

**Explanation of One Time Adjustment to Prior Period  
True Up TRR Pursuant to Appendix IX, Attachment 1, Paragraph 3(d)(8)**

		<b>TO8/TO9/TO10/TO11 TUTRR Change</b>	<b>TO12 One-Time Adj*</b>
<b>Changes to 2012</b>			
1. In preparing the TO12 Draft Annual Update, SCE discovered the Hoover-Mead No. 2 and No. 3 lines were misclassified as ISO. SCE has incorporated this correction that changes the TO8 Schedules 7-Plant Study and 27-Allocators and the impact of this change is a decrease in the 2012 True Up TRR of \$197,382.	A	-\$197,382	-\$221,060
2. In preparing the TO12 Draft Annual Update, SCE discovered that one ISO allocator was incorrect due to the miscounting of voltage control equipment. SCE has incorporated this correction that changes the TO8 Schedule 27-Allocators and the impact of this change is a decrease in the 2012 True Up TRR of \$100,204.	B	-\$100,204	-\$112,225
3. In preparing the TO12 Draft Annual Update, SCE discovered a correction for CWIP projects, CRS and DCR, that was misclassified material during final work order closing and removed from these two CWIP projects. SCE has incorporated this correction that changes the TO8 Schedule 10-CWIP and the impact of this change is a decrease in the 2012 True Up TRR of \$17,793.	C	-\$17,793	-\$19,927
4. In preparing the TO12 Draft Annual Update, SCE discovered an additional A&G exclusion related to outside services. SCE has incorporated this correction that changes the TO8 Schedule 20-A&G and the impact of this change is a decrease in the 2012 True Up TRR of \$5,346.	D	-\$5,346	-\$5,987
5. In preparing the TO12 Draft Annual Update, SCE discovered that the Unamortized Issuance Costs were based on estimated issuance cost instead of actual. SCE has incorporated this correction that changes the TO8 Schedules 5-ROR1 and 5-ROR2 and the impact of this change is an increase in the 2012 True Up TRR of \$2,276.	E	\$2,276	\$2,550
<b>Total One-Time Adjustment for 2012 Reflected in December TO12 Posting</b>	<b>F = A + B + C + D + E</b>	<b>-\$318,448</b>	<b>-\$356,649</b>
<b>Changes to 2013</b>			
1. In preparing the TO12 Draft Annual Update, SCE discovered the Hoover-Mead No. 2 and No. 3 lines were misclassified as ISO. SCE has incorporated this correction that changes the TO9 Schedules 7-Plant Study and 27-Allocators and the impact of this change is a decrease in the 2013 True Up TRR of \$239,149.	G	-\$239,149	-\$259,310
2. In preparing the TO12 Draft Annual Update, SCE discovered that seven ISO allocators were incorrect due to the miscounting of transformers, circuit breakers, voltage control equipment, and transmission facility property damages. SCE has incorporated this correction that changes the TO9 Schedule 27-Allocators and the impact of this change is an increase in the 2013 True Up TRR of \$405,382.	H	\$405,382	\$439,556

