

# **Attachment 2 to Appendix IX**

## **Formula Rate Spreadsheet**

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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		\$937,268,296
Incremental Forecast Period TRR		\$142,920,221
True-Up Adjustment		\$17,843,211
Cost Adjustment		<u>\$0</u>
Base TRR (retail)		\$1,098,031,728

These components represent the following costs that SCE incurs:

- 1) The Prior Year TRR component is the TRR associated with the Prior Year (most recent calendar year).  
The Prior Year TRR is calculated using End-of-Year Rate Base values, as set forth in the "1-BaseTRR" Worksheet.
- 2) The Incremental Forecast Period TRR is the component of Base TRR associated with forecast additions to in-service plant or CWIP, as set forth in the "2-IFPTRR" Worksheet.
- 3) The True Up Adjustment is a component of the Base TRR that reflects the difference between projected and actual costs, as set forth in the "3-TrueUpAdjust" Worksheet.
- 4) The Cost 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 or Instruction	2014 Value
<b>RATE BASE</b>			
1	ISO Transmission Plant	6-PlantInService, Line 19	\$6,736,374,821
2	General Plant + Electric Miscellaneous Intangible Plant	6-PlantInService, Line 27	\$249,905,250
3	Transmission Plant Held for Future Use	11-PHFU, Line 8	\$9,942,155
4	Abandoned Plant	12-AbandonedPlant, Line 3	\$0
<u>Working Capital amounts</u>			
5	Materials and Supplies	13-WorkCap, Line 16	\$14,599,156
6	Prepayments	13-WorkCap, Line 36	\$4,840,028
7	Cash Working Capital	(Line 65 + Line 66) / 16	<u>\$9,050,202</u>
8	Working Capital	Line 5 + Line 6 + Line 7	\$28,489,387
<u>Accumulated Depreciation Reserve Balances</u>			
9	Transmission Depreciation Reserve - ISO	Negative amount	8-AccDep, Line 13, Col. 12
10	Distribution Depreciation Reserve - ISO	Negative amount	8-AccDep, Line 16, Col. 5
11	General + Intangible Plant Depreciation Reserve	Negative amount	8-AccDep, Line 26
12	Accumulated Depreciation Reserve	Line 9 + Line 10 + Line 11	-\$1,287,881,175
13	Accumulated Deferred Income Taxes	Negative amount	9-ADIT, Line 5, Col. 2
14	CWIP Plant		14-IncentivePlant, L 12, Col 1
15	Other Regulatory Assets/Liabilities		23-RegAssets, Line 14
15a	Unfunded Reserves		34-UnfundedReserves, Line 6
16	Network Upgrade Credits	Negative amount	22-NUCs, Line 5
17	Rate Base	L1 + L2 + L3 + L4 + L8 + L12 + L13 + L14+ L15+ L15a + L16	\$5,171,546,761
<b>OTHER TAXES</b>			
18	Sub-Total Local Taxes	Row 39, Column i	FF1 263.2 (see note to left)
19	Transmission Plant Allocation Factor		27-Allocators, 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	FF1 263 (see note to left)
24	FICA/OASDI Emp Incntv.	Row 8, Column i	FF1 263 (see note to left)
25	FICA/HIT Emp Incntv.	Row 9, Column i	FF1 263 (see note to left)
26	CA SUI Current	Row 24, Column i	FF1 263 (see note to left)
27	Fed Unemp Tax Act- Current	Row 10, Column i	FF1 263 (see note to left)
28	CADI Vol Plan Assess	Row 40, Column i	FF1 263.1 (see note to left)
29	SF Pysl Exp Tx - SCE	Row 38, Column i	FF1 263.1 (see note to left)
30	Total Electric Payroll Tax Expense		Line 22 + (Line 26 to Line 29)
31	Capitalized Overhead portion of Electric Payroll Tax Expense		26-TaxRates, Line 51
32	Remaining Electric Payroll Tax Expense to Allocate		Line 30 - Line 31
33	Transmission Wages and Salaries Allocation Factor		27-Allocators, Line 9
34	Payroll Taxes Expense		Line 32 * Line 33
35	Other Taxes		Line 20 + Line 34

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Cells shaded yellow are input cells

Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	2014 Value
<b>RETURN AND CAPITALIZATION CALCULATIONS</b>			
<u>Debt</u>			
36	Long Term Debt Amount	5-ROR-1, Line 8	\$10,199,092,051
37	Cost of Long Term Debt	5-ROR-1, Line 16	\$504,827,688
38	Long Term Debt Cost Percentage	5-ROR-1, Line 17	4.9497%
<u>Preferred Stock</u>			
39	Preferred Stock Amount	5-ROR-1, Line 21	\$1,962,086,072
40	Cost of Preferred Stock	5-ROR-1, Line 25	\$114,650,915
41	Preferred Stock Cost Percentage	5-ROR-1, Line 26	5.8433%
<u>Equity</u>			
42	Common Stock Equity Amount	5-ROR-1, Line 32	\$10,748,352,914
43	Total Capital	Line 36 + Line 39 + Line 42	\$22,909,531,037
<u>Capital Percentages</u>			
44	Long Term Debt Capital Percentage	Line 36 / Line 43	44.5190%
45	Preferred Stock Capital Percentage	Line 39 / Line 43	8.5645%
46	Common Stock Capital Percentage	Line 42 / Line 43	<u>46.9165%</u>
<u>Annual Cost of Capital Components</u>			
47	Long Term Debt Cost Percentage	Line 38	4.9497%
48	Preferred Stock Cost Percentage	Line 41	5.8433%
49	Return on Common Equity	Note 1 SCE Return on Equity	9.80%
<u>Calculation of Cost of Capital Rate</u>			
50	Weighted Cost of Long Term Debt	Line 38 * Line 44	2.2036%
51	Weighted Cost of Preferred Stock	Line 41 * Line 45	0.5005%
52	Weighted Cost of Common Stock	Line 46 * Line 49	<u>4.5978%</u>
53	Cost of Capital Rate	Line 50 + Line 51 + Line 52	7.3018%
54	Equity Rate of Return Including Common and Preferred Stock	Used for Tax calculation Line 51 + Line 52	5.0983%
55	Return on Capital: Rate Base times Cost of Capital Rate	Line 17 * Line 53	\$377,618,044
<b>INCOME TAXES</b>			
56	Federal Income Tax Rate	26-Tax Rates, Line 1	35.0000%
57	State Income Tax Rate	26-Tax Rates, Line 8	8.8553%
58	Composite Tax Rate	= F + [S * (1 - F)] (L56 + L57) - (L56 * L57)	40.7559%
<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	\$186,640,597
64	Income Taxes = [((RB * ER) + D) * (CTR/(1 - CTR))] + CO/(1 - CTR)		
Where:			
	RB = Rate Base	Line 17	
	ER = Equity Rate of Return Including Common and Preferred Stock	Line 54	
	CTR = Composite Tax Rate	Line 58	
	CO = Credits and Other	Line 62	
	D = Book Depreciation of AFUDC Equity Book Basis	SCE Records	\$2,528,293

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Cells shaded yellow are input cells

Formula Transmission Rate

<u>Line</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>2014 Value</u>
<b>PRIOR YEAR TRANSMISSION REVENUE REQUIREMENT</b>			
<u>Component of Prior Year TRR:</u>			
65		19-OandM, Line 137, Col. 6	\$93,526,948
66		20-AandG, Line 23	\$51,276,290
67		22-NUCs, Line 10	\$1,555,832
68		17-Depreciation, Line 70	\$175,403,080
69		12-AbandonedPlant, Line 1	\$14,445,000
70		Line 35	\$46,989,843
71	Negative amount	21-Revenue Credits, Line 44	-\$52,513,436
72		Line 55	\$377,618,044
73		Line 63	\$186,640,597
74	Gain negative, loss positive	11-PHFU, Line 10	\$0
75		23-RegAssets, Line 16	\$0
76		15-IncentiveAdder, Line 14	<u>\$31,947,711</u>
77		Sum of Lines 65 to 76	\$926,889,909
78		L 77 * FF Factor (28-FFU, L 5)	\$8,474,369
79		L 77 * U Factor (28-FFU, L 5)	\$1,904,017
80		Line 77 + Line 78+ Line 79	\$937,268,296
<b>TOTAL BASE TRANSMISSION REVENUE REQUIREMENT</b>			
<u>Calculation of Base Transmission Revenue Requirement</u>			
81		Line 80	\$937,268,296
82		2-IFPTRR, Line 82	\$142,920,221
83		3-TrueUpAdjust, Line 62	\$17,843,211
84	Initial Prior Year?: <b>No</b> If Initial Prior Year, enter "Yes", else "No"		
85	Cost Adjustment Note 4		
86	Base Transmission Revenue Requirement (Retail) For Retail Purposes	L 81 + L 82 + L 83 + L 85	\$1,098,031,728
<u>Wholesale Base Transmission Revenue Requirement</u>			
87	Base TRR (Retail)	Line 86	\$1,098,031,728
88	Wholesale Difference to the Base TRR	25-WholesaleDifference, Line 44	<u>-\$5,803,557</u>
89	Wholesale Base Transmission Revenue Requirement	Line 87 + Line 88	\$1,092,228,171

**Notes:**

1) No change in Return on Common Equity will be made absent a Section 205 filing at the Commission.

Does not include any project-specific ROE adders.

In the event that the Return on Common Equity is revised from the initial value, enter cite to Commission Order approving the revised ROE on following link  
Order approving revised ROE: [redacted]

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) Cost 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:	2.204%	1-BaseTRR, Line 50
13	Wtd. Cost of Common + Pref. Stock:	5.098%	1-BaseTRR, Line 54
14	Composite Tax Rate:	40.756%	1-BaseTRR, Line 58
15			
16	AFCRCWIP =	10.809%	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:	\$6,736,374,821	6-PlantInService, Line 13
28	Distribution Plant - ISO:	\$0	6-PlantInService, Line 16
29	Transmission Dep. Reserve - ISO:	\$1,181,727,381	8-AccDep, Line 13
30	Distribution Dep. Reserve - ISO:	\$0	8-AccDep, Line 16
31	Net Plant:	\$5,554,647,440	(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:	\$756,348,470	10-CWIP, L 13 C1
38	AFCRCWIP:	10.809%	Line 16
39	Direct CWIP Related Costs:	\$81,754,509	Line 37 * Line 38

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

42	IREF:	\$7,919	15-IncentiveAdder, Line 3
43			
44	Tehachapi CWIP Amount:	\$680,873,754	10-CWIP, Line 13
45	Tehachapi ROE Adder %:	1.25%	15-IncentiveAdder, Line 5
46	Tehachapi ROE Adder \$:	\$6,739,963	Formula on Line 52
47			
48	DCR CWIP Amount:	\$89,733	10-CWIP, Line 13
49	DCR ROE Adder %:	1.00%	15-IncentiveAdder, Line 6
50	DCR ROE Adder \$:	\$711	Formula on Line 52

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

53			
54	CWIP Related Costs wo FF&U:	\$88,495,182	Line 39 + Line 46 + Line 50
55	FF&U Expenses:	<u>\$990,881</u>	(28-FFU, L5 FF Factor + U Factor) * L54
56	CWIP Related Costs with FF&U:	\$89,486,063	Line 54 + Line 55

57

58 **b) Determination of AFCR:**

59			
60	CWIP Related Costs wo FF&U:	\$88,495,182	Line 54
61	Prior Year TRR wo FF&U:	\$926,889,909	1-BaseTRR, Line 77
62	Prior Year TRR wo CWIP Related Costs:	\$838,394,727	Line 61 - Line 60
63	75% of O&M and A&G in Prior Year TRR:	\$108,602,429	(1-BaseTRR, Line 65 + Line 66) * .75
64	AFCR:	13.138%	(Line 62 - Line 63) / Line 31
65			

66 **2) Calculation of IFP TRR**

67			
68			<u>Reference</u>
69	Forecast Plant Additions:	\$1,346,586,212	16-PlantAdditions, L 25, C10
70	AFCR:	13.138%	Line 64
71	AFCR * Forecast Plant Additions:	\$176,920,004	Line 69 * Line 70
72			
73	Forecast Period Incremental CWIP:	-\$329,188,554	10-CWIP, L 54, C8
74	AFCRCWIP:	10.809%	Line 16
75	AFCRCWIP * FP Incremental CWIP:	-\$35,582,340	Line 73 * Line 74
76			
77	IFPTRR without FF&U:	\$141,337,663	Line 71 + Line 75
78			
79	Franchise Fees Expense:	\$1,292,222	Line 77 * FF (from 28-FFU, L 5)
80	Uncollectibles Expense:	\$290,336	Line 77 * U (from 28-FFU, L 5)
81			
82	Incremental Forecast Period TRR:	\$142,920,221	Line 77 + Line 79 + Line 80



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 54 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:	\$901,943,485	Source:	From 4-TUTRR,	Line 45					
		<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 2	See Note 3	See Note 4	= C2 - C3 + C 4	See Note 5	See Note 6	See Note 7	=C7 + C8	
								Cumulative			
					One-Time and			Excess (-) or			Cumulative
					Previous			Shortfall (+)			Excess (-) or
					True Up			in Revenue			Shortfall (+)
					Adjustment			wo Interest for			in Revenue
								Current Month			with Interest
	Month	Year	Monthly True Up TRR	Actual Retail Base Transmission Revenues	One-Time and Previous True Up Adjustment	Monthly Excess (-) or Shortfall (+) in Revenue	Monthly Interest Rate	Excess (-) or Shortfall (+) in Revenue wo Interest for Current Month	Interest for Current Month	Cumulative Excess (-) or Shortfall (+) in Revenue with Interest	
11	January	2014	\$75,161,957.09	\$59,602,424	\$96,732	\$15,656,265	0.27%	\$15,656,265	\$21,136	\$15,677,401	
12	February	2014	\$75,161,957.09	\$54,525,102		\$20,636,855	0.27%	\$36,314,256	\$70,189	\$36,384,445	
13	March	2014	\$75,161,957.09	\$62,055,869		\$13,106,088	0.27%	\$49,490,533	\$115,931	\$49,606,464	
14	April	2014	\$75,161,957.09	\$62,499,712		\$12,662,245	0.27%	\$62,268,709	\$151,031	\$62,419,741	
15	May	2014	\$75,161,957.09	\$70,372,415		\$4,789,542	0.27%	\$67,209,283	\$174,999	\$67,384,282	
16	June	2014	\$75,161,957.09	\$69,578,678		\$5,583,279	0.27%	\$72,967,561	\$189,475	\$73,157,036	
17	July	2014	\$75,161,957.09	\$83,435,210		-\$8,273,253	0.27%	\$64,883,783	\$186,355	\$65,070,138	
18	August	2014	\$75,161,957.09	\$85,095,933		-\$9,933,976	0.27%	\$55,136,162	\$162,279	\$55,298,440	
19	September	2014	\$75,161,957.09	\$80,386,504		-\$5,224,547	0.27%	\$50,073,894	\$142,253	\$50,216,146	
20	October	2014	\$75,161,957.09	\$72,093,503		\$3,068,454	0.27%	\$53,284,600	\$139,726	\$53,424,326	
21	November	2014	\$75,161,957.09	\$59,037,907		\$16,124,050	0.27%	\$69,548,376	\$166,013	\$69,714,389	
22	December	2014	\$75,161,957.09	\$62,208,830		\$12,953,127	0.27%	\$82,667,516	\$205,716	\$82,873,232	
23	January	2015	---	---	-\$5,578,836	-\$5,578,836	0.27%	\$77,294,395	\$216,226	\$77,510,622	
24	February	2015	---	---	-\$5,578,836	-\$5,578,836	0.27%	\$71,931,785	\$201,747	\$72,133,532	
25	March	2015	---	---	-\$5,578,836	-\$5,578,836	0.27%	\$66,554,696	\$187,229	\$66,741,925	
26	April	2015	---	---	-\$5,578,836	-\$5,578,836	0.27%	\$61,163,089	\$172,672	\$61,335,760	
27	May	2015	---	---	-\$5,578,836	-\$5,578,836	0.27%	\$55,756,924	\$158,075	\$55,914,999	
28	June	2015	---	---	-\$5,578,836	-\$5,578,836	0.27%	\$50,336,163	\$143,439	\$50,479,602	
29	July	2015	---	---	-\$5,578,836	-\$5,578,836	0.27%	\$44,900,765	\$128,763	\$45,029,529	
30	August	2015	---	---	-\$5,578,836	-\$5,578,836	0.27%	\$39,450,692	\$114,048	\$39,564,741	
31	September	2015	---	---	-\$5,578,836	-\$5,578,836	0.27%	\$33,985,904	\$99,293	\$34,085,198	
32	October	2015	---	---	-\$5,578,836	-\$5,578,836	0.27%	\$28,506,361	\$84,499	\$28,590,860	
33	November	2015	---	---	-\$5,578,836	-\$5,578,836	0.27%	\$23,012,023	\$69,664	\$23,081,687	
34	December	2015	---	---	-\$5,578,836	-\$5,578,836	0.27%	\$17,502,851	\$54,789	\$17,557,640	
35											

36 3) Amortization of December balance over Rate Effective Period:

37		<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>
38			See Note 8	See Note 9	See Note 10	=C3 + C4	See Note 11	=C5 + C6	= - C4
39						<b>Month</b>			<b>True Up</b>
40			<b>Monthly</b>	<b>Month</b>		<b>Ending</b>	<b>Interest</b>	<b>Month</b>	<b>Adjustment</b>
41			<b>Interest</b>	<b>Beginning</b>		<b>Balance</b>	<b>for Current</b>	<b>Ending</b>	<b>Received (+)/</b>
42		<b>Year</b>	<b>Rate</b>	<b>Balance</b>	<b>Amortization</b>	<b>wo Interest</b>	<b>Month</b>	<b>Balance</b>	<b>Returned (-)</b>
43	January	2016	0.27%	\$17,557,640	-\$1,486,934	\$16,070,706	\$45,398	\$16,116,104	\$1,486,934
44	February	2016	0.27%	\$16,116,104	-\$1,486,934	\$14,629,170	\$41,506	\$14,670,676	\$1,486,934
45	March	2016	0.27%	\$14,670,676	-\$1,486,934	\$13,183,741	\$37,603	\$13,221,345	\$1,486,934
46	April	2016	0.27%	\$13,221,345	-\$1,486,934	\$11,734,411	\$33,690	\$11,768,101	\$1,486,934
47	May	2016	0.27%	\$11,768,101	-\$1,486,934	\$10,281,167	\$29,767	\$10,310,933	\$1,486,934
48	June	2016	0.27%	\$10,310,933	-\$1,486,934	\$8,823,999	\$25,832	\$8,849,831	\$1,486,934
49	July	2016	0.27%	\$8,849,831	-\$1,486,934	\$7,362,897	\$21,887	\$7,384,784	\$1,486,934
50	August	2016	0.27%	\$7,384,784	-\$1,486,934	\$5,897,850	\$17,932	\$5,915,781	\$1,486,934
51	September	2016	0.27%	\$5,915,781	-\$1,486,934	\$4,428,847	\$13,965	\$4,442,812	\$1,486,934
52	October	2016	0.27%	\$4,442,812	-\$1,486,934	\$2,955,878	\$9,988	\$2,965,866	\$1,486,934
53	November	2016	0.27%	\$2,965,866	-\$1,486,934	\$1,478,932	\$6,000	\$1,484,932	\$1,486,934
54	December	2016	0.27%	\$1,484,932	<u>-\$1,486,934</u>	-\$2,002	\$2,002	\$0	<u>\$1,486,934</u>
55					-\$17,843,211		Shortfall or Excess Revenue in Prior Year:		\$17,843,211
56									
57									
58									
59	4) True Up Adjustment								
60									
61	Shortfall or Excess Revenue in Prior Year:			<u>\$17,843,211</u>	Column 8, Line 55				
62	True Up Adjustment:			<u>\$17,843,211</u>	Line 61. Positive amount is to be collected by SCE (included in Base TRR as a positive amount).				
63					Negative amount is to be returned to customers by SCE (included in Base TRR as a negative amount).				
64	5) Final True Up Adjustment								
65	The Final True Up Adjustment begins on the month after the last True Up Adjustment and extends through the termination date of								
66	this formula transmission rate.								
67	The Final True Up Adjustment shall be calculated as above, with interest to the termination date of the Formula Transmission Rate.								
68									

69 Partial Year TRR Attribution Allocation Factors:

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

86 Transmission Revenues: (Note 12)

87	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	
88	See Note 13	See Note 14					Sum of left	
89								
90								
91	Prior Year	Actual Retail Base					Monthly Total	
92		Transmission	Other		Public		Retail	
93		Revenues	Transmission	Distribution	Generation	Purpose	Other	
94	Month						Revenue	
95	Jan	\$59,602,424	\$298,407	\$340,072,223	\$348,041,853	\$7,173,747	\$80,022,491	\$835,211,145
96	Feb	\$54,525,102	\$209,572	\$305,477,101	\$327,013,703	\$3,843,250	\$31,503,899	\$722,572,628
97	Mar	\$62,055,869	\$273,101	\$342,259,513	\$356,140,394	\$1,706,226	\$35,453,189	\$797,888,292
98	Apr	\$62,499,712	\$172,504	\$145,138,670	\$390,472,356	-\$1,263,392	\$35,003,820	\$632,023,670
99	May	\$70,372,415	\$263,462	\$360,644,537	\$433,802,123	\$17,804,466	\$39,309,037	\$922,196,039
100	Jun	\$69,578,678	\$3,706,854	\$336,153,559	\$828,164,765	\$7,818,020	\$61,319,861	\$1,306,741,737
101	Jul	\$83,435,210	\$4,133,425	\$376,462,234	\$905,462,401	\$21,480,392	\$71,401,577	\$1,462,375,238
102	Aug	\$85,095,933	\$4,167,578	\$388,619,883	\$956,862,360	\$38,556,337	\$72,107,366	\$1,545,409,456
103	Sep	\$80,386,504	\$4,008,761	\$369,977,079	\$907,025,917	\$41,439,437	\$71,201,263	\$1,474,038,960
104	Oct	\$72,093,503	\$3,509,421	\$65,791,586	\$491,820,461	\$27,021,243	\$61,199,390	\$721,435,604
105	Nov	\$59,037,907	\$2,928,298	\$415,331,316	\$404,428,272	\$10,056,460	\$50,166,687	\$941,948,940
106	Dec	\$62,208,830	\$3,078,012	\$325,224,502	\$448,890,181	\$2,324,018	\$10,878,879	\$852,604,421
107	Totals:	\$820,892,088	\$26,749,394	\$3,771,152,201	\$6,798,124,786	\$177,960,204	\$619,567,457	\$12,214,446,130

108 "Total Sales to Ultimate Consumers" from FERC Form 1 Page 300, Line 10, Column b: **\$12,214,446,130**

**Instructions:**

- 1) Enter applicable years on Column 1, Lines 11-34 and 43-54.
- 2) Enter Previous Period True Up Adjustment (if any) on Column 4, Lines 23-34. 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 34, Column 6. If interest rate for any months not known, use most recent known month.
- 4) Enter "Total Amortization" amount on Line 57, column 6 to set September Month Ending Balance Column 7, Line 54 equal to \$0. Iterate if necessary to solve. (i.e., so that the Month Beginning Balance in Column 3, Line 43 is completely amortized away by the Amortization amounts in Column 4). This instruction requires that the amount on Line 57 Column 6 be calculated so that any over or under collection at the beginning of the Rate Effective Period is completely amortized over the following 12 months, as reflected by the Line 54, Column 7 amount being equal to zero. It may be necessary to iterate for the formula to calculate the correct value in that cell, which can be accomplished in Excel using the Goal Seek function.
- 5) Enter any One Time Adjustments on Column 4, Line 11 (or other appropriate). If SCE is owed enter as positive, if SCE is to return to customers enter as negative. One Time Adjustments include:
  - a) 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 (or other appropriate) ensures these One Time Adjustments are recovered from or returned to customers.
  - 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.
  - d) Amounts resulting from input errors impacting the True Up TRR in a previous Formula Rate filing pursuant to Protocol Section 3(d)(8).
- 6) Fill in matrix of all retail revenues from Prior Year in table on lines 95 to 106.
- 7) Enter Total Sales to Ultimate Consumers on line 109 and verify that it equals the total on line 107.
- 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 72 to 83 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. Partial Year True Up Allocation Factors calculated based on three years (2008-2010) of monthly SCE retail base transmission revenues.
- 3) "Actual Retail Base Transmission Revenues" are SCE retail transmission revenues attributable to this formula transmission rate. as shown on Lines 95 to 106, 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 43 -54 from the previous Informational Filing, They are input into Column 4, lines 23-34 of this current Informational Filing, corresponding to the Rate Effective Period of the previous Informational Filing. In the event that the Formula Rate timelines in effect during the previous Informational Filing differ from this Informational Filing, enter the Previous Period True Up Adjustment in this Informational Filing on the lines corresponding to the Rate Effective Period from 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 (or other appropriate).
- 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 23-34).
- 9) The "Month Beginning Balance" is Month Ending Balance from previous month in Column 7 (January is from Column 9, Line 34).
- 10) Amortization equals amount in Line 57 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". The Base Transmission Revenues shown in Column 1 shall be reduced to reflect any retail customer refunds provided by SCE associated with the formula transmission rate that are made through a CPUC-authorized mechanism.
- 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.		6-PlantInService, Line 18	\$5,979,888,457
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$243,581,044
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$9,942,155
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$7,222,500
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$13,942,356
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$4,001,507
7	Cash Working Capital	1/16 (O&M + A&G)		1-Base TRR Line 7	<u>\$9,050,202</u>
8	Working Capital			Line 5 + Line 6 + Line 7	\$26,994,065
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,118,330,474
10	Distribution Depreciation Reserve - ISO	BOY/EOY Avg.	Negative amount	8-AccDep, Line 17, Col. 5	\$0
11	G + I Depreciation Reserve	BOY/EOY Avg.	Negative amount	8-AccDep, Line 23	<u>-\$100,359,730</u>
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,218,690,204
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT, Line 15	-\$1,123,800,268
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$1,012,920,132
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 9	-\$39,651,975
15a	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$14,589,990
16	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$0
17	Rate Base			L1+L2+L3+L4+L8+L12+ L13+L14+L15+L15a+L16	\$4,883,815,917

B) Return on Capital

<u>Line</u>					
18	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.3018%
19	Return on Capital: Rate Base times Cost of Capital Rate			Line 17 * Line 18	\$356,608,400

C) Income Taxes

20	Income Taxes = $(((RB * ER) + D) * (CTR / (1 - CTR))) + CO / (1 - CTR)$				\$176,549,109
----	---	--	--	--	---------------

Where:

21	RB = Rate Base			Line 17	\$4,883,815,917
22	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.0983%
23	CTR = Composite Tax Rate			1-Base TRR L 58	40.7559%
24	CO = Credits and Other			1-Base TRR L 62	\$2,086,200
25	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 64	\$2,528,293

**D) True Up TRR Calculation**

26	O&M Expense	1-Base TRR L 65	\$93,526,948
27	A&G Expense	1-Base TRR L 66	\$51,276,290
27a	PBOPs True Up TRR Adjustment	35-PBOPs L 14	-\$1,420,352
28	Network Upgrade Interest Expense	1-Base TRR L 67	\$1,555,832
29	Depreciation Expense	1-Base TRR L 68	\$175,403,080
30	Abandoned Plant Amortization Expense	1-Base TRR L 69	\$14,445,000
31	Other Taxes	1-Base TRR L 70	\$46,989,843
32	Revenue Credits	1-Base TRR L 71	-\$52,513,436
33	Return on Capital	Line 19	\$356,608,400
34	Income Taxes	Line 20	\$176,549,109
35	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 74	\$0
36	Amortization and Regulatory Debits/Credits	1-Base TRR L 75	<u>\$0</u>
37	Total without True Up Incentive Adder	Sum Line 26 to Line 36	\$862,420,714
38	True Up Incentive Adder	15-IncentiveAdder L 20	\$29,535,537
39	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Line 37 + Line 38	\$891,956,251

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

<u>Line</u>			<u>Reference:</u>
40	True Up TRR wo FF:	\$891,956,251	Line 39
41	Franchise Fee Factor:	0.914%	28-FFU, L 5
42	Franchise Fee Expense:	\$8,154,978	Line 40 * Line 41
43	Uncollectibles Expense Factor:	0.205%	28-FFU, L 5
44	Uncollectibles Expense:	\$1,832,257	Line 42 * Line 43
45	True Up TRR:	\$901,943,485	L 40 + L 42 + L 44

**Instructions:**

1) Use weighted average (by time) of the Return on Equity in effect during the Prior Year in determining the "Cost of Capital Rate" on Line 18 and the "Equity Rate of Return Including Preferred Stock" on Line 22 in the event that the ROE is revised during the Prior Year. In this event, the ROE used in Schedule 1 will differ from the ROE used in this Schedule 4, because the Schedule 1 ROE will be the most recent ROE, whereas the Schedule 4 Cost of Capital Rate and Equity Rate of Return including Com. + Pref. Stock will be based on the weighted-average ROE.

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

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

	<u>Percentage</u>	<u>Reference:</u>	<u>From</u>	<u>To</u>	<u>Days ROE In Effect</u>
a ROE at end of Prior Year	9.80%	1-Base TRR L 49	Jan 1, 2014	Dec 31, 2014	365
b ROE start of Prior Year	9.80%	See Line e below			
c				Total days in year:	365
d Wtd. Avg. ROE in Prior Year	9.80%	((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year			

Commission Decisions approving ROE:

	<u>Reference:</u>
e End of Prior Year	Settlement in ER11-3697
f Beginning of Prior Year	Settlement in ER11-3697

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	2.2036%	1-Base TRR L 50
h Wtd. Cost of Preferred Stock	0.5005%	1-Base TRR L 51
i Wtd. Cost of Common Stock	4.5978%	1-Base TRR L 46 * Line d
j Cost of Capital Rate	7.3018%	Sum of Lines f to h

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.0983%	Sum of Lines g to h

2) Beginning with the True Up Adjustment calculation for 2012 utilizing the True Up TRR for 2012, exclude from CWIP recovery the capital cost of facilities that were purchased for the portion of Tehachapi Segment 8 near the Chino Airport, but due to the April 25, 2011 Notice of Presumed Hazard issued to SCE by the FAA are not used in the construction of Tehachapi or in any other CWIP incentive project. Additionally, SCE will permanently exclude from Plant In Service, Rate Base, and transmission rates these capital costs if the facilities are not used in the construction of any SCE transmission project.

Calculation of Components of Cost of Capital Rate

Cells shaded yellow are input cells

	Notes	FERC Form 1 Reference or Instruction	2014 Value	
<b>RETURN AND CAPITALIZATION CALCULATIONS</b>				
<u>Calculation of Long Term Debt Amount</u>				
1	Bonds -- Account 221	13-month avg.	5-ROR-2, Line 1	\$10,052,861,538
2	Less Reacquired Bonds -- Account 222	13-month avg.	5-ROR-2, Line 2	-\$160,540,000
2a	Long Term Debt Advances from Associated Companies -- Account 223	13-month avg.	5-ROR-2, Line 2a	\$0
3	Other Long Term Debt -- Account 224	13-month avg.	5-ROR-2, Line 3	\$306,770,513
4	Not Used			
5	Not Used			
6	Not Used			
7	Not Used			
8	Long Term Debt Amount	L1 + L2 + L2a + L3		\$10,199,092,051
<u>Calculation of Cost of Long-Term Debt</u>				
9	Interest on Long-Term Debt -- Account 427		FF1 117.62c	\$473,381,575
10	Amortization of Debt Discount and Expense -- Account 428		FF1 117.63c	\$31,446,113
11	Amortization of Loss on Reacquired Debt -- Account 428.1		FF1 117.64c	\$0
12	Less Amortization of Premium on Debt -- Account 429	Enter negative	FF1 117.65c	\$0
13	Less Amort. of Gain on Reacquired Debt -- Account 429.1	Enter negative	FF1 117.66c	\$0
13a	Interest on Debt to Associated Companies -- Account 430		FF1 117.67c	\$0
14	Not Used			
15	Not Used			
16	Cost of Long Term Debt	Sum of Lines 9 to 13a		\$504,827,688
17	Long-Term Debt Cost Percentage	Line 16 / Line 8		4.9497%
<u>Calculation of Preferred Stock Amount</u>				
18	Preferred Stock Amount -- Account 204	13-month avg.	5-ROR-2, Line 18	\$2,006,571,104
19	Unamortized Issuance Costs	13-month avg.	5-ROR-2, Line 19	-\$43,335,730
20	Net Gain (Loss) From Purchase and Tender Offers	13-month avg.	5-ROR-2, Line 20	-\$1,149,302
21	Preferred Stock Amount		Sum of Lines 18 to 20	\$1,962,086,072
<u>Calculation of Cost of Preferred Stock</u>				
22	Cost of Preferred Stock -- Account 437	Enter positive	FF1 118.29c	\$112,295,310
23	Amortization of Net Gain (Loss) From Purchases and Tender Offers		See Note 3	\$205,468
24	Amortization Issuance Costs		See Note 4	\$2,150,137
25	Cost of Preferred Stock -- Account 437		Sum of Lines 22 to 24	\$114,650,915
26	Preferred Stock Cost Percentage	Line 25 / Line 21		5.8433%
<u>Calculation of Common Stock Equity Amount</u>				
27	Total Proprietary Capital	13-month avg.	5-ROR-2, Line 27	\$12,746,555,231
28	Less Preferred Stock Amount -- Account 204	Same as L 18, but negative	5-ROR-2, Line 18	-\$2,006,571,104
29	Minus Net Gain (Loss) From Purchase and Tender Offers	Same as L 20, but reverse sign	See Note 5	\$1,149,302
30	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	13-month avg.	5-ROR-2, Line 30	-\$3,474,998
31	Less Accumulated Other Comprehensive Loss -- Account 219	13-month avg.	5-ROR-2, Line 31	\$10,694,483
32	Common Stock Equity Amount		Sum of Lines 27 to 31	\$10,748,352,914

**Notes:**

- 1) Not Used
- 2) Not Used
- 3) Total annual amortization associated with events listed in note 10 on 5-ROR-2.
- 4) Total annual amortization associated with preferred equity issues listed in note 9 on 5-ROR-2.
- 5) Negative of Line 20, charge to common equity reversed for ratemaking.



