$80,049   | -\$25,466,136  | -\$8,523,086        |
| 49 | July      | 2014         | 0.27%        | -\$25,466,136  | \$8,523,086         | -\$16,943,050      | -\$57,252   | -\$17,000,302  | -\$8,523,086        |
| 50 | August    | 2014         | 0.27%        | -\$17,000,302  | \$8,523,086         | -\$8,477,216       | -\$34,395   | -\$8,511,611   | -\$8,523,086        |
| 51 | September | 2014         | 0.27%        | -\$8,511,611   | <u>\$8,523,086</u>  | \$11,475           | -\$11,475   | \$0            | <u>-\$8,523,086</u> |
| 52 |           |              |              |                | \$102,277,032       |                    | Shortfall or Excess Revenue in Prior Year:                        |                | -\$102,277,032      |
| 53 |           |              |              |                |                     |                    |   |                |                     |
| 54 |           |              |              |                |                     |                    | Total Amortization in Rate Effective Period (See Instruction #4): |                | \$102,277,032       |
| 55 |           |              |              |                |                     |                    |   |                |                     |

56 4) True Up Adjustment

| 57 |  |                       | <u>Notes:</u>   |
|----|--|-----------------------|---|
| 58 | One Time Adjustments:                      | -\$815,706            | Line 11, Col. 4. Also, see instruction 5.   |
| 59 | Shortfall or Excess Revenue in Prior Year: | <u>-\$102,277,032</u> | Column 8, Line 52   |
| 60 | True Up Adjustment:                        | -\$103,092,738        | Line 58 + Line 59. Positive amount is to be collected by SCE (included in Base TRR as a positive amount).<br>Negative amount is to be returned to customers by SCE (included in Base TRR as a negative amount). |
| 61 |  |                       |   |

62 5) Final True Up Adjustment

63 The Final True Up Adjustment begins on the month after the last True Up Adjustment and extends through the termination date of  
64 this formula transmission rate.  
65 The Final True Up Adjustment shall be calculated as above, with interest to the termination date of the Formula Transmission Rate.  
66

67 Partial Year TRR Attribution Allocation Factors:

| 68 | Partial Year |          |             |
|----|--------------|----------|-------------|
| 69 | Month        | TRR AAF  | Note:       |
| 70 | January      | 6.376%   | See Note 2. |
| 71 | February     | 5.655%   |             |
| 72 | March        | 7.183%   |             |
| 73 | April        | 8.224%   |             |
| 74 | May          | 8.018%   |             |
| 75 | June         | 8.945%   |             |
| 76 | July         | 9.891%   |             |
| 77 | August       | 10.141%  |             |
| 78 | September    | 10.218%  |             |
| 79 | October      | 9.179%   |             |
| 80 | November     | 7.530%   |             |
| 81 | December     | 8.640%   |             |
| 82 | Total:       | 100.000% |             |

84 Transmission Revenues: (Note 12)

| 85  | Col 1       | Col 2         | Col 3         | Col 4           | Col 5           | Col 6         | Col 7         |                  |
|-----|-------------|---------------|---------------|-----------------|-----------------|---------------|---------------|------------------|
| 86  | See Note 13 | See Note 14   |               |                 |                 |               | Sum of left   |                  |
| 87  |             |               |               |                 |                 |               |               |                  |
| 88  |             |               |               |                 |                 |               |               |                  |
| 89  |             | Actual        |               |                 |                 |               | Monthly       |                  |
| 90  | Prior       | Retail Base   |               |                 |                 |               | Total         |                  |
| 91  | Year        | Transmission  | Other         |                 | Public          |               | Retail        |                  |
| 92  | Month       | Revenues      | Transmission  | Distribution    | Generation      | Purpose       | Other         |                  |
| 93  | Jan         | \$61,648,050  | -\$11,414,789 | \$320,216,213   | \$371,503,556   | \$59,483,856  | \$13,965,944  |                  |
| 94  | Feb         | \$51,826,242  | -\$6,286,183  | \$289,014,248   | \$341,017,247   | \$45,573,689  | \$12,930,683  |                  |
| 95  | Mar         | \$55,702,507  | -\$6,913,825  | \$309,615,849   | \$364,449,217   | \$45,038,752  | \$13,877,419  |                  |
| 96  | Apr         | \$53,980,571  | -\$6,775,005  | \$296,750,725   | \$347,143,053   | \$41,271,265  | \$13,273,685  |                  |
| 97  | May         | \$58,823,859  | -\$7,411,187  | \$321,131,818   | \$374,575,514   | \$50,658,216  | \$14,530,883  |                  |
| 98  | Jun         | \$57,728,901  | -\$7,560,259  | \$344,281,163   | \$653,862,668   | \$45,531,381  | \$14,419,583  |                  |
| 99  | Jul         | \$66,004,497  | -\$8,477,079  | \$281,230,546   | \$598,110,978   | \$57,135,376  | \$17,467,384  |                  |
| 100 | Aug         | \$80,874,514  | -\$9,894,154  | \$425,405,325   | \$803,027,719   | \$111,017,615 | \$19,298,426  |                  |
| 101 | Sep         | \$69,792,980  | -\$8,821,336  | \$386,406,473   | \$679,540,087   | \$106,092,548 | \$16,593,594  |                  |
| 102 | Oct         | \$68,015,239  | -\$7,674,908  | \$344,893,628   | \$374,233,883   | \$75,935,894  | \$12,162,458  |                  |
| 103 | Nov         | \$73,991,861  | -\$6,815,265  | \$300,027,364   | \$333,631,888   | \$46,659,389  | \$12,685,995  |                  |
| 104 | Dec         | \$70,207,369  | -\$7,031,445  | \$327,684,041   | \$349,509,406   | \$52,147,707  | \$43,686,009  |                  |
| 105 | Totals:     | \$768,596,590 | -\$95,075,435 | \$3,946,657,392 | \$5,590,605,217 | \$736,545,686 | \$204,892,063 | \$11,152,221,514 |

106 "Total Sales to Ultimate Consumers" from FERC Form 1 Page 300, Line 10, Column b: \$11,152,221,514

**Instructions:**

- 1) Enter applicable years on Column 1, Lines 11-31 and 40-51.
- 2) Enter Previous Period True Up Adjustment (if any) on Column 4, Lines 20-31. See Note 4 for definition of Previous Period True Up Adjustment. Enter with the same sign as in previous Informational Update. If there is no Previous Period True Up Adjustment, then enter \$0 in these cells.
- 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 11 to 31, Column 6. If interest rate for any months not known, use most recent known month.
- 4) Enter "Total Amortization" amount on Line 54, column 6 to set September Month Ending Balance Column 7, Line 51 equal to \$0. Iterate if necessary to solve. (i.e., so that the Month Beginning Balance in Column 3, Line 40 is completely amortized away by the Amortization amounts in Column 4).
- 5) Enter any One time Adjustments on Column 4, Line 11 and Line 58. If SCE is owed enter as positive, if SCE is to return to customers enter as negative. One time adjustments include:
  - a) Enter CWIP mechanism final balance in first True Up Adjustment calculation in accordance with tariff protocols.
  - b) In the event that a Commission Order revises SCE's True Up TRR for a previous Prior Year, SCE shall also include that difference in the True Up Adjustment, including interest, at the first opportunity, in accordance with tariff protocols. Entering on Line 11 ensures these One time Adjustments are recovered from or returned to customers. Entering on Line 58 ensures that transmission rates for the Rate Effective Period will reflect these One Time Adjustments.
  - c) 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.
- 6) Fill in matrix of all retail revenues from Prior Year in table on lines 93 to 104.
- 7) Enter Total Sales to Ultimate Consumers on line 107 and verify that it equals the total on line 105.
- 8) If true up period is less than entire calendar year, then adjust calculation accordingly by including \$0 Monthly True Up TRR and for 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 70 to 81 for each month of Partial Year True Up. Only enter in the Prior Year, Lines 11 to 22, or portion of year formula was in effect in case of Partial Year True Up.
- 3) "Actual Retail Base Transmission Revenues" are SCE retail transmission revenues attributable to this formula transmission rate. as shown on Lines 93 to 104, Column 1.
- 4) The "Previous Period True Up Adjustment" are the values of the "True Up Adjustment Received/Returned" in the previous Informational Filing (Same sign). These are the 12 monthly values of the "True Up Adjustment Received/Returned" in Column 8, Lines 40 -51 from the previous Informational Filing, They are input into Column 4, lines 20-31 of this current Informational Filing, corresponding to the Rate Effective Period of the previous Informational Filing. One time True Up Adjustment amounts (see Instruction #5) attributable to a previous Prior Year are entered on Column 4, Line 11.
- 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 wo Interest for Current Month" is: 1) in month 1, the amount in Column 5; and 2) in subsequent months is the amount in Column 9 for previous month plus the current month 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). (First month average is 1/2 of ending balance).
- 8) The Interest Rate in Rate Effective Period is equal to average of interest rates in previous 12 months (lines 20-31).
- 9) The "Month Beginning Balance" is Month Ending Balance from previous month in Column 7 (October is from Column 9, Line 31).
- 10) Amortization equals amount in Line 54 divided by 12 each month. See Instruction #4 also for further detail.
- 11) Interest for Current Month is calculated on average of beginning and end balances (wo interest) in Columns 3 and 5.
- 12) Only provide if formula was in effect during Prior Year.
- 13) Only include Base Transmission Revenue attributable to this formula transmission rate. Any other Base Transmission Revenue or refunds is included in "Other".
- 14) 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.

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.             |                 | PlantInService WS, Line 18                  | \$3,599,028,972  |
| 2   | General + Elec. Misc. Intangible Plant  | BOY/EOY Avg.              |                 | PlantInService WS, Line 24                  | \$152,828,164    |
| 3   | Transmission Plant Held for Future Use  | BOY/EOY Avg.              |                 | PHFU WS, Line 9                             | \$14,913,233     |
| 4   | Abandoned Plant                         | BOY/EOY Avg.              |                 | AbandonedPlant WS Line 4                    | \$5,514,000      |
| <u>Working Capital Amounts</u>                  |   |                           |                 |   |                  |
| 5   | Materials and Supplies                  | BOY/EOY Avg.              |                 | WorkCap WS, Line 6                          | \$12,690,893     |
| 6   | Prepayments                             | BOY/EOY Avg.              |                 | WorkCap WS, Line 11                         | \$5,721,634      |
| 7   | Cash Working Capital                    | 1/8 (O&M + A&G)           |                 | Base TRR WS Line 7                          | \$15,666,473     |
| 8   | Working Capital                         |                           |                 | Line 5 + Line 6 + Line 7                    | \$34,078,999     |
| <u>Accumulated Depreciation Reserve Amounts</u> |   |                           |                 |   |                  |
| 9   | Transmission Depreciation Reserve - ISO | 13-Month Avg.             | Negative amount | AccDep WS, Line 14, Col. 12                 | -\$1,001,059,759 |
| 10  | Distribution Depreciation Reserve - ISO | BOY/EOY Avg.              | Negative amount | AccDep WS, Line 17, Col. 5                  | -\$1,125,774     |
| 11  | G + I Depreciation Reserve              | BOY/EOY Avg.              | Negative amount | AccDep WS, Line 23                          | -\$55,614,890    |
| 12  | Accumulated Depreciation Reserve        |                           |                 | Line 9 + Line 10 + Line 11                  | -\$1,057,800,423 |
| 13  | Accumulated Deferred Income Taxes       | 13-Month Avg.             |                 | ADIT WS, Line 15                            | -\$552,897,600   |
| 14  | CWIP Plant                              | 13-Month Avg.             |                 | IncentivePlant WS, L 12, C2                 | \$1,419,476,950  |
| 15  | Network Upgrade Credits                 | BOY/EOY Avg.              | Negative amount | NUCs WS, Line 9                             | -\$15,595,540    |
| 16  | Other Regulatory Assets/Liabilities     | BOY/EOY Avg.              |                 | RegAssets WS, Line 15                       | \$0              |
| 17  | Rate Base                               |                           |                 | L1+L2+L3+L4+L8+L12+<br>L13+L14+L15+L16      | \$3,599,546,755  |

**b) Return on Capital**

|             |   |                   |               |
|-------------|---|-------------------|---------------|
| <u>Line</u> |   |                   |               |
| 18          | Cost of Capital Rate                                    | Base TRR WS L 53  | 7.9883%       |
| 19          | Return on Capital: Rate Base times Cost of Capital Rate | Line 17 * Line 18 | \$287,542,941 |

**c) Income Taxes**

|    |   |  |               |
|----|---|--|---------------|
| 20 | Income Taxes = [(RB * ER) * (CTR/(1 - CTR))] + CO/(1 - CTR) |  | \$136,738,229 |
|----|---|--|---------------|

Where:

|    |  |                  |                 |
|----|--|------------------|-----------------|
| 21 | RB = Rate Base                                       | Line 17          | \$3,599,546,755 |
| 22 | ER = Equity Rate of Return including Preferred Stock | Base TRR WS L 54 | 5.5682%         |
| 23 | CTR = Composite Tax Rate                             | Base TRR WS L 58 | 39.9360%        |
| 24 | CO = Credits and Other                               | Base TRR WS L 62 | \$2,086,200     |

**d) True Up TRR Calculation**

|    |  |                        |               |
|----|--|------------------------|---------------|
| 25 | O&M Expense  | Base TRR WS L 65       | \$90,226,738  |
| 26 | A&G Expense  | Base TRR WS L 66       | \$35,105,044  |
| 27 | Network Upgrade Interest Expense                                   | Base TRR WS L 67       | \$617,891     |
| 28 | Depreciation Expense   | Base TRR WS L 68       | \$109,572,089 |
| 29 | Abandoned Plant Amortization Expense                               | Base TRR WS L 69       | \$11,028,000  |
| 30 | Other Taxes  | Base TRR WS L 70       | \$24,850,168  |
| 31 | Revenue Credits  | Base TRR WS L 71       | -\$49,609,866 |
| 32 | Return on Capital  | Line 19                | \$287,542,941 |
| 33 | Income Taxes   | Line 20                | \$136,738,229 |
| 34 | Gains and Losses on Transmission Plant Held for Future Use -- Land | Base TRR WS L 74       | \$0           |
| 35 | Regulatory Debits  | Base TRR WS L 75       | \$0           |
| 36 | Total without True Up Incentive Adder                              | Sum Line 25 to Line 35 | \$646,071,234 |
| 37 | True Up Incentive Adder  | IncentiveAdder WS L 20 | \$19,898,779  |
| 38 | True Up TRR without Franchise Fees Expense included:               | Line 36 + Line 37      | \$665,970,013 |

**3) Calculation of final True Up TRR with Franchise Fees**

|             |                        |               |                   |
|-------------|------------------------|---------------|-------------------|
| <u>Line</u> |                        |               | <u>Reference:</u> |
| 39          | True Up TRR wo FF:     | \$665,970,013 | Line 38           |
| 40          | Franchise Fee Factor:  | 0.914%        | FFU WS, L 5       |
| 41          | Franchise Fee Expense: | \$6,088,831   | Line 39 * Line 40 |
| 42          | True Up TRR:           | \$672,058,844 | Line 39 + Line 41 |

Calculation of Components of Cost of Capital Rate

Cells shaded yellow are input cells

| Line   | Notes   | FERC Form 1 Reference<br>or Instruction | 2012<br>Value                                   |                  |
|--|---|---|---|------------------|
| <b>RETURN AND CAPITALIZATION CALCULATIONS</b>    |   |   |   |                  |
| <u>Calculation of Long Term Debt Amount</u>      |   |   |   |                  |
| 1  | Bonds -- Account 221  | 13-month avg.                           | ROR-2 WS, Line 1                                | \$8,622,092,308  |
| 2  | Less Reacquired Bonds -- Account 222                                  | 13-month avg.; enter negative           | ROR-2 WS, Line 2                                | -\$160,540,000   |
| 3  | Other Long Term Debt -- Account 224                                   | 13-month avg.                           | ROR-2 WS, Line 3                                | \$306,872,047    |
| 4  | Unamortized Premium on Long Term Debt -- Account 225                  | 13-month avg.                           | ROR-2 WS, Line 4                                | \$0              |
| 5  | Less Unamortized Discount on Long Term Debt -- Account 226            | 13-month avg.; enter negative           | ROR-2 WS, Line 5                                | -\$32,396,369    |
| 6  | Unamortized Debt Expenses -- Account 181                              | 13-month avg.; enter negative           | ROR-2 WS, Line 6                                | -\$65,904,631    |
| 7  | Unamortized Loss on Reacquired Debt -- Account 189                    | 13-month avg.; enter negative           | ROR-2 WS, Line 7                                | -\$238,414,184   |
| 8  | Composite Tax Rate  |   | BaseTRR WS, Line 58                             | 39.936%          |
| 9  | After tax amount of Unamortized Loss on Reacquired Debt               |   | Line 7 * (1 - Line 8)                           | -\$143,201,028   |
| 10   | Removal of Long Term Debt Related to Fuel Inventories                 | 13-month avg.; enter negative           | ROR-2 WS, Line 10                               | -\$400,000,000   |
| 11   | Adjustments related to "LT Debt Related to Fuel Inventories"          |   | ROR-2 WS, Line 11                               | \$1,461,062      |
| 12   | Long Term Debt Amount   |   | L1 + L2 + L3 + L4 + L5 +<br>L6 + L9 + L10 + L11 | \$8,128,383,388  |
| <u>Calculation of Cost of Long-Term Debt</u>     |   |   |   |                  |
| 13   | Interest on Long-Term Debt -- Account 427                             |   | FF1 117.62c                                     | \$439,796,519    |
| 14   | Amortization of Debt Discount and Expense -- Account 428              |   | FF1 117.63c                                     | \$31,015,878     |
| 15   | Amortization of Loss on Reacquired Debt -- Account 428.1              |   | FF1 117.64c                                     | -\$9             |
| 16   | Less Amortization of Premium on Debt -- Account 429                   | Enter negative                          | FF1 117.65c                                     | \$0              |
| 17   | Less Amort. of Gain on Reacquired Debt -- Account 429.1               | Enter negative                          | FF1 117.66c                                     | \$0              |
| 18   | Interest on Long Term Debt Related to Fuel Inventories                | Enter negative                          | See Note 1                                      | -\$11,780,017    |
| 19   | Amortizations related to "Long-Term Debt Related to Fuel Inventories" |   | See Note 2                                      | -\$662,890       |
| 20   | Cost of Long Term Debt  |   | Sum of Lines 13 to 19                           | \$458,369,481    |
| 21   | Long-Term Debt Cost Percentage  |   | Line 20 / Line 12                               | 5.6391%          |
| <u>Calculation of Preferred Stock Amount</u>     |   |   |   |                  |
| 22   | Preferred Stock Amount -- Account 204                                 | 13-month avg.                           | ROR-2 WS, Line 22                               | \$1,612,297,950  |
| 23   | Unamortized Issuance Costs  | 13-month avg.                           | ROR-2 WS, Line 23                               | -\$22,628,839    |
| 24   | Net Gain (Loss) From Purchase and Tender Offers                       | 13-month avg.                           | ROR-2 WS, Line 24                               | -\$1,560,237     |
| 25   | Preferred Stock Amount  |   | Sum of Lines 22 to 24                           | \$1,588,108,874  |
| <u>Calculation of Cost of Preferred Stock</u>    |   |   |   |                  |
| 26   | Cost of Preferred Stock -- Account 437                                | Enter positive                          | FF1 118.29c                                     | \$91,215,826     |
| 27   | Amortization of Net Gain (Loss) From Purchases and Tender Offers      |   | See Note 3                                      | \$205,468        |
| 28   | Amortization Issuance Costs   |   | See Note 4                                      | \$1,176,575      |
| 29   | Cost of Preferred Stock -- Account 437                                |   | Sum of Lines 26 to 28                           | \$92,597,869     |
| 30   | Preferred Stock Cost Percentage                                       |   | Line 29 / Line 25                               | 5.8307%          |
| <u>Calculation of Common Stock Equity Amount</u> |   |   |   |                  |
| 31   | Total Proprietary Capital   | 13-month average                        | ROR-2 WS, Line 31                               | \$10,815,018,383 |
| 32   | Less Preferred Stock Amount -- Account 204                            | Same as L 22, but negative              | ROR-2 WS, Line 22                               | -\$1,612,297,950 |
| 33   | Minus Net Gain (Loss) From Purchase and Tender Offers                 | Same as L 24, but reverse sign          | See Note 5                                      | \$1,560,237      |
| 34   | Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1              | 13-month avg.; enter negative           | ROR-2 WS, Line 34                               | -\$4,255,834     |
| 35   | Less Accumulated Other Comprehensive Loss -- Account 219              | 13-month avg., enter - of FF1           | ROR-2 WS, Line 35                               | -\$23,754,819    |
| 36   | Common Stock Equity Amount  |   | Sum of Lines 31 to 35                           | \$9,223,779,655  |

**Notes:**

- 1) Enter amount associated with bonds for which SCE has California Public Utilities Commission authority to utilize 100% for fuel inventories, amounts from SCE internal records.
- 2) Enter amount associated with bonds for which SCE has California Public Utilities Commission authority to utilize 100% for fuel inventories, amounts from SCE internal records.
- 3) Annual amortization associated with events listed in note 12 on ROR-2.
- 4) Annual amortization associated with preferred equity issues listed in note 11 on ROR-2.
- 5) Negative of Line 24, charge to common equity reversed for ratemaking.

Calculation of 13-Month Average Capitalization Balances

| Line Item   | Col 1<br>13-Month Avg.<br>= Sum (C2 to C14)/13 | Col 2<br>December | Col 3<br>January | Col 4<br>February | Col 5<br>March   | Col 6<br>April   | Col 7<br>May     | Col 8<br>June    | Col 9<br>July    | Col 10<br>August | Col 11<br>September | Col 12<br>October | Col 13<br>November | Col 14<br>December |
|---|--|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|-------------------|--------------------|--------------------|
| <b>Bonds -- Account 221 (Note 1):</b>   |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 1   | \$8,622,092,308                                | \$8,314,400,000   | \$8,314,400,000  | \$8,314,400,000   | \$8,714,400,000  | \$8,714,400,000  | \$8,714,400,000  | \$8,714,400,000  | \$8,714,400,000  | \$8,714,400,000  | \$8,714,400,000     | \$8,714,400,000   | \$8,714,400,000    | \$8,714,400,000    |
| <b>Reacquired Bonds -- Account 222 (Note 2):</b>                              |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 2   | -\$160,540,000                                 | -\$160,540,000    | -\$160,540,000   | -\$160,540,000    | -\$160,540,000   | -\$160,540,000   | -\$160,540,000   | -\$160,540,000   | -\$160,540,000   | -\$160,540,000   | -\$160,540,000      | -\$160,540,000    | -\$160,540,000     | -\$160,540,000     |
| <b>Other Long Term Debt -- Account 224 (Note 3):</b>                          |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 3   | \$306,872,047                                  | \$306,896,667     | \$306,892,627    | \$306,888,569     | \$306,884,495    | \$306,880,404    | \$306,876,295    | \$306,872,169    | \$306,868,026    | \$306,863,865    | \$306,859,686       | \$306,855,490     | \$306,851,277      | \$306,847,045      |
| <b>Unamortized Premium on Long Term Debt -- Account 225 (Note 4):</b>         |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 4   | \$0  | \$0               | \$0              | \$0               | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0                 | \$0               | \$0                | \$0                |
| <b>Unamortized Discount on Long Term Debt -- Account 226 (Note 5):</b>        |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 5   | -\$32,396,369                                  | -\$29,855,541     | -\$29,680,974    | -\$29,518,045     | -\$34,051,961    | -\$33,870,520    | -\$33,676,566    | -\$33,495,125    | -\$33,301,170    | -\$33,113,472    | -\$32,932,031       | -\$32,738,077     | -\$32,556,635      | -\$32,362,681      |
| <b>Unamortized Debt Expenses -- Account 181 (Note 6):</b>                     |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 6   | -\$65,904,631                                  | -\$60,178,705     | -\$59,686,480    | -\$59,194,791     | -\$63,080,339    | -\$62,636,237    | -\$71,130,032    | -\$70,520,868    | -\$69,911,703    | -\$69,302,539    | -\$68,693,375       | -\$68,084,210     | -\$67,475,046      | -\$66,865,881      |
| <b>Unamortized Loss on Reacquired Debt -- Account 189 (Note 7):</b>           |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 7   | -\$238,414,184                                 | -\$249,140,759    | -\$247,345,636   | -\$245,550,512    | -\$243,762,054   | -\$241,978,208   | -\$240,194,363   | -\$238,410,517   | -\$236,626,671   | -\$234,842,826   | -\$233,058,980      | -\$231,275,135    | -\$229,491,289     | -\$227,707,443     |
| <b>Long Term Debt Related to Fuel Inventories (Note 8):</b>                   |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 10  | -\$400,000,000                                 | -\$400,000,000    | -\$400,000,000   | -\$400,000,000    | -\$400,000,000   | -\$400,000,000   | -\$400,000,000   | -\$400,000,000   | -\$400,000,000   | -\$400,000,000   | -\$400,000,000      | -\$400,000,000    | -\$400,000,000     | -\$400,000,000     |
| <b>Adjustments related to "LT Debt Related to Fuel Inventories" (Note 9):</b> |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 11  | \$1,461,062                                    | \$1,792,500       | \$1,737,260      | \$1,682,050       | \$1,626,770      | \$1,571,550      | \$1,516,290      | \$1,461,070      | \$1,405,810      | \$1,350,580      | \$1,295,350         | \$1,240,090       | \$1,184,870        | \$1,129,610        |
| <b>Preferred Stock Amount -- Account 204 (Note 10):</b>                       |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 22  | \$1,612,297,950                                | \$1,045,004,950   | \$1,295,004,950  | \$1,394,743,950   | \$1,395,004,950  | \$1,395,004,950  | \$1,870,004,950  | \$1,795,014,950  | \$1,795,014,950  | \$1,795,014,950  | \$1,795,014,950     | \$1,795,014,950   | \$1,795,014,950    | \$1,795,014,950    |
| <b>Unamortized Issuance Costs (Note 11):</b>                                  |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 23  | -\$22,628,839                                  | -\$8,393,830      | -\$12,651,255    | -\$14,338,823     | -\$14,260,818    | -\$14,182,812    | -\$29,213,331    | -\$29,093,357    | -\$28,973,383    | -\$28,853,409    | -\$28,733,435       | -\$28,613,461     | -\$28,493,487      | -\$28,373,512      |
| <b>Net Gain (Loss) From Purchase and Tender Offers Note 12):</b>              |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 24  | -\$1,560,237                                   | -\$1,662,971      | -\$1,645,849     | -\$1,628,726      | -\$1,611,604     | -\$1,594,482     | -\$1,577,359     | -\$1,560,237     | -\$1,543,115     | -\$1,525,992     | -\$1,508,870        | -\$1,491,748      | -\$1,474,625       | -\$1,457,503       |
| <b>Total Proprietary Capital (Note 13):</b>                                   |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 31  | \$10,815,018,383                               | \$9,957,301,162   | \$10,293,124,010 | \$10,314,594,543  | \$10,363,273,857 | \$10,286,673,394 | \$10,800,135,161 | \$10,816,364,240 | \$10,915,124,963 | \$11,045,170,465 | \$11,064,397,724    | \$11,175,292,096  | \$11,821,518,178   | \$11,742,269,183   |
| <b>Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 14):</b>         |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 34  | -\$4,255,834                                   | -\$4,021,177      | -\$4,025,412     | -\$4,076,138      | -\$4,210,542     | -\$4,276,542     | -\$4,314,303     | -\$4,337,114     | -\$4,370,705     | -\$4,327,605     | -\$4,276,542        | -\$4,267,344      | -\$4,400,055       | -\$4,422,360       |
| <b>Accumulated Other Comprehensive Loss -- Account 219 (Note 15):</b>         |  |                   |                  |                   |                  |                  |                  |                  |                  |                  |                     |                   |                    |                    |
| 35  | \$23,754,819                                   | \$24,475,843      | \$24,127,255     | \$23,778,667      | \$21,174,808     | \$24,448,370     | \$24,103,434     | \$23,758,498     | \$23,413,562     | \$23,068,627     | \$22,723,691        | \$22,378,755      | \$22,033,819       | \$29,327,312       |

**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) Enter information in Note 8 for any Fuel Inventory Bonds. SCE must have California Public Utilities Commission approval to utilize 100% of the proceeds of such Fuel Inventory Bonds only to finance fuel inventory.
- 3) Update notes 11 and 12 as necessary.

**Notes:**

- 1) Amount in Column 2 from FF1 112.18c, amount in Column 14 from FF1 112.18d, amounts in columns 3-13 from SCE internal records.
- 2) Amount in Column 2 from FF1 112.19c, amount in Column 14 from FF1 112.19d, amounts in columns 3-13 from SCE internal records.
- 3) Amount in Column 2 from FF1 112.21c, amount in Column 14 from FF1 112.21d, amounts in columns 3-13 from SCE internal records.
- 4) Amount in Column 2 from FF1 112.22c, amount in Column 14 from FF1 112.22d, amounts in columns 3-13 from SCE internal records.
- 5) Amount in Column 2 from FF1 112.23c, amount in Column 14 from FF1 112.23d, amounts in columns 3-13 from SCE internal records.
- 6) Amount in Column 2 from FF1 111.69c, amount in Column 14 from FF1 111.69d, amounts in columns 3-13 from SCE internal records.
- 7) Amount in Column 2 from FF1 111.81c, amount in Column 14 from FF1 111.81d, amounts in columns 3-13 from SCE internal records.
- 8) Enter amount of bonds for which SCE has California Public Utilities Commission authority to utilize 100% for fuel inventories. List qualifying bond issuances, Face Amount, Coupon Interest Rate, Issuance Date, Expiration Date, and CPUC authority:

| Issue | Face Amount   | Coupon Interest Rate | Issuance Date | Maturity Date | CPUC Authority   |
|-------|---------------|----------------------|---------------|---------------|------------------|
| 2009B | \$250,000,000 | 4.15%                | 3/20/09       | 9/15/14       | CPUC D.03-11-018 |
| 2011D | \$150,000,000 | 3M Libor+45bps       | 10/12/11      | 9/15/14       | CPUC D.03-11-018 |

- 9) Unamortized discount and expense for fuel inventory bonds on Line 10, amounts in columns 2-14 from SCE internal records.
- 10) Amount in Column 2 from FF1 112.3c, amount in Column 14 from FF1 112.3d, amounts in columns 3-13 from SCE internal records.
- 11) Amounts in columns 2-14 are from SCE internal records. List associated securities, Face Amount, Issuance Date, Issuance Costs, Amortization Period:

| Issue                               | Face Amount   | Issuance Date | Issuance Costs | Amortization Period | Notes                                     |
|-------------------------------------|---------------|---------------|----------------|---------------------|---|
| Series A Pref., 5.349% initial rate | \$400,000,000 | 4/27/05       | \$5,426,936    | 5 years             | Dividend rate is variable after 4/30/2010 |
| Series B Pref., 6.125%              | \$200,000,000 | 9/15/05       | \$3,435,743    | 30 years            |   |
| Series C Pref., 6.000%              | \$200,000,000 | 1/24/06       | \$3,779,170    | 30 years            |   |
| Series D Pref., 6.500%              | \$125,000,000 | 3/10/11       | \$2,715,463    | 30 years            |   |
| Series E Pref., 6.250%              | \$100,000,000 | 4/9/12        | \$5,957,289    | 10 years            |   |
| Series F Pref., 5.625%              | \$475,000,000 | 5/18/12       | \$15,401,698   | 30 years            |   |

12) Amounts in columns 2-14 are from SCE internal records.

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

| <u>Issue/Event</u>            | <u>Event Date</u> | <u>Amortization Amount</u> | <u>Amortization Period</u> | <u>Notes</u>   |
|-------------------------------|-------------------|----------------------------|----------------------------|--|
| 8.540% Preferred, premium     | November 1985     | \$286,600                  | 34 years                   | Net gain from open-market purchase of 67,400 shares in November 1985 |
| 12.000% Preferred, redemption | February 1986     | \$6,247,500                | 34 years                   | Redemption premium paid to holders (so loss to company)              |
| 12.000% Preferred, redemption | February 1986     | \$1,025,000                | 34 years                   | Initial issue discount   |
| ...                           |                   |                            |                            |  |

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

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

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



Plant In Service

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):

|             | <u>Col 1</u><br>Prior<br>Year | <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><br>Sum C2 - C11 |
|-------------|-------------------------------|--------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|---------------|---------------|-------------------------------|
| <u>Line</u> | <u>Month</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           | December                      | \$74,607,469 | 82,090,981    | \$170,948,030 | \$1,756,511,619 | \$550,516,805 | \$132,075,054 | \$421,892,563 | \$558,943    | \$3,408,604   | \$110,352,407 | \$3,302,962,475               |
| 2           | January                       | \$74,607,469 | \$82,114,069  | \$170,638,215 | \$1,755,136,003 | \$551,821,883 | \$133,197,996 | \$422,451,624 | \$559,032    | \$3,563,547   | \$110,352,311 | \$3,304,442,149               |
| 3           | February                      | \$76,951,255 | \$98,683,947  | \$198,222,249 | \$1,879,654,256 | \$552,005,910 | \$133,590,247 | \$422,665,308 | \$488,561    | \$3,606,877   | \$110,256,874 | \$3,476,125,482               |
| 4           | March                         | \$77,010,057 | \$99,917,864  | \$197,774,987 | \$1,878,034,681 | \$552,324,736 | \$134,386,424 | \$422,904,165 | \$491,675    | \$3,593,327   | \$109,816,175 | \$3,476,254,090               |
| 5           | April                         | \$77,010,057 | \$99,893,147  | \$195,533,930 | \$1,875,057,302 | \$622,539,764 | \$136,227,814 | \$463,395,861 | \$491,641    | \$3,592,336   | \$123,439,531 | \$3,597,181,384               |
| 6           | May                           | \$77,010,057 | \$99,947,265  | \$194,066,272 | \$1,871,853,716 | \$621,375,793 | \$135,958,417 | \$462,949,294 | \$506,887    | \$3,643,219   | \$123,459,817 | \$3,590,770,737               |
| 7           | June                          | \$77,163,114 | \$99,815,696  | \$186,932,447 | \$1,866,151,765 | \$621,157,064 | \$136,522,518 | \$463,258,656 | \$572,627    | \$3,699,721   | \$123,391,128 | \$3,578,664,736               |
| 8           | July                          | \$77,163,114 | \$99,815,700  | \$180,183,730 | \$1,876,101,255 | \$621,477,564 | \$138,561,475 | \$468,914,924 | \$567,366    | \$3,685,096   | \$123,513,138 | \$3,589,983,361               |
| 9           | August                        | \$82,750,209 | \$103,388,435 | \$184,762,701 | \$1,981,916,408 | \$626,896,210 | \$139,807,671 | \$460,425,308 | \$567,362    | \$3,683,455   | \$123,755,751 | \$3,707,953,512               |
| 10          | September                     | \$82,749,865 | \$103,205,717 | \$181,190,861 | \$1,980,711,530 | \$628,766,042 | \$141,784,643 | \$460,569,257 | \$567,909    | \$3,681,832   | \$123,991,684 | \$3,707,219,341               |
| 11          | October                       | \$82,768,342 | \$103,190,750 | \$176,920,205 | \$1,992,828,592 | \$629,749,258 | \$142,175,029 | \$461,076,358 | \$568,416    | \$3,697,358   | \$124,348,339 | \$3,717,322,647               |
| 12          | November                      | \$82,757,488 | \$103,208,837 | \$185,090,634 | \$1,986,742,296 | \$631,329,718 | \$142,847,895 | \$461,721,256 | \$576,147    | \$3,766,910   | \$124,244,609 | \$3,722,285,791               |
| 13          | December                      | \$82,755,740 | \$103,210,255 | \$179,247,170 | \$2,148,172,469 | \$728,242,650 | \$148,632,888 | \$494,953,932 | \$645,862    | \$3,959,307   | \$38,747,355  | \$3,928,567,629               |
| 14          | 13-Mo. Avg:                   | \$78,869,557 | \$98,344,820  | \$184,731,649 | \$1,911,451,684 | \$610,631,031 | \$138,136,006 | \$452,859,885 | \$550,956    | \$3,660,122   | \$113,051,471 | \$3,592,287,180               |

2) Distribution Plant - ISO

Balances for Distribution Plant - ISO (See Note 2)

|             | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u><br>Sum C2 - C4 |
|-------------|--------------|--------------|--------------|--------------|-----------------------------|
| <u>Line</u> | <u>Month</u> | <u>360</u>   | <u>361</u>   | <u>362</u>   | <u>Total</u>                |
| 15          | December     | \$75,876     | \$683,247    | \$5,875,711  | \$6,634,835                 |
| 16          | December     | \$78,349     | \$718,565    | \$6,051,836  | \$6,848,750                 |
| 17          | Average:     | \$77,113     | \$700,906    | \$5,963,774  | \$6,741,792                 |

**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: \$3,599,028,972 | Sum of Line 14, Col 12 and Line 17, Col 5 |
| 19 | EOY Value: \$3,935,416,379     | 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><br><u>Prior</u><br><u>Year</u><br><u>Month</u> | <u>Data</u><br><u>Source</u> | <u>Col 1</u><br><u>General</u><br><u>Plant</u><br><u>Balances</u> | <u>Col 2</u><br><u>Intangible</u><br><u>Plant</u><br><u>Balances</u> | <u>Col 3</u><br><u>Total</u><br><u>G&amp;I Plant</u><br><u>Balances</u> | <u>Notes</u>             |
|----|--|------------------------------|---|--|---|--------------------------|
| 20 | December   | FF1 206.99.b and 204.5b      | \$2,123,098,622   | \$1,557,464,316  | \$3,680,562,938   | Beginning of year amount |
| 21 | December   | FF1 207.99.g and 204.5g      | \$2,405,863,603   | \$1,688,953,361  | \$4,094,816,964   | End of year amount       |

**a) BOY/EOY Average G&I Plant**

|    |                                     | <u>Amount</u>   | <u>Source</u>              |
|----|-------------------------------------|-----------------|----------------------------|
| 22 | Average BOY/EOY Value:              | \$3,887,689,951 | Average of Line 20 and 21. |
| 23 | Transmission W&S Allocation Factor: | 3.9311%         | Allocators WS, Line 9      |
| 24 | General + Intangible Plant:         | \$152,828,164   | Line 22 * Line 23.         |

**b) EOY G&I Plant**

|    |                                     | <u>Amount</u>   | <u>Source</u>         |
|----|-------------------------------------|-----------------|-----------------------|
| 25 | EOY Value:                          | \$4,094,816,964 | Line 21.              |
| 26 | Transmission W&S Allocation Factor: | 3.9311%         | Allocators WS, Line 9 |
| 27 | General + Intangible Plant:         | \$160,970,491   | Line 25 * Line 26.    |