3. In preparing the TO12 Draft Annual Update, SCE discovered a correction for CWIP projects, CRS and DCR, that was misclassified material during final work order closing and removed from these two CWIP projects. SCE has incorporated this correction that changes the TO9 Schedules 6-PlantInService, 8-AccDep, 10-CWIP and 14-IncentivePlantand the impact of this change is a decrease in the 2013 True Up TRR of \$15,608.	I	-\$15,608	-\$16,924
4. In preparing the TO12 Draft Annual Update, SCE discovered an additional A&G exclusion related to outside services. SCE has incorporated this correction that changes the TO9 Schedule 20-A&G and the impact of this change is a decrease in the 2013 True Up TRR of \$29,121.	J	-\$29,121	-\$31,576
5. In preparing the TO12 Draft Annual Update, SCE discovered that the Unamortized Issuance Costs and the Net Gain From Purchase and Tender Offers were based on estimated issuance cost instead of actual. SCE has incorporated this correction that changes the TO9 Schedules 5-ROR1 and 5-ROR2 and the impact of this change is an increase in the 2013 True Up TRR of \$47,304.	K	\$47,304	\$51,292
<b>Total One-Time Adjustment for 2013 Reflected in December TO12 Posting</b>	<b>L = G + H + I + J + K</b>	<b>\$168,808</b>	<b>\$183,038</b>
<b>Changes to 2014</b>			
1. In preparing the TO12 Draft Annual Update, SCE discovered the Hoover-Mead No. 2 and No. 3 lines were misclassified as ISO. SCE has incorporated this correction that changes the TO10 Schedules 7-Plant Study and 27-Allocators and the impact of this change is a decrease in the 2014 True Up TRR of \$282,292.	M	-\$282,292	-\$289,429
2. In preparing the TO12 Draft Annual Update, SCE discovered that seven ISO allocators were incorrect due to the miscounting of transformers, circuit breakers, voltage control equipment, and transmission facility property damages. SCE has incorporated this correction that changes the TO10 Schedule 27-Allocators and the impact of this change is an increase in the 2014 True Up TRR of \$401,720.	N	\$401,720	\$411,877
3. In preparing the TO12 Draft Annual Update, SCE discovered a correction for CWIP projects, CRS and DCR, that was misclassified material during final work order closing and removed from these two CWIP projects. SCE has incorporated this correction that changes the TO10 Schedules 6-PlantInService, 8-AccDep, and 14-IncentivePlantand the impact of this change is a decrease in the 2014 True Up TRR of \$4,834.	O	-\$4,834	-\$4,956
4. In preparing the TO12 Draft Annual Update, SCE discovered an additional A&G exclusion related to outside services. SCE has incorporated this correction that changes the TO10 Schedule 20-A&G and the impact of this change is a decrease in the 2014 True Up TRR of \$9,905.	P	-\$9,905	-\$10,156
5. In preparing the TO12 Draft Annual Update, SCE discovered that the Unamortized Issuance Costs and the Net Gain From Purchase and Tender Offers were based on estimated issuance cost instead of actual. SCE has incorporated this correction that changes the TO10 Schedules 5-ROR1 and 5-ROR2 and the impact of this change is an increase in the 2014 True Up TRR of \$139,820.	Q	\$139,820	\$143,355
<b>Total One-Time Adjustment for 2014 Reflected in December TO12 Posting</b>	<b>R = M + N + O + P + Q</b>	<b>\$244,509</b>	<b>\$250,691</b>

## Changes to 2015

1. In preparing the TO12 Draft Annual Update, SCE discovered the Hoover-Mead No. 2 and No. 3 lines were misclassified as ISO. SCE has incorporated this correction that changes the TO11 Schedules 7-Plant Study and 27-Allocators and the impact of this change is a decrease in the 2015 True Up TRR of \$267,978.	S	-\$267,978	-\$270,341
2. In preparing the TO12 Draft Annual Update, SCE discovered that seven ISO allocators were incorrect due to the miscounting of transformers, circuit breakers, voltage control equipment, and transmission facility property damages. SCE has incorporated this correction that changes the TO11 Schedule 27-Allocators and the impact of this change is a decrease in the 2015 True Up TRR of \$18,850.	T	-\$18,850	-\$19,017
3. In preparing the TO12 Draft Annual Update, SCE discovered a correction for CWIP projects, CRS and DCR, that was misclassified material during final work order closing and removed from these two CWIP projects. SCE has incorporated this correction that changes the TO11 Schedule 10-CWIP and the impact of this change is a decrease in the 2015 True Up TRR of \$2,677.	U	-\$2,677	-\$2,700
4. In preparing the TO12 Draft Annual Update, SCE discovered an additional A&G exclusion related to outside services. SCE has incorporated this correction that changes the TO11 Schedule 20-A&G and the impact of this change is a decrease in the 2015 True Up TRR of \$4,913.	V	-\$4,913	-\$4,956
5. In preparing the TO12 Draft Annual Update, SCE discovered that the Unamortized Issuance Costs and the Net Gain From Purchase and Tender Offers were based on estimated issuance cost instead of actual. SCE has incorporated this correction that changes the TO11 Schedules 5-ROR1 and 5-ROR2 and the impact of this change is an increase in the 2015 True Up TRR of \$140,887.	W	\$140,887	\$142,129
<b>Total One-Time Adjustment for 2015 Reflected in December TO12 Posting</b>	<b>X = S + T + U + V + W</b>	<b>-\$153,531</b>	<b>-\$154,885</b>
<b>Total One-Time Adjustment for 2012 through 2015 Reflected in December TO12 Posting</b>	<b>Y = F + L + R + X</b>	<b>-\$58,662</b>	<b>-\$77,804</b>