Calculation of 13-Month Average Capitalization Balances

Year	2014	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14
Line	Item	13-Month Avg.	December	January	February	March	April	May	June	July	August	September	October	November	December
		= Sum (Cols. 2-14)/13													
<b>Bonds -- Account 221 (Note 1):</b>															
1	\$10,052,861,538	\$9,914,400,000	\$10,214,400,000	\$10,214,400,000	\$9,914,400,000	\$9,914,400,000	\$10,314,400,000	\$10,314,400,000	\$10,314,400,000	\$10,314,400,000	\$9,914,400,000	\$9,714,400,000	\$9,814,400,000	\$9,814,400,000	\$9,814,400,000
<b>Reacquired Bonds -- Account 222 (Note 2): enter - of FF1</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	-\$160,540,000
<b>Long Term Debt Advances from Associated Companies (Note 2a):</b>															
2a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Long Term Debt -- Account 224 (Note 3):</b>															
3	\$306,770,513	\$306,794,853	\$306,790,384	\$306,785,896	\$306,785,896	\$306,776,863	\$306,772,317	\$306,767,753	\$306,796,290	\$306,758,566	\$306,753,944	\$306,749,302	\$306,744,640	\$306,739,959	\$306,739,959
4	NOT USED														
5	NOT USED														
6	NOT USED														
7	NOT USED														
<b>Preferred Stock Amount -- Account 204 (Note 8):</b>															
18	\$2,006,571,104	\$1,795,024,950	\$1,795,024,950	\$1,795,024,950	\$2,070,034,950	\$2,070,034,950	\$2,070,034,950	\$2,070,034,950	\$2,070,034,950	\$2,070,034,950	\$2,070,034,950	\$2,070,034,950	\$2,070,034,950	\$2,070,034,950	\$2,070,034,950
<b>Unamortized Issuance Costs (Note 9): enter negative</b>															
19	-\$43,335,730	-\$39,628,057	-\$39,471,710	-\$39,315,362	-\$45,433,803	-\$45,225,166	-\$45,016,529	-\$44,807,892	-\$44,599,255	-\$44,390,618	-\$44,181,981	-\$43,973,344	-\$43,764,707	-\$43,556,069	-\$43,556,069
<b>Net Gain (Loss) From Purchase and Tender Offers Note 10):</b>															
20	-\$1,149,302	-\$1,252,036	-\$1,234,913	-\$1,217,791	-\$1,200,669	-\$1,183,546	-\$1,166,424	-\$1,149,302	-\$1,132,179	-\$1,115,057	-\$1,097,935	-\$1,080,813	-\$1,063,690	-\$1,046,568	-\$1,046,568
<b>Total Proprietary Capital (Note 11):</b>															
27	\$12,746,555,231	\$12,138,117,704	\$12,250,086,249	\$12,202,936,477	\$12,496,206,457	\$12,555,918,956	\$12,643,544,716	\$12,700,202,523	\$12,826,965,385	\$12,879,422,455	\$13,093,042,436	\$13,249,324,245	\$13,387,339,367	\$13,282,111,033	\$13,282,111,033
<b>Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 12): enter - of FF1</b>															
30	-\$3,474,998	-\$3,081,731	-\$3,046,060	-\$3,021,728	-\$3,079,705	-\$3,072,071	-\$3,079,023	-\$3,079,023	-\$3,078,811	-\$3,078,872	-\$3,080,818	-\$3,080,608	-\$5,699,523	-\$5,697,001	-\$5,697,001
<b>Accumulated Other Comprehensive Loss -- Account 219 (Note 13): enter - of FF1</b>															
31	\$10,694,483	\$10,924,608	\$11,011,380	\$10,717,680	\$10,130,661	\$9,570,314	\$8,725,582	\$8,431,038	\$8,436,618	\$7,361,582	\$8,433,806	\$8,949,354	\$8,169,608	\$28,166,048	\$28,166,048

**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) **NOT USED**
- 3) Update notes 9 and 10 as necessary.

**Notes:**

- 1) Amount in Column 2 from FF1 112.18d, amount in Column 14 from FF1 112.18c, amounts in columns 3-13 from SCE internal records.
- 2) Amount in Column 2 from FF1 112.19d, amount in Column 14 from FF1 112.19c, amounts in columns 3-13 from SCE internal records.
- 2a) Amount in Column 2 from FF1 112.20d, amount in Column 14 from FF1 112.20c, amounts in columns 3-13 from SCE internal records.
- 3) Amount in Column 2 from FF1 112.21d, amount in Column 14 from FF1 112.21c, amounts in columns 3-13 from SCE internal records.
- 4) **NOT USED**
- 5) **NOT USED**
- 6) **NOT USED**
- 7) **NOT USED**
- 8) Amount in Column 2 from FF1 112.3d, amount in Column 14 from FF1 112.3c, amounts in columns 3-13 from SCE internal records.
- 9) Amounts in columns 2-14 are from SCE internal records.

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

<u>Issue</u>	<u>Face Amount</u>	<u>Issuance Date</u>	<u>Issuance Costs</u>	<u>Amortization Period (Years)</u>	<u>Annual Amortization</u>	<u>Notes</u>
Series A Pref., 5.349% initial rate	\$325,000,000	4/27/05	\$4,409,385	5	NA	Fully amortized
Series D Pref., 6.500%	\$125,000,000	3/10/11	\$2,577,363	30	\$85,912	
Series E Pref., 6.250%	\$350,000,000	1/17/12	\$5,957,289	10	\$595,729	
Series F Pref., 5.625%	\$475,000,000	5/17/12	\$15,401,698	30	\$513,390	
Series G Pref., 5.100%	\$400,000,000	1/29/13	\$12,972,286	30	\$432,410	Proceeds from the sale of Series G were used to redeem all outstanding shares of Series B and C preference stock.
Series H, Pref., 5.75%	\$275,000,000	3/6/14	\$6,272,358	10	\$522,697	Ten months amortization in 2014

\$2,150,137 Total Annual Amortization (sum of "Issues" listed above)

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

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

<u>Issue/Event</u>	<u>Event Date</u>	<u>Amortization Amount</u>	<u>Amortization Period (Years)</u>	<u>Annual Amortization</u>	<u>Notes</u>
8.540% Preferred, premium	November 1985	-\$286,600	34	-\$8,429	Net gain from open-market purchase of 67,400 shares in November 1985
12.000% Preferred, redemption	February 1986	\$6,247,500	34	\$183,750	Redemption premium paid to holders (so loss to company)
12.000% Preferred, redemption	February 1986	\$1,025,000	34	\$30,147	Initial issue discount

\$205,468 Total Annual Amortization (sum of "Issues/Events" listed above)

- 11) Amount in Column 2 from FF1 112.16d, amount in Column 14 from FF1 112.16c, amounts in columns 3-13 from SCE internal records.
- 12) Amount in Column 2 from FF1 112.12d (opposite sign), amount in Column 14 from FF1 112.12c (opposite sign), amounts in columns 3-13 from SCE internal records.
- 13) Amount in Column 2 from FF1 112.15d (opposite sign), amount in Column 14 from FF1 112.15c (opposite sign), amounts in columns 3-13 from SCE internal records.

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):

Prior Year: **2014**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
1	Dec 2013	\$75,790,816	137,147,763	\$376,495,331	\$2,708,882,934	\$1,443,480,699	\$143,991,959	\$764,993,254	\$207,785	\$12,339,134	\$68,770,632	\$5,732,100,308
2	Jan 2014	\$75,790,366	\$136,883,423	\$376,634,533	\$2,698,781,664	\$1,448,201,735	\$145,494,427	\$765,530,627	\$207,833	\$32,805,650	\$64,391,943	\$5,744,722,202
3	Feb 2014	\$75,790,366	\$138,556,211	\$377,379,952	\$2,715,473,623	\$1,462,405,495	\$147,449,873	\$772,615,036	\$207,887	\$32,009,282	\$65,149,710	\$5,787,037,437
4	Mar 2014	\$75,790,388	\$139,620,906	\$375,097,751	\$2,737,560,774	\$1,462,650,070	\$148,297,984	\$772,765,474	\$207,978	\$33,010,659	\$65,118,669	\$5,810,120,653
5	Apr 2014	\$75,788,071	\$139,629,790	\$376,549,497	\$2,762,637,281	\$1,464,701,937	\$150,703,281	\$773,587,213	\$215,663	\$20,615,118	\$65,272,877	\$5,829,700,727
6	May 2014	\$75,787,470	\$139,629,790	\$377,526,194	\$2,797,969,715	\$1,476,107,270	\$153,366,323	\$778,476,229	\$215,699	\$20,672,252	\$65,504,377	\$5,885,255,319
7	Jun 2014	\$75,785,828	\$139,612,178	\$378,771,301	\$2,826,968,153	\$1,479,289,001	\$154,789,145	\$781,368,013	\$218,273	\$21,268,441	\$65,698,127	\$5,923,768,462
8	Jul 2014	\$75,785,828	\$139,611,418	\$379,384,643	\$2,844,041,959	\$1,482,342,545	\$156,194,317	\$784,333,640	\$218,116	\$21,122,021	\$65,831,981	\$5,948,866,468
9	Aug 2014	\$75,785,820	\$158,372,560	\$387,016,704	\$2,838,743,440	\$1,486,442,346	\$160,596,259	\$786,429,742	\$218,085	\$21,229,358	\$66,014,947	\$5,980,849,262
10	Sep 2014	\$75,785,447	\$158,373,974	\$387,701,453	\$2,846,461,397	\$1,489,142,708	\$171,129,834	\$783,269,641	\$218,086	\$15,951,594	\$58,773,526	\$5,986,807,660
11	Oct 2014	\$75,785,292	\$158,375,608	\$422,068,988	\$2,819,184,441	\$1,492,151,400	\$174,481,277	\$789,989,739	\$218,736	\$15,840,492	\$54,208,410	\$6,002,304,383
12	Nov 2014	\$75,785,292	\$158,387,114	\$423,366,856	\$2,848,885,302	\$1,619,872,921	\$201,873,652	\$976,124,875	\$217,187	\$15,758,975	\$50,370,069	\$6,370,642,243
13	Dec 2014	\$75,785,255	\$158,395,947	\$428,326,101	\$2,920,111,450	\$1,785,929,479	\$230,528,301	\$1,044,386,521	\$217,201	\$12,994,314	\$79,700,254	\$6,736,374,821
14	13-Mo. Avg:	\$75,787,403	\$146,353,591	\$389,716,870	\$2,797,361,703	\$1,507,132,123	\$164,530,510	\$813,374,616	\$214,502	\$21,201,330	\$64,215,809	\$5,979,888,457

2) Distribution Plant - ISO

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>
					Sum C2 - C4
<u>Line</u>	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>
15	Dec 2013	\$0	\$0	\$0	\$0
16	Dec 2014	\$0	\$0	\$0	\$0
17	Average:	\$0	\$0	\$0	\$0

**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: \$5,979,888,457	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$6,736,374,821	Sum of Line 13, Col 12 and Line 16, Col 5

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

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

	Note 1 Prior Year Month	Data Source	Col 1 General Plant Balances	Col 2 Intangible Plant Balances	Col 3 Total G&I Plant Balances	Notes
20	December	FF1 206.99.b and 204.5b	\$2,566,405,180	\$1,792,693,394	\$4,359,098,574	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$2,714,243,545	\$1,877,243,156	\$4,591,486,701	End of year ("EOY") amount

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

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$4,475,292,638	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 5.4428%	27-Allocators, Line 9
24	General + Intangible Plant: \$243,581,044	Line 22 * Line 23.

**b) EOY G&I Plant**

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$4,591,486,701	Line 21.
26	Transmission W&S Allocation Factor: 5.4428%	27-Allocators, Line 9
27	General + Intangible Plant: \$249,905,250	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>
												Sum C2 - C11
<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
28 Jan 2014	-\$1,312	-\$264,840	-\$213,430	-\$9,974,981	\$6,137,127	\$3,099,111	\$247,894	\$7,502	\$180,801	-\$4,141,020	-\$4,923,147	
29 Feb 2014	\$0	\$1,677,305	\$1,551,611	\$20,114,795	\$15,360,820	\$4,032,006	\$8,011,509	\$8,372	\$821,489	\$757,702	\$52,335,610	
30 Mar 2014	\$64	\$1,066,195	-\$8,944,384	\$29,123,182	\$455,787	\$1,749,538	\$186,795	\$14,147	\$24,458	-\$31,051	\$23,644,729	
31 Apr 2014	-\$6,763	\$6,908	\$4,584,551	\$46,863,583	\$1,904,494	\$4,961,799	\$764,803	\$1,197,454	\$12,576,337	\$154,209	\$73,007,375	
32 May 2014	-\$1,754	\$0	\$2,298,289	\$47,333,205	\$13,484,554	\$4,649,361	\$4,999,642	\$5,509	-\$48,995	\$231,500	\$72,951,310	
33 Jun 2014	-\$4,792	-\$22,295	\$2,171,600	\$50,975,385	\$3,430,071	\$2,935,089	\$3,430,819	\$401,123	-\$602,976	\$193,750	\$62,907,774	
34 Jul 2014	\$0	-\$937	\$1,668,289	\$30,783,626	\$3,093,386	\$2,891,951	\$3,452,073	-\$24,469	\$331,781	\$133,853	\$42,329,553	
35 Aug 2014	-\$26	\$18,760,958	\$9,128,121	-\$4,390,318	\$4,600,945	\$9,077,864	\$2,186,758	-\$4,809	-\$108,816	\$182,966	\$39,433,644	
36 Sep 2014	-\$1,086	\$1,391	\$2,017,243	\$13,839,217	\$4,500,664	\$14,437,711	-\$3,311,784	\$83	\$5,350,532	-\$7,245,164	\$29,588,807	
37 Oct 2014	-\$453	\$2,477	\$32,421,216	-\$17,060,973	\$2,558,379	\$6,912,447	\$7,282,101	\$101,311	\$112,634	-\$4,563,156	\$27,765,983	
38 Nov 2014	\$0	\$14,807	\$4,096,755	\$53,968,611	\$127,683,114	\$28,643,498	\$186,630,378	-\$241,386	\$82,641	-\$3,838,341	\$397,040,076	
39 Dec 2014	-\$109	\$10,603	\$13,840,464	\$95,032,809	\$179,120,471	\$56,181,280	\$74,812,366	\$2,201	\$2,802,780	\$28,383,942	\$450,186,806	
40 Total:	-\$16,231	\$21,252,572	\$64,620,325	\$356,608,140	\$362,329,811	\$139,571,655	\$288,693,353	\$1,467,038	\$21,522,666	\$10,219,192	\$1,266,268,520	

2) ISO 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											
<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
41 Jan 2014	\$0	-\$262,444	\$301,756	-\$10,254,039	\$2,491,980	\$260	\$1,387,683	\$0	\$10,393,104	\$216,786	\$4,275,084	
42 Feb 2014	\$0	\$1,655,675	\$373,788	\$12,551,443	\$12,382,445	\$1,706	\$4,361,160	\$0	\$7,022	\$756,505	\$32,089,744	
43 Mar 2014	\$0	\$1,059,011	\$788,878	\$13,575,846	-\$87,891	\$0	\$43,643	\$0	\$516,262	-\$31,212	\$15,864,536	
44 Apr 2014	\$0	\$16,365	\$7,611	-\$1,278,751	\$2,283,845	\$1	\$988,981	\$0	\$4,911	\$154,209	\$2,177,172	
45 May 2014	\$0	\$0	\$367,480	\$20,815,415	\$8,132,451	\$794,206	\$4,564,067	\$0	\$4,433	\$231,500	\$34,909,553	
46 Jun 2014	\$0	\$135	\$818,020	\$2,413,497	\$2,790,822	\$1	\$1,308,435	\$0	\$712	\$193,750	\$7,525,371	
47 Jul 2014	\$0	-\$90	\$127,041	\$489,394	\$2,990,829	\$6,328	\$1,536,747	\$0	\$91,044	\$133,853	\$5,375,146	
48 Aug 2014	\$0	\$18,761,837	\$6,942,420	-\$6,397,146	\$3,310,956	\$2,584	\$1,829,813	\$0	\$0	\$182,966	\$24,633,430	
49 Sep 2014	\$0	\$1,500	\$70,506	\$313,228	-\$133,476	\$6,860,352	-\$2,714,552	\$0	\$0	-\$7,313,800	-\$2,916,241	
50 Oct 2014	\$0	-\$1,562	\$35,264,733	-\$39,634,965	\$3,717,527	\$1,058	\$5,069,282	\$0	\$0	-\$4,527,218	-\$111,146	
51 Nov 2014	\$0	-\$998	\$7,661	\$344,795	\$127,781,976	\$26,215,251	\$184,680,423	\$0	\$0	-\$3,838,341	\$335,190,767	
52 Dec 2014	\$0	\$2,127	\$865,254	\$42,427,850	\$145,492,785	\$2,756,109	\$49,019,677	\$0	\$0	\$11,034,066	\$251,597,867	
53 Total:	\$0	\$21,231,556	\$45,935,148	\$35,366,567	\$311,154,248	\$36,637,856	\$252,075,359	\$0	\$11,017,487	-\$2,806,937	\$710,611,283	

3) Total 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											
<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
54 Jan 2014	-\$1,312	-\$2,396	-\$515,185	\$279,058	\$3,645,147	\$3,098,852	-\$1,139,789	\$7,502	-\$10,212,302	-\$4,357,805	-\$9,198,231	
55 Feb 2014	\$0	\$21,630	\$1,177,823	\$7,563,353	\$2,978,375	\$4,030,300	\$3,650,349	\$8,372	\$814,467	\$1,198	\$20,245,866	
56 Mar 2014	\$64	\$7,184	-\$9,733,262	\$15,547,336	\$543,678	\$1,749,538	\$143,152	\$14,147	-\$491,804	\$162	\$7,780,194	
57 Apr 2014	-\$6,763	-\$9,457	\$4,576,940	\$48,142,334	-\$379,351	\$4,961,797	-\$224,177	\$1,197,454	\$12,571,426	\$0	\$70,830,203	
58 May 2014	-\$1,754	\$0	\$1,930,808	\$26,517,790	\$5,352,103	\$3,855,155	\$435,575	\$5,509	-\$53,428	\$0	\$38,041,758	
59 Jun 2014	-\$4,792	-\$22,430	\$1,353,580	\$48,561,888	\$639,250	\$2,935,088	\$2,122,384	\$401,123	-\$603,687	\$0	\$55,382,403	
60 Jul 2014	\$0	-\$847	\$1,541,248	\$30,294,232	\$102,557	\$2,885,623	\$1,915,326	-\$24,469	\$240,737	\$0	\$36,954,407	
61 Aug 2014	-\$26	-\$879	\$2,185,702	\$2,006,828	\$1,289,989	\$9,075,280	\$356,945	-\$4,809	-\$108,816	\$0	\$14,800,214	
62 Sep 2014	-\$1,086	-\$109	\$1,946,736	\$13,525,988	\$4,634,140	\$7,577,360	-\$597,233	\$83	\$5,350,532	\$68,636	\$32,505,048	
63 Oct 2014	-\$453	\$4,039	-\$2,843,517	\$22,573,992	-\$1,159,148	\$6,911,389	\$2,212,819	\$101,311	\$112,634	-\$35,938	\$27,877,128	
64 Nov 2014	\$0	\$15,805	\$4,089,094	\$53,623,816	-\$98,863	\$2,428,247	\$1,949,954	-\$241,386	\$82,641	\$0	\$61,849,308	
65 Dec 2014	-\$109	\$8,476	\$12,975,210	\$52,604,959	\$33,627,686	\$53,425,171	\$25,792,689	\$2,201	\$2,802,780	\$17,349,876	\$198,588,939	
66 Total:	-\$16,231	\$21,016	\$18,685,177	\$321,241,573	\$51,175,563	\$102,933,799	\$36,617,994	\$1,467,038	\$10,505,180	\$13,026,129	\$555,657,237	

**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	-\$5,561	\$21,248,184	\$51,830,771	\$211,228,515	\$342,448,780	\$86,536,341	\$279,393,267	\$9,416	\$655,180	\$10,929,622	\$1,004,274,514
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	\$0	\$21,231,556	\$45,935,148	\$35,366,567	\$311,154,248	\$36,637,856	\$252,075,359	\$0	\$11,017,487	-\$2,806,937	\$710,611,283
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	-\$5,561	\$16,628	\$5,895,623	\$175,861,949	\$31,294,531	\$49,898,485	\$27,317,908	\$9,416	-\$10,362,307	\$13,736,559	\$293,663,231

**5) Other ISO 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											
<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
70 Jan 2014	-\$449	-\$1,896	-\$162,553	\$152,769	\$2,229,055	\$1,502,208	-\$850,310	\$48	\$10,073,413	-\$4,595,475	\$8,346,810	
71 Feb 2014	\$0	\$17,113	\$371,632	\$4,140,516	\$1,821,316	\$1,953,740	\$2,723,248	\$54	-\$803,390	\$1,263	\$10,225,491	
72 Mar 2014	\$22	\$5,684	-\$3,071,078	\$8,511,304	\$332,466	\$848,111	\$106,795	\$91	\$485,115	\$170	\$7,218,680	
73 Apr 2014	-\$2,317	-\$7,482	\$1,444,135	\$26,355,258	-\$231,978	\$2,405,295	-\$167,242	\$7,685	-\$12,400,452	\$0	\$17,402,903	
74 May 2014	-\$601	\$0	\$609,216	\$14,517,020	\$3,272,882	\$1,868,836	\$324,950	\$35	\$52,702	\$0	\$20,645,039	
75 Jun 2014	-\$1,642	-\$17,746	\$427,087	\$26,584,941	\$390,910	\$1,422,822	\$1,583,349	\$2,574	\$595,477	\$0	\$30,987,773	
76 Jul 2014	\$0	-\$670	\$486,301	\$16,584,412	\$62,715	\$1,398,843	\$1,428,880	-\$157	-\$237,463	\$0	\$19,722,860	
77 Aug 2014	-\$9	-\$696	\$689,642	\$1,098,627	\$788,845	\$4,399,359	\$266,289	-\$31	\$107,336	\$0	\$7,349,363	
78 Sep 2014	-\$372	-\$86	\$614,242	\$7,404,729	\$2,833,838	\$3,673,223	-\$445,550	\$1	-\$5,277,764	\$72,380	\$8,874,640	
79 Oct 2014	-\$155	\$3,196	-\$897,198	\$12,358,009	-\$708,834	\$3,350,385	\$1,650,816	\$650	-\$111,102	-\$37,898	\$15,607,868	
80 Nov 2014	\$0	\$12,504	\$1,290,208	\$29,356,066	-\$60,456	\$1,177,124	\$1,454,713	-\$1,549	-\$81,517	\$0	\$33,147,093	
81 Dec 2014	-\$37	\$6,706	\$4,093,991	\$28,798,298	\$20,563,774	\$25,898,540	\$19,241,969	\$14	-\$2,764,662	\$18,296,119	\$114,134,711	
82 Total:	-\$5,561	\$16,628	\$5,895,623	\$175,861,949	\$31,294,531	\$49,898,485	\$27,317,908	\$9,416	-\$10,362,307	\$13,736,559	\$293,663,231	

**Notes:**

- Amounts on Line 13 from corresponding account Schedule 7, column 2.  
Amounts on Line 1 must match corresponding account Schedule 7, Column 2 for previous year.  
The amounts for each month on the remaining lines are calculated by summing the following values:
  - Other ISO Transmission Activity without Incentive Plant Activity on Lines 70-81 for the same month;
  - ISO Incentive Plant Activity on Lines 41 to 52 for the same month; and
  - The previous month balance of the Transmission Plant - ISO amounts on Lines 1-13.
 For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:
  - the "Other ISO Transmission Activity without Incentive Plant Activity" for May of the Prior Year (on Line 74, Column 5);
  - the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 45, Column 5),
  - and the "Transmission Plant - ISO" amount for April of the Prior Year (on Line 5, Column 5)."
- Amounts on Line 15 must match 6-Plant Study amounts for Distribution Plant - ISO for previous year.  
Amounts on Line 16 must match amounts on 6-Plant Study for Distribution Plant - ISO.
- Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. From SCE internal accounting records.
- Column 12 matches 'Activity for Incentive Projects' on 14-IncentivePlant, Lines 39 to 52. Other columns from SCE internal accounting records.
- Amount in matrix on lines 28 to 39 minus amount in matrix on lines 41 to 52
- Amount on Line 13 less amount on Line 1 for each account.
- Line 53
- Amount on Line 67 less amount on Line 68 for each account.
- For each column (FERC Account) divide Line 69 by Line 66 to arrive at a ratio for each column.  
Apply the ratio of each column to each monthly value from Lines 54-65 to calculate the values for the corresponding months listed in Lines 70-81.

Transmission Plant Study

Input cells are shaded yellow

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

Prior Year: 2014

Line	Account	Col 1 Total Plant	Data Source	Col 2 Transmission Plant - ISO	Col 3 ISO % of Total	Notes
1						
2	Substation					
3	352	\$628,958,105	FF1 207.49g	\$428,326,101	68.10%	
4	353	\$4,996,027,821	FF1 207.50g	\$2,920,111,450	58.45%	
5	Total Substation	\$5,624,985,926	L 3 + L 4	\$3,348,437,551	59.53%	
6						
7	Land					
8	350	\$320,113,711	FF1 207.48g	\$234,181,201	73.16%	
9						
10	Total Substation and Land	\$5,945,099,637	L 5 + L 8	\$3,582,618,752	60.26%	
11						
12	Lines					
13	354	\$1,883,502,324	FF1 207.51g	\$1,785,929,479	94.82%	
14	355	\$838,670,098	FF1 207.52g	\$230,528,301	27.49%	
15	356	\$1,275,427,830	FF1 207.53g	\$1,044,386,521	81.89%	
16	357	\$56,304,666	FF1 207.54g	\$217,201	0.39%	
17	358	\$248,470,086	FF1 207.55g	\$12,994,314	5.23%	
18	359	\$86,695,550	FF1 207.56g	\$79,700,254	91.93%	
19	Total Lines	\$4,389,070,554	Sum L13 to L18	\$3,153,756,069	71.85%	
20						
21	Total Transmission	\$10,334,170,191	L 10 + L 19	\$6,736,374,821	65.19%	Note 1

B) Plant Classified as Distribution in FERC Form 1:

Line	Account	Total Plant	Data Source	Distribution Plant - ISO	ISO % of Total	Notes
22						
23	Land:					
24	360	\$107,597,922	FF1 207.60g	\$0	0.00%	
25	Structures:					
26	361	\$523,812,732	FF1 207.61g	\$0	0.00%	
27	362	\$2,063,610,308	FF1 207.62g	\$0	0.00%	
28	Total Structures	\$2,587,423,040	L 26 + L 27	\$0	0.00%	
29						
30	Total Distribution	\$2,695,020,962	L 24 + L 28	\$0	0.00%	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

Prior Year: 2014

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

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
	FERC Account:											=Sum C2 to C11
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2013	\$0	\$10,232,181	\$47,045,400	\$298,298,615	\$339,298,041	\$30,570,488	\$328,550,028	\$126,174	\$4,575,381	\$2,419,397	\$1,061,115,705
2	Jan 2014	\$0	\$10,411,957	\$47,743,241	\$303,741,986	\$335,933,818	\$30,852,633	\$329,970,248	\$126,802	\$4,161,123	\$7,320,458	\$1,070,262,266
3	Feb 2014	\$0	\$10,598,740	\$48,539,012	\$309,014,538	\$333,373,285	\$31,076,315	\$332,101,214	\$127,164	\$4,172,234	\$7,392,075	\$1,076,394,576
4	Mar 2014	\$0	\$10,780,513	\$49,361,100	\$314,281,237	\$336,338,834	\$31,476,887	\$334,153,167	\$127,527	\$4,094,841	\$7,499,681	\$1,088,113,786
5	Apr 2014	\$0	\$10,963,950	\$50,055,145	\$319,926,398	\$330,611,916	\$31,920,528	\$337,057,451	\$127,890	\$3,707,707	\$7,500,717	\$1,091,871,702
6	May 2014	\$0	\$11,147,339	\$50,664,024	\$325,315,181	\$337,969,898	\$32,485,153	\$339,081,334	\$128,266	\$3,267,536	\$7,641,376	\$1,107,700,108
7	Jun 2014	\$0	\$11,325,591	\$50,786,076	\$328,897,786	\$339,722,017	\$33,472,558	\$340,815,143	\$128,637	\$2,793,083	\$7,701,503	\$1,115,642,393
8	Jul 2014	\$0	\$11,508,332	\$51,096,598	\$334,124,172	\$343,660,909	\$34,083,958	\$343,123,961	\$128,999	\$2,094,723	\$7,810,568	\$1,127,632,220
9	Aug 2014	\$0	\$11,691,678	\$51,880,586	\$339,623,035	\$344,269,052	\$34,295,735	\$345,229,186	\$129,375	\$1,952,941	\$7,873,688	\$1,136,945,277
10	Sep 2014	\$0	\$11,915,149	\$52,670,807	\$345,635,864	\$345,875,759	\$34,603,063	\$347,478,309	\$129,748	\$2,045,718	\$7,970,723	\$1,148,325,138
11	Oct 2014	\$0	\$12,126,129	\$53,385,074	\$351,627,315	\$350,250,442	\$35,350,020	\$350,725,031	\$130,036	\$1,773,300	\$7,526,856	\$1,162,894,202
12	Nov 2014	\$0	\$12,336,998	\$54,320,049	\$357,293,688	\$347,988,707	\$36,841,052	\$351,825,139	\$130,349	\$1,697,347	\$7,238,074	\$1,169,671,404
13	Dec 2014	\$0	\$12,547,940	\$55,295,971	\$363,178,566	\$350,017,330	\$38,130,422	\$353,805,006	\$130,566	\$1,208,818	\$7,412,762	\$1,181,727,381
14	13-Mo. Avg:	\$0	\$11,352,807	\$50,987,929	\$330,073,722	\$341,177,693	\$33,473,755	\$341,070,401	\$128,579	\$2,888,058	\$7,177,529	\$1,118,330,474

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Total	Notes	
	FERC Account:						=Sum C2 to C4	
	Mo/YR	360	361	362				
15	Dec 2013	\$0	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount	
16	Dec 2014	\$0	\$0	\$0	\$0	\$0	End of Year ("EOY") amount	
17	BOY/EOY Average:	\$0	\$0	\$0	\$0	\$0	Average of Line 15 and Line 16	



3) General and Intangible Depreciation Reserve

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
			=C4+C5			
			<b>Total</b>			
			<b>Gen. and Int.</b>	<b>General</b>	<b>Intangible</b>	
			<b>Depreciation</b>	<b>Depreciation</b>	<b>Depreciation</b>	
	<b>Mo/YR</b>		<b>Reserve</b>	<b>Reserve</b>	<b>Reserve</b>	<b>Source</b>
18	Dec 2013	BOY:	\$1,737,446,477	\$855,592,937	\$881,853,540	FF1 219.28c and 200.21c for previous year
19	Dec 2014	EOY:	\$1,950,354,116	\$897,908,161	\$1,052,445,955	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$1,843,900,297			Average of Line 18 and Line 19

a) Average BOY/EOY General and Intangible Depreciation Reserve

		<u>Amount</u>	<u>Source</u>
21	Total G+I Dep. Reserve on Average BOY/EOY basis:	\$1,843,900,297	Line 20
22	Transmission W&S Allocation Factor:	5.4428%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$100,359,730	Line 21 * Line 22

b) EOY General and Intangible Depreciation Reserve

		<u>Amount</u>	<u>Source</u>
24	Total G+I Dep. Reserve on Average EOY basis:	\$1,950,354,116	Line 19
25	Transmission W&S Allocation Factor:	5.4428%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$106,153,794	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>Mo/YR</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	Jan 2014	\$0	243,625	985,738	6,659,999	(1,833,264)	1,131,619	778,268	342,801	460,915	5,978,578	\$14,748,277
28	Feb 2014	\$0	203,294	824,578	7,867,654	(1,222,566)	1,411,691	2,357,848	76,253	193,618	68,908	\$11,781,278
29	Mar 2014	\$0	245,309	785,291	8,231,261	2,967,495	671,033	2,160,005	77,742	270,752	112,737	\$15,521,624
30	Apr 2014	\$0	245,743	984,073	5,550,080	(3,612,265)	496,810	4,055,784	77,654	564,254	(17,689)	\$8,344,445
31	May 2014	\$0	246,085	1,133,168	8,123,588	6,293,542	7,772	2,094,532	79,248	536,392	153,156	\$18,667,483
32	Jun 2014	\$0	273,926	1,943,817	23,581,042	2,055,744	(1,795,452)	1,433,962	75,590	568,544	54,521	\$28,191,692
33	Jul 2014	\$0	249,439	1,639,207	10,669,961	3,712,624	(129,485)	2,704,226	61,946	779,917	114,362	\$19,802,197
34	Aug 2014	\$0	246,151	859,694	8,761,785	1,192,878	1,639,379	2,242,044	76,783	262,795	58,091	\$15,339,600
35	Sep 2014	\$0	195,296	892,762	4,453,157	1,950,780	1,294,231	2,555,660	72,680	45,916	99,546	\$11,560,027
36	Oct 2014	\$0	263,008	1,022,263	4,774,168	4,047,371	(453,379)	4,784,933	(10,827)	351,817	(560,376)	\$14,218,978
37	Nov 2014	\$0	263,620	852,592	6,920,074	(974,668)	(3,648,911)	(11,721)	12,595	168,911	(369,233)	\$3,213,259
38	Dec 2014	\$0	263,327	792,252	5,692,645	2,336,093	(2,318,177)	1,366,110	(82,203)	551,056	199,144	\$8,800,246
39	Total:	\$0	\$2,938,823	\$12,715,432	\$101,285,412	\$16,913,764	-\$1,692,870	\$26,521,652	\$860,261	\$4,754,888	\$5,891,745	\$170,189,108

Schedule 8  
Accumulated Depreciation

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
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
40	Jan 2014	\$0	\$189,721	\$806,327	\$5,575,784	\$2,935,077	\$440,375	\$1,944,358	\$286	\$39,794	\$89,402	\$12,021,125
41	Feb 2014	\$0	\$189,355	\$806,626	\$5,554,992	\$2,944,677	\$444,970	\$1,945,724	\$286	\$105,798	\$83,710	\$12,076,138
42	Mar 2014	\$0	\$191,669	\$808,222	\$5,589,350	\$2,973,558	\$450,951	\$1,963,730	\$286	\$103,230	\$84,695	\$12,165,690
43	Apr 2014	\$0	\$193,142	\$803,334	\$5,634,813	\$2,974,055	\$453,545	\$1,964,112	\$286	\$106,459	\$84,654	\$12,214,401
44	May 2014	\$0	\$193,155	\$806,444	\$5,686,428	\$2,978,227	\$460,901	\$1,966,201	\$297	\$66,484	\$84,855	\$12,242,990
45	Jun 2014	\$0	\$193,155	\$808,535	\$5,759,154	\$3,001,418	\$469,045	\$1,978,627	\$297	\$66,668	\$85,156	\$12,362,055
46	Jul 2014	\$0	\$193,130	\$811,202	\$5,818,843	\$3,007,888	\$473,397	\$1,985,977	\$300	\$68,591	\$85,408	\$12,444,735
47	Aug 2014	\$0	\$193,129	\$812,515	\$5,853,986	\$3,014,097	\$477,694	\$1,993,515	\$300	\$68,119	\$85,582	\$12,498,936
48	Sep 2014	\$0	\$219,082	\$828,861	\$5,843,080	\$3,022,433	\$491,157	\$1,998,842	\$300	\$68,465	\$85,819	\$12,558,039
49	Oct 2014	\$0	\$219,084	\$830,327	\$5,858,966	\$3,027,924	\$523,372	\$1,990,810	\$300	\$51,444	\$76,406	\$12,578,633
50	Nov 2014	\$0	\$219,086	\$903,931	\$5,802,821	\$3,034,041	\$533,622	\$2,007,891	\$301	\$51,086	\$70,471	\$12,623,250
51	Dec 2014	\$0	\$219,102	\$906,711	\$5,863,956	\$3,293,742	\$617,397	\$2,480,984	\$299	\$50,823	\$65,481	\$13,498,493
52	Total:	\$0	\$2,412,811	\$9,933,035	\$68,842,174	\$36,207,136	\$5,836,426	\$24,220,771	\$3,536	\$846,959	\$981,637	\$149,284,485