**Transmission Activity Used to Determine Monthly Transmission Plant - ISO Balances**

**1) Total Transmission Activity 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><br>Sum C2 - C11 |
|---|--------------|--------------|--------------|---------------|---------------|--------------|--------------|--------------|--------------|---------------|---------------|-------------------------------|
| <u>Prior</u><br><u>Year</u><br><u>Month</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 January                                  | \$0          | \$38,962     | \$112,047    | \$10,017,241  | \$290,286     | \$5,121,415  | \$2,238,259  | \$2,405      | \$6,956,568  | \$20          | \$24,777,203  |                               |
| 29 February                                 | \$2,343,786  | \$16,638,858 | \$28,008,181 | \$132,181,276 | \$80,576      | \$1,788,945  | \$658,102    | -\$1,916,368 | \$1,945,394  | \$20,136      | \$181,748,886 |                               |
| 30 March                                    | \$92,168     | \$2,082,252  | \$330,612    | \$16,132,882  | \$289,554     | \$3,631,131  | \$5,882      | \$84,678     | -\$608,361   | \$92,982      | \$22,133,781  |                               |
| 31 April                                    | \$0          | -\$41,711    | \$1,101,803  | \$30,316,381  | \$70,581,694  | \$8,398,050  | \$39,140,884 | -\$924       | -\$44,462    | \$13,616,000  | \$163,067,716 |                               |
| 32 May                                      | \$0          | \$86,878     | \$350,667    | \$17,971,085  | -\$68,833     | -\$1,228,644 | -\$1,254,043 | \$414,602    | \$2,284,505  | \$72,040      | \$18,628,257  |                               |
| 33 June                                     | \$239,906    | -\$229,302   | \$2,692,134  | \$46,305,144  | -\$258,095    | \$2,564,784  | \$902,310    | \$1,787,726  | \$2,536,830  | -\$68,656     | \$56,472,783  |                               |
| 34 July                                     | \$0          | \$8          | \$2,599,458  | \$59,141,431  | \$581,854     | \$9,298,484  | \$20,755,151 | -\$143,058   | -\$656,665   | \$121,885     | \$91,698,547  |                               |
| 35 August                                   | \$8,757,432  | \$8,190      | -\$1,236,706 | \$106,859,752 | \$5,517,959   | \$5,683,542  | -\$8,532,757 | -\$106       | -\$73,659    | \$86,075      | \$117,069,721 |                               |
| 36 September                                | -\$539       | -\$307,967   | \$1,305,402  | \$9,625,632   | \$1,686,006   | \$9,016,398  | -\$2,075,708 | \$14,853     | -\$72,860    | \$227,712     | \$19,418,929  |                               |
| 37 October                                  | \$28,961     | -\$25,258    | \$1,559,065  | -\$90,173,463 | \$958,821     | \$1,780,440  | \$412,974    | \$13,789     | \$697,092    | \$356,654     | -\$84,390,926 |                               |
| 38 November                                 | -\$17,014    | \$28,975     | \$3,738,337  | \$81,207,436  | \$616,590     | \$3,068,748  | \$1,982,142  | \$210,237    | \$3,122,691  | \$120,157     | \$94,078,298  |                               |
| 39 December                                 | -\$2,739     | \$1,815      | \$3,187,948  | \$180,456,479 | \$90,199,206  | \$8,826,318  | \$33,807,796 | \$1,895,825  | \$8,638,160  | -\$85,499,255 | \$241,511,553 |                               |
| 40 Total:                                   | \$11,441,962 | \$18,281,698 | \$43,748,948 | \$600,041,275 | \$170,475,618 | \$57,949,612 | \$88,040,992 | \$2,363,658  | \$24,725,233 | -\$70,854,250 | \$946,214,747 |                               |

2) Incentive Plant Activity (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> |
|--------------|--------------|--------------|--------------|---------------|---------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|
|              |              |              |              |               |               |              |              |              |              |               |               | Sum C2 - C11  |
| Prior Year   |              |              |              |               |               |              |              |              |              |               |               |               |
| Month        | <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 January   | \$0          | \$0          | \$2,309      | \$4,974       | -\$37,555     | \$0          | -\$43,229    | \$0          | \$0          | \$0           | \$0           | -\$73,502     |
| 42 February  | \$2,343,786  | \$16,469,545 | \$27,897,848 | \$125,446,860 | \$47,155      | \$0          | \$54,280     | \$0          | \$0          | \$0           | \$0           | \$172,259,474 |
| 43 March     | \$0          | \$0          | \$128,265    | \$531,672     | \$280,097     | \$0          | \$322,421    | \$0          | \$0          | \$0           | \$0           | \$1,262,455   |
| 44 April     | \$0          | \$0          | \$232,230    | \$1,057,167   | \$70,700,150  | \$0          | \$40,976,202 | \$0          | \$0          | \$13,617,281  | \$0           | \$126,583,031 |
| 45 May       | \$0          | \$6,469      | -\$122,331   | -\$637,635    | \$284,965     | \$0          | -\$156,943   | \$0          | \$0          | \$63,023      | \$0           | -\$562,452    |
| 46 June      | \$0          | \$10,584     | \$136,123    | \$600,282     | -\$270,812    | \$2,224      | \$96,685     | \$0          | \$0          | -\$68,662     | \$0           | \$506,424     |
| 47 July      | \$0          | \$0          | \$167,732    | \$15,910,582  | \$666,287     | \$171        | \$240,637    | \$0          | \$0          | \$121,906     | \$0           | \$17,107,316  |
| 48 August    | \$0          | \$8,757,432  | \$276,117    | \$105,941,738 | \$5,550,043   | \$0          | -\$8,474,142 | \$0          | \$0          | \$113,348     | \$0           | \$112,164,535 |
| 49 September | \$0          | -\$539       | \$36,693     | \$107,566     | \$1,626,619   | \$0          | \$940,090    | \$0          | \$0          | \$229,144     | \$0           | \$2,939,573   |
| 50 October   | \$0          | \$0          | \$42,589     | -\$278,530    | \$950,940     | \$0          | \$540,862    | \$0          | \$0          | \$356,654     | \$0           | \$1,612,515   |
| 51 November  | \$0          | \$2,252      | \$4,891,250  | \$4,491,981   | \$305,200     | \$0          | \$165,259    | \$0          | \$0          | \$81,150      | \$0           | \$9,937,091   |
| 52 December  | \$0          | \$839        | \$838,621    | \$163,735,785 | \$88,030,253  | \$4,930,859  | \$33,026,394 | \$0          | \$0          | -\$85,498,906 | \$0           | \$205,063,846 |
| 53 Total:    | \$2,343,786  | \$25,246,582 | \$34,527,446 | \$416,912,442 | \$168,133,342 | \$4,933,254  | \$67,688,515 | \$0          | \$0          | -\$70,985,061 | \$0           | \$648,800,306 |

3) Transmission Activity Not Including Incentive Plant Activity (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> |
|--------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|
|              |              |              |              |               |              |              |              |              |              |               |               | Sum C2 - C11  |
| Prior Year   |              |              |              |               |              |              |              |              |              |               |               |               |
| Month        | <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 January   | \$0          | \$38,962     | \$109,738    | \$10,012,267  | \$327,841    | \$5,121,415  | \$2,281,488  | \$2,405      | \$6,956,568  | \$20          | \$24,850,704  |               |
| 55 February  | \$0          | \$169,313    | \$110,333    | \$6,734,417   | \$33,421     | \$1,788,945  | \$603,821    | -\$1,916,368 | \$1,945,394  | \$20,136      | \$9,489,412   |               |
| 56 March     | \$92,168     | \$2,082,252  | \$202,347    | \$15,601,209  | \$9,457      | \$3,631,131  | -\$316,539   | \$84,678     | -\$608,361   | \$92,982      | \$20,871,326  |               |
| 57 April     | \$0          | -\$41,711    | \$869,573    | \$29,259,213  | -\$118,456   | \$8,398,050  | -\$1,835,317 | -\$924       | -\$44,462    | -\$1,282      | \$36,484,685  |               |
| 58 May       | \$0          | \$80,408     | \$472,998    | \$18,608,720  | -\$353,798   | -\$1,228,644 | -\$1,097,099 | \$414,602    | \$2,284,505  | \$9,017       | \$19,190,709  |               |
| 59 June      | \$239,906    | -\$239,886   | \$2,556,011  | \$45,704,863  | \$12,718     | \$2,562,560  | \$805,625    | \$1,787,726  | \$2,536,830  | \$6           | \$55,966,359  |               |
| 60 July      | \$0          | \$8          | \$2,431,726  | \$43,230,849  | -\$84,434    | \$9,298,313  | \$20,514,514 | -\$143,058   | -\$656,665   | -\$22         | \$74,591,231  |               |
| 61 August    | \$8,757,432  | -\$8,749,242 | -\$1,512,823 | \$918,014     | -\$32,084    | \$5,683,542  | -\$58,615    | -\$106       | -\$73,659    | -\$27,274     | \$4,905,186   |               |
| 62 September | -\$539       | -\$307,428   | \$1,268,709  | \$9,518,066   | \$59,387     | \$9,016,398  | -\$3,015,798 | \$14,853     | -\$72,860    | -\$1,432      | \$16,479,355  |               |
| 63 October   | \$28,961     | -\$25,258    | \$1,516,476  | -\$89,894,934 | \$7,881      | \$1,780,440  | -\$127,888   | \$13,789     | \$697,092    | \$0           | -\$86,003,440 |               |
| 64 November  | -\$17,014    | \$26,723     | -\$1,152,913 | \$76,715,455  | \$311,390    | \$3,068,748  | \$1,816,883  | \$210,237    | \$3,122,691  | \$39,007      | \$84,141,208  |               |
| 65 December  | -\$2,739     | \$976        | \$2,349,327  | \$16,720,693  | \$2,168,953  | \$3,895,460  | \$781,402    | \$1,895,825  | \$8,638,160  | -\$349        | \$36,447,707  |               |
| 66 Total:    | \$9,098,176  | -\$6,964,883 | \$9,221,502  | \$183,128,833 | \$2,342,276  | \$53,016,358 | \$20,352,477 | \$2,363,658  | \$24,725,233 | \$130,811     | \$297,414,441 |               |

**4) Calculation of change in Non-Incentive ISO Plant:**

A) Change in ISO Plant Balance December to December (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>  |
|----|--------------|--------------|-------------|---------------|---------------|--------------|--------------|------------|------------|---------------|---------------|
| 67 | \$8,148,271  | \$21,119,274 | \$8,299,140 | \$391,660,850 | \$177,725,845 | \$16,557,835 | \$73,061,369 | \$86,919   | \$550,703  | -\$71,605,052 | \$625,605,154 |

B) Change in Incentive ISO Plant (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>  |
|----|--------------|--------------|--------------|---------------|---------------|-------------|--------------|------------|------------|---------------|---------------|
| 68 | \$2,343,786  | \$25,246,582 | \$34,527,446 | \$416,912,442 | \$168,133,342 | \$4,933,254 | \$67,688,515 | \$0        | \$0        | -\$70,985,061 | \$648,800,306 |

C) Change in Non-Incentive ISO Plant (See Note 8)

|    | <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>  |
|----|--------------|--------------|---------------|---------------|-------------|--------------|-------------|------------|------------|------------|---------------|
| 69 | \$5,804,485  | -\$4,127,308 | -\$26,228,306 | -\$25,251,592 | \$9,592,503 | \$11,624,580 | \$5,372,854 | \$86,919   | \$550,703  | -\$619,991 | -\$23,195,152 |

**5) Other Transmission Activity without Incentive Plant Activity (See Note 9):**

|              | <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  |
| Prior Year   |                 |              |                     |                     |                    |                  |                  |                 |                  |                |                    |               |
| Month        | <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>       |               |
| 70 January   | \$0             | \$23,088     | -\$312,124          | -\$1,380,589        | \$1,342,632        | \$1,122,942      | \$602,291        | \$88            | \$154,943        | -\$96          | \$1,553,175        |               |
| 71 February  | \$0             | \$100,333    | -\$313,814          | -\$928,607          | \$136,872          | \$392,251        | \$159,403        | -\$70,470       | \$43,330         | -\$95,437      | -\$576,141         |               |
| 72 March     | \$58,802        | \$1,233,918  | -\$575,527          | -\$2,151,247        | \$38,729           | \$796,177        | -\$83,563        | \$3,114         | -\$13,550        | -\$440,699     | -\$1,133,847       |               |
| 73 April     | \$0             | -\$24,718    | -\$2,473,287        | -\$4,034,546        | -\$485,121         | \$1,841,390      | -\$484,506       | -\$34           | -\$990           | \$6,075        | -\$5,655,737       |               |
| 74 May       | \$0             | \$47,649     | -\$1,345,328        | -\$2,565,952        | -\$1,448,936       | -\$269,397       | -\$289,623       | \$15,246        | \$50,883         | -\$42,736      | -\$5,848,196       |               |
| 75 June      | \$153,056       | -\$142,154   | -\$7,269,948        | -\$6,302,233        | \$52,083           | \$561,877        | \$212,677        | \$65,740        | \$56,503         | -\$27          | -\$12,612,425      |               |
| 76 July      | \$0             | \$5          | -\$6,916,448        | -\$5,961,092        | -\$345,788         | \$2,038,786      | \$5,415,631      | -\$5,261        | -\$14,626        | \$103          | -\$5,788,691       |               |
| 77 August    | \$5,587,096     | -\$5,184,697 | \$4,302,854         | -\$126,585          | -\$131,396         | \$1,246,196      | -\$15,474        | -\$4            | -\$1,641         | \$129,266      | \$5,805,615        |               |
| 78 September | -\$344          | -\$182,178   | -\$3,608,533        | -\$1,312,444        | \$243,213          | \$1,976,972      | -\$796,141       | \$546           | -\$1,623         | \$6,789        | -\$3,673,744       |               |
| 79 October   | \$18,477        | -\$14,968    | -\$4,313,245        | \$12,395,591        | \$32,277           | \$390,386        | -\$33,761        | \$507           | \$15,526         | \$0            | \$8,490,791        |               |
| 80 November  | -\$10,854       | \$15,836     | \$3,279,179         | -\$10,578,276       | \$1,275,260        | \$672,866        | \$479,639        | \$7,731         | \$69,551         | -\$184,879     | -\$4,973,947       |               |
| 81 December  | <u>-\$1,748</u> | <u>\$578</u> | <u>-\$6,682,085</u> | <u>-\$2,305,612</u> | <u>\$8,882,679</u> | <u>\$854,134</u> | <u>\$206,282</u> | <u>\$69,715</u> | <u>\$192,397</u> | <u>\$1,652</u> | <u>\$1,217,993</u> |               |
| 82 Total:    | \$5,804,485     | -\$4,127,308 | -\$26,228,306       | -\$25,251,592       | \$9,592,503        | \$11,624,580     | \$5,372,854      | \$86,919        | \$550,703        | -\$619,991     | -\$23,195,152      |               |

**Notes:**

- 1) Amounts on Line 1 must match Plant Study amounts for Transmission Plant - ISO for previous year.  
Amounts on Line 13 must match amounts on PlantStudy WS for Transmission Plant - ISO.  
Calculation of remaining amounts is sum of:
  - a) Other Transmission Activity without Incentive Plant Activity (on Lines 70 to 81)
  - b) Incentive Plant Activity (on Lines 41 to 52)
  - c) Previous month balance
- 2) Amounts on Line 15 must match Plant Study amounts for Distribution Plant - ISO for previous year.  
Amounts on Line 16 must match amounts on PlantStudy WS for Distribution Plant - ISO.
- 3) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments.
- 4) Column 12 matches 'Activity for Incentive Projects' on incentivePlant WS, Lines 39 to 52.
- 5) Amount in matrix on lines 28 to 39 minus amount in matrix on lines 41 to 52
- 6) Amount on Line 13 less amount on Line 1 for each account.
- 7) Line 53
- 8) Amount on Line 67 less amount on Line 68 for each account.
- 9) Amount in matrix on Lines 54 to 65 times ratio of amount on Line 69 to amount on Line 66 for each account.

Transmission Plant Study

Input cells are shaded yellow

A) Plant Classified as Transmission in FERC Form 1:

| <u>Line</u> | <u>Account</u>            | <u>Col 1</u><br><u>Total Plant</u> | <u>Data Source</u> | <u>Col 2</u><br><u>Transmission Plant - ISO</u> | <u>Col 3</u><br><u>ISO % of Total</u> | <u>Notes</u> |
|-------------|---------------------------|------------------------------------|--------------------|---|---------------------------------------|--------------|
| 1           |                           |                                    |                    |   |                                       |              |
| 2           | Substation                |                                    |                    |   |                                       |              |
| 3           | 352                       | \$378,255,078                      | FF1 207.49g        | \$179,247,170                                   | 47.39%                                |              |
| 4           | 353                       | \$4,021,792,061                    | FF1 207.50g        | \$2,148,172,469                                 | 53.41%                                |              |
| 5           | Total Substation          | \$4,400,047,139                    | L 3 + L 4          | \$2,327,419,640                                 | 52.90%                                |              |
| 6           |                           |                                    |                    |   |                                       |              |
| 7           | Land                      |                                    |                    |   |                                       |              |
| 8           | 350                       | \$268,447,149                      | FF1 207.48g        | \$185,965,995                                   | 69.27%                                |              |
| 9           |                           |                                    |                    |   |                                       |              |
| 10          | Total Substation and Land | \$4,668,494,288                    | L 5 + L 8          | \$2,513,385,635                                 | 53.84%                                |              |
| 11          |                           |                                    |                    |   |                                       |              |
| 12          | Lines                     |                                    |                    |   |                                       |              |
| 13          | 354                       | \$772,203,666                      | FF1 207.51g        | \$728,242,650                                   | 94.31%                                |              |
| 14          | 355                       | \$603,692,255                      | FF1 207.52g        | \$148,632,888                                   | 24.62%                                |              |
| 15          | 356                       | \$706,020,712                      | FF1 207.53g        | \$494,953,932                                   | 70.10%                                |              |
| 16          | 357                       | \$48,517,033                       | FF1 207.54g        | \$645,862                                       | 1.33%                                 |              |
| 17          | 358                       | \$208,167,367                      | FF1 207.55g        | \$3,959,307                                     | 1.90%                                 |              |
| 18          | 359                       | \$43,038,583                       | FF1 207.56g        | \$38,747,355                                    | 90.03%                                |              |
| 19          | Total Lines               | \$2,381,639,616                    | Sum L13 to L18     | \$1,415,181,995                                 | 59.42%                                |              |
| 20          |                           |                                    |                    |   |                                       |              |
| 21          | Total Transmission        | \$7,050,133,904                    | L 10 + L 19        | \$3,928,567,629                                 | 55.72%                                | 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                | \$105,974,876      | FF1 207.60g        | \$78,349                        | 0.07%                 |        |
| 25          | Structures:        |                    |                    |                                 |                       |        |
| 26          | 361                | \$436,830,749      | FF1 207.61g        | \$718,565                       | 0.16%                 |        |
| 27          | 362                | \$1,761,037,882    | FF1 207.62g        | \$6,051,836                     | 0.34%                 |        |
| 28          | Total Structures   | \$2,197,868,631    | L 26 + L 27        | \$6,770,401                     | 0.31%                 |        |
| 29          |                    |                    |                    |                                 |                       |        |
| 30          | Total Distribution | \$2,303,843,507    | L 24 + L 28        | \$6,848,750                     | 0.30%                 | Note 2 |

Notes:

- 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).
- Only accounts 360-362 included as there is no ISO plant in any other Distribution accounts.

Instructions:

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

Accumulated Depreciation Reserve

Input cells are shaded yellow

1) Transmission Depreciation Reserve - ISO

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

| Line | Prior Year Month | Col 1                        | Col 2       | Col 3        | Col 4         | Col 5         | Col 6        | Col 7         | Col 8     | Col 9       | Col 10       | Col 11          | Col 12 |
|------|------------------|------------------------------|-------------|--------------|---------------|---------------|--------------|---------------|-----------|-------------|--------------|-----------------|--------|
|      |                  | FERC Account: =Sum C2 to C11 |             |              |               |               |              |               |           |             |              |                 |        |
|      |                  | 350.1                        | 350.2       | 352          | 353           | 354           | 355          | 356           | 357       | 358         | 359          | Total           |        |
| 1    | December         | \$0                          | \$6,590,309 | \$37,414,556 | \$237,964,277 | \$357,349,608 | \$33,638,583 | \$332,225,869 | \$240,593 | \$1,461,025 | \$11,929,278 | \$1,018,814,098 |        |
| 2    | January          | \$0                          | \$6,705,413 | \$37,168,498 | \$244,044,108 | \$358,561,703 | \$34,255,270 | \$333,558,678 | \$243,244 | \$1,466,427 | \$12,076,373 | \$1,028,079,713 |        |
| 3    | February         | \$0                          | \$6,820,550 | \$37,124,853 | \$236,604,043 | \$359,504,821 | \$35,010,347 | \$335,167,790 | \$245,897 | \$1,472,211 | \$12,223,193 | \$1,024,173,705 |        |
| 4    | March            | \$0                          | \$6,958,539 | \$37,115,966 | \$193,907,363 | \$344,548,179 | \$34,797,821 | \$326,866,898 | \$248,370 | \$1,481,878 | \$7,206,964  | \$953,131,978   |        |
| 5    | April            | \$0                          | \$7,098,336 | \$37,066,219 | \$193,322,541 | \$345,312,488 | \$35,845,149 | \$327,159,154 | \$250,858 | \$1,490,689 | \$7,037,522  | \$954,582,957   |        |
| 6    | May              | \$0                          | \$7,238,105 | \$37,131,067 | \$199,854,698 | \$346,732,125 | \$35,722,609 | \$326,805,382 | \$253,343 | \$1,497,048 | \$6,568,221  | \$961,802,599   |        |
| 7    | June             | \$0                          | \$7,440,271 | \$37,214,002 | \$206,433,424 | \$348,049,682 | \$35,306,609 | \$327,075,309 | \$255,841 | \$1,503,380 | \$6,458,693  | \$969,737,212   |        |
| 8    | July             | \$0                          | \$7,517,695 | \$36,986,387 | \$207,798,166 | \$349,846,153 | \$36,224,513 | \$328,585,496 | \$270,097 | \$1,514,409 | \$6,700,199  | \$975,443,116   |        |
| 9    | August           | \$0                          | \$7,657,354 | \$36,746,805 | \$220,146,795 | \$349,586,492 | \$36,182,489 | \$327,594,761 | \$254,431 | \$1,521,118 | \$5,490,735  | \$985,180,981   |        |
| 10   | September        | \$0                          | \$7,801,954 | \$36,824,136 | \$223,226,847 | \$350,823,608 | \$36,746,837 | \$327,989,136 | \$256,943 | \$1,526,162 | \$4,606,477  | \$989,802,100   |        |
| 11   | October          | \$0                          | \$7,946,296 | \$36,732,072 | \$355,917,793 | \$350,152,036 | \$36,251,936 | \$325,516,478 | \$259,485 | \$1,532,738 | \$4,959,487  | \$1,119,268,321 |        |
| 12   | November         | \$0                          | \$8,090,610 | \$38,373,029 | \$260,779,409 | \$350,872,264 | \$35,016,346 | \$325,468,010 | \$262,223 | \$1,555,549 | \$4,643,983  | \$1,025,061,423 |        |
| 13   | December         | \$0                          | \$8,234,184 | \$34,328,281 | \$261,379,514 | \$347,998,958 | \$34,843,015 | \$319,049,112 | \$264,938 | \$1,566,129 | \$1,034,533  | \$1,008,698,663 |        |
| 14   | 13-Mo. Avg:      | \$0                          | \$7,392,278 | \$36,940,452 | \$233,952,229 | \$350,718,317 | \$35,372,425 | \$327,927,852 | \$254,328 | \$1,506,828 | \$6,995,051  | \$1,001,059,759 |        |

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

| Line | FERC Account:    | Col 1   | Col 2     | Col 3     | Col 4       | Col 5 | Average of Line 15 and Line 16 |
|------|------------------|---------|-----------|-----------|-------------|-------|--------------------------------|
|      |                  | 360     | 361       | 362       | Total       |       |                                |
| 15   | BOY:             | \$3,791 | \$236,706 | \$848,035 | \$1,088,531 |       |                                |
| 16   | EOY:             | \$4,598 | \$260,421 | \$897,998 | \$1,163,017 |       |                                |
| 17   | BOY/EOY Average: | \$4,194 | \$248,563 | \$873,016 | \$1,125,774 |       |                                |

3) General and Intangible Depreciation Reserve

|    |                  | <b>Total<br/>General and<br/>Intangible<br/>Depreciation<br/>Reserve</b> |  | <b>Source</b>                  |
|----|------------------|--|--|--------------------------------|
| 18 | BOY:             | \$1,338,060,181  |  | FF1 219.28c for previous year  |
| 19 | EOY:             | \$1,491,437,244  |  | FF1 219.28c                    |
| 20 | BOY/EOY Average: | \$1,414,748,713  |  | Average of Line 18 and Line 19 |

a) Average BOY/EOY General and Intangible Depreciation Reserve

|    |  | <b>Amount</b>   | <b>Source</b>         |
|----|--|-----------------|-----------------------|
| 21 | Total G+I Dep. Reserve on Average BOY/EOY basis: | \$1,414,748,713 | Line 20               |
| 22 | Transmission W&S Allocation Factor:              | 3.9311%         | Allocators WS, Line 9 |
| 23 | G + I Plant Dep. Reserve (BOY/EOY Average):      | \$55,614,890    | Line 21 * Line 22     |

a) EOY General and Intangible Depreciation Reserve

|    |  | <b>Amount</b>   | <b>Source</b>         |
|----|--|-----------------|-----------------------|
| 24 | Total G+I Dep. Reserve on Average EOY basis: | \$1,491,437,244 | Line 19               |
| 25 | Transmission W&S Allocation Factor:          | 3.9311%         | Allocators WS, Line 9 |
| 26 | G + I Plant Dep. Reserve (EOY):              | \$58,629,577    | Line 24 * Line 25     |

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

1) Total Transmission Activity 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> |
|---------------------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|--------------|--------------|---------------|---------------|---------------|
|                                 |           | Sum C2 - C11 |              |              |              |               |              |               |              |              |               |               |               |
| <b>Prior<br/>Year<br/>Month</b> |           | <b>350.1</b> | <b>350.2</b> | <b>352</b>   | <b>353</b>   | <b>354</b>    | <b>355</b>   | <b>356</b>    | <b>357</b>   | <b>358</b>   | <b>359</b>    | <b>Total</b>  |               |
| 27                              | January   | \$0          | 167,811      | 814,962      | 2,070,639    | 1,230,287     | 741,850      | 1,327,940     | 64,982       | 592,322      | 147,708       | \$7,158,499   |               |
| 28                              | February  | \$0          | 167,852      | 665,401      | 12,691,999   | 865,179       | 966,225      | 1,591,169     | 65,012       | 604,949      | 147,388       | \$17,765,173  |               |
| 29                              | March     | \$0          | 188,352      | 742,307      | 40,889,477   | (20,659,714)  | (619,299)    | (7,847,066)   | 62,086       | 215,925      | (5,886,325)   | \$7,085,744   |               |
| 30                              | April     | \$0          | 193,576      | 770,605      | 7,782,971    | 622,736       | 1,442,457    | 337,060       | 62,470       | 300,368      | (222,091)     | \$11,290,154  |               |
| 31                              | May       | \$0          | 193,807      | 678,265      | 2,177,370    | 1,457,532     | (477,275)    | (272,593)     | 62,361       | 554,962      | (575,505)     | \$3,798,925   |               |
| 32                              | June      | \$0          | 2,381,984    | 659,556      | 2,128,274    | 1,320,207     | (957,353)    | 321,354       | 62,126       | 575,045      | (155,064)     | \$6,336,127   |               |
| 33                              | July      | \$0          | (1,991,514)  | 860,772      | 6,204,265    | 1,968,713     | 1,226,151    | 1,502,617     | 460,093      | 105,688      | 255,182       | \$10,591,966  |               |
| 34                              | August    | \$0          | 193,590      | 844,496      | (2,390,344)  | (815,073)     | (350,147)    | (878,470)     | (560,042)    | 550,023      | (1,440,502)   | -\$4,846,469  |               |
| 35                              | September | \$0          | 198,462      | 629,130      | 5,307,438    | 1,207,191     | 640,432      | 439,527       | 59,816       | 722,525      | (1,060,508)   | \$8,144,014   |               |
| 36                              | October   | \$0          | 198,034      | 740,074      | (96,572,255) | (1,378,147)   | (1,098,405)  | (2,291,008)   | 60,859       | 562,650      | 385,358       | -\$99,392,839 |               |
| 37                              | November  | \$0          | 197,760      | (546,441)    | 82,550,311   | 505,310       | (2,312,289)  | 17,856        | 67,489       | (1,119,959)  | (395,970)     | \$78,964,067  |               |
| 38                              | December  | \$0          | 170,904      | 3,652,680    | 7,275,511    | (4,360,719)   | (573,901)    | (6,049,237)   | 66,361       | 175,225      | (4,245,377)   | -\$3,888,553  |               |
| 39                              | Total:    | \$0          | \$2,260,617  | \$10,511,808 | \$70,115,656 | -\$18,036,499 | -\$1,371,553 | -\$11,800,851 | \$533,613    | \$3,839,724  | -\$13,045,706 | \$43,006,808  |               |

Schedule 8  
Accumulated Depreciation

Dkt. No. ER11-3697  
2014 Draft Informational Filing

2) Depreciation Expense (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> |
|------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|
|                  |              |              |              |              |              |              |              |              |              |               |               | Sum C2 - C11  |
| Prior Year Month | <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>  |               |
| 40 January       | \$0          | \$113,559    | \$366,114    | \$3,835,050  | \$1,160,673  | \$420,439    | \$1,230,520  | \$769        | \$10,993     | \$143,458     | \$7,281,575   |               |
| 41 February      | \$0          | \$113,591    | \$365,450    | \$3,832,047  | \$1,163,424  | \$424,014    | \$1,232,151  | \$769        | \$11,492     | \$143,458     | \$7,286,396   |               |
| 42 March         | \$0          | \$136,513    | \$424,526    | \$4,103,912  | \$1,163,812  | \$425,262    | \$1,232,774  | \$672        | \$11,632     | \$143,334     | \$7,642,437   |               |
| 43 April         | \$0          | \$138,220    | \$423,568    | \$4,100,376  | \$1,164,485  | \$427,797    | \$1,233,470  | \$676        | \$11,588     | \$142,761     | \$7,642,941   |               |
| 44 May           | \$0          | \$138,186    | \$418,769    | \$4,093,875  | \$1,312,521  | \$433,659    | \$1,351,571  | \$676        | \$11,585     | \$160,471     | \$7,921,313   |               |
| 45 June          | \$0          | \$138,260    | \$415,625    | \$4,086,881  | \$1,310,067  | \$432,801    | \$1,350,269  | \$697        | \$11,749     | \$160,498     | \$7,906,847   |               |
| 46 July          | \$0          | \$138,078    | \$400,347    | \$4,074,431  | \$1,309,606  | \$434,597    | \$1,351,171  | \$787        | \$11,932     | \$160,408     | \$7,881,358   |               |
| 47 August        | \$0          | \$138,078    | \$385,893    | \$4,096,154  | \$1,310,282  | \$441,087    | \$1,367,669  | \$780        | \$11,884     | \$160,567     | \$7,912,396   |               |
| 48 September     | \$0          | \$143,021    | \$395,700    | \$4,327,184  | \$1,321,706  | \$445,054    | \$1,342,907  | \$780        | \$11,879     | \$160,882     | \$8,149,114   |               |
| 49 October       | \$0          | \$142,768    | \$388,050    | \$4,324,554  | \$1,325,648  | \$451,348    | \$1,343,327  | \$781        | \$11,874     | \$161,189     | \$8,149,539   |               |
| 50 November      | \$0          | \$142,747    | \$378,904    | \$4,351,009  | \$1,327,721  | \$452,591    | \$1,344,806  | \$782        | \$11,924     | \$161,653     | \$8,172,137   |               |
| 51 December      | \$0          | \$142,772    | \$396,402    | \$4,337,721  | \$1,331,053  | \$454,732    | \$1,346,687  | \$792        | \$12,148     | \$161,518     | \$8,183,827   |               |
| 52 Total:        | \$0          | \$1,625,793  | \$4,759,349  | \$49,563,194 | \$15,201,001 | \$5,243,380  | \$15,727,322 | \$8,960      | \$140,682    | \$1,860,198   | \$94,129,880  |               |

3) Total Transmission Activity less Depreciation Expense (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> |
|------------------|--------------|--------------|--------------|----------------|---------------|--------------|---------------|--------------|--------------|---------------|----------------|---------------|
|                  |              |              |              |                |               |              |               |              |              |               |                | Sum C2 - C11  |
| Prior Year Month | <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 January       | \$0          | \$54,251     | \$448,848    | -\$1,764,412   | \$69,614      | \$321,411    | \$97,420      | \$64,213     | \$581,329    | \$4,250       | -\$123,076     |               |
| 54 February      | \$0          | \$54,261     | \$299,951    | \$8,859,952    | -\$298,246    | \$542,211    | \$359,018     | \$64,244     | \$593,456    | \$3,930       | \$10,478,777   |               |
| 55 March         | \$0          | \$51,840     | \$317,781    | \$36,785,565   | -\$21,823,527 | -\$1,044,561 | -\$9,079,840  | \$61,414     | \$204,293    | -\$6,029,659  | -\$556,693     |               |
| 56 April         | \$0          | \$55,357     | \$347,037    | \$3,682,596    | -\$541,748    | \$1,014,660  | -\$896,410    | \$61,794     | \$288,780    | -\$364,852    | \$3,647,213    |               |
| 57 May           | \$0          | \$55,622     | \$259,497    | -\$1,916,505   | \$145,011     | -\$910,934   | -\$1,624,164  | \$61,685     | \$543,377    | -\$735,976    | -\$4,122,388   |               |
| 58 June          | \$0          | \$2,243,723  | \$243,931    | -\$1,958,607   | \$10,140      | -\$1,390,154 | -\$1,028,915  | \$61,429     | \$563,296    | -\$315,562    | -\$1,570,721   |               |
| 59 July          | \$0          | -\$2,129,593 | \$460,425    | \$2,129,834    | \$659,106     | \$791,555    | \$151,446     | \$459,305    | \$93,756     | \$94,773      | \$2,710,608    |               |
| 60 August        | \$0          | \$55,512     | \$458,602    | -\$6,486,498   | -\$2,125,355  | -\$791,234   | -\$2,246,138  | -\$560,822   | \$538,139    | -\$1,601,069  | -\$12,758,864  |               |
| 61 September     | \$0          | \$55,441     | \$233,430    | \$980,254      | -\$114,516    | \$195,378    | -\$903,380    | \$59,036     | \$710,646    | -\$1,221,390  | -\$5,100       |               |
| 62 October       | \$0          | \$55,266     | \$352,023    | -\$100,896,808 | -\$2,703,795  | -\$1,549,753 | -\$3,634,335  | \$60,078     | \$550,776    | \$224,169     | -\$107,542,378 |               |
| 63 November      | \$0          | \$55,013     | -\$925,345   | \$78,199,301   | -\$822,411    | -\$2,764,879 | -\$1,326,950  | \$66,708     | -\$1,131,883 | -\$557,623    | \$70,791,930   |               |
| 64 December      | \$0          | \$28,132     | \$3,256,278  | \$2,937,790    | -\$5,691,772  | -\$1,028,633 | -\$7,395,924  | \$65,569     | \$163,077    | -\$4,406,895  | -\$12,072,380  |               |
| 65 Total:        | \$0          | \$634,823    | \$5,752,459  | \$20,552,462   | -\$33,237,499 | -\$6,614,934 | -\$27,528,173 | \$524,653    | \$3,699,042  | -\$14,905,905 | -\$51,123,072  |               |



4) Calculation of Other Transmission Activity

A) Change in Depreciation Reserve - ISO (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>  |
|----|--------------|--------------|--------------|--------------|--------------|-------------|---------------|------------|------------|---------------|---------------|
| 66 | \$0          | \$1,643,874  | -\$3,086,275 | \$23,415,237 | -\$9,350,650 | \$1,204,431 | -\$13,176,757 | \$24,345   | \$105,104  | -\$10,894,745 | -\$10,115,435 |

B) Total Depreciation Expense (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> |
|----|--------------|--------------|-------------|--------------|--------------|-------------|--------------|------------|------------|-------------|--------------|
| 67 | \$0          | \$1,625,793  | \$4,759,349 | \$49,563,194 | \$15,201,001 | \$5,243,380 | \$15,727,322 | \$8,960    | \$140,682  | \$1,860,198 | \$94,129,880 |

C) Other Activity (See Note 8)

|    | <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>   |
|----|--------------|--------------|--------------|---------------|---------------|--------------|---------------|------------|------------|---------------|----------------|
| 68 | \$0          | \$18,081     | -\$7,845,625 | -\$26,147,957 | -\$24,551,651 | -\$4,038,949 | -\$28,904,078 | \$15,385   | -\$35,578  | -\$12,754,943 | -\$104,245,315 |

5) Other Transmission Activity (See Note 9)

|                  | <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   |
| Prior Year Month | <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>  |                |
| 69               | January      | \$0          | \$1,545      | -\$612,172   | \$2,244,780   | \$51,422      | \$196,247    | \$102,289     | \$1,883      | -\$5,591      | \$3,637       | \$1,984,040    |
| 70               | February     | \$0          | \$1,545      | -\$409,095   | -\$11,272,112 | -\$220,306    | \$331,063    | \$376,962     | \$1,884      | -\$5,708      | \$3,363       | -\$11,192,404  |
| 71               | March        | \$0          | \$1,476      | -\$433,413   | -\$46,800,591 | -\$16,120,455 | -\$637,789   | -\$9,533,666  | \$1,801      | -\$1,965      | -\$5,159,563  | -\$78,684,164  |
| 72               | April        | \$0          | \$1,577      | -\$473,315   | -\$4,685,198  | -\$400,175    | \$619,532    | -\$941,214    | \$1,812      | -\$2,778      | -\$312,203    | -\$6,191,963   |
| 73               | May          | \$0          | \$1,584      | -\$353,921   | \$2,438,282   | \$107,116     | -\$556,198   | -\$1,705,343  | \$1,809      | -\$5,226      | -\$629,773    | -\$701,671     |
| 74               | June         | \$0          | \$63,906     | -\$332,691   | \$2,491,846   | \$7,490       | -\$848,801   | -\$1,080,342  | \$1,801      | -\$5,418      | -\$270,026    | \$27,765       |
| 75               | July         | \$0          | -\$60,655    | -\$627,961   | -\$2,709,690  | \$486,864     | \$483,308    | \$159,016     | \$13,469     | -\$902        | \$81,097      | -\$2,175,454   |
| 76               | August       | \$0          | \$1,581      | -\$625,475   | \$8,252,475   | -\$1,569,943  | -\$483,112   | -\$2,358,404  | -\$16,446    | -\$5,176      | -\$1,370,031  | \$1,825,469    |
| 77               | September    | \$0          | \$1,579      | -\$318,369   | -\$1,247,132  | -\$84,590     | \$119,294    | -\$948,532    | \$1,731      | -\$6,835      | -\$1,045,140  | -\$3,527,995   |
| 78               | October      | \$0          | \$1,574      | -\$480,115   | \$128,366,392 | -\$1,997,221  | -\$946,249   | -\$3,815,985  | \$1,762      | -\$5,297      | \$191,821     | \$121,316,682  |
| 79               | November     | \$0          | \$1,567      | \$1,262,053  | -\$99,489,393 | -\$607,493    | -\$1,688,181 | -\$1,393,273  | \$1,956      | \$10,887      | -\$477,157    | -\$102,379,035 |
| 80               | December     | \$0          | \$801        | -\$4,441,150 | -\$3,737,616  | -\$4,204,360  | -\$628,063   | -\$7,765,585  | \$1,923      | -\$1,569      | -\$3,770,968  | -\$24,546,587  |
| 81               | Total:       | \$0          | \$18,081     | -\$7,845,625 | -\$26,147,957 | -\$24,551,651 | -\$4,038,949 | -\$28,904,078 | \$15,385     | -\$35,578     | -\$12,754,943 | -\$104,245,315 |

Notes:

- 1) Amounts on Line 1 derived from Plant Study for previous year Prior Year.  
Amounts on Line 13 derived from Plant Study for Prior Year.  
Calculation of remaining amounts is sum of:
  - a) Depreciation Expense (on Lines 40 to 51)
  - b) Other Transmission Activity (on Lines 69 to 80)
  - c) Previous month balance
- 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) Total Transmission Activity by Account represents accumulated depreciation changes for all Transmission plant.
- 4) From Depreciation Worksheet, Lines 24 to 35.
- 5) Amount in matrix on lines 27 to 38 minus amount in matrix on lines 40 to 51.
- 6) Line 13 - Line 1.
- 7) Line 52.
- 8) Line 66 - Line 67.
- 9) Amount in matrix on Lines 53 to 64 times ratio of amount on Line 68 to amount on Line 65 for each account.