\* The TO12 One-Time Adjustment is equal to the TO8/TO9/TO10/TO11 TUTRR Change, plus interest through December 31, 2015.

Schedule 3 - One-Time and Previous Period True Up Adjustment																			
One Time Adjustment for Revised 2012 True Up TRR							One Time Adjustment for Revised 2013 True Up TRR					One Time Adjustment for Revised 2014 True Up TRR				One Time Adjustment for Revised 2015 True Up TRR			
Month	Year	Monthly Interest Rate	Monthly True Up TRR Adjustment	Cumulative Excess (-) or Shortfall (+) in Revenue wo Interest for Current Month	Interest for Current Month	Cumulative Excess (-) or Shortfall (+) in Revenue with Interest	Monthly True Up TRR Adjustment	Cumulative Excess (-) or Shortfall (+) in Revenue wo Interest for Current Month	Interest for Current Month	Cumulative Excess (-) or Shortfall (+) in Revenue with Interest	Monthly True Up TRR Adjustment	Cumulative Excess (-) or Shortfall (+) in Revenue wo Interest for Current Month	Interest for Current Month	Cumulative Excess (-) or Shortfall (+) in Revenue with Interest	Monthly True Up TRR Adjustment	Cumulative Excess (-) or Shortfall (+) in Revenue wo Interest for Current Month	Interest for Current Month	Cumulative Excess (-) or Shortfall (+) in Revenue with Interest	
January	2012	0.27%	-\$26,537	-\$26,537	-\$36	-\$26,573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
February	2012	0.27%	-\$26,537	-\$53,111	-\$108	-\$53,218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
March	2012	0.27%	-\$26,537	-\$79,755	-\$180	-\$79,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
April	2012	0.27%	-\$26,537	-\$106,472	-\$252	-\$106,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
May	2012	0.27%	-\$26,537	-\$133,261	-\$324	-\$133,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
June	2012	0.27%	-\$26,537	-\$160,123	-\$397	-\$160,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
July	2012	0.27%	-\$26,537	-\$187,057	-\$469	-\$187,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
August	2012	0.27%	-\$26,537	-\$214,063	-\$542	-\$214,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
September	2012	0.27%	-\$26,537	-\$241,143	-\$615	-\$241,758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
October	2012	0.27%	-\$26,537	-\$268,295	-\$689	-\$268,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
November	2012	0.27%	-\$26,537	-\$295,521	-\$762	-\$296,283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
December	2012	0.27%	-\$26,537	-\$322,821	-\$836	-\$323,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