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
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
53	Jan 2014	\$0	\$53,904	\$179,410	\$1,084,215	-\$4,768,342	\$691,243	-\$1,166,090	\$342,516	\$421,121	\$5,889,176	\$2,727,153
54	Feb 2014	\$0	\$13,939	\$17,952	\$2,312,662	-\$4,167,243	\$966,720	\$412,124	\$75,968	\$87,820	-\$14,801	-\$294,860
55	Mar 2014	\$0	\$53,639	-\$22,932	\$2,641,911	-\$6,063	\$220,083	\$196,275	\$77,456	\$167,522	\$28,042	\$3,355,934
56	Apr 2014	\$0	\$52,601	\$180,739	-\$84,733	-\$6,586,320	\$43,265	\$2,091,672	\$77,368	\$457,795	-\$102,343	-\$3,869,956
57	May 2014	\$0	\$52,930	\$326,725	\$2,437,160	\$3,315,315	-\$453,129	\$128,331	\$78,952	\$469,908	\$68,301	\$6,424,493
58	Jun 2014	\$0	\$80,771	\$1,135,281	\$17,821,887	-\$945,674	-\$2,264,498	-\$544,666	\$75,294	\$501,876	-\$30,634	\$15,829,637
59	Jul 2014	\$0	\$56,309	\$828,005	\$4,851,118	\$704,737	-\$602,882	\$718,249	\$61,645	\$711,326	\$28,955	\$7,357,462
60	Aug 2014	\$0	\$53,022	\$47,178	\$2,907,799	-\$1,821,219	\$1,161,685	\$248,530	\$76,483	\$194,677	-\$27,491	\$2,840,663
61	Sep 2014	\$0	-\$23,786	\$63,901	-\$1,389,923	-\$1,071,653	\$803,074	\$556,818	\$72,380	-\$22,549	\$13,727	-\$998,011
62	Oct 2014	\$0	\$43,924	\$191,935	-\$1,084,798	\$1,019,448	-\$976,751	\$2,794,123	-\$11,127	\$300,373	-\$636,781	\$1,640,345
63	Nov 2014	\$0	\$44,534	-\$51,339	\$1,117,253	-\$4,008,709	-\$4,182,533	-\$2,019,612	\$12,294	\$117,825	-\$439,704	-\$9,409,991
64	Dec 2014	\$0	\$44,225	-\$114,459	-\$171,311	-\$957,649	-\$2,935,574	-\$1,114,874	-\$82,502	\$500,234	\$133,663	-\$4,698,247
65	Total:	\$0	\$526,012	\$2,782,397	\$32,443,238	-\$19,293,372	-\$7,529,296	\$2,300,881	\$856,725	\$3,907,929	\$4,910,109	\$20,904,623

4) Calculation of Other Transmission Activity

A) Change in Depreciation Reserve - ISO (See Note 6)											
66	<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>
	\$0	\$2,315,759	\$8,250,571	\$64,879,950	\$10,719,289	\$7,559,934	\$25,254,978	\$4,392	-\$3,366,563	\$4,993,365	\$120,611,676
B) Total Depreciation Expense (See Note 7)											
67	<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>
	\$0	\$2,412,811	\$9,933,035	\$68,842,174	\$36,207,136	\$5,836,426	\$24,220,771	\$3,536	\$846,959	\$981,637	\$149,284,485
C) Other Activity (See Note 8)											
68	<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>
	\$0	-\$97,052	-\$1,682,464	-\$3,962,224	-\$25,487,847	\$1,723,508	\$1,034,208	\$856	-\$4,213,522	\$4,011,728	-\$28,672,809

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
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
69	Jan 2014	\$0	-\$9,945	-\$108,486	-\$132,413	-\$6,299,301	-\$158,230	-\$524,138	\$342	-\$454,052	\$4,811,659	-\$2,874,564
70	Feb 2014	\$0	-\$2,572	-\$10,855	-\$282,440	-\$5,505,209	-\$221,289	\$185,243	\$76	-\$94,687	-\$12,093	-\$5,943,828
71	Mar 2014	\$0	-\$9,897	\$13,866	-\$322,651	-\$8,009	-\$50,378	\$88,222	\$77	-\$180,622	\$22,911	-\$446,480
72	Apr 2014	\$0	-\$9,705	-\$109,289	\$10,348	-\$8,700,973	-\$9,904	\$940,172	\$77	-\$493,594	-\$83,618	-\$8,456,485
73	May 2014	\$0	-\$9,766	-\$197,564	-\$297,645	\$4,379,755	\$103,724	\$57,683	\$79	-\$506,654	\$55,804	\$3,585,415
74	Jun 2014	\$0	-\$14,903	-\$686,484	-\$2,176,549	-\$1,249,300	\$518,359	-\$244,818	\$75	-\$541,122	-\$25,029	-\$4,419,770
75	Jul 2014	\$0	-\$10,389	-\$500,679	-\$592,457	\$931,005	\$138,004	\$322,841	\$62	-\$766,951	\$23,657	-\$454,908
76	Aug 2014	\$0	-\$9,783	-\$28,528	-\$355,123	-\$2,405,953	-\$265,918	\$111,710	\$76	-\$209,900	-\$22,461	-\$3,185,879
77	Sep 2014	\$0	\$4,389	-\$38,640	\$169,748	-\$1,415,726	-\$183,829	\$250,280	\$72	\$24,312	\$11,215	-\$1,178,178
78	Oct 2014	\$0	-\$8,104	-\$116,060	\$132,484	\$1,346,759	\$223,585	\$1,255,912	-\$11	-\$323,862	-\$520,272	\$1,990,431
79	Nov 2014	\$0	-\$8,217	\$31,044	-\$136,448	-\$5,295,775	\$957,411	-\$907,782	\$12	-\$127,039	-\$359,253	-\$5,846,048
80	Dec 2014	\$0	-\$8,160	\$69,211	\$20,922	-\$1,265,119	\$671,973	-\$501,117	-\$82	-\$539,351	\$109,207	-\$1,442,516
81	Total:	\$0	-\$97,052	-\$1,682,464	-\$3,962,224	-\$25,487,847	\$1,723,508	\$1,034,208	\$856	-\$4,213,522	\$4,011,728	-\$28,672,809

Notes:

- 1) Amounts on Line 13 based on current year Plant Study. Amounts on Line 1 shall be based previous year Plant Study, and shall match amounts on Line 13 in previous year Annual Update.
- The amounts for each month on the remaining lines are calculated by summing the following values:
  - a) Depreciation Expense (on Lines 40 to 51) for the same month;
  - b) Other Transmission Activity (on Lines 69 to 80) for the same month; and
  - c) Balances for Transmission Depreciation Reserve (on Lines 1 to 13) for the previous month.
- For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:
  - a) Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
  - b) Other Transmission Activity for May of the Prior Year (on Line 73, Column 5); and
  - c) The balances for Transmission Depreciation Reserve for April of the Prior Year (on Line 5, column 5).
- 2) Amounts on Line 15 derived from Plant Study for previous year Prior Year.
- Amounts on Line 16 derived from Plant Study for Prior Year.
- 3) Total Transmission Activity by Account represents accumulated depreciation changes for all Transmission plant.
- 4) From 17-Depreciation, 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) For each column (FERC Account) divide Line 68 by Line 65 to arrive at a ratio for each column. Apply the ratio of each column to each monthly value from Lines 53-64 to calculate the values for the corresponding months listed in Lines 69-80.

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

<u>Line</u>	<u>Account</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Source</u>
			<b>Total</b>	
			<b>ADIT</b>	
1	Account 190		\$10,379,723	Line 353, Col. 2
2	Account 282		-\$1,254,861,233	Line 452, Col. 2
3	Account 283		-\$25,642,597	Line 803, Col. 2
4	IRC Section 168(i)(9) Normalization Adjustment		<u>\$1,940,837</u>	Line 809, Col. 5
5	Total Accumulated Deferred Income Taxes		-\$1,268,183,270	Sum of Lines 1 to 4

b) Beginning of Year Accumulated Deferred Income Taxes

<u>Line</u>	<u>Account</u>	<u>BOY</u>	<u>Source</u>
		<b>ADIT</b>	
10	Total Accumulated Deferred Income Taxes	-\$979,417,266	Previous Year Informational Filing, Line 5, Col. 2

c) Average of Beginning and End of Year Accumulated Deferred Income Taxes

<u>Line</u>	<u>Account</u>	<u>Average</u>	<u>Source</u>
		<b>ADIT</b>	
15	Average BOY/EOY ADIT:	-\$1,123,800,268	Average of Line 5 and Line 10

2) Account 190 Detail

<u>ACCT 190</u>	<u>Col 1</u> DESCRIPTION	<u>Col 2</u> END BAL per G/L	<u>Col 3</u> Gas, Generation or Other Related	<u>Col 4</u> ISO Only	<u>Col 5</u> Plant Related	<u>Col 6</u> Labor Related	<u>Col 7</u> (Instructions 1&2) Description
Electric:							
100	190.000 Amort of Debt Issuance Cost	\$724,626	\$583		\$724,043		C: Relates to all Regulated Electric Property
101	190.000 Executive Incentive Comp	\$3,781,910	\$1,895,776			\$1,886,134	C: Relates to employees in all functions
102	190.000 DIT - APS Right of Way	\$0	\$0				Relates to 100% ISO facilities
103	190.000 Corp Name Change	\$0	\$0		\$0		C: Relates to all Regulated Electric Property
104	190.000 Bond Discount Amort	\$1,004,867	\$809		\$1,004,058		C: Relates to all Regulated Electric Property
105	190.000 Executive Incentive Plan	\$1,569,614	\$786,808			\$782,806	C: Relates to employees in all functions
106	190.000 Ins - Inj/Damages Prov	\$74,372,263	\$189,620			\$74,182,643	C: Relates to employees in all functions
107	190.000 Accrued Vacation	\$19,003,404	\$48,451			\$18,954,953	C: Relates to employees in all functions
108	190.000 Ins Res/Casualty Loss	\$49,972	\$40		\$49,932		C: Relates to all Regulated Electric Property
109	190.000 Int Capitalized - AFUDC	\$0	\$0		\$0		C: Relates to all Regulated Electric Property
110	190.000 PBOP 401H Amortization	\$53,413,524	\$136,184			\$53,277,340	C: Relates to employees in all functions
111	190.000 EMS	\$835,335	\$672		\$834,663		C: Relates to all Regulated Electric Property
112	190.000 Amortization of Debt Expense	\$1,764,994	\$1,421		\$1,763,573		C: Relates to all Regulated Electric Property
113	190.000 DPV2 ADIT - Abandonment	\$0		\$0			Property-Related FERC Costs
114	190.000 Decommissioning	\$466,695,408	\$466,695,408				Relates to Nuclear Decommissioning Costs
115	190.000 Balancing Accounts	-\$1,034,461	-\$1,034,461				Relates Entirely to CPUC Balancing Account Recovery
116	190.000 CIAC/ITCC	\$344,067,395	\$344,067,395				Non-Rate Base FAS 109 Tax Flow-Thru - CIAC
117	190.000 Pension & PBOP	\$27,208,610	\$69,371			\$27,139,239	C: Relates to employees in all functions
118	190.000 Property/Non-ISO	\$16,976,098	\$16,976,098				Non-Rate Base Property
119	190.000 Regulatory Assets/Liab	\$20,929,142	\$20,929,142				Relates to Nonrecovery Balancing Account
120	190.000 Temp - Other/Non-ISO	\$835,511,976	\$835,511,976				Not Component of Rate Base

Continuation of Account 190 Detail

<u>ACCT 190</u>	<u>Col 1</u> DESCRIPTION	<u>Col 2</u> END BAL per G/L	<u>Col 3</u> Gas, Generation or Other Related	<u>Col 4</u> ISO Only	<u>Col 5</u> Plant Related	<u>Col 6</u> Labor Related	<u>Col 7</u> (Instructions 1&2) Description
Electric:							
121	...						<u>Source</u>
250	Total Electric 190	\$1,866,874,677	\$1,686,275,294	\$0	\$4,376,269	\$176,223,114	Sum of Above Lines beginning on Line 100

Account 190 Gas and Other Income:

(Instructions 1&2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
<b>300</b>	190.000	Audit Rollforward	\$0	\$0			Gas and Other Non-ISO Related Costs
<b>301</b>	190.000	Balancing Accounts	\$0	\$0			Gas and Other Non-ISO Related Costs
<b>302</b>	190.000	Temp - Other (Non-Electric)	\$0	\$0			Gas and Other Non-ISO Related Costs
<b>303</b>	...						
<b>350</b>		Total Account 190 Gas and Other Income	\$0	\$0	\$0	\$0	Sum of Above Lines beginning on Line 300
<b>351</b>		Total Account 190	\$1,866,874,677	\$1,686,275,294	\$0	\$4,376,269	Line 250 + Line 350
<b>352</b>		Allocation Factors (Plant and Wages)				18.012%	27-Allocators Lines 22 and 9 respectively.
<b>353</b>		Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)	\$10,379,723		\$0	\$788,258	\$9,591,464 Line 351 * Line 352 for Cols 5 and 6. Col. 4 100% ISO.
<b>354</b>		FERC Form 1 Account 190	\$1,866,874,677	Must match amount on Line 351, Col. 2			FF1 234.18c

3) Account 282 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
<u>ACCT 282</u>	<u>DESCRIPTION</u>	<u>END BAL</u>	<u>Gas, Generation</u>	<u>ISO Only</u>	<u>Plant Related</u>	<u>Labor</u>	<u>(Instructions 1&amp;2)</u>
		<u>per G/L</u>	<u>or Other Related</u>			<u>Related</u>	<u>Description</u>
<b>400</b>	282.000	Fully Normalized Deferred Tax	-\$1,218,442,166	-\$1,218,442,166			Property-Related FERC Costs
<b>401</b>	282.000	Acc Def Inc Tax-AFUDC	\$0		\$0		Relates to all Regulated Electric Property
<b>402</b>	282.000	Repair Method Changes - FERC	-\$30,987,972	-\$30,987,972			Property-Related FERC Costs
<b>403</b>	282.000	Franchise Requirements	\$0				Relates to all Regulated Electric Property
<b>404</b>	282.000	Property/Non-ISO	-\$7,110,681,386	-\$7,110,681,386			Property-Related CPUC Costs
<b>405</b>	282.000	Chino Hills Abandonment	-\$5,431,095	\$0	-\$5,431,095		
<b>406</b>	282.000	Repair Deduction/Non-ISO	-\$152,801,131	-\$152,801,131			Property-Related CPUC Costs - Repair
<b>407</b>	282.000	Temp - Other	-\$363,796,582	-\$363,796,582			Not Component of Rate Base
<b>408</b>	282.000	Capitalized Software	-\$195,056,467	-\$195,056,467			Property-Related CPUC Costs - Cap Software
<b>409</b>	282.000	Audit Rollforward	-\$4,876,638	-\$4,876,638			Property-Related CPUC Costs - Audit
<b>410</b>	282.000	Property/Non-ISO	-\$7,787,882	-\$7,787,882			Gas and Other Non-ISO Related Costs
<b>411</b>	282.000	Capitalized Software	\$0	\$0			Gas and Other Non-ISO Related Costs
<b>412</b>	282.000	Temp - Other	\$0	\$0			Gas and Other Non-ISO Related Costs
<b>413</b>	...						
<b>450</b>		Total Account 282	-\$9,089,861,319	-\$7,835,000,086	-\$1,254,861,233	\$0	Sum of Above Lines beginning on Line 400
<b>451</b>		Allocation Factors (Plant and Wages)				18.012%	27-Allocators Lines 22 and 9 respectively.
<b>452</b>		Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)	-\$1,254,861,233		-\$1,254,861,233	\$0	Line 450 * Line 451 for Cols 5 and 6. Col. 4 100% ISO.
<b>453</b>		FERC Form 1 Account 282	-\$9,089,861,319	Must match amount on Line 450, Col. 2			FF1 275.5k

4) Account 283 Detail

<u>ACCT 283</u>	<u>Col 1</u> <u>DESCRIPTION</u>	<u>Col 2</u> <u>END BAL</u> <u>per G/L</u>	<u>Col 3</u> <u>Gas, Generation</u> <u>or Other Related</u>	<u>Col 4</u> <u>ISO Only</u>	<u>Col 5</u> <u>Plant Related</u>	<u>Col 6</u> <u>Labor</u> <u>Related</u>	<u>Col 7</u> <u>(Instructions 1&amp;2)</u> <u>Description</u>
Electric:							
500	283.000 Def Tax State - Other (GSI)	\$0	\$0	\$0			C: FERC-Related state deductions
501	283.000 Payroll Tax	\$0	\$0				\$0 C: Relates to employees in all functions
502	283.000 Ad Valorem Lien Date Adj-Electric	-\$72,795,941			-\$72,795,941		Relates to all Regulated Electric Property
503	283.000 State Rate Adjustment	\$0			\$0		Relates to all Regulated Electric Property
504	283.000 Refunding & Retirement of Debt	-\$68,983,269	-\$55,522		-\$68,927,747		C: Relates to all Regulated Electric Property
505	283.000 Health Care - IBNR	-\$2,121,525	-\$5,409			-\$2,116,116	C: Relates to employees in all functions
506	283.000 Balancing Accounts	-\$552,974,862	-\$552,974,862				Relates Entirely to CPUC Balancing Account Recovery
507	283.000 Capitalized Software	\$0	\$0				Property-Related CPUC Costs - Cap Software
508	283.000 Decommissioning	-\$440,824,636	-\$440,824,636				Relates to Nuclear Decommissioning Costs
509	283.000 Property/Non-ISO	\$0	\$0				Property-Related CPUC Costs
510	283.000 Repair Deduction/Non-ISO	\$0	\$0				Property-Related CPUC Costs - Repair
511	283.000 Regulatory Assets/Liab	-\$23,738,798	-\$23,738,798				Relates Entirely to CPUC Balancing Account Recovery
512	283.000 Temp - Other/Non-ISO	-\$237,521,482	-\$237,521,482				Non-Rate Base FAS 109 Tax Flow-Thru

Continuation of Account 283 Detail

<u>ACCT 283</u>	<u>Col 1</u> <u>DESCRIPTION</u>	<u>Col 2</u> <u>END BAL</u> <u>per G/L</u>	<u>Col 3</u> <u>Gas, Generation</u> <u>or Other Related</u>	<u>Col 4</u> <u>ISO Only</u>	<u>Col 5</u> <u>Plant Related</u>	<u>Col 6</u> <u>Labor</u> <u>Related</u>	<u>Col 7</u> <u>(Instructions 1&amp;2)</u> <u>Description</u>
Electric (continued):							
513	...						
650	Total Electric 283	-\$1,398,960,513	-\$1,255,120,709	\$0	-\$141,723,688	-\$2,116,116	Sum of Above Lines beginning on Line 500
Account 283 Gas and Other:							
<u>ACCT 283</u>	<u>Col 1</u> <u>DESCRIPTION</u>	<u>Col 2</u> <u>END BAL</u> <u>per G/L</u>	<u>Col 3</u> <u>Gas, Generation</u> <u>or Other Related</u>	<u>Col 4</u> <u>ISO Only</u>	<u>Col 5</u> <u>Plant Related</u>	<u>Col 6</u> <u>Labor</u> <u>Related</u>	<u>Col 7</u> <u>(Instructions 1&amp;2)</u> <u>Description</u>
700	283.000 Balancing Accounts	-\$12,025	-\$12,025				Gas and Other Non-ISO Related Costs
701	283.000 Property/Non-Electric	\$0	\$0				Gas and Other Non-ISO Related Costs
702	283.000 Temp - Other/Non-Electric	-\$574,830	-\$574,830				Gas and Other Non-ISO Related Costs
703	283.000 Capitalized Software/Non-ISO	\$0	\$0				Gas and Other Non-ISO Related Costs
704	...						

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Source</u>
800	Total Account 283 Gas and Other	-\$586,855	-\$586,855	\$0	\$0	\$0	Sum of Above Lines beginning on Line 700
801	Total Account 283	-\$1,399,547,368	-\$1,255,707,564	\$0	-\$141,723,688	-\$2,116,116	Line 650 + Line 800
802	Allocation Factors (Plant and Wages)				18.012%	5.443%	27-Allocators Lines 22 and 9 respectively.
803	Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	-\$25,642,597		\$0	-\$25,527,421	-\$115,176	Line 801 * Line 802 for Cols 5 and 6. Col. 4 100% ISO.
804	FERC Form 1 Account 283	-\$1,399,547,368	Must match amount on Line 801, Col. 2				FF1 277.19k

5) Normalization Adjustment for Unused Bonus Depreciation

<u>ACCT</u>	<u>IRC Section 168(i)(9) Normalization Adjustment</u>	<u>Col 2 END BAL per G/L</u>	<u>Col 3 Gas, Generation or Other Related</u>	<u>Col 4 ISO Only</u>	<u>Col 5 Plant Related</u>	<u>Col 6 Labor Related</u>	<u>Col 7 Description</u>
805	236 Federal Income Taxes Payable	-\$10,775,180					FF1 263.3i - See Note 1
806	Interest Income Reclassification	\$0					See Note 2
807	Remaining Amount of FIT Payable	-\$10,775,180					Line 805 + Line 806
808	Plant Allocation Factor				18.012%		See Note 3
809	IRC Section 168(i)(9) Normalization Adjustment (In Column 5)	\$10,775,180	\$8,834,343		\$1,940,837		- Line 807 * Line 808 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. The Interest Income Reclassification adjustment removes the interest income/expense amounts previously recorded and included in current tax expense. The purpose of the adjustment is to reflect only income tax amounts without any interest income/expense amounts. The amount is directly from SCE's accounting system.

Note 3: Allocate 'Remaining Amount of FIT Payable' based on Transmission Plant Allocation Factor (27-Allocators, Line 22) Remaining Amount is Gas, Generation, or Other Related.

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

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

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

	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
A:Total Electric Wages and Salaries	FF1 354.28b	\$850,982,252
B:Gas Wages and Salaries	FF1 355.62b	\$562,806
C:Water Wages and Salaries	FF1 355.64b	\$1,612,412
D:Total Electric, Gas, and Water Wages and Salaries	A+B+C	\$853,157,470
E:Labor Percentage "Gas, Generation, or Other"	(B+C) / D	0.2550%

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

	<u>FERC Form 1 Reference or Instruction</u>	<u>Prior Year Value</u>
F:Total Electric Plant In Service	FF1 207.104g	\$38,786,580,938
G:Total Gas Plant In Service	FF1 201.8d	\$4,112,826
H:Total Water Plant in Service	FF1 201.8e	\$27,130,102
I:Total Electric, Gas, and Water Plant In Service	F+G+H	\$38,817,823,866
J:Plant Percentage "Gas, Generation, or Other"	(G+H) / I	0.0805%

Instruction 3: For any balances in account 190 relating to "Executive Incentive Comp" or "Executive Incentive Plan", the amount included in Column 3 "Gas, Generation or Other Related" shall be 50% of the total balance in Column 1, plus an amount equal to the "Labor Percentage Gas, Generation, or Other" shown on Line E of Instruction 1 times 50% of the total balance in Column 1. The remaining amount shall be included in Column 6 "Labor Related".

Instruction 4: Classify any ADIT line items relating to refunding and retirement of debt as Plant related (Column 5).

Instruction 5: For any balances in account 190 relating to stock options, the entire amount is included in Column 3 "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>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>
			= Sum of all columns					
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Monthly Total CWIP</u>	<u>Tehachapi</u>	<u>Devers to Colorado River</u>	<u>Eldorado Ivanpah</u>	<u>Lugo-Pisqah/</u>	<u>Red Bluff</u>
1	December	2013	\$893,284,315	\$815,393,484	\$1,912,228	\$0	\$0	\$10,206,389
2	January	2014	\$906,684,422	\$821,728,942	\$1,918,376	\$0	\$0	\$10,725,278
3	February	2014	\$924,223,189	\$843,012,845	\$213,197	\$0	\$0	\$10,992,774
4	March	2014	\$937,210,370	\$858,559,772	\$221,269	\$0	\$0	-\$276,702
5	April	2014	\$987,772,044	\$905,283,999	\$234,771	\$0	\$0	-\$276,702
6	May	2014	\$1,022,499,991	\$931,812,676	\$236,935	\$0	\$0	-\$123,993
7	June	2014	\$1,074,158,831	\$979,857,275	\$247,181	\$0	\$0	-\$124,085
8	July	2014	\$1,121,907,055	\$1,025,693,082	\$267,727	\$0	\$0	-\$124,085
9	August	2014	\$1,158,419,670	\$1,058,172,766	\$275,063	\$0	\$0	\$0
10	September	2014	\$1,166,536,868	\$1,063,866,325	\$60,802	\$0	\$0	\$165,511
11	October	2014	\$1,255,312,719	\$1,149,206,845	\$66,815	\$0	\$0	\$837,279
12	November	2014	\$963,603,771	\$854,582,842	\$67,410	\$0	\$0	\$1,415,918
13	December	2014	<u>\$756,348,470</u>	<u>\$680,873,754</u>	<u>\$89,733</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,445,383</u>
14	13 Month Averages:		\$1,012,920,132	\$922,157,278	\$447,039	\$0	\$0	\$2,835,613

			<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
			<u>Whirlwind Substation Expansion</u>	<u>Colorado River Substation Expansion</u>	<u>South of Kramer</u>	<u>West of Devers</u>		
15	December	2013	\$21,945,222	\$0	\$22,710,040	\$21,116,953		
16	January	2014	\$23,379,082	\$0	\$22,936,325	\$25,996,420		
17	February	2014	\$24,253,772	\$0	\$23,725,483	\$22,025,117		
18	March	2014	\$31,505,541	\$0	\$24,269,181	\$22,931,309		
19	April	2014	\$32,902,868	\$24,713	\$25,867,287	\$23,735,108		
20	May	2014	\$34,149,661	\$40,088	\$26,668,006	\$29,716,618		
21	June	2014	\$36,192,764	\$49,102	\$27,553,150	\$30,383,445		
22	July	2014	\$36,581,569	\$66,563	\$28,348,997	\$31,073,202		
23	August	2014	\$38,691,566	\$126,183	\$29,002,397	\$32,151,696		
24	September	2014	\$39,529,243	\$229,683	\$29,944,832	\$32,740,473		
25	October	2014	\$40,248,658	\$381,999	\$30,971,796	\$33,599,327		
26	November	2014	\$40,337,903	\$399,664	\$32,257,524	\$34,542,509		
27	December	2014	<u>\$23,158</u>	<u>\$587,963</u>	<u>\$35,254,448</u>	<u>\$36,074,031</u>		
28	13 Month Averages:		\$30,749,308	\$146,612	\$27,654,574	\$28,929,708	---	---

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

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
29	December	2014	---	---	---	---	---	---	\$756,348,470	---
30	January	2015	\$26,802,463	\$2,010,185	\$28,812,648	\$23,473,920	\$10,889,305	\$943,846	\$760,743,352	\$4,394,882
31	February	2015	\$37,757,588	\$2,831,819	\$40,589,407	-\$6,147,540	\$0	-\$461,065	\$807,941,364	\$51,592,894
32	March	2015	\$19,833,726	\$1,487,529	\$21,321,255	\$1,323,782	\$0	\$99,284	\$827,839,553	\$71,491,084
33	April	2015	\$24,804,297	\$1,860,322	\$26,664,620	\$3,194,982	\$3,712	\$239,345	\$851,069,845	\$94,721,375
34	May	2015	\$25,668,558	\$1,925,142	\$27,593,700	\$642,363,201	\$586,092,438	\$4,220,307	\$232,080,037	-\$524,268,433
35	June	2015	\$40,810,022	\$3,060,752	\$43,870,773	\$46,762,111	\$37,092,774	\$725,200	\$228,463,498	-\$527,884,971
36	July	2015	\$30,438,118	\$2,282,859	\$32,720,977	\$4,896,606	\$0	\$367,245	\$255,920,624	-\$500,427,846
37	August	2015	\$34,426,009	\$2,581,951	\$37,007,960	\$4,758,930	\$50,210	\$353,154	\$287,816,500	-\$468,531,970
38	September	2015	\$33,802,173	\$2,535,163	\$36,337,336	\$6,389,668	\$0	\$479,225	\$317,284,942	-\$439,063,527
39	October	2015	\$24,649,002	\$1,848,675	\$26,497,678	\$6,349,584	\$0	\$476,219	\$336,956,818	-\$419,391,652
40	November	2015	\$21,354,886	\$1,601,616	\$22,956,502	\$4,051,749	\$0	\$303,881	\$355,557,689	-\$400,790,781
41	December	2015	\$50,622,457	\$3,796,684	\$54,419,141	\$46,595,469	\$3,445,383	\$3,236,256	\$360,145,105	-\$396,203,365
42	January	2016	\$42,163,246	\$3,162,243	\$45,325,490	\$1,137,484	\$0	\$85,311	\$404,247,799	-\$352,100,671
43	February	2016	\$20,264,150	\$1,519,811	\$21,783,962	\$1,137,484	\$0	\$85,311	\$424,808,965	-\$331,539,504
44	March	2016	\$23,404,203	\$1,755,315	\$25,159,518	\$1,137,484	\$0	\$85,311	\$448,745,688	-\$307,602,781
45	April	2016	\$20,505,203	\$1,537,890	\$22,043,093	\$1,137,484	\$0	\$85,311	\$469,565,987	-\$286,782,483
46	May	2016	\$15,121,673	\$1,134,125	\$16,255,799	\$1,137,484	\$0	\$85,311	\$484,598,990	-\$271,749,480
47	June	2016	\$25,807,073	\$1,935,530	\$27,742,604	\$1,137,484	\$0	\$85,311	\$511,118,798	-\$245,229,672
48	July	2016	\$25,053,673	\$1,879,025	\$26,932,699	\$1,137,484	\$0	\$85,311	\$536,828,702	-\$219,519,768
49	August	2016	\$25,432,703	\$1,907,453	\$27,340,156	\$1,137,484	\$0	\$85,311	\$562,946,062	-\$193,402,408
50	September	2016	\$22,836,703	\$1,712,753	\$24,549,456	\$1,137,484	\$0	\$85,311	\$586,272,723	-\$170,075,747
51	October	2016	\$19,498,263	\$1,462,370	\$20,960,633	\$331,770,750	\$46,256,564	\$21,413,564	\$254,049,042	-\$502,299,428
52	November	2016	\$17,182,361	\$1,288,677	\$18,471,038	\$3,829,427	\$0	\$287,207	\$268,403,446	-\$487,945,024
53	December	2016	\$17,193,361	\$1,289,502	\$18,482,863	\$42,363,210	\$23,158	\$3,175,504	\$241,347,595	-\$515,000,875
54	13-Month Averages:									-\$329,188,554

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

3a) Project:

Tehachapi

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			16-Plnt Add Line 74	= C1 *	= C1 + C2	Unloaded Total Plant Adds	Prior Period CWIP Closed	= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
55	December	2014	---	---	---	---	---	---	\$680,873,754	---
56	January	2015	\$25,681,401	\$1,926,105	\$27,607,506	\$23,272,147	\$10,889,305	\$928,713	\$684,280,401	\$3,406,647
57	February	2015	\$34,353,857	\$2,576,539	\$36,930,396	-\$6,449,442	\$0	-\$483,708	\$728,143,947	\$47,270,193
58	March	2015	\$16,650,359	\$1,248,777	\$17,899,136	\$1,099,468	\$0	\$82,460	\$744,861,154	\$63,987,400
59	April	2015	\$18,655,830	\$1,399,187	\$20,055,018	\$2,598,577	\$0	\$194,893	\$762,122,702	\$81,248,947
60	May	2015	\$22,829,941	\$1,712,246	\$24,542,187	\$639,474,960	\$585,504,475	\$4,047,786	\$143,142,142	-\$537,731,612
61	June	2015	\$38,432,919	\$2,882,469	\$41,315,388	\$46,159,210	\$37,006,753	\$686,434	\$137,611,886	-\$543,261,868
62	July	2015	\$27,565,544	\$2,067,416	\$29,632,960	\$4,516,568	\$0	\$338,743	\$162,389,535	-\$518,484,219
63	August	2015	\$29,720,698	\$2,229,052	\$31,949,750	\$4,451,892	\$50,210	\$330,126	\$189,557,268	-\$491,316,486
64	September	2015	\$28,118,232	\$2,108,867	\$30,227,100	\$6,094,630	\$0	\$457,097	\$213,232,641	-\$467,641,114
65	October	2015	\$22,116,980	\$1,658,774	\$23,775,754	\$6,039,545	\$0	\$452,966	\$230,515,883	-\$450,357,871
66	November	2015	\$16,471,369	\$1,235,353	\$17,706,721	\$3,735,711	\$0	\$280,178	\$244,206,715	-\$436,667,039
67	December	2015	\$44,935,698	\$3,370,177	\$48,305,875	\$37,939,198	\$0	\$2,845,440	\$251,727,953	-\$429,145,802
68	January	2016	\$14,015,314	\$1,051,149	\$15,066,463	\$1,137,484	\$0	\$85,311	\$265,571,620	-\$415,302,134
69	February	2016	\$13,854,314	\$1,039,074	\$14,893,388	\$1,137,484	\$0	\$85,311	\$279,242,212	-\$401,631,542
70	March	2016	\$14,244,367	\$1,068,328	\$15,312,695	\$1,137,484	\$0	\$85,311	\$293,332,111	-\$387,541,643
71	April	2016	\$14,245,367	\$1,068,403	\$15,313,770	\$1,137,484	\$0	\$85,311	\$307,423,086	-\$373,450,669
72	May	2016	\$9,661,837	\$724,638	\$10,386,475	\$1,137,484	\$0	\$85,311	\$316,586,765	-\$364,286,989
73	June	2016	\$9,657,237	\$724,293	\$10,381,530	\$1,137,484	\$0	\$85,311	\$325,745,500	-\$355,128,255
74	July	2016	\$9,453,837	\$709,038	\$10,162,875	\$1,137,484	\$0	\$85,311	\$334,685,579	-\$346,188,175
75	August	2016	\$9,432,867	\$707,465	\$10,140,332	\$1,137,484	\$0	\$85,311	\$343,603,116	-\$337,270,638
76	September	2016	\$7,236,867	\$542,765	\$7,779,632	\$1,137,484	\$0	\$85,311	\$350,159,952	-\$330,713,802
77	October	2016	\$3,898,427	\$292,382	\$4,190,809	\$331,770,750	\$46,256,564	\$21,413,564	\$1,166,448	-\$679,707,307
78	November	2016	\$3,829,427	\$287,207	\$4,116,634	\$3,829,427	\$0	\$287,207	\$1,166,448	-\$679,707,307
79	December	2016	\$3,840,427	\$288,032	\$4,128,459	\$3,840,427	\$0	\$288,032	\$1,166,448	-\$679,707,307
80	13-Month Averages:									-\$444,598,582

3b) Project:

Devers to Colorado River

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
81	December	2014	---	---	---	---	---	---	\$89,733	---
82	January	2015	\$209,166	\$15,687	\$224,854	\$200,255	\$0	\$15,019	\$99,313	\$9,580
83	February	2015	\$221,560	\$16,617	\$238,177	\$220,190	\$0	\$16,514	\$100,786	\$11,053
84	March	2015	-\$57,131	-\$4,285	-\$61,416	-\$60,182	\$0	-\$4,514	\$104,066	\$14,333
85	April	2015	\$500,202	\$37,515	\$537,717	\$504,405	\$3,712	\$37,552	\$99,826	\$10,093
86	May	2015	\$503,038	\$37,728	\$540,766	\$503,038	\$0	\$37,728	\$99,826	\$10,093
87	June	2015	\$164,038	\$12,303	\$176,341	\$262,901	\$86,021	\$13,266	\$0	-\$89,733
88	July	2015	\$215,038	\$16,128	\$231,166	\$215,038	\$0	\$16,128	\$0	-\$89,733
89	August	2015	\$215,038	\$16,128	\$231,166	\$215,038	\$0	\$16,128	\$0	-\$89,733
90	September	2015	\$215,038	\$16,128	\$231,166	\$215,038	\$0	\$16,128	\$0	-\$89,733
91	October	2015	\$215,038	\$16,128	\$231,166	\$215,038	\$0	\$16,128	\$0	-\$89,733
92	November	2015	\$221,038	\$16,578	\$237,616	\$221,038	\$0	\$16,578	\$0	-\$89,733
93	December	2015	\$3,038	\$228	\$3,266	\$3,038	\$0	\$228	\$0	-\$89,733
94	January	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$89,733
95	February	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$89,733
96	March	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$89,733
97	April	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$89,733
98	May	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$89,733
99	June	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$89,733
100	July	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$89,733
101	August	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$89,733
102	September	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$89,733
103	October	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$89,733
104	November	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$89,733
105	December	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$89,733
106	13-Month Averages:									

3c) Project:

Eldorado Ivanpah

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
			107	December	2014	---	---	---	---	---
108	January	2015	-\$44,976	-\$3,373	-\$48,349	-\$44,976	\$0	-\$3,373	\$0	\$0
109	February	2015	\$1,964	\$147	\$2,111	\$1,964	\$0	\$147	\$0	\$0
110	March	2015	\$164,398	\$12,330	\$176,728	\$164,398	\$0	\$12,330	\$0	\$0
111	April	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112	May	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113	June	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
114	July	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	August	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
116	September	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117	October	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
118	November	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119	December	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	January	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
121	February	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122	March	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	April	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124	May	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	June	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
126	July	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	August	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
128	September	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	October	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130	November	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
131	December	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132	13-Month Averages:									

**3d) Project:** Lugo Písgah

			<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 8</b>
				= C1 * 16-Plnt Add Line 74	= C1 + C2			= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Unloaded Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
133	December	2014	---	---	---	---	---	---	\$0	---
134	January	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
135	February	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
136	March	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
137	April	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
138	May	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139	June	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	July	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	August	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	September	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	October	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
144	November	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145	December	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
146	January	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
147	February	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	March	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	April	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	May	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
151	June	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	July	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153	August	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
154	September	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155	October	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
156	November	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
157	December	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
158	<b>13-Month Averages:</b>									<b>\$0</b>

**3e) Project:** Red Bluff

<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Unloaded Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
159	December	2014	---	---	---	---	---	---	\$3,445,383	---
160	January	2015	\$198,176	\$14,863	\$213,039	\$41,491	\$0	\$3,112	\$3,613,819	\$168,436
161	February	2015	\$1,395,288	\$104,647	\$1,499,935	\$45,379	\$0	\$3,403	\$5,064,972	\$1,619,589
162	March	2015	\$254,357	\$19,077	\$273,434	\$70,005	\$0	\$5,250	\$5,263,150	\$1,817,768
163	April	2015	\$911,000	\$68,325	\$979,325	\$65,000	\$0	\$4,875	\$6,172,600	\$2,727,218
164	May	2015	\$165,000	\$12,375	\$177,375	\$65,000	\$0	\$4,875	\$6,280,100	\$2,834,718
165	June	2015	\$565,000	\$42,375	\$607,375	\$65,000	\$0	\$4,875	\$6,817,600	\$3,372,218
166	July	2015	\$565,000	\$42,375	\$607,375	\$65,000	\$0	\$4,875	\$7,355,100	\$3,909,718
167	August	2015	\$125,000	\$9,375	\$134,375	\$65,000	\$0	\$4,875	\$7,419,600	\$3,974,218
168	September	2015	\$175,000	\$13,125	\$188,125	\$65,000	\$0	\$4,875	\$7,537,850	\$4,092,468
169	October	2015	\$236,000	\$17,700	\$253,700	\$80,000	\$0	\$6,000	\$7,705,550	\$4,260,168
170	November	2015	\$510,000	\$38,250	\$548,250	\$80,000	\$0	\$6,000	\$8,167,800	\$4,722,418
171	December	2015	\$500,000	\$37,500	\$537,500	\$8,338,329	\$3,445,383	\$366,971	\$0	-\$3,445,383
172	January	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,445,383
173	February	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,445,383
174	March	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,445,383
175	April	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,445,383
176	May	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,445,383
177	June	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,445,383
178	July	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,445,383
179	August	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,445,383
180	September	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,445,383
181	October	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,445,383
182	November	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,445,383
183	December	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,445,383
184	<b>13-Month Averages:</b>									<b>-\$3,445,383</b>

3f) Project: Whirlwind Substation Expansion

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
185	December	2014	---	---	---	---	---	---	\$23,158	---
186	January	2015	\$20,171	\$1,513	\$21,684	\$3,953	\$0	\$296	\$40,593	\$17,435
187	February	2015	\$56,346	\$4,226	\$60,572	\$34,370	\$0	\$2,578	\$64,218	\$41,059
188	March	2015	\$31,204	\$2,340	\$33,545	\$9,871	\$0	\$740	\$87,151	\$63,993
189	April	2015	\$32,000	\$2,400	\$34,400	\$7,000	\$0	\$525	\$114,026	\$90,868
190	May	2015	\$65,000	\$4,875	\$69,875	\$5,000	\$0	\$375	\$178,526	\$155,368
191	June	2015	\$115,000	\$8,625	\$123,625	\$0	\$0	\$0	\$302,151	\$278,993
192	July	2015	\$150,000	\$11,250	\$161,250	\$0	\$0	\$0	\$463,401	\$440,243
193	August	2015	\$2,550,000	\$191,250	\$2,741,250	\$0	\$0	\$0	\$3,204,651	\$3,181,493
194	September	2015	\$3,535,000	\$265,125	\$3,800,125	\$0	\$0	\$0	\$7,004,776	\$6,981,618
195	October	2015	\$330,000	\$24,750	\$354,750	\$0	\$0	\$0	\$7,359,526	\$7,336,368
196	November	2015	\$2,450,000	\$183,750	\$2,633,750	\$0	\$0	\$0	\$9,993,276	\$9,970,118
197	December	2015	\$2,825,000	\$211,875	\$3,036,875	\$299,904	\$0	\$22,493	\$12,707,755	\$12,684,597
198	January	2016	\$3,500,000	\$262,500	\$3,762,500	\$0	\$0	\$0	\$16,470,255	\$16,447,097
199	February	2016	\$3,600,000	\$270,000	\$3,870,000	\$0	\$0	\$0	\$20,340,255	\$20,317,097
200	March	2016	\$6,100,000	\$457,500	\$6,557,500	\$0	\$0	\$0	\$26,897,755	\$26,874,597
201	April	2016	\$3,200,000	\$240,000	\$3,440,000	\$0	\$0	\$0	\$30,337,755	\$30,314,597
202	May	2016	\$2,650,000	\$198,750	\$2,848,750	\$0	\$0	\$0	\$33,186,505	\$33,163,347
203	June	2016	\$1,850,000	\$138,750	\$1,988,750	\$0	\$0	\$0	\$35,175,255	\$35,152,097
204	July	2016	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$36,357,755	\$36,334,597
205	August	2016	\$1,500,000	\$112,500	\$1,612,500	\$0	\$0	\$0	\$37,970,255	\$37,947,097
206	September	2016	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$39,152,755	\$39,129,597
207	October	2016	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$40,335,255	\$40,312,097
208	November	2016	\$500,000	\$37,500	\$537,500	\$0	\$0	\$0	\$40,872,755	\$40,849,597
209	December	2016	\$500,000	\$37,500	\$537,500	\$38,522,783	\$23,158	\$2,887,472	\$0	-\$23,158
210	13-Month Averages:									\$28,423,327

3g) Project: Colorado River Substation Expansion

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
			211	December	2014	---	---	---	---	---
212	January	2015	\$50,914	\$3,819	\$54,733	\$1,051	\$0	\$79	\$641,566	\$53,603
213	February	2015	\$141,677	\$10,626	\$152,303	\$0	\$0	\$0	\$793,869	\$205,906
214	March	2015	\$717,921	\$53,844	\$771,765	\$40,222	\$0	\$3,017	\$1,522,395	\$934,432
215	April	2015	\$408,000	\$30,600	\$438,600	\$20,000	\$0	\$1,500	\$1,939,495	\$1,351,532
216	May	2015	\$470,000	\$35,250	\$505,250	\$2,315,202	\$587,963	\$129,543	\$0	-\$587,963
217	June	2015	\$275,000	\$20,625	\$295,625	\$275,000	\$0	\$20,625	\$0	-\$587,963
218	July	2015	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$587,963
219	August	2015	\$27,000	\$2,025	\$29,025	\$27,000	\$0	\$2,025	\$0	-\$587,963
220	September	2015	\$15,000	\$1,125	\$16,125	\$15,000	\$0	\$1,125	\$0	-\$587,963
221	October	2015	\$15,000	\$1,125	\$16,125	\$15,000	\$0	\$1,125	\$0	-\$587,963
222	November	2015	\$15,000	\$1,125	\$16,125	\$15,000	\$0	\$1,125	\$0	-\$587,963
223	December	2015	\$15,000	\$1,125	\$16,125	\$15,000	\$0	\$1,125	\$0	-\$587,963
224	January	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$587,963
225	February	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$587,963
226	March	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$587,963
227	April	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$587,963
228	May	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$587,963
229	June	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$587,963
230	July	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$587,963
231	August	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$587,963
232	September	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$587,963
233	October	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$587,963
234	November	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$587,963
235	December	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$587,963
236	13-Month Averages:									-\$587,963

3h) Project:			South of Kramer							
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
				= C1 * 16-Plnt Add Line 74	= C1 + C2	Unloaded Total Plant Adds	Prior Period CWIP Closed	= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
237	December	2014	---	---	---	---	---	---	\$35,254,448	---
238	January	2015	\$362,021	\$27,152	\$389,172	\$0	\$0	\$0	\$35,643,620	\$389,172
239	February	2015	\$770,574	\$57,793	\$828,367	\$0	\$0	\$0	\$36,471,986	\$1,217,539
240	March	2015	\$1,197,767	\$89,833	\$1,287,600	\$0	\$0	\$0	\$37,759,586	\$2,505,139
241	April	2015	\$904,804	\$67,860	\$972,664	\$0	\$0	\$0	\$38,732,250	\$3,477,802
242	May	2015	\$459,130	\$34,435	\$493,565	\$0	\$0	\$0	\$39,225,815	\$3,971,368
243	June	2015	\$216,130	\$16,210	\$232,340	\$0	\$0	\$0	\$39,458,156	\$4,203,708
244	July	2015	\$6,130	\$460	\$6,590	\$0	\$0	\$0	\$39,464,746	\$4,210,298
245	August	2015	\$6,130	\$460	\$6,590	\$0	\$0	\$0	\$39,471,336	\$4,216,889
246	September	2015	\$6,130	\$460	\$6,590	\$0	\$0	\$0	\$39,477,926	\$4,223,479
247	October	2015	\$6,130	\$460	\$6,590	\$0	\$0	\$0	\$39,484,517	\$4,230,069
248	November	2015	\$6,130	\$460	\$6,590	\$0	\$0	\$0	\$39,491,107	\$4,236,659
249	December	2015	\$6,130	\$460	\$6,590	\$0	\$0	\$0	\$39,497,697	\$4,243,250
250	January	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$39,497,697	\$4,243,250
251	February	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$39,497,697	\$4,243,250
252	March	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$39,497,697	\$4,243,250
253	April	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$39,497,697	\$4,243,250
254	May	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$39,497,697	\$4,243,250
255	June	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$39,497,697	\$4,243,250
256	July	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$39,497,697	\$4,243,250
257	August	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$39,497,697	\$4,243,250
258	September	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$39,497,697	\$4,243,250
259	October	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$39,497,697	\$4,243,250
260	November	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$39,497,697	\$4,243,250
261	December	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$39,497,697	\$4,243,250
262	13-Month Averages:									\$4,243,250

3i) Project:			West of Devers							
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
263	December	2014	---	---	---	---	---	---	\$36,074,031	---
264	January	2015	\$325,590	\$24,419	\$350,009	\$0	\$0	\$0	\$36,424,040	\$350,009
265	February	2015	\$816,322	\$61,224	\$877,547	\$0	\$0	\$0	\$37,301,586	\$1,227,556
266	March	2015	\$874,850	\$65,614	\$940,464	\$0	\$0	\$0	\$38,242,050	\$2,168,019
267	April	2015	\$3,392,462	\$254,435	\$3,646,896	\$0	\$0	\$0	\$41,888,946	\$5,814,915
268	May	2015	\$1,176,447	\$88,234	\$1,264,681	\$0	\$0	\$0	\$43,153,627	\$7,079,596
269	June	2015	\$1,041,933	\$78,145	\$1,120,078	\$0	\$0	\$0	\$44,273,705	\$8,199,675
270	July	2015	\$1,836,405	\$137,730	\$1,974,136	\$0	\$0	\$0	\$46,247,841	\$10,173,811
271	August	2015	\$1,782,142	\$133,661	\$1,915,803	\$0	\$0	\$0	\$48,163,644	\$12,089,613
272	September	2015	\$1,737,772	\$130,333	\$1,868,105	\$0	\$0	\$0	\$50,031,749	\$13,957,718
273	October	2015	\$1,729,853	\$129,739	\$1,859,592	\$0	\$0	\$0	\$51,891,341	\$15,817,310
274	November	2015	\$1,681,348	\$126,101	\$1,807,450	\$0	\$0	\$0	\$53,698,791	\$17,624,760
275	December	2015	\$2,337,590	\$175,319	\$2,512,909	\$0	\$0	\$0	\$56,211,700	\$20,137,669
276	January	2016	\$24,647,932	\$1,848,595	\$26,496,527	\$0	\$0	\$0	\$82,708,227	\$46,634,196
277	February	2016	\$2,809,836	\$210,738	\$3,020,574	\$0	\$0	\$0	\$85,728,801	\$49,654,770
278	March	2016	\$3,059,836	\$229,488	\$3,289,324	\$0	\$0	\$0	\$89,018,125	\$52,944,094
279	April	2016	\$3,059,836	\$229,488	\$3,289,324	\$0	\$0	\$0	\$92,307,449	\$56,233,418
280	May	2016	\$2,809,836	\$210,738	\$3,020,574	\$0	\$0	\$0	\$95,328,022	\$59,253,992
281	June	2016	\$14,299,836	\$1,072,488	\$15,372,324	\$0	\$0	\$0	\$110,700,346	\$74,626,316
282	July	2016	\$14,499,836	\$1,087,488	\$15,587,324	\$0	\$0	\$0	\$126,287,670	\$90,213,640
283	August	2016	\$14,499,836	\$1,087,488	\$15,587,324	\$0	\$0	\$0	\$141,874,994	\$105,800,964
284	September	2016	\$14,499,836	\$1,087,488	\$15,587,324	\$0	\$0	\$0	\$157,462,318	\$121,388,287
285	October	2016	\$14,499,836	\$1,087,488	\$15,587,324	\$0	\$0	\$0	\$173,049,642	\$136,975,611
286	November	2016	\$12,852,934	\$963,970	\$13,816,904	\$0	\$0	\$0	\$186,866,546	\$150,792,516
287	December	2016	\$12,852,934	\$963,970	\$13,816,904	\$0	\$0	\$0	\$200,683,450	\$164,609,420
288	13-Month Averages:									\$86,866,530

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

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
289	December	2014	---	---	---	---	---	---	---	\$0
290	January	2015		\$0	\$0			\$0	\$0	\$0
291	February	2015		\$0	\$0			\$0	\$0	\$0
292	March	2015		\$0	\$0			\$0	\$0	\$0
293	April	2015		\$0	\$0			\$0	\$0	\$0
294	May	2015		\$0	\$0			\$0	\$0	\$0
295	June	2015		\$0	\$0			\$0	\$0	\$0
296	July	2015		\$0	\$0			\$0	\$0	\$0
297	August	2015		\$0	\$0			\$0	\$0	\$0
298	September	2015		\$0	\$0			\$0	\$0	\$0
299	October	2015		\$0	\$0			\$0	\$0	\$0
300	November	2015		\$0	\$0			\$0	\$0	\$0
301	December	2015		\$0	\$0			\$0	\$0	\$0
302	January	2016		\$0	\$0			\$0	\$0	\$0
303	February	2016		\$0	\$0			\$0	\$0	\$0
304	March	2016		\$0	\$0			\$0	\$0	\$0
305	April	2016		\$0	\$0			\$0	\$0	\$0
306	May	2016		\$0	\$0			\$0	\$0	\$0
307	June	2016		\$0	\$0			\$0	\$0	\$0
308	July	2016		\$0	\$0			\$0	\$0	\$0
309	August	2016		\$0	\$0			\$0	\$0	\$0
310	September	2016		\$0	\$0			\$0	\$0	\$0
311	October	2016		\$0	\$0			\$0	\$0	\$0
312	November	2016		\$0	\$0			\$0	\$0	\$0
313	December	2016		\$0	\$0			\$0	\$0	\$0
314	<b>13-Month Averages:</b>									<b>\$0</b>

**Notes:**

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

**Instructions:**

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

**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	\$16,261,748	\$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:	5.443%	5.443%	27-Allocators, 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		\$6,319,593	\$6,319,592	Note 1

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
8	Transmission PHFU:	\$9,942,155	\$9,942,155	L 3 + L 6
9	Average of BOY and EOY Transmission PHFU:	\$9,942,155		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.

Orders Providing for Abandoned Plant Cost Recovery:	Project	Commission Order
	Chino Hills Underground (TRTP Segment 8A)	148 FERC ¶ 61,126 dated August 15, 2014
	...	...

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.

Line		Amount for Prior Year	Note:
1	Abandoned Plant Amortization Expense:	\$14,445,000	Sum of projects below for PY.
2	Abandoned Plant (BOY):	\$14,445,000	Sum of projects below for PY.
3	Abandoned Plant (EOY):	\$0	Sum of projects below for PY.
4	Abandoned Plant (BOY/EOY Average):	\$7,222,500	Average of Lines 2 and 3.

5 First Project: Chino Hills Underground, TRTP Segment 8A 2nd Project: Fill in Name

Year	EOY Abandoned Plant	EOY HV Abandoned Plant (Note 1)	Abandoned Plant Amort. Expense	EOY Abandoned Plant	EOY HV Abandoned Plant (Note 1)	Abandoned Plant Amort. Expense
6	2011					
7	2012					
8	2013	14,445,000	14,445,000			
9	2014	0	0	14,445,000		
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	...					

**Notes:**

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

**Instructions:**

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

Line	Month	Year	Data Source	Total Materials and Supplies Balances	Notes
1	December	2013	FF1 227.12b	\$249,026,767	Beginning of year ("BOY") amount
2	January	2014	SCE Records	\$248,195,665	
3	February	2014	SCE Records	\$253,192,032	
4	March	2014	SCE Records	\$258,291,273	
5	April	2014	SCE Records	\$256,432,313	
6	May	2014	SCE Records	\$252,970,023	
7	June	2014	SCE Records	\$253,473,383	
8	July	2014	SCE Records	\$255,869,172	
9	August	2014	SCE Records	\$253,044,828	
10	September	2014	SCE Records	\$255,064,154	
11	October	2014	SCE Records	\$262,169,460	
12	November	2014	SCE Records	\$264,143,373	
13	December	2014	FF1 227.12c	\$268,228,990	End of Year ("EOY") amount
14	13-Month Average Value Account 154:			\$256,161,649	(Sum Line 1 to Line 13) / 13
15	Transmission Wages and Salaries AF:			5.443%	27-Allocators, Line 9
16	<b>Materials and Supplies</b> EOY Value:			\$14,599,156	Line 13 * Line 15
17	13-Month Average Value:			\$13,942,356	Line 14 * Line 15

2) Calculation of Prepayments

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

	Month	Year	Data Source	Total Prepayments Balances	Notes
18	December	2013	Note 1, c	\$69,113,127	See Note 1, c
19	January	2014	SCE Records	\$71,902,118	
20	February	2014	SCE Records	\$64,884,969	
21	March	2014	SCE Records	\$54,959,649	
22	April	2014	SCE Records	\$84,607,127	
23	May	2014	SCE Records	\$56,346,138	
24	June	2014	SCE Records	\$91,011,235	
25	July	2014	SCE Records	\$77,001,706	
26	August	2014	SCE Records	\$71,377,020	
27	September	2014	SCE Records	\$76,580,560	
28	October	2014	SCE Records	\$70,858,999	
29	November	2014	SCE Records	\$78,183,268	
30	December	2014	Note 1, f	\$88,925,394	See Note 1, f
31	a) 13-Month Average Calculation 13-Month Average Value:			\$73,519,331.41	(Sum Line 18 to Line 30) / 13
32	Transmission Wages and Salaries AF:			5.4428%	27-Allocators, Line 9
33	Prepayments:			\$4,001,507	Line 31 * Line 32
34	b) EOY calculation EOY Value:			\$88,925,394	Line 30
35	Transmission Wages and Salaries AF:			5.4428%	27-Allocators, Line 9
36	Prepayments:			\$4,840,028	Line 34 * Line 35

Notes:

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

Beginning of Year Amount		Prepayments Balances	Source
a	FERC Form 1 Acct. 165 Recorded Amount:	\$69,113,127	FF1 111.57d
b	Prior Period Adjustment:	\$0	Note 1
c	BOY Prepayments Amount:	\$69,113,127	a - b
End of Year Amount		Prepayments Balances	Source
d	FERC Form 1 Acct. 165 Recorded Amount:	\$88,925,394	FF1 111.57c
e	Prior Period Adjustment:	\$0	Note 1
f	EOY Prepayments Amount:	\$88,925,394	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 Incremental Forecast Period TRR
- c) CWIP Plant receiving an ROE adder contributes to Prior Year Incentive Rate Base - EOY, or Prior Year Incentive Rate Base - 13 Month Average as appropriate.
- d) "TIP Net Plant In Service" at EOY Prior Year is used to calculate the PY Incentive Rate Base (on EOY basis).
- e) "TIP Net Plant In Service" in PY is used to calculate the Prior Year Incentive Rate Base (on 13-month average basis).

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

Line	Incentive Project	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	\$680,873,754	\$922,157,278	-\$444,598,582	10-CWIP Lines 13, 14, and 80
2	2) Devers-Colorado River	\$89,733	\$447,039	-\$89,733	10-CWIP Lines 13, 14, and 106
3	3) Eldorado-Ivanpah	\$0	\$0	\$0	10-CWIP Lines 13, 14, and 132
4	4) Lugo-Pisgah	\$0	\$0	\$0	10-CWIP Lines 13, 14, and 158
5	5) Red Bluff	\$3,445,383	\$2,835,613	-\$3,445,383	10-CWIP Lines 13, 14, and 184
6	6) Whirlwind Substation Exp.	\$23,158	\$30,749,308	\$28,423,327	10-CWIP Lines 27, 28, and 210
7	7) Colorado River Sub. Exp.	\$587,963	\$146,612	-\$587,963	10-CWIP Lines 27, 28, and 236
8	8) South of Kramer	\$35,254,448	\$27,654,574	\$4,243,250	10-CWIP Lines 27, 28, and 262
9	9) West of Devers	\$36,074,031	\$28,929,708	\$86,866,530	10-CWIP Lines 27, 28, and 288
10	...	---	---	---	...
11					
12	Totals:	\$756,348,470	\$1,012,920,132	-\$329,188,554	

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

Line	Incentive Project	Col 1	Col 2	Col 3	Notes:
		= C2 + C3 Prior Year Incentive Rate Base	EOY CWIP Portion	EOY TIP Net Plant In Service	
13	1) Rancho Vista	\$164,469,694	\$0	\$164,469,694	Line 37, C4
14	2) Tehachapi	\$2,529,460,747	\$680,873,754	\$1,848,586,993	Line 1, C1, and Line 37, C2
15	3) Devers-Colorado River	\$749,035,162	\$89,733	\$748,945,429	Line 2, C1, and Line 37, C3
16	...	---	---	---	...
17					
18	Total PY Incentive Net Plant:	\$3,442,965,604			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 Prior Year Incentive Rate Base	13-Month Avg. CWIP Portion	13-Month Avg. TIP Net Plant In Service Portion	
19	1) Rancho Vista	\$166,840,627	\$0	\$166,840,627	Line 38, C4
20	2) Tehachapi	\$2,282,826,101	\$922,157,278	\$1,360,668,823	Line 1, C2, and Line 38, C2
21	3) Devers-Colorado R	\$750,951,798	\$447,039	\$750,504,759	Line 2, C2, and Line 38, C3
22	...	---	---	---	...
23					
24	Total PY Incentive Net Plant:	\$3,200,618,526			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	L 53 to L 65, C3 Tehachapi	L 79 to L 91, C3 Devers to Colorado River	L 66 to L 78, C3 Rancho Vista		
25	December	2013	\$2,179,517,008	\$1,273,430,194	\$736,874,553	\$169,212,261	---	←December of year previous to Prior Year
26	January	2014	\$2,177,401,218	\$1,270,918,801	\$737,665,125	\$168,817,291	---	
27	February	2014	\$2,194,488,581	\$1,270,703,251	\$755,363,008	\$168,422,322	---	
28	March	2014	\$2,191,911,320	\$1,269,707,300	\$754,176,668	\$168,027,352	---	
29	April	2014	\$2,189,000,864	\$1,267,253,317	\$754,115,165	\$167,632,382	---	
30	May	2014	\$2,221,652,333	\$1,301,086,772	\$753,331,121	\$167,234,440	---	
31	June	2014	\$2,221,069,518	\$1,300,041,597	\$754,188,444	\$166,839,477	---	
32	July	2014	\$2,221,008,935	\$1,297,359,709	\$757,204,713	\$166,444,513	---	
33	August	2014	\$2,240,158,667	\$1,316,600,473	\$757,508,645	\$166,049,549	---	
34	September	2014	\$2,232,018,980	\$1,316,043,959	\$750,320,435	\$165,654,586	---	
35	October	2014	\$2,226,944,518	\$1,312,794,727	\$748,890,169	\$165,259,622	---	
36	November	2014	\$2,557,010,662	\$1,644,167,609	\$747,978,395	\$164,864,658	---	
37	December	2014	<u>\$2,762,002,116</u>	<u>\$1,848,586,993</u>	<u>\$748,945,429</u>	<u>\$164,469,694</u>	---	
38	13 Month Averages:		\$2,278,014,209	\$1,360,668,823	\$750,504,759	\$166,840,627		

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 Account 350-359 Activity for Incentive Projects	
39	December	2013	\$0	\$0	\$0	C1: Sum of below projects for each month
40	January	2014	\$4,275,084	\$0	\$4,275,084	
41	February	2014	\$32,089,744	\$0	\$32,089,744	
42	March	2014	\$15,864,536	\$0	\$15,864,536	
43	April	2014	\$2,177,172	\$0	\$2,177,172	
44	May	2014	\$34,909,553	\$0	\$34,909,553	
45	June	2014	\$7,525,371	\$0	\$7,525,371	
46	July	2014	\$5,375,146	\$0	\$5,375,146	
47	August	2014	\$24,633,430	\$0	\$24,633,430	
48	September	2014	-\$2,916,241	\$0	-\$2,916,241	
49	October	2014	-\$111,146	\$0	-\$111,146	
50	November	2014	\$335,190,767	\$0	\$335,190,767	
51	December	2014	<u>\$251,597,867</u>	<u>\$0</u>	<u>\$251,597,867</u>	
52	Total		\$710,611,283	\$0	\$710,611,283	

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 Net Plant In Service	= C1 - Previous Month C1 Transmission Activity
53	December	2013	\$1,342,796,297	\$69,366,102	\$1,273,430,194	\$0
54	January	2014	\$1,343,099,098	\$72,180,297	\$1,270,918,801	\$302,801
55	February	2014	\$1,345,710,803	\$75,007,552	\$1,270,703,251	\$2,611,705
56	March	2014	\$1,347,546,388	\$77,839,088	\$1,269,707,300	\$1,835,585
57	April	2014	\$1,347,927,619	\$80,674,301	\$1,267,253,317	\$381,231
58	May	2014	\$1,384,597,050	\$83,510,279	\$1,301,086,772	\$36,669,432
59	June	2014	\$1,386,466,008	\$86,424,410	\$1,300,041,597	\$1,868,957
60	July	2014	\$1,386,702,342	\$89,342,633	\$1,297,359,709	\$236,334
61	August	2014	\$1,408,861,942	\$92,261,469	\$1,316,600,473	\$22,159,600
62	September	2014	\$1,411,258,238	\$95,214,279	\$1,316,043,959	\$2,396,296
63	October	2014	\$1,410,978,345	\$98,183,617	\$1,312,794,727	-\$279,893
64	November	2014	\$1,745,326,069	\$101,158,460	\$1,644,167,609	\$334,347,724
65	December	2014	<u>\$1,953,449,287</u>	<u>\$104,862,295</u>	<u>\$1,848,586,993</u>	<u>\$208,123,219</u>

<b>b) Rancho Vista</b>		<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b> = C1 - C2	<b>Col 4</b> = C1 - Previous Month C1	
<b>Prior Year Month</b>	<b>Year</b>	<b>Plant In-Service</b>	<b>Accumulated Depreciation</b>	<b>Net Plant In Service</b>	<b>Transmission Activity</b>	
66	December	2013	\$191,523,855	\$22,311,594	\$169,212,261	\$0
67	January	2014	\$191,523,855	\$22,706,564	\$168,817,291	\$0
68	February	2014	\$191,523,855	\$23,101,534	\$168,422,322	\$0
69	March	2014	\$191,523,855	\$23,496,503	\$168,027,352	\$0
70	April	2014	\$191,523,855	\$23,891,473	\$167,632,382	\$0
71	May	2014	\$191,520,883	\$24,286,443	\$167,234,440	-\$2,972
72	June	2014	\$191,520,883	\$24,681,407	\$166,839,477	\$0
73	July	2014	\$191,520,883	\$25,076,370	\$166,444,513	\$0
74	August	2014	\$191,520,883	\$25,471,334	\$166,049,549	\$0
75	September	2014	\$191,520,883	\$25,866,298	\$165,654,586	\$0
76	October	2014	\$191,520,883	\$26,261,261	\$165,259,622	\$0
77	November	2014	\$191,520,883	\$26,656,225	\$164,864,658	\$0
78	December	2014	\$191,520,883	\$27,051,189	\$164,469,694	\$0

<b>c) Devers to Colorado River</b>		<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b> = C1 - C2	<b>Col 4</b> = C1 - Previous Month C1	
<b>Prior Year Month</b>	<b>Year</b>	<b>Plant In-Service</b>	<b>Accumulated Depreciation</b>	<b>Net Plant In Service</b>	<b>Transmission Activity</b>	
79	December	2013	\$743,865,693	\$6,991,140	\$736,874,553	\$0
80	January	2014	\$746,225,106	\$8,559,981	\$737,665,125	\$2,359,413
81	February	2014	\$765,496,771	\$10,133,762	\$755,363,008	\$19,271,665
82	March	2014	\$765,925,051	\$11,748,383	\$754,176,668	\$428,280
83	April	2014	\$767,479,009	\$13,363,844	\$754,115,165	\$1,553,958
84	May	2014	\$768,313,930	\$14,982,809	\$753,331,121	\$834,920
85	June	2014	\$770,791,960	\$16,603,516	\$754,188,444	\$2,478,030
86	July	2014	\$775,434,197	\$18,229,484	\$757,204,713	\$4,642,237
87	August	2014	\$777,374,108	\$19,865,463	\$757,508,645	\$1,939,911
88	September	2014	\$771,826,026	\$21,505,591	\$750,320,435	-\$5,548,082
89	October	2014	\$772,023,954	\$23,133,785	\$748,890,169	\$197,928
90	November	2014	\$772,740,794	\$24,762,399	\$747,978,395	\$716,840
91	December	2014	\$775,358,368	\$26,412,938	\$748,945,429	\$2,617,574

<b>d) Eldorado Ivanpah</b>		<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b> = C1 - C2	<b>Col 4</b> = C1 - Previous Month C1	
<b>Prior Year Month</b>	<b>Year</b>	<b>Plant In-Service</b>	<b>Accumulated Depreciation</b>	<b>Net Plant In Service</b>	<b>Transmission Activity</b>	
92	December	2013	\$312,958,380	\$4,200,209	\$308,758,171	\$0
93	January	2014	\$313,392,754	\$4,876,330	\$308,516,424	\$434,374
94	February	2014	\$313,790,615	\$5,553,568	\$308,237,047	\$397,861
95	March	2014	\$314,736,456	\$6,231,674	\$308,504,782	\$945,840
96	April	2014	\$314,796,062	\$6,911,849	\$307,884,213	\$59,607
97	May	2014	\$315,108,876	\$7,592,160	\$307,516,716	\$312,814
98	June	2014	\$315,224,743	\$8,273,138	\$306,951,605	\$115,867
99	July	2014	\$315,453,645	\$8,954,368	\$306,499,277	\$228,902
100	August	2014	\$315,775,036	\$9,636,171	\$306,138,866	\$321,391
101	September	2014	\$315,862,464	\$10,318,693	\$305,543,771	\$87,428
102	October	2014	\$315,895,716	\$11,001,411	\$304,894,305	\$33,252
103	November	2014	\$315,904,726	\$11,684,205	\$304,220,521	\$9,009
104	December	2014	\$315,362,756	\$12,420,969	\$302,941,786	-\$541,970

e) Lugo Pisgah

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> = C1 - C2	<u>Col 4</u> = 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	2013	\$0	\$0	\$0
106	January	2014	\$0	\$0	\$0
107	February	2014	\$0	\$0	\$0
108	March	2014	\$0	\$0	\$0
109	April	2014	\$0	\$0	\$0
110	May	2014	\$0	\$0	\$0
111	June	2014	\$0	\$0	\$0
112	July	2014	\$0	\$0	\$0
113	August	2014	\$0	\$0	\$0
114	September	2014	\$0	\$0	\$0
115	October	2014	\$0	\$0	\$0
116	November	2014	\$0	\$0	\$0
117	December	2014	\$0	\$0	\$0

f) Red Bluff

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> = C1 - C2	<u>Col 4</u> = 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	2013	\$209,564,498	\$2,421,063	\$207,143,434	\$0
119	January	2014	\$210,606,351	\$2,859,609	\$207,746,742	\$1,041,853
120	February	2014	\$211,448,610	\$3,300,323	\$208,148,287	\$842,259
121	March	2014	\$224,070,913	\$3,742,794	\$220,328,120	\$12,622,303
122	April	2014	\$224,374,953	\$4,211,264	\$220,163,689	\$304,039
123	May	2014	\$221,439,258	\$4,680,363	\$216,758,895	-\$2,935,695
124	June	2014	\$224,486,051	\$5,143,352	\$219,342,699	\$3,046,794
125	July	2014	\$224,749,414	\$5,612,680	\$219,136,733	\$263,363
126	August	2014	\$224,969,659	\$6,082,555	\$218,887,104	\$220,245
127	September	2014	\$225,100,387	\$6,552,887	\$218,547,500	\$130,729
128	October	2014	\$225,026,677	\$7,023,493	\$218,003,184	-\$73,710
129	November	2014	\$225,036,186	\$7,496,566	\$217,539,620	\$9,509
130	December	2014	\$225,899,761	\$7,969,659	\$217,930,102	\$863,575

g) Whirlwind Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> = C1 - C2	<u>Col 4</u> = 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	2013	\$4,391,957	\$82,510	\$4,309,447	\$0
132	January	2014	\$4,391,957	\$91,550	\$4,300,407	\$0
133	February	2014	\$13,352,164	\$100,590	\$13,251,574	\$8,960,207
134	March	2014	\$13,352,164	\$128,074	\$13,224,090	\$0
135	April	2014	\$13,203,300	\$155,557	\$13,047,743	-\$148,864
136	May	2014	\$13,203,604	\$182,734	\$13,020,870	\$304
137	June	2014	\$13,212,877	\$209,911	\$13,002,966	\$9,273
138	July	2014	\$13,217,482	\$237,107	\$12,980,375	\$4,605
139	August	2014	\$13,199,069	\$264,313	\$12,934,755	-\$18,414
140	September	2014	\$13,208,853	\$291,482	\$12,917,372	\$9,785
141	October	2014	\$13,219,083	\$318,670	\$12,900,413	\$10,229
142	November	2014	\$13,227,339	\$345,891	\$12,881,448	\$8,256
143	December	2014	\$53,764,367	\$373,129	\$53,391,238	\$40,537,028

**h) Colorado River Substation Expansion**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous	
<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>	
144	December	2013	\$67,863,922	\$833,054	\$67,030,868	\$0
145	January	2014	\$68,000,565	\$973,606	\$67,026,959	\$136,643
146	February	2014	\$68,006,611	\$1,114,440	\$66,892,171	\$6,046
147	March	2014	\$68,039,138	\$1,255,287	\$66,783,851	\$32,527
148	April	2014	\$68,066,340	\$1,396,201	\$66,670,138	\$27,201
149	May	2014	\$68,097,090	\$1,537,172	\$66,559,918	\$30,750
150	June	2014	\$68,103,539	\$1,678,206	\$66,425,334	\$6,449
151	July	2014	\$68,103,244	\$1,819,253	\$66,283,991	-\$296
152	August	2014	\$68,113,940	\$1,960,299	\$66,153,641	\$10,696
153	September	2014	\$68,121,544	\$2,101,367	\$66,020,176	\$7,604
154	October	2014	\$68,122,592	\$2,242,452	\$65,880,140	\$1,048
155	November	2014	\$68,222,022	\$2,383,538	\$65,838,484	\$99,430
156	December	2014	\$68,220,463	\$2,524,829	\$65,695,634	-\$1,559

**i) South of Kramer**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous	
<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>	
157	December	2013	\$0	\$0	\$0	\$0
158	January	2014	\$0	\$0	\$0	\$0
159	February	2014	\$0	\$0	\$0	\$0
160	March	2014	\$0	\$0	\$0	\$0
161	April	2014	\$0	\$0	\$0	\$0
162	May	2014	\$0	\$0	\$0	\$0
163	June	2014	\$0	\$0	\$0	\$0
164	July	2014	\$0	\$0	\$0	\$0
165	August	2014	\$0	\$0	\$0	\$0
166	September	2014	\$0	\$0	\$0	\$0
167	October	2014	\$0	\$0	\$0	\$0
168	November	2014	\$0	\$0	\$0	\$0
169	December	2014	\$0	\$0	\$0	\$0

**j) West of Devers**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous	
<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>	
170	December	2013	\$0	\$0	\$0	\$0
171	January	2014	\$0	\$0	\$0	\$0
172	February	2014	\$0	\$0	\$0	\$0
173	March	2014	\$0	\$0	\$0	\$0
174	April	2014	\$0	\$0	\$0	\$0
175	May	2014	\$0	\$0	\$0	\$0
176	June	2014	\$0	\$0	\$0	\$0
177	July	2014	\$0	\$0	\$0	\$0
178	August	2014	\$0	\$0	\$0	\$0
179	September	2014	\$0	\$0	\$0	\$0
180	October	2014	\$0	\$0	\$0	\$0
181	November	2014	\$0	\$0	\$0	\$0
182	December	2014	\$0	\$0	\$0	\$0

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			P2 and P3
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	46.9165%	1-BaseTRR, L 46
2	CTR = Composite Tax Rate	40.7559%	1-BaseTRR, L 58
3	IREF =	\$7,919	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	14-IncentivePlant, L 184
5	2) Tehachapi	1.25%	1.25	14-IncentivePlant, L 187
6	3) Devers to Col. River	1.00%	1.00	14-IncentivePlant, L 190
7				
8	...			