Accumulated Deferred Income Taxes

Cells shaded yellow are input cells

1) Summary of Accumulated Deferred Income Taxes

a) End of Year Accumulated Deferred Income Taxes

| Line | Account  | Col 1 | Col 2          | Source   |
|------|--|-------|----------------|--|
|      |  |       | <b>Total</b>   |  |
|      |  |       | <b>ADIT</b>    |  |
| 1    | Account 190                                    |       | \$6,021,231    | Line 353, Col. 2                                   |
| 2    | Account 282                                    |       | -\$673,601,261 | Line 452, Col. 2                                   |
| 3    | Account 283                                    |       | -\$15,189,965  | Line 803, Col. 2                                   |
| 4    | IRC Section 168(i)(9) Normalization Adjustment |       | \$20,684,062   | Line 809, Col. 5                                   |
| 5    | Total Accumulated Deferred Income Taxes        |       | -\$662,085,933 | Sum of Lines 1 to 4                                |
| 6    |  |       |                |  |
| 7    |  |       |                |  |
| 8    |  |       | <b>BOY</b>     |  |
| 9    |  |       | <b>ADIT</b>    |  |
| 10   | Total Accumulated Deferred Income Taxes        |       | -\$443,709,268 | Previous Year Informational Filing, Line 5, Col. 2 |
| 11   |  |       |                |  |
| 12   |  |       |                |  |
| 13   |  |       | <b>Average</b> |  |
| 14   |  |       | <b>ADIT</b>    |  |
| 15   | Average BOY/EOY ADIT:                          |       | -\$552,897,600 | Average of Line 5 and Line 10                      |

2) Account 190 Detail

| ACCT 190  | DESCRIPTION                              | Col 1          | Col 2           | Col 3            | Col 4    | Col 5         | Col 6         | Col 7   |
|-----------|--|----------------|-----------------|------------------|----------|---------------|---------------|---|
|           |  | END BAL        | Gas, Generation | or Other Related | ISO Only | Plant Related | Labor Related | Description   |
|           |  | per G/L        |                 |                  |          |               |               |   |
| Electric: |  |                |                 |                  |          |               |               |   |
| 100       | 190.000 Amort of Debt Issuance Cost      | \$147,354      |                 |                  |          | \$147,354     |               | Relates to all Regulated Electric Property          |
| 101       | 190.000 Franchise Requirements           | \$1,501        |                 |                  |          | \$1,501       |               | Relates to all Regulated Electric Property          |
| 102       | 190.000 Executive Incentive Comp         | \$2,900,524    |                 |                  |          |               | \$2,900,524   | Relates to employees in all functions               |
| 103       | 190.000 DIT - APS Right of Way           | \$0            |                 |                  | \$0      |               |               | Relates to 100% ISO facilities                      |
| 104       | 190.000 Corp Name Change                 | \$0            |                 |                  |          |               |               | Relates to all Regulated Electric Property          |
| 105       | 190.000 Bond Discount Amort              | \$1,839,019    |                 |                  |          | \$1,839,019   |               | Relates to all Regulated Electric Property          |
| 106       | 190.000 Executive Incentive Plan         | \$2,984,473    |                 |                  |          |               | \$2,984,473   | Relates to employees in all functions               |
| 107       | 190.000 Ins - Int/Damages Prov           | \$63,030,397   |                 |                  |          |               | \$63,030,397  | Relates to employees in all functions               |
| 108       | 190.000 Accrued Vacation                 | \$23,957,684   |                 |                  |          |               | \$23,957,684  | Relates to employees in all functions               |
| 109       | 190.000 Health Care - IBNR               | \$981,547      |                 |                  |          |               | \$981,547     | Relates to employees in all functions               |
| 110       | 190.000 Def Tax - CCFT Base Rates - R.L. | \$0            |                 |                  |          | \$0           |               | Relates to all Regulated Electric Property          |
| 111       | 190.000 Ins Res/Casualty Loss            | \$49,972       |                 |                  |          | \$49,972      |               | Relates to all Regulated Electric Property          |
| 112       | 190.000 Int Capitalized - AFUDC          | \$0            |                 |                  |          |               |               | Relates to all Regulated Electric Property          |
| 113       | 190.000 PBOP 401H Amortization           | \$53,767,163   |                 |                  |          |               | \$53,767,163  | Relates to employees in all functions               |
| 114       | 190.000 STATE RATE ADJUSTMENT            | \$0            |                 |                  |          |               |               | Relates to all Regulated Electric Property          |
| 115       | 190.000 EMS                              | \$0            |                 |                  |          |               |               | Relates to all Regulated Electric Property          |
| 116       | 190.000 Decommissioning                  | \$535,053,617  | \$535,053,617   |                  |          |               |               | Relates to Nuclear Decommissioning Costs            |
| 117       | 190.000 Balancing Accounts               | -\$219,297,130 | -\$219,297,130  |                  |          |               |               | Relates Entirely to CPUC Balancing Account Recovery |
| 118       | 190.000 CIAC/ITCC                        | \$259,094,744  | \$259,094,744   |                  |          |               |               | Non-Rate Base FAS 109 Tax Flow-Thru - CIAC          |
| 119       | 190.000 Pension & PBOP                   | \$39,348,979   | \$39,348,979    |                  |          |               |               | Relates to CIAC Non-ISO Property Costs              |
| 120       | 190.000 Property/Non-ISO                 | -\$74,375,931  | -\$74,375,931   |                  |          |               |               | Relates to Generation Costs                         |
| 121       | 190.000 Regulatory Assets/Liab           | \$32,402,326   | \$32,402,326    |                  |          |               |               | Relates Entirely to CPUC Balancing Account Recovery |
| 122       | 190.000 Temp-Other/Non-ISO               | \$546,109,041  | \$546,109,041   |                  |          |               |               | Relates to Generation Costs                         |

Continuation of Account 190 Detail

| ACCT 190                          | DESCRIPTION  | Col 1           | Col 2           | Col 3                                 | Col 4    | Col 5         | Col 6         | Col 7  |
|-----------------------------------|--|-----------------|-----------------|---------------------------------------|----------|---------------|---------------|--|
|                                   |  | END BAL         | Gas, Generation | or Other Related                      | ISO Only | Plant Related | Labor Related | Description  |
|                                   |  | per G/L         |                 |                                       |          |               |               |  |
| Electric:                         |  |                 |                 |                                       |          |               |               |  |
| 123                               | ...  |                 |                 |                                       |          |               |               | <b>Source</b>  |
| 250                               | Total Electric 190   | \$1,267,995,280 | \$1,118,335,646 |                                       | \$0      | \$2,037,846   | \$147,621,788 | Sum of Above Lines beginning on Line 100               |
| Account 190 Gas and Other Income: |  |                 |                 |                                       |          |               |               |  |
| 300                               | 190.000 Audit Rollforward                                    | \$15,672,158    | \$15,672,158    |                                       |          |               |               | Gas and Other Non-ISO Related Costs                    |
| 301                               | 190.000 Balancing Accounts                                   | \$0             | \$0             |                                       |          |               |               | Gas and Other Non-ISO Related Costs                    |
| 302                               | 190.000 Temp-Other/Non-ISO                                   | -\$5,057,862    | -\$5,057,862    |                                       |          |               |               | Gas and Other Non-ISO Related Costs                    |
| 303                               | 190.000 Reclass Acct 190 Credit and Acct 283 Debit Balances  | \$595,473,955   | \$595,473,955   |                                       |          |               |               |  |
| 304                               | ...  |                 |                 |                                       |          |               |               |  |
| 350                               | Total Account 190 Gas and Other Income                       | \$606,088,251   | \$606,088,251   |                                       | \$0      | \$0           | \$0           | Sum of Above Lines beginning on Line 300               |
| 351                               | Total Account 190  | \$1,874,083,531 | \$1,724,423,897 |                                       | \$0      | \$2,037,846   | \$147,621,788 | Line 250 + Line 350                                    |
| 352                               | Allocation Factors (Plant and Wages)                         |                 |                 |                                       |          | 10.703%       | 3.931%        | Allocators WS Lines 22 and 9 respectively.             |
| 353                               | Total Account 190 ADIT<br>(Sum of amounts in Columns 4 to 6) | \$6,021,231     |                 |                                       | \$0      | \$218,102     | \$5,803,129   | Line 351 * Line 352 for Cols 5 and 6. Col. 4 100% ISO. |
| 354                               | FERC Form 1 Account 190                                      | \$1,874,083,530 |                 | Must match amount on Line 351, Col. 2 |          |               |               | FF1 234.18c  |

3) Account 282 Detail

| ACCT 282 | DESCRIPTION  | Col 1            | Col 2            | Col 3                                 | Col 4          | Col 5         | Col 6         | Col 7  |
|----------|--|------------------|------------------|---------------------------------------|----------------|---------------|---------------|--|
|          |  | END BAL          | Gas, Generation  | or Other Related                      | ISO Only       | Plant Related | Labor Related | Description  |
|          |  | per G/L          |                  |                                       |                |               |               |  |
| 400      | 282.000 Fully Normalized Deferred Tax                        | -\$646,975,675   |                  |                                       | -\$646,975,675 |               |               | Property-Related FERC Costs                            |
| 401      | 282.000 Other - Non-ISO                                      | -\$406,938,812   | -\$406,938,812   |                                       |                |               |               | Relates to Generation Costs                            |
| 402      | 282.000 DPV2 ADIT - Abandonment                              | \$1,092,181      |                  |                                       | \$1,092,181    |               |               | Property-Related FERC Costs                            |
| 403      | 282.000 Acc Def Inc Tax-AFUDC                                | \$0              |                  |                                       |                | \$0           |               | Relates to all Regulated Electric Property             |
| 404      | 282.000 Repairs 3115 - FERC Deduction                        | -\$27,717,767    |                  |                                       | -\$27,717,767  |               |               | Property-Related FERC Costs                            |
| 405      | 282.000 Fully Normalized Deferred Tax - Book                 | \$0              |                  |                                       |                | \$0           |               | Property-Related FERC Costs                            |
| 406      | 282.000 Property-Related Def Tax Adjust                      | \$0              |                  |                                       |                | \$0           |               | Relates to all Regulated Electric Property             |
| 407      | 282.000 Property/Non-ISO                                     | -\$5,041,544,537 | -\$5,041,544,537 |                                       |                |               |               | Relates to Generation Costs                            |
| 408      | 282.000 Repair Deduction/Non-ISO                             | -\$179,541,132   | -\$179,541,132   |                                       |                |               |               | Property-Related CPUC Costs - Repair                   |
| 409      | ...  |                  |                  |                                       |                |               |               |  |
| 450      | Total Account 282  | -\$6,301,625,742 | -\$5,628,024,481 |                                       | -\$673,601,261 | \$0           | \$0           | Sum of Above Lines beginning on Line 400               |
| 451      | Allocation Factors (Plant and Wages)                         |                  |                  |                                       |                | 10.703%       | 3.931%        | Allocators WS Lines 22 and 9 respectively.             |
| 452      | Total Account 282 ADIT<br>(Sum of amounts in Columns 4 to 6) | -\$673,601,261   |                  |                                       | -\$673,601,261 | \$0           | \$0           | Line 450 * Line 451 for Cols 5 and 6. Col. 4 100% ISO. |
| 453      | FERC Form 1 Account 282                                      | \$6,301,625,743  |                  | Must match amount on Line 450, Col. 2 |                |               |               | FF1 275.5k   |

4) Account 283 Detail

| ACCT 283 | DESCRIPTION | Col 1   | Col 2           | Col 3            | Col 4    | Col 5         | Col 6         | Col 7       |
|----------|-------------|---------|-----------------|------------------|----------|---------------|---------------|-------------|
|          |             | END BAL | Gas, Generation | or Other Related | ISO Only | Plant Related | Labor Related | Description |
|          |             | per G/L |                 |                  |          |               |               |             |

| Electric: |         |                                   |                |                |               |     |   |
|-----------|---------|-----------------------------------|----------------|----------------|---------------|-----|---|
| 500       | 283.000 | Def Tax State - Other (GSI)       | \$0            | \$0            | \$0           |     | FERC-Related state deductions                       |
| 501       | 283.000 | Payroll Tax                       | \$0            |                |               | \$0 | Relates to employees in all functions               |
| 502       | 283.000 | Ad Valorem Lien Date Adj-Electric | -\$65,538,802  |                | -\$65,538,802 |     | Relates to all Regulated Electric Property          |
| 503       | 283.000 | Amortization of Debt Expense      | \$1,637,372    |                | \$1,637,372   |     | Relates to all Regulated Electric Property          |
| 504       | 283.000 | Refunding & Retirement of Debt    | -\$78,420,269  |                | -\$78,420,269 |     | Relates to all Regulated Electric Property          |
| 505       | 283.000 | EMS                               | \$393,450      |                | \$393,450     |     | Relates to all Regulated Electric Property          |
| 506       | 283.000 | Balancing Accounts                | -\$80,060,843  | -\$80,060,843  |               |     | Relates Entirely to CPUC Balancing Account Recovery |
| 507       | 283.000 | Capitalized Software              | -\$205,974,125 | -\$205,974,125 |               |     | Non-Rate Base FAS 109 Tax Flow-Thru - Software      |
| 508       | 283.000 | Decommissioning                   | -\$552,075,797 | -\$552,075,797 |               |     | Relates to Nuclear Decommissioning Costs            |
| 509       | 283.000 | Property/Non-ISO                  | -\$136,937,441 | -\$136,937,441 |               |     | Relates to Generation Costs                         |
| 510       | 283.000 | Repair-Deduction                  | -\$317,037,031 | -\$317,037,031 |               |     | Property-Related CPUC Costs - Repair                |
| 511       | 283.000 | Regulatory Assets/Liab            | \$51,838,280   | \$51,838,280   |               |     | Relates Entirely to CPUC Balancing Account Recovery |
| 512       | 283.000 | Temp-Other/Non-ISO                | -\$705,837,928 | -\$705,837,928 |               |     | Relates to Generation Costs                         |

Continuation of Account 283 Detail

| ACCT 283                   | Col 1<br>DESCRIPTION   | Col 2<br>END BAL<br>per G/L                         | Col 3<br>Gas, Generation<br>or Other Related | Col 4<br>ISO Only | Col 5<br>Plant Related | Col 6<br>Labor<br>Related | Col 7<br>Description                                   |
|----------------------------|--|---|--|-------------------|------------------------|---------------------------|--|
| Electric (continued):      |  |   |  |                   |                        |                           |  |
| 513                        | ...  |   |  |                   |                        |                           |  |
| 650                        | Total Electric 283   | -\$2,088,013,134                                    | -\$1,946,084,885                             | \$0               | -\$141,928,249         | \$0                       | Sum of Above Lines beginning on Line 500               |
| Account 283 Gas and Other: |  |   |  |                   |                        |                           |  |
| 700                        | Col 1  | Col 2   | Col 3  | Col 4             | Col 5                  | Col 6                     | Col 7  |
| 700                        | 283.000  | Balancing Accounts                                  | \$0  | \$0               |                        |                           | Gas and Other Non-ISO Related Costs                    |
| 701                        | 283.000  | Property/Non-Electric                               | -\$8,532,622                                 | -\$8,532,622      |                        |                           | Gas and Other Non-ISO Related Costs                    |
| 702                        | 283.000  | Temp-Other/Non-Electric                             | -\$1,253,548                                 | -\$1,253,548      |                        |                           | Gas and Other Non-ISO Related Costs                    |
| 703                        | 283.000  | Capitalized Software/Non-ISO                        | \$1,317,246                                  | \$1,317,246       |                        |                           | Gas and Other Non-ISO Related Costs                    |
| 704                        | 283.000  | Reclass Acct 190 Credit and Acct 283 Debit Balances | -\$595,473,955                               | -\$595,473,955    |                        |                           | Gas and Other Non-ISO Related Costs                    |
| 705                        | 283.000  | Other Reclass - FIN48                               | \$80,032,950                                 | \$80,032,950      |                        |                           | Gas and Other Non-ISO Related Costs                    |
| 706                        | ...  |   |  |                   |                        |                           |  |
| 800                        | Total Account 283 Gas and Other                              | -\$523,909,929                                      | -\$523,909,929                               | \$0               | \$0                    | \$0                       | Sum of Above Lines beginning on Line 700               |
| 801                        | Total Account 283  | -\$2,611,923,063                                    | -\$2,469,994,814                             | \$0               | -\$141,928,249         | \$0                       | Line 650 + Line 800                                    |
| 802                        | Allocation Factors (Plant and Wages)                         |   |  |                   | 10.703%                | 3.931%                    | Allocators WS Lines 22 and 9 respectively.             |
| 803                        | Total Account 283 ADIT<br>(Sum of amounts in Columns 4 to 6) | -\$15,189,965                                       |  | \$0               | -\$15,189,965          | \$0                       | Line 801 * Line 802 for Cols 5 and 6. Col. 4 100% ISO. |
| 804                        | FERC Form 1 Account 283                                      | \$2,611,923,063                                     | Must match amount on Line 801, Col. 2        |                   |                        |                           | FF1 277.19k  |

5) Normalization Adjustment for Unused Bonus Depreciation

| ACCT | Col 1<br>IRC Section 168(i)(9) Normalization Adjustment | Col 2<br>END BAL<br>per G/L                                     | Col 3<br>Gas, Generation<br>or Other Related | Col 4<br>ISO Only | Col 5<br>Plant Related | Col 6<br>Labor<br>Related | Col 7<br>Description                  |
|------|---|---|--|-------------------|------------------------|---------------------------|---------------------------------------|
| 805  | 236   | Federal Income Taxes Payable                                    | -\$192,548,042                               |                   |                        |                           | FF1 263.3i - See Note 1               |
| 806  |   | Interest Income Reclassification                                | -\$714,594                                   |                   |                        |                           | See Note 2                            |
| 807  |   | Remaining Amount of FIT Payable                                 | -\$193,262,636                               |                   |                        |                           | Line 805 + Line 806                   |
| 808  |   | Plant Allocation Factor   |  |                   | 10.703%                |                           | See Note 3                            |
| 809  |   | IRC Section 168(i)(9) Normalization Adjustment<br>(In Column 5) | \$193,262,636                                | \$172,578,574     | \$20,684,062           |                           | - Line 807 * Line 808<br>for Column 5 |

Note 1: Only include if Federal Income Tax Account 236 payable in FF1 page 263 charged to Acct 409.1 or 408.1 in Column (i) is a negative amount (i.e., debit balance).  
 Note 2: Adjustment to exclude interest component related portion of Federal Income Taxes Payable on Line 805.  
 Note 3: Allocate "Remaining Amount of FIT Payable" based on Transmission Plant Allocation Factor  
 Remaining Amount is Gas, Generation, or Other Related.

**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**

| <u>Line</u> | <u>Prior Year Month</u> | <u>Year</u> | <u>Col 1</u><br>= Sum of all columns<br><u>Monthly Total CWIP</u> | <u>Col 2</u><br><u>Tehachapi</u> | <u>Col 3</u><br><u>Devers to Colorado River</u> | <u>Col 4</u><br><u>Eldorado Ivanpah</u> | <u>Col 5</u><br><u>Lugo-Pisgah/</u> | <u>Col 6</u><br><u>Red Bluff</u> |
|-------------|-------------------------|-------------|---|----------------------------------|---|---|-------------------------------------|----------------------------------|
| 1           | December                | 2011        | \$1,275,671,607   | \$1,058,055,005                  | \$151,348,688                                   | \$30,841,729                            | -\$73,288                           | \$14,677,409                     |
| 2           | January                 | 2012        | \$1,315,464,739   | \$1,076,719,961                  | \$164,639,970                                   | \$35,978,191                            | -\$70,361                           | \$16,138,686                     |
| 3           | February                | 2012        | \$1,232,466,112   | \$965,460,192                    | \$180,924,838                                   | \$39,507,982                            | -\$70,400                           | \$21,695,458                     |
| 4           | March                   | 2012        | \$1,312,498,720   | \$992,863,667                    | \$215,904,775                                   | \$43,998,861                            | -\$70,400                           | \$29,349,897                     |
| 5           | April                   | 2012        | \$1,272,221,723   | \$899,860,617                    | \$236,683,297                                   | \$51,335,415                            | -\$70,400                           | \$41,785,191                     |
| 6           | May                     | 2012        | \$1,334,645,000   | \$916,142,823                    | \$264,331,157                                   | \$52,771,197                            | -\$70,400                           | \$55,372,844                     |
| 7           | June                    | 2012        | \$1,288,969,375   | \$829,907,657                    | \$287,391,160                                   | \$54,353,206                            | -\$69,346                           | \$67,914,929                     |
| 8           | July                    | 2012        | \$1,360,905,398   | \$857,880,128                    | \$312,668,476                                   | \$61,722,481                            | -\$69,346                           | \$74,505,584                     |
| 9           | August                  | 2012        | \$1,445,223,026   | \$884,876,681                    | \$347,290,669                                   | \$65,873,468                            | -\$69,346                           | \$85,219,229                     |
| 10          | September               | 2012        | \$1,536,421,940   | \$910,345,886                    | \$389,828,435                                   | \$76,363,195                            | -\$69,915                           | \$94,554,389                     |
| 11          | October                 | 2012        | \$1,649,896,425   | \$930,757,122                    | \$433,241,413                                   | \$98,194,852                            | -\$69,633                           | \$116,278,884                    |
| 12          | November                | 2012        | \$1,724,567,929   | \$952,263,917                    | \$455,693,735                                   | \$120,943,817                           | -\$69,617                           | \$129,208,600                    |
| 13          | December                | 2012        | \$1,704,248,357   | \$791,056,337                    | \$537,340,674                                   | \$149,797,194                           | -\$69,617                           | \$150,654,602                    |
| 14          | 13 Month Averages:      |             | \$1,419,476,950   | \$928,168,461                    | \$305,945,176                                   | \$67,821,661                            | -\$70,159                           | \$69,027,362                     |

| <u>Line</u> | <u>Prior Year Month</u> | <u>Year</u> | <u>Col 7</u><br><u>Whirlwind Substation Expansion</u> | <u>Col 8</u><br><u>Colorado River Substation Expansion</u> | <u>Col 9</u><br><u>South of Kramer</u> | <u>Col 10</u><br><u>West of Devers</u> | <u>Col 11</u><br><u>Project X</u> | <u>Col 12</u><br><u>Project Y</u> |
|-------------|-------------------------|-------------|---|--|--|--|-----------------------------------|-----------------------------------|
| 15          | December                | 2011        | \$2,893,212   | \$10,959,974   | \$2,144,420                            | \$4,824,458                            | ---                               | ---                               |
| 16          | January                 | 2012        | \$3,194,615   | \$11,369,053   | \$2,351,145                            | \$5,143,478                            | ---                               | ---                               |
| 17          | February                | 2012        | \$3,218,342   | \$13,424,479   | \$2,730,633                            | \$5,574,588                            | ---                               | ---                               |
| 18          | March                   | 2012        | \$4,583,249   | \$16,437,356   | \$3,181,256                            | \$6,250,060                            | ---                               | ---                               |
| 19          | April                   | 2012        | \$4,647,810   | \$26,790,707   | \$3,899,233                            | \$7,289,854                            | ---                               | ---                               |
| 20          | May                     | 2012        | \$4,836,888   | \$28,814,500   | \$4,495,779                            | \$7,950,213                            | ---                               | ---                               |
| 21          | June                    | 2012        | \$5,054,397   | \$30,462,999   | \$5,176,963                            | \$8,777,410                            | ---                               | ---                               |
| 22          | July                    | 2012        | \$5,307,524   | \$33,064,624   | \$6,136,722                            | \$9,689,204                            | ---                               | ---                               |
| 23          | August                  | 2012        | \$6,404,849   | \$37,924,466   | \$7,092,484                            | \$10,610,525                           | ---                               | ---                               |
| 24          | September               | 2012        | \$7,929,869   | \$39,118,292   | \$7,468,144                            | \$10,883,646                           | ---                               | ---                               |
| 25          | October                 | 2012        | \$9,907,332   | \$41,095,013   | \$8,419,671                            | \$12,071,769                           | ---                               | ---                               |
| 26          | November                | 2012        | \$1,962,270   | \$42,543,684   | \$9,239,348                            | \$12,782,174                           | ---                               | ---                               |
| 27          | December                | 2012        | \$3,256,743   | \$48,014,272   | \$10,365,519                           | \$13,832,635                           | ---                               | ---                               |
| 28          | 13 Month Averages:      |             | \$4,861,315.32  | \$29,232,263   | \$5,592,409                            | \$8,898,463                            | ---                               | ---                               |

**2) Forecast Period CWIP, Total and by Project**

Forecast Period CWIP is the amount of CWIP in Rate Base expected for these projects.

|                        |              | <u>Col 1</u>            | <u>Col 2</u>      | <u>Col 3</u>     | <u>Col 4</u>                    | <u>Col 5</u>            | <u>Col 6</u>       |                  |
|------------------------|--------------|-------------------------|-------------------|------------------|---------------------------------|-------------------------|--------------------|------------------|
| <b>See Note 1</b>      |              | = Sum of all columns    |                   |                  |                                 |                         |                    |                  |
| <b>Forecast Period</b> |              | <b>Forecast Monthly</b> |                   |                  |                                 |                         |                    |                  |
| <u>Line</u>            | <u>Month</u> | <u>Year</u>             | <u>Total CWIP</u> | <u>Tehachapi</u> | <u>Devers to Colorado River</u> | <u>Eldorado Ivanpah</u> | <u>Lugo-Pisgah</u> | <u>Red Bluff</u> |
| 29                     | January      | 2013                    | \$1,731,940,552   | \$775,004,489    | \$552,755,369                   | \$167,228,319           | -\$69,617          | \$156,073,562    |
| 30                     | February     | 2013                    | \$1,828,082,379   | \$788,900,128    | \$575,513,856                   | \$206,147,619           | -\$69,617          | \$171,420,875    |
| 31                     | March        | 2013                    | \$1,973,761,792   | \$813,645,600    | \$621,474,923                   | \$258,206,644           | -\$69,617          | \$187,752,704    |
| 32                     | April        | 2013                    | \$2,093,760,807   | \$836,554,149    | \$658,654,903                   | \$302,478,047           | -\$69,617          | \$198,040,933    |
| 33                     | May          | 2013                    | \$1,585,006,462   | \$857,975,413    | \$357,794,023                   | \$52,529,751            | -\$69,617          | \$208,329,162    |
| 34                     | June         | 2013                    | \$1,325,876,515   | \$843,362,938    | \$348,375,105                   | \$13,193,704            | -\$69,617          | \$5,258,041      |
| 35                     | July         | 2013                    | \$1,178,462,529   | \$861,108,343    | \$260,570,975                   | \$4                     | -\$69,617          | \$6,313,056      |
| 36                     | August       | 2013                    | \$1,201,046,173   | \$884,743,239    | \$248,972,221                   | \$4                     | -\$69,617          | \$7,368,070      |
| 37                     | September    | 2013                    | \$997,287,380     | \$899,556,220    | \$30,174,027                    | \$4                     | -\$69,617          | \$8,327,175      |
| 38                     | October      | 2013                    | \$1,051,533,388   | \$947,961,931    | \$31,376,079                    | \$4                     | -\$69,617          | \$9,975,907      |
| 39                     | November     | 2013                    | \$856,840,499     | \$748,393,428    | \$31,995,557                    | \$4                     | -\$69,617          | \$11,432,819     |
| 40                     | December     | 2013                    | \$739,017,502     | \$668,948,279    | \$0                             | \$4                     | -\$69,617          | \$0              |
| 41                     | January      | 2014                    | \$772,396,588     | \$691,709,470    | \$0                             | \$4                     | -\$69,617          | \$0              |
| 42                     | February     | 2014                    | \$799,034,746     | \$716,349,049    | \$0                             | \$4                     | -\$69,617          | \$0              |
| 43                     | March        | 2014                    | \$829,184,276     | \$742,720,610    | \$0                             | \$4                     | -\$69,617          | \$0              |
| 44                     | April        | 2014                    | \$844,330,163     | \$755,677,536    | \$0                             | \$4                     | -\$69,617          | \$0              |
| 45                     | May          | 2014                    | \$863,194,544     | \$772,336,304    | \$0                             | \$4                     | -\$69,617          | \$0              |
| 46                     | June         | 2014                    | \$878,306,707     | \$785,227,159    | \$0                             | \$4                     | -\$69,617          | \$0              |
| 47                     | July         | 2014                    | \$892,423,107     | \$796,805,078    | \$0                             | \$4                     | -\$69,617          | \$0              |
| 48                     | August       | 2014                    | \$908,130,842     | \$808,934,677    | \$0                             | \$4                     | -\$69,617          | \$0              |
| 49                     | September    | 2014                    | \$925,635,073     | \$823,561,577    | \$0                             | \$4                     | -\$69,617          | \$0              |

|                        |              | <u>Col 7</u>                          | <u>Col 8</u>                          | <u>Col 9</u>                      | <u>Col 10</u>          | <u>Col 11</u>         | <u>Col 12</u>    |                  |
|------------------------|--------------|---------------------------------------|---------------------------------------|-----------------------------------|------------------------|-----------------------|------------------|------------------|
| <b>See Note 1</b>      |              |                                       |                                       |                                   |                        |                       |                  |                  |
| <b>Forecast Period</b> |              | <b>Whirlwind Substation Expansion</b> |                                       |                                   |                        |                       |                  |                  |
| <u>Line</u>            | <u>Month</u> | <u>Year</u>                           | <u>Whirlwind Substation Expansion</u> | <u>River Substation Expansion</u> | <u>South of Kramer</u> | <u>West of Devers</u> | <u>Project X</u> | <u>Project Y</u> |
| 50                     | January      | 2013                                  | \$3,401,343                           | \$51,413,866                      | \$11,737,476           | \$14,395,747          | ---              | ---              |
| 51                     | February     | 2013                                  | \$3,582,243                           | \$54,960,532                      | \$12,538,911           | \$15,087,832          | ---              | ---              |
| 52                     | March        | 2013                                  | \$3,666,993                           | \$59,928,337                      | \$13,383,650           | \$15,772,557          | ---              | ---              |
| 53                     | April        | 2013                                  | \$3,894,368                           | \$62,910,261                      | \$14,764,148           | \$16,533,617          | ---              | ---              |
| 54                     | May          | 2013                                  | \$8,215,868                           | \$66,502,246                      | \$16,026,386           | \$17,703,229          | ---              | ---              |
| 55                     | June         | 2013                                  | \$9,833,743                           | \$70,029,279                      | \$17,297,777           | \$18,595,546          | ---              | ---              |
| 56                     | July         | 2013                                  | \$12,612,618                          | \$0                               | \$18,458,405           | \$19,468,746          | ---              | ---              |
| 57                     | August       | 2013                                  | \$19,675,368                          | \$0                               | \$19,505,284           | \$20,851,603          | ---              | ---              |
| 58                     | September    | 2013                                  | \$17,337,858                          | \$0                               | \$20,404,939           | \$21,556,775          | ---              | ---              |
| 59                     | October      | 2013                                  | \$18,617,108                          | \$0                               | \$21,291,782           | \$22,380,194          | ---              | ---              |
| 60                     | November     | 2013                                  | \$19,692,108                          | \$0                               | \$22,237,518           | \$23,158,681          | ---              | ---              |
| 61                     | December     | 2013                                  | \$22,734,358                          | \$0                               | \$23,342,919           | \$24,061,559          | ---              | ---              |
| 62                     | January      | 2014                                  | \$31,871,858                          | \$0                               | \$24,281,343           | \$24,603,530          | ---              | ---              |
| 63                     | February     | 2014                                  | \$32,194,358                          | \$0                               | \$25,251,084           | \$25,309,868          | ---              | ---              |
| 64                     | March        | 2014                                  | \$34,451,858                          | \$0                               | \$26,255,597           | \$25,825,824          | ---              | ---              |
| 65                     | April        | 2014                                  | \$35,096,858                          | \$0                               | \$27,277,690           | \$26,347,692          | ---              | ---              |
| 66                     | May          | 2014                                  | \$35,741,858                          | \$0                               | \$28,301,878           | \$26,884,117          | ---              | ---              |
| 67                     | June         | 2014                                  | \$36,386,858                          | \$0                               | \$29,341,760           | \$27,420,542          | ---              | ---              |
| 68                     | July         | 2014                                  | \$37,354,358                          | \$0                               | \$30,396,742           | \$27,936,542          | ---              | ---              |
| 69                     | August       | 2014                                  | \$38,966,858                          | \$0                               | \$31,846,378           | \$28,452,542          | ---              | ---              |
| 70                     | September    | 2014                                  | \$40,041,858                          | \$0                               | \$33,132,709           | \$28,968,542          | ---              | ---              |

**3) Forecast Period Incremental CWIP, Total and by Project**

Forecast Period Incremental CWIP is the amount of CWIP in Rate Base expected for these projects, minus the Prior Year year-end amount. Equals amounts from Lines 29-49 and 50-70 minus amount on Lines 13 and 27.

| See Note 1 |                       |      | Col 1                 | Col 2               | Col 3                 | Col 4                 | Col 5        | Col 6                 |
|------------|-----------------------|------|-----------------------|---------------------|-----------------------|-----------------------|--------------|-----------------------|
|            |                       |      | Sum of all Cols       |                     |                       |                       |              |                       |
|            |                       |      | Total Forecast        |                     |                       |                       |              |                       |
|            |                       |      | Monthly               |                     | Devers to             | Eldorado              |              |                       |
|            |                       |      | Incremental           |                     | Colorado River        | Ivanpah               | Lugo-Pisgah/ | Red Bluff             |
| Line       | Forecast Period Month | Year | CWIP                  | Tehachapi           | Colorado River        | Ivanpah               | Lugo-Pisgah/ | Red Bluff             |
| 71         | January               | 2013 | \$27,692,195          | -\$16,051,848       | \$15,414,695          | \$17,431,125          | \$0          | \$5,418,960           |
| 72         | February              | 2013 | \$123,834,022         | -\$2,156,209        | \$38,173,182          | \$56,350,425          | \$0          | \$20,766,274          |
| 73         | March                 | 2013 | \$269,513,435         | \$22,589,263        | \$84,134,249          | \$108,409,450         | \$0          | \$37,098,103          |
| 74         | April                 | 2013 | \$389,512,450         | \$45,497,813        | \$121,314,229         | \$152,680,853         | \$0          | \$47,386,331          |
| 75         | May                   | 2013 | -\$119,241,895        | \$66,919,077        | -\$179,546,651        | -\$97,267,443         | \$0          | \$57,674,561          |
| 76         | June                  | 2013 | -\$378,371,842        | \$52,306,601        | -\$188,965,569        | -\$136,603,490        | \$0          | -\$145,396,561        |
| 77         | July                  | 2013 | -\$525,785,828        | \$70,052,006        | -\$276,769,699        | -\$149,797,190        | \$0          | -\$144,341,546        |
| 78         | August                | 2013 | -\$503,202,184        | \$93,686,903        | -\$288,368,453        | -\$149,797,190        | \$0          | -\$143,286,531        |
| 79         | September             | 2013 | -\$706,960,977        | \$108,499,883       | -\$507,166,647        | -\$149,797,190        | \$0          | -\$142,327,427        |
| 80         | October               | 2013 | -\$652,714,969        | \$156,905,595       | -\$505,964,595        | -\$149,797,190        | \$0          | -\$140,678,694        |
| 81         | November              | 2013 | -\$847,407,858        | -\$42,662,908       | -\$505,345,117        | -\$149,797,190        | \$0          | -\$139,221,782        |
| 82         | December              | 2013 | -\$965,230,856        | -\$122,108,058      | -\$537,340,674        | -\$149,797,190        | \$0          | -\$150,654,602        |
| 83         | January               | 2014 | -\$931,851,769        | -\$99,346,866       | -\$537,340,674        | -\$149,797,190        | \$0          | -\$150,654,602        |
| 84         | February              | 2014 | -\$905,213,611        | -\$74,707,288       | -\$537,340,674        | -\$149,797,190        | \$0          | -\$150,654,602        |
| 85         | March                 | 2014 | -\$875,064,081        | -\$48,335,726       | -\$537,340,674        | -\$149,797,190        | \$0          | -\$150,654,602        |
| 86         | April                 | 2014 | -\$859,918,194        | -\$35,378,801       | -\$537,340,674        | -\$149,797,190        | \$0          | -\$150,654,602        |
| 87         | May                   | 2014 | -\$841,053,813        | -\$18,720,033       | -\$537,340,674        | -\$149,797,190        | \$0          | -\$150,654,602        |
| 88         | June                  | 2014 | -\$825,941,650        | -\$5,829,177        | -\$537,340,674        | -\$149,797,190        | \$0          | -\$150,654,602        |
| 89         | July                  | 2014 | -\$811,825,250        | \$5,748,742         | -\$537,340,674        | -\$149,797,190        | \$0          | -\$150,654,602        |
| 90         | August                | 2014 | -\$796,117,515        | \$17,878,340        | -\$537,340,674        | -\$149,797,190        | \$0          | -\$150,654,602        |
| 91         | September             | 2014 | <u>-\$778,613,284</u> | <u>\$32,505,240</u> | <u>-\$537,340,674</u> | <u>-\$149,797,190</u> | <u>\$0</u>   | <u>-\$150,654,602</u> |
| 92         | 13 Month Averages:    |      | -\$830,608,756        | -\$9,657,774        | -\$530,144,854        | -\$149,797,190        | \$0          | -\$148,367,225        |

| See Note 1 |                       |      | Col 7               | Col 8                | Col 9               | Col 10              | Col 11    | Col 12    |
|------------|-----------------------|------|---------------------|----------------------|---------------------|---------------------|-----------|-----------|
|            |                       |      | Whirlwind           | Colorado             | South of            | West of             |           |           |
|            |                       |      | Substation          | River                | South of            | Devers              | Project X | Project Y |
|            |                       |      | Expansion           | Substation           | Kramer              | Devers              |           |           |
| Line       | Forecast Period Month | Year | Expansion           | Expansion            | Kramer              | Devers              | Project X | Project Y |
| 93         | January               | 2013 | \$144,600           | \$3,399,594          | \$1,371,958         | \$563,112           | ---       | ---       |
| 94         | February              | 2013 | \$325,500           | \$6,946,261          | \$2,173,392         | \$1,255,197         | ---       | ---       |
| 95         | March                 | 2013 | \$410,250           | \$11,914,066         | \$3,018,131         | \$1,939,922         | ---       | ---       |
| 96         | April                 | 2013 | \$637,625           | \$14,895,989         | \$4,398,629         | \$2,700,982         | ---       | ---       |
| 97         | May                   | 2013 | \$4,959,125         | \$18,487,975         | \$5,660,867         | \$3,870,594         | ---       | ---       |
| 98         | June                  | 2013 | \$6,577,000         | \$22,015,008         | \$6,932,258         | \$4,762,911         | ---       | ---       |
| 99         | July                  | 2013 | \$9,355,875         | -\$48,014,272        | \$8,092,886         | \$5,636,111         | ---       | ---       |
| 100        | August                | 2013 | \$16,418,625        | -\$48,014,272        | \$9,139,766         | \$7,018,968         | ---       | ---       |
| 101        | September             | 2013 | \$14,081,115        | -\$48,014,272        | \$10,039,420        | \$7,724,141         | ---       | ---       |
| 102        | October               | 2013 | \$15,360,365        | -\$48,014,272        | \$10,926,263        | \$8,547,559         | ---       | ---       |
| 103        | November              | 2013 | \$16,435,365        | -\$48,014,272        | \$11,872,000        | \$9,326,046         | ---       | ---       |
| 104        | December              | 2013 | \$19,477,615        | -\$48,014,272        | \$12,977,400        | \$10,228,924        | ---       | ---       |
| 105        | January               | 2014 | \$28,615,115        | -\$48,014,272        | \$13,915,824        | \$10,770,895        | ---       | ---       |
| 106        | February              | 2014 | \$28,937,615        | -\$48,014,272        | \$14,885,565        | \$11,477,233        | ---       | ---       |
| 107        | March                 | 2014 | \$31,195,115        | -\$48,014,272        | \$15,890,078        | \$11,993,189        | ---       | ---       |
| 108        | April                 | 2014 | \$31,840,115        | -\$48,014,272        | \$16,912,172        | \$12,515,058        | ---       | ---       |
| 109        | May                   | 2014 | \$32,485,115        | -\$48,014,272        | \$17,936,359        | \$13,051,483        | ---       | ---       |
| 110        | June                  | 2014 | \$33,130,115        | -\$48,014,272        | \$18,976,242        | \$13,587,908        | ---       | ---       |
| 111        | July                  | 2014 | \$34,097,615        | -\$48,014,272        | \$20,031,223        | \$14,103,908        | ---       | ---       |
| 112        | August                | 2014 | \$35,710,115        | -\$48,014,272        | \$21,480,859        | \$14,619,908        | ---       | ---       |
| 113        | September             | 2014 | <u>\$36,785,115</u> | <u>-\$48,014,272</u> | <u>\$22,767,190</u> | <u>\$15,135,908</u> | ---       | ---       |
| 114        | 13 Month Averages:    |      | \$27,550,038        | -\$48,014,272        | \$16,046,969        | \$11,775,551        | ---       | ---       |

**Notes:**

1) Forecast Period is October of year following the Prior Year through September of the next year.