January	2013	0.27%	\$0	-\$323,656	-\$874	-\$324,530	\$14,067	\$14,067	\$19	\$14,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
February	2013	0.27%	\$0	-\$324,530	-\$876	-\$325,407	\$14,067	\$28,154	\$57	\$28,211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
March	2013	0.27%	\$0	-\$325,407	-\$879	-\$326,285	\$14,067	\$42,278	\$95	\$42,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
April	2013	0.27%	\$0	-\$326,285	-\$881	-\$327,166	\$14,067	\$56,440	\$133	\$56,574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
May	2013	0.27%	\$0	-\$327,166	-\$883	-\$328,049	\$14,067	\$70,641	\$172	\$70,813	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
June	2013	0.27%	\$0	-\$328,049	-\$886	-\$328,935	\$14,067	\$84,880	\$210	\$85,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
July	2013	0.27%	\$0	-\$328,935	-\$888	-\$329,823	\$14,067	\$99,158	\$249	\$99,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
August	2013	0.27%	\$0	-\$329,823	-\$891	-\$330,714	\$14,067	\$113,474	\$287	\$113,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
September	2013	0.27%	\$0	-\$330,714	-\$893	-\$331,607	\$14,067	\$127,828	\$326	\$128,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
October	2013	0.27%	\$0	-\$331,607	-\$895	-\$332,502	\$14,067	\$142,222	\$365	\$142,587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
November	2013	0.27%	\$0	-\$332,502	-\$898	-\$333,400	\$14,067	\$156,654	\$404	\$157,058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
December	2013	0.27%	\$0	-\$333,400	-\$900	-\$334,300	\$14,067	\$171,125	\$443	\$171,568	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
January	2014	0.27%	\$0	-\$334,300	-\$903	-\$335,203	\$0	\$171,568	\$463	\$172,032	\$20,376	\$20,376	\$28	\$20,403	\$0	\$0	\$0	\$0	
February	2014	0.27%	\$0	-\$335,203	-\$905	-\$336,108	\$0	\$172,032	\$464	\$172,496	\$20,376	\$40,779	\$55	\$40,834	\$0	\$0	\$0	\$0	
March	2014	0.27%	\$0	-\$336,108	-\$907	-\$337,015	\$0	\$172,496	\$466	\$172,962	\$20,376	\$61,210	\$83	\$61,292	\$0	\$0	\$0	\$0	
April	2014	0.27%	\$0	-\$337,015	-\$910	-\$337,925	\$0	\$172,962	\$467	\$173,429	\$20,376	\$81,668	\$110	\$81,778	\$0	\$0	\$0	\$0	
May	2014	0.27%	\$0	-\$337,925	-\$912	-\$338,838	\$0	\$173,429	\$468	\$173,897	\$20,376	\$102,154	\$138	\$102,292	\$0	\$0	\$0	\$0	
June	2014	0.27%	\$0	-\$338,838	-\$915	-\$339,752	\$0	\$173,897	\$470	\$174,367	\$20,376	\$122,668	\$166	\$122,833	\$0	\$0	\$0	\$0	
July	2014	0.27%	\$0	-\$339,752	-\$917	-\$340,670	\$0	\$174,367	\$471	\$174,837	\$20,376	\$143,209	\$193	\$143,403	\$0	\$0	\$0	\$0	
August	2014	0.27%	\$0	-\$340,670	-\$920	-\$341,590	\$0	\$174,837	\$472	\$175,310	\$20,376	\$163,778	\$221	\$163,999	\$0	\$0	\$0	\$0	