**3) Calculation of Prior Year Incentive Adder (EOY)**

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

<u>Line</u>		<u>Prior Year Incentive Rate Base</u>	<u>Multiplicative Factor</u>	<u>Prior Year Incentive Adder</u>	<u>Source</u>
9	1) Rancho Vista	\$164,469,694	0.75	\$976,850	14-IncentivePlant, L 13, Col. 1
10	2) Tehachapi	\$2,529,460,747	1.25	\$25,039,107	14-IncentivePlant, L 14, Col. 1
11	3) Devers to Col. River	\$749,035,162	1.00	\$5,931,753	14-IncentivePlant, L 15, Col. 1
12					
13	...				
14			Prior Year Incentive Adder =	\$31,947,711	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	\$166,840,627	0.75	\$990,932	14-IncentivePlant, L 19, Col. 1
16	2) Tehachapi	\$2,282,826,101	1.25	\$22,597,673	14-IncentivePlant, L 20, Col. 1
17	3) Devers to Col. River	\$750,951,798	1.00	\$5,946,932	14-IncentivePlant, L 21, Col. 1
18					
19	...				
20			True-Up Incentive Adder =	\$29,535,537	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 In Service</u>	<u>Source</u>
21	1) Rancho Vista	\$166,840,627	14-IncentivePlant, L 19, Col. 3
22	2) Tehachapi	\$1,360,668,823	14-IncentivePlant, L 20, Col. 3
23	3) Devers to Col. River	\$750,504,759	14-IncentivePlant, L 21, Col. 3
24			
	...		

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

<u>Line</u>	<u>Incentive Project</u>	<u>Col 1 True Up Incentive Adder</u>	<u>Col 2 After-Tax True Up Incentive Adder</u>	<u>Source</u>
25	1) Rancho Vista	\$990,932	\$587,069	See Note 1
26	2) Tehachapi	\$13,469,247	\$7,979,729	See Note 1
27	3) Devers to Col. River	\$5,943,391	\$3,521,107	See Note 1
28				See Note 1
29	...			
30		Total:	\$12,087,905	

c) Equity Portion of Plant In Service Rate Base

<u>Line</u>		<u>Amount</u>	<u>Source</u>
31	Total Rate Base:	\$4,883,815,917	4-TUTRR, Line 17
32	CWIP Portion of Rate Base:	<u>\$1,012,920,132</u>	4-TUTRR, Line 14
33	Plant In Service Rate Base:	\$3,870,895,785	Line 31 - Line 32
34	Equity percentage:	46.9165%	1-BaseTRR, Line 46
35	Equity Portion of Plant In Service Rate Base:	\$1,816,089,291	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:	0.67%	Line 30 / Line 35
37	Base ROE (Including 50 basis point		
38	CAISO Participation Adder):	<u>9.80%</u>	1-BaseTRR, Line 49
39	Total ROE for Plant In Service in True Up TRR:	10.47%	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 Year, incremental to the year-end Prior Year amount. It is calculated on a 13-Month Average Basis during the Rate Year.

1) Total Plant Additions Forecast (See Note 1)

Line	Forecast Period Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			See Note 2 Unloaded Total Plant Adds	See Note 2 Prior Period CWIP Closed	See Note 2 Over Heads Closed to PIS	See Note 2 Cost of Removal	See Note 2 AFUDC Eligible Plant Additions	See Note 2 AFUDC	See Note 2 Incremental Gross Plant	See Note 2 Depreciation Accrual	See Note 2 Incremental Reserve	See Note 2 Net Plant	See Note 2 Unloaded Low Voltage Additions	See Note 2 Unloaded Low Voltage Additions
1	January	2015	\$52,045,907	\$29,538,193	\$1,688,078	\$853,386	\$9,813,944	\$294,418	\$53,175,017	\$0	\$0	\$53,175,017	\$675,394	\$686,606
2	February	2015	\$9,386,520	\$5,636,615	\$281,243	\$851,180	\$9,788,573	\$293,657	\$62,285,257	\$112,752	\$112,752	\$62,172,505	\$1,350,789	\$1,373,212
3	March	2015	\$22,177,954	\$7,864,946	\$1,073,476	\$1,117,073	\$12,846,345	\$385,390	\$84,805,003	\$132,069	\$132,069	\$84,560,183	\$2,026,183	\$2,059,818
4	April	2015	\$18,729,043	\$5,640,327	\$981,654	\$851,180	\$9,788,573	\$293,657	\$103,958,176	\$179,820	\$424,640	\$103,533,536	\$2,701,578	\$2,746,424
5	May	2015	\$660,113,737	\$592,945,529	\$5,037,616	\$937,180	\$10,777,573	\$323,327	\$768,495,676	\$220,432	\$645,072	\$767,850,604	\$3,376,972	\$3,433,030
6	June	2015	\$69,330,261	\$48,135,710	\$1,589,591	\$991,168	\$11,398,436	\$341,953	\$838,766,313	\$1,629,509	\$2,274,581	\$836,491,732	\$4,052,366	\$4,119,636
7	July	2015	\$20,430,666	\$5,636,615	\$1,109,554	\$851,180	\$9,788,573	\$293,657	\$859,749,010	\$1,778,510	\$4,053,091	\$855,695,919	\$4,727,761	\$4,806,242
8	August	2015	\$20,292,990	\$5,686,824	\$1,095,462	\$851,180	\$9,788,573	\$293,657	\$880,579,939	\$1,823,002	\$5,876,093	\$874,703,847	\$5,403,155	\$5,492,848
9	September	2015	\$21,923,728	\$5,636,615	\$1,221,533	\$851,180	\$9,788,573	\$293,657	\$903,167,678	\$1,867,171	\$7,743,264	\$895,424,414	\$6,078,550	\$6,179,453
10	October	2015	\$46,588,264	\$17,449,235	\$2,185,427	\$1,959,892	\$22,538,761	\$676,163	\$950,657,639	\$1,915,066	\$9,658,330	\$940,999,309	\$6,753,944	\$6,866,059
11	November	2015	\$109,447,379	\$61,103,184	\$3,625,815	\$3,809,150	\$43,805,228	\$1,314,157	\$1,061,235,839	\$2,015,733	\$11,674,093	\$1,049,561,746	\$7,429,338	\$7,552,665
12	December	2015	\$110,011,397	\$37,977,148	\$5,402,569	\$2,484,038	\$28,566,437	\$856,993	\$1,175,022,760	\$2,250,232	\$13,924,325	\$1,161,098,435	\$16,096,995	\$16,384,206
13	January	2016	\$14,017,950	\$0	\$1,051,346	\$1,107,720	\$12,738,780	\$382,163	\$1,189,366,500	\$2,491,504	\$16,415,829	\$1,172,950,670	\$16,864,807	\$17,144,763
14	February	2016	\$14,017,950	\$0	\$1,051,346	\$1,107,720	\$12,738,780	\$382,163	\$1,203,710,239	\$2,521,919	\$18,937,748	\$1,184,772,491	\$17,632,618	\$17,925,319
15	March	2016	\$39,857,261	\$4,789,450	\$2,630,086	\$2,918,008	\$33,557,094	\$1,006,713	\$1,244,286,291	\$2,552,333	\$21,490,081	\$1,222,796,210	\$18,400,429	\$18,705,876
16	April	2016	\$14,017,950	\$0	\$1,051,346	\$1,107,720	\$12,738,780	\$382,163	\$1,258,630,030	\$2,638,370	\$24,128,451	\$1,234,501,579	\$19,168,240	\$19,486,433
17	May	2016	\$14,017,950	\$0	\$1,051,346	\$1,107,720	\$12,738,780	\$382,163	\$1,272,973,769	\$2,668,784	\$26,797,235	\$1,246,176,534	\$19,936,052	\$20,266,990
18	June	2016	\$28,204,036	\$5,136,087	\$1,730,096	\$1,886,020	\$21,689,230	\$650,677	\$1,301,672,559	\$2,699,198	\$29,496,433	\$1,272,176,125	\$20,703,863	\$21,047,547
19	July	2016	\$14,017,950	\$0	\$1,051,346	\$1,107,720	\$12,738,780	\$382,163	\$1,316,016,298	\$2,760,051	\$32,256,484	\$1,283,759,814	\$21,471,674	\$21,828,104
20	August	2016	\$14,017,950	\$0	\$1,051,346	\$1,107,720	\$12,738,780	\$382,163	\$1,330,360,037	\$2,790,465	\$35,046,950	\$1,295,313,087	\$22,239,485	\$22,608,661
21	September	2016	\$14,017,950	\$0	\$1,051,346	\$1,107,720	\$12,738,780	\$382,163	\$1,344,703,776	\$2,820,880	\$37,867,829	\$1,306,835,947	\$23,007,297	\$23,389,218
22	October	2016	\$346,857,014	\$46,262,363	\$2,544,599	\$1,296,920	\$14,914,580	\$447,437	\$1,713,255,907	\$2,851,294	\$40,719,123	\$1,672,536,784	\$23,775,108	\$24,169,775
23	November	2016	\$21,109,893	\$0	\$1,583,242	\$1,486,120	\$17,090,380	\$512,711	\$1,734,975,633	\$3,632,767	\$44,351,891	\$1,690,623,742	\$24,542,919	\$24,950,332
24	December	2016	\$71,429,606	\$738,986	\$5,301,797	\$2,438,149	\$28,038,712	\$841,161	\$1,810,110,048	\$3,678,822	\$48,030,713	\$1,762,079,336	\$25,310,730	\$25,730,888
25	13-Month Averages:								\$1,376,544,911			\$1,346,586,212		\$21,047,547

2) Incentive Plant Forecast (See Note 1)

Line	Forecast Period Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			C4 10-CWIP L30-53 Unloaded Total Plant Adds	C5 10-CWIP L30-53 Prior Period CWIP Closed	C6 10-CWIP L30-53 Over Heads Closed to PIS	N/A Cost of Removal	N/A AFUDC Eligible Plant Additions	N/A AFUDC	= Prior Month C7 +C1+C3 Incremental Gross Plant	= Prior Month C7 * L91/12 Depreciation Accrual	= Prior Month C9 + C8 Reserve	=C7-C9 Net Plant	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
26	January	2015	\$23,473,920	\$10,889,305	\$943,846	\$0	\$0	\$0	\$24,417,766	\$0	\$0	\$24,417,766	\$0	\$0
27	February	2015	-\$6,147,540	\$0	-\$461,065	\$0	\$0	\$0	\$17,809,161	\$51,775	\$51,775	\$17,757,385	\$0	\$0
28	March	2015	\$1,323,782	\$0	\$99,284	\$0	\$0	\$0	\$19,232,227	\$37,762	\$37,762	\$19,142,689	\$0	\$0
29	April	2015	\$3,194,982	\$3,712	\$239,345	\$0	\$0	\$0	\$22,666,554	\$40,780	\$130,317	\$22,536,237	\$0	\$0
30	May	2015	\$642,363,201	\$586,092,438	\$4,220,307	\$0	\$0	\$0	\$669,250,062	\$48,062	\$178,379	\$669,071,683	\$0	\$0
31	June	2015	\$46,762,111	\$37,092,774	\$725,200	\$0	\$0	\$0	\$716,737,374	\$1,419,070	\$1,597,449	\$715,139,925	\$0	\$0
32	July	2015	\$4,896,606	\$0	\$367,245	\$0	\$0	\$0	\$722,001,225	\$1,519,761	\$3,117,210	\$718,884,015	\$0	\$0
33	August	2015	\$4,758,930	\$50,210	\$353,154	\$0	\$0	\$0	\$727,113,309	\$1,530,923	\$4,648,133	\$722,465,176	\$0	\$0
34	September	2015	\$6,389,668	\$0	\$479,225	\$0	\$0	\$0	\$733,982,203	\$1,541,762	\$6,189,896	\$727,792,307	\$0	\$0
35	October	2015	\$6,349,584	\$0	\$476,219	\$0	\$0	\$0	\$740,808,005	\$1,556,327	\$7,746,223	\$733,061,782	\$0	\$0
36	November	2015	\$4,051,749	\$0	\$303,881	\$0	\$0	\$0	\$745,163,635	\$1,570,801	\$9,317,023	\$735,846,612	\$0	\$0
37	December	2015	\$46,595,469	\$3,445,383	\$3,236,256	\$0	\$0	\$0	\$794,995,361	\$1,580,036	\$10,897,060	\$784,098,301	\$0	\$0
38	January	2016	\$1,137,484	\$0	\$85,311	\$0	\$0	\$0	\$796,218,156	\$1,685,699	\$12,582,758	\$783,635,398	\$0	\$0
39	February	2016	\$1,137,484	\$0	\$85,311	\$0	\$0	\$0	\$797,440,952	\$1,688,292	\$14,271,050	\$783,169,902	\$0	\$0
40	March	2016	\$1,137,484	\$0	\$85,311	\$0	\$0	\$0	\$798,663,747	\$1,690,884	\$15,961,934	\$782,701,813	\$0	\$0
41	April	2016	\$1,137,484	\$0	\$85,311	\$0	\$0	\$0	\$799,886,542	\$1,693,477	\$17,655,411	\$782,231,131	\$0	\$0
42	May	2016	\$1,137,484	\$0	\$85,311	\$0	\$0	\$0	\$801,109,338	\$1,696,070	\$19,351,481	\$781,757,857	\$0	\$0
43	June	2016	\$1,137,484	\$0	\$85,311	\$0	\$0	\$0	\$802,332,133	\$1,698,663	\$21,050,144	\$781,281,989	\$0	\$0
44	July	2016	\$1,137,484	\$0	\$85,311	\$0	\$0	\$0	\$803,554,929	\$1,701,256	\$22,751,399	\$780,803,529	\$0	\$0
45	August	2016	\$1,137,484	\$0	\$85,311	\$0	\$0	\$0	\$804,777,724	\$1,703,848	\$24,455,248	\$780,322,476	\$0	\$0
46	September	2016	\$1,137,484	\$0	\$85,311	\$0	\$0	\$0	\$806,000,519	\$1,706,441	\$26,161,689	\$779,838,830	\$0	\$0
47	October	2016	\$331,770,750	\$46,256,564	\$21,413,564	\$0	\$0	\$0	\$1,159,184,833	\$1,709,034	\$27,870,723	\$1,131,314,110	\$0	\$0
48	November	2016	\$3,829,427	\$0	\$287,207	\$0	\$0	\$0	\$1,163,301,467	\$2,457,922	\$30,328,645	\$1,132,972,823	\$0	\$0
49	December	2016	\$42,363,210	\$23,158	\$3,175,504	\$0	\$0	\$0	\$1,208,840,182	\$2,466,651	\$32,795,295	\$1,176,044,886	\$0	\$0

3) Non-Incentive Plant Forecast (See Note 1)

Line	Forecast Period Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Cost of Removal	AFUDC Eligible Plant Additions	AFUDC	Incremental Gross Plant	Depreciation Accrual	Incremental Reserve	Net Plant	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
50	January	2015	\$28,571,987	\$18,648,889	\$744,232	\$853,386	\$9,813,944	\$294,418	\$28,757,251	\$0	\$0	\$28,757,251	\$675,394	\$686,606
51	February	2015	\$15,534,060	\$5,636,615	\$742,308	\$851,180	\$9,788,573	\$293,657	\$44,476,096	\$60,977	\$60,977	\$44,415,120	\$1,350,789	\$1,373,212
52	March	2015	\$20,854,172	\$7,864,946	\$974,192	\$1,117,073	\$12,846,345	\$385,390	\$65,572,777	\$94,307	\$155,283	\$65,417,494	\$2,026,183	\$2,059,818
53	April	2015	\$15,534,060	\$5,636,615	\$742,308	\$851,180	\$9,788,573	\$293,657	\$81,291,622	\$139,040	\$294,323	\$80,997,299	\$2,701,578	\$2,746,424
54	May	2015	\$17,750,536	\$6,853,091	\$817,308	\$937,180	\$10,777,573	\$323,327	\$99,245,614	\$172,370	\$466,693	\$98,778,921	\$3,376,972	\$3,433,030
55	June	2015	\$22,568,150	\$11,042,936	\$864,391	\$991,168	\$11,398,436	\$341,953	\$122,028,939	\$210,439	\$677,132	\$121,351,807	\$4,052,366	\$4,119,636
56	July	2015	\$15,534,060	\$5,636,615	\$742,308	\$851,180	\$9,788,573	\$293,657	\$137,747,785	\$258,749	\$935,881	\$136,811,904	\$4,727,761	\$4,806,242
57	August	2015	\$15,534,060	\$5,636,615	\$742,308	\$851,180	\$9,788,573	\$293,657	\$153,466,630	\$292,079	\$1,227,959	\$152,238,671	\$5,403,155	\$5,492,848
58	September	2015	\$15,534,060	\$5,636,615	\$742,308	\$851,180	\$9,788,573	\$293,657	\$169,185,475	\$325,409	\$1,553,368	\$167,632,107	\$6,078,550	\$6,179,453
59	October	2015	\$40,238,680	\$17,449,235	\$1,709,208	\$1,959,892	\$22,538,761	\$676,163	\$209,849,634	\$358,739	\$1,912,107	\$207,937,527	\$6,753,944	\$6,866,059
60	November	2015	\$105,395,630	\$61,103,184	\$3,321,933	\$3,809,150	\$43,805,228	\$1,314,157	\$316,072,204	\$444,963	\$2,357,070	\$313,715,134	\$7,429,338	\$7,552,665
61	December	2015	\$63,415,928	\$34,531,766	\$2,166,312	\$2,484,038	\$28,566,437	\$856,993	\$380,027,399	\$670,196	\$3,027,265	\$377,000,134	\$16,096,995	\$16,364,206
62	January	2016	\$12,880,466	\$0	\$966,035	\$1,107,720	\$12,738,780	\$382,163	\$393,148,343	\$805,806	\$3,833,071	\$389,315,272	\$16,864,807	\$17,144,763
63	February	2016	\$12,880,466	\$0	\$966,035	\$1,107,720	\$12,738,780	\$382,163	\$406,269,287	\$833,627	\$4,666,698	\$401,602,589	\$17,632,618	\$17,925,319
64	March	2016	\$38,719,777	\$4,789,450	\$2,544,775	\$2,918,008	\$33,557,094	\$1,006,713	\$445,622,544	\$861,449	\$5,528,147	\$440,094,397	\$18,400,429	\$18,705,876
65	April	2016	\$12,880,466	\$0	\$966,035	\$1,107,720	\$12,738,780	\$382,163	\$458,743,488	\$944,893	\$6,473,039	\$452,270,448	\$19,168,240	\$19,486,433
66	May	2016	\$12,880,466	\$0	\$966,035	\$1,107,720	\$12,738,780	\$382,163	\$471,864,431	\$972,714	\$7,445,754	\$464,418,678	\$19,936,052	\$20,266,990
67	June	2016	\$27,066,552	\$5,136,087	\$1,644,785	\$1,886,020	\$21,689,230	\$650,677	\$499,340,425	\$1,000,536	\$8,446,289	\$490,894,136	\$20,703,863	\$21,047,547
68	July	2016	\$12,880,466	\$0	\$966,035	\$1,107,720	\$12,738,780	\$382,163	\$512,461,369	\$1,058,796	\$9,505,085	\$502,956,284	\$21,471,674	\$21,828,104
69	August	2016	\$12,880,466	\$0	\$966,035	\$1,107,720	\$12,738,780	\$382,163	\$525,582,313	\$1,086,617	\$10,591,702	\$514,930,611	\$22,239,485	\$22,608,661
70	September	2016	\$12,880,466	\$0	\$966,035	\$1,107,720	\$12,738,780	\$382,163	\$538,703,257	\$1,114,439	\$11,706,140	\$526,997,117	\$23,007,297	\$23,389,218
71	October	2016	\$15,086,264	\$5,799	\$1,131,035	\$1,296,920	\$14,914,580	\$447,437	\$554,071,074	\$1,142,260	\$12,848,400	\$541,222,673	\$23,775,108	\$24,169,775
72	November	2016	\$17,280,466	\$0	\$1,296,035	\$1,486,120	\$17,090,380	\$512,711	\$571,674,166	\$1,174,846	\$14,023,246	\$557,650,920	\$24,542,919	\$24,950,332
73	December	2016	\$29,066,396	\$715,827	\$2,126,293	\$2,438,149	\$28,038,712	\$841,161	\$601,269,866	\$1,212,171	\$15,235,417	\$586,034,449	\$25,310,730	\$25,730,888

4) ISO Corporate Overhead Loader

Line 74	ISO Corp OH Rate	7.50%
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5) ISO Cost of Removal Percent

Line 75	Cost of Removal Rate	8.00%
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6) AFUDC Loader Rate

Line 76	ISO AFUDC Rate	3.00%
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7) Calculation of ISO Depreciation Rate

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

Line	Acct	Col 1	Col 2	Col 3	Col 4	Col 5
		December Prior Year	Accrual Rate	Annual Accrual	Reference	Accrual Rate
77	350.1	\$75,785,255	0.00%	\$0	18 Dep Rates L1	
78	350.2	\$158,395,947	1.66%	\$2,629,373	18 Dep Rates L2	
79	352	\$428,326,101	2.57%	\$11,007,981	18 Dep Rates L3	
80	353	\$2,920,111,450	2.47%	\$72,126,753	18 Dep Rates L4	
81	354	\$1,785,929,479	2.44%	\$43,576,679	18 Dep Rates L5	
82	355	\$230,528,301	3.67%	\$8,460,389	18 Dep Rates L6	
83	356	\$1,044,386,521	3.05%	\$31,853,789	18 Dep Rates L7	
84	357	\$217,201	1.65%	\$3,584	18 Dep Rates L8	
85	358	\$12,994,314	3.87%	\$502,880	18 Dep Rates L9	
86	359	\$79,700,254	1.56%	\$1,243,324	18 Dep Rates L10	
87						
88		Sum of Depreciation Expense		\$171,404,751	Sum of C4 Lines 77 to 86	
89		Sum of Dec Prior Year Plant		\$6,736,374,821	Sum of C2 Lines 77 to 86	
90						
91		Composite Depreciation Rate	2.54%		Line 88 / Line 89	

Notes:

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

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year: 2014

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year: Source: 6-PlantInService, Lines 1-13.

Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
FERC Account:												
1	Dec 2013	\$75,790,816	\$137,147,763	\$376,495,331	\$2,708,882,934	\$1,443,480,699	\$143,991,959	\$764,993,254	\$207,785	\$12,339,134	\$68,770,632	\$5,732,100,308
2	Jan 2014	\$75,790,366	\$136,883,423	\$376,634,533	\$2,698,781,664	\$1,448,201,735	\$145,494,427	\$765,530,627	\$207,833	\$32,805,650	\$64,391,943	\$5,744,722,202
3	Feb 2014	\$75,790,366	\$138,556,211	\$377,379,952	\$2,715,473,623	\$1,462,405,495	\$147,449,873	\$772,615,036	\$207,887	\$32,009,282	\$65,149,710	\$5,787,037,437
4	Mar 2014	\$75,790,388	\$139,620,906	\$375,097,751	\$2,737,560,774	\$1,462,650,070	\$148,297,984	\$772,765,474	\$207,978	\$33,010,659	\$65,118,669	\$5,810,120,653
5	Apr 2014	\$75,788,071	\$139,629,790	\$376,549,497	\$2,762,637,281	\$1,464,701,937	\$150,703,281	\$773,587,213	\$215,663	\$20,615,118	\$65,272,877	\$5,829,700,727
6	May 2014	\$75,787,470	\$139,629,790	\$377,526,194	\$2,797,969,715	\$1,476,107,270	\$153,366,323	\$778,476,229	\$215,699	\$20,672,252	\$65,504,377	\$5,885,255,319
7	Jun 2014	\$75,785,828	\$139,612,178	\$378,771,301	\$2,826,968,153	\$1,479,289,001	\$154,789,145	\$781,368,013	\$218,273	\$21,268,441	\$65,698,127	\$5,923,768,462
8	Jul 2014	\$75,785,828	\$139,611,418	\$379,384,643	\$2,844,041,959	\$1,482,342,545	\$156,194,317	\$784,333,640	\$218,116	\$21,122,021	\$65,831,981	\$5,948,866,468
9	Aug 2014	\$75,785,820	\$158,372,560	\$387,016,704	\$2,838,743,440	\$1,486,442,346	\$160,596,259	\$786,429,742	\$218,085	\$21,229,358	\$66,014,947	\$5,980,849,262
10	Sep 2014	\$75,785,447	\$158,373,974	\$387,701,453	\$2,846,461,397	\$1,489,142,708	\$171,129,834	\$783,269,641	\$218,086	\$15,951,594	\$58,773,526	\$5,986,807,660
11	Oct 2014	\$75,785,292	\$158,375,608	\$422,068,988	\$2,819,184,441	\$1,492,151,400	\$174,481,277	\$789,989,739	\$218,736	\$15,840,492	\$54,208,410	\$6,002,304,383
12	Nov 2014	\$75,785,292	\$158,387,114	\$423,366,856	\$2,848,885,302	\$1,619,872,921	\$201,873,652	\$976,124,875	\$217,187	\$15,758,975	\$50,370,069	\$6,370,642,243
13	Dec 2014	\$75,785,255	\$158,395,947	\$428,326,101	\$2,920,111,450	\$1,785,929,479	\$230,528,301	\$1,044,386,521	\$217,201	\$12,994,314	\$79,700,254	\$6,736,374,821
14												
15	Depreciation Rates (Percent per year) See "18-DepRates" and Instruction 1.											

16	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
17a	Dec 2013	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17b	Jan 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17c	Feb 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17d	Mar 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17e	Apr 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17f	May 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17g	Jun 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17h	Jul 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17i	Aug 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17j	Sep 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17k	Oct 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17l	Nov 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17m	Dec 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%

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

23	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Month Total
24	Jan 2014	\$0	\$189,721	\$806,327	\$5,575,784	\$2,935,077	\$440,375	\$1,944,358	\$286	\$39,794	\$89,402	\$12,021,125
25	Feb 2014	\$0	\$189,355	\$806,626	\$5,554,992	\$2,944,677	\$444,970	\$1,945,724	\$286	\$105,798	\$83,710	\$12,076,138
26	Mar 2014	\$0	\$191,669	\$808,222	\$5,589,350	\$2,973,558	\$450,951	\$1,963,730	\$286	\$103,230	\$84,695	\$12,165,690
27	Apr 2014	\$0	\$193,142	\$803,334	\$5,634,813	\$2,974,055	\$453,545	\$1,964,112	\$286	\$106,459	\$84,654	\$12,214,401
28	May 2014	\$0	\$193,155	\$806,444	\$5,686,428	\$2,978,227	\$460,901	\$1,966,201	\$297	\$66,484	\$84,855	\$12,242,990
29	Jun 2014	\$0	\$193,155	\$808,535	\$5,759,154	\$3,001,418	\$469,045	\$1,978,627	\$297	\$66,668	\$85,156	\$12,362,055
30	Jul 2014	\$0	\$193,130	\$811,202	\$5,818,843	\$3,007,888	\$473,397	\$1,985,977	\$300	\$68,591	\$85,408	\$12,444,735
31	Aug 2014	\$0	\$193,129	\$812,515	\$5,853,986	\$3,014,097	\$477,694	\$1,993,515	\$300	\$68,119	\$85,582	\$12,498,936
32	Sep 2014	\$0	\$219,082	\$828,861	\$5,843,080	\$3,022,433	\$491,157	\$1,998,842	\$300	\$68,465	\$85,819	\$12,558,039
33	Oct 2014	\$0	\$219,084	\$830,327	\$5,858,966	\$3,027,924	\$523,372	\$1,990,810	\$300	\$51,444	\$76,406	\$12,578,633
34	Nov 2014	\$0	\$219,086	\$903,931	\$5,802,821	\$3,034,041	\$533,622	\$2,007,891	\$301	\$51,086	\$70,471	\$12,623,250
35	Dec 2014	\$0	\$219,102	\$906,711	\$5,863,956	\$3,293,742	\$617,397	\$2,480,984	\$299	\$50,823	\$65,481	\$13,498,493
36	Totals:	\$0	\$2,412,811	\$9,933,035	\$68,842,174	\$36,207,136	\$5,836,426	\$24,220,771	\$3,536	\$846,959	\$981,637	\$149,284,485
37	Total Annual Depreciation Expense for Transmission Plant - ISO:											\$149,284,485
38	(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>	<u>Source</u>	
42	Distribution Plant - ISO BOY	\$0	\$0	\$0	6-PlantInService Line 15.	
43	Distribution Plant - ISO EOY	\$0	\$0	\$0	6-PlantInService Line 16.	
44	Average BOY/EOY :	\$0	\$0	\$0		
45						
46	Depreciation Rates (Percent per year) See "18-DepRates".					
47		<u>360</u>	<u>361</u>	<u>362</u>		
48		1.67%	3.20%	3.13%		
49						
50	Depreciation Expense for Distribution Plant - ISO				See Note 2 and Instruction 2	
51						
52		<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>	
53		\$0	\$0	\$0	\$0	Total is sum of Depreciation Expense for accounts
54						360, 361, and 362
55						

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

57						
58	Total General Plant Depreciation Expense		205,448,878		FF1 336.10f	
59	Total Intangible Plant Depreciation Expense		274,425,716		FF1 336.1f	
60	Sum of Total General and Total Intangible Depreciation Expense		\$479,874,594		Line 58 + Line 59	
61	Transmission Wages and Salaries Allocation Factor		5.4428%		27-Allocators, Line 9	
62	General and Intangible Depreciation Expense		\$26,118,595		Line 60 * Line 61	
63						

64 4) Depreciation Expense

65					
66	Depreciation Expense is the sum of:	<u>Amount</u>	<u>Source</u>		
67	1) Depreciation Expense for Transmission Plant - ISO	\$149,284,485.00	Line 37, Col 12		
68	2) Depreciation Expense for Distribution Plant - ISO	\$0	Line 53		
69	3) General and Intangible Depreciation Expense	<u>\$26,118,595</u>	Line 62		
70	Depreciation Expense:	\$175,403,079.72	Line 67 + Line 68 + Line 69		

Notes:

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

Instructions:

- 1) Depreciation rates on Lines 17a-17m input from Schedule 18. However, in the event of a mid-year change in depreciation rates approved by the Commission, the rates stated on Schedule 18 will represent end of Prior Year rates. To correctly calculate depreciation expense for Transmission Plant - ISO for the entire Prior Year, input depreciation rates from Schedule 18 only for those months during which the new rates were in effect, and input previous effective rates in the months for which they were in effect.
- 2) In the event that depreciation rates stated on Schedule 18 to be applied to Distribution Plant - ISO are revised mid-year, calculate Depreciation Expense for for Distribution Plant - ISO on Line 53 utilizing the weighted-average (by time) of the annual depreciation rates in effect in the Prior Year.