**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 CWIP total balances for these projects on Lines 29-49, 50-70.
- 3) If Commission approval is granted to include CWIP in Rate Base for additional projects, utilize Project X, Y, and Z columns. If additional projects receive approval, add additional columns in same format.

**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 | \$16,261,747                     | \$16,261,747               | 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  | Alberhill          | Sub                  | \$9,942,155                      | \$9,942,155                | SCE records        |
| 2b  |                    |                      |                                  |                            |                    |
| 2c  |                    |                      |                                  |                            |                    |
| 2d  |                    |                      |                                  |                            |                    |
| 2e  |                    |                      |                                  |                            |                    |
| 2f  |                    |                      |                                  |                            |                    |
| 2g  |                    |                      |                                  |                            |                    |
| 2h  |                    |                      |                                  |                            |                    |
| ... |                    |                      |                                  |                            |                    |
| 3   | Total:             |                      | \$9,942,155                      | \$9,942,155                | 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 | \$0                              | \$0                        | FF1 page 214       |
| 5 | Wages and Salaries AF:            | 3.931%                           | 3.931%                     | Allocators WS, L 9 |
| 6 | Portion for Transmission PHFU:    | \$0                              | \$0                        | 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 |  | \$6,319,592                      | \$6,319,592                | Note 1            |
| 8 | Transmission PHFU:                           | \$9,942,155                      | \$9,942,155                | L 3 + L 6         |
| 9 | Average of BOY and EOY<br>Transmission PHFU: | \$14,913,232.50                  |                            | 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 | \$0 | 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.

**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.

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><br><u>Prior Year</u> | <u>Note:</u>                  |
|-------------|---------------------------------------|--|-------------------------------|
| 1           | Abandoned Plant Amortization Expense: | \$11,028,000                           | Sum of projects below for PY. |
| 2           | Abandoned Plant (BOY):                | \$11,028,000                           | Sum of projects below for PY. |
| 3           | Abandoned Plant (EOY):                | \$0                                    | Sum of projects below for PY. |
| 4           | Abandoned Plant (BOY/EOY Average):    | \$5,514,000                            | Average of Lines 2 and 3.     |

5      **First Project:** DPV2-AZ                      **2nd Project:** Fill in Name                      **3rd Project:** Fill in Name

| <u>Year</u> | <u>EOY</u><br><u>Abandoned</u><br><u>Plant</u> | <u>Abandoned</u><br><u>Plant</u><br><u>Amort.</u><br><u>Expense</u> | <u>EOY</u><br><u>Abandoned</u><br><u>Plant</u> | <u>Abandoned</u><br><u>Plant</u><br><u>Amort.</u><br><u>Expense</u> | <u>EOY</u><br><u>Abandoned</u><br><u>Plant</u> | <u>Abandoned</u><br><u>Plant</u><br><u>Amort.</u><br><u>Expense</u> |
|-------------|--|---|--|---|--|---|
| 6           | 2011   | 11,028,000  | 0  |   |  |   |
| 7           | 2012   | 0   | 11,028,000                                     |   |  |   |
| 8           | 2013   |   |  |   |  |   |
| 9           | 2014   |   |  |   |  |   |
| 10          | 2015   |   |  |   |  |   |
| 11          | 2016   |   |  |   |  |   |
| 12          | 2017   |   |  |   |  |   |
| 13          | 2018   |   |  |   |  |   |
| 14          | 2019   |   |  |   |  |   |
| 15          | 2020   |   |  |   |  |   |
| 16          | 2021   |   |  |   |  |   |
| 17          | 2022   |   |  |   |  |   |
| 18          | 2023   |   |  |   |  |   |
| 19          | 2024   |   |  |   |  |   |
| 20          | 2025   |   |  |   |  |   |
| 21          | 2026   |   |  |   |  |   |
| 22          | 2027   |   |  |   |  |   |
| 23          | 2028   |   |  |   |  |   |
| 24          | 2029   |   |  |   |  |   |
| 25          | 2030   |   |  |   |  |   |
| 26          | 2031   |   |  |   |  |   |
| 27          | 2032   |   |  |   |  |   |
| 28          | 2033   |   |  |   |  |   |
| 29          | 2034   |   |  |   |  |   |
| 30          | 2035   |   |  |   |  |   |
| 31          | ...  |   |  |   |  |   |

**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, Third Project, etc.).
  - b) Fill in the table with annual End of Year ("EOY") 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 2035 if necessary.



**Calculation of Components of Working Capital**

Inputs are shaded yellow

**1) Calculation of Materials and Supplies**

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                                 | 2011        | FF1 227.12b        | \$326,272,689                                | Beginning of year ("BOY") amount |
| 2           | December                                 | 2012        | FF1 227.12c        | \$319,397,011                                | End of Year ("EOY") amount       |
| 3           | Average BOY/EOY Value Account 154:       |             |                    | \$322,834,850                                | (Line 1 + Line 2) / 2            |
| 4           | Transmission Wages and Salaries AF:      |             |                    | 3.931%                                       | Allocators WS, Line 9            |
| 5           | <b>Materials and Supplies</b> EOY Value: |             |                    | \$12,555,749                                 | Line 2 * Line 4                  |
| 6           | Average BOY/EOY Value:                   |             |                    | \$12,690,893                                 | Line 3 * Line 4                  |

**2) Calculation of Prepayments**

Prepayments is an allocated portion of Total Prepayments based on the Transmission Plant Allocation Factor.

|                                       | <u>Month</u>                          | <u>Year</u> | <u>Data Source</u> | <u>Total Prepayments Balances</u> | <u>Notes</u>           |
|---------------------------------------|---------------------------------------|-------------|--------------------|-----------------------------------|------------------------|
| 7                                     | December                              | 2011        | FF1 111.57d        | \$53,865,316                      | See Note 1, c          |
| 8                                     | December                              | 2012        | FF1 111.57c        | \$53,055,460                      | See Note 1, f          |
| <b>a) BOY/EOY Average calculation</b> |                                       |             |                    |                                   |                        |
| 9                                     | Average BOY/EOY Value:                |             |                    | \$53,460,388                      | (Line 7 + Line 8) / 2  |
| 10                                    | Transmission Plant Allocation Factor: |             |                    | 10.7026%                          | Allocators WS, Line 22 |
| 11                                    | Prepayments:                          |             |                    | \$5,721,634                       | Line 9 * Line 10       |
| <b>b) EOY calculation</b>             |                                       |             |                    |                                   |                        |
| 12                                    | EOY Value:                            |             |                    | \$53,055,460                      | Line 8                 |
| 13                                    | Transmission Plant Allocation Factor: |             |                    | 10.7026%                          | Allocators WS, Line 22 |
| 14                                    | Prepayments:                          |             |                    | \$5,678,296                       | Line 12 * Line 13      |

**Notes:**

1) Remove any amounts related to years prior to the effective date of the formula on b and e below.

a) Beginning of Year Amount

|   | <u>Prepayments Balances</u>            | <u>Source</u>                |
|---|--|------------------------------|
| a | FERC Form 1 Acct. 165 Recorded Amount: | \$111,759,392<br>FF1 111.57d |
| b | Prior Period Adjustment:               | \$57,894,076<br>Note 1       |
| c | BOY Prepayments Amount:                | \$53,865,316<br>a - b        |

a) End of Year Amount

|   | <u>Prepayments Balances</u>            | <u>Source</u>               |
|---|--|-----------------------------|
| d | FERC Form 1 Acct. 165 Recorded Amount: | \$53,055,460<br>FF1 111.57c |
| e | Prior Period Adjustment:               | \$0<br>Note 1               |
| f | BOY Prepayments Amount:                | \$53,055,460<br>d - e       |

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

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 Forecast Plant Additions
- 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            | Col 1                                    | Col 2   | Col 3   | 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                 | \$791,056,337                            | \$928,168,461                                 | -\$9,657,774  | CWIP WS Lines 13, 14, and 92        |
| 2    | 2) Devers-Colorado River     | \$537,340,674                            | \$305,945,176                                 | -\$530,144,854  | CWIP WS Lines 13, 14, and 92        |
| 3    | 3) Eldorado-Ivanpah          | \$149,797,194                            | \$67,821,661                                  | -\$149,797,190  | CWIP WS Lines 13, 14, and 92        |
| 4    | 4) Lugo-Pisgah               | -\$69,617                                | -\$70,159                                     | \$0   | CWIP WS Lines 13, 14, and 92        |
| 5    | 5) Red Bluff                 | \$150,654,602                            | \$69,027,362                                  | -\$148,367,225  | CWIP WS Lines 13, 14, and 92        |
| 6    | 6) Whirlwind Substation Exp. | \$3,256,743                              | \$4,861,315                                   | \$27,550,038  | CWIP WS Lines 27, 28, and 114       |
| 7    | 7) Colorado River Sub. Exp.  | \$48,014,272                             | \$29,232,263                                  | -\$48,014,272   | CWIP WS Lines 27, 28, and 114       |
| 8    | 8) South of Kramer           | \$10,365,519                             | \$5,592,409                                   | \$16,046,969  | CWIP WS Lines 27, 28, and 114       |
| 9    | 9) West of Devers            | \$13,832,635                             | \$8,898,463                                   | \$11,775,551  | CWIP WS Lines 27, 28, and 114       |
| 10   | 10) Project X                | ---                                      | ---   | ---   | Add additional lines as appropriate |
| 11   | ...                          |  |   |   |                                     |
| 12   | Totals:                      | \$1,704,248,357                          | \$1,419,476,950                               | -\$830,608,756  |                                     |

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

| Line | Incentive Project             | Col 1                                       | Col 2            | Col 3                        | Notes:                              |
|------|-------------------------------|---|------------------|------------------------------|-------------------------------------|
|      |                               | = C2 + C3<br>Prior Year Incentive Rate Base | EOY CWIP Portion | EOY TIP Net Plant In Service |                                     |
| 13   | 1) Rancho Vista               | \$173,712,852                               | \$0              | \$173,712,852                | Line 37, C4                         |
| 14   | 2) Tehachapi                  | \$1,811,255,048                             | \$791,056,337    | \$1,020,198,711              | Line 1, C1, and Line 37, C2         |
| 15   | 3) Devers-Colorado River      | \$537,340,674                               | \$537,340,674    | \$0                          | Line 2, C1, and Line 37, C3         |
| 16   | 4) Project X                  | ---   | ---              | ---                          | Add additional lines as appropriate |
| 17   | ...                           |   |                  |                              |                                     |
| 18   | Total PY Incentive Net Plant: | \$2,522,308,573                             |                  |                              | End of Year                         |

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

| Line | Incentive Project             | Col 1                                       | Col 2                      | Col 3  | Notes:                              |
|------|-------------------------------|---|----------------------------|--|-------------------------------------|
|      |                               | = C2 + C3<br>Prior Year Incentive Rate Base | 13-Month Avg. CWIP Portion | 13-Month Avg. TIP Net Plant In Service Portion |                                     |
| 19   | 1) Rancho Vista               | \$176,653,936                               | \$0                        | \$176,653,936                                  | Line 38, C4                         |
| 20   | 2) Tehachapi                  | \$1,612,646,794                             | \$928,168,461              | \$684,478,333                                  | Line 1, C2, and Line 38, C2         |
| 21   | 3) Devers-Colorado R          | \$305,945,176                               | \$305,945,176              | \$0  | Line 2, C2, and Line 38, C3         |
| 22   | 4) Project X                  | ---   | ---                        | ---  | Add additional lines as appropriate |
| 23   | ...                           |   |                            |  |                                     |
| 24   | Total PY Incentive Net Plant: | \$2,095,245,906                             |                            |  | 13 Month Average                    |

4) Prior Year TIP Net Plant In Service

|    | Prior Year Month   | Year | Col 1                          | Col 2                  | Col 3                    | Col 4                | Col 5     | Notes                                    |
|----|--------------------|------|--------------------------------|------------------------|--------------------------|----------------------|-----------|--|
|    |                    |      | Total TIP Net Plant In Service | Tehachapi              | Devers to Colorado River | Rancho Vista         | Project X |  |
| 25 | December           | 2011 | \$567,460,897                  | \$388,226,929          | \$0                      | \$179,233,968        | ---       | ←December of year previous to Prior Year |
| 26 | January            | 2012 | \$566,113,470                  | \$387,297,370          | \$0                      | \$178,816,100        | ---       |  |
| 27 | February           | 2012 | \$737,099,208                  | \$558,700,977          | \$0                      | \$178,398,232        | ---       |  |
| 28 | March              | 2012 | \$736,731,247                  | \$558,750,883          | \$0                      | \$177,980,364        | ---       |  |
| 29 | April              | 2012 | \$861,680,894                  | \$684,118,399          | \$0                      | \$177,562,495        | ---       |  |
| 30 | May                | 2012 | \$859,195,978                  | \$682,051,351          | \$0                      | \$177,144,627        | ---       |  |
| 31 | June               | 2012 | \$857,781,358                  | \$681,128,470          | \$0                      | \$176,652,887        | ---       |  |
| 32 | July               | 2012 | \$873,061,739                  | \$696,826,505          | \$0                      | \$176,235,235        | ---       |  |
| 33 | August             | 2012 | \$983,265,273                  | \$807,447,691          | \$0                      | \$175,817,582        | ---       |  |
| 34 | September          | 2012 | \$984,013,166                  | \$808,613,237          | \$0                      | \$175,399,929        | ---       |  |
| 35 | October            | 2012 | \$983,334,360                  | \$808,352,083          | \$0                      | \$174,982,276        | ---       |  |
| 36 | November           | 2012 | \$991,070,342                  | \$816,505,719          | \$0                      | \$174,564,624        | ---       |  |
| 37 | December           | 2012 | <u>\$1,193,911,562</u>         | <u>\$1,020,198,711</u> | <u>\$0</u>               | <u>\$173,712,852</u> | ---       |  |
| 38 | 13 Month Averages: |      | \$861,132,269                  | \$684,478,333          | \$0                      | \$176,653,936        |           |  |

5) Total Transmission Activity for Incentive Projects

|    | Prior Year Month | Year | Col 1  | Col 2                    | Col 3   | Source                                   |
|----|------------------|------|--|--------------------------|---|--|
|    |                  |      | Total Transmission Activity for Incentive Projects | Account 360-362 Activity | = C1 - C2<br>Account 350-359<br>Activity for Incentive Projects |  |
| 39 | December         | 2011 | \$0  | \$0                      | \$0   | C1: Sum of below projects for each month |
| 40 | January          | 2012 | -\$73,502  | \$0                      | -\$73,502   |  |
| 41 | February         | 2012 | \$172,259,474                                      | \$0                      | \$172,259,474   |  |
| 42 | March            | 2012 | \$1,262,455  | \$0                      | \$1,262,455   |  |
| 43 | April            | 2012 | \$126,583,031                                      | \$0                      | \$126,583,031   |  |
| 44 | May              | 2012 | -\$562,452   | \$0                      | -\$562,452  |  |
| 45 | June             | 2012 | \$506,424  | \$0                      | \$506,424   |  |
| 46 | July             | 2012 | \$17,202,671                                       | \$0                      | \$17,202,671  |  |
| 47 | August           | 2012 | \$112,163,395                                      | \$0                      | \$112,163,395   |  |
| 48 | September        | 2012 | \$2,938,895  | \$0                      | \$2,938,895   |  |
| 49 | October          | 2012 | \$1,518,978  | \$0                      | \$1,518,978   |  |
| 50 | November         | 2012 | \$12,403,189                                       | \$0                      | \$12,403,189  |  |
| 51 | December         | 2012 | <u>\$205,294,073</u>                               | <u>\$0</u>               | <u>\$205,294,073</u>  |  |
| 52 | Total            |      | \$651,496,632                                      | \$0                      | \$651,496,632   |  |

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

a) Tehachapi

|    | Prior Year Month | Year | Col 1                  | Col 2                    | Col 3                             | Col 4   |
|----|------------------|------|------------------------|--------------------------|-----------------------------------|---|
|    |                  |      | Plant In-Service       | Accumulated Depreciation | = C1 - C2<br>Net Plant In Service | = C1 - Previous Month C1<br>Transmission Activity |
| 53 | December         | 2011 | \$409,670,436          | \$21,443,507             | \$388,226,929                     | \$0   |
| 54 | January          | 2012 | \$409,596,934          | \$22,299,564             | \$387,297,370                     | -\$73,502   |
| 55 | February         | 2012 | \$581,856,408          | \$23,155,431             | \$558,700,977                     | \$172,259,474                                     |
| 56 | March            | 2012 | \$583,118,863          | \$24,367,980             | \$558,750,883                     | \$1,262,455                                       |
| 57 | April            | 2012 | \$709,701,894          | \$25,583,495             | \$684,118,399                     | \$126,583,031                                     |
| 58 | May              | 2012 | \$709,139,442          | \$27,088,091             | \$682,051,351                     | -\$562,452  |
| 59 | June             | 2012 | \$709,719,737          | \$28,591,267             | \$681,128,470                     | \$580,295   |
| 60 | July             | 2012 | \$726,922,409          | \$30,095,904             | \$696,826,505                     | \$17,202,671                                      |
| 61 | August           | 2012 | \$839,085,804          | \$31,638,112             | \$807,447,691                     | \$112,163,395                                     |
| 62 | September        | 2012 | \$842,024,699          | \$33,411,463             | \$808,613,237                     | \$2,938,895                                       |
| 63 | October          | 2012 | \$843,543,677          | \$35,191,593             | \$808,352,083                     | \$1,518,978                                       |
| 64 | November         | 2012 | \$853,480,768          | \$36,975,049             | \$816,505,719                     | \$9,937,091                                       |
| 65 | December         | 2012 | <u>\$1,058,978,732</u> | <u>\$38,780,021</u>      | <u>\$1,020,198,711</u>            | <u>\$205,497,965</u>                              |

**b) Rancho Vista**

|                         |             | <u>Col 1</u>            | <u>Col 2</u>                    | <u>Col 3</u>                | <u>Col 4</u>                 |            |
|-------------------------|-------------|-------------------------|---------------------------------|-----------------------------|------------------------------|------------|
|                         |             |                         |                                 | = C1 - C2                   | = C1 - Previous Month C1     |            |
| <u>Prior Year Month</u> | <u>Year</u> | <u>Plant In-Service</u> | <u>Accumulated Depreciation</u> | <u>Net Plant In Service</u> | <u>Transmission Activity</u> |            |
| 66                      | December    | 2011                    | \$192,031,846                   | \$12,797,878                | \$179,233,968                | \$0        |
| 67                      | January     | 2012                    | \$192,031,846                   | \$13,215,746                | \$178,816,100                | \$0        |
| 68                      | February    | 2012                    | \$192,031,846                   | \$13,633,614                | \$178,398,232                | \$0        |
| 69                      | March       | 2012                    | \$192,031,846                   | \$14,051,482                | \$177,980,364                | \$0        |
| 70                      | April       | 2012                    | \$192,031,846                   | \$14,469,351                | \$177,562,495                | \$0        |
| 71                      | May         | 2012                    | \$192,031,846                   | \$14,887,219                | \$177,144,627                | \$0        |
| 72                      | June        | 2012                    | \$191,957,975                   | \$15,305,087                | \$176,652,887                | -\$73,871  |
| 73                      | July        | 2012                    | \$191,957,975                   | \$15,722,740                | \$176,235,235                | \$0        |
| 74                      | August      | 2012                    | \$191,957,975                   | \$16,140,393                | \$175,817,582                | \$0        |
| 75                      | September   | 2012                    | \$191,957,975                   | \$16,558,045                | \$175,399,929                | \$0        |
| 76                      | October     | 2012                    | \$191,957,975                   | \$16,975,698                | \$174,982,276                | \$0        |
| 77                      | November    | 2012                    | \$191,957,975                   | \$17,393,351                | \$174,564,624                | \$0        |
| 78                      | December    | 2012                    | \$191,523,855                   | \$17,811,004                | \$173,712,852                | -\$434,119 |

**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     |     |
| <u>Prior Year Month</u> | <u>Year</u> | <u>Plant In-Service</u> | <u>Accumulated Depreciation</u> | <u>Net Plant In Service</u> | <u>Transmission Activity</u> |     |
| 79                      | December    | 2011                    | \$0                             | \$0                         | \$0                          | \$0 |
| 80                      | January     | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 81                      | February    | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 82                      | March       | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 83                      | April       | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 84                      | May         | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 85                      | June        | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 86                      | July        | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 87                      | August      | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 88                      | September   | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 89                      | October     | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 90                      | November    | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 91                      | December    | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |

**d) Eldorado Ivanpah**

|                         |             | <u>Col 1</u>            | <u>Col 2</u>                    | <u>Col 3</u>                | <u>Col 4</u>                 |     |
|-------------------------|-------------|-------------------------|---------------------------------|-----------------------------|------------------------------|-----|
|                         |             |                         |                                 | = C1 - C2                   | = C1 - Previous Month C1     |     |
| <u>Prior Year Month</u> | <u>Year</u> | <u>Plant In-Service</u> | <u>Accumulated Depreciation</u> | <u>Net Plant In Service</u> | <u>Transmission Activity</u> |     |
| 92                      | December    | 2011                    | \$0                             | \$0                         | \$0                          | \$0 |
| 93                      | January     | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 94                      | February    | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 95                      | March       | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 96                      | April       | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 97                      | May         | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 98                      | June        | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 99                      | July        | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 100                     | August      | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 101                     | September   | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 102                     | October     | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 103                     | November    | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |
| 104                     | December    | 2012                    | \$0                             | \$0                         | \$0                          | \$0 |

**e) Lugo Pisgah**

|                         |             | <u>Col 1</u>            | <u>Col 2</u>                    | <u>Col 3</u>                | <u>Col 4</u>                 |
|-------------------------|-------------|-------------------------|---------------------------------|-----------------------------|------------------------------|
|                         |             |                         |                                 | = C1 - C2                   | = C1 - Previous Month C1     |
| <u>Prior Year Month</u> | <u>Year</u> | <u>Plant In-Service</u> | <u>Accumulated Depreciation</u> | <u>Net Plant In Service</u> | <u>Transmission Activity</u> |
| 105                     | December    | 2011                    | \$0                             | \$0                         | \$0                          |
| 106                     | January     | 2012                    | \$0                             | \$0                         | \$0                          |
| 107                     | February    | 2012                    | \$0                             | \$0                         | \$0                          |
| 108                     | March       | 2012                    | \$0                             | \$0                         | \$0                          |
| 109                     | April       | 2012                    | \$0                             | \$0                         | \$0                          |
| 110                     | May         | 2012                    | \$0                             | \$0                         | \$0                          |
| 111                     | June        | 2012                    | \$0                             | \$0                         | \$0                          |
| 112                     | July        | 2012                    | \$0                             | \$0                         | \$0                          |
| 113                     | August      | 2012                    | \$0                             | \$0                         | \$0                          |
| 114                     | September   | 2012                    | \$0                             | \$0                         | \$0                          |
| 115                     | October     | 2012                    | \$0                             | \$0                         | \$0                          |
| 116                     | November    | 2012                    | \$0                             | \$0                         | \$0                          |
| 117                     | December    | 2012                    | \$0                             | \$0                         | \$0                          |

**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     |
| <u>Prior Year Month</u> | <u>Year</u> | <u>Plant In-Service</u> | <u>Accumulated Depreciation</u> | <u>Net Plant In Service</u> | <u>Transmission Activity</u> |
| 118                     | December    | 2011                    | \$0                             | \$0                         | \$0                          |
| 119                     | January     | 2012                    | \$0                             | \$0                         | \$0                          |
| 120                     | February    | 2012                    | \$0                             | \$0                         | \$0                          |
| 121                     | March       | 2012                    | \$0                             | \$0                         | \$0                          |
| 122                     | April       | 2012                    | \$0                             | \$0                         | \$0                          |
| 123                     | May         | 2012                    | \$0                             | \$0                         | \$0                          |
| 124                     | June        | 2012                    | \$0                             | \$0                         | \$0                          |
| 125                     | July        | 2012                    | \$0                             | \$0                         | \$0                          |
| 126                     | August      | 2012                    | \$0                             | \$0                         | \$0                          |
| 127                     | September   | 2012                    | \$0                             | \$0                         | \$0                          |
| 128                     | October     | 2012                    | \$0                             | \$0                         | \$0                          |
| 129                     | November    | 2012                    | \$0                             | \$0                         | \$0                          |
| 130                     | December    | 2012                    | \$0                             | \$0                         | \$0                          |

**g) Whirlwind Substation Expansion**

|                         |             | <u>Col 1</u>            | <u>Col 2</u>                    | <u>Col 3</u>                | <u>Col 4</u>                 |
|-------------------------|-------------|-------------------------|---------------------------------|-----------------------------|------------------------------|
|                         |             |                         |                                 | = C1 - C2                   | = C1 - Previous Month C1     |
| <u>Prior Year Month</u> | <u>Year</u> | <u>Plant In-Service</u> | <u>Accumulated Depreciation</u> | <u>Net Plant In Service</u> | <u>Transmission Activity</u> |
| 131                     | December    | 2011                    | \$0                             | \$0                         | \$0                          |
| 132                     | January     | 2012                    | \$0                             | \$0                         | \$0                          |
| 133                     | February    | 2012                    | \$0                             | \$0                         | \$0                          |
| 134                     | March       | 2012                    | \$0                             | \$0                         | \$0                          |
| 135                     | April       | 2012                    | \$0                             | \$0                         | \$0                          |
| 136                     | May         | 2012                    | \$0                             | \$0                         | \$0                          |
| 137                     | June        | 2012                    | \$0                             | \$0                         | \$0                          |
| 138                     | July        | 2012                    | \$0                             | \$0                         | \$0                          |
| 139                     | August      | 2012                    | \$0                             | \$0                         | \$0                          |
| 140                     | September   | 2012                    | \$0                             | \$0                         | \$0                          |
| 141                     | October     | 2012                    | \$0                             | \$0                         | \$0                          |
| 142                     | November    | 2012                    | \$2,466,099                     | \$2,466,099                 | \$2,466,099                  |
| 143                     | December    | 2012                    | \$2,696,326                     | \$5,384                     | \$2,690,942                  |

**h) Colorado River Substation Expansion**

|     |                         | <u>Col 1</u>            | <u>Col 2</u>                    | <u>Col 3</u>                | <u>Col 4</u>                 |
|-----|-------------------------|-------------------------|---------------------------------|-----------------------------|------------------------------|
|     | <u>Prior Year Month</u> | <u>Plant In-Service</u> | <u>Accumulated Depreciation</u> | <u>Net Plant In Service</u> | <u>Transmission Activity</u> |
|     | <u>Year</u>             |                         |                                 | = C1 - C2                   | = C1 - Previous Month C1     |
| 144 | December                | 2011                    | \$0                             | \$0                         | \$0                          |
| 145 | January                 | 2012                    | \$0                             | \$0                         | \$0                          |
| 146 | February                | 2012                    | \$0                             | \$0                         | \$0                          |
| 147 | March                   | 2012                    | \$0                             | \$0                         | \$0                          |
| 148 | April                   | 2012                    | \$0                             | \$0                         | \$0                          |
| 149 | May                     | 2012                    | \$0                             | \$0                         | \$0                          |
| 150 | June                    | 2012                    | \$0                             | \$0                         | \$0                          |
| 151 | July                    | 2012                    | \$0                             | \$0                         | \$0                          |
| 152 | August                  | 2012                    | \$0                             | \$0                         | \$0                          |
| 153 | September               | 2012                    | \$0                             | \$0                         | \$0                          |
| 154 | October                 | 2012                    | \$0                             | \$0                         | \$0                          |
| 155 | November                | 2012                    | \$0                             | \$0                         | \$0                          |
| 156 | December                | 2012                    | \$0                             | \$0                         | \$0                          |

**i) South of Kramer**

|     |                         | <u>Col 1</u>            | <u>Col 2</u>                    | <u>Col 3</u>                | <u>Col 4</u>                 |
|-----|-------------------------|-------------------------|---------------------------------|-----------------------------|------------------------------|
|     | <u>Prior Year Month</u> | <u>Plant In-Service</u> | <u>Accumulated Depreciation</u> | <u>Net Plant In Service</u> | <u>Transmission Activity</u> |
|     | <u>Year</u>             |                         |                                 | = C1 - C2                   | = C1 - Previous Month C1     |
| 157 | December                | 2011                    | \$0                             | \$0                         | \$0                          |
| 158 | January                 | 2012                    | \$0                             | \$0                         | \$0                          |
| 159 | February                | 2012                    | \$0                             | \$0                         | \$0                          |
| 160 | March                   | 2012                    | \$0                             | \$0                         | \$0                          |
| 161 | April                   | 2012                    | \$0                             | \$0                         | \$0                          |
| 162 | May                     | 2012                    | \$0                             | \$0                         | \$0                          |
| 163 | June                    | 2012                    | \$0                             | \$0                         | \$0                          |
| 164 | July                    | 2012                    | \$0                             | \$0                         | \$0                          |
| 165 | August                  | 2012                    | \$0                             | \$0                         | \$0                          |
| 166 | September               | 2012                    | \$0                             | \$0                         | \$0                          |
| 167 | October                 | 2012                    | \$0                             | \$0                         | \$0                          |
| 168 | November                | 2012                    | \$0                             | \$0                         | \$0                          |
| 169 | December                | 2012                    | \$0                             | \$0                         | \$0                          |

**j) West of Devers**

|     |                         | <u>Col 1</u>            | <u>Col 2</u>                    | <u>Col 3</u>                | <u>Col 4</u>                 |
|-----|-------------------------|-------------------------|---------------------------------|-----------------------------|------------------------------|
|     | <u>Prior Year Month</u> | <u>Plant In-Service</u> | <u>Accumulated Depreciation</u> | <u>Net Plant In Service</u> | <u>Transmission Activity</u> |
|     | <u>Year</u>             |                         |                                 | = C1 - C2                   | = C1 - Previous Month C1     |
| 170 | December                | 2011                    | \$0                             | \$0                         | \$0                          |
| 171 | January                 | 2012                    | \$0                             | \$0                         | \$0                          |
| 172 | February                | 2012                    | \$0                             | \$0                         | \$0                          |
| 173 | March                   | 2012                    | \$0                             | \$0                         | \$0                          |
| 174 | April                   | 2012                    | \$0                             | \$0                         | \$0                          |
| 175 | May                     | 2012                    | \$0                             | \$0                         | \$0                          |
| 176 | June                    | 2012                    | \$0                             | \$0                         | \$0                          |
| 177 | July                    | 2012                    | \$0                             | \$0                         | \$0                          |
| 178 | August                  | 2012                    | \$0                             | \$0                         | \$0                          |
| 179 | September               | 2012                    | \$0                             | \$0                         | \$0                          |
| 180 | October                 | 2012                    | \$0                             | \$0                         | \$0                          |
| 181 | November                | 2012                    | \$0                             | \$0                         | \$0                          |
| 182 | December                | 2012                    | \$0                             | \$0                         | \$0                          |

**k) Project Z**

Add additional Incentive Projects as approved.

6) Summary of Incentive Projects and incentives granted

|  |                       |       |  |              |
|--|-----------------------|-------|--|--------------|
| <b>A) Rancho Vista Incentives Received:</b>                        |                       |       |  | <u>Cite:</u> |
| 183  | CWIP:                 | Yes   | 121 FERC ¶ 61,168 at P 57  |              |
| 184  | ROE adder:            | 0.75% | 121 FERC ¶ 61,168 at P 129                                       |              |
| 185  | 100% Abandoned Plant: | No    | -----  |              |
| <b>B) Tehachapi Incentives Received:</b>                           |                       |       |  | <u>Cite:</u> |
| 186  | CWIP:                 | Yes   | 121 FERC ¶ 61,168 at P 57  |              |
| 187  | ROE adder:            | 1.25% | 121 FERC ¶ 61,168 at P 129                                       |              |
| 188  | 100% Abandoned Plant: | Yes   | 121 FERC ¶ 61,168 at P 71  |              |
| <b>C) Devers to Colorado River Incentives Received:</b>            |                       |       |  | <u>Cite:</u> |
| 189  | CWIP:                 | Yes   | 121 FERC ¶ 61,168 at P 57  |              |
| 190  | ROE adder:            | 1.00% | 121 FERC ¶ 61,168 at 129; modified by ER10-160 Settlement, see   |              |
| 191  |                       |       | P 7 and P 11   |              |
| 192  | 100% Abandoned Plant: | Yes   | 121 FERC ¶ 61,168 at P 71  |              |
| <b>D) Devers to Palo Verde 2 Incentives Received:</b>              |                       |       |  | <u>Cite:</u> |
| 193  | CWIP:                 | No    | 121 FERC ¶ 61,168 at P 57; modified by ER10-160 Settlement, see  |              |
| 194  |                       |       | P2 and P3  |              |
| 195  | ROE adder:            | 0.00% | 121 FERC ¶ 61,168 at P 129; modified by ER10-160 Settlement, see |              |
| 196  |                       |       | P 3 and P 7  |              |
| 197  | 100% Abandoned Plant: | Yes   | 121 FERC ¶ 61,168 at P 71  |              |
| <b>E) Eldorado Ivanpah Incentives Received:</b>                    |                       |       |  | <u>Cite:</u> |
| 198  | CWIP:                 | Yes   | 129 FERC ¶ 61,246 at P 55, and 133 FERC ¶ 61,108 at P 92         |              |
| 199  | ROE adder:            | 0.00% | 133 FERC ¶ 61,108 at P 98  |              |
| 200  | 100% Abandoned Plant: | Yes   | 129 FERC ¶ 61,246 at PP 68-69, and 133 FERC ¶ 61,108 at PP 85-86 |              |
| <b>F) Lugo Pisgah Incentives Received:</b>                         |                       |       |  | <u>Cite:</u> |
| 201  | CWIP:                 | Yes   | 133 FERC ¶ 61,107 at P 76  |              |
| 202  | ROE adder:            | 0.00% | 133 FERC ¶ 61,107 at P 102                                       |              |
| 203  | 100% Abandoned Plant: | Yes   | 133 FERC ¶ 61,107 at P 88  |              |
| <b>G) Red Bluff Incentives Received:</b>                           |                       |       |  | <u>Cite:</u> |
| 204  | CWIP:                 | Yes   | 133 FERC ¶ 61,107 at P 76  |              |
| 205  | ROE adder:            | 0.00% | 133 FERC ¶ 61,107 at P 102                                       |              |
| 206  | 100% Abandoned Plant: | Yes   | 133 FERC ¶ 61,107 at P 88  |              |
| <b>H) Whirlwind Substation Expansion Incentives Received:</b>      |                       |       |  | <u>Cite:</u> |
| 207  | CWIP:                 | Yes   | 134 FERC ¶ 61,181 at P 79  |              |
| 208  | ROE adder:            | 0.00% | ---  |              |
| 209  | 100% Abandoned Plant: | Yes   | 134 FERC ¶ 61,181 at P 79  |              |
| <b>I) Colorado River Substation Expansion Incentives Received:</b> |                       |       |  | <u>Cite:</u> |
| 210  | CWIP:                 | Yes   | 134 FERC ¶ 61,181 at P 79  |              |
| 211  | ROE adder:            | 0.00% | ---  |              |
| 212  | 100% Abandoned Plant: | Yes   | 134 FERC ¶ 61,181 at P 79  |              |
| <b>J) South of Kramer Incentives Received:</b>                     |                       |       |  | <u>Cite:</u> |
| 213  | CWIP:                 | Yes   | 134 FERC ¶ 61,181 at P 79  |              |
| 214  | ROE adder:            | 0.00% | ---  |              |
| 215  | 100% Abandoned Plant: | Yes   | 134 FERC ¶ 61,181 at P 79  |              |
| <b>K) West of Devers Incentives Received:</b>                      |                       |       |  | <u>Cite:</u> |
| 216  | CWIP:                 | Yes   | 134 FERC ¶ 61,181 at P 79  |              |
| 217  | ROE adder:            | 0.00% | ---  |              |
| 218  | 100% Abandoned Plant: | Yes   | 134 FERC ¶ 61,181 at P 79  |              |
| <b>L) Future Incentive Projects</b>                                |                       |       |  | <u>Cite:</u> |
| 219  | CWIP:                 |       |  |              |
| 220  | ROE adder:            |       |  |              |
| 221  | 100% Abandoned Plant: |       |  |              |

Instructions:

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

**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> | where:                                 | <u>Value</u> | <u>Source</u>    |
|-------------|--|--------------|------------------|
| 1           | CSCP = Common Stock Capital Percentage | 48.6993%     | BaseTRR WS, L 46 |
| 2           | CTR = Composite Tax Rate               | 39.9360%     | BaseTRR WS, L 58 |
| 3           | IREF =                                 | \$8,108      | 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           | 0.75%            | 0.75                         | IncentivePlant WS, L 184 |
| 5           | 2) Tehachapi              | 1.25%            | 1.25                         | IncentivePlant WS, L 187 |
| 6           | 3) Devers to Colorado Riv | 1.00%            | 1.00                         | IncentivePlant WS, L 190 |
| 7           | 4) Project X              |                  |                              |                          |
| 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           | \$173,712,852                         | 0.75                         | \$1,056,336                       | IncentivePlant WS, L 13, Col. 1                              |
| 10          | 2) Tehachapi              | \$1,811,255,048                       | 1.25                         | \$18,356,855                      | IncentivePlant WS, L 14, Col. 1                              |
| 11          | 3) Devers to Colorado Riv | \$537,340,674                         | 1.00                         | \$4,356,707                       | IncentivePlant WS, L 15, Col. 1                              |
| 12          | 4) Project X              |                                       |                              |                                   |  |
| 13          | ...                       |                                       |                              |                                   |  |
| 14          |                           |                                       | Prior Year Incentive Adder = | \$23,769,898                      | 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           | \$176,653,936                      | 0.75                         | \$1,074,220                    | IncentivePlant WS, L 19, Col. 1                              |
| 16          | 2) Tehachapi              | \$1,612,646,794                    | 1.25                         | \$16,343,984                   | IncentivePlant WS, L 20, Col. 1                              |
| 17          | 3) Devers to Colorado Riv | \$305,945,176                      | 1.00                         | \$2,480,574                    | IncentivePlant WS, L 21, Col. 1                              |
| 18          | 4) Project X              |                                    |                              |                                |  |
| 19          | ...                       |                                    |                              |                                |  |
| 20          |                           |                                    | True-Up Incentive Adder =    | \$19,898,779                   | Sum of above PY Incentive Adders for each individual project |



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</u> |  | <u>Source</u>                       |
|-------------|--------------------------|------------------------------------|--|-------------------------------------|
|             |                          | <u>In Service</u>                  |  |                                     |
| 21          | 1) Rancho Vista          | \$176,653,936                      |  | IncentivePlant WS, L 19, Col. 3     |
| 22          | 2) Tehachapi             | \$684,478,333                      |  | IncentivePlant WS, L 20, Col. 3     |
| 23          | 3) Devers-Colorado R     | \$0                                |  | IncentivePlant WS, L 21, Col. 3     |
| 24          | 4) Project X             |                                    |  | Add additional lines as appropriate |
|             | ...                      |                                    |  |                                     |

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

| <u>Line</u> | <u>Incentive Project</u> | <u>Col 1</u>                   | <u>Col 2</u>                             | <u>Source</u> |
|-------------|--------------------------|--------------------------------|--|---------------|
|             |                          | <u>True Up Incentive Adder</u> | <u>After-Tax True Up Incentive Adder</u> |               |
| 25          | 1) Rancho Vista          | \$1,074,220                    | \$645,219                                | See Note 1    |
| 26          | 2) Tehachapi             | \$6,937,107                    | \$4,166,702                              | See Note 1    |
| 27          | 3) Devers-Colorado R     | \$0                            | \$0                                      | See Note 1    |
| 28          | 4) Project X             |                                |  | See Note 1    |
| 29          | ...                      |                                |  |               |
| 30          |                          | Total:                         | \$4,811,921                              |               |

c) Equity Portion of Plant In Service Rate Base

| <u>Line</u> |   | <u>Amount</u>          | <u>Source</u>       |
|-------------|---|------------------------|---------------------|
| 31          | Total Rate Base:                              | \$3,599,546,755        | TUTRR WS, Line 17   |
| 32          | CWIP Portion of Rate Base:                    | <u>\$1,419,476,950</u> | TUTRR WS, Line 14   |
| 33          | Plant In Service Rate Base:                   | \$2,180,069,805        | Line 31 - Line 32   |
| 34          | Equity percentage:                            | 48.6993%               | BaseTRR WS, Line 46 |
| 35          | Equity Portion of Plant In Service Rate Base: | \$1,061,678,713        | 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:         | 0.45%         | Line 30 * Line 35   |
| 37          | Base ROE (Including 50 basis point             |               |                     |
| 38          | CAISO Participation Adder):                    | <u>10.43%</u> | BaseTRR WS, Line 49 |
| 39          | Total ROE for Plant In Service in True Up TRR: | 10.88%        | 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).