September	2014	0.27%	\$0	-\$341,590	-\$922	-\$342,512	\$0	\$175,310	\$473	\$175,783	\$20,376	\$184,375	\$249	\$184,624	\$0	\$0	\$0	\$0	
October	2014	0.27%	\$0	-\$342,512	-\$925	-\$343,437	\$0	\$175,783	\$475	\$176,257	\$20,376	\$205,000	\$277	\$205,277	\$0	\$0	\$0	\$0	
November	2014	0.27%	\$0	-\$343,437	-\$927	-\$344,364	\$0	\$176,257	\$476	\$176,733	\$20,376	\$225,652	\$305	\$225,957	\$0	\$0	\$0	\$0	
December	2014	0.27%	\$0	-\$344,364	-\$930	-\$345,294	\$0	\$176,733	\$477	\$177,211	\$20,376	\$246,333	\$333	\$246,665	\$0	\$0	\$0	\$0	
January	2015	0.27%	\$0	-\$345,294	-\$932	-\$346,226	\$0	\$177,211	\$478	\$177,689	\$0	\$246,665	\$333	\$246,998	-\$12,794	-\$12,794	-\$17	-\$12,811	
February	2015	0.27%	\$0	-\$346,226	-\$935	-\$347,161	\$0	\$177,689	\$480	\$178,169	\$0	\$246,998	\$333	\$247,332	-\$12,794	-\$25,606	-\$35	-\$25,640	
March	2015	0.27%	\$0	-\$347,161	-\$937	-\$348,098	\$0	\$178,169	\$481	\$178,650	\$0	\$247,332	\$334	\$247,666	-\$12,794	-\$38,435	-\$52	-\$38,486	
April	2015	0.27%	\$0	-\$348,098	-\$940	-\$349,038	\$0	\$178,650	\$482	\$179,132	\$0	\$247,666	\$334	\$248,000	-\$12,794	-\$51,281	-\$69	-\$51,350	
May	2015	0.27%	\$0	-\$349,038	-\$942	-\$349,980	\$0	\$179,132	\$484	\$179,616	\$0	\$248,000	\$335	\$248,335	-\$12,794	-\$64,144	-\$87	-\$64,231	
June	2015	0.27%	\$0	-\$349,980	-\$945	-\$350,925	\$0	\$179,616	\$485	\$180,101	\$0	\$248,335	\$335	\$248,670	-\$12,794	-\$77,025	-\$104	-\$77,129	
July	2015	0.27%	\$0	-\$350,925	-\$947	-\$351,873	\$0	\$180,101	\$486	\$180,587	\$0	\$248,670	\$336	\$249,006	-\$12,794	-\$89,923	-\$121	-\$90,044	
August	2015	0.27%	\$0	-\$351,873	-\$950	-\$352,823	\$0	\$180,587	\$488	\$181,075	\$0	\$249,006	\$336	\$249,342	-\$12,794	-\$102,839	-\$139	-\$102,978	
September	2015	0.27%	\$0	-\$352,823	-\$953	-\$353,776	\$0	\$181,075	\$489	\$181,564	\$0	\$249,342	\$337	\$249,679	-\$12,794	-\$115,772	-\$156	-\$115,928	
October	2015	0.27%	\$0	-\$353,776	-\$955	-\$354,731	\$0	\$181,564	\$490	\$182,054	\$0	\$249,679	\$337	\$250,016	-\$12,794	-\$128,722	-\$174	-\$128,896	
November	2015	0.27%	\$0	-\$354,731	-\$958	-\$355,688	\$0	\$182,054	\$492	\$182,545	\$0	\$250,016	\$338	\$250,353	-\$12,794	-\$141,690	-\$191	-\$141,882	
December	2015	0.27%	\$0	-\$355,688	-\$960	-\$356,649	\$0	\$182,545	\$493	\$183,038	\$0	\$250,353	\$338	\$250,691	-\$12,794	-\$154,676	-\$209	-\$154,885	
			-\$318,448	Subtotal One-Time Adj:		-\$356,649	\$168,808	Subtotal One-Time Adj:		\$183,038	\$244,509	Subtotal One-Time Adj:		\$250,691	-\$153,531	Subtotal One-Time Adj:		-\$154,885	
Total One-Time Adjustment for 2016:																-\$77,804			