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	1.80%	0.77%	2.57%
4	353	Station Equipment	2.20%	0.27%	2.47%
5	354	Towers and Fixtures	1.35%	1.09%	2.44%
6	355	Poles and Fixtures	2.00%	1.67%	3.67%
7	356	Overhead Conductors and Devices	2.00%	1.05%	3.05%
8	357	Underground Conduit	1.65%	0.00%	1.65%
9	358	Underground Conductors and Devices	3.26%	0.61%	3.87%
10	359	Roads and Trails	1.56%	0.00%	1.56%
11					
2) Distribution Plant - ISO			Plant		
	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 - Telemetering & 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%

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

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	\$12,146,064	\$5,930,619	\$6,215,445	G	-\$8,000	(\$8,000)		12,138,064	5,922,619	6,215,445	
2	560 - Sylmar/Palo Verde	\$327,731	(\$14)	\$327,746		\$0			327,731	(14)	327,746	
3	561.000 Load Dispatching	\$0	\$0	\$0		\$0			-	-	-	
4	561.100 Load Dispatch-Reliability	\$574,009	\$421,435	\$152,574		\$0			574,009	421,435	152,574	
5	561.200 Load Dispatch Monitor and Operate Trans. System	\$7,390,740	\$5,535,340	\$1,855,399	G	-\$130,000	(\$130,000)		7,260,740	5,405,340	1,855,399	
6	561.400 Scheduling, System Control and Dispatch Services	\$38,495,593	\$0	\$38,495,593	A	-\$38,495,593	\$0	(\$38,495,593)	-	-	-	
7	561.500 Reliability, Planning and Standards Development	\$5,024,136	\$4,423,382	\$600,754		\$0			5,024,136	4,423,382	600,754	
8	562 - MOGS Station Expense	\$0	\$0	\$0		\$0			-	-	-	
9	562 - Operating Transmission Stations	\$17,129,404	\$13,309,795	\$3,819,609		\$0			17,129,404	13,309,795	3,819,609	
10	562 - Routine Testing and Inspection	\$6,191,752	\$2,484,551	\$3,707,200		\$0			6,191,752	2,484,551	3,707,200	
11	562 - Sylmar/Palo Verde	\$967,485	\$0	\$967,485		\$0			967,485	-	967,485	
12	563 - Inspect and Patrol Line	\$5,047,791	\$3,206,529	\$1,841,262		\$0			5,047,791	3,206,529	1,841,262	
13	564 - Underground Line Expense	\$1,008,294	\$908,566	\$99,727		\$0			1,008,294	908,566	99,727	
14	565 - Wheeling Costs	\$23,250,404	\$0	\$23,250,404	C	-\$23,250,404	\$0	(\$23,250,404)	-	-	-	
15	565 - WAPA Transmission for Remote Service	\$243,100	\$0	\$243,100		\$0			243,100	-	243,100	
16	565 - Transmission for Four Corners	\$9,696,772	\$0	\$9,696,772		\$0			9,696,772	-	9,696,772	
17	566 - ISO/RSBA/TSP Balancing Accounts	-\$23,366,537	\$478,029	(\$23,844,566)	D	\$23,366,537	(\$478,029)	\$23,844,566	-	-	-	
18	566 - Training	\$9,151,264	\$6,457,728	\$2,693,536		\$0			9,151,264	6,457,728	2,693,536	
19	566 - Other	\$24,342,197	\$8,841,923	\$15,500,274	G&H	-\$593,611	(\$537,703)	(\$55,908)	23,748,586	8,304,220	15,444,366	
20	566 - NERC/CIP Compliance	\$1,333,974	\$1,204,082	\$129,892		\$0			1,333,974	1,204,082	129,892	
21	566 - Transmission Regulatory Policy	\$47,499	\$41,898	\$5,601		\$0			47,499	41,898	5,601	
22	566 - FERC Regulation & Contracts	\$5,540,336	\$4,158,441	\$1,381,895		\$0			5,540,336	4,158,441	1,381,895	
23	566 - Grid Contract Management	\$2,153,393	\$1,908,052	\$245,341		\$0			2,153,393	1,908,052	245,341	
24	566 - Sylmar/Palo Verde/Other General Functions	\$919,983	\$0	\$919,983		\$0			919,983	-	919,983	
25	567 - Line Rents	\$9,388,844	\$0	\$9,388,844		\$0			9,388,844	-	9,388,844	
26	567 - Morongo Lease	\$6,500,000	\$0	\$6,500,000		\$0			6,500,000	-	6,500,000	
27	567 - Eldorado	\$68,800	\$0	\$68,800		\$0			68,800	-	68,800	
28	567 - Sylmar/Palo Verde	\$272,402	\$0	\$272,402		\$0			272,402	-	272,402	
29	568 - Maintenance Supervision and Engineering	\$2,117,970	\$1,970,301	\$147,669		\$0			2,117,970	1,970,301	147,669	
30	568 - Sylmar/Palo Verde	\$214,459	\$0	\$214,459		\$0			214,459	-	214,459	
31	569 - Maintenance of Structures	\$28,901	\$21,958	\$6,943		\$0			28,901	21,958	6,943	
32	569.100 - Hardware	\$8,225,512	\$1,017	\$8,224,495	F	-\$7,892,038		(\$7,892,038)	333,474	1,017	332,457	
33	569.200 - Software	\$13,277,673	\$0	\$13,277,673	F	-\$13,277,673		(\$13,277,673)	-	-	-	
34	569.300 - Communication	\$5,285,731	\$3,017	\$5,282,714	F	-\$4,669,984		(\$4,669,984)	615,747	3,017	612,731	
35	569 - Sylmar/Palo Verde	\$268,436	\$0	\$268,436		\$0			268,436	-	268,436	
36	570 - Maintenance of Power Transformers	\$1,004,692	\$553,956	\$450,736		\$0			1,004,692	553,956	450,736	
37	570 - Maintenance of Transmission Circuit Breakers	\$1,643,479	\$1,253,273	\$390,206		\$0			1,643,479	1,253,273	390,206	
38	570 - Maintenance of Transmission Voltage Equipment	\$172,416	\$419,245	(\$246,829)		\$0			172,416	419,245	(246,829)	
39	570 - Maintenance of Miscellaneous Transmission Equipment	\$2,553,859	\$1,372,991	\$1,180,868		\$0			2,553,859	1,372,991	1,180,868	
40	570 - Substation Work Order Related Expense	\$2,721,878	\$433,400	\$2,288,478		\$0			2,721,878	433,400	2,288,478	
41	570 - Sylmar/Palo Verde	\$1,455,223	\$0	\$1,455,223		\$0			1,455,223	-	1,455,223	
42	571 - Poles and Structures	\$9,977,131	\$2,144,321	\$7,832,810	H	-\$2,565	(\$20)	(\$2,545)	9,974,566	2,144,300	7,830,265	
43	571 - Insulators and Conductors	\$8,499,101	\$3,649,400	\$4,849,701		\$0			8,499,101	3,649,400	4,849,701	
44	571 - Transmission Line Rights of Way	\$15,503,784	\$1,914,937	\$13,588,847		\$0			15,503,784	1,914,937	13,588,847	
45	571 - Transmission Work Order Related Expense	\$4,188,006	(\$18,260)	\$4,206,266		\$0			4,188,006	(18,260)	4,206,266	
46	571 - Sylmar/Palo Verde	\$1,077,845	\$0	\$1,077,845		\$0			1,077,845	-	1,077,845	
47	572 - Maintenance of Underground Transmission Lines	\$166,301	\$59,464	\$106,837		\$0			166,301	59,464	106,837	
48	572 - Sylmar/Palo Verde	\$84,262	\$0	\$84,262		\$0			84,262	-	84,262	
49	573 - Provision for Property Damage Expense to Trans. Fac.	\$1,378,271	\$510,214	\$868,056		\$0			1,378,271	510,214	868,056	
50	...	---	---	---	---	\$0	---	---	---	---	---	
51	Transmission NOIC (Note 3)	-	-	-		\$10,698,922	\$10,698,922	\$0	\$10,698,922	\$10,698,922	\$0	
52	<b>Total Transmission O&amp;M</b>	<b>\$243,690,357</b>	<b>\$73,599,589</b>	<b>\$170,090,768</b>		<b>-\$54,254,409</b>	<b>\$9,545,170</b>	<b>-\$63,799,578</b>	<b>\$189,435,948</b>	<b>\$83,144,759</b>	<b>\$106,291,190</b>	
53												



Col 1	Col 2 = C3 + C4	Col 3	Col 4	Col 5 Note 2	Col 6 = C7 + C8	Col 7	Col 8	Col 9 = C10 + C11	Col 10 = C3 + C7	Col 11 = 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>										
54 582 - Operation and Relay Protection of Distribution Substation	22,320,018	\$16,266,070	\$6,053,948		-			22,320,018	16,266,070	6,053,948
55 582 - Testing and Inspecting Distribution Substation Equipmen	10,458,602	\$8,380,049	\$2,078,553		-			10,458,602	8,380,049	2,078,553
56 590 - Maintenance Supervision and Engineering	2,070,510	\$1,909,819	\$160,691		-			2,070,510	1,909,819	160,691
57 591 - Maintenance of Structures	93,495	\$24,385	\$69,110		-			93,495	24,385	69,110
58 592 - Maintenance of Distribution Transformers	1,168,228	\$678,995	\$489,233		-			1,168,228	678,995	489,233
59 592 - Maintenance of Distribution Circuit Breakers	1,947,313	\$1,571,201	\$376,113		-			1,947,313	1,571,201	376,113
60 592 - Maintenance of Distribution Voltage Control Equipment	574,416	\$529,391	\$45,025		-			574,416	529,391	45,025
61 592 - Maintenance of Miscellaneous Distribution Equipment	1,557,209	\$800,866	\$756,343		-			1,557,209	800,866	756,343
62 Accounts with no ISO Distribution Costs	454,690,906	\$179,313,402	\$275,377,503	G&H	(2,264,402)	(\$277,129)	(\$1,987,273)	452,426,503	179,036,273	273,390,230
63 Distribution NOIC (Note 3)	-	-	-		30,450,548	30,450,548	-	30,450,548	30,450,548	-
64 <b>Total Distribution O&amp;M</b>	494,880,697	209,474,178	285,406,519		28,186,145	30,173,418	(1,987,273)	523,066,843	239,647,596	283,419,246
65										
66 <b>Total Transmission and Distribution O&amp;M</b>	738,571,054	283,073,767	455,497,287		(26,068,263)	39,718,588	(65,786,851)	712,502,791	322,792,355	389,710,436
67										
68 Total Transmission O&M Expenses in FERC Form 1:	\$243,690,357	FF1 321.112b	Must equal Line 52, Column 2.							
69 Total Distribution O&M Expenses in FERC Form 1:	\$494,880,697	FF1322.156b	Must equal Line 64, Column 2.							
70 Total TDBU NOIC	\$41,149,470	20-AandG, Note 2, f								

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	Col 9
			From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
		Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO	
		Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference	
71	560 - Operations Engineering	12,138,064	5,922,619	6,215,445	43.0%	5,214,981	2,544,586	2,670,395	Note 6, a	
72	560 - Sylmar/Palo Verde	327,731	(14)	327,746	100.0%	327,731	(14)	327,746	100% per Protocols	
73	561.000 Load Dispatching	-	-	-	42.8%	-	-	-	27-Allocators Line 30	
74	561.100 Load Dispatch-Reliability	574,009	421,435	152,574	42.8%	245,565	180,293	65,272	27-Allocators Line 30	
75	561.200 Load Dispatch Monitor and Operate Trans. System	7,260,740	5,405,340	1,855,399	42.8%	3,106,191	2,312,439	793,752	27-Allocators Line 30	
76	561.400 Scheduling, System Control and Dispatch Services	-	-	-	0.0%	-	-	-	0% per Protocols	
77	561.500 Reliability, Planning and Standards Development	5,024,136	4,423,382	600,754	100.0%	5,024,136	4,423,382	600,754	100% per Protocols	
78	562 - MOGS Station Expense	-	-	-	0.0%	-	-	-	0% per Protocols	
79	562 - Operating Transmission Stations	17,129,404	13,309,795	3,819,609	17.7%	3,036,127	2,359,114	677,012	27-Allocators Line 36	
80	562 - Routine Testing and Inspection	6,191,752	2,484,551	3,707,200	25.9%	1,603,145	643,290	959,854	27-Allocators Line 42	
81	562 - Sylmar/Palo Verde	967,485	-	967,485	100.0%	967,485	-	967,485	100% per Protocols	
82	563 - Inspect and Patrol Line	5,047,791	3,206,529	1,841,262	47.4%	2,394,486	1,521,059	873,427	27-Allocators Line 48	
83	564 - Underground Line Expense	1,008,294	908,566	99,727	0.3%	2,848	2,567	282	27-Allocators Line 54	
84	565 - Wheeling Costs	-	-	-	0.0%	-	-	-	0% per Protocols	
85	565 - WAPA Transmission for Remote Service	243,100	-	243,100	0.0%	-	-	-	0% per Protocols	
86	565 - Transmission for Four Corners	9,696,772	-	9,696,772	100.0%	9,696,772	-	9,696,772	100% per Protocols	
87	566 - ISO/RSBA/TSP Balancing Accounts	-	-	-	0.0%	-	-	-	0% per Protocols	
88	566 - Training	9,151,264	6,457,728	2,693,536	43.0%	3,931,736	2,774,489	1,157,247	Note 6, a	
89	566 - Other	23,748,586	8,304,220	15,444,366	43.0%	10,203,309	3,567,813	6,635,496	Note 6, a	
90	566 - NERC/CIP Compliance	1,333,974	1,204,082	129,892	65.2%	869,557	784,886	84,671	7-PlantStudy, Line 21, C3	
91	566 - Transmission Regulatory Policy	47,499	41,898	5,601	65.2%	30,963	27,312	3,651	7-PlantStudy, Line 21, C3	
92	566 - FERC Regulation & Contracts	5,540,336	4,158,441	1,381,895	65.2%	3,611,493	2,710,698	900,795	7-PlantStudy, Line 21, C3	
93	566 - Grid Contract Management	2,153,393	1,908,052	245,341	65.2%	1,403,699	1,243,772	159,927	7-PlantStudy, Line 21, C3	
94	566 - Sylmar/Palo Verde/Other General Functions	919,983	-	919,983	100.0%	919,983	-	919,983	100% per Protocols	
95	567 - Line Rents	9,388,844	-	9,388,844	72.8%	6,835,650	-	6,835,650	27-Allocators Line 60	
96	567 - Morongo Lease	6,500,000	-	6,500,000	90.8%	5,900,987	-	5,900,987	27-Allocators Line 66	
97	567 - Eldorado	68,800	-	68,800	100.0%	68,800	-	68,800	100% per Protocols	
98	567 - Sylmar/Palo Verde	272,402	-	272,402	100.0%	272,402	-	272,402	100% per Protocols	
99	568 - Maintenance Supervision and Engineering	2,117,970	1,970,301	147,669	32.2%	681,486	633,971	47,515	Note 6, c	
100	568 - Sylmar/Palo Verde	214,459	-	214,459	100.0%	214,459	-	214,459	100% per Protocols	
101	569 - Maintenance of Structures	28,901	21,958	6,943	21.7%	6,268	4,762	1,506	Note 6, b	
102	569.100 - Hardware	333,474	1,017	332,457	43.0%	143,273	437	142,836	Note 6, a	
103	569.200 - Software	-	-	-	43.0%	-	-	-	Note 6, a	
104	569.300 - Communication	615,747	3,017	612,731	43.0%	264,549	1,296	263,253	Note 6, a	
105	569 - Sylmar/Palo Verde	268,436	-	268,436	100.0%	268,436	-	268,436	100% per Protocols	
106	570 - Maintenance of Power Transformers	1,004,692	553,956	450,736	21.4%	215,173	118,640	96,533	27-Allocators Line 72	
107	570 - Maintenance of Transmission Circuit Breakers	1,643,479	1,253,273	390,206	32.5%	534,667	407,723	126,944	27-Allocators Line 78	
108	570 - Maintenance of Transmission Voltage Equipment	172,416	419,245	(246,829)	66.4%	114,556	278,552	(163,997)	27-Allocators Line 84	
109	570 - Maintenance of Miscellaneous Transmission Equipment	2,553,859	1,372,991	1,180,868	32.2%	821,739	441,779	379,960	Note 6, c	
110	570 - Substation Work Order Related Expense	2,721,878	433,400	2,288,478	11.8%	319,892	50,936	268,956	27-Allocators Line 90	
111	570 - Sylmar/Palo Verde	1,455,223	-	1,455,223	100.0%	1,455,223	-	1,455,223	100% per Protocols	
112	571 - Poles and Structures	9,974,566	2,144,300	7,830,265	47.4%	4,731,566	1,017,177	3,714,389	27-Allocators Line 48	
113	571 - Insulators and Conductors	8,499,101	3,649,400	4,849,701	47.4%	4,031,660	1,731,141	2,300,519	27-Allocators Line 48	
114	571 - Transmission Line Rights of Way	15,503,784	1,914,937	13,588,847	47.4%	7,354,423	908,375	6,446,048	27-Allocators Line 48	
115	571 - Transmission Work Order Related Expense	4,188,006	(18,260)	4,206,266	8.5%	355,083	(1,548)	356,631	27-Allocators Line 96	
116	571 - Sylmar/Palo Verde	1,077,845	-	1,077,845	100.0%	1,077,845	-	1,077,845	100% per Protocols	
117	572 - Maintenance of Underground Transmission Lines	166,301	59,464	106,837	0.3%	470	168	302	27-Allocators Line 54	
118	572 - Sylmar/Palo Verde	84,262	-	84,262	100.0%	84,262	-	84,262	100% per Protocols	
119	573 - Provision for Property Damage Expense to Trans. Fac.	1,378,271	510,214	868,056	44.8%	617,881	228,730	389,151	27-Allocators Line 102	
120	...	---	---	---	---	---	---	---	---	
121	Transmission NOIC (Note 4)	10,698,922	10,698,922	-	-	4,565,996	4,565,996	-	-	
122	<b>Total Transmission - ISO O&amp;M</b>	<b>189,435,948</b>	<b>83,144,759</b>	<b>106,291,190</b>		<b>93,526,948</b>	<b>35,483,820</b>	<b>58,043,128</b>		

123

Col 1 Account/Work Activity Rev	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
	From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
Adjusted Recorded O&M Expenses	Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO
	Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference
<b>Distribution Accounts</b>								
124 582 - Operation and Relay Protection of Distribution Substation	22,320,018	16,266,070	6,053,948	0.00%	-	-	-	Note 6, d
125 582 - Testing and Inspecting Distribution Substation Equipmen	10,458,602	8,380,049	2,078,553	0.00%	-	-	-	Note 6, d
126 590 - Maintenance Supervision and Engineering	2,070,510	1,909,819	160,691	0.00%	-	-	-	Note 6, d
127 591 - Maintenance of Structures	93,495	24,385	69,110	0.00%	-	-	-	Note 6, d
128 592 - Maintenance of Distribution Transformers	1,168,228	678,995	489,233	0.0%	-	-	-	27-Allocators Line 108
129 592 - Maintenance of Distribution Circuit Breakers	1,947,313	1,571,201	376,113	0.0%	-	-	-	27-Allocators Line 114
130 592 - Maintenance of Distribution Voltage Control Equipment	574,416	529,391	45,025	0.0%	-	-	-	27-Allocators Line 120
131 592 - Maintenance of Miscellaneous Distribution Equipment	1,557,209	800,866	756,343	0.00%	-	-	-	Note 6, d
132 Accounts with no ISO Distribution Costs	452,426,503	179,036,273	273,390,230	0.00%	-	-	-	0% per Protocols
133 Distribution NOIC (Note 4)	30,450,548	30,450,548	-	0.00%	-	-	-	0% per Protocols
<b>134 Total Distribution - ISO O&amp;M</b>	<b>523,066,843</b>	<b>239,647,596</b>	<b>283,419,246</b>					
135								
136								
<b>137 Total ISO O&amp;M Expenses (in Column 6)</b>	<b>712,502,791</b>	<b>322,792,355</b>	<b>389,710,436</b>		<b>93,526,948</b>	<b>35,483,820</b>	<b>58,043,128</b>	
138 Line 122 + Line 134								

**Notes:**

- 1) "Adjusted Operations and Maintenance Expenses for each account" are the total amounts of O&M costs booked to each Transmission or Distribution account, less adjustments as noted.
- 2) Reasons for excluded amounts:
  - A: Exclude entire amount, all attributable to CAISO costs recovered in Energy Resource Recovery Account.
  - B: Exclude amount related to MOGS Station Expense.
  - C: Exclude amount attributable to CAISO costs recovered in Energy Resource Recovery Account.
  - D: Exclude amount recovered through to Reliability Services Balancing Account, the Transmission Access Charge Balancing Account Adjustment, and the American Reinvestment Recovery Act for the Tehachapi Wind Energy Storage Project.
  - E: Add NOIC annual payout.
  - F: Exclude amount of costs transferred to account from A&G Account 920 pursuant to Order 668.
  - G: Exclude any amount of ACE awards or Spot Bonuses in O&M accounts 560-592.
  - H: Excludes shareholder funded costs.

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

Total TDBU NOIC is on Line: **70**

	Percentage	Calculation
Transmission NOIC Percentage:	26.0001%	Line 52, Col 3 / Line 66, Col 3
Distribution NOIC Percentage:	73.9999%	Line 64, Col 3 / Line 66, Col 3

4) NOIC attributable to ISO Transmission (Column 7) is calculated utilizing a percentage equal to the ratio of total ISO O&M Labor Expenses in column 7 (exclusive of NOIC) to the total labor expenses in column 3 (exclusive of NOIC). That allocator, which is identified below, is then applied to the value in Column 3 to arrive at the NOIC attributable to ISO Transmission in Column 7. Resulting Percentage is: 42.68%

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

Certain "Percent ISO percentages are calculable based on other "Percent ISO" amounts, as follows:

- |  |                    |
|--|--------------------|
| a) Accounts 560 - Operations Engineering, 566 - Training, 566-Other, 569.100 Hardware, 569.200 Software, and 569.300 Communication:  | <u>Percent ISO</u> |
| Percent ISO for these accounts is equal to total ISO labor in accounts 561, 562, 563, 564, 566 (except Training and Other), 570, 571, and 572 (Column 7) divided by total labor in these same accounts (column 3): | 43.0%              |
| b) Account 569 - Maintenance of Structures   |                    |
| Percent ISO for this account is equal to the total ISO labor in accounts 562 and 570 (Column 7) divided by total labor in this same account (Column 3).  | 21.7%              |
| c) Account 570 - Maintenance of Miscellaneous Transmission Equipment and Account 568 -Maintenance Supervision and Engineering  |                    |
| Percent ISO for this account is equal to the total ISO labor in accounts listed below (Column 7) divided by total labor in these same accounts (Column 3).   | 32.2%              |
| 570 - Maintenance of Power Transformers  |                    |
| 570 - Substation Work Order Related Expense  |                    |
| 570 - Maintenance of Transmission Voltage Equipment  |                    |
| 570 - Maintenance of Transmission Circuit Breakers   |                    |
| d) Accounts 582, 590, 591, and 592 - Maintenance of Miscellaneous Distribution Equipment   |                    |
| Percent ISO for these accounts is equal to the total ISO labor in account 592, exclusive of Maintenance of Miscellaneous Distribution Equipment (Column 7) divided by total labor in this same account (Column 3). | 0.00%              |

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

Schedule 20  
Administrative and General Expenses

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 Amount	Data Source	See Note 1 Total Amount Excluded	A&G Expense	
1	920	A&G Salaries	\$497,776,577	FF1 323.181b	\$130,622,981	\$367,153,596	
2	921	Office Supplies and Expenses	\$164,859,354	FF1 323.182b	\$519,276	\$164,340,078	
3	922	A&G Expenses Transferred	-\$129,629,436	FF1 323.183b	-\$39,053,109	-\$90,576,327	Credit
4	923	Outside Services Employed	\$65,611,522	FF1 323.184b	\$8,355,992	\$57,255,530	
5	924	Property Insurance	\$15,983,343	FF1 323.185b	\$0	\$15,983,343	
6	925	Injuries and Damages	\$136,223,963	FF1 323.186b	\$638,416	\$135,585,547	
7	926	Employee Pensions and Benefits	\$204,225,272	FF1 323.187b	\$11,094,841	\$193,130,431	
8	927	Franchise Requirements	\$116,006,665	FF1 323.188b	\$116,006,665	\$0	
9	928	Regulatory Commission Expenses	\$31,625,727	FF1 323.189b	\$17,917,020	\$13,708,707	
10	929	Duplicate Charges	\$0	FF1 323.190b	\$0	\$0	
11	930.1	General Advertising Expense	\$0	FF1 323.191b	\$0	\$0	
12	930.2	Miscellaneous General Expense	\$21,915,038	FF1 323.192b	\$12,515,780	\$9,399,258	
13	931	Rents	\$23,634,453	FF1 323.193b	\$3,325	\$23,631,128	
14	935	Maintenance of General Plant	\$16,369,993	FF1 323.196b	\$797,708	\$15,572,285	
15			\$1,164,602,471		Total A&G Expenses:	\$905,183,575	

		Amount	Source
16	Remaining A&G after exclusions & NOIC Adjustment:	\$905,183,575	Line 15
17	Less Account 924:	\$15,983,343	Line 5
18	Amount to apply the Transmission W&S AF:	\$889,200,232	Line 16 - Line 17
19	Transmission Wages and Salaries Allocation Factor:	5.4428%	27-Allocators, Line 9
20	Transmission W&S AF Portion of A&G:	\$48,397,354	Line 18 * Line 19
21	Transmission Plant Allocation Factor:	18.0121%	27-Allocators, Line 22
22	Property Insurance portion of A&G:	\$2,878,937	Line 5 Col 4 * Line 21
23	Administrative and General Expenses:	\$51,276,290	Line 20 + Line 22

Note 1: Itemization of exclusions

Line	Acct.	Total Amount Excluded (Sum of Col 1 to Col 4)	Col 1	Col 2	Col 3	Col 4	Notes
			Shareholder Exclusions or Other Adjustments	Franchise Requirements	NOIC	PBOPs	
24	920	\$130,622,981	\$5,914,318		\$124,708,663		See Instructions 2b, 3, and Note 2
25	921	\$519,276	\$519,276		\$0		
26	922	-\$39,053,109	-\$6,725,603		-\$32,327,506		
27	923	\$8,355,992	\$8,355,992		\$0		
28	924	\$0	\$0		\$0		
29	925	\$638,416	\$638,416		\$0		
30	926	\$11,094,841	\$11,381,890		\$0	-\$287,049	See Note 3
31	927	\$116,006,665	\$0	\$116,006,665	\$0	\$0	See Note 4
32	928	\$17,917,020	\$17,917,020		\$0		
33	929	\$0	\$0		\$0		
34	930.1	\$0	\$0		\$0		
35	930.2	\$12,515,780	\$12,515,780		\$0		
36	931	\$3,325	\$3,325		\$0		
37	935	\$797,708	\$797,708		\$0		

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

(NOIC includes Results Sharing, Management Incentive Program, and Non-Officer Executive Incentive Compensation).  
Adjust NOIC by excluding accrued NOIC Amount and replacing with the actual non-capitalized A&G NOIC payout.

	<u>Amount</u>	<u>Source</u>
a	Accrued NOIC Amount: \$163,270,233	SCE Records
b	Actual A&G NOIC payout: \$38,561,570	Note 2, d
c	Adjustment: \$124,708,663	

Actual non-capitalized NOIC Payouts:

	<u>Department</u>	<u>Amount</u>	<u>Source</u>
d	A&G	\$38,561,570	SCE Records and Workpapers
e	Other	\$20,069,596	SCE Records and Workpapers
f	Trans. And Dist. Business Unit	\$41,149,470	SCE Records and Workpapers
g	Total:	\$99,780,635	Sum of d to f

**Note 3: PBOPs Exclusion Calculation**

	<u>Amount</u>	<u>Note:</u>
a	Authorized PBOPs expense amount: \$18,990,910	See instruction #4
b	Prior Year FF1 PBOPs expense: \$18,703,861	SCE Records
c	PBOPs Expense Exclusion: -\$287,049	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. NOIC amount in Column 3, Line 24 is calculated in Note 2. The PBOPs exclusion in Column 4, Line 30 is calculated in Note 3.
  - a) Exclude amount of any Shareholder Adjustments, costs incurred on behalf of SCE shareholders, from relevant account in Column 1.
  - b) Include as an adjustment in Column 1 for Account 920 any amount excluded from Accounts 569.100, 569.200, and 569.300 in Schedule 19 (OandM) related to Order 668 costs transferred.
  - c) Exclude entire amount of account 927 "Franchise Requirements" in Column 2, as those costs are recovered through the Franchise Fees Expense item.
  - d) Exclude any amount of Account 930.1 "General Advertising Expense" not related to advertising for safety, siting, or informational purposes in column 1.
  - e) Exclude any amount of expense relating to secondary land use and audit expenses not directly benefitting utility customers.
  - f) Exclude from account 930.2:
    - 1) Nuclear Power Research Expenses.
    - 2) Write Off of Abandoned Project Expenses.
    - 3) Any advertising expenses within the Consultants/Professional Services category.
  - g) Exclude the following costs included in any account 920-935:
    - 1) Any amount of "Provision for Doubtful Accounts" costs.
    - 2) Any amount of "Accounting Suspense" costs.
    - 3) Any penalties of fines.
    - 4) Any amount of costs recovered 100% through California Public Utilities Commission ("CPUC") rates.
  - h) Exclude the following amounts of employee incentive compensation from any account 920-935:
    - 1) Any Long Term Incentive Compensation ("LTI") costs.
    - 2) Beginning with Prior Year 2012, any amount of Officer Executive Incentive Compensation ("OEIC") in excess of the amount authorized by the CPUC in Decision D.12-11-051 or subsequent decision.
    - 3) Beginning with Prior Year 2012, any amount of Supplemental Executive Retirement Plan ("SERP") in excess of the amount authorized by the CPUC in Decision D.12-11-051 or subsequent decision.
    - 4) Beginning with Prior Year 2012, any amount of NOIC in excess of the amount authorized by the CPUC in Decision D.12-11-051 or subsequent decision.
    - 5) Any Spot Bonus costs.
    - 6) Any Awards to Celebrate Excellence ("ACE") costs.
- 3) NOIC adjustment in Column 3, Line 24 is made by determining the difference between the total accrued NOIC amount included in the FERC Form 1 recorded cost amounts and the actual A&G NOIC payout (see note 2). NOIC adjustment in column 3, Line 26 is made by entering the amount of accrued NOIC that is capitalized.
- 4) Determine the PBOPs exclusion. The authorized amount of PBOPs expense (line a) may only be revised pursuant to Commission acceptance of an SCE FPA Section 205 filing to revise the authorized PBOPs expense, in accordance with the tariff protocols. Accordingly, any amount different than the authorized PBOPs expense is excluded from account 926 (see note 3). Docket or Decision approving authorized PBOPs amount: ER14-2788, Order dated October 22, 2014
- 5) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 20.