**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 Effective Period, incremental to the year-end Prior Year amount. It is calculated on a 13-Month Average Basis during the Rate Effective Period.

| Line | Forecast<br>Period<br>Month | Year | Col 1                              | Col 2   | Col 3   | Col 4  |
|------|-----------------------------|------|------------------------------------|---|---|--|
|      |                             |      | = C2 - C4                          | Forecast<br>Total<br>Gross Plant<br>Additions | Forecast<br>Low Voltage<br>Gross Plant<br>Additions | Forecast<br>Accumulated<br>Depreciation<br>on Gross Plant<br>Additions |
|      |                             |      | Forecast<br>Net Plant<br>Additions | Forecast<br>Total<br>Gross Plant<br>Additions | Forecast<br>Low Voltage<br>Gross Plant<br>Additions | Forecast<br>Accumulated<br>Depreciation<br>on Gross Plant<br>Additions |
| 1    | January                     | 2013 | \$31,996,235                       | \$31,996,235                                  | \$0   | \$0  |
| 2    | February                    | 2013 | \$62,590,694                       | \$62,661,820                                  | \$0   | \$71,126   |
| 3    | March                       | 2013 | \$70,102,862                       | \$70,313,282                                  | \$0   | \$210,420  |
| 4    | April                       | 2013 | \$97,832,920                       | \$98,199,643                                  | \$0   | \$366,723  |
| 5    | May                         | 2013 | \$721,480,988                      | \$722,066,004                                 | \$0   | \$585,016  |
| 6    | June                        | 2013 | \$1,049,736,470                    | \$1,051,926,603                               | \$3,282,991   | \$2,190,132  |
| 7    | July                        | 2013 | \$1,267,274,265                    | \$1,271,802,778                               | \$3,537,658   | \$4,528,512  |
| 8    | August                      | 2013 | \$1,301,258,535                    | \$1,308,614,202                               | \$3,537,658   | \$7,355,666  |
| 9    | September                   | 2013 | \$1,543,480,895                    | \$1,553,745,545                               | \$3,537,658   | \$10,264,650   |
| 10   | October                     | 2013 | \$1,565,723,460                    | \$1,579,442,009                               | \$3,537,658   | \$13,718,548   |
| 11   | November                    | 2013 | \$1,796,256,005                    | \$1,813,485,573                               | \$3,537,658   | \$17,229,569   |
| 12   | December                    | 2013 | \$1,977,783,482                    | \$1,999,044,338                               | \$3,537,658   | \$21,260,856   |
| 13   | January                     | 2014 | \$1,994,677,310                    | \$2,020,381,941                               | \$3,537,658   | \$25,704,631   |
| 14   | February                    | 2014 | \$2,008,128,379                    | \$2,038,324,218                               | \$3,537,658   | \$30,195,839   |
| 15   | March                       | 2014 | \$2,211,901,803                    | \$2,246,628,735                               | \$3,537,658   | \$34,726,932   |
| 16   | April                       | 2014 | \$2,268,977,335                    | \$2,308,698,410                               | \$3,537,658   | \$39,721,074   |
| 17   | May                         | 2014 | \$2,273,527,726                    | \$2,318,380,921                               | \$3,537,658   | \$44,853,195   |
| 18   | June                        | 2014 | \$2,283,190,085                    | \$2,333,196,925                               | \$5,765,261   | \$50,006,840   |
| 19   | July                        | 2014 | \$2,287,893,231                    | \$2,343,086,650                               | \$5,765,261   | \$55,193,419   |
| 20   | August                      | 2014 | \$2,290,324,760                    | \$2,350,726,743                               | \$5,765,261   | \$60,401,983   |
| 21   | September                   | 2014 | \$2,292,066,895                    | \$2,357,694,426                               | \$5,765,261   | \$65,627,531   |
| 22   | 13-Month Averages:          |      | \$2,061,071,644                    | \$2,097,141,264                               | \$4,223,075   | \$36,069,621   |

Forecast Plant Additions is amount on Line 22, Column 1.

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year: **Source:** PlantInService worksheet, Lines 1-13.

| Line | Col 1             | Col 2                | Col 3         | Col 4         | Col 5           | Col 6         | Col 7         | Col 8         | Col 9      | Col 10      | Col 11        | Col 12          |
|------|-------------------|----------------------|---------------|---------------|-----------------|---------------|---------------|---------------|------------|-------------|---------------|-----------------|
|      | <b>Prior Year</b> | <b>FERC Account:</b> |               |               |                 |               |               |               |            |             |               |                 |
|      | <b>Month</b>      | <b>350.1</b>         | <b>350.2</b>  | <b>352</b>    | <b>353</b>      | <b>354</b>    | <b>355</b>    | <b>356</b>    | <b>357</b> | <b>358</b>  | <b>359</b>    | <b>Total</b>    |
| 1    | December          | \$74,607,469         | \$82,090,981  | \$170,948,030 | \$1,756,511,619 | \$550,516,805 | \$132,075,054 | \$421,892,563 | \$558,943  | \$3,408,604 | \$110,352,407 | \$3,302,962,475 |
| 2    | January           | \$74,607,469         | \$82,114,069  | \$170,638,215 | \$1,755,136,003 | \$551,821,883 | \$133,197,996 | \$422,451,624 | \$559,032  | \$3,563,547 | \$110,352,311 | \$3,304,442,149 |
| 3    | February          | \$76,951,255         | \$98,683,947  | \$198,222,249 | \$1,879,654,256 | \$552,005,910 | \$133,590,247 | \$422,665,308 | \$488,561  | \$3,606,877 | \$110,256,874 | \$3,476,125,482 |
| 4    | March             | \$77,010,057         | \$99,917,864  | \$197,774,987 | \$1,878,034,681 | \$552,324,736 | \$134,386,424 | \$422,904,165 | \$491,675  | \$3,593,327 | \$109,816,175 | \$3,476,254,090 |
| 5    | April             | \$77,010,057         | \$99,893,147  | \$195,533,930 | \$1,875,057,302 | \$622,539,764 | \$136,227,814 | \$463,395,861 | \$491,641  | \$3,592,336 | \$123,439,531 | \$3,597,181,384 |
| 6    | May               | \$77,010,057         | \$99,947,265  | \$194,066,272 | \$1,871,853,716 | \$621,375,793 | \$135,958,417 | \$462,949,294 | \$506,887  | \$3,643,219 | \$123,459,817 | \$3,590,770,737 |
| 7    | June              | \$77,163,114         | \$99,815,696  | \$186,932,447 | \$1,866,151,765 | \$621,157,064 | \$136,522,518 | \$463,258,656 | \$572,627  | \$3,699,721 | \$123,391,128 | \$3,578,664,736 |
| 8    | July              | \$77,163,114         | \$99,815,700  | \$180,183,730 | \$1,876,101,255 | \$621,477,564 | \$138,561,475 | \$468,914,924 | \$567,366  | \$3,685,096 | \$123,513,138 | \$3,589,983,361 |
| 9    | August            | \$82,750,209         | \$103,388,435 | \$184,762,701 | \$1,981,916,408 | \$626,896,210 | \$139,807,671 | \$460,425,308 | \$567,362  | \$3,683,455 | \$123,755,751 | \$3,707,953,512 |
| 10   | September         | \$82,749,865         | \$103,205,717 | \$181,190,861 | \$1,980,711,530 | \$628,766,042 | \$141,784,643 | \$460,569,257 | \$567,909  | \$3,681,832 | \$123,991,684 | \$3,707,219,341 |
| 11   | October           | \$82,768,342         | \$103,190,750 | \$176,920,205 | \$1,992,828,592 | \$629,749,258 | \$142,175,029 | \$461,076,358 | \$568,416  | \$3,697,358 | \$124,348,339 | \$3,717,322,647 |
| 12   | November          | \$82,757,488         | \$103,208,837 | \$185,090,634 | \$1,986,742,296 | \$631,329,718 | \$142,847,895 | \$461,721,256 | \$576,147  | \$3,766,910 | \$124,244,609 | \$3,722,285,791 |
| 13   | December          | \$82,755,740         | \$103,210,255 | \$179,247,170 | \$2,148,172,469 | \$728,242,650 | \$148,632,888 | \$494,953,932 | \$645,862  | \$3,959,307 | \$38,747,355  | \$3,928,567,629 |

14  
15 Depreciation Rates (Percent per year) See "DepRates" worksheet.

|    |              |              |            |            |            |            |            |            |            |            |
|----|--------------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 16 | <b>350.1</b> | <b>350.2</b> | <b>352</b> | <b>353</b> | <b>354</b> | <b>355</b> | <b>356</b> | <b>357</b> | <b>358</b> | <b>359</b> |
| 17 | 0.00%        | 1.66%        | 2.57%      | 2.62%      | 2.53%      | 3.82%      | 3.50%      | 1.65%      | 3.87%      | 1.56%      |

18  
19 Monthly Depreciation Expense for Transmission Plant - ISO by FERC Account: See Note 1

| Line  | Prior Year | FERC Account: |             |             |              |              |             |              |         |           |             | Month        |
|-------|------------|---------------|-------------|-------------|--------------|--------------|-------------|--------------|---------|-----------|-------------|--------------|
| Month | 350.1      | 350.2         | 352         | 353         | 354          | 355          | 356         | 357          | 358     | 359       | Total       |              |
| 24    | January    | \$0           | \$113,559   | \$366,114   | \$3,835,050  | \$1,160,673  | \$420,439   | \$1,230,520  | \$769   | \$10,993  | \$143,458   | \$7,281,575  |
| 25    | February   | \$0           | \$113,591   | \$365,450   | \$3,832,047  | \$1,163,424  | \$424,014   | \$1,232,151  | \$769   | \$11,492  | \$143,458   | \$7,286,396  |
| 26    | March      | \$0           | \$136,513   | \$424,526   | \$4,103,912  | \$1,163,812  | \$425,262   | \$1,232,774  | \$672   | \$11,632  | \$143,334   | \$7,642,437  |
| 27    | April      | \$0           | \$138,220   | \$423,568   | \$4,100,376  | \$1,164,485  | \$427,797   | \$1,233,470  | \$676   | \$11,588  | \$142,761   | \$7,642,941  |
| 28    | May        | \$0           | \$138,186   | \$418,769   | \$4,093,875  | \$1,312,521  | \$433,659   | \$1,351,571  | \$676   | \$11,585  | \$160,471   | \$7,921,313  |
| 29    | June       | \$0           | \$138,260   | \$415,625   | \$4,086,881  | \$1,310,067  | \$432,801   | \$1,350,269  | \$697   | \$11,749  | \$160,498   | \$7,906,847  |
| 30    | July       | \$0           | \$138,078   | \$400,347   | \$4,074,431  | \$1,309,606  | \$434,597   | \$1,351,171  | \$787   | \$11,932  | \$160,408   | \$7,881,358  |
| 31    | August     | \$0           | \$138,078   | \$385,893   | \$4,096,154  | \$1,310,282  | \$441,087   | \$1,367,669  | \$780   | \$11,884  | \$160,567   | \$7,912,396  |
| 32    | September  | \$0           | \$143,021   | \$395,700   | \$4,327,184  | \$1,321,706  | \$445,054   | \$1,342,907  | \$780   | \$11,879  | \$160,882   | \$8,149,114  |
| 33    | October    | \$0           | \$142,768   | \$388,050   | \$4,324,554  | \$1,325,648  | \$451,348   | \$1,343,327  | \$781   | \$11,874  | \$161,189   | \$8,149,539  |
| 34    | November   | \$0           | \$142,747   | \$378,904   | \$4,351,009  | \$1,327,721  | \$452,591   | \$1,344,806  | \$782   | \$11,924  | \$161,653   | \$8,172,137  |
| 35    | December   | \$0           | \$142,772   | \$396,402   | \$4,337,721  | \$1,331,053  | \$454,732   | \$1,346,687  | \$792   | \$12,148  | \$161,518   | \$8,183,827  |
| 36    | Totals:    | \$0           | \$1,625,793 | \$4,759,349 | \$49,563,194 | \$15,201,001 | \$5,243,380 | \$15,727,322 | \$8,960 | \$140,682 | \$1,860,198 | \$94,129,880 |

Total Annual Depreciation Expense for Transmission Plant - ISO: (equals sum of monthly amounts)

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 | \$75,876        | \$683,247        | \$5,875,711        |
| 43 | Distribution Plant - ISO EOY | <u>\$78,349</u> | <u>\$718,565</u> | <u>\$6,051,836</u> |
| 44 | Average BOY/EOY :            | \$77,113        | \$700,906        | \$5,963,774        |

**Source**  
PlantInService WS Line 15.  
PlantInService WS Line 16.

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

|    |  |            |            |            |
|----|--|------------|------------|------------|
| 47 |  | <u>360</u> | <u>361</u> | <u>362</u> |
| 48 |  | 1.67%      | 3.20%      | 3.13%      |

50 Depreciation Expense for Distribution Plant - ISO See Note 2

|    |  |            |             |              |
|----|--|------------|-------------|--------------|
| 51 |  |            |             |              |
| 52 |  | <u>360</u> | <u>361</u>  | <u>362</u>   |
| 53 |  | \$1,287.78 | \$22,428.98 | \$186,666.12 |
| 54 |  |            |             | <b>Total</b> |
| 55 |  |            |             | \$210,383    |

Total is sum of Depreciation Expense for accounts 360, 361, and 362

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

|    |  |  |              |                       |
|----|--|--|--------------|-----------------------|
| 57 |  |  |              |                       |
| 58 | Total General Plant Depreciation Expense                       |  | 165,094,559  | FF1 336.10f           |
| 59 | Total Intangible Plant Depreciation Expense                    |  | 222,377,352  | FF1 336.1f            |
| 60 | Sum of Total General and Total Intangible Depreciation Expense |  | 387,471,911  | Line 58 + Line 59     |
| 61 | Transmission Wages and Salaries Allocation Factor              |  | 3.931%       | Allocators WS, Line 9 |
| 62 | General and Intangible Depreciation Expense                    |  | \$15,231,827 | Line 60 * Line 61     |

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 |  | \$94,129,879.55     | Line 37, Col 12             |
| 68 | 2) Depreciation Expense for Distribution Plant - ISO |  | \$210,383           | Line 53                     |
| 69 | 3) General and Intangible Depreciation Expense       |  | <u>\$15,231,827</u> | Line 62                     |
| 70 | Depreciation Expense:                                |  | \$109,572,089.44    | 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 rate on Line 17 / 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.

Depreciation Rates

| 1) Transmission Plant - ISO |                |                                       | Plant          |             |              |
|-----------------------------|----------------|---------------------------------------|----------------|-------------|--------------|
| FERC                        |                |                                       | Less           | Removal     |              |
| <u>Line</u>                 | <u>Account</u> | <u>Description</u>                    | <u>Salvage</u> | <u>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%        |
| 3                           | 352            | Structures and Improvements           | 1.84%          | 0.73%       | 2.57%        |
| 4                           | 353            | Station Equipment                     | 2.49%          | 0.13%       | 2.62%        |
| 5                           | 354            | Towers and Fixtures                   | 1.23%          | 1.30%       | 2.53%        |
| 6                           | 355            | Poles and Fixtures                    | 1.64%          | 2.18%       | 3.82%        |
| 7                           | 356            | Overhead Conductors and Devices       | 1.07%          | 2.43%       | 3.50%        |
| 8                           | 357            | Underground Conduit                   | 1.65%          | 0.00%       | 1.65%        |
| 9                           | 358            | Underground Conductors and Devices    | 2.68%          | 1.19%       | 3.87%        |
| 10                          | 359            | Roads and Trails                      | 1.56%          | 0.00%       | 1.56%        |
| 11                          |                |                                       |                |             |              |
| 2) Distribution Plant - ISO |                |                                       | Plant          |             |              |
| FERC                        |                |                                       | Less           | Removal     |              |
| <u>Line</u>                 | <u>Account</u> | <u>Description</u>                    | <u>Salvage</u> | <u>Cost</u> | <u>Total</u> |
| 12                          | 360            | Land and Land Rights                  | 1.67%          | 0.00%       | 1.67%        |
| 13                          | 361            | Structures and Improvements           | 2.43%          | 0.77%       | 3.20%        |
| 14                          | 362            | Station Equipment                     | 2.29%          | 0.84%       | 3.13%        |
| 3) General Plant            |                |                                       | Plant          |             |              |
| FERC                        |                |                                       | Less           | Removal     |              |
| <u>Line</u>                 | <u>Account</u> | <u>Description</u>                    | <u>Salvage</u> | <u>Cost</u> | <u>Total</u> |
| 15                          | 389            | Land and Land Rights                  | 1.67%          | 0.00%       | 1.67%        |
| 16                          | 390            | Structures and Improvements           | 1.69%          | 0.11%       | 1.80%        |
| 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                    | 20.00%         | 0.00%       | 20.00%       |
| 21                          | 391.3          | Mainframe Computers                   | 20.00%         | 0.00%       | 20.00%       |
| 22                          | 391.7          | PC Software                           | 20.00%         | 0.00%       | 20.00%       |
| 23                          | 391.4          | DDSMS - CPU & Processing              | 14.29%         | 0.00%       | 14.29%       |
| 24                          | 391.4          | DDSMS - Controllers, Receivers, Comm. | 10.00%         | 0.00%       | 10.00%       |
| 25                          | 391.4          | DDSMS - Telemetry & System            | 6.67%          | 0.00%       | 6.67%        |
| 26                          | 391.4          | DDSMS - Miscellaneous                 | 5.00%          | 0.00%       | 5.00%        |
| 27                          | 391.4          | DDSMS - Map Board                     | 4.00%          | 0.00%       | 4.00%        |
| 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            | Telecom System Equipment              | 14.29%         | 0.00%       | 14.29%       |
| 32                          | 397            | Netcomm Radio Assembly                | 10.00%         | 0.00%       | 10.00%       |
| 33                          | 397            | Microwave Equip. & Antenna Assembly   | 6.67%          | 0.00%       | 6.67%        |
| 34                          | 397            | Fiber Optic Communication Cables      | 6.06%          | 0.00%       | 6.06%        |
| 35                          | 397            | Telecom Infrastructure                | 3.75%          | 0.00%       | 3.75%        |
| 36                          | 392            | Transportation Equip.                 | 14.29%         | 0.00%       | 14.29%       |
| 37                          | 394.4          | Garage & Shop -- Equip.               | 10.00%         | 0.00%       | 10.00%       |
| 38                          | 394.5          | Tools & Work Equip. -- Shop           | 10.00%         | 0.00%       | 10.00%       |
| 39                          | 396            | Power Oper Equip                      | 6.67%          | 0.00%       | 6.67%        |
| 4) Intangible Plant         |                |                                       | Plant          |             |              |
| FERC                        |                |                                       | Less           | Removal     |              |
| <u>Line</u>                 | <u>Account</u> | <u>Description</u>                    | <u>Salvage</u> | <u>Cost</u> | <u>Total</u> |
| 40                          | 302            | Hydro Relicensing                     | 2.64%          | 0.00%       | 2.64%        |
| 41                          | 303            | Radio Frequency                       | 2.50%          | 0.00%       | 2.50%        |
| 42                          | 301            | Other Intangibles                     | 5.00%          | 0.00%       | 5.00%        |
| 43                          | 303            | Cap Soft 5yr                          | 21.41%         | 0.00%       | 21.41%       |
| 44                          | 303            | Cap Soft 7yr                          | 14.71%         | 0.00%       | 14.71%       |
| 45                          | 303            | Cap Soft 10yr                         | 10.00%         | 0.00%       | 10.00%       |
| 46                          | 303            | Cap Soft 15yr                         | 6.67%          | 0.00%       | 6.67%        |

Operations and Maintenance Expenses

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 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     |           |
| <b>Transmission Accounts</b> |  |                             |              |               |        |               |              |               |                                |              |               |           |
| 1                            | 560 - Operations Engineering                               | \$11,891,956                | \$6,169,237  | \$5,722,718   |        | \$0           |              |               | 11,891,956                     | 6,169,237    | 5,722,718     |           |
| 2                            | 560 - Sylmar/Palo Verde                                    | \$131,182                   | \$0          | \$131,182     |        | \$0           |              |               | 131,182                        | -            | 131,182       |           |
| 3                            | 561.000 Load Dispatching                                   | \$0                         | \$0          | \$0           |        | \$0           |              |               | -                              | -            | -             |           |
| 4                            | 561.100 Load Dispatch-Reliability                          | \$609,477                   | \$437,554    | \$171,923     |        | \$0           |              |               | 609,477                        | 437,554      | 171,923       |           |
| 5                            | 561.200 Load Dispatch Monitor and Operate Trans. System    | \$5,471,076                 | \$4,481,286  | \$989,790     |        | \$0           |              |               | 5,471,076                      | 4,481,286    | 989,790       |           |
| 6                            | 561.400 Scheduling, System Control and Dispatch Services   | \$36,735,243                | \$0          | \$36,735,243  | A      | -\$36,735,243 | \$0          | -\$36,735,243 | -                              | -            | -             |           |
| 7                            | 561.500 Reliability, Planning and Standards Development    | \$4,595,002                 | \$4,003,257  | \$591,745     |        | \$0           |              |               | 4,595,002                      | 4,003,257    | 591,745       |           |
| 8                            | 562 - MOGS Station Expense                                 | \$115,314                   | \$0          | \$115,314     | B      | -\$115,314    | \$0          | -\$115,314    | -                              | -            | -             |           |
| 9                            | 562 - Operating Transmission Stations                      | \$16,881,989                | \$11,531,074 | \$5,350,916   |        | \$0           |              |               | 16,881,989                     | 11,531,074   | 5,350,916     |           |
| 10                           | 562 - Routine Testing and Inspection                       | \$3,771,471                 | \$2,359,353  | \$1,412,118   |        | \$0           |              |               | 3,771,471                      | 2,359,353    | 1,412,118     |           |
| 11                           | 562 - Sylmar/Palo Verde                                    | \$1,269,361                 | \$0          | \$1,269,361   |        | \$0           |              |               | 1,269,361                      | -            | 1,269,361     |           |
| 12                           | 563 - Inspect and Patrol Line                              | \$4,850,101                 | \$3,025,176  | \$1,824,925   |        | \$0           |              |               | 4,850,101                      | 3,025,176    | 1,824,925     |           |
| 13                           | 564 - Underground Line Expense                             | \$1,293,880                 | \$974,808    | \$319,072     |        | \$0           |              |               | 1,293,880                      | 974,808      | 319,072       |           |
| 14                           | 565 - Wheeling Costs                                       | \$19,297,507                |              | \$19,297,507  | C      | -\$19,297,507 | \$0          | -\$19,297,507 | -                              | -            | -             |           |
| 15                           | 565 - WAPA Transmission for Remote Service                 | \$213,116                   | \$0          | \$213,116     |        | \$0           |              |               | 213,116                        | -            | 213,116       |           |
| 16                           | 565 - Transmission for Four Corners                        | \$7,174,782                 | \$0          | \$7,174,782   |        | \$0           |              |               | 7,174,782                      | -            | 7,174,782     |           |
| 17                           | 566 - ISO/RSBA/TSP Balancing Accounts                      | \$34,234,537                | \$782,457    | \$33,452,080  | D      | -\$34,234,537 | -\$782,457   | -\$33,452,080 | -                              | -            | -             |           |
| 18                           | 566 - Training/Other                                       | \$32,945,667                | \$12,908,744 | \$20,036,924  | F      | -\$38,509     | -\$167       | -\$38,342     | 32,907,159                     | 12,908,577   | 19,998,582    |           |
| 19                           | 566 - NERC/CIP Compliance                                  | \$1,285,321                 | \$929,088    | \$356,233     |        | \$0           |              |               | 1,285,321                      | 929,088      | 356,233       |           |
| 20                           | 566 - Transmission Regulatory Policy                       | \$1,053,465                 | \$1,003,596  | \$49,869      |        | \$0           |              |               | 1,053,465                      | 1,003,596    | 49,869        |           |
| 21                           | 566 - FERC Regulation & Contracts                          | \$5,354,106                 | \$3,372,172  | \$1,981,934   |        | \$0           |              |               | 5,354,106                      | 3,372,172    | 1,981,934     |           |
| 22                           | 566 - Grid Contract Management                             | \$1,879,679                 | \$1,713,253  | \$166,426     |        | \$0           |              |               | 1,879,679                      | 1,713,253    | 166,426       |           |
| 23                           | 566 - Sylmar/Palo Verde/Other General Functions            | -\$280,151                  | \$0          | -\$280,151    |        | \$0           |              |               | (280,151)                      | -            | (280,151)     |           |
| 24                           | 567 - Line Rents   | \$7,966,718                 | -\$536       | \$7,967,254   |        | \$0           |              |               | 7,966,718                      | (536)        | 7,967,254     |           |
| 25                           | 567 - Morongo Lease  | \$1,500,000                 | \$0          | \$1,500,000   |        | \$0           |              |               | 1,500,000                      | -            | 1,500,000     |           |
| 26                           | 567 - Eldorado   | \$24,054                    | \$0          | \$24,054      |        | \$0           |              |               | 24,054                         | -            | 24,054        |           |
| 27                           | 567 - Sylmar/Palo Verde                                    | \$314,395                   | \$0          | \$314,395     |        | \$0           |              |               | 314,395                        | -            | 314,395       |           |
| 28                           | 568 - Maintenance Supervision and Engineering              | \$2,282,908                 | \$1,817,597  | \$465,311     |        | \$0           |              |               | 2,282,908                      | 1,817,597    | 465,311       |           |
| 29                           | 568 - Sylmar/Palo Verde                                    | \$106,703                   | \$0          | \$106,703     |        | \$0           |              |               | 106,703                        | -            | 106,703       |           |
| 30                           | 569 - Maintenance of Structures                            | \$34,475                    | \$354        | \$34,121      |        | \$0           |              |               | 34,475                         | 354          | 34,121        |           |
| 31                           | 569.100 Hardware   | \$6,112,402                 |              | \$6,112,402   |        | \$0           |              |               | 6,112,402                      | -            | 6,112,402     |           |
| 32                           | 569.200 Software   | \$8,851,685                 |              | \$8,851,685   |        | \$0           |              |               | 8,851,685                      | -            | 8,851,685     |           |
| 33                           | 569.300 Communication                                      | \$3,619,242                 |              | \$3,619,242   |        | \$0           |              |               | 3,619,242                      | -            | 3,619,242     |           |
| 34                           | 569 - Sylmar/Palo Verde                                    | \$110,078                   | \$0          | \$110,078     |        | \$0           |              |               | 110,078                        | -            | 110,078       |           |
| 35                           | 570 - Maintenance of Power Transformers                    | \$919,185                   | \$499,563    | \$419,622     |        | \$0           |              |               | 919,185                        | 499,563      | 419,622       |           |
| 36                           | 570 - Maintenance of Transmission Circuit Breakers         | \$1,743,474                 | \$1,352,738  | \$390,736     |        | \$0           |              |               | 1,743,474                      | 1,352,738    | 390,736       |           |
| 37                           | 570 - Maintenance of Transmission Voltage Equipment        | \$184,880                   | \$457,758    | -\$272,878    |        | \$0           |              |               | 184,880                        | 457,758      | (272,878)     |           |
| 38                           | 570 - Maintenance of Miscellaneous Transmission Equipment  | \$2,400,625                 | \$1,307,755  | \$1,092,871   |        | \$0           |              |               | 2,400,625                      | 1,307,755    | 1,092,871     |           |
| 39                           | 570 - Substation Work Order Related Expense                | \$4,422,893                 | \$759,766    | \$3,663,126   |        | \$0           |              |               | 4,422,893                      | 759,766      | 3,663,126     |           |
| 40                           | 570 - Sylmar/Palo Verde                                    | \$788,022                   | \$1          | \$788,021     |        | \$0           |              |               | 788,022                        | 1            | 788,021       |           |
| 41                           | 571 - Poles and Structures                                 | \$2,584,989                 | \$1,812,441  | \$772,548     |        | \$0           |              |               | 2,584,989                      | 1,812,441    | 772,548       |           |
| 42                           | 571 - Insulators and Conductors                            | \$7,442,522                 | \$3,522,714  | \$3,919,808   |        | \$0           |              |               | 7,442,522                      | 3,522,714    | 3,919,808     |           |
| 43                           | 571 - Transmission Line Rights of Way                      | \$12,468,841                | \$1,207,069  | \$11,261,772  |        | \$0           |              |               | 12,468,841                     | 1,207,069    | 11,261,772    |           |
| 44                           | 571 - Transmission Work Order Related Expense              | \$6,496,602                 | \$1,071,427  | \$5,425,175   |        | \$0           |              |               | 6,496,602                      | 1,071,427    | 5,425,175     |           |
| 45                           | 571 - Sylmar/Palo Verde                                    | \$474,218                   | \$0          | \$474,218     |        | \$0           |              |               | 474,218                        | -            | 474,218       |           |
| 46                           | 572 - Maintenance of Underground Transmission Lines        | \$342,168                   | \$110,698    | \$231,470     |        | \$0           |              |               | 342,168                        | 110,698      | 231,470       |           |
| 47                           | 572 - Sylmar/Palo Verde                                    | \$17,494                    | \$0          | \$17,494      |        | \$0           |              |               | 17,494                         | -            | 17,494        |           |
| 48                           | 573 - Provision for Property Damage Expense to Trans. Fac. | \$3,148,853                 | \$473,033    | \$2,675,820   |        | \$0           |              |               | 3,148,853                      | 473,033      | 2,675,820     |           |
| 49                           | ---  | ---                         | ---          | ---           | ---    | \$0           | ---          | ---           | ---                            | ---          | ---           |           |
| 50                           | Transmission Results Sharing (Note 3)                      | -                           | -            | -             | E      | \$11,531,031  | \$11,531,031 | \$0           | \$11,531,031                   | \$11,531,031 | \$0           |           |
| 51                           | <b>Total Transmission O&amp;M</b>                          | \$265,131,507               | \$68,083,431 | \$197,048,076 |        | -\$78,890,079 | \$10,748,406 | -\$89,638,486 | \$186,241,428                  | \$78,831,838 | \$107,409,590 |           |
| 52                           |  |                             |              |               |        |               |              |               |                                |              |               |           |

| Col 1  | Col 2<br>= C3 + C4          | Col 3               | Col 4                         | Col 5<br>Note 2 | Col 6<br>= C7 + C8 | Col 7      | Col 8        | Col 9<br>= C10 + C11           | Col 10<br>= C3 + C7 | Col 11<br>= C4 + C8 |
|--|-----------------------------|---------------------|-------------------------------|-----------------|--------------------|------------|--------------|--------------------------------|---------------------|---------------------|
| Account/Work Activity Rev  | Total Recorded O&M Expenses |                     |                               | Reason          | Adjustments        |            |              | Adjusted Recorded O&M Expenses |                     |                     |
|  | Total                       | Labor               | Non-Labor                     |                 | Total              | Labor      | Non-Labor    | Total                          | Labor               | Non-Labor           |
| <b>Distribution Accounts</b>                                       |                             |                     |                               |                 |                    |            |              |                                |                     |                     |
| 53 582 - Operation and Relay Protection of Distribution Substation | 19,976,392                  | \$13,694,748        | \$6,281,643                   |                 | -                  |            |              | 19,976,392                     | 13,694,748          | 6,281,643           |
| 54 582 - Testing and Inspecting Distribution Substation Equipmer   | 10,011,035                  | \$7,181,278         | \$2,829,757                   |                 | -                  |            |              | 10,011,035                     | 7,181,278           | 2,829,757           |
| 55 590 - Maintenance Supervision and Engineering                   | 2,267,017                   | \$1,811,481         | \$455,536                     |                 | -                  |            |              | 2,267,017                      | 1,811,481           | 455,536             |
| 56 591 - Maintenance of Structures                                 | 110,636                     | \$19,025            | \$91,611                      |                 | -                  |            |              | 110,636                        | 19,025              | 91,611              |
| 57 592 - Maintenance of Distribution Transformers                  | 792,710                     | \$520,742           | \$271,967                     |                 | -                  |            |              | 792,710                        | 520,742             | 271,967             |
| 58 592 - Maintenance of Distribution Circuit Breakers              | 2,143,515                   | \$1,792,190         | \$351,325                     |                 | -                  |            |              | 2,143,515                      | 1,792,190           | 351,325             |
| 59 592 - Maintenance of Distribution Voltage Control Equipment     | 579,609                     | \$450,933           | \$128,675                     |                 | -                  |            |              | 579,609                        | 450,933             | 128,675             |
| 60 592 - Maintenance of Miscellaneous Distribution Equipment       | 2,721,488                   | \$1,031,423         | \$1,690,065                   |                 | -                  |            |              | 2,721,488                      | 1,031,423           | 1,690,065           |
| 61 Accounts with no ISO Distribution Costs                         | 429,042,657                 | \$179,213,312       | \$249,829,345                 | F               | (461,951)          | (126,554)  | (335,397)    | 428,580,707                    | 179,086,758         | 249,493,949         |
| 62 Distribution Results Sharing (Note 3)                           | -                           | -                   | -                             | E               | 34,841,186         | 34,841,186 | -            | 34,841,186                     | 34,841,186          | -                   |
| 63 <b>Total Distribution O&amp;M</b>                               | 467,645,058                 | 205,715,134         | 261,929,924                   |                 | 34,379,236         | 34,714,632 | (335,397)    | 502,024,293                    | 240,429,766         | 261,594,527         |
| 64   |                             |                     |                               |                 |                    |            |              |                                |                     |                     |
| 65 <b>Total Transmission and Distribution O&amp;M</b>              | 732,776,565                 | 273,798,565         | 458,978,000                   |                 | (44,510,844)       | 45,463,039 | (89,973,882) | 688,265,722                    | 319,261,604         | 369,004,118         |
| 66   |                             |                     |                               |                 |                    |            |              |                                |                     |                     |
| 67 Total Transmission O&M Expenses in FERC Form 1:                 | \$265,131,506               | FF1 321.112b        | Must equal Line 51, Column 2. |                 |                    |            |              |                                |                     |                     |
| 68 Total Distribution O&M Expenses in FERC Form 1:                 | \$467,645,059               | FF1322.156b         | Must equal Line 63, Column 2. |                 |                    |            |              |                                |                     |                     |
| 69 Total TDBU Results Sharing                                      | \$46,372,217                | AandG WS, Note 2, g |                               |                 |                    |            |              |                                |                     |                     |