One Time Adjustment for Revised 2012 True Up TRR		
Description	Amount	Source
Revised TO8 True Up TRR in TO11 Filing	626,292,552	TO11 Annual Update Filing - WP Schedule 3 - One Time Adj True Up Adj, Page 6, Line 45.
Revised TO8 True Up TRR in TO12 Draft Posting	625,974,103	TO12 Draft Posting - WP Schedule 3 - One Time Adj True Up Adj, Page 7, Line 45.
<b>Variance*</b>	<b>(318,448)</b>	

\* Variance Includes Adjustment for:

- (1) 2012 Hoover-Mead No. 2 and 3 Lines Misclassification Adjustment
- (2) 2012 ISO Allocator Miscounting Adjustment
- (3) 2012 CWIP Misclassification Adjustment
- (4) 2012 A&G Exclusion Adjustment
- (5) 2012 True up of Estimated Issuance Cost Adjustment

Schedule 4  
True Up TRR  
(Revised 2012 True Up TRR)

TO12 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj True Up Adj  
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Calculation of True Up TRR

A) Rate Base for True Up TRR

Line	Rate Base Item	Calculation Method	Notes	FERC Form 1 Reference or Instruction	Amount
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$3,645,158,204
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$144,283,190
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	\$5,514,000
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$11,844,543
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$1,848,993
7	Cash Working Capital	1/16 (O&M + A&G)		1-Base TRR Line 7	\$7,053,801
8	Working Capital			Line 5 + Line 6 + Line 7	\$20,747,337
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,016,502,760
10	Distribution Depreciation Reserve - ISO	BOY/EOY Avg.	Negative amount	8-AccDep, Line 17, Col. 5	-\$1,125,318
11	G + I Depreciation Reserve	BOY/EOY Avg.	Negative amount	8-AccDep, Line 23	-\$52,505,334
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,070,133,412
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT, Line 15	-\$553,211,217
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$1,414,332,165
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 9	-\$15,595,540
15a	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$8,110,360
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	\$3,592,926,522

B) Return on Capital

Line					
18	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.4940%
19	Return on Capital: Rate Base times Cost of Capital Rate			Line 17 * Line 18	\$269,253,082

C) Income Taxes

20	Income Taxes = [((RB * ER) + D) * (CTR/(1 - CTR))] + CO/(1 - CTR)				\$126,334,545
	Where:				
21	RB = Rate Base			Line 17	\$3,592,926,522
22	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.0894%
23	CTR = Composite Tax Rate			1-Base TRR L 58	39.9360%
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	\$1,923,889

Schedule 4  
True Up TRR  
(Revised 2012 True Up TRR)

TO12 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj True Up Adj  
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**D) True Up TRR Calculation**

26	O&M Expense	1-Base TRR L 65	\$79,293,872
27	A&G Expense	1-Base TRR L 66	\$33,566,946
28	Network Upgrade Interest Expense	1-Base TRR L 67	\$617,891
29	Depreciation Expense	1-Base TRR L 68	\$104,154,116
30	Abandoned Plant Amortization Expense	1-Base TRR L 69	\$11,028,000
31	Other Taxes	1-Base TRR L 70	\$25,259,485
32	Revenue Credits	1-Base TRR L 71	-\$49,681,902
33	Return on Capital	Line 19	\$269,253,082
34	Income Taxes	Line 20	\$126,334,545
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	\$0
37	Total without True Up Incentive Adder	Sum Line 26 to Line 36	\$599,826,035
38	True Up Incentive Adder	15-IncentiveAdder L 20	\$19,216,647
39	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Line 37 + Line 38	\$619,042,682

**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:	Line 39	
41	Franchise Fee Factor:	28-FFU, L 5	
42	Franchise Fee Expense:	Line 40 * Line 41	
43	Uncollectibles Expense Factor:	28-FFU, L 5	
44	Uncollectibles Expense:	Line 42 * Line 43	
45	True Up TRR:	L 40 + L 42 + L 44	

<b>Change In TO8 TUTRR</b> \$625,974,103 <u>\$626,292,552</u> -\$318,448
---

**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, 2012	Dec 31, 2012	366
b ROE start of Prior Year	9.80%	See Line e below	NA	NA	0
c				Total days in year:	366
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	2.4045%	1-Base TRR L 50
h Wtd. Cost of Preferred Stock	0.4729%	1-Base TRR L 51
i Wtd. Cost of Common Stock	4.6166%	1-Base TRR L 46 * Line d
j Cost of Capital Rate	7.4940%	Sum of Lines f to h