	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
1a	450	4191110	Late Payment Charge- Comm. & Ind.	6,638,263	Traditional OOR	6,638,263	0	6,638,263	0			0	0	1
1b	450	4191115	Residential Late Payment	10,336,556	Traditional OOR	10,336,556	0	10,336,556	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>16,974,819</b>		<b>16,974,819</b>	<b>0</b>	<b>16,974,819</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>16,974,819</b>										
4a	451	4182110	Recover Unauthorized Use/Non-Energy	138,145	Traditional OOR	138,145	0	138,145	0			0	0	1
4b	451	4182115	Miscellaneous Service Revenue - Ownership Cost	783,070	Traditional OOR	783,070	0	783,070	0			0	0	1
4c	451	4192110	Miscellaneous Service Revenues	564	Traditional OOR	564	0	564	0			0	0	1
4d	451	4192115	Returned Check Charges	1,599,974	Traditional OOR	1,599,974	0	1,599,974	0			0	0	1
4e	451	4192125	Service Reconnection Charges	30,983	Traditional OOR	30,983	0	30,983	0			0	0	1
4f	451	4192130	Service Establishment Charge	2,342	Traditional OOR	2,342	0	2,342	0			0	0	1
4g	451	4192140	Field Collection Charges	(212)	Traditional OOR	(212)	0	(212)	0			0	0	1
4h	451	4192510	Quickcheck Revenue	(1)	GRSM	0	0	(1)	P	(2)	2	0	0	2
4i	451	4192910	PUC Reimbursement Fee-Elect	217,411	Other Ratemaking	0	0	0				0	217,411	6
4j	451	4182120	Uneconomic Line Extension	9,763	Traditional OOR	9,763	0	9,763	0			0	0	1
4k	451	4192152	Opt Out CARE-Res-Ini	4,030	Other Ratemaking	0	0	0				0	4,030	1
4l	451	4192155	Opt Out CARE-Res-Mo	322,130	Other Ratemaking	0	0	0				0	322,130	1
4m	451	4192158	Opt Out NonCARE-Res-Ini	91,425	Other Ratemaking	0	0	0				0	91,425	1
4n	451	4192160	Opt Out NonCARE-Res-Mo	2,089,545	Other Ratemaking	0	0	0				0	2,089,545	1
4o	451	4192135	Conn-Charge - Residential	6,805,851	Traditional OOR	6,805,851	0	6,805,851	0			0	0	1
4p	451	4192145	Conn-Charge - Non-Residential	3,255,984	Traditional OOR	3,255,984	0	3,255,984	0			0	0	1
4q	451	4192150	Conn-Charge - At Pole	16,003	Traditional OOR	16,003	0	16,003	0			0	0	1
5	<b>451 Total</b>			<b>15,367,008</b>		<b>12,642,467</b>	<b>0</b>	<b>12,642,467</b>	<b>(1)</b>		<b>(2)</b>	<b>2</b>	<b>2,724,541</b>	
6	<b>FF-1 Total for Acct 451 - Misc. Service Revenues, p300.17b (Must Equal Line 5)</b>			<b>15,367,008</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	0	Traditional OOR	0	0	0	0			0	0	3
8	<b>453 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>	
9	<b>FF-1 Total for Acct 453 - Sales of Water and Power, p300.18b (Must Equal Line 8)</b>			<b>0</b>										
10a	454	4184110	Joint Pole - Tariffed Conduit Rental	443,082	Traditional OOR	443,082	0	443,082	0			0	0	4
10b	454	4184112	Joint Pole - Tariffed Pole Rental - Cable Cos.	3,041,756	Traditional OOR	3,041,756	0	3,041,756	0			0	0	4
10c	454	4184114	Joint Pole - Tariffed Process & Eng Fees - Cable	550,960	Traditional OOR	550,960	0	550,960	0			0	0	4
10d	454	4184116	Joint Pole - Tariffed Process & Eng Fees - Conduit	3,000	Traditional OOR	3,000	0	3,000	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	221,497	GRSM	0	0	221,497	P	\$33,590	187,907	0	0	2
10h	454	4184512	Joint Pole - Non-Tariff Process & Engineering Fees	0	GRSM	0	0	0	P	\$0	0	0	0	2
10i	454	4184514	Joint Pole - Non-Tariff Requests for Information	828	GRSM	0	0	828	P	\$234	594	0	0	2
10j	454	4184516	Oil And Gas Royalties	39,568	GRSM	0	0	0	P	\$9,351	30,217	0	0	2
10k	454	4184518	Def Operating Land & Facilities Rent Rev	(192,432)	Traditional OOR	(192,432)	0	(192,432)	0			0	0	4
10l	454	4184810	Facility Cost -EIX/Nonutility	1,519,358	Other Ratemaking	65,241	65,241	0				0	1,454,117	6, 12
10m	454	4184815	Facility Cost- Utility	0	Traditional OOR	0	0	0				0	0	7
10n	454	4184820	Rent Billed to Non-Utility Affiliates	1,212,325	Other Ratemaking	52,057	52,057	0				0	1,160,268	6, 12
10o	454	4184825	Rent Billed to Utility Affiliates	0	Traditional OOR	0	0	0				0	0	7
10p	454	4194110	Meter Leasing Revenue	0	Traditional OOR	0	0	0				0	0	1
10q	454	4194115	Company Financed Added Facilities	10,847,746	Traditional OOR	10,847,746	0	10,847,746	0			0	0	4
10r	454	4194120	Company Financed Interconnect Facilities	507,135	Traditional OOR	507,135	0	507,135	0			0	0	4
10s	454	4194130	SCE Financed Added Facility	23,087,340	Traditional OOR	23,087,340	0	23,087,340	0			0	0	4
10t	454	4194135	Interconnect Facility Finance Charge	15,482,178	Traditional OOR	15,482,178	4,119,174	11,363,004	0			0	0	8
10u	454	4204515	Operating Land & Facilities Rent Revenue	19,691,017	GRSM	0	0	0	P	\$4,003,883	15,687,133	0	0	2
10v	454	4867020	Nonoperating Misc Land & Facilities Rent	0	Traditional OOR	0	0	0				0	0	4
10w	454	-	Miscellaneous Adjustments	(231)	Traditional OOR	(231)	0	(231)				0	0	1
10x	454	4206515	Op Misc Land/Fac Rev	695,479	GRSM	0	0	695,479	P	\$220,583	474,896	0	0	2
10y	454	4184122	T-Unauth Pole Rent	(40)	Traditional OOR	(40)	0	(40)				0	0	4
10z	454	4184124	T-P&E Fees	11,600	Traditional OOR	11,600	0	11,600	0			0	0	4
11	<b>454 Total</b>			<b>77,162,166</b>		<b>53,899,393</b>	<b>4,236,472</b>	<b>49,662,920</b>	<b>20,648,388</b>		<b>4,267,641</b>	<b>16,380,747</b>	<b>2,614,385</b>	
12	<b>FF-1 Total for Acct 454 - Rent from Elec. Property, p300.19b (Must Equal Line 11)</b>			<b>77,162,166</b>										

Schedule 21  
Revenue Credits

A		B	C	D	E	F			G			H		I		J		K		L		M		N
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Traditional OOR			GRSM		Other Ratemaking		Notes											
						Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental		Total										
12a	456	4186114	Energy Related Services	3,476,378	Traditional OOR	3,476,378	0	3,476,378	0			0	0	1										
12b	456	4186118	Distribution Miscellaneous Electric Revenues	3,267,385	Traditional OOR	3,267,385	0	3,267,385	0			0	0	4										
12c	456	4186120	Added Facilities - One Time Charge	332,063	Traditional OOR	332,063	0	332,063	0			0	0	4										
12d	456	4186122	Building Rental - New Power/Mohave Cr	0	Traditional OOR	0	0	0	0			0	0	3										
12e	456	4186126	Service Fee - Optimal Bill Prd	0	Traditional OOR	0	0	0	0			0	0	1										
12f	456	4186128	Miscellaneous Revenues	15,787,444	Traditional OOR	15,787,444	0	15,787,444	0			0	0	1										
12g	456	4186130	Tule Power Plant - Revenue	0	Traditional OOR	0	0	0	0			0	0	3										
12h	456	4186142	Microwave Agreement	3,428	Traditional OOR	3,428	0	3,428	0			0	0	4										
12i	456	4186150	Utility Subs Labor Markup	0	Traditional OOR	0	0	0	0			0	0	7										
12j	456	4186155	Non Utility Subs Labor Markup	227,141	Other Ratemaking	9,753	9,753	0	0			0	217,387	6, 12										
12k	456	4186162	Reliant Eng FSA Ann Pymnt-Mandalay	1,206	Traditional OOR	1,206	0	1,206	0			0	0	4										
12l	456	4186164	Reliant Eng FSA Ann Pymnt-Ormond Beach	12,102	Traditional OOR	12,102	0	12,102	0			0	0	4										
12m	456	4186166	Reliant Eng FSA Ann Pymnt-Etwarda	3,657	Traditional OOR	3,657	0	3,657	0			0	0	4										
12n	456	4186168	Reliant Eng FSA Ann Pymnt-Ellwood	828	Traditional OOR	828	0	828	0			0	0	4										
12o	456	4186170	Reliant Eng FSA Ann Pymnt-Coolwater	704	Traditional OOR	704	0	704	0			0	0	4										
12p	456	4186194	Property License Fee revenue	191,268	Traditional OOR	191,268	0	191,268	0			0	0	4										
12q	456	4186512	Revenue From Recreation, Fish & Wildlife	1,469,924	GRSM	0	0	0	1,469,924	P	261,008	1,208,916	0	2										
12r	456	4186514	Mapping Services	132,373	GRSM	0	0	0	132,373	P	28,291	104,082	0	2										
12s	456	4186518	Enhanced Pump Test Revenue	44,525	GRSM	0	0	0	44,525	P	2,814	41,711	0	2										
12t	456	4186520	RTTC Revenue	0	GRSM	0	0	0	0	P		0	0	2										
12u	456	4186524	Revenue From Scrap Paper - General Office	1,766	GRSM	0	0	0	1,766	P	94	1,672	0	2										
12v	456	4186528	CTAC Revenues	1,240	GRSM	0	0	0	1,240	P		1,240	0	2										
12w	456	4186530	AGTAC Revenues	16,180	GRSM	0	0	0	16,180	P	2,950	13,230	0	2										
12x	456	4186536	Other Inc/erl Party DC-ESM	0	GRSM	0	0	0	0	P		0	0	2										
12y	456	4186538	3rd Party-Div Tmq-Cr PPD training	0	GRSM	0	0	0	0	P		0	0	2										
12z	456	4186716	ADT Vendor Service Revenue	0	GRSM	0	0	0	0	A		0	0	2										
12aa	456	4186718	Read Water Meters - Irvine Ranch	0	GRSM	0	0	0	0	A		0	0	2										
12bb	456	4186720	Read Water Meters - Rancho California	0	GRSM	0	0	0	0	A		0	0	2										
12cc	456	4186722	Read Water Meters - Long Beach	0	GRSM	0	0	0	0	A		0	0	2										
12dd	456	4186730	SSID Transformer Repair Services Revenue	0	GRSM	0	0	0	0	A		0	0	2										
12ee	456	4186815	Employee Transfer/Affiliate Fee	223,794	Other Ratemaking	0	0	0	0			0	223,794	6										
12ff	456	4186910	ITCC/CIAC Revenues	26,951,145	Traditional OOR	26,951,145	0	26,951,145	0			0	0	4										
12gg	456	4186912	Revenue From Decommission Trust Fund	300,286,284	Other Ratemaking	0	0	0	0			0	300,286,284	6										
12hh	456	4186914	Revenue From Decommissioning Trust FAS115	(13,845,904)	Other Ratemaking	0	0	0	0			0	(13,845,904)	6										
12ii	456	4186916	Offset to Revenue from NDT Earnings/Realized	(300,286,254)	Other Ratemaking	0	0	0	0			0	(300,286,254)	6										
12ij	456	4186918	Offset to Revenue from FAS 115 FMV	13,845,904	Other Ratemaking	0	0	0	0			0	13,845,904	6										
12kk	456	4186920	Revenue From Decommissioning Trust FAS115-1	0	Other Ratemaking	0	0	0	0			0	0	6										
12ll	456	4186922	Offset to Revenue from FAS 115-1 Gains & Loss	0	Other Ratemaking	0	0	0	0			0	0	6										
12mm	456	4188712	Power Supply Installations - IMS	0	GRSM	0	0	0	0	A		0	0	2										
12nn	456	4188714	Consulting Fees - IMS	0	GRSM	0	0	0	0	A		0	0	2										
12oo	456	4188818	FTR Auction Revenue	0	Other Ratemaking	0	0	0	0			0	0	6										
12pp	456	4196105	DA Revenue	283,173	Traditional OOR	283,173	0	283,173	0			0	0	1										
12qq	456	4196154	Direct Access Monthly Customer Charges	0	Traditional OOR	0	0	0	0			0	0	1										
12rr	456	4196158	EDBL Customer Finance Added Facilities	3,368,163	Traditional OOR	3,368,163	0	3,368,163	0			0	0	4										
12ss	456	4196162	SCE Energy Manager Fee Based Services	161,574	Traditional OOR	161,574	0	161,574	0			0	0	4										
12tt	456	4196166	SCE Energy Manager Fee Based Services Adj	(166)	Traditional OOR	(166)	0	(166)	0			0	0	4										
12uu	456	4196172	Off Grid Photo Voltaic Revenues	0	Traditional OOR	0	0	0	0			0	0	1										
12vv	456	4196174	Scheduling/Dispatch Revenues	(6,973)	Traditional OOR	(6,973)	0	(6,973)	0			0	0	4										
12ww	456	4196176	Interconnect Facilities Charges-Customer Financed	2,379,182	Traditional OOR	2,379,182	26,518	2,352,664	0			0	0	8										
12xx	456	4196178	Interconnect Facilities Charges - SCE Financed	17,793,677	Traditional OOR	17,793,677	0	17,793,677	0			0	0	4										
12yy	456	4196184	DMS Service Fees	2,297	Traditional OOR	2,297	0	2,297	0			0	0	4										
12zz	456	4196188	CCA - Information Fees	597	Traditional OOR	597	0	597	0			0	0	6										
12aaa	456	4206515	Operating Miscellaneous Land & Facilities	0	GRSM	0	0	0	0	P		0	0	2										
12bbb	456	-	Miscellaneous Adjustments	(268)	Traditional OOR	(268)	0	(268)	0			0	0	1										
12ccc	456	4186911	Grant Amortization	4,483,529	Other Ratemaking	0	0	0	0			0	4,483,529	6										
12ddd	456	4186925	GHC Allowance Revenue	368,730,411	Other Ratemaking	0	0	0	0			0	368,730,411	6										
12eee	456	4186174	3rd Party Svcs-Outside SCE AES Huntington Beach	\$103	Traditional OOR	103	0	103	0			0	0	1										
12fff	456	4186740	Advanced Technology 3rd Party Services	\$205,723	Traditional OOR	205,723	0	205,723	0			0	0	1										
13	456 Total			449,545,602		74,224,442	36,272	74,188,170	1,666,008		295,157	1,370,850	373,655,152											
14	FF-1 Total for Acct 456 - Other electric Revenues, p300.21b (Must Equal Line 13)			449,545,602																				



Line	FERC ACCT	B ACCT	C ACCT DESCRIPTION	D DOLLARS	E Category	F Traditional OOR			G GRSM			L Incremental	M Other Ratemaking Total	N Notes
						Total	ISO	Non-ISO	Total	A/P	Threshold [10]			
15a	456.1	4188112	Trans of Elec of Others - Pasadena	0	Traditional OOR	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	4
15c	456.1	4188116	FTS Non-PPU/Non-ISO	992,563	Traditional OOR	992,563	0	992,563	0			0	0	4
15d	456.1	4188812	ISO-Wheeling Revenue - Low Voltage	126,133	Other Ratemaking	0	0	0	0			0	126,133	6
15e	456.1	4188814	ISO-Wheeling Revenue - High Voltage	16,400,947	Other Ratemaking	0	0	0	0			0	16,400,947	6
15f	456.1	4188816	ISO-Congestion Revenue	0	Other Ratemaking	0	0	0	0			0	0	6
15g	456.1	4198110	Transmission of Elec of Others	39,268,453	Traditional OOR	39,268,453	39,268,453	0	0			0	0	5
15h	456.1	4198112	WDAT	5,099,480	Traditional OOR	5,099,480	0	5,099,480	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	4
15j	456.1	4198115	High Voltage Trans Access Rev (Existing Contracts)	0	Other Ratemaking	0	0	0	0			0	0	6
15k	456.1	4198116	Radial Line Rev-Base Cost - Reliant Ormond Beach	1,078,528	Traditional OOR	1,078,528	0	1,078,528	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	4
15m	456.1	4198120	Radial Line Rev-O&M - Reliant Mandalay	215,698	Traditional OOR	215,698	0	215,698	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	4
15o	456.1	4198124	Radial Line Rev-O&M - Ormond Beach	653,298	Traditional OOR	653,298	0	653,298	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	4
15q	456.1	4198128	Scheduling/Dispatch Revenues (CSS)	0	Traditional OOR	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	4
15s	456.1	4198910	Reliability Service Revenue - Non-PTO's	176,596	Other Ratemaking	0	0	0	0			0	176,596	6
16	<b>456.1 Total</b>			<b>65,965,831</b>		<b>49,262,155</b>	<b>39,268,453</b>	<b>9,993,702</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,703,676</b>	
17	<b>FF-1 Total for Account 456.1 - Revenues from Trans. Of Electricity of Others, p300.22b (Must Equal Line 16)</b>			<b>65,965,831</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>	
20	<b>FF-1 Total for Account 457.1 - Regional Control Service Revenues, p300.23b (Must Equal Line 19)</b>			<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>	
23	<b>FF-1 Total for Account 457.2- Miscellaneous Revenues, p300.24b (Must Equal Line 22)</b>			<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	2
24b	417	4863130	ECS - Distribution Facilities	711,191	GRSM	0	0	0	711,191	P	130,313	580,878	0	2
24c	417	4862110	ECS - Dark Fiber	5,850,174	GRSM	0	0	0	5,850,174	A	1,197,979	4,652,196	0	2
24d	417	4862115	ECS - SCE Net Fiber	3,330,986	GRSM	0	0	0	3,330,986	A	678,666	2,652,319	0	2
24e	417	4862120	ECS - Transmission Right of Way	695,337	GRSM	0	0	0	695,337	A	53,181	642,157	0	2
24f	417	4862135	ECS - Wholesale FCC	27,617,591	GRSM	0	0	0	27,617,591	A	5,485,841	22,131,750	0	2
24g	417	4864110	ECS - Infrastructure Leasing	0	GRSM	0	0	0	0	A		0	0	2
24h	417	4864115	ECS - EU FCC Rev	343,067	GRSM	0	0	0	343,067	A	71,701	271,367	0	2
24i	417	4862125	ECS - Cell Site Rent and Use (Active)	13,476,994	GRSM	0	0	0	13,476,994	A	2,794,017	10,682,978	0	2
24j	417	4862130	ECS - Cell Site Reimbursable (Active)	3,556,422	GRSM	0	0	0	3,556,422	A	658,698	2,897,724	0	2
24k	417	4863120	ECS - Communication Sites	393,560	GRSM	0	0	0	393,560	P	63,170	330,390	0	2
24l	417	4863110	ECS - Cell Site Rent and Use (Passive)	3,229,905	GRSM	0	0	0	3,229,905	P	664,771	2,565,134	0	2
24m	417	4863115	ECS - Cell Site Reimbursable (Passive)	421,031	GRSM	0	0	0	421,031	P	76,653	344,378	0	2
24n	417	4863125	ECS - Micro Cell	992,568	GRSM	0	0	0	992,568	P	233,903	758,665	0	2
24o	417	4864120	ECS - End User Universal Service Fund Fee	0	GRSM	0	0	0	0	A		0	0	2
25	<b>417 ECS Total</b>			<b>60,618,828</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>60,618,828</b>		<b>12,108,893</b>	<b>48,509,936</b>	<b>0</b>	
26	<b>417 Other</b>			<b>7,059,057</b>										
27	<b>FF-1 Total for Account 417 - Revenues From Nonutility Operations p117.33c (Must Equal Line 25 + 26)</b>			<b>67,677,885</b>										

Line	FERC ACCT	B ACCT	C ACCT DESCRIPTION	D DOLLARS	E Category	F Traditional OOR			G GRSM			M Other Ratemaking	N Notes
						Total	ISO	Non-ISO	Total	A/P	Threshold [10]		
<b>Subsidiaries</b>													
28a	418.1		ESI (Gross Revenues - Active)	(300)	GRSM	0	0	0	(300)	A	(300)	0	2.9
28b	418.1		ESI (Gross Revenues - Passive)	0	GRSM	0	0	0	0	P	0	0	2.9
28c	418.1		Southern States Realty	976	GRSM	0	0	0	976	P	0	976	2.15
28d	418.1		Mono Power Company	(1,461)	Traditional OOR	(1,461)	0	(1,461)	0		0	0	13
28e	418.1		SCE Capital Company	1,201	Traditional OOR	1,201	0	1,201	0		0	0	14
28f	418.1		Edison Material Supply (EMS)	(1,458,052)	Traditional OOR	(1,458,052)	(62,609)	(1,395,443)	0		0	0	7, 17
29	<b>418.1 Subsidiaries Total</b>			<b>(1,457,636)</b>		<b>(1,458,312)</b>	<b>(62,609)</b>	<b>(1,395,703)</b>	<b>676</b>		<b>(300)</b>	<b>976</b>	<b>0</b>
30	<b>418.1 Other (See Note 16)</b>			<b>1,453,882</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>(3,754)</b>									
32	<b>Totals</b>			<b>684,176,618</b>		<b>205,544,964</b>	<b>43,478,588</b>	<b>162,066,376</b>	<b>82,933,900</b>		<b>16,671,389</b>	<b>66,262,511</b>	<b>395,697,754</b>

		Calculation	
33	Ratepayers' Share of Threshold Revenue	16,671,389	= Line 32K
34	ISO Ratepayers' Share of Threshold Revenue	5,425,127	Note 11
35			
36	Total Active Incremental Revenue	43,930,490	= Sum Active categories in column L
37	Ratepayers' Share of Active Incremental Revenue	4,393,049	= Line 36D * 10%
38	Total Passive Incremental Revenue	22,332,020	= Sum Passive categories in column L
39	Ratepayers' Share of Passive Incremental Revenue	6,699,606	= Line 38D * 30%
40	Total Ratepayers' Share of Incremental Revenue	11,092,655	= Line 37D + Line 39D
41	ISO Ratepayers' Share of Incremental Revenue (%)	32.54%	see Note 11
42	ISO Ratepayers' Share of Incremental Revenue	3,609,721	= Line 40D * Line 41D
43	<b>Tot. ISO Ratepayers' Share NTP&amp;S Gross Rev.</b>	<b>9,034,847</b>	= Line 34D + Line 42D

44	<b>Total Revenue Credits:</b>	<u>Amount</u> \$52,513,436	<u>Calculation</u> Sum of Column D, Line 43 and Column G, Line 32
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- Notes:
- CPUC Jurisdictional service related.
  - Subject to sharing per the Gross Revenue Sharing Mechanism (GRSM), adopted in CPUC D.99-09-070. On an annual basis, once SCE obtains \$16,671,389.55 (Threshold Revenue) in NTP&S Revenues, any additional revenues (Incremental Gross Revenues) that SCE receives are shared between shareholders and ratepayers. For GRSM categories deemed Active, the Incremental Gross Revenues are shared 90/10 between shareholders and ratepayers. For those categories deemed Passive, the Incremental Gross Revenues are shared 70/30 between shareholders and ratepayers.
  - Generation related.
  - Non-ISO facilities related.
  - ISO transmission system related.
  - Subject to balancing account treatment
  - Allocated based on CPUC GRC allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year.  
ISO Allocator = 0.04294 Source: CPUC D. 12-11-051
  - ISO portion of Traditional OOR relates to monthly revenues received from customers for facilities that are part of the ISO network.
  - Edison ESI is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for ESI are reported on Acct 418.1, pg 225.5e.
  - The first \$16,671,389 million in gross revenues generated by GRSM activities are automatically classified as Threshold Revenue.
  - Allocator is equal to the jurisdictional split of the Threshold Revenue, which is jurisdictionalized as \$5.425M to FERC ratepayers and \$11.246M to CPUC ratepayers per the 2009 CPUC General Rate Case (D. 09-03-025). The ISO ratepayers' share of ratepayer revenue is \$5.425M/\$16.671M = 32.54%.
  - Allocated based on the CPUC Base Revenue Requirement Balancing Account (BRRBA) allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year. ISO portion of revenue is treated as traditional OOR.  
ISO Allocator = 0.04294 Source: CPUC D. 12-11-051
  - Mono Power Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.11e. Revenues and costs shall be non-ISO.
  - SCE Capital Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.23e. Revenues and costs shall be non-ISO.
  - Southern States Realty is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for Southern States Realty are reported on Acct 418.1, pg 225.17e.
  - For subsidiaries that are subject to GRSM, Column D contains gross revenues. Input on Line 30D contains the associated expenses.
  - Per GRC Decision D.87-12-066, for ratemaking purposes EMS financials are consolidated with SCE's. See FERC Form 1 page 123.3 under "Equity Investment Differences". Consequently, net income of EMS is not reported separately in FERC Form 1 and is not a part of FERC Account 418.1 totals. To ensure that ratepayers receive the net income from this subsidiary SCE includes EMS net income in the formula on line 28f. This amount is reversed as part of line 30 to remain consistent with the totals reported in FERC Form 1.

**NETWORK UPGRADE CREDIT AND INTEREST EXPENSE**

Prior Year: 2014

**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	\$40,885,864	See Note 1
2	Acct 252 Other	\$81,804,300	SCE Records
3	Total Acct 252	\$122,690,164	Line 1 + Line 2
4	(Must equal Line 3)	\$122,690,164	FF1 113.56d
<b>2) End of Year Balances: (Note 2)</b>			
5	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$38,418,086	See Note 3
6	Acct 252 Other	\$147,854,877	SCE Records
7	Total Acct 252	\$186,272,963	Line 5 + Line 6
8	(Must equal Line 7)	\$186,272,963	FF1 113.56c
9	Average Outstanding Network Upgrade Credits Beginning and End of Year	\$39,651,975	(Line 1 + Line 5) / 2
10	Interest On Network Upgrade Credits Recorded in FERC Acct 242	\$1,555,832	See Note 4
11	Acct 242 Other	\$746,251,439	SCE Records
12	Total Acct 242	\$747,807,271	Line 10 + Line 11
13	(Must equal Line 12)	\$747,807,271	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 Associated Amortization and Regulatory Debits/Credits**

**Line**

1 Other Regulatory Assets/Liabilities are a component of Rate Base representing costs that are created resulting from the ratemaking  
 2 actions of regulatory agencies. Pursuant to the Commission's Uniform System of Accounts, these items include amounts recorded  
 3 in accounts 182.x and 254. This Schedule shall not include any costs recovered through Schedule 12.  
 4  
 5 SCE shall include a non-zero amount of Other Regulatory Assets/Liabilities only with Commission  
 6 approval received subsequent to an SCE Section 205 filing requesting such treatment.  
 7  
 8 Amortization and Regulatory Debits/Credits are amounts approved for recovery in this formula transmission rate representing the  
 9 approved annual recovery of Other Regulatory Assets/Liabilities as an expense item in the Base TRR, consistent  
 10 with a Commission Order.

11			
12		<b>Prior Year</b>	
13		<b><u>Amount</u></b>	<b><u>Calculation or Source</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 Sum of Cols. 1 and 2 below
16	Amortization and Regulatory Debits/Credits:	\$0	Sum of Column 3 below

	<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	
	<b>Prior Year</b>	<b>Prior Year</b>	<b>Prior Year</b>	
<b>Description of Issue</b>	<b>BOY</b>	<b>EOY</b>	<b>Amortization or</b>	<b>Commission Order</b>
<b>Resulting in Other Regulatory</b>	<b>Other Reg</b>	<b>Other Reg</b>	<b>Regulatory</b>	<b>Granting Approval of</b>
<b><u>Asset/Liability</u></b>	<b><u>Asset/Liability</u></b>	<b><u>Asset/Liability</u></b>	<b><u>Debit/Credit</u></b>	<b><u>Regulatory Liability</u></b>
17 Issue #1				
18 Issue #2				
19 Issue #3				
20 Totals:	\$0	\$0	\$0	Sum of above

**Instructions:**

- 1) Upon Commission approval of recovery of Other Regulatory Assets/Liabilities, Amortization and Regulatory Debits/Credits costs through this formula transmission rate:
  - a) Fill in Description for issue in above table.
  - b) Enter costs in columns 1-3 in above table for the applicable Prior Year.
- 2) Add additional lines as necessary for additional issues.

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 Amount	Average Amount	Period Amount	Source
1	Tehachapi:	\$680,873,754	\$922,157,278	-\$444,598,582	10-CWIP, Lines 13, 14, 80
2	Devers to Colorado River:	\$89,733	\$447,039	-\$89,733	10-CWIP, Lines 13, 14, 106
3	Eldorado Ivanpah:	\$0	\$0	\$0	10-CWIP, Lines 13, 14, 132
4	Lugo-Pisgah:	\$0	\$0	\$0	10-CWIP, Lines 13, 14, 158
5	Red Bluff:	\$3,445,383	\$2,835,613	-\$3,445,383	10-CWIP, Lines 13, 14, 184
6	Whirlwind Sub Expansion:	\$23,158	\$30,749,308	\$28,423,327	10-CWIP, Lines 27, 28, 210
7	Colorado River Sub Expansion:	\$587,963	\$146,612	-\$587,963	10-CWIP, Lines 27, 28, 236
8	South of Kramer:	\$35,254,448	\$27,654,574	\$4,243,250	10-CWIP, Lines 27, 28, 262
9	West of Devers:	\$36,074,031	\$28,929,708	\$86,866,530	10-CWIP, Lines 27, 28, 288
10		\$0	---	\$0	10-CWIP, Lines 27, 28, 314
11		\$0	---	\$0	10-CWIP, Lines 27, 28, 304
12	Totals:	\$756,348,470	\$1,012,920,132	-\$329,188,554	Sum of Lines 1 to 11

b) Return:		EOY Amount	Average Amount	Source
13	CWIP Amount:	\$756,348,470	\$1,012,920,132	Line 12
14	Cost of Capital Rate:	7.3018%	7.3018%	1-BaseTRR, Line 53
15	Cost of Capital:	\$55,227,351	\$73,961,802	Line 13 * Line 14

c) Income Taxes		EOY Amount	Average Amount	Source
16	CWIP Amount:	\$756,348,470	\$1,012,920,132	Line 12
17	Equity ROR w Preferred Stock ("ER"):	5.0983%	5.0983%	1-BaseTRR, Line 54
18	Composite Tax Rate:	40.7559%	40.7559%	1-BaseTRR, Line 58
19	Income Taxes:	\$26,527,158	\$35,525,810	Formula on Line 21

20  
21 Income Taxes = [(RB \* ER) \* (CTR/(1 - CTR))], or [(L13 \* L17) \* (L18 / (1 - L18))]  
22 (No "Credits and Other" or "AFUDC" Terms, since these are not related to CWIP)  
23

d) ROE Incentives:		Value	Source
24	IREF =	\$7,919	15-IncentiveAdder, Line 3

1) Tehachapi		EOY Amount	Average Amount	
25	Tehachapi CWIP Amount:	\$680,873,754	\$922,157,278	Line 1
26	ROE Adder %:	1.25%	1.25%	15-IncentiveAdder, Line 5
27	ROE Adder \$:	\$6,739,963	\$9,128,426	Formula on Line 32

2) Devers to Colorado River		EOY Amount	Average Amount	
28	DCR CWIP Amount:	\$89,733	\$447,039	Line 2
29	ROE Adder %:	1.00%	1.00%	15-IncentiveAdder, Line 6
30	ROE Adder \$:	\$711	\$3,540	Formula on Line 32

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

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

	PYTRR Amount	True Up TRR Amount	Source	
33	Return:	\$55,227,351	\$73,961,802	Line 15
34	Income Taxes:	\$26,527,158	\$35,525,810	Line 19
35	ROE Adder Tehachapi:	\$6,739,963	\$9,128,426	Line 27
36	ROE Adder DCR:	\$711	\$3,540	Line 30
37	FF&U:	\$990,881	\$1,084,515	Note 1
38	Total:	\$89,486,063	\$119,704,094	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:	\$49,716,309	\$23,880,058	\$6,739,963	\$899,526	\$81,235,856	Note 2
40	Devers to Colorado River:	\$6,552	\$3,147	\$711	\$117	\$10,527	Note 2
41	Eldorado Ivanpah:	\$0	\$0	\$0	\$0	\$0	Note 2
42	Lugo-Pisgah:	\$0	\$0	\$0	\$0	\$0	Note 2
43	Red Bluff:	\$251,576	\$120,839	\$0	\$4,170	\$376,585	Note 2
44	Whirlwind Sub Expansion:	\$1,691	\$812	\$0	\$28	\$2,531	Note 2
45	Colorado River Sub Expansion:	\$42,932	\$20,621	\$0	\$712	\$64,265	Note 2
46	South of Kramer:	\$2,574,223	\$1,236,467	\$0	\$42,668	\$3,853,359	Note 2
47	West of Devers:	\$2,634,068	\$1,265,212	\$0	\$43,660	\$3,942,941	Note 2
48		---	---	---	---	---	Note 2
49		---	---	---	---	---	Note 2
50	Totals:	\$55,227,351	\$26,527,158	\$6,740,673	\$990,881	\$89,486,063	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:	\$67,334,444	\$32,342,515	\$9,128,426	\$994,786	\$109,800,171	Note 3
52	Devers to Colorado River:	\$32,642	\$15,679	\$3,540	\$474	\$52,335	Note 3
53	Eldorado Ivanpah:	\$0	\$0	\$0	\$0	\$0	Note 3
54	Lugo-Pisgah:	\$0	\$0	\$0	\$0	\$0	Note 3
55	Red Bluff:	\$207,052	\$99,452	\$0	\$2,802	\$309,307	Note 3
56	Whirlwind Sub Expansion:	\$2,245,265	\$1,078,460	\$0	\$30,388	\$3,354,114	Note 3
57	Colorado River Sub Expansion:	\$10,705	\$5,142	\$0	\$145	\$15,992	Note 3
58	South of Kramer:	\$2,019,293	\$969,920	\$0	\$27,330	\$3,016,542	Note 3
59	West of Devers:	\$2,112,401	\$1,014,642	\$0	\$28,590	\$3,155,633	Note 3
60		---	---	---	---	---	Note 3
61		---	---	---	---	---	Note 3
62	Totals:	\$73,961,802	\$35,525,810	\$9,131,966	\$1,084,515	\$119,704,094	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:	-\$329,188,554	Line 12, Col 3
64	AFCRCWIP:	10.809%	2-IFPTRR, Line 16
65	CWIP component of IFPTRR without FF&U:	-\$35,582,340	Line 63 * Line 64
66	FF&U:	<u>-\$398,415</u>	Line 65 * (28-FFU, L5 FF Factor + U Factor)
67	CWIP component of IFPTRR including FF&U:	-\$35,980,756	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:	-\$48,057,133	-\$48,595,229	Note 4
69	Devers to Colorado River:	-\$9,699	-\$9,808	Note 4
70	Eldorado Ivanpah:	\$0	\$0	Note 4
71	Lugo-Pisgah:	\$0	\$0	Note 4
72	Red Bluff:	-\$372,415	-\$376,585	Note 4
73	Whirlwind Sub Expansion:	\$3,072,308	\$3,106,708	Note 4
74	Colorado River Sub Expansion:	-\$63,554	-\$64,265	Note 4
75	South of Kramer:	\$458,657	\$463,793	Note 4
76	West of Devers:	\$9,389,495	\$9,494,630	Note 4
77		---	---	Note 4
78		---	---	Note 4
79	Totals:	-\$35,582,340	-\$35,980,756	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:	\$88,495,182	Sum Line 33 to 36
81	CWIP component of IFPTRR wo FF&U:	-\$35,582,340	Line 65
82	Total without FF&U:	\$52,912,842	Line 80 + Line 81
83	FF Factor:	0.9143%	28-FFU, Line 5
84	U Factor:	0.2054%	28-FFU, Line 5
85	Franchise Fees Amount:	\$483,772	Line 82 * Line 83
86	Uncollectibles Amount:	\$108,694	Line 82 * Line 84
87	Total Contribution of CWIP to Retail Base TRR:	\$53,505,307	Line 82 + Line 85 + Line 86
88	Total Contribution of CWIP to Wholesale Base TRR:	\$53,396,614	Line 82 + Line 85

b) Individual CWIP Project Contribution to the Retail Base TRR

	<u>Col 1</u> <u>PYTRR</u> <u>wo FF&amp;U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&amp;U</u>	<u>Col 3</u> <u>FF&amp;U</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>	
89	Tehachapi:	\$80,336,330	-\$48,057,133	\$361,430	\$32,640,627	Note 5
90	Devers to Colorado River:	\$10,410	-\$9,699	\$8	\$719	Note 5
91	Eldorado Ivanpah:	\$0	\$0	\$0	\$0	Note 5
92	Lugo-Pisgah:	\$0	\$0	\$0	\$0	Note 5
93	Red Bluff:	\$372,415	-\$372,415	\$0	\$0	Note 5
94	Whirlwind Sub Expansion:	\$2,503	\$3,072,308	\$34,429	\$3,109,239	Note 5
95	Colorado River Sub Expansion:	\$63,554	-\$63,554	\$0	\$0	Note 5
96	South of Kramer:	\$3,810,691	\$458,657	\$47,804	\$4,317,152	Note 5
97	West of Devers:	\$3,899,280	\$9,389,495	\$148,794	\$13,437,570	Note 5
98		---	---	---	---	Note 5
99		---	---	---	---	Note 5
100	Totals:	\$88,495,182	-\$35,582,340	\$592,465	\$53,505,307	

c) Individual CWIP Project Contribution to the Wholesale Base TRR

	<u>Col 1</u> <u>PYTRR</u> <u>wo FF&amp;U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&amp;U</u>	<u>Col 3</u> <u>FF</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>	
101	Tehachapi:	\$80,336,330	-\$48,057,133	\$295,122	\$32,574,319	Note 6
102	Devers to Colorado River:	\$10,410	-\$9,699	\$6	\$717	Note 6
103	Eldorado Ivanpah:	\$0	\$0	\$0	\$0	Note 6
104	Lugo-Pisgah:	\$0	\$0	\$0	\$0	Note 6
105	Red Bluff:	\$372,415	-\$372,415	\$0	\$0	Note 6
106	Whirlwind Sub Expansion:	\$2,503	\$3,072,308	\$28,112	\$3,102,923	Note 6
107	Colorado River Sub Expansion:	\$63,554	-\$63,554	\$0	\$0	Note 6
108	South of Kramer:	\$3,810,691	\$458,657	\$39,034	\$4,308,382	Note 6
109	West of Devers:	\$3,899,280	\$9,389,495	\$121,497	\$13,410,272	Note 6
110		---	---	---	---	Note 6
111		---	---	---	---	Note 6
112	Totals:	\$88,495,182	-\$35,582,340	\$483,772	\$53,396,614	

Notes:

- (Sum Lines 33 to 36) \* (FF + U Factors from 28-FFU) for Prior Year TRR  
(Sum Lines 34 to 37) \* (FF Factor from 28-FFU) 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 28-FFU.
- 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 28-FFU.
- 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 the product of (C1 + C2) and the sum of FF and U factors (28-FFU, L5)
- 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 six items, as approved by Commission Order 86 FERC ¶ 63,014 in Docket No. ER97-2355.