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

| Line | Account/Work Activity Rev                                  | Col 1                          | Col 2             | Col 3              | Col 4   | Col 5             | Col 6             | Col 7             | Col 8 |
|------|--|--------------------------------|-------------------|--------------------|---------|-------------------|-------------------|-------------------|-------|
|      |  | 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  |                   |                   |       |
|      |  | Total                          | Labor             | Non-Labor          | ISO     | Total             | Labor             | Non-Labor         |       |
| 70   | 560 - Operations Engineering                               | 11,891,956                     | 6,169,237         | 5,722,718          | 45.2%   | 5,372,286         | 2,787,002         | 2,585,284         |       |
| 71   | 560 - Sylmar/Palo Verde                                    | 131,182                        | -                 | 131,182            | 100.0%  | 131,182           | -                 | 131,182           |       |
| 72   | 561.000 Load Dispatching                                   | -                              | -                 | -                  | 56.5%   | -                 | -                 | -                 |       |
| 73   | 561.100 Load Dispatch-Reliability                          | 609,477                        | 437,554           | 171,923            | 56.5%   | 344,355           | 247,218           | 97,136            |       |
| 74   | 561.200 Load Dispatch Monitor and Operate Trans. System    | 5,471,076                      | 4,481,286         | 989,790            | 56.5%   | 3,091,158         | 2,531,926         | 559,231           |       |
| 75   | 561.400 Scheduling, System Control and Dispatch Services   | -                              | -                 | -                  | 0.0%    | -                 | -                 | -                 |       |
| 76   | 561.500 Reliability, Planning and Standards Development    | 4,595,002                      | 4,003,257         | 591,745            | 100.0%  | 4,595,002         | 4,003,257         | 591,745           |       |
| 77   | 562 - MOGS Station Expense                                 | -                              | -                 | -                  | 0.0%    | -                 | -                 | -                 |       |
| 78   | 562 - Operating Transmission Stations                      | 16,881,989                     | 11,531,074        | 5,350,916          | 19.7%   | 3,325,752         | 2,271,621         | 1,054,130         |       |
| 79   | 562 - Routine Testing and Inspection                       | 3,771,471                      | 2,359,353         | 1,412,118          | 20.4%   | 769,380           | 481,308           | 288,072           |       |
| 80   | 562 - Sylmar/Palo Verde                                    | 1,269,361                      | -                 | 1,269,361          | 100.0%  | 1,269,361         | -                 | 1,269,361         |       |
| 81   | 563 - Inspect and Patrol Line                              | 4,850,101                      | 3,025,176         | 1,824,925          | 49.2%   | 2,386,250         | 1,488,386         | 897,863           |       |
| 82   | 564 - Underground Line Expense                             | 1,293,880                      | 974,808           | 319,072            | 1.7%    | 21,996            | 16,572            | 5,424             |       |
| 83   | 565 - Wheeling Costs                                       | -                              | -                 | -                  | 0.0%    | -                 | -                 | -                 |       |
| 84   | 565 - WAPA Transmission for Remote Service                 | 213,116                        | -                 | 213,116            | 0.0%    | -                 | -                 | -                 |       |
| 85   | 565 - Transmission for Four Corners                        | 7,174,782                      | -                 | 7,174,782          | 100.0%  | 7,174,782         | -                 | 7,174,782         |       |
| 86   | 566 - ISO/RSBA/TSP Balancing Accounts                      | -                              | -                 | -                  | 0.0%    | -                 | -                 | -                 |       |
| 87   | 566 - Training/Other                                       | 32,907,159                     | 12,908,577        | 19,998,582         | 45.2%   | 14,866,071        | 5,831,552         | 9,034,519         |       |
| 88   | 566 - NERC/CIP Compliance                                  | 1,285,321                      | 929,088           | 356,233            | 100.0%  | 1,285,321         | 929,088           | 356,233           |       |
| 89   | 566 - Transmission Regulatory Policy                       | 1,053,465                      | 1,003,596         | 49,869             | 100.0%  | 1,053,465         | 1,003,596         | 49,869            |       |
| 90   | 566 - FERC Regulation & Contracts                          | 5,354,106                      | 3,372,172         | 1,981,934          | 49.0%   | 2,623,512         | 1,652,364         | 971,148           |       |
| 91   | 566 - Grid Contract Management                             | 1,879,679                      | 1,713,253         | 166,426            | 62.4%   | 1,172,919         | 1,069,070         | 103,850           |       |
| 92   | 566 - Sylmar/Palo Verde/Other General Functions            | (280,151)                      | -                 | (280,151)          | 100.0%  | (280,151)         | -                 | (280,151)         |       |
| 93   | 567 - Line Rents   | 7,966,718                      | (536)             | 7,967,254          | 67.8%   | 5,401,435         | (363)             | 5,401,799         |       |
| 94   | 567 - Morongo Lease  | 1,500,000                      | -                 | 1,500,000          | 90.8%   | 1,362,000         | -                 | 1,362,000         |       |
| 95   | 567 - Eldorado   | 24,054                         | -                 | 24,054             | 100.0%  | 24,054            | -                 | 24,054            |       |
| 96   | 567 - Sylmar/Palo Verde                                    | 314,395                        | -                 | 314,395            | 100.0%  | 314,395           | -                 | 314,395           |       |
| 97   | 568 - Maintenance Supervision and Engineering              | 2,282,908                      | 1,817,597         | 465,311            | 36.7%   | 836,994           | 666,394           | 170,599           |       |
| 98   | 568 - Sylmar/Palo Verde                                    | 106,703                        | -                 | 106,703            | 100.0%  | 106,703           | -                 | 106,703           |       |
| 99   | 569 - Maintenance of Structures                            | 34,475                         | 354               | 34,121             | 23.9%   | 8,224             | 84                | 8,140             |       |
| 100  | 569.100 Hardware   | 6,112,402                      | -                 | 6,112,402          | 45.2%   | 2,761,326         | -                 | 2,761,326         |       |
| 101  | 569.200 Software   | 8,851,685                      | -                 | 8,851,685          | 45.2%   | 3,998,819         | -                 | 3,998,819         |       |
| 102  | 569.300 Communication                                      | 3,619,242                      | -                 | 3,619,242          | 45.2%   | 1,635,021         | -                 | 1,635,021         |       |
| 103  | 569 - Sylmar/Palo Verde                                    | 110,078                        | -                 | 110,078            | 100.0%  | 110,078           | -                 | 110,078           |       |
| 104  | 570 - Maintenance of Power Transformers                    | 919,185                        | 499,563           | 419,622            | 22.5%   | 206,817           | 112,402           | 94,415            |       |
| 105  | 570 - Maintenance of Transmission Circuit Breakers         | 1,743,474                      | 1,352,738         | 390,736            | 30.4%   | 530,016           | 411,232           | 118,784           |       |
| 106  | 570 - Maintenance of Transmission Voltage Equipment        | 184,880                        | 457,758           | (272,878)          | 79.2%   | 146,425           | 362,544           | (216,119)         |       |
| 107  | 570 - Maintenance of Miscellaneous Transmission Equipment  | 2,400,625                      | 1,307,755         | 1,092,871          | 36.7%   | 880,153           | 479,468           | 400,684           |       |
| 108  | 570 - Substation Work Order Related Expense                | 4,422,893                      | 759,766           | 3,663,126          | 31.5%   | 1,395,283         | 239,682           | 1,155,601         |       |
| 109  | 570 - Sylmar/Palo Verde                                    | 788,022                        | 1                 | 788,021            | 100.0%  | 788,022           | 1                 | 788,021           |       |
| 110  | 571 - Poles and Structures                                 | 2,584,989                      | 1,812,441         | 772,548            | 49.2%   | 1,271,814         | 891,721           | 380,094           |       |
| 111  | 571 - Insulators and Conductors                            | 7,442,522                      | 3,522,714         | 3,919,808          | 49.2%   | 3,661,721         | 1,733,175         | 1,928,545         |       |
| 112  | 571 - Transmission Line Rights of Way                      | 12,468,841                     | 1,207,069         | 11,261,772         | 49.2%   | 6,134,670         | 593,878           | 5,540,792         |       |
| 113  | 571 - Transmission Work Order Related Expense              | 6,496,602                      | 1,071,427         | 5,425,175          | 21.5%   | 1,394,548         | 229,990           | 1,164,557         |       |
| 114  | 571 - Sylmar/Palo Verde                                    | 474,218                        | -                 | 474,218            | 100.0%  | 474,218           | -                 | 474,218           |       |
| 115  | 572 - Maintenance of Underground Transmission Lines        | 342,168                        | 110,698           | 231,470            | 1.7%    | 5,817             | 1,882             | 3,935             |       |
| 116  | 572 - Sylmar/Palo Verde                                    | 17,494                         | -                 | 17,494             | 100.0%  | 17,494            | -                 | 17,494            |       |
| 117  | 573 - Provision for Property Damage Expense to Trans. Fac. | 3,148,853                      | 473,033           | 2,675,820          | 46.1%   | 1,450,428         | 217,889           | 1,232,539         |       |
| 118  | ...  | ---                            | ---               | ---                | ---     | ---               | ---               | ---               |       |
| 119  | Transmission Results Sharing (Note 4)                      | 11,531,031                     | 11,531,031        | -                  | -       | 5,183,409         | 5,183,409         | -                 |       |
| 120  | <b>Total Transmission - ISO O&amp;M</b>                    | <b>186,241,428</b>             | <b>78,831,838</b> | <b>107,409,590</b> |         | <b>89,302,525</b> | <b>35,436,351</b> | <b>53,866,174</b> |       |
| 121  |  |                                |                   |                    |         |                   |                   |                   |       |



| Col 1<br>Account/Work Activity Rev                                  | Adjusted Recorded O&M Expenses |                         |                         | Percent         | ISO O&M Expenses   |                    |                    |
|---|--------------------------------|-------------------------|-------------------------|-----------------|--------------------|--------------------|--------------------|
|   | Col 2<br>From C9 above         | Col 3<br>From C10 above | Col 4<br>From C11 above | Col 5<br>Note 6 | Col 6<br>= C7 + C8 | Col 7<br>= C3 * C5 | Col 8<br>= C4 * C5 |
|   | Total                          | Labor                   | Non-Labor               | ISO             | Total              | Labor              | Non-Labor          |
| <b>Distribution Accounts</b>  |                                |                         |                         |                 |                    |                    |                    |
| 122 582 - Operation and Relay Protection of Distribution Substation | 19,976,392                     | 13,694,748              | 6,281,643               | 2.40%           | 479,116            | 328,456            | 150,660            |
| 123 582 - Testing and Inspecting Distribution Substation Equipmer   | 10,011,035                     | 7,181,278               | 2,829,757               | 2.40%           | 240,106            | 172,237            | 67,869             |
| 124 590 - Maintenance Supervision and Engineering                   | 2,267,017                      | 1,811,481               | 455,536                 | 2.40%           | 54,372             | 43,447             | 10,926             |
| 125 591 - Maintenance of Structures                                 | 110,636                        | 19,025                  | 91,611                  | 2.40%           | 2,654              | 456                | 2,197              |
| 126 592 - Maintenance of Distribution Transformers                  | 792,710                        | 520,742                 | 271,967                 | 0.30%           | 2,378              | 1,562              | 816                |
| 127 592 - Maintenance of Distribution Circuit Breakers              | 2,143,515                      | 1,792,190               | 351,325                 | 1.80%           | 38,583             | 32,259             | 6,324              |
| 128 592 - Maintenance of Distribution Voltage Control Equipment     | 579,609                        | 450,933                 | 128,675                 | 7.20%           | 41,732             | 32,467             | 9,265              |
| 129 592 - Maintenance of Miscellaneous Distribution Equipment       | 2,721,488                      | 1,031,423               | 1,690,065               | 2.40%           | 65,272             | 24,738             | 40,535             |
| 130 Accounts with no ISO Distribution Costs                         | 428,580,707                    | 179,086,758             | 249,493,949             | 0.00%           | -                  | -                  | -                  |
| 131 Distribution Results Sharing (Note 4)                           | 34,841,186                     | 34,841,186              | -                       | 0.00%           | -                  | -                  | -                  |
| 132 <b>Total Distribution - ISO O&amp;M</b>                         | <b>502,024,293</b>             | <b>240,429,766</b>      | <b>261,594,527</b>      |                 | <b>924,213</b>     | <b>635,623</b>     | <b>288,591</b>     |
| 133   |                                |                         |                         |                 |                    |                    |                    |
| 134   |                                |                         |                         |                 |                    |                    |                    |
| 135 <b>Total ISO O&amp;M Expenses (in Column 6)</b>                 | <b>688,265,722</b>             | <b>319,261,604</b>      | <b>369,004,118</b>      |                 | <b>90,226,738</b>  | <b>36,071,973</b>  | <b>54,154,765</b>  |
| 136 Line 120 + Line 132   |                                |                         |                         |                 |                    |                    |                    |

**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 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: Add Results Sharing annual payout
- F: Excludes shareholder funded costs.

- 3) Total TDBU Results Sharing is allocated to Transmission and Distribution in proportion to labor in the respective functions. Transmission Results Sharing equals Total TDBU Results Sharing times the Transmission Results Sharing Percentage calculated below. Distribution Results Sharing equals Total TDBU Results Sharing times the Distribution Results Sharing Percentage below.

Total TDBU Results Sharing is on Line: **69**

|  | Percentage | Calculation                     |
|--|------------|---------------------------------|
| Transmission Results Sharing Percentage: | 24.8662%   | Line 51, Col 3 / Line 65, Col 3 |
| Distribution Results Sharing Percentage: | 75.1338%   | Line 63, Col 3 / Line 65, Col 3 |

- 4) Results Sharing attributable to ISO Transmission is calculated as total Transmission Results Sharing in Column 4 times the ratio of the total ISO O&M Labor Expenses in Column 8 to the total Labor expenses in Column 4. No Distribution Results Sharing is allocated to ISO Transmission.
- 5) "ISO Operations and Maintenance Expenses" is the amount of costs in each Transmission or Distribution account related to ISO Transmission Facilities.
- 6) "Percent ISO" percentages are calculated in accordance with the method set forth in SCE's TO Tariff protocols.

Schedule 20  
Administrative and General Expenses

Dkt. No. ER11-3697  
2014 Draft Informational Filing

Calculation of Administrative and General Expense

Inputs are shaded yellow

| Line | Acct. | Description  | Col 1                 | Col 2          | Col 3                                  | Col 4          | Notes |
|------|-------|--|-----------------------|----------------|--|----------------|-------|
|      |       |  | FERC Form 1<br>Amount | Data<br>Source | See Note 1<br>Total Amount<br>Excluded | A&G Expense    |       |
| 1    | 920   | A&G Salaries   | \$536,918,160         | FF1 323.181b   | \$117,462,979                          | \$419,455,181  |       |
| 2    | 921   | Office Supplies and Expenses                                 | \$106,486,299         | FF1 323.182b   | \$582,736                              | \$105,903,563  |       |
| 3    | 922   | A&G Expenses Transferred                                     | -\$123,052,542        | FF1 323.183b   | \$32,245,481                           | -\$155,298,023 |       |
| 4    | 923   | Outside Services Employed                                    | \$67,510,845          | FF1 323.184b   | \$6,383,528                            | \$61,127,317   |       |
| 5    | 924   | Property Insurance   | \$18,713,258          | FF1 323.185b   | \$0                                    | \$18,713,258   |       |
| 6    | 925   | Injuries and Damages   | \$88,220,482          | FF1 323.186b   | \$117,813                              | \$88,102,669   |       |
| 7    | 926   | Employee Pensions and Benefits                               | \$293,595,750         | FF1 323.187b   | \$5,621,862                            | \$287,973,888  |       |
| 8    | 927   | Franchise Requirements                                       | \$100,359,146         | FF1 323.188b   | \$100,359,146                          | \$0            |       |
| 9    | 928   | Regulatory Commission Expenses                               | \$16,645,461          | FF1 323.189b   | \$9,777,614                            | \$6,867,847    |       |
| 10   | 929   | Duplicate Charges  | \$0                   | FF1 323.190b   | \$0                                    | \$0            |       |
| 11   | 930.1 | General Advertising Expense                                  | \$163,377             | FF1 323.191b   | \$67,884                               | \$95,493       |       |
| 12   | 930.2 | Miscellaneous General Expense                                | \$4,026,668           | FF1 323.192b   | \$9,586,885                            | -\$5,560,217   |       |
| 13   | 931   | Rents  | \$24,059,237          | FF1 323.193b   | \$75,291                               | \$23,983,946   |       |
| 14   | 935   | Maintenance of General Plant                                 | \$11,685,945          | FF1 323.196b   | \$2,272,486                            | \$9,413,459    |       |
| 15   |       |  | \$1,145,332,086       |                | Total A&G Expenses:                    | \$860,778,381  |       |
|      |       |  |                       | <u>Amount</u>  | <u>Source</u>                          |                |       |
| 16   |       | Remaining A&G after exclusions & Results Sharing Adjustment: |                       | \$860,778,381  | Line 15                                |                |       |
| 17   |       | Less Account 924:  |                       | \$18,713,258   | Line 5                                 |                |       |
| 18   |       | Amount to apply the Transmission W&S AF:                     |                       | \$842,065,123  | Line 16 - Line 17                      |                |       |
| 19   |       | Transmission Wages and Salaries Allocation Factor:           |                       | 3.9311%        | Allocators WS, Line 9                  |                |       |
| 20   |       | Transmission W&S AF Portion of A&G:                          |                       | \$33,102,245   | Line 18 * Line 19                      |                |       |
| 21   |       | Transmission Plant Allocation Factor:                        |                       | 10.7026%       | Allocators WS, Line 22                 |                |       |
| 22   |       | Property Insurance portion of A&G:                           |                       | \$2,002,799    | Line 5 Col 4 * Line 21                 |                |       |
| 23   |       | Administrative and General Expenses:                         |                       | \$35,105,044   | Line 20 + Line 22                      |                |       |

Note 1: Itemization of exclusions

| Line | Acct. | Total Amount Excluded<br>(Sum of Col 1 to Col 4) | Col 1                                 | Col 2                     | Col 3              | Col 4        | Notes      |
|------|-------|--|---------------------------------------|---------------------------|--------------------|--------------|------------|
|      |       |  | Shareholder<br>or Other<br>Exclusions | Franchise<br>Requirements | Results<br>Sharing | PBOPs        |            |
| 24   | 920   | \$117,462,979                                    | \$7,305,193                           |                           | \$110,157,786      |              | See Note 2 |
| 25   | 921   | \$582,736  | \$582,736                             |                           |                    |              |            |
| 26   | 922   | \$32,245,481                                     |                                       |                           | \$32,245,481       |              |            |
| 27   | 923   | \$6,383,528                                      | \$6,383,528                           |                           |                    |              |            |
| 28   | 924   | \$0  |                                       |                           |                    |              |            |
| 29   | 925   | \$117,813  | \$117,813                             |                           |                    |              |            |
| 30   | 926   | \$5,621,862                                      | \$7,052,862                           |                           |                    | -\$1,431,000 | See Note 3 |
| 31   | 927   | \$100,359,146                                    | \$0                                   | \$100,359,146             | \$0                | \$0          | See Note 4 |
| 32   | 928   | \$9,777,614                                      | \$9,777,614                           |                           |                    |              |            |
| 33   | 929   | \$0  |                                       |                           |                    |              |            |
| 34   | 930.1 | \$67,884   | \$67,884                              |                           |                    |              |            |
| 35   | 930.2 | \$9,586,885                                      | \$9,586,885                           |                           |                    |              |            |
| 36   | 931   | \$75,291   | \$75,291                              |                           |                    |              |            |
| 37   | 935   | \$2,272,486                                      | \$2,272,486                           |                           |                    |              |            |

**Note 2: Results Sharing Adjustment**

Adjust Results Sharing by excluding accrued Results Sharing Amount and replacing with the actual A&G Results Sharing payout.

|   | <u>Amount</u>                                   | <u>Source</u> |
|---|---|---------------|
| a | Accrued Results Sharing Amount: \$162,855,964   | Note 2        |
| b | Actual A&G Results Sharing payout: \$52,698,178 | Note 2, d     |
| c | Adjustment: \$110,157,786                       |               |

Actual Results Sharing Payouts:

|   | <u>Department</u>              | <u>Amount</u> | <u>Source</u> |
|---|--------------------------------|---------------|---------------|
| d | A&G                            | \$52,698,178  | Note 2        |
| e | Customer Service Business Unit | \$16,746,373  | Note 2        |
| f | Power Production Business Unit | \$21,265,234  | Note 2        |
| g | Trans. And Dist. Business Unit | \$46,372,217  | Note 2        |
|   | Total:                         | \$137,082,002 | Sum of d to g |

**Note 3: PBOPs Exclusion Calculation**

|   | <u>Amount</u>                                 | <u>Note:</u>       |
|---|---|--------------------|
| a | Authorized PBOPs expense amount: \$52,707,000 | See instruction #4 |
| b | Prior Year FF1 PBOPs expense: \$51,276,000    | See instruction #4 |
| c | PBOPs Expense Exclusion: -\$1,431,000         | b - a              |

**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.

**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. Results Sharing 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) Exclude entire amount of account 927 "Franchise Requirements" in Column 2, as those costs are recovered through the Franchise Fees Expense item.
  - c) Exclude any amount of Account 930.1 "General Advertising Expense" not related to advertising for safety, siting, or informational purposes in column 1.
  - d) Exclude all of Account 930.2 "Miscellaneous General Expense" in Column 1.
- 3) Results Sharing adjustment in Column 3 is made by determining the difference between the total accrued Results Sharing amount included in the FERC Form 1 recorded cost amounts and the actual A&G Results Sharing payout (see note 2).
- 4) Determine the PBOPs exclusion. The authorized amount of PBOPs expense (line ) 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 is excluded from account 926 (see note 3).

| A    |  | B       |  | C                 |                  | D                 | E                | F                 | G                 |     | H                | I                 | J                | K     |  | L | M | N |
|------|--|---------|--|-------------------|------------------|-------------------|------------------|-------------------|-------------------|-----|------------------|-------------------|------------------|-------|--|---|---|---|
| Line | FERC 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.                  | 6,261,805         | Traditional OOR  | 6,261,805         | 0                | 6,261,805         | 0                 |     |                  | 0                 | 0                | 1     |  |   |   |   |
| 1b   | 450  | 4191115 | Residential Late Payment                           | 10,849,095        | Traditional OOR  | 10,849,095        | 0                | 10,849,095        | 0                 |     |                  | 0                 | 0                | 1     |  |   |   |   |
| 1c   | 450  | 4191120 | Non-Residential Late Payment                       | 0                 | Traditional OOR  | 0                 | 0                | 0                 | 0                 |     |                  | 0                 | 0                | 1     |  |   |   |   |
| 2    | <b>450 Total</b>   |         |  | <b>17,110,900</b> |                  | <b>17,110,900</b> | <b>0</b>         | <b>17,110,900</b> | <b>0</b>          |     | <b>0</b>         | <b>0</b>          | <b>0</b>         |       |  |   |   |   |
| 3    | <b>FF-1 Total for Acct 450 - Forfeited Discounts, p300.16b (Must Equal Line 2)</b>       |         |  | <b>17,110,900</b> |                  |                   |                  |                   |                   |     |                  |                   |                  |       |  |   |   |   |
| 4a   | 451  | 4182110 | Recover Unauthorized Use/Non-Energy                | 204,897           | Traditional OOR  | 204,897           | 0                | 204,897           | 0                 |     |                  | 0                 | 0                | 1     |  |   |   |   |
| 4b   | 451  | 4182115 | Miscellaneous Service Revenue - Ownership Cost     | 1,722,960         | Traditional OOR  | 1,722,960         | 0                | 1,722,960         | 0                 |     |                  | 0                 | 0                | 1     |  |   |   |   |
| 4c   | 451  | 4192110 | Miscellaneous Service Revenues                     | 4,348             | Traditional OOR  | 4,348             | 0                | 4,348             | 0                 |     |                  | 0                 | 0                | 1     |  |   |   |   |
| 4d   | 451  | 4192115 | Returned Check Charges                             | 1,623,286         | Traditional OOR  | 1,623,286         | 0                | 1,623,286         | 0                 |     |                  | 0                 | 0                | 1     |  |   |   |   |
| 4e   | 451  | 4192125 | Service Reconnection Charges                       | 4,861,926         | Traditional OOR  | 4,861,926         | 0                | 4,861,926         | 0                 |     |                  | 0                 | 0                | 1     |  |   |   |   |
| 4f   | 451  | 4192130 | Service Establishment Charge                       | 15,793,728        | Traditional OOR  | 15,793,728        | 0                | 15,793,728        | 0                 |     |                  | 0                 | 0                | 1     |  |   |   |   |
| 4g   | 451  | 4192140 | Field Collection Charges                           | 3,154,091         | Traditional OOR  | 3,154,091         | 0                | 3,154,091         | 0                 |     |                  | 0                 | 0                | 1     |  |   |   |   |
| 4h   | 451  | 4192510 | Quickcheck Revenue                                 | 290,325           | GRSM             | 0                 | 0                | 0                 | 290,325           | P   | 288,261          | 2,064             | 0                | 2     |  |   |   |   |
| 4i   | 451  | 4192910 | PUC Reimbursement Fee-Elect                        | 237,105           | Other Ratemaking | 0                 | 0                | 0                 | 0                 |     |                  | 0                 | 237,105          | 6     |  |   |   |   |
| 4j   | 451  | 4182120 | Uneconomic Line Extension                          | (9,860)           | Traditional OOR  | (9,860)           | 0                | (9,860)           | 0                 |     |                  | 0                 | 0                | 1     |  |   |   |   |
| 4k   | 451  | 4192152 | Opt Out CARE-Res-Ini                               | 50,400            | Other Ratemaking | 0                 | 0                | 0                 | 0                 |     |                  | 0                 | 50,400           | 1     |  |   |   |   |
| 4l   | 451  | 4192155 | Opt Out CARE-Res-Mo                                | 100,645           | Other Ratemaking | 0                 | 0                | 0                 | 0                 |     |                  | 0                 | 100,645          | 1     |  |   |   |   |
| 4m   | 451  | 4192158 | Opt Out NonCARE-Res-Ini                            | 1,114,265         | Other Ratemaking | 0                 | 0                | 0                 | 0                 |     |                  | 0                 | 1,114,265        | 1     |  |   |   |   |
| 4n   | 451  | 4192160 | Opt Out NonCARE-Res-Mo                             | 661,990           | Other Ratemaking | 0                 | 0                | 0                 | 0                 |     |                  | 0                 | 661,990          | 1     |  |   |   |   |
| 5    | <b>451 Total</b>   |         |  | <b>29,810,105</b> |                  | <b>27,355,375</b> | <b>0</b>         | <b>27,355,375</b> | <b>290,325</b>    |     | <b>288,261</b>   | <b>2,064</b>      | <b>287,505</b>   |       |  |   |   |   |
| 6    | <b>FF-1 Total for Acct 451 - Misc. Service Revenues, p300.17b (Must Equal Line 5)</b>    |         |  | <b>29,810,105</b> |                  |                   |                  |                   |                   |     |                  |                   |                  |       |  |   |   |   |
| 7a   | 453  | 4183110 | Sales of Water & Water Power - San Joaquin         | 0                 | Traditional OOR  | 0                 | 0                | 0                 | 0                 |     |                  | 0                 | 0                | 3     |  |   |   |   |
| 7b   | 453  | 4183115 | Sales of Water & Water Power - Headwater           | 0                 | Traditional OOR  | 0                 | 0                | 0                 | 0                 |     |                  | 0                 | 0                | 3     |  |   |   |   |
| 7c   | 453  | -       | Miscellaneous Adjustments                          | 17,695            | Traditional OOR  | 17,695            | 0                | 17,695            | 0                 |     |                  | 0                 | 0                | 3     |  |   |   |   |
| 8    | <b>453 Total</b>   |         |  | <b>17,695</b>     |                  | <b>17,695</b>     | <b>0</b>         | <b>17,695</b>     | <b>0</b>          |     | <b>0</b>         | <b>0</b>          | <b>0</b>         |       |  |   |   |   |
| 9    | <b>FF-1 Total for Acct 453 - Sales of Water and Power, p300.18b (Must Equal Line 8)</b>  |         |  | <b>17,695</b>     |                  |                   |                  |                   |                   |     |                  |                   |                  |       |  |   |   |   |
| 10a  | 454  | 4184110 | Joint Pole - Tariffed Conduit Rental               | 511,080           | Traditional OOR  | 511,080           | 0                | 511,080           | 0                 |     |                  | 0                 | 0                | 4     |  |   |   |   |
| 10b  | 454  | 4184112 | Joint Pole - Tariffed Pole Rental - Cable Cos.     | 2,663,425         | Traditional OOR  | 2,663,425         | 0                | 2,663,425         | 0                 |     |                  | 0                 | 0                | 4     |  |   |   |   |
| 10c  | 454  | 4184114 | Joint Pole - Tariffed Process & Eng Fees - Cable   | 485,440           | Traditional OOR  | 485,440           | 0                | 485,440           | 0                 |     |                  | 0                 | 0                | 4     |  |   |   |   |
| 10d  | 454  | 4184116 | Joint Pole - Tariffed Process & Eng Fees - Conduit | 0                 | Traditional OOR  | 0                 | 0                | 0                 | 0                 |     |                  | 0                 | 0                | 4     |  |   |   |   |
| 10e  | 454  | 4184118 | Joint Pole - PI Atchmnt Audit - Undoc P&E Fee      | 0                 | Traditional OOR  | 0                 | 0                | 0                 | 0                 |     |                  | 0                 | 0                | 4     |  |   |   |   |
| 10f  | 454  | 4184120 | Joint Pole - Aud - Unauth Penalty                  | 0                 | Traditional OOR  | 0                 | 0                | 0                 | 0                 |     |                  | 0                 | 0                | 4     |  |   |   |   |
| 10g  | 454  | 4184510 | Joint Pole - Non-Tariffed Pole Rental              | 125,209           | GRSM             | 0                 | 0                | 0                 | 125,209           | P   | 25,123           | 100,086           | 0                | 2     |  |   |   |   |
| 10h  | 454  | 4184512 | Joint Pole - Non-Tariff Process & Engineering Fees | 240               | GRSM             | 0                 | 0                | 0                 | 240               | P   | 0                | 240               | 0                | 2     |  |   |   |   |
| 10i  | 454  | 4184514 | Joint Pole - Non-Tariff Requests for Information   | 486               | GRSM             | 0                 | 0                | 0                 | 486               | P   | 36               | 450               | 0                | 2     |  |   |   |   |
| 10j  | 454  | 4184516 | Oil And Gas Royalties                              | 141,534           | GRSM             | 0                 | 0                | 0                 | 141,534           | P   | 47,183           | 94,351            | 0                | 2     |  |   |   |   |
| 10k  | 454  | 4184518 | Def Operating Land & Facilities Rent Rev           | (1,154,582)       | Traditional OOR  | (1,154,582)       | 0                | (1,154,582)       | 0                 |     |                  | 0                 | 0                | 4     |  |   |   |   |
| 10l  | 454  | 4184810 | Facility Cost -EIX/Nonutility                      | 2,466,053         | Other Ratemaking | 105,892           | 105,892          | 0                 | 0                 |     |                  | 0                 | 2,360,160        | 6, 12 |  |   |   |   |
| 10m  | 454  | 4184815 | Facility Cost- Utility                             | 690               | Traditional OOR  | 690               | 30               | 661               | 0                 |     |                  | 0                 | 0                | 7     |  |   |   |   |
| 10n  | 454  | 4184820 | Rent Billed to Non-Utility Affiliates              | 1,237,647         | Other Ratemaking | 53,145            | 53,145           | 0                 | 0                 |     |                  | 0                 | 1,184,503        | 6, 12 |  |   |   |   |
| 10o  | 454  | 4184825 | Rent Billed to Utility Affiliates                  | 3,884             | Traditional OOR  | 3,884             | 167              | 3,717             | 0                 |     |                  | 0                 | 0                | 7     |  |   |   |   |
| 10p  | 454  | 4194110 | Meter Leasing Revenue                              | 0                 | Traditional OOR  | 0                 | 0                | 0                 | 0                 |     |                  | 0                 | 0                | 1     |  |   |   |   |
| 10q  | 454  | 4194115 | Company Financed Added Facilities                  | 11,390,575        | Traditional OOR  | 11,390,575        | 0                | 11,390,575        | 0                 |     |                  | 0                 | 0                | 4     |  |   |   |   |
| 10r  | 454  | 4194120 | Company Financed Interconnect Facilities           | 719,021           | Traditional OOR  | 719,021           | 0                | 719,021           | 0                 |     |                  | 0                 | 0                | 4     |  |   |   |   |
| 10s  | 454  | 4194130 | SCE Financed Added Facility                        | 25,061,713        | Traditional OOR  | 25,061,713        | 0                | 25,061,713        | 0                 |     |                  | 0                 | 0                | 4     |  |   |   |   |
| 10t  | 454  | 4194135 | Interconnect Facility Finance Charge               | 14,004,037        | Traditional OOR  | 14,004,037        | 2,118,386        | 11,885,651        | 0                 |     |                  | 0                 | 0                | 8     |  |   |   |   |
| 10u  | 454  | 4204515 | Operating Land & Facilities Rent Revenue           | 22,234,901        | GRSM             | 0                 | 0                | 0                 | 22,234,901        | P   | 2,894,101        | 19,340,799        | 0                | 2     |  |   |   |   |
| 10v  | 454  | 4867020 | Nonoperating Misc Land & Facilities Rent           | (21,657)          | Traditional OOR  | 0                 | 0                | 0                 | 0                 |     |                  | 0                 | 0                | 4     |  |   |   |   |
| 10w  | 454  |         | Miscellaneous Adjustments                          | (21,657)          | Traditional OOR  | (21,657)          | 0                | (21,657)          | 0                 |     |                  | 0                 | 0                | 1     |  |   |   |   |
| 10x  | 454  | 4206515 | Op Misc Land/Fac Rev                               | 424,984           | GRSM             | 0                 | 0                | 0                 | 424,984           | P   | 91,160           | 333,824           | 0                | 2     |  |   |   |   |
| 10y  | 454  | 4184122 | T-Unauth Pole Rent                                 | 610               | Traditional OOR  | 610               | 0                | 610               | 0                 |     |                  | 0                 | 0                | 4     |  |   |   |   |
| 10z  | 454  | 4184124 | T-P&E Fees   | 18,320            | Traditional OOR  | 18,320            | 0                | 18,320            | 0                 |     |                  | 0                 | 0                | 4     |  |   |   |   |
| 11   | <b>454 Total</b>   |         |  | <b>80,313,608</b> |                  | <b>53,841,591</b> | <b>2,277,619</b> | <b>51,563,972</b> | <b>22,927,354</b> |     | <b>3,057,604</b> | <b>19,869,750</b> | <b>3,544,663</b> |       |  |   |   |   |
| 12   | <b>FF-1 Total for Acct 454 - Rent from Elec. Property, p300.19b (Must Equal Line 11)</b> |         |  | <b>80,313,608</b> |                  |                   |                  |                   |                   |     |                  |                   |                  |       |  |   |   |   |

| 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                           | 4,509,732     | Traditional OOR  | 4,509,732  | 0      | 4,509,732  | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 1     |   |  |
| 12b   | 456  | 4186118 | Distribution Miscellaneous Electric Revenues      | 6,295,092     | Traditional OOR  | 6,295,092  | 0      | 6,295,092  | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12c   | 456  | 4186120 | Added Facilities - One Time Charge                | 884,026       | Traditional OOR  | 884,026    | 0      | 884,026    | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12d   | 456  | 4186122 | Building Rental - Nev Power/Mohave Cr             | (6,073)       | Traditional OOR  | (6,073)    | 0      | (6,073)    | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 3     |   |  |
| 12c   | 456  | 4186126 | Service Fee - Optimal Bill Prd                    | 480           | Traditional OOR  | 480        | 0      | 480        | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 1     |   |  |
| 12d   | 456  | 4186128 | Miscellaneous Revenues                            | 599,543       | Traditional OOR  | 599,543    | 0      | 599,543    | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 1     |   |  |
| 12e   | 456  | 4186130 | Tule Power Plant - Revenue                        | 600           | Traditional OOR  | 600        | 0      | 600        | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 3     |   |  |
| 12f   | 456  | 4186142 | Microwave Agreement                               | 3,428         | Traditional OOR  | 3,428      | 0      | 3,428      | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12g   | 456  | 4186150 | Utility Subs Labor Markup                         | 126           | Traditional OOR  | 126        | 5      | 120        | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 7     |   |  |
| 12h   | 456  | 4186155 | Non Utility Subs Labor Markup                     | 372,216       | Other Ratemaking | 15,983     | 15,983 | 0          | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 356,234       |                  | 6, 12 |   |  |
| 12i   | 456  | 4186162 | Reliant Eng FSA Ann Pymnt-Mandalay                | 1,447         | Traditional OOR  | 1,447      | 0      | 1,447      | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12j   | 456  | 4186164 | Reliant Eng FSA Ann Pymnt-Ormond Beach            | 14,522        | Traditional OOR  | 14,522     | 0      | 14,522     | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12k   | 456  | 4186166 | Reliant Eng FSA Ann Pymnt-Etiwanda                | 4,388         | Traditional OOR  | 4,388      | 0      | 4,388      | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12l   | 456  | 4186168 | Reliant Eng FSA Ann Pymnt-Ellwood                 | 993           | Traditional OOR  | 993        | 0      | 993        | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12m   | 456  | 4186170 | Reliant Eng FSA Ann Pymnt-Coolwater               | 845           | Traditional OOR  | 845        | 0      | 845        | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12n   | 456  | 4186194 | Property License Fee revenue                      | 208,656       | Traditional OOR  | 208,656    | 0      | 208,656    | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12o   | 456  | 4186512 | Revenue From Recreation, Fish & Wildlife          | 1,462,928     | GRSM             | 0          | 0      | 0          | 1,462,928 | P   | 256,201        | 1,206,727       | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12p   | 456  | 4186514 | Mapping Services                                  | 109,453       | GRSM             | 0          | 0      | 0          | 109,453   | P   | 20,081         | 89,373          | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12q   | 456  | 4186518 | Enhanced Pump Test Revenue                        | 75,715        | GRSM             | 0          | 0      | 0          | 75,715    | P   | 9,928          | 65,787          | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12r   | 456  | 4186520 | RTTC Revenue                                      | 0             | GRSM             | 0          | 0      | 0          | 0         | P   | 0              | 0               | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12s   | 456  | 4186524 | Revenue From Scrap Paper - General Office         | 12,942        | GRSM             | 0          | 0      | 0          | 12,942    | P   | 2,438          | 10,504          | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12t   | 456  | 4186528 | CTAC Revenues                                     | 225           | GRSM             | 0          | 0      | 0          | 225       | P   | 0              | 225             | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12u   | 456  | 4186530 | AGTAC Revenues                                    | 6,085         | GRSM             | 0          | 0      | 0          | 6,085     | P   | 2,725          | 3,360           | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12v   | 456  | 4186536 | Other Inc/Ord Party DC-ESM                        | 0             | GRSM             | 0          | 0      | 0          | 0         | P   | 0              | 0               | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12w   | 456  | 4186538 | 3rd Party-Div Tmg-Cr PPD training                 | 0             | GRSM             | 0          | 0      | 0          | 0         | P   | 0              | 0               | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12x   | 456  | 4186716 | ADT Vendor Service Revenue                        | 0             | GRSM             | 0          | 0      | 0          | 0         | A   | 0              | 0               | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12y   | 456  | 4186718 | Read Water Meters - Irvine Ranch                  | 0             | GRSM             | 0          | 0      | 0          | 0         | A   | 0              | 0               | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12z   | 456  | 4186720 | Read Water Meters - Rancho California             | 0             | GRSM             | 0          | 0      | 0          | 0         | A   | 0              | 0               | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12aa  | 456  | 4186722 | Read Water Meters - Long Beach                    | 0             | GRSM             | 0          | 0      | 0          | 0         | A   | 0              | 0               | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12bb  | 456  | 4186730 | SSID Transformer Repair Services Revenue          | 16,095        | GRSM             | 0          | 0      | 0          | 16,095    | A   | 1,344          | 14,751          | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12cc  | 456  | 4186815 | Employee Transfer/Affiliate Fee                   | 0             | Other Ratemaking | 0          | 0      | 0          | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 6     |   |  |
| 12dd  | 456  | 4186910 | ITCC/CIAC Revenues                                | 6,639,365     | Traditional OOR  | 6,639,365  | 0      | 6,639,365  | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12ee  | 456  | 4186912 | Revenue From Decommission Trust Fund              | 151,892,343   | Other Ratemaking | 0          | 0      | 0          | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 151,892,343   |                  | 6     |   |  |
| 12ff  | 456  | 4186914 | Revenue From Decommissioning Trust FAS115         | (35,638,216)  | Other Ratemaking | 0          | 0      | 0          | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | (35,638,216)  |                  | 6     |   |  |
| 12gg  | 456  | 4186916 | Offset to Revenue from NDT Earnings/Realized      | (152,070,208) | Other Ratemaking | 0          | 0      | 0          | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | (152,070,208) |                  | 6     |   |  |
| 12hh  | 456  | 4186918 | Offset to Revenue from FAS 115 FMV                | 35,638,216    | Other Ratemaking | 0          | 0      | 0          | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 35,638,216    |                  | 6     |   |  |
| 12ii  | 456  | 4186920 | Revenue From Decommissioning Trust FAS115-1       | 40,366,101    | Other Ratemaking | 0          | 0      | 0          | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 40,366,101    |                  | 6     |   |  |
| 12jj  | 456  | 4186922 | Offset to Revenue from FAS 115-1 Gains & Loss     | (40,366,101)  | Other Ratemaking | 0          | 0      | 0          | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | (40,366,101)  |                  | 6     |   |  |
| 12kk  | 456  | 4188712 | Power Supply Installations - IMS                  | 0             | GRSM             | 0          | 0      | 0          | 0         | A   | 0              | 0               | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12ll  | 456  | 4188714 | Consulting Fees - IMS                             | 0             | GRSM             | 0          | 0      | 0          | 0         | A   | 0              | 0               | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12mm  | 456  | 4188818 | FTR Auction Revenue                               | 0             | Other Ratemaking | 0          | 0      | 0          | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 6     |   |  |
| 12nn  | 456  | 4196105 | DA Revenue  | 483,897       | Traditional OOR  | 483,897    | 0      | 483,897    | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 1     |   |  |
| 12oo  | 456  | 4196154 | Direct Access Monthly Customer Charges            | 0             | Traditional OOR  | 0          | 0      | 0          | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 1     |   |  |
| 12pp  | 456  | 4196158 | EDBL Customer Finance Added Facilities            | 2,400,744     | Traditional OOR  | 2,400,744  | 0      | 2,400,744  | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12qq  | 456  | 4196162 | SCE Energy Manager Fee Based Services             | 518,163       | Traditional OOR  | 518,163    | 0      | 518,163    | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12rr  | 456  | 4196166 | SCE Energy Manager Fee Based Services Adj         | (280)         | Traditional OOR  | (280)      | 0      | (280)      | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12ss  | 456  | 4196172 | Off Grid Photo Voltaic Revenues                   | 0             | Traditional OOR  | 0          | 0      | 0          | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 1     |   |  |
| 12tt  | 456  | 4196174 | Scheduling/Dispatch Revenues                      | 2,379         | Traditional OOR  | 2,379      | 0      | 2,379      | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12uu  | 456  | 4196176 | Interconnect Facilities Charges-Customer Financed | 2,154,225     | Traditional OOR  | 2,154,225  | 0      | 2,154,225  | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12vv  | 456  | 4196178 | Interconnect Facilities Charges - SCE Financed    | 3,574,028     | Traditional OOR  | 3,574,028  | 0      | 3,574,028  | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12ww  | 456  | 4196184 | DMS Service Fees                                  | 1,938         | Traditional OOR  | 1,938      | 0      | 1,938      | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 4     |   |  |
| 12xx  | 456  | 4196188 | CCA - Information Fees                            | 4,057         | Traditional OOR  | 4,057      | 0      | 4,057      | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 6     |   |  |
| 12yy  | 456  | 4206515 | Operating Miscellaneous Land & Facilitie          | 0             | GRSM             | 0          | 0      | 0          | 0         | P   | 0              | 0               | 0           |       |  |   |  |   |  |      |  | 0 | 0             |                  | 2     |   |  |
| 12zz  | 456  |         | Miscellaneous Adjustments                         | (908)         | Traditional OOR  | (908)      | 0      | (908)      | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 0             |                  | 1     |   |  |
| 12aaa | 456  | 4186911 | Grant Amortization                                | 1,555,197     | Other Ratemaking | 0          | 0      | 0          | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 1,555,197     |                  | 6     |   |  |
| 12bbb | 456  | 4186925 | HGH Allowance Revenue                             | 109,658,120   | Other Ratemaking | 0          | 0      | 0          | 0         |     |                | 0               |             |       |  |   |  |   |  |      |  | 0 | 109,658,120   |                  | 6     |   |  |
| 13    | 456 Total  |         |   | 141,386,523   |                  | 28,311,395 | 15,988 | 28,295,407 | 1,683,443 |     | 292,716        | 1,390,726       | 111,391,685 |       |  |   |  |   |  |      |  |   |               |                  |       |   |  |
| 14    | FF-1 Total for Acct 456 - Other electric Revenues, p300.21b (Must Equal Line 13) |         |   | 141,386,523   |                  |            |        |            |           |     |                |                 |             |       |  |   |  |   |  |      |  |   |               |                  |       |   |  |