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.0894%	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	2012 Value
<b>RETURN AND CAPITALIZATION CALCULATIONS</b>			
<u>Line</u>	<u>Calculation of Long Term Debt Amount</u>		
1	Bonds -- Account 221	13-month avg.	\$8,622,092,308
2	Less Reacquired Bonds -- Account 222	13-month avg.	-\$160,540,000
2a	Long Term Debt Advances from Associated Companies -- Account 223	13-month avg.	\$0
3	Other Long Term Debt -- Account 224	13-month avg.	\$306,872,047
4	Not Used		
5	Not Used		
6	Not Used		
7	Not Used		
8	Long Term Debt Amount	L1 + L2 + L2a + L3	\$8,768,424,355
	<u>Calculation of Cost of Long-Term Debt</u>		
9	Interest on Long-Term Debt -- Account 427	FF1 117.62c	\$439,796,519
10	Amortization of Debt Discount and Expense -- Account 428	FF1 117.63c	\$31,015,878
11	Amortization of Loss on Reacquired Debt -- Account 428.1	FF1 117.64c	-\$9
12	Less Amortization of Premium on Debt -- Account 429	FF1 117.65c	\$0
13	Less Amort. of Gain on Reacquired Debt -- Account 429.1	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	\$470,812,388
17	Long-Term Debt Cost Percentage	Line 16 / Line 8	5.3694%
	<u>Calculation of Preferred Stock Amount</u>		
18	Preferred Stock Amount -- Account 204	13-month avg.	\$1,612,297,950
19	Unamortized Issuance Costs	13-month avg.	-\$22,736,339
20	Net Gain (Loss) From Purchase and Tender Offers	13-month avg.	-\$1,560,237
21	Preferred Stock Amount	Sum of Lines 18 to 20	\$1,588,001,374
	<u>Calculation of Cost of Preferred Stock</u>		
22	Cost of Preferred Stock -- Account 437	Enter positive	\$91,215,826
23	Amortization of Net Gain (Loss) From Purchases and Tender Offers	See Note 3	\$205,468
24	Amortization Issuance Costs	See Note 4	\$1,171,971
25	Cost of Preferred Stock -- Account 437	Sum of Lines 22 to 24	\$92,593,265
26	Preferred Stock Cost Percentage	Line 25 / Line 21	5.8308%
	<u>Calculation of Common Stock Equity Amount</u>		
27	Total Proprietary Capital	13-month avg.	\$10,815,018,383
28	Less Preferred Stock Amount -- Account 204	Same as L 18, but negative	-\$1,612,297,950
29	Minus Net Gain (Loss) From Purchase and Tender Offers	Same as L 20, but reverse sign	\$1,560,237
30	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	13-month avg.	-\$4,255,834
31	Less Accumulated Other Comprehensive Loss -- Account 219	13-month avg.	\$23,754,819
32	Common Stock Equity Amount	Sum of Lines 27 to 31	\$9,223,779,655
<u>Notes:</u>			
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	2012	Col 1 13-Month Avg. = Sum (Cols. 2-14)/13	Col 2 December	Col 3 January	Col 4 February	Col 5 March	Col 6 April	Col 7 May	Col 8 June	Col 9 July	Col 10 August	Col 11 September	Col 12 October	Col 13 November	Col 14 December
<b>Bonds -- Account 221 (Note 1):</b>															
1		\$8,622,092,308	\$8,314,400,000	\$8,314,400,000	\$8,314,400,000	\$8,714,400,000	\$8,714,400,000	\$8,714,400,000	\$8,714,400,000	\$8,714,400,000	\$8,714,400,000	\$8,714,400,000	\$8,714,400,000	\$8,714,400,000	\$8,714,400,000
<b>Reacquired Bonds -- Account 222 (Note 2): 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
<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
<b>Other Long Term Debt -- Account 224 (Note 3):</b>															