These six 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 Difference</u>	<u>Expense (Amortization) Difference</u>	<u>Expense 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
6	f) EPRI and EEI Expenses	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 Source</u>	<u>Col 1 2010 Rate Base Difference (Wholesale less Retail)</u>	<u>Col 2 Annual Change (Amortization)</u>
7	1) Accumulated Depreciation	Fixed values	\$31,556,000
8	2) Taxes Deferred - Make Up Adjustment	Fixed values	-\$35,044,000
9	3) Excess Deferred Taxes	Fixed values	-\$624,650
10	4) Taxes Deferred - Acct. 282 ACRS/MACRS	Fixed values	-\$7,410,000
11		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 Source</u>	<u>Value</u>	<u>Notes/Instructions</u>
12	Fixed Charge Rate	2-IFPTRR Line 16	10.81%
13	Prior Year		2014
14	Wholesale Rate Base Difference for Prior Year		-\$7,998,650
15	Wholesale Rate Base Adjustment	Line 14 * Line 12	-\$864,583

**2) Calculation of Wholesale Expense Difference**

The annual Wholesale Expense Difference impact is the negative of amounts stated in Lines 7 to 10 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>
16	South Georgia Amortization	Line 8
17	Composite Tax Rate ("CTR")	1-BaseTRR L 58
18	Tax Gross Up Factor	(1/(1-CTR))
19	Wholesale South Georgia	
20	Income Tax Adjustment to the TRR:	- Line 16 * Line 18

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

	<u>Source</u>	<u>Value</u>
21	Annual Amort. of "Excess Deferred Taxes":	Line 9
22	Tax Gross Up Factor	Line 18
23	Excess Deferred Taxes Grossed Up for Income Taxes:	- Line 21 * Line 22
24		



**25 c) Calculation of EPRI and EEI Expense Exclusion**

	<u>Source</u>	<u>Value</u>	<u>Notes/Instructions</u>
26			
27	EPRI Expenses	SCE Records	\$0 Note 5
28	EEI Expenses	SCE Records	\$1,458,372
29	Sum of EPRI and EEI Expenses	Line 27 + 28	\$1,458,372
30	Transmission Wages and Salaries Allocation Factor	27-Allocators, Line 9	5.4428%
31	EPRI and EEI Expense Exclusion	Line 29 * 30	\$79,376

**d) Total Expense Difference**

		<u>Value</u>	<u>Notes/Instructions</u>
32	1) Wholesale Depreciation Difference	- Line 7, Col. 2	\$2,176,300
33	2) Taxes Deferred - Make Up Adjustment	Line 20	-\$4,224,896
34	3) Excess Deferred Taxes	Line 23	-\$72,750
35	4) Taxes Deferred - Acct. 282 ACRS/MACRS	- Line 10, Col. 2	-\$511,200
36	5) EPRI and EEI Expense Exclusion	- Line 31	-\$79,376
37	Total Expense Difference:		-\$2,711,922

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

	<u>Source</u>	<u>Value</u>	
38	Wholesale Rate Base Adjustment	Line 15	-\$864,583
39	Expense Difference	Line 37	-\$2,711,922
40	Uncollectibles Expense -- Prior Year TRR	- 1-Base TRR, L 79	-\$1,904,017
41	Uncollectibles Expense -- IFPTRR	- 2-IFPTRR, L 80	-\$290,336
42	Subtotal:	Sum Line 38 to Line 41	-\$5,770,858
43	Franchise Fee Exclusion		-\$32,699 Note 4
44	Wholesale Difference to the Base TRR:	Line 42 + Line 43	-\$5,803,557

**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 13.
- 3) Calculation: (Line 11, Col 1) + ((Line 11, Col 2) \* (Line 13 - 2010)).
- 4) Franchise Fee Exclusion is equal to the Franchise Fee Factor on the 28-FFU Line 5 times Line 38 + 39.
- 5) Only exclude if not already excluded in Schedule 20.

Calculation of Income Tax Rates

1) Federal Income Tax rate

Inputs are shaded yellow

Line	Prior Year	Federal Income Tax Rate ("FITR")	Source
1	2014	35.00%	Note 1, c Column 2, see also Note 2

2) Composite State Income Tax Rate

Line	Prior Year	Composite State Income Tax Rate ("CSITR")	Source
8	2014	8.8553%	1) See calculation below on Line 45 based on inputs for apportionment factors and state tax rates for the applicable Prior Year

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

Line	State	Apportionment Factors ("AFs")	Source
16	California	100.0000%	1) Input most recent available Apportionment Factors.
17	New Mexico	0.0000%	
18	Arizona	2.0745%	
19	D.C.	0.0004%	
Line	State	Statutory Tax Rate ("STR")	Source
23	California	8.8400%	2) Input STR for the Prior Year for each state. See Notes 1 and 3.
24	New Mexico	4.8000%	
25	Arizona	6.5000%	
26	D.C.	9.9750%	
Line	State	Ratio of SCE State Taxable Income to SCE California Taxable Income	Source
33	California	100.0000%	3) Input most recent available ratios based on taxable income from state return filings.
34	New Mexico	0.0000%	
35	Arizona	11.3375%	
36	D.C.	0.0001%	
Line	State	Effective State Tax Rate	Source
40	California	8.8400%	Line 16 * Line 23 * Line 33
41	New Mexico	0.0000%	Line 17 * Line 24 * Line 34
42	Arizona	0.0153%	Line 18 * Line 25 * Line 35
43	D.C.	0.0000%	Line 19 * Line 26 * Line 36
45	Composite State Income Tax Rate =	8.8553%	Sum of Lines 40 to 43

3) Capitalized Overhead portion of Electric Payroll Tax Expense

Line	Description	Amount
49	Total Electric Payroll Tax Expense (From 1-BaseTRR, Line 30)	\$123,668,180
50	Capitalization Rate (Note 4)	37.7%
51	Capitalized Overhead portion of Electric Payroll Tax Expense (Line 49 * Line 50)	\$46,622,904
52	Non-Capitalized Overhead portion of Electric Payroll Tax Expense (Line 49 - Line 51)	\$77,045,276

**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:  
 $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$ .

Calculation of FITR for Prior Year:

	(Col 1) FITR	(Col 2) Days	Note
a	35.00%	365	Input FITR in effect for first part of year and number of days
b			Input FITR in effect for second part of year and number of days
c	FITR: $35.00\% = ((\text{Line a, C1}) * (\text{Line a, C2}) + (\text{Line b, C1}) * (\text{Line b, C2})) / 365$		
2) Federal Source Statute:	Internal Revenue Code Section 11(b)(1)(D)		
3) State Source Statutes (Enter Reference to each State Marginal Tax Rate Statute below):			
a) California:	Revenue and Taxation Code 25128.7		
b) New Mexico	New Mexico Statutes, Chapter 7, Article 2A		
c) Arizona	Arizona Rev. Statute, Title 43, Chapter 11, Article 2 § 43.1111		
d) District of Columbia	DC Code, §47-1807.02(a)(4)		
4) Capitalization Rate approved in:	CPUC D. 12-11-051		
For the following Prior Years:	2012-2014		

Calculation of Allocation Factors

Inputs are shaded yellow

1) Calculation of Transmission Wages and Salaries Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
1	ISO Transmission Wages and Salaries	19-OandM Line 137, Col. 7	\$35,483,820
2	Total Wages and Salaries	FF1 354.28b	\$850,982,252
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$260,260,283
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$590,721,969
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	\$99,780,635
6	Less A&G NOIC	20-AandG, Note 2	\$38,561,570
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$61,219,065
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$651,941,034
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	5.4428%

2) Calculation of Transmission Plant Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
14	Transmission Plant - ISO	7-PlantStudy, Line 21	\$6,736,374,821
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$1,877,243,156
17	Electric Miscellaneous Intangible Plant	Line 16 * Line 9	\$102,174,514
18	Total General Plant	6-PlantInService, Line 21, C1	\$2,714,243,545
19	General Plant	Line 18 * Line 9	\$147,730,736
20	Total Plant In Service	FF1 207.104g	\$38,786,580,938
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	18.0121%

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

Line	Notes	Values	Notes	Applied to Accounts
26	a) Outages			
27	ISO Outages	8,548		561.000 Load Dispatching
28	Non-ISO Outages	11,433		561.100 Load Dispatch-Reliability
29	Total Outages	19,981 = L27 + L28		561.200 Load Dispatch Monitor and Operate Trans. System
30	Outages Percent ISO	42.8% = L27 / L29		
31				
32	b) Circuits			
33	ISO Circuits	215		562 - Operating Transmission Stations
34	Non-ISO Circuits	998		
35	Total Circuits	1,213 = L33 + L34		
36	Circuits Percent ISO	17.7% = L33 / L35		
37				
38	c) Relay Routines			
39	ISO Relay Routines	559		562 - Routine Testing and Inspection
40	Non-ISO Relay Routines	1,600		
41	Total Relay Routines	2,159 = L39 + L40		
42	Relay Routines Percent ISO	25.9% = L39 / L41		
43				

	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
44 d) Line Miles			
45 ISO Line Miles	5,755		563 - Inspect and Patrol Line
46 Non-ISO Line Miles	6,378		571 - Poles and Structures
47 Total Line Miles	12,133 = L45 + L46		571 - Insulators and Conductors
48 Line Miles Percent ISO	47.4% = L45 / L47		571 - Transmission Line Rights of Way
49			
50 e) Underground Line Miles			
51 ISO Underground Line Miles	1		564 - Underground Line Expense
52 Non-ISO Underground Line Miles	353		572 - Maintenance of Underground Transmission Lines
53 Total Underground Line Miles	354 = L51 + L52		
54 Underground Line Miles Percent ISO	0.3% = L51 / L53		
55			
56 f) Line Rents Costs			
57 ISO Line Rent Costs	6,835,650		567 - Line Rents
58 Non-ISO Line Rent Costs	2,553,194		
59 Total Line Rent Costs	9,388,844 = L57 + L58		
60 Line Rent Costs Percent ISO	72.8% = L57 / L59		
61			
62 g) Morongo Acres			
63 ISO Morongo Acres	377		567 - Morongo Lease
64 Non-ISO Morongo Acres	38		
65 Total Morongo Acres	416 = L63 + L64		
66 Morongo Acres Percent ISO	90.8% = L63 / L65		
67			
68 h) Transformers			
69 ISO Transformers	130		570 - Maintenance of Power Transformers
70 Non-ISO Transformers	477		
71 Total Transformers	607 = L69 + L70		
72 Transformers Percent ISO	21.4% = L69 / L71		
73			
74 i) Circuit Breakers			
75 ISO Circuit Breakers	1,097		570 - Maintenance of Transmission Circuit Breakers
76 Non-ISO Breakers	2,275		
77 Total Circuit Breakers	3,372 = L75 + L76		
78 Circuit Breakers Percent ISO	32.5% = L75 / L77		
79			
80 j) Voltage Control Equipment			
81 ISO Voltage Control Equipment	295		570 - Maintenance of Transmission Voltage Equipment
82 Non-ISO Voltage Control Equipment	149		
83 Total Voltage Control Equipment	444 = L81 + L82		
84 Voltage Control Equipment Percent ISO	66.4% = L81 / L83		
85			
86 k) Substation Work Order Cost			
87 ISO Substation Work Order Costs	319,908		570 - Substation Work Order Related Expense
88 Non-ISO Substation Work Order Costs	2,402,108		
89 Total Substation Work Order Costs	2,722,016 = L87 + L88		
90 Substation Work Order Costs Percent ISO	11.8% = L87 / L89		
91			
92 l) Transmission Work Order Cost			
93 ISO Transmission Work Order Costs	355,083		571 - Transmission Work Order Related Expense
94 Non-ISO Transmission Work Order Costs	3,832,923		
95 Total Transmission Work Order Costs	4,188,006 = L93 + L94		
96 Transmission Work Order Costs Percent ISO	8.5% = L93 / L95		
97			

Schedule 27  
Allocation Factors

	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
98 m) Transmission Facility Property Damage			
99 ISO Transmission Fac. Property Damage	617,881		
100 Non-ISO Transmission Fac. Property Damage	760,390		
101 Total Transmission Facility Property Damage	1,378,271	= L99 + L100	
102 Trans. Fac. Property Damage Percent ISO	44.8%	= L99 / L101	
103			
104 n) Distribution Transformers			
105 ISO Distribution Transformers	0		
106 Non-ISO Distribution Transformers	2,262		
107 Total Distribution Transformers	2,262	= L105 + L106	
108 Distribution Transformers Percent ISO	0.0%	= L105 / L107	
109			
110 o) Distribution Circuit Breakers			
111 ISO Distribution Circuit Breakers	0		
112 Non-ISO Distribution Circuit Breakers	9,119		
113 Total Distribution Circuit Breakers	9,119	= L111 + L112	
114 Distribution Circuit Breakers Percent ISO	0.0%	= L111 / L113	
115			
116 p) Distribution Voltage Control Equipment			
117 ISO Distribution Voltage Control Equipment	0		
118 Non-ISO Distribution Voltage Control Equip.	2,356		
119 Total Distribution Voltage Control Equipment	2,356	= L117 + L118	
120 Distribution Voltage Control Equip. Pct. ISO	0.0%	= L117 / L119	

**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>Days in Prior Year</u>	<u>FF Factor</u>	<u>Reference</u>
1	2014	present	365	0.91428%	Schedule-28 Workpaper, line 3
2					

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

<u>Line</u>	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>U Factor</u>	<u>Reference</u>
3	2014	present	365	0.20542%	Schedule-28 Workpaper, line 4
4					

**3) FF and U Factors**

<u>Line</u>	<u>Prior Year</u>	<u>FF Factor</u>	<u>U Factor</u>	<u>Notes</u>
5	2014	0.91428%	0.20542%	Calculated according to Instruction 3

**Notes:**

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

**Instructions:**

- 1) Enter Franchise Fee and Uncollectibles Factors as approved by the California Public Utilities Commission ("CPUC") in modules 1 and 2 above pursuant to Instruction 2. If approved factors changed during Prior Year, enter both, and note period of time for which each applies in "From" and "To" columns, and number of days each was in effect during the Prior Year in "Days in Prior Year" Column.
- 2) Franchise Fees Factor is calculated from CPUC Decision by dividing adopted Franchise Fees by Total Operating Revenues less Franchise Fees. Uncollectibles Factor is calculated by dividing adopted Uncollectibles expense by Total Operating revenues less Uncollectibles Expense. Resulting FF & U Factors represent factors that, when applied to TRR without FF and U will correctly determine FF and U expense.
- 3) Calculate in module 3 the weighted average FF and U factors from the factors in modules 1 and 2 based on the number of days each FF and U factor was in effect during the Prior Year at issue.

	<u>Percent</u>	<u>Calculation</u>
Prior Year FF Factor:	0.91428%	((L1 FF Factor * L1 Days) + (L2 FF Factor * L2 Days))/365
Prior Year U Factor:	0.20542%	((L3 U Factor * L3 Days) + (L4 U Factor * L4 Days))/365

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

<u>Line</u>	<u>TRR Values</u>	<u>Notes</u>	<u>Source</u>
1	\$1,092,228,171 = Wholesale Base TRR		1-BaseTRR, Line 89
2	-\$9,660,398 = Total Wholesale TRBAA	Note 1	2015 TRBAA ER15-259
3	-\$9,556,992 = HV Wholesale TRBAA		2015 TRBAA ER15-259
4	-\$103,406 = LV Wholesale TRBAA		2015 TRBAA ER15-259
5	-\$10,333,422 = Total Standby Transmission Revenues	Note 2	SCE Retail Standby Rate Revenue
6	96.2323% = HV Allocation Factor		31-HVLV, Line 37
7	3.7677% = LV Allocation Factor		31-HVLV, Line 37

Inputs are shaded yellow

**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: \$1,092,228,171	\$1,051,076,612	\$41,151,559	See Note 3
9	CWIP Component of Wholesale Base TRR: \$53,396,614	\$53,396,614	\$0	See Note 4
10	Non-CWIP Component of Wholesale Base TRR: \$1,038,831,558	\$997,679,999	\$41,151,559	See Note 5
11	Wholesale TRBAA: -\$9,660,398	-\$9,556,992	-\$103,406	Lines 2 to 4
12	Less Standby Transmission Revenues: <u>-\$10,333,422</u>	<u>-\$9,944,092</u>	<u>-\$389,329</u>	See Note 6
13	<b>Components of Wholesale Transmission Revenue Requirement:</b> \$1,072,234,352	\$1,031,575,528	\$40,658,824	Sum of Lines 8, 11, and 12

**Notes:**

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



**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 =	\$40,658,824		29-WholesaleTRRs, Line 13, C3
2	Gross Load =	90,511,765	MWh	32-Gross Load, Line 3
3	Low Voltage Access Charge =	\$0.00045	per kWh	Line 1 / (Line 2 * 1000)

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

				<u>Source</u>
4	LV TRR =	\$40,658,824		29-WholesaleTRRs, Line 13, C3
5	Gross Load =	90,511,765	MWh	32-Gross Load, Line 3
6	Low Voltage Wheeling Access Charge =	\$0.00045	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 =	\$1,031,575,528		29-WholesaleTRRs, Line 13, C2
8	Gross Load =	90,511,765	MWh	32-Gross Load, Line 3
9	High Voltage Utility-Specific Rate =	\$0.0113971	per kWh	Line 7 / (Line 8 * 1000)

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

				<u>Source</u>
10	HV Wholesale TRR =	\$1,031,575,528		29-WholesaleTRRs, Line 13, C2
11	Sum of Monthly Peak Demands:	177,991	MW	32-Gross Load, Line 4
12	HV Existing Contracts Access Charge:	\$5.80	per kW	Line 10 / (Line 11 * 1000)

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

				<u>Source</u>
13	LV Wholesale TRR =	\$40,658,824		29-WholesaleTRRs, Line 13, C3
14	Sum of Monthly Peak Demands:	177,991	MW	32-Gross Load, Line 4
15	LV Existing Contracts Access Charge:	\$0.23	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 29-WholesaleTRRs.

**Derivation of High Voltage and Low Voltage Gross Plant Percentages**

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

Input cells are shaded yellow

<b>A) Total ISO Plant from Prior Year</b>				HV and LV Components of Total ISO Plant on Lines 2, 3, 7, 8, and 9 are from the Plant Study, performed pursuant to Section 9 of Appendix IX:				
<b>Classification of Facility:</b>	<b>Total ISO Gross Plant</b>	<b>Land</b>	<b>Structures</b>	<b>HV Land</b>	<b>LV Land</b>	<b>HV Structures</b>	<b>LV Structures</b>	<b>HV/LV Transformers</b>
<b>Line 1</b>	<b>Lines:</b>							
2	HV Transmission Lines	\$3,269,894,237	\$188,386,923	\$3,081,507,314	\$188,386,923	\$0	\$3,081,507,314	\$0
3	LV Transmission Lines	\$77,213,706	\$4,964,951	\$72,248,755	\$0	\$4,964,951	\$0	\$72,248,755
4	<b>Total Transmission Lines (L 2 + L 3):</b>	\$3,347,107,943	\$193,351,874	\$3,153,756,069	\$188,386,923	\$4,964,951	\$3,081,507,314	\$72,248,755
5	<b>Substations:</b>							
7	HV Substations (>= 200 kV)	\$2,923,104,322	\$40,503,768	\$2,882,600,554	\$40,503,768	\$0	\$2,882,600,554	\$0
8	Straddle Subs (Cross 200 kV boundary):	388,430,700	\$184,421	\$388,246,279	\$126,856	\$57,564	\$219,308,241	\$115,036,504
9	LV Substations (Less Than 200kV)	77,731,856	\$141,139	\$77,590,718	\$0	\$141,139	\$0	\$77,590,718
10	<b>Total all Substations (L7 + L8 + L9)</b>	\$3,389,266,878	\$40,829,327	\$3,348,437,551	\$40,630,624	\$198,703	\$3,101,908,795	\$192,627,222
11	<b>Total Lines and Substations</b>	\$6,736,374,821	\$234,181,201	\$6,502,193,620	\$229,017,547	\$5,163,654	\$6,183,416,108	\$264,875,977
12	<b>Total Lines and Substations</b>							
13								
14	Gross Plant that can directly be determined to be HV or LV:							
15		<b>High</b>	<b>Low</b>	<b>Total</b>	<b>Notes:</b>			
16		<b>Voltage</b>	<b>Voltage</b>		From above Line 12			
17	Land	\$229,017,547	\$5,163,654	\$234,181,201	From above Line 12			
18	Structures	\$6,183,416,108	\$264,875,977	\$6,448,292,085	Sum of lines 18 and 19			
19	<b>Total Determined HV/LV:</b>	\$6,412,433,656	\$270,039,631	\$6,682,473,287	Percent of Total			
20	<b>Gross Plant Percentages (Prior Year):</b>	95.959%	4.041%					
21								
22	Straddling Transformers	\$51,723,366	\$2,178,168	\$53,901,534	Straddling Transformers split by Gross Plant Percentages on Line 21			
23	Abandoned Plant (EOY)	\$0	\$0	\$0	See Notes 1 and 2 below			
24	<b>Total HV and LV Gross Plant for Prior Year</b>	\$6,464,157,022	\$272,217,799	\$6,736,374,821	Line 20 + Line 23 + Line 24			
25								
26								
27								
28	<b>B) Gross Plant Percentage for the Rate Effective Period:</b>							
29		<b>High</b>	<b>Low</b>	<b>Total</b>	<b>Notes:</b>			
30		<b>Voltage</b>	<b>Voltage</b>		Line 25			
31	Total HV and LV Gross Plant for Prior Year	\$6,464,157,022	\$272,217,799	\$6,736,374,821	13-Month Average: 16-PlantAdditions, Line 25, Cols 7 (for Total) and 12 (for LV). HV = C7 - C12.			
32	In Service Additions in Rate Effective Period:	\$1,355,497,364	\$21,047,547	\$1,376,544,911	13 Month Average: 10-CWIP, Line 54, Col. 8			
33	CWIP in Rate Effective Period	-\$329,188,554	\$0	-\$329,188,554	Line 32 + Line 33 + Line 34			
34	<b>Total HV and LV Gross Plant for REP</b>	\$7,490,465,832	\$293,265,346	\$7,783,731,178				
35								
36	HV and LV Gross Plant Percentages:	96.232%	3.768%		Percent of Total on Line 35			
37	(HV Allocation Factor and							
38	LV Allocation Factor)							
39								

**Notes:**

- 1) For High Voltage Column, sum of EOY HV Abandoned Plant for all Projects on Schedule 12 for EOY of Prior Year
- 2) For Low Voltage Column, Sum of EOY Abandoned Plant less HV Abandoned Plant for all Projects on Schedule 12 for EOY of Prior Year.

**Calculation of Forecast Gross Load**

<u>Line</u>	<u>MWh</u>	<u>Calculation</u>	<u>Source</u>
1	90,511,765		Note 1
2	0		Note 2
3	90,511,765	Line 1 + Line 2	Sum of above
4	177,991		Note 1

**Notes:**

- 1) Latest SCE approved sales forecast as of April 15 of each year.
- 2) SCE pump load forecast as of April 15 of each year.
- 3) The load forecast used in Schedule 32 shall be for the calendar year in which the rates are to be in effect.

Calculation of SCE Retail Transmission Rates

Retail Base TRR: 1,098,031,728 **Source** 1-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:			Recorded Billing Determinants: to be applied to the Supplemental kW demand charges, and the Contracted Standby kW demand charges							
		= 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)					
	12-CP factors	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	40.58%	\$445,579,480	29,263	0	0	\$0.01523					
1b	GS-1	7.33%	\$80,467,875	5,603	0	3	\$0.01436	5,006	23,499	3		
1b2	GS-1 continued							\$3.06	\$71,895,508	\$3.06	Note 6	
1c	TC-1	0.05%	\$546,208	61	0		\$0.00896					
1d	GS-2	17.84%	\$195,879,449	14,735	48,836	26			\$4.01			
1e	TOU-GS-3	9.59%	\$105,335,100	8,575	24,517	83			\$4.28			
1f	TOU-8-SEC	8.75%	\$96,057,354	8,441	21,407				\$4.49			
1g	TOU-8-PRI	5.24%	\$57,532,819	5,622	12,853				\$4.48			
1h	TOU-8-SUB	4.82%	\$52,896,522	6,013	12,010				\$4.40			
1i	TOU-8-Standby-SEC	0.24%	\$2,613,363	236	290	455			\$3.51			
1j	TOU-8-Standby-PRI	0.72%	\$7,878,436	741	1,082	1,602			\$2.94			
1k	TOU-8-Standby-SUB	1.51%	\$16,548,408	2,017	2,611	8,691			\$1.46			
1l	TOU-PA-2	1.77%	\$19,485,737	2,101	8,973	5			\$2.17			
1m	TOU-PA-3	1.07%	\$11,719,173	1,378	4,350	6			\$2.69			
1n	Street Lighting	0.50%	\$5,491,806	741	0		\$0.00741					
1o	---											
2	Totals:	100.00%	\$1,098,031,728	85,526	136,928	10,873						

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	\$2,613,363	250	436	0.57	\$1,501,432	455	3.30
9b	TOU-8-Standby-PRI	\$7,878,436	545	1313	0.41	\$3,268,331	1602	2.04
9c	TOU-8-Standby-SUB	\$16,548,408	861	2759	0.31	\$5,165,533	8691	0.59
9d	---							
10								

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:Col3	= Line16:Col7 * Line1:Col5 *10^3		= Line16:Col2 / (Line1:Col3 * 10^6)	= Line16:Col2 / Line1:Col4 / 10^3	from Line9:Col7	= Line16:Col6 * 0.746	= Line16:Col7 * 0.746	
14			Note 7		Note 8	Note 9				

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	\$445,579,480	\$445,579,480		\$0.01523					
16b	GS-1	\$80,467,875	\$80,457,996	\$9,879	\$0.01436	\$3.06	\$3.06			Note 10
16c	TC-1	\$546,208	\$546,208		\$0.00896					
16d	GS-2	\$195,879,449	\$195,792,878	\$86,570		\$4.01	\$3.30			
16e	TOU-GS-3	\$105,335,100	\$105,061,688	\$273,412		\$4.29	\$3.30			
16f	TOU-8-SEC	\$96,057,354	\$96,057,354			\$4.49				
16g	TOU-8-PRI	\$57,532,819	\$57,532,819			\$4.48				
16h	TOU-8-SUB	\$52,896,522	\$52,896,522			\$4.40				
16i	TOU-8-Standby-SEC	\$2,613,363	\$1,111,930	\$1,501,432		\$3.84	\$3.30			
16j	TOU-8-Standby-PRI	\$7,878,436	\$4,610,104	\$3,268,331		\$4.26	\$2.04			
16k	TOU-8-Standby-SUB	\$16,548,408	\$11,382,876	\$5,165,533		\$4.36	\$0.59			
16l	TOU-PA-2	\$19,485,737	\$19,473,805	\$11,932		\$2.17	\$2.17	\$1.62	\$1.62	Note 11
16m	TOU-PA-3	\$11,719,173	\$11,702,841	\$16,332		\$2.69	\$2.69			
16n	Street Lighting	\$5,491,806	\$5,491,806		\$0.00741					
16o	--									
17	Totals:	\$1,098,031,728	\$1,087,698,307	\$10,333,422						

19 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

21

22 Rate Schedules in each CPUC Rate Group:

23

24

25	CPUC Rate Group	Rate Schedules included in Each Rate Group in the Rate Effective Period
26a	Domestic	Includes Schedules D, D-CARE, D-FERA, TOU-D-T, TOU-EV-1, TOU-D-TEV, DE, D-SDP, D-SDP-O, DM, DMS-1, DMS-2, DMS-3, and DS.
26b	GS-1	Includes Schedules GS-1, TOU-EV-3, and TOU-GS-1 (Option A, B, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
26c	TC-1	Includes Schedules TC-1, Wi-Fi-1, and WTR.
26d	GS-2	Includes Schedules GS-2, TOU-EV-4, and TOU-GS-2 (Option A, B, R, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
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, GS-APS-E, and ME).
26f	TOU-8-SEC	Includes Schedules TOU-8-CPP, TOU-8-RBU, and TOU-8 (Option A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26g	TOU-8-PRI	Includes Schedules TOU-8-CPP, TOU-8-RBU, and TOU-8 (Option A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26h	TOU-8-SUB	Includes Schedules TOU-8-CPP, TOU-8-RBU, and TOU-8 (Option A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26i	TOU-8-Standby-SEC	Includes Schedules TOU-8-Standby (Option B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26j	TOU-8-Standby-PRI	Includes Schedules TOU-8-Standby (Option B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26k	TOU-8-Standby-SUB	Includes Schedules TOU-8-Standby (Option B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26l	TOU-PA-2	Includes Schedules PA-1, PA-2, TOU-PA-ICE, and TOU-PA-2 (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, AL-2-B, DWL, LS-1, LS-2, LS-3, LS-3-B, and OL-1.
26o	--	
27		

28

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

30	<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>	
31				= Line35:(Col1+Col 2+Col3)/3			from Line1:Col3	= Line35:(Col4*Col5 /Col6*Col7)	= Line35:(Col8 / total of Col8)	
32	12-CP MW									
33										
34	CPUC Rate Group	2011	2012	2013	3-Year Average	Line losses	Recorded GWh (2011-2013 Average)	Sales Forecast - GWh	Loss Adjusted Average 12-CP	12-CP Allocation factors
35a	Domestic	66,305	69,458	70,485	68,749	1.0902	29,525	29,263	74,285	40.58%
35b	GS-1	11,306	10,971	10,516	10,931	1.0904	4,978	5,603	13,415	7.33%
35c	TC-1	88	87	86	87	1.0912	63	61	91	0.05%
35d	GS-2	31,689	30,955	30,349	30,997	1.0900	15,245	14,735	32,656	17.84%
35e	TOU-GS-3	16,003	15,789	15,670	15,820	1.0895	8,416	8,575	17,561	9.59%
35f	TOU-8-SEC	15,152	14,664	14,565	14,794	1.0905	8,504	8,441	16,014	8.75%
35g	TOU-8-PRI	9,161	8,896	8,767	8,941	1.0640	5,576	5,622	9,592	5.24%
35h	TOU-8-SUB	8,581	9,003	8,640	8,741	1.0314	6,148	6,013	8,819	4.82%
35i	TOU-8-Standby-SEC	422	378	399	400	1.0907	236	236	436	0.24%
35j	TOU-8-Standby-PRI	1,148	1,242	1,315	1,235	1.0640	741	741	1,313	0.72%
35k	TOU-8-Standby-SUB	2,569	2,595	2,848	2,671	1.0314	2,014	2,017	2,759	1.51%
35l	TOU-PA-2	2,336	2,891	3,095	2,774	1.0905	1,957	2,101	3,249	1.77%
35m	TOU-PA-3	1,518	1,627	1,713	1,619	1.0891	1,243	1,378	1,954	1.07%
35n	Street Lighting	710	880	878	822	1.0937	728	741	916	0.50%
35o	---									
36	Totals:	166,985	169,436	169,324	168,582		85,373	85,526	183,059	100.00%

39 **Allocation Factors for Backup Rates:**

40	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
41			=Line44:Col1 * Line44:Col2	from Line35:Col8

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	229	1.0907	250	436
44b	TOU-8-Standby-PRI	512	1.0640	545	1313
44c	TOU-8-Standby-SUB	835	1.0314	861	2759
44d	---				

Determination of Unfunded Reserves

Line		Reference	Col 1 Prior Year BOY Unfunded Reserves	Col 2 Prior Year EOY Unfunded Reserves	Prior Year Amount Col 3 Prior Year Average Unfunded Reserves
1					
2					
3					
4					
5					
6	Unfunded Reserves (EOY):	(Line 17, Col 2)			-\$15,030,791
7	Unfunded Reserves (Average BOY/EOY):	(Line 17, Col 3)			-\$14,589,990
8					
9					
10					
11					
12	<b>Description of Issue</b>				
13	<b>Unfunded Reserves</b>				
14	Provision for Injuries and Damages	(Line 24)	-\$10,050,722	-\$10,838,867	-\$10,444,795
15	Provision for Vac/Sick Leave	(Line 29)	-\$3,541,067	-\$3,655,589	-\$3,598,328
16	Provision for Supplemental Executive Retirement Plan	(Line 36)	-\$557,400	-\$536,335	-\$546,868
17	Totals:	(Line 14 + Line 15 + Line 16)	-\$14,149,190	-\$15,030,791	-\$14,589,990
18					
19	<b>Calculations</b>				
20					
21	<b>Injuries and Damages</b>		BOY	EOY	Average BOY/EOY
22	Injuries and Damages - Acct. 2251010	Company Records - Input (Negative)	-\$184,661,009	-\$199,141,538	
23	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	5.4428%	5.4428%	
24	ISO Transmission Rate Base Applicable	(Line 22 x Line 23)	-\$10,050,722	-\$10,838,867	-\$10,444,795
25					
26	<b>Vacation Leave</b>				
27	Vacation and Personal Time Accruals - Acct. 2350080	Company Records - Input (Negative)	-\$65,059,713	-\$67,163,807	
28	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	5.4428%	5.4428%	
29	ISO Transmission Rate Base Applicable	(Line 27 x Line 28)	-\$3,541,067	-\$3,655,589	-\$3,598,328
30					
31	<b>Supplemental Executive Retirement Plan</b>				
32	Supplemental Executive Retirement Plan	Company Records - Input (Negative)	-\$20,482,139	-\$19,708,055	
33	Times:	Applicable Rate Base Percentage	50%	50%	
34	Sub-Total Supplemental Executive Retirement Plan	(Line 32 x Line 33)	-\$10,241,069	-\$9,854,028	
35	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	5.4428%	5.4428%	
36	ISO Transmission Rate Base Applicable	(Line 34 x Line 35)	-\$557,400	-\$536,335	-\$546,868





- 3) The PBOPs True Up TRR Adjustment determines the amount by which the True Up TRR for the Prior Year should be adjusted in order to correctly reflect the Authorized PBOPs Expense Amount that was in effect for the Prior Year (rather than the stated amount that is in effect for the current year as shown on Schedule 20, Note 3, Line a).

**Instructions:**

- 1) "Current Authorized PBOPs Expense Amounts" in Note 1 are the amounts in effect beginning the first year these amounts were authorized.

This schedule is to be filled out (if required by the protocols) utilizing the amounts in effect at that time. If a filing to revise the Authorized PBOPs Expense Amounts is required, SCE shall make such filing after the Draft Annual Update is posted.

SCE shall request that the Commission make the revised Authorized PBOPs Expense Amounts (as determined on Lines 5-9) effective beginning on January 1 of the filing year.

If the Commission approves SCE's filing, the Authorized PBOPs Expense Amount on Schedule 20, Note 3, Line a for the subsequent Annual Update shall then correspond to the first "Filing PBOPs Expense" in Column 3, Line 5 above. Absent another filing, subsequent Authorized PBOPs Expense Amounts in subsequent Annual Updates will correspond to the amounts in lines 6-9.

- 2) Fill out table through the year immediately preceding the current calendar year in which the Annual Update is filed.

Enter in C1 "PBOPs Expenses" for each year equal to SCE's actual PBOPs expenses.

Enter in C2 PBOPs Recovery based on Commission-approved amounts from most recent PBOPs filing for each year in Prior PBOPs Recovery Period.

Enter in C3 "Previous Over (-) or Under (+) Recovery" from previous filing to revise PBOPs amounts (Lines 5 and 6, C2), if any. Enter with same sign, and corresponding to the years over which it was amortized.

C4 "Adjusted PBOPs Recovery" represents PBOPs Recovery with the previous period over or undercollection removed.