| Line                                  | A<br>FERC<br>ACCT   | B<br>ACCT | C<br>ACCT DESCRIPTION                              | D<br>DOLLARS      | E<br>Category    | F                 |                   |                  | G                 |          |                   | H                 |          | I              |             | J        |          | K                 |            | L        |          | M        |  | N<br>Notes |
|---------------------------------------|---|-----------|--|-------------------|------------------|-------------------|-------------------|------------------|-------------------|----------|-------------------|-------------------|----------|----------------|-------------|----------|----------|-------------------|------------|----------|----------|----------|--|------------|
|                                       |   |           |  |                   |                  | Total             | ISO               | Non-ISO          | Total             | ISO      | Non-ISO           | Total             | A/P      | Threshold [10] | Incremental | Total    | Notes    |                   |            |          |          |          |  |            |
|                                       |   |           |  |                   |                  | Traditional OOR   |                   |                  |                   |          |                   | GRSM              |          |                |             |          |          | Other Ratemaking  |            |          |          |          |  |            |
| 15a                                   | 456.1   | 4188112   | Trans of Elec of Others - Pasadena                 | 0                 | Traditional OOR  | 0                 | 0                 | 0                | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 5        |  |            |
| 15b                                   | 456.1   | 4188114   | FTS PPU/Non-ISO                                    | 299,738           | Traditional OOR  | 299,738           | 0                 | 299,738          | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 4        |  |            |
| 15c                                   | 456.1   | 4188116   | FTS Non-PPU/Non-ISO                                | 992,563           | Traditional OOR  | 992,563           | 0                 | 992,563          | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 4        |  |            |
| 15d                                   | 456.1   | 4188812   | ISO-Wheeling Revenue - Low Voltage                 | 245,120           | Other Ratemaking | 0                 | 0                 | 0                | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 245,120    | 0        |          | 6        |  |            |
| 15e                                   | 456.1   | 4188814   | ISO-Wheeling Revenue - High Voltage                | 35,922,110        | Other Ratemaking | 0                 | 0                 | 0                | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 35,922,110 | 0        |          | 6        |  |            |
| 15f                                   | 456.1   | 4188816   | ISO-Congestion Revenue                             | 0                 | Other Ratemaking | 0                 | 0                 | 0                | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 6        |  |            |
| 15g                                   | 456.1   | 4198110   | Transmission of Elec of Others                     | 37,724,740        | Traditional OOR  | 37,724,740        | 37,724,740        | 0                | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 5        |  |            |
| 15h                                   | 456.1   | 4198112   | WDAT   | 5,027,852         | Traditional OOR  | 5,027,852         | 0                 | 5,027,852        | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 4        |  |            |
| 15i                                   | 456.1   | 4198114   | Radial Line Rev-Base Cost - Reliant Coolwater      | 394,622           | Traditional OOR  | 394,622           | 0                 | 394,622          | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 4        |  |            |
| 15j                                   | 456.1   | 4198115   | High Voltage Trans Access Rev (Existing Contracts) | 0                 | Other Ratemaking | 0                 | 0                 | 0                | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 6        |  |            |
| 15k                                   | 456.1   | 4198116   | Radial Line Rev-Base Cost - Reliant Ormond Beach   | 1,081,986         | Traditional OOR  | 1,081,986         | 0                 | 1,081,986        | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 4        |  |            |
| 15l                                   | 456.1   | 4198118   | Radial Line Rev-O&M - AES Huntington Beach         | 402,148           | Traditional OOR  | 402,148           | 0                 | 402,148          | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 4        |  |            |
| 15m                                   | 456.1   | 4198120   | Radial Line Rev-O&M - Reliant Mandalay             | 206,111           | Traditional OOR  | 206,111           | 0                 | 206,111          | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 4        |  |            |
| 15n                                   | 456.1   | 4198122   | Radial Line Rev-O&M - Reliant Coolwater            | 551,002           | Traditional OOR  | 551,002           | 0                 | 551,002          | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 4        |  |            |
| 15o                                   | 456.1   | 4198124   | Radial Line Rev-O&M - Ormond Beach                 | 650,488           | Traditional OOR  | 650,488           | 0                 | 650,488          | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 4        |  |            |
| 15p                                   | 456.1   | 4198126   | High Desert Tie-Line Rental Rev                    | 264,133           | Traditional OOR  | 264,133           | 0                 | 264,133          | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 4        |  |            |
| 15q                                   | 456.1   | 4198128   | Scheduling/Dispatch Revenues (CSS)                 | 0                 | Traditional OOR  | 0                 | 0                 | 0                | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 4        |  |            |
| 15r                                   | 456.1   | 4198130   | Inland Empire CRT Tie-Line EX                      | 42,492            | Traditional OOR  | 42,492            | 0                 | 42,492           | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 4        |  |            |
| 15s                                   | 456.1   | 4198910   | Reliability Service Revenue - Non-PTO's            | 64,820            | Other Ratemaking | 0                 | 0                 | 0                | 0                 | 0        | 0                 | 0                 |          |                |             |          |          |                   | 64,820     | 0        |          | 6        |  |            |
| 16                                    | <b>456.1 Total</b>  |           |  | <b>83,869,925</b> |                  | <b>47,637,875</b> | <b>37,724,740</b> | <b>9,913,135</b> | <b>0</b>          | <b>0</b> | <b>0</b>          | <b>0</b>          | <b>0</b> | <b>0</b>       | <b>0</b>    | <b>0</b> | <b>0</b> | <b>36,232,050</b> |            |          |          |          |  |            |
| 17                                    | FF-1 Total for Account 456.1 - Revenues from Trans. Of Electricity of Others, p300.22b (Must Equal Line 16) |           |  | <b>83,869,925</b> |                  |                   |                   |                  |                   |          |                   |                   |          |                |             |          |          |                   |            |          |          |          |  |            |
| 18a                                   |   |           |  |                   |                  |                   |                   |                  |                   |          |                   |                   |          |                |             |          |          |                   |            |          |          |          |  |            |
| 19                                    | <b>457.1 Total</b>  |           |  | <b>0</b>          |                  | <b>0</b>          | <b>0</b>          | <b>0</b>         | <b>0</b>          | <b>0</b> | <b>0</b>          | <b>0</b>          | <b>0</b> | <b>0</b>       | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b>          | <b>0</b>   | <b>0</b> | <b>0</b> | <b>0</b> |  |            |
| 20                                    | FF-1 Total for Account 457.1 - Regional Control Service Revenues, p300.23b (Must Equal Line 19)             |           |  | <b>0</b>          |                  |                   |                   |                  |                   |          |                   |                   |          |                |             |          |          |                   |            |          |          |          |  |            |
| 21a                                   |   |           |  |                   |                  |                   |                   |                  |                   |          |                   |                   |          |                |             |          |          |                   |            |          |          |          |  |            |
| 22                                    | <b>457.2 Total</b>  |           |  | <b>0</b>          |                  | <b>0</b>          | <b>0</b>          | <b>0</b>         | <b>0</b>          | <b>0</b> | <b>0</b>          | <b>0</b>          | <b>0</b> | <b>0</b>       | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b>          | <b>0</b>   | <b>0</b> | <b>0</b> | <b>0</b> |  |            |
| 23                                    | FF-1 Total for Account 457.2- Miscellaneous Revenues, p300.24b (Must Equal Line 22)                         |           |  | <b>0</b>          |                  |                   |                   |                  |                   |          |                   |                   |          |                |             |          |          |                   |            |          |          |          |  |            |
| <b>Edison Carrier Solutions (ECS)</b> |   |           |  |                   |                  |                   |                   |                  |                   |          |                   |                   |          |                |             |          |          |                   |            |          |          |          |  |            |
| 24a                                   | 417   | 4863135   | ECS - Pass Pole Attachments                        | 0                 | GRSM             | 0                 | 0                 | 0                | 0                 | P        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 24b                                   | 417   | 4863130   | ECS - Distribution Facilities                      | 723,785           | GRSM             | 0                 | 0                 | 0                | 723,785           | P        | 144,487           | 579,298           |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 24c                                   | 417   | 4862110   | ECS - Dark Fiber                                   | 5,942,547         | GRSM             | 0                 | 0                 | 0                | 5,942,547         | A        | 1,181,067         | 4,761,481         |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 24d                                   | 417   | 4862115   | ECS - SCE Net Fiber                                | 3,328,070         | GRSM             | 0                 | 0                 | 0                | 3,328,070         | A        | 664,284           | 2,663,786         |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 24e                                   | 417   | 4862120   | ECS - Transmission Right of Way                    | 202,615           | GRSM             | 0                 | 0                 | 0                | 202,615           | A        | 52,045            | 150,569           |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 24f                                   | 417   | 4862135   | ECS - Wholesale FCC                                | 26,678,811        | GRSM             | 0                 | 0                 | 0                | 26,678,811        | A        | 5,242,136         | 21,436,675        |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 24g                                   | 417   | 4864110   | ECS - Infrastructure Leasing                       | 0                 | GRSM             | 0                 | 0                 | 0                | 0                 | A        | 0                 | 0                 |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 24h                                   | 417   | 4864115   | ECS - EU FCC Rev                                   | 477,485           | GRSM             | 0                 | 0                 | 0                | 477,485           | A        | 70,312            | 407,173           |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 24i                                   | 417   | 4862125   | ECS - Cell Site Rent and Use (Active)              | 12,879,473        | GRSM             | 0                 | 0                 | 0                | 12,879,473        | A        | 2,560,286         | 10,319,186        |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 24j                                   | 417   | 4862130   | ECS - Cell Site Reimbursable (Active)              | 1,850,036         | GRSM             | 0                 | 0                 | 0                | 1,850,036         | A        | 315,657           | 1,534,379         |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 24k                                   | 417   | 4863120   | ECS - Communication Sites                          | 376,315           | GRSM             | 0                 | 0                 | 0                | 376,315           | P        | 67,907            | 308,408           |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 24l                                   | 417   | 4863110   | ECS - Cell Site Rent and Use (Passive)             | 2,823,128         | GRSM             | 0                 | 0                 | 0                | 2,823,128         | P        | 562,711           | 2,260,416         |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 24m                                   | 417   | 4863115   | ECS - Cell Site Reimbursable (Passive)             | 260,833           | GRSM             | 0                 | 0                 | 0                | 260,833           | P        | 133,302           | 127,531           |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 24n                                   | 417   | 4863125   | ECS - Micro Cell                                   | 818,765           | GRSM             | 0                 | 0                 | 0                | 818,765           | P        | 185,902           | 632,862           |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 24o                                   | 417   | 4864120   | ECS - End User Universal Service Fund Fee          | 21,838            | GRSM             | 0                 | 0                 | 0                | 21,838            | A        | 4,479             | 17,359            |          |                |             |          |          |                   | 0          | 0        |          | 2        |  |            |
| 25                                    | <b>417 ECS Total</b>  |           |  | <b>56,383,700</b> |                  | <b>0</b>          | <b>0</b>          | <b>0</b>         | <b>56,383,700</b> |          | <b>11,184,576</b> | <b>45,199,124</b> |          |                |             |          |          |                   | <b>0</b>   | <b>0</b> |          |          |  |            |
| 26                                    | <b>417 Other</b>  |           |  | <b>6,245,260</b>  |                  |                   |                   |                  |                   |          |                   |                   |          |                |             |          |          |                   |            |          |          |          |  |            |
| 27                                    | FF-1 Total for Account 417 - Revenues From Nonutility Operations p117.33c (Must Equal Line 25 + 26)         |           |  | <b>62,628,959</b> |                  |                   |                   |                  |                   |          |                   |                   |          |                |             |          |          |                   |            |          |          |          |  |            |

| Line                | FERC ACCT   | ACCT | ACCT DESCRIPTION               | DOLLARS             | Category        | Traditional OOR    |                   |                    | GRSM              |     |                   | Other Ratemaking  | Notes              |             |
|---------------------|---|------|--------------------------------|---------------------|-----------------|--------------------|-------------------|--------------------|-------------------|-----|-------------------|-------------------|--------------------|-------------|
|                     |   |      |                                |                     |                 | Total              | ISO               | Non-ISO            | Total             | A/P | Threshold [10]    |                   |                    | Incremental |
| <b>Subsidiaries</b> |   |      |                                |                     |                 |                    |                   |                    |                   |     |                   |                   |                    |             |
| 28a                 | 418.1   |      | ESI (Gross Revenues - Active)  | 12,349,614          | GRSM            | 0                  | 0                 | 0                  | 12,349,614        | A   | 1,848,233         | 10,501,381        | 0                  | 2,9         |
| 28b                 | 418.1   |      | ESI (Gross Revenues - Passive) | 253,421             | GRSM            | 0                  | 0                 | 0                  | 253,421           | P   | 0                 | 253,421           | 0                  | 2,9         |
| 28c                 | 418.1   |      | Southern States Realty         | 0                   | GRSM            | 0                  | 0                 | 0                  | 0                 | P   | 0                 | 0                 | 0                  | 2, 15       |
| 28d                 | 418.1   |      | Mono Power Company             | (1,067)             | Traditional OOR | (1,067)            | (46)              | (1,021)            | 0                 |     | 0                 | 0                 | 0                  | 12, 13      |
| 28e                 | 418.1   |      | SCE Capital Company            | (1,100)             | Traditional OOR | (1,100)            | (47)              | (1,053)            | 0                 |     | 0                 | 0                 | 0                  | 12, 14      |
| 29                  | <b>418.1 Subsidiaries Total</b>   |      |                                | <b>12,600,868</b>   |                 | <b>(2,167)</b>     | <b>(93)</b>       | <b>(2,074)</b>     | <b>12,603,035</b> |     | <b>1,848,233</b>  | <b>10,754,802</b> | <b>0</b>           |             |
| 30                  | <b>418.1 Other</b>  |      |                                | <b>(12,199,685)</b> |                 |                    |                   |                    |                   |     |                   |                   |                    |             |
| 31                  | <b>FF-1 Total for Account 418.1 -Equity in Earnings of Subsidiary Companies, p117.36c (Must Equal Line 29 + 30)</b> |      |                                | <b>401,183</b>      |                 |                    |                   |                    |                   |     |                   |                   |                    |             |
| 32                  | <b>Totals</b>   |      |                                | <b>421,493,323</b>  |                 | <b>174,272,664</b> | <b>40,018,254</b> | <b>134,254,410</b> | <b>93,887,856</b> |     | <b>16,671,389</b> | <b>77,216,467</b> | <b>151,455,903</b> |             |

|    |  |  |            |                                      |
|----|--|--|------------|--------------------------------------|
| 33 |  | Ratepayers' Share of Threshold Revenue             | 16,671,389 | = Line 32K                           |
| 34 |  | ISO Ratepayers' Share of Threshold Revenue (%)     | 32.54%     | see Note 11                          |
| 35 |  | ISO Ratepayers' Share of Threshold Revenue         | 5,425,127  | = Line 33D * Line 34D                |
| 36 |  |  |            |                                      |
| 37 |  | Total Active Incremental Revenue                   | 51,806,741 | = Sum Active categories in column L  |
| 38 |  | Ratepayers' Share of Active Incremental Revenue    | 5,180,674  | = Line 37D * 10%                     |
| 39 |  | Total Passive Incremental Revenue                  | 25,409,726 | = Sum Passive categories in column L |
| 40 |  | Ratepayers' Share of Passive Incremental Revenue   | 7,622,918  | = Line 39D * 30%                     |
| 41 |  | Total Ratepayers' Share of Incremental Revenue     | 12,803,592 | = Line 38D + Line 40D                |
| 42 |  | ISO Ratepayers' Share of Incremental Revenue (%)   | 32.54%     | see Note 11                          |
| 43 |  | ISO Ratepayers' Share of Incremental Revenue       | 4,166,486  | = Line 41D * Line 42D                |
| 44 |  | Total ISO Ratepayers' Share of NTP&S Gross Revenue | 9,591,612  | = Line 35D * Line 43D                |

|    |                               |        |            |             |  |
|----|-------------------------------|--------|------------|-------------|--|
| 45 | <b>Total Revenue Credits:</b> | Amount | 49,609,866 | Calculation | Sum of Column D, Line 44 and Column G, Line 32 |
|----|-------------------------------|--------|------------|-------------|--|

Notes:

- CPUC Jurisdictional service related.
- Subject to sharing per the Gross Revenue Sharing Mechanism (GRSM). On an annual basis, once SCE obtains \$16,671,389.55 (Threshold Gross 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 the currently approved CPUC GRC allocator.  
ISO Allocator = 0.04294
- 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. The ISO ratepayers' share of ratepayer revenue is \$5.425M/\$16.671M = 32.54%.
- Allocated based on the currently approved CPUC Base Revenue Requirement Balancing Account (BRRBA) allocator. ISO portion of revenue is treated as Traditional OOR.  
ISO Allocator = 0.04294
- Mono Power Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.11e
- SCE Capital Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.23e
- Southern States Realty 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 225.17e.

**NETWORK UPGRADE CREDIT AND INTEREST EXPENSE**

**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         | \$18,816,506   | See Note 1            |
| 2  | Acct 252 Other  | \$119,334,857  | SCE Records           |
| 3  | Total Acct 252  | \$138,151,363  | Line 1 + Line 2       |
| 4  | (Must equal Line 3)   | \$138,151,363  | FF1 113.56d           |
| <b>2) End of Year Balances: (Note 2)</b> |   |                |                       |
| 5  | Outstanding Network Upgrade Credits Recorded in FERC Acct 252         | \$12,374,574   | See Note 3            |
| 6  | Acct 252 Other  | \$136,173,048  | SCE Records           |
| 7  | Total Acct 252  | \$148,547,622  | Line 5 + Line 6       |
| 8  | (Must equal Line 7)   | \$148,547,622  | FF1 113.56c           |
| 9  | Average Outstanding Network Upgrade Credits Beginning and End of Year | \$15,595,540   | (Line 1 + Line 5) / 2 |
| 10                                       | Interest On Network Upgrade Credits Recorded in FERC Acct 242         | \$617,891      | See Note 4            |
| 11                                       | Acct 242 Other  | \$842,258,840  | SCE Records           |
| 12                                       | Total Acct 242  | \$842,876,731  | Line 10 + Line 11     |
| 13                                       | (Must equal Line 12)  | \$842,876,731  | 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.



**Determination of Regulatory Assets/Liabilities and Regulatory Debits**

**Line**

1 Other Regulatory Assets/Liabilities are a component of Rate Base representing costs that are created  
 2 resulting from the ratemaking actions of regulatory agencies, not includable in other accounts.  
 3 Pursuant to the Commission's Uniform System of Accounts, they are booked to account 182.3.  
 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 Regulatory Debits 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,  
 10 consistent with a Commission Order.

|    |  |                      |                           |
|----|--|----------------------|---------------------------|
| 11 |  |                      |                           |
| 12 |  | <b>Prior Year</b>    |                           |
| 13 |  | <b><u>Amount</u></b> | <b><u>Calculation</u></b> |
| 14 | Other Regulatory Assets/Liabilities (EOY):             | \$0                  | Sum of Column 2 below     |
| 15 | Other Regulatory Assets/Liabilities (BOY/EOY average): | \$0                  | Avg. of L 20, C1 and C2   |
| 16 | Regulatory Debits:                                     | \$0                  | Line 20, C3               |

|  | (1)<br>Prior Year<br>BOY<br>Other Reg<br>Asset/Liability | (2)<br>Prior Year<br>EOY<br>Other Reg<br>Asset/Liability | (3)<br>Prior Year<br>Regulatory<br>Debit |              |
|--|--|--|--|--------------|
| Description of Issue<br>Resulting in Other Regulatory<br>Asset/Liability |  |  |  |              |
| 17 Issue #1  | \$0  | \$0  | \$0                                      |              |
| 18 Issue #2  | \$0  | \$0  | \$0                                      |              |
| 19 Issue #3  | \$0  | \$0  | \$0                                      |              |
| 20 Totals:   | \$0  | \$0  | \$0                                      | Sum of above |

**Instructions:**

- 1) Upon Commission approval of recovery of Other Regulatory Assets/Liabilities or Regulatory Debits 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.

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: |                               | Col 1           | Col 2             | Col 3            |                            |
|-------------------|-------------------------------|-----------------|-------------------|------------------|----------------------------|
|                   |                               | Prior Year      | Prior Year        | Forecast         |                            |
| Line              | Project                       | EOY<br>Amount   | Average<br>Amount | Period<br>Amount | Source                     |
| 1                 | Tehachapi:                    | \$791,056,337   | \$928,168,461     | -\$9,657,774     | CWIP WS, Lines 13, 14, 92  |
| 2                 | Devers to Colorado River:     | \$537,340,674   | \$305,945,176     | -\$530,144,854   | CWIP WS, Lines 13, 14, 92  |
| 3                 | Eldorado Ivanpah:             | \$149,797,194   | \$67,821,661      | -\$149,797,190   | CWIP WS, Lines 13, 14, 92  |
| 4                 | Lugo-Pisgah:                  | -\$69,617       | -\$70,159         | \$0              | CWIP WS, Lines 13, 14, 92  |
| 5                 | Red Bluff:                    | \$150,654,602   | \$69,027,362      | -\$148,367,225   | CWIP WS, Lines 13, 14, 92  |
| 6                 | Whirlwind Sub Expansion:      | \$3,256,743     | \$4,861,315       | \$27,550,038     | CWIP WS, Lines 27, 28, 114 |
| 7                 | Colorado River Sub Expansion: | \$48,014,272    | \$29,232,263      | -\$48,014,272    | CWIP WS, Lines 27, 28, 114 |
| 8                 | South of Kramer:              | \$10,365,519    | \$5,592,409       | \$16,046,969     | CWIP WS, Lines 27, 28, 114 |
| 9                 | West of Devers:               | \$13,832,635    | \$8,898,463       | \$11,775,551     | CWIP WS, Lines 27, 28, 114 |
| 10                | Project X:                    | ---             | ---               | ---              | CWIP WS, Lines 27, 28, 114 |
| 11                | Project Y:                    | ---             | ---               | ---              | CWIP WS, Lines 27, 28, 114 |
| 12                | Totals:                       | \$1,704,248,357 | \$1,419,476,950   | -\$830,608,756   | Sum of Lines 1 to 11       |

| b) Return: |                       | EOY<br>Amount   | Average<br>Amount | Source              |
|------------|-----------------------|-----------------|-------------------|---------------------|
| 13         | CWIP Amount:          | \$1,704,248,357 | \$1,419,476,950   | Line 12             |
| 14         | Cost of Capital Rate: | 7.9883%         | 7.9883%           | BaseTRR WS, Line 53 |
| 15         | Cost of Capital:      | \$136,140,636   | \$113,392,214     | Line 13 * Line 14   |

| c) Income Taxes |                                      | EOY<br>Amount   | Average<br>Amount | Source              |
|-----------------|--------------------------------------|-----------------|-------------------|---------------------|
| 16              | CWIP Amount:                         | \$1,704,248,357 | \$1,419,476,950   | Line 12             |
| 17              | Equity ROR w Preferred Stock ("ER"): | 5.5682%         | 5.5682%           | BaseTRR WS, Line 54 |
| 18              | Composite Tax Rate:                  | 39.9360%        | 39.9360%          | BaseTRR WS, Line 58 |
| 19              | Income Taxes:                        | \$63,095,872    | \$52,552,867      | Formula below       |

20  
21 Income Taxes = [(RB \* ER) \* (CTR/(1 - CTR))]  
22 (No "Credits and Other Term", as Credits and Other is not related to CWIP)  
23

| d) ROE Incentives: |        | Value   | Source                    |
|--------------------|--------|---------|---------------------------|
| 24                 | IREF = | \$8,108 | IncentiveAdder WS, Line 3 |

| 1) Tehachapi |                        | EOY<br>Amount | Average<br>Amount |                           |
|--------------|------------------------|---------------|-------------------|---------------------------|
| 25           | Tehachapi CWIP Amount: | \$791,056,337 | \$928,168,461     | Line 1                    |
| 26           | ROE Adder %:           | 1.25%         | 1.25%             | IncentiveAdder WS, Line 5 |
| 27           | ROE Adder \$:          | \$8,017,262   | \$9,406,877       | Below formula             |

| 2) Devers to Colorado River |               | EOY<br>Amount | Average<br>Amount |                           |
|-----------------------------|---------------|---------------|-------------------|---------------------------|
| 28                          | DCR EOY CWIP: | \$537,340,674 | \$305,945,176     | Line 2                    |
| 29                          | ROE Adder %:  | 1.00%         | 1.00%             | IncentiveAdder WS, Line 6 |
| 30                          | ROE Adder \$: | \$4,356,707   | \$2,480,574       | Below formula             |

31  
32 ROE Adder \$ = (CWIP/\$1,000,000) \* IREF \* (ROE Adder/1%)

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

|    | PYTRR<br>Amount      | True Up<br>TRR<br>Amount | Source             |
|----|----------------------|--------------------------|--------------------|
| 33 | Return:              | \$136,140,636            | Line 15            |
| 34 | Income Taxes:        | \$63,095,872             | Line 19            |
| 35 | ROE Adder Tehachapi: | \$8,017,262              | Line 27            |
| 36 | ROE Adder DCR:       | \$4,356,707              | Line 30            |
| 37 | FF&U:                | \$2,369,403              | Note 1             |
| 38 | Total:               | \$213,979,880            | Sum Lines 33 to 37 |

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&amp;U</u> | <u>Total</u>  | <u>Source</u>    |
| 39 | Tehachapi:                    | \$63,192,030           | \$29,287,040        | \$8,017,262      | \$1,125,257     | \$101,621,589 | Note 2           |
| 40 | Devers to Colorado River:     | \$42,924,437           | \$19,893,802        | \$4,356,707      | \$752,158       | \$67,927,104  | Note 2           |
| 41 | Eldorado Ivanpah:             | \$11,966,264           | \$5,545,896         | \$0              | \$196,084       | \$17,708,244  | Note 2           |
| 42 | Lugo-Pisgah:                  | -\$5,561               | -\$2,577            | \$0              | -\$91           | -\$8,230      | Note 2           |
| 43 | Red Bluff:                    | \$12,034,756           | \$5,577,640         | \$0              | \$197,206       | \$17,809,602  | Note 2           |
| 44 | Whirlwind Sub Expansion:      | \$260,159              | \$120,573           | \$0              | \$4,263         | \$384,995     | Note 2           |
| 45 | Colorado River Sub Expansion: | \$3,835,529            | \$1,777,618         | \$0              | \$62,850        | \$5,675,997   | Note 2           |
| 46 | South of Kramer:              | \$828,030              | \$383,759           | \$0              | \$13,568        | \$1,225,358   | Note 2           |
| 47 | West of Devers:               | \$1,104,994            | \$512,121           | \$0              | \$18,107        | \$1,635,222   | Note 2           |
| 48 | Project X:                    | ---                    | ---                 | ---              | ---             | ---           | Note 2           |
| 49 | Project Y:                    | ---                    | ---                 | ---              | ---             | ---           | Note 2           |
| 50 | Totals:                       | \$136,140,636          | \$63,095,872        | \$12,373,969     | \$2,369,403     | \$213,979,880 | 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>Total</u>  | <u>Source</u>     |
| 51 | Tehachapi:                    | \$74,144,971           | \$34,363,301        | \$9,406,877      | \$1,078,075  | \$118,993,223 | Note 3            |
| 52 | Devers to Colorado River:     | \$24,439,848           | \$11,326,916        | \$2,480,574      | \$349,688    | \$38,597,026  | Note 3            |
| 53 | Eldorado Ivanpah:             | \$5,417,804            | \$2,510,941         | \$0              | \$72,491     | \$8,001,236   | Note 3            |
| 54 | Lugo-Pisgah:                  | -\$5,605               | -\$2,597            | \$0              | -\$75        | -\$8,277      | Note 3            |
| 55 | Red Bluff:                    | \$5,514,119            | \$2,555,579         | \$0              | \$73,780     | \$8,143,478   | Note 3            |
| 56 | Whirlwind Sub Expansion:      | \$388,337              | \$179,979           | \$0              | \$5,196      | \$573,512     | Note 3            |
| 57 | Colorado River Sub Expansion: | \$2,335,164            | \$1,082,257         | \$0              | \$31,245     | \$3,448,666   | Note 3            |
| 58 | South of Kramer:              | \$446,739              | \$207,046           | \$0              | \$5,977      | \$659,762     | Note 3            |
| 59 | West of Devers:               | \$710,837              | \$329,445           | \$0              | \$9,511      | \$1,049,793   | Note 3            |
| 60 | Project X:                    | ---                    | ---                 | ---              | ---          | ---           | Note 3            |
| 61 | Project Y:                    | ---                    | ---                 | ---              | ---          | ---           | Note 3            |
| 62 | Totals:                       | \$113,392,214          | \$52,552,867        | \$11,887,452     | \$1,625,887  | \$179,458,420 | 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:        | -\$830,608,756      | Line 12, Col 3                         |
| 64 | AFCRCWIP:                                | 11.691%             | IFPTRR WS, Line 16                     |
| 65 | CWIP component of IFPTRR without FF&U:   | -\$97,102,977       | Line 63 * Line 64                      |
| 66 | FF&U:                                    | <u>-\$1,087,262</u> | Line 65 * (FF + U Factors from FFU WS) |
| 67 | CWIP component of IFPTRR including FF&U: | -\$98,190,239       | Line 65 + Line 66                      |

b) Individual Project Contribution

|    | <u>Project</u>                | <u>Amount wo FF&amp;U</u> | <u>Amount with FF&amp;U</u> | <u>Source</u>         |
|----|-------------------------------|---------------------------|-----------------------------|-----------------------|
| 68 | Tehachapi:                    | -\$1,129,050              | -\$1,141,692                | Note 4                |
| 69 | Devers to Colorado River:     | -\$61,977,005             | -\$62,670,962               | Note 4                |
| 70 | Eldorado Ivanpah:             | -\$17,512,160             | -\$17,708,243               | Note 4                |
| 71 | Lugo-Pisgah:                  | \$0                       | \$0                         | Note 4                |
| 72 | Red Bluff:                    | -\$17,344,988             | -\$17,539,200               | Note 4                |
| 73 | Whirlwind Sub Expansion:      | \$3,220,759               | \$3,256,822                 | Note 4                |
| 74 | Colorado River Sub Expansion: | -\$5,613,147              | -\$5,675,997                | Note 4                |
| 75 | South of Kramer:              | \$1,875,984               | \$1,896,989                 | Note 4                |
| 76 | West of Devers:               | \$1,376,630               | \$1,392,044                 | Note 4                |
| 77 | Project X:                    | ---                       | ---                         | Note 4                |
| 78 | Project Y:                    | ---                       | ---                         | Note 4                |
| 79 | Totals:                       | -\$97,102,977             | -\$98,190,239               | Sum of Lines 68 to 78 |

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:                | \$211,610,478 | Sum Line 33 to 36           |
| 81 | CWIP component of IFPTRR wo FF&U:                 | -\$97,102,977 | Line 65                     |
| 82 | Total without FF&U:                               | \$114,507,501 | Line 80 + Line 81           |
| 83 | FF Factor:  | 0.9143%       | FFU WS, Line 5              |
| 84 | U Factor:   | 0.2054%       | FFU WS, Line 5              |
| 85 | Franchise Fees Amount:                            | \$1,046,919   | Line 82 * Line 83           |
| 86 | Uncollectibles Amount:                            | \$235,221     | Line 82 * Line 84           |
| 87 | Total Contribution of CWIP to Retail Base TRR:    | \$115,789,642 | Line 82 + Line 85 + Line 86 |
| 88 | Total Contribution of CWIP to Wholesale Base TRR: | \$115,554,420 | Line 82 + Line 85           |

b) Individual CWIP Project Contribution to the Retail Base TRR

|     |                               | <u>Col 1</u><br><u>PYTRR</u><br><u>wo FF&amp;U</u> | <u>Col 2</u><br><u>IFPTRR</u><br><u>wo FF&amp;U</u> | <u>Col 3</u><br><u>FF&amp;U</u> | <u>Col 4</u><br><u>Total</u> | <u>Source</u> |
|-----|-------------------------------|--|---|---------------------------------|------------------------------|---------------|
| 89  | Tehachapi:                    | \$100,496,332                                      | -\$1,129,050  | \$1,112,615                     | \$100,479,898                | Note 5        |
| 90  | Devers to Colorado River:     | \$67,174,946                                       | -\$61,977,005                                       | \$58,201                        | \$5,256,142                  | Note 5        |
| 91  | Eldorado Ivanpah:             | \$17,512,160                                       | -\$17,512,160                                       | \$0                             | \$0                          | Note 5        |
| 92  | Lugo-Pisgah:                  | -\$8,139   | \$0   | -\$91                           | -\$8,230                     | Note 5        |
| 93  | Red Bluff:                    | \$17,612,396                                       | -\$17,344,988                                       | \$2,994                         | \$270,402                    | Note 5        |
| 94  | Whirlwind Sub Expansion:      | \$380,732  | \$3,220,759   | \$40,326                        | \$3,641,817                  | Note 5        |
| 95  | Colorado River Sub Expansion: | \$5,613,147  | -\$5,613,147  | \$0                             | \$0                          | Note 5        |
| 96  | South of Kramer:              | \$1,211,789  | \$1,875,984   | \$34,574                        | \$3,122,347                  | Note 5        |
| 97  | West of Devers:               | \$1,617,115  | \$1,376,630   | \$33,521                        | \$3,027,266                  | Note 5        |
| 98  | Project X:                    | ---  | ---   | ---                             | ---                          | Note 5        |
| 99  | Project Y:                    | ---  | ---   | ---                             | ---                          | Note 5        |
| 100 | Totals:                       | \$211,610,478                                      | -\$97,102,977                                       | \$1,282,140                     | \$115,789,642                |               |

c) Individual CWIP Project Contribution to the Wholesale Base TRR

|     |                               | <u>Col 1</u><br><u>PYTRR</u><br><u>wo FF&amp;U</u> | <u>Col 2</u><br><u>IFPTRR</u><br><u>wo FF&amp;U</u> | <u>Col 3</u><br><u>FF</u> | <u>Col 4</u><br><u>Total</u> | <u>Source</u> |
|-----|-------------------------------|--|---|---------------------------|------------------------------|---------------|
| 101 | Tehachapi:                    | \$100,496,332                                      | -\$1,129,050  | \$908,495                 | \$100,275,777                | Note 6        |
| 102 | Devers to Colorado River:     | \$67,174,946                                       | -\$61,977,005                                       | \$47,524                  | \$5,245,464                  | Note 6        |
| 103 | Eldorado Ivanpah:             | \$17,512,160                                       | -\$17,512,160                                       | \$0                       | \$0                          | Note 6        |
| 104 | Lugo-Pisgah:                  | -\$8,139   | \$0   | -\$74                     | -\$8,213                     | Note 6        |
| 105 | Red Bluff:                    | \$17,612,396                                       | -\$17,344,988                                       | \$2,445                   | \$269,852                    | Note 6        |
| 106 | Whirlwind Sub Expansion:      | \$380,732  | \$3,220,759   | \$32,928                  | \$3,634,419                  | Note 6        |
| 107 | Colorado River Sub Expansion: | \$5,613,147  | -\$5,613,147  | \$0                       | \$0                          | Note 6        |
| 108 | South of Kramer:              | \$1,211,789  | \$1,875,984   | \$28,231                  | \$3,116,004                  | Note 6        |
| 109 | West of Devers:               | \$1,617,115  | \$1,376,630   | \$27,371                  | \$3,021,116                  | Note 6        |
| 110 | Project X:                    | ---  | ---   | ---                       | ---                          | Note 6        |
| 111 | Project Y:                    | ---  | ---   | ---                       | ---                          | Note 6        |
| 112 | Totals:                       | \$211,610,478                                      | -\$97,102,977                                       | \$1,046,919               | \$115,554,420                |               |

Notes:

- (Sum Lines 33 to 36) \* (FF + U Factors from FFU WS) for Prior Year TRR  
(Sum Lines 34 to 37) \* (FF Factor from FFU WS) for True Up TRR
- 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 FFU worksheet.
- 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 Expenses is based on FF Factor on FFU worksheet.
- Project contribution to total IFPTRR is based on fraction of Forecast Period CWIP Balances on Lines 1 to 12, Col 3.
- 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 sum of FF and U factors times sum of Columns 1 and 2
- Same as Note 5 except no Uncollectibles Expense in Column 3.

**Calculation of Wholesale Difference to the Base TRR**

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. This difference is attributable to differences in the following five items. These five items may affect the Base TRR by affecting Rate Base, or affecting an annual expense (amortization). If the annual amortization affects Income Taxes, there is an additional annual Income Tax Effect. The table summarizes these impacts for each item:

| <u>Line</u> |   | <u>Rate Base<br/>Difference</u> | <u>Expense<br/>(Amortization)<br/>Difference</u> | <u>Expense<br/>Tax Impact</u> |
|-------------|---|---------------------------------|--|-------------------------------|
| 1           | a) Depreciation                                       | Yes                             | Yes  | No                            |
| 2           | b) Taxes Deferred -Make Up Adjustment (South Georgia) | Yes                             | Yes  | Yes                           |
| 3           | c) Excess Deferred Taxes                              | Yes                             | Yes  | Yes                           |
| 4           | d) Taxes Deferred - Acct. 282 ACRS/MACRS              | Yes                             | Yes  | No                            |
| 5           | e) Uncollectibles Expense                             | No                              | Yes  | No                            |

**1) Calculation of Wholesale Rate Base Difference and Wholesale Rate Base Adjustment**

**a) Quantification of the Initial 2010 Wholesale Rate Base Difference and annual change**

The difference between Retail and Wholesale Rate Base is attributable to the following four items, with the Initial Prior Year 2010 Rate Base differences and annual changes as follows:

|    | <u>Data<br/>Source</u>                   | <u>Col 1<br/>2010 Rate Base<br/>Difference<br/>(Wholesale<br/>less Retail)</u> | <u>Col 2<br/>Annual<br/>Change<br/>(Amortization)</u> |
|----|--|--|---|
| 6  | 1) Accumulated Depreciation              | Fixed values   | \$31,556,000  |
| 7  | 2) Taxes Deferred - Make Up Adjustment   | Fixed values   | -\$35,044,000   |
| 8  | 3) Excess Deferred Taxes                 | Fixed values   | -\$624,650  |
| 9  | 4) Taxes Deferred - Acct. 282 ACRS/MACRS | Fixed values   | -\$7,410,000  |
| 10 |  | Totals:  | -\$11,522,650   |

**b) Quantification of the Wholesale Rate Base Adjustment**

The Wholesale Rate Base Adjustment represents the impact on the Wholesale Base TRR relative to the Retail Base TRR of the Wholesale Rate Base Difference for the Prior Year.

|    | <u>Data<br/>Source</u>                        | <u>Value</u>      | <u>Notes/Instructions</u> |
|----|---|-------------------|---------------------------|
| 11 | Fixed Charge Rate                             | IFPTRR WS L 16    | 11.69%                    |
| 12 | Prior Year                                    |                   | 2012                      |
| 13 | Wholesale Rate Base Difference for Prior Year |                   | -\$9,760,650              |
| 14 | Wholesale Rate Base Adjustment                | Line 13 * Line 11 | -\$1,141,077              |

**2) Calculation of Wholesale Expense Difference**

The annual Wholesale Expense Difference impact is the negative of amounts stated in Lines 6 to 9 above, Column 2. It represents the effect on expenses (Wholesale less Retail) of amortizing the associated balances each year. If an annual amortization amount affects Income Taxes, the expense difference must be grossed up for income taxes.

**a) Calculation of the Wholesale South Georgia Income Tax Adjustment to the TRR**

|    | <u>Source</u>                     | <u>Value</u>        |
|----|-----------------------------------|---------------------|
| 15 | South Georgia Amortization        | Line 7              |
| 16 | Composite Tax Rate ("CTR")        | BaseTRR WS L 58     |
| 17 | Tax Gross Up Factor               | (1/(1-CTR))         |
| 18 | Wholesale South Georgia           |                     |
| 19 | Income Tax Adjustment to the TRR: | - Line 15 * Line 17 |

**b) Calculation of "Excess Deferred Taxes" Grossed Up for Income Taxes**

|    | <u>Source</u>                                      | <u>Value</u>        |
|----|--|---------------------|
| 20 | Annual Amort. of "Excess Deferred Taxes":          | Line 8              |
| 21 | Tax Gross Up Factor                                | Line 17             |
| 22 | Excess Deferred Taxes Grossed Up for Income Taxes: | - Line 20 * Line 21 |

**c) Total Expense Difference**

**Notes/Instructions**

|           |  |                           |              |  |
|-----------|--|---------------------------|--------------|--|
| <b>23</b> | 1) Wholesale Depreciation Difference     | - Line 6, Col. 2          | \$2,176,300  |  |
| <b>24</b> | 2) Taxes Deferred - Make Up Adjustment   | Line 19                   | -\$4,167,224 |  |
| <b>25</b> | 3) Excess Deferred Taxes                 | Line 22                   | -\$71,757    |  |
| <b>26</b> | 4) Taxes Deferred - Acct. 282 ACRS/MACRS | - Line 9, Col. 2          | -\$511,200   |  |
| <b>27</b> |  | Total Expense Difference: | -\$2,573,880 |  |

**3) Calculation of the Wholesale Difference to the Base TRR**

|           | <u>Source</u>                            | <u>Value</u>           |                |        |
|-----------|--|------------------------|----------------|--------|
| <b>28</b> | Wholesale Rate Base Adjustment           | Line 14                | -\$1,141,076.5 |        |
| <b>29</b> | Expense Difference                       | Line 27                | -\$2,573,880   |        |
| <b>30</b> | Uncollectibles Expense -- Prior Year TRR | - Base TRR WS, L 79    | -\$1,496,537   |        |
| <b>31</b> | Uncollectibles Expense -- IFPTRR         | - IFPTRR WS, L 79      | -\$556,985     |        |
| <b>32</b> | Subtotal:                                | Sum Line 28 to Line 31 | -\$5,768,479   |        |
| <b>33</b> | Franchise Fee Exclusion                  |                        | -\$33,965      | Note 4 |
| <b>34</b> | Wholesale Difference to the Base TRR:    | Line 32 + Line 33      | -\$5,802,444   |        |

**Notes/Instructions:**

- 1) Fixed Charge Rate of capital and income tax costs associated with \$1 of Rate Base is defined elsewhere in this formula as "AFCRCWIP".
- 2) Input Prior Year for this Informational Filing in Line 12.
- 3) Calculation: (Line 10, Col 1) + ((Line 10, Col 2) \* (Line 12 - 2010)).
- 4) Franchise Fee Exclusion is equal to the Franchise Fee Factor on the FFU WS Line 5 times Line 28 + 29.

Calculation of Income Tax Rates

1) Federal Income Tax rate

Inputs are shaded yellow

| Line | Prior Year | Federal Income Tax Rate ("FTR") | Source  |
|------|------------|---------------------------------|---|
| 1    | 2012       | 35.00%                          | 1) Input marginal Federal Income Tax rate for the Prior Year. See Note 1. |
| 2    |            |                                 |   |

2) Composite State Income Tax Rate

| Line | Prior Year | Composite State Income Tax Rate ("CSITR") | Source  |
|------|------------|---|---|
| 3    |            |   |   |
| 4    |            |   |   |
| 5    |            |   |   |
| 6    |            |   |   |
| 7    |            |   |   |
| 8    | 2012       | 7.5939%                                   | 1) See calculation below on Line 45 based on inputs for apportionment factors and state tax rates for the applicable Prior Year |
| 9    |            |   |   |
| 10   |            |   |   |
| 11   |            |   |   |

Calculation of Composite State Income Tax Rate for the Prior Year:

| Line | State      | Apportionment Factors ("AFs") | Source  |
|------|------------|-------------------------------|---|
| 14   |            |                               |   |
| 15   |            |                               |   |
| 16   | California | 100.0000%                     | 1) Input most recent available Apportionment Factors. |
| 17   | New Mexico | 0.7771%                       |   |
| 18   | Arizona    | 2.2180%                       |   |
| 19   | D.C.       | 0.0029%                       |   |
| 20   |            |                               |   |

| Line | State      | Statutory Tax Rate ("STR") | Source  |
|------|------------|----------------------------|---|
| 21   |            |                            |   |
| 22   |            |                            |   |
| 23   | California | 8.8400%                    | 2) Input STR for the Prior Year for each state. See Note 1. |
| 24   | New Mexico | 7.6000%                    |   |
| 25   | Arizona    | 6.9680%                    |   |
| 26   | D.C.       | 9.9750%                    |   |
| 27   |            |                            |   |

| Line | State      | Ratio of SCE State Taxable Income to SCE California Taxable Income | Source   |
|------|------------|--|--|
| 28   |            |  |  |
| 29   |            |  |  |
| 30   |            |  |  |
| 31   |            |  |  |
| 32   |            |  |  |
| 33   | California | 100.0000%  | 3) Input most recent available ratios based on taxable income from state return filings. |
| 34   | New Mexico | -988.0900%   |  |
| 35   | Arizona    | -428.2303%   |  |
| 36   | D.C.       | -248.0328%   |  |
| 37   |            |  |  |

| Line | State      | Effective State Tax Rate | Source                      |
|------|------------|--------------------------|-----------------------------|
| 38   |            |                          |                             |
| 39   |            |                          |                             |
| 40   | California | 8.8400%                  | Line 16 * Line 23 * Line 33 |
| 41   | New Mexico | -0.5836%                 | Line 17 * Line 24 * Line 34 |
| 42   | Arizona    | -0.6618%                 | Line 18 * Line 25 * Line 35 |
| 43   | D.C.       | -0.0007%                 | Line 19 * Line 26 * Line 36 |

|    |                          |         |                       |
|----|--------------------------|---------|-----------------------|
| 44 | <b>Composite State</b>   |         |                       |
| 45 | <b>Income Tax Rate =</b> | 7.5939% | Sum of Lines 40 to 43 |

3) Capitalized Overhead portion of Electric Payroll Tax Expense

| Line | Description  | Amount        |
|------|--|---------------|
| 46   |  |               |
| 47   |  |               |
| 48   |  |               |
| 49   | Total Electric Payroll Tax Expense (From BaseTRR WS, Line 30)                        | \$143,480,346 |
| 50   | Capitalized Overhead portion of Electric Payroll Tax Expense Note 2)                 | \$55,875,584  |
| 51   | Non-Capitalized Overhead portion of Electric Payroll Tax Expense (Line 49 - Line 50) | \$87,604,763  |
| 52   |  |               |

Notes:

- 1) In the event that statutory marginal tax rates change during the Prior Year, the effective tax rate used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as:  $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$ .
- 2) Enter the capitalized overhead portion of Electric Payroll Tax Expense.

Calculation of Allocation Factors

Inputs are shaded yellow

1) Calculation of Transmission Wages and Salaries Allocation Factor

| <u>Line</u> | <u>Notes</u>                                    | <u>FERC Form 1 Reference<br/>or Instruction</u> | <u>Prior Year<br/>Value</u> |
|-------------|---|---|-----------------------------|
| 1           | ISO Transmission Wages and Salaries             | OandM WS Line 135, Col. 7                       | \$36,071,973                |
| 2           | Total Wages and Salaries                        | FF1 354.28b                                     | \$1,105,580,075             |
| 3           | Less Total A&G Wages and Salaries               | FF1 354.27b                                     | \$272,353,922               |
| 4           | Total Wages and Salaries wo A&G                 | Line 2 - Line 3                                 | \$833,226,153               |
| 5           | Total Results Sharing                           | AandG WS, Note 2                                | \$137,082,002               |
| 6           | Less A&G Results Sharing                        | AandG WS, Note 2                                | \$52,698,178                |
| 7           | Results Sharing wo A&G Results Sharing          | Line 5 - Line 6                                 | \$84,383,824                |
| 8           | Total non-A&G W&S with Results Sharing          | Line 4 + Line 7                                 | \$917,609,977               |
| 9           | Transmission Wages and Salary Allocation Factor | Line 1 / Line 8                                 | 3.9311%                     |

2) Calculation of Transmission Plant Allocation Factor

| <u>Line</u> | <u>Notes</u>                                  | <u>FERC Form 1 Reference<br/>or Instruction</u> | <u>Prior Year<br/>Value</u> |
|-------------|---|---|-----------------------------|
| 14          | Transmission Plant - ISO                      | PlantStudy WS, Line 21                          | \$3,928,567,629             |
| 15          | Distribution Plant - ISO                      | PlantStudy WS, Line 30                          | \$6,848,750                 |
| 16          | Total Electric Miscellaneous Intangible Plant | PlantInService WS, Line 21, C2                  | \$1,688,953,361             |
| 17          | Electric Miscellaneous Intangible Plant       | Line 16 * Line 9                                | \$66,394,091                |
| 18          | Total General Plant                           | PlantInService WS, Line 21, C1                  | \$2,405,863,603             |
| 19          | General Plant                                 | Line 18 * Line 9                                | \$94,576,399                |
| 20          | Total Plant In Service                        | FF1 207.104g                                    | \$38,274,808,694            |
| 21          |   |   |                             |
| 22          | Transmission Plant Allocation Factor          | (L14 + L15 + L17 + L19) / L20                   | 10.7026%                    |



**Franchise Fees and Uncollectibles Expense Factors**

**1) Approved Franchise Fee Factor(s)**

Inputs are shaded yellow

| <u>Line</u> | <u>From</u> | <u>To</u> | <u>FF Factor</u> | <u>Reference</u>              |
|-------------|-------------|-----------|------------------|-------------------------------|
| 1           | 2012        | present   | 0.91428%         | Schedule-28 Workpaper, line 3 |
| 2           |             |           |                  |                               |

**2) Approved Uncollectibles Expense Factor(s)**

|   | <u>From</u> | <u>To</u> | <u>U Factor</u> | <u>Reference</u>              |
|---|-------------|-----------|-----------------|-------------------------------|
| 3 | 2012        | present   | 0.20542%        | Schedule-28 Workpaper, line 4 |
| 4 |             |           |                 |                               |

**3) FF and U Factors**

|   | <u>Prior Year</u> | <u>FF Factor</u> | <u>U Factor</u> | <u>Notes</u> |
|---|-------------------|------------------|-----------------|--------------|
| 5 | 2012              | 0.91428%         | 0.20542%        |              |

**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 in modules 1 and 2 above. If approved factors changed during Prior Year, enter both, and note period of time for which each applies in "From" and "To" columns.
- 2) Calculate in module 3 the weighted average FF and U factors from the factors in modules 1 and 2 based on the length of time each FF and U factor was in effect during the Prior Year at issue.

**CALCULATION OF SCE WHOLESALE HIGH AND LOW VOLTAGE TRRS**

| <u>Line</u> | <u>TRR Values</u>                                  | <u>Notes</u> | <u>Source</u>                   |
|-------------|--|--------------|---------------------------------|
| 1           | \$901,968,014 = Wholesale Base TRR                 |              | BaseTRR WS, Line 89             |
| 2           | -\$46,698,411 = Total Wholesale TRBAA              | Note 1       | 2013 TRBAA ER13-226             |
| 3           | -\$46,211,511 = HV Wholesale TRBAA                 |              | 2014 TRBAA ER13-226             |
| 4           | -\$486,900 = LV Wholesale TRBAA                    |              | 2015 TRBAA ER13-226             |
| 5           | -\$8,650,647 = Total Standby Transmission Revenues | Note 2       | SCE Retail Standby Rate Revenue |
| 6           | 93.6775% = HV Allocation Factor                    |              | HVLV WS, Line 36                |
| 7           | 6.3225% = LV Allocation Factor                     |              | HVLV WS, Line 36                |

**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>Source</u>              |
|----|--|---------------------|--------------------|----------------------------|
|    | <u>TOTAL</u>   | <u>High Voltage</u> | <u>Low Voltage</u> |                            |
| 8  | Wholesale Base TRR: \$901,968,014  | \$844,940,965       | \$57,027,049       | See Note 3                 |
| 9  | CWIP Component of Wholesale Base TRR: \$115,554,420                            | \$115,554,420       | \$0                | See Note 4                 |
| 10 | Non-CWIP Component of Wholesale Base TRR: \$786,413,594                        | \$729,386,545       | \$57,027,049       | See Note 5                 |
| 11 | Wholesale TRBAA: -\$46,698,411   | -\$46,211,511       | -\$486,900         | Lines 2 to 4               |
| 12 | Less Standby Transmission Revenues: <u>-\$8,650,647</u>                        | <u>-\$8,103,708</u> | <u>-\$546,938</u>  | See Note 6                 |
| 13 | <b>Components of Wholesale Transmission Revenue Requirement:</b> \$846,618,957 | \$790,625,746       | \$55,993,211       | 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 Retail Rates worksheet. See Line: **Line 17, column 3**
- 3) Column 1 is from Line 1.  
Column 2 equals Column 1 \* Line 6.  
Column 3 equals Column 1 \* Line 7.
- 4) From CWIP TRR WS, 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.

**Calculation of SCE Wholesale Rates (See Note 1)**

SCE's wholesale rates are as follows:

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

**Calculation of Low Voltage Access Charge:**

| <u>Line</u> |                             |              |         | <u>Source</u>                 |
|-------------|-----------------------------|--------------|---------|-------------------------------|
| 1           | LV TRR =                    | \$55,993,211 |         | WholesaleTRRs WS, Line 13, C3 |
| 2           | Gross Load =                | 89,944,956   | MWh     | Gross Load WS                 |
| 3           | Low Voltage Access Charge = | \$0.00062    | per kWh | Line 1 / (Line 2 * 1000)      |

**Calculation of Low Voltage Wheeling Access Charge:**

|   |                                      |              |         | <u>Source</u>                 |
|---|--------------------------------------|--------------|---------|-------------------------------|
| 4 | LV TRR =                             | \$55,993,211 |         | WholesaleTRRs WS, Line 13, C3 |
| 5 | Gross Load =                         | 89,944,956   | MWh     | Gross Load WS                 |
| 6 | Low Voltage Wheeling Access Charge = | \$0.00062    | per kWh | Line 4 / (Line 5 * 1000)      |

**Calculation of High Voltage Utility Specific Rate:**  
(used by ISO in billing of ISO TAC)

|   |                                      |               |         | <u>Source</u>                 |
|---|--------------------------------------|---------------|---------|-------------------------------|
| 7 | SCE HV TRR =                         | \$790,625,746 |         | WholesaleTRRs WS, Line 13, C2 |
| 8 | Gross Load =                         | 89,944,956    | MWh     | Gross Load WS                 |
| 9 | High Voltage Utility-Specific Rate = | \$0.0087901   | per kWh | Line 7 / (Line 8 * 1000)      |

**Calculation of High Voltage Existing Contracts Access Charge:**

|    |                                      |               |        | <u>Source</u>                 |
|----|--------------------------------------|---------------|--------|-------------------------------|
| 10 | HV Wholesale TRR =                   | \$790,625,746 |        | WholesaleTRRs WS, Line 13, C2 |
| 11 | Sum of Monthly Peak Demands:         | 179,756       | MW     | Gross Load WS                 |
| 12 | HV Existing Contracts Access Charge: | \$4.40        | per kW | Line 10 / (Line 11 * 1000)    |

**Calculation of Low Voltage Existing Contracts Access Charge:**

|    |                                      |              |        | <u>Source</u>                 |
|----|--------------------------------------|--------------|--------|-------------------------------|
| 13 | LV Wholesale TRR =                   | \$55,993,211 |        | WholesaleTRRs WS, Line 13, C3 |
| 14 | Sum of Monthly Peak Demands:         | 179,756      | MW     | Gross Load WS                 |
| 15 | LV Existing Contracts Access Charge: | \$0.31       | per kW | Line 13 / (Line 14 * 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 WholesaleTRRs worksheet.

**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.

| A) Total ISO Plant from Prior Year                                      |                           |               |                           | Input cells are shaded yellow                              |             |                 |               |                    |
|---|---------------------------|---------------|---------------------------|--|-------------|-----------------|---------------|--------------------|
| Classification of Facility:   | Total ISO Gross Plant     | Land          | Structures                | HV Land  | LV Land     | HV Structures   | LV Structures | HV/LV Transformers |
| <b>Line 1</b> Lines:  |                           |               |                           |  |             |                 |               |                    |
| 2 HV Transmission Lines   | \$1,437,640,029           | \$149,150,806 | \$1,288,489,223           | \$149,150,806  | \$0         | \$1,288,489,223 | \$0           | \$0                |
| 3 LV Transmission Lines   | \$134,758,150             | \$8,065,378   | \$126,692,771             | \$0  | \$8,065,378 | \$0             | \$126,692,771 | \$0                |
| 4 <b>Total Transmission Lines:</b>                                      | \$1,572,398,179           | \$157,216,184 | \$1,415,181,995           | \$149,150,806  | \$8,065,378 | \$1,288,489,223 | \$126,692,771 | \$0                |
| <b>Line 5</b>   |                           |               |                           |  |             |                 |               |                    |
| <b>Line 6</b> Substations:  |                           |               |                           |  |             |                 |               |                    |
| 7 HV Substations (>= 200 kV)  | \$1,884,460,142           | \$27,992,749  | \$1,856,467,393           | \$27,992,749   | \$0         | \$1,856,467,393 | \$0           | \$0                |
| 8 Straddle Substations (Cross 200 kV bounda                             | 389,333,980               | \$195,191     | \$389,138,789             | \$138,250  | \$56,941    | \$266,846,256   | \$98,683,975  | \$23,608,557       |
| 9 LV Substations (Less Than 220kV)                                      | 89,224,079                | \$640,219     | \$88,583,859              | \$0  | \$640,219   | \$0             | \$88,583,859  | \$0                |
| 10 <b>Total all Substations</b>   | \$2,363,018,200           | \$28,828,160  | \$2,334,190,041           | \$28,130,999   | \$697,161   | \$2,123,313,649 | \$187,267,835 | \$23,608,557       |
| <b>Line 11</b>  |                           |               |                           |  |             |                 |               |                    |
| 12 <b>Total Lines and Substations</b>                                   | \$3,935,416,379           | \$186,044,344 | \$3,749,372,035           | \$177,281,805  | \$8,762,539 | \$3,411,802,872 | \$313,960,606 | \$23,608,557       |
| <b>Line 13</b>  |                           |               |                           |  |             |                 |               |                    |
| <b>Line 14</b>  |                           |               |                           |  |             |                 |               |                    |
| 15 Gross Plant That can directly be determined to be HV or LV:          |                           |               |                           |  |             |                 |               |                    |
| <b>Line 16</b>  |                           |               |                           |  |             |                 |               |                    |
| <b>Line 17</b>  |                           |               |                           |  |             |                 |               |                    |
| 18 Land   | \$177,281,805             | \$8,762,539   | \$186,044,344             | <b>Notes:</b><br>From above Line 12                        |             |                 |               |                    |
| 19 Structures   | \$3,411,802,872           | \$313,960,606 | \$3,725,763,478           | From above Line 12   |             |                 |               |                    |
| 20 Total Determined HV/LV:  | \$3,589,084,677           | \$322,723,145 | \$3,911,807,822           | Sum of lines 18 and 19                                     |             |                 |               |                    |
| 21 Gross Plant Percentages (Prior Year):                                | 91.750%                   | 8.250%        |                           | Percent of Total   |             |                 |               |                    |
| <b>Line 22</b>  |                           |               |                           |  |             |                 |               |                    |
| 23 Straddling Transformers  | \$21,660,857              | \$1,947,700   | \$23,608,557              | Straddling Transformers split by Gross Plant Percentages   |             |                 |               |                    |
| 24 Total HV and LV Gross Plant for Prior Year                           | \$3,610,745,534           | \$324,670,845 | \$3,935,416,379           | Sum of lines 20 and 23                                     |             |                 |               |                    |
| <b>Line 25</b>  |                           |               |                           |  |             |                 |               |                    |
| <b>Line 26</b>  |                           |               |                           |  |             |                 |               |                    |
| <b>Line 27</b> B) Gross Plant Percentage for the Rate Effective Period: |                           |               |                           |  |             |                 |               |                    |
| <b>Line 28</b>  |                           |               |                           |  |             |                 |               |                    |
| <b>Line 29</b>  |                           |               |                           |  |             |                 |               |                    |
| <b>Line 30</b>  |                           |               |                           |  |             |                 |               |                    |
| 31 Total HV and LV Gross Plant for Prior Year                           | \$3,610,745,534           | \$324,670,845 | \$3,935,416,379           | <b>Notes:</b><br>Line 24                                   |             |                 |               |                    |
| 32 In Service Additions in Rate Effective Period:                       | \$2,092,918,190           | \$4,223,075   | \$2,097,141,264           | 13-Month Average: PlantAdditionsWS, Line 27, Cols 2 and 3. |             |                 |               |                    |
| 33 CWIP in Rate Effective Period  | <del>-\$830,608,756</del> | \$0           | <del>-\$830,608,756</del> | 13 Month Average: CWIP WS, Line 91, Col. 1                 |             |                 |               |                    |
| 34 Total HV and LV Gross Plant for REP                                  | \$4,873,054,968           | \$328,893,919 | \$5,201,948,887           | Line 31 + Line 32 + Line 33                                |             |                 |               |                    |
| <b>Line 35</b>  |                           |               |                           |  |             |                 |               |                    |
| 36 HV and LV Gross Plant Percentages:                                   | 93.677%                   | 6.323%        |                           | Percent of Total on Line 34                                |             |                 |               |                    |
| 37 (HV Allocation Factor and  |                           |               |                           |  |             |                 |               |                    |
| 38 LV Allocation Factor)  |                           |               |                           |  |             |                 |               |                    |

**Calculation of Forecast Gross Load**

| <u>Line</u> | <u>MWh</u> | <u>Calculation</u> | <u>Source</u> |
|-------------|------------|--------------------|---------------|
| 1           | 89,780,374 |                    | Note 1        |
| 2           | 164,582    |                    | Note 2        |
| 3           | 89,944,956 | Line 1 + Line 2    | Sum of above  |
| 4           | 179,756    |                    | 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.

Calculation of SCE Retail Transmission Rates

Retail Base TRR: 907,770,458 Source: BaseTRR WS, Line 86 Input cells are shaded yellow

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

| Line            | CPUC Rate Group   | Col 1                                | Col 2                  | Col 3               | Col 4                                     | Col 5                      | Col 6   | Col 7                            | Col 8   | Col 9             | Col 10   | Col 11 |
|-----------------|-------------------|--------------------------------------|------------------------|---------------------|---|----------------------------|---|----------------------------------|---|-------------------|--|--------|
|                 |                   | Note 1                               |                        | Note 2              | Note 3                                    | Note 4                     |   |                                  | Note 5  | Note 5            | Note 5   |        |
|                 |                   | Sales Forecast Billing Determinants: |                        |                     |   |                            |   |                                  |   |                   |  |        |
|                 |                   | = Retail Base TRR * Line1:Col1       | Applies to kWh charges |                     | Applies to supplemental kW demand charges |                            | Applies to contracted standby kW demand charges | = Line1:Col2 / (Line1:Col3*10^6) | = Line1:Col2 / ((Line1:Col4 + Line1:Col5)*10^3) |                   | Recorded Billing Determinants: to be applied to the Supplemental kW demand charges, and the Contracted Standby kW demand charges |        |
|                 |                   | Total Allocated costs                | GWh                    | Maximum demand - MW | Standby demand MW                         | Total energy rate - \$/kWh | Total demand rate - \$/kW-month                 | GWh                              | Maximum demand - MW                             | Standby demand MW | Notes  |        |
| 1a              | Domestic          | 39.46%                               | \$358,184,390          | 29,085              | 0   | 0                          | \$0.01231                                       |                                  |   |                   |  |        |
| 1b              | GS-1              | 6.66%                                | \$60,427,319           | 4,864               | 0   | 0                          | \$0.01242                                       |                                  |   |                   |  |        |
| 1b <sub>2</sub> | GS-1 continued    |                                      |                        |                     |   |                            |   | \$2.29                           | \$52,246,787                                    | \$2.29            | Note 6   |        |
| 1c              | TC-1              | 0.05%                                | \$450,074              | 61                  | 0   | 0                          | \$0.00742                                       |                                  |   |                   |  |        |
| 1d              | GS-2              | 19.13%                               | \$173,690,827          | 15,189              | 52,839                                    | 36                         |   | \$3.28                           |   |                   |  |        |
| 1e              | TOU-GS-3          | 9.90%                                | \$89,893,133           | 8,540               | 24,181                                    | 84                         |   | \$3.70                           |   |                   |  |        |
| 1f              | TOU-8-SEC         | 9.09%                                | \$82,536,621           | 8,527               | 21,372                                    | 0                          |   | \$3.86                           |   |                   |  |        |
| 1g              | TOU-8-PRI         | 5.38%                                | \$48,804,049           | 5,644               | 12,915                                    | 0                          |   | \$3.78                           |   |                   |  |        |
| 1h              | TOU-8-SUB         | 5.05%                                | \$45,829,102           | 6,253               | 12,500                                    | 0                          |   | \$3.67                           |   |                   |  |        |
| 1i              | TOU-8-Standby-SEC | 0.24%                                | \$2,182,456            | 241                 | 299                                       | 458                        |   | \$2.89                           |   |                   |  |        |
| 1j              | TOU-8-Standby-PRI | 0.69%                                | \$6,259,704            | 680                 | 998                                       | 1,462                      |   | \$2.55                           |   |                   |  |        |
| 1k              | TOU-8-Standby-SUB | 1.55%                                | \$14,070,797           | 1,956               | 2,530                                     | 8,698                      |   | \$1.25                           |   |                   |  |        |
| 1l              | TOU-PA-2          | 1.47%                                | \$13,386,024           | 1,736               | 9,243                                     | 5                          |   | \$1.45                           |   |                   |  |        |
| 1m              | TOU-PA-3          | 0.92%                                | \$8,351,212            | 1,184               | 4,578                                     | 6                          |   | \$1.82                           |   |                   |  |        |
| 1n              | Street Lighting   | 0.41%                                | \$3,704,752            | 745                 | 0   | 0                          | \$0.00497                                       |                                  |   |                   |  |        |
| 1o              | ---               |                                      |                        |                     |   |                            |   |                                  |   |                   |  |        |
| 2               | Totals:           | 100.00%                              | \$907,770,458          | 84,705              | 141,455                                   | 10,749                     |   |                                  |   |                   |  |        |

2) Determination of Standby Demand Rates for Rate Groups

| Line | CPUC Rate Group   | Col 1                 | Col 2                         | Col 3                        | Col 4                     | Col 5                      | Col 6               | Col 7                                       |
|------|-------------------|-----------------------|-------------------------------|------------------------------|---------------------------|----------------------------|---------------------|---|
|      |                   | from Line1:Col2       | from Line44:Col3              | from Line44:Col4             | = Line9:Col2 / Line9:Col3 | = Line9:Col1 * Line9:Col4  | from Lin1:Col5      | = Line9:Col5 / Line9:Col6 / 10^3            |
|      |                   | Total Allocated costs | Adjusted 12-CP at backup load | Adjusted 12-CP at total load | Backup allocation factors | Backup revenue requirement | Standby demand - MW | Contracted standby kW demand Charge - \$/kW |
| 9a   | TOU-8-Standby-SEC | \$2,182,456           | 228                           | 442                          | 0.52                      | \$1,127,991                | 458                 | 2.47  |
| 9b   | TOU-8-Standby-PRI | \$6,259,704           | 516                           | 1268                         | 0.41                      | \$2,547,277                | 1462                | 1.74  |
| 9c   | TOU-8-Standby-SUB | \$14,070,797          | 944                           | 2849                         | 0.33                      | \$4,659,707                | 8698                | 0.54  |
| 9d   | ---               |                       |                               |                              |                           |                            |                     |   |

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**  
 13 from Line1:Col2 = Line16:Col1 - = Line16:Col7 \*  
 Line16:Col3 Line1:Col5 \*10^3  
 14 = Line16:Col2 / = Line16:Col2 / = Line16:Col6 \* = Line16:Col7 \*  
 (Line1:Col3 \* Line1:Col4 / 10^3 from Line9:Col7 0.746 0.746  
 10^6)

| 15 CPUC Rate Group    | Total Allocated costs | 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   |
|-----------------------|-----------------------|---|------------------------|------------------------|--|---|--|---|---------|
| 16a Domestic          | \$358,184,390         | \$358,184,390   |                        | \$0.01231              |  |   |  |   |         |
| 16b GS-1              | \$60,427,319          | \$60,426,446  | \$872                  | \$0.01242              | \$2.29                                   | \$2.29  |  |   | Note 10 |
| 16c TC-1              | \$450,074             | \$450,074   |                        | \$0.00742              |  |   |  |   |         |
| 16d GS-2              | \$173,690,827         | \$173,601,701   | \$89,126               |                        |  |   |  |   |         |
| 16e TOU-GS-3          | \$89,893,133          | \$89,685,859  | \$207,274              |                        | \$3.29                                   | \$2.47  |  |   |         |
| 16f TOU-8-SEC         | \$82,536,621          | \$82,536,621  |                        |                        | \$3.71                                   | \$2.47  |  |   |         |
| 16g TOU-8-PRI         | \$48,804,049          | \$48,804,049  |                        |                        | \$3.86                                   |   |  |   |         |
| 16h TOU-8-SUB         | \$45,829,102          | \$45,829,102  |                        |                        | \$3.78                                   |   |  |   |         |
| 16i TOU-8-Standby-SEC | \$2,182,456           | \$1,054,465   | \$1,127,991            |                        | \$3.67                                   |   |  |   |         |
| 16j TOU-8-Standby-PRI | \$6,259,704           | \$3,712,427   | \$2,547,277            |                        | \$3.53                                   | \$2.47  |  |   |         |
| 16k TOU-8-Standby-SUB | \$14,070,797          | \$9,411,089   | \$4,659,707            |                        | \$3.72                                   | \$1.74  |  |   |         |
| 16l TOU-PA-2          | \$13,386,024          | \$13,378,585  | \$7,440                |                        | \$3.72                                   | \$0.54  |  |   |         |
| 16m TOU-PA-3          | \$8,351,212           | \$8,340,252   | \$10,959               |                        | \$1.45                                   | \$1.45  | \$1.08                                   | \$1.08  | Note 11 |
| 16n Street Lighting   | \$3,704,752           | \$3,704,752   |                        | \$0.00497              | \$1.82                                   | \$1.82  |  |   |         |
| 16o ---               |                       |   |                        |                        |  |   |  |   |         |
| 17 Totals:            | \$907,770,458         | \$899,119,812   | \$8,650,647            |                        |  |   |  |   |         |

18 **Notes:**

- 1) See Col 9 of Lines 35a, 35b, 35c, etc.
- 2) Sales forecast in total Giga-watt hours usage - applies to non-demand charge schedules, represents the customers' total annual GWh usage
- 3) Sales forecast pertaining to the sum of monthly maximum supplemental Mega-watt demand, applies to demand charge schedules
- 4) Sales forecast pertaining to the sum of monthly contracted standby Mega-watt demand, applies to standby schedules
- 5) 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
- 6) Total demand rate for the optional time-of-use schedules within the GS-1 rate group, = (Line1b:Col6 \* Line1b:Col8 \* 10^6) / ((Line1b:Col9 + Line1b:Col10) \* 10^3). Line 1b<sub>2</sub>:Col8 = Line 1b:Col6 \* Line 1b:Col8 \* 10^6.
- 7) For optional time-of-use schedules within the GS-1 rate group, = (Line16:Col7 \* Line1b:Col10 \* 10^3)
- 8) For optional time-of-use schedules within the GS-1 rate group (Line16b:Col6), = (Line1b<sub>2</sub>:Col8 - Line16:Col3) / Line1b:Col9 / 10^3
- 9) For the non TOU-8-Standby rate group, it is the minimum of Line16i:Col7, or the total demand rate in Line1:Col7
- 10) Applicable to time-of-use schedules within the GS-1 rate group
- 11) Applicable to the optional schedules that contain horse power charge such as PA-1

20  
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22 Rate Schedules in each CPUC Rate Group:

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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. |
| 26b GS-1              | Includes Schedules GS-1, TOU-EV-3, and TOU-GS-1 (Option A, B, RTP, CPP, Standby, GS-APS, and GS-APS-E).                  |
| 26c TC-1              | Includes Schedules TC-1, Wi-Fi-1, and WTR.   |
| 26d GS-2              | Includes Schedules GS-2, TOU-EV-4, and TOU-GS-2 (Option A, B, R, RTP, CPP, Standby, GS-APS, and GS-APS-E).               |
| 26e TOU-GS-3          | Includes Schedules TOU-GS-3-CPP, and TOU-GS-3 (Option A, B, R, RTP, SOP, Standby, TOU-BIP, GS-APS, and GS-APS-E).        |
| 26f TOU-8-SEC         | Includes Schedules TOU-8-CPP, TOU-8-RBU, and TOU-8 (Option A, B, R, RTP, TOU-BIP, GS-APS, and GS-APS-E).                 |
| 26g TOU-8-PRI         | Includes Schedules TOU-8-CPP, TOU-8-RBU, and TOU-8 (Option A, B, R, RTP, TOU-BIP, GS-APS, and GS-APS-E).                 |
| 26h TOU-8-SUB         | Includes Schedules TOU-8-CPP, TOU-8-RBU, and TOU-8 (Option A, B, R, RTP, TOU-BIP, GS-APS, and GS-APS-E).                 |
| 26i TOU-8-Standby-SEC | Includes Schedules TOU-8-Standby (Option B, RTP, TOU-BIP, GS-APS, and GS-APS-E).   |
| 26j TOU-8-Standby-PRI | Includes Schedules TOU-8-Standby (Option B, RTP, TOU-BIP, GS-APS, and GS-APS-E).   |
| 26k TOU-8-Standby-SUB | Includes Schedules TOU-8-Standby (Option B, RTP, TOU-BIP, GS-APS, and GS-APS-E).   |
| 26l TOU-PA-2          | Includes Schedules PA-1, PA-2, TOU-PA-ICE, and TOU-PA-2 (Option 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 (Option A, B, RTP, SOP-1, SOP-2, Standby, and AP-I).                       |
| 26n Street Lighting   | Includes Schedules AL-2, DWL, LS-1, LS-2, LS-3, 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

31 
$$\text{Line35:}(\text{Col1}+\text{Col2} + \text{Col3})/3$$
      
$$\text{from Line1:Col3}$$
      
$$\text{Line35:}(\text{Col4}*\text{Col5} / \text{Col6}*\text{Col7})$$
      
$$= \text{Line35:}(\text{Col8} / \text{total of Col8})$$

32  
33

| 34 CPUC Rate Group    | 12-CP MW |         |         |                | Line losses | Recorded GWh (2009-2011 Average) | Sales Forecast - GWh | Loss Adjusted Average 12-CP | 12-CP Allocation factors |
|-----------------------|----------|---------|---------|----------------|-------------|----------------------------------|----------------------|-----------------------------|--------------------------|
|                       | 2009     | 2010    | 2011    | 3-Year Average |             |                                  |                      |                             |                          |
| 35a Domestic          | 68,373   | 63,488  | 66,305  | 66,055         | 1.0951      | 29,007                           | 29,085               | 72,531                      | 39.46%                   |
| 35b GS-1              | 10,675   | 10,675  | 11,306  | 10,885         | 1.0953      | 4,740                            | 4,864                | 12,236                      | 6.66%                    |
| 35c TC-1              | 93       | 91      | 88      | 90             | 1.0964      | 66                               | 61                   | 91                          | 0.05%                    |
| 35d GS-2              | 32,332   | 33,001  | 31,689  | 32,341         | 1.0950      | 15,293                           | 15,189               | 35,172                      | 19.13%                   |
| 35e TOU-GS-3          | 15,964   | 16,556  | 16,003  | 16,174         | 1.0945      | 8,305                            | 8,540                | 18,203                      | 9.90%                    |
| 35f TOU-8-SEC         | 15,834   | 15,647  | 15,152  | 15,544         | 1.0955      | 8,688                            | 8,527                | 16,713                      | 9.09%                    |
| 35g TOU-8-PRI         | 9,521    | 9,421   | 9,161   | 9,368          | 1.0675      | 5,711                            | 5,644                | 9,883                       | 5.38%                    |
| 35h TOU-8-SUB         | 8,382    | 8,121   | 8,581   | 8,361          | 1.0331      | 5,820                            | 6,253                | 9,280                       | 5.05%                    |
| 35i TOU-8-Standby-SEC | 383      | 423     | 422     | 409            | 1.0959      | 245                              | 241                  | 442                         | 0.24%                    |
| 35j TOU-8-Standby-PRI | 1,248    | 1,181   | 1,148   | 1,192          | 1.0675      | 683                              | 680                  | 1,268                       | 0.69%                    |
| 35k TOU-8-Standby-SUB | 2,669    | 3,138   | 2,569   | 2,792          | 1.0332      | 1,980                            | 1,956                | 2,849                       | 1.55%                    |
| 35l TOU-PA-2          | 2,842    | 2,569   | 2,336   | 2,582          | 1.0956      | 1,812                            | 1,736                | 2,711                       | 1.47%                    |
| 35m TOU-PA-3          | 1,609    | 1,539   | 1,518   | 1,555          | 1.0942      | 1,191                            | 1,184                | 1,691                       | 0.92%                    |
| 35n Street Lighting   | 790      | 472     | 710     | 657            | 1.0993      | 717                              | 745                  | 750                         | 0.41%                    |
| 35o ---               |          |         |         |                |             |                                  |                      |                             |                          |
| 36 Totals:            | 170,714  | 166,321 | 166,985 | 168,007        |             | 84,259                           | 84,705               | 183,821                     | 100.00%                  |

37  
38  
39 Allocation Factors for Backup Rates:

40 Col 1      Col 2      Col 3      Col 4

41 
$$= \text{Line44:Col1} * \text{from Line35:Col8}$$

42 
$$\text{Line44:Col2}$$

| 43 CPUC Rate Group    | 12 CP at Backup Load | Line losses | Adjusted 12-CP at backup load | Adjusted 12-CP at total load |
|-----------------------|----------------------|-------------|-------------------------------|------------------------------|
| 44a TOU-8-Standby-SEC | 208                  | 1.0959      | 228                           | 442                          |
| 44b TOU-8-Standby-PRI | 483                  | 1.0675      | 516                           | 1268                         |
| 44c TOU-8-Standby-SUB | 913                  | 1.0332      | 944                           | 2849                         |
| 44d ---               |                      |             |                               |                              |