3		\$306,872,047	\$306,896,667	\$306,892,627	\$306,888,569	\$306,884,495	\$306,880,404	\$306,876,295	\$306,872,169	\$306,868,026	\$306,863,865	\$306,859,686	\$306,855,490	\$306,851,277	\$306,847,045
4	NOT USED														
5	NOT USED														
6	NOT USED														
7	NOT USED														
<b>Preferred Stock Amount -- Account 204 (Note 8):</b>															
18		\$1,612,297,950	\$1,045,004,950	\$1,295,004,950	\$1,394,743,950	\$1,395,004,950	\$1,395,004,950	\$1,870,004,950	\$1,795,014,950	\$1,795,014,950	\$1,795,014,950	\$1,795,014,950	\$1,795,014,950	\$1,795,014,950	\$1,795,014,950
<b>Unamortized Issuance Costs (Note 9): enter negative</b>															
19		-\$22,736,339	-\$8,266,726	-\$14,196,814	-\$14,119,969	-\$14,043,124	-\$13,966,280	-\$29,291,133	-\$29,171,505	-\$29,051,878	-\$28,932,251	-\$28,812,623	-\$28,692,996	-\$28,573,369	-\$28,453,741
<b>Net Gain (Loss) From Purchase and Tender Offers Note 10):</b>															
20		-\$1,560,237	-\$1,662,971	-\$1,645,849	-\$1,628,726	-\$1,611,604	-\$1,594,482	-\$1,577,359	-\$1,560,237	-\$1,543,115	-\$1,525,992	-\$1,508,870	-\$1,491,748	-\$1,474,625	-\$1,457,503
<b>Total Proprietary Capital (Note 11):</b>															
27		\$10,815,018,383	\$9,957,301,162	\$10,293,124,010	\$10,314,594,543	\$10,363,273,857	\$10,286,673,394	\$10,800,135,161	\$10,816,364,240	\$10,915,124,963	\$11,045,170,465	\$11,064,397,724	\$11,175,292,096	\$11,821,518,178	\$11,742,269,183
<b>Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 12): enter - of FF1</b>															
30		-\$4,255,834	-\$4,021,177	-\$4,025,412	-\$4,076,138	-\$4,210,542	-\$4,276,542	-\$4,314,303	-\$4,337,114	-\$4,370,705	-\$4,327,605	-\$4,276,542	-\$4,267,344	-\$4,400,055	-\$4,422,360
<b>Accumulated Other Comprehensive Loss -- Account 219 (Note 13): enter - of FF1</b>															
31		\$23,754,819	\$24,475,843	\$24,127,255	\$23,778,667	\$21,174,808	\$24,448,370	\$24,103,434	\$23,758,498	\$23,413,562	\$23,068,627	\$22,723,691	\$22,378,755	\$22,033,819	\$29,327,312

**Instructions:**

- 1) Enter 13 months of balances for capital structure for Prior Year and December previous to Prior Year in Columns 2-14. Beginning and End of year amounts in Columns 2 and 14 are from FERC Form 1, as referenced in below notes.
- 2) **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	Dividend rate is variable after 4/30/2010. Fully amortized.
Series B Pref., 6.125%	\$200,000,000	9/15/05	\$3,435,743	30	\$114,525	
Series C Pref., 6.000%	\$200,000,000	1/24/06	\$3,779,170	30	\$125,972	
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	\$546,085	Eleven months amortization in 2012
Series F Pref., 5.625%	\$475,000,000	5/17/12	\$15,401,698	30	\$299,477	Seven months amortization in 2012
...						

\$1,171,971 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.

Transmission Plant Study

Input cells are shaded yellow

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

Prior Year: 2012

Changed from \$185,903,030 to \$185,958,730 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.					
	Col 1		Col 2	Col 3	
Lin	Total Plant	Data Source	Transmission Plant - ISO	ISO % of Total	Notes
1					
2	Substation				
3	352	\$378,255,078	FF1 207.49g	\$207,656,916	54.90%
4	353	\$4,021,792,061	FF1 207.50g	\$2,231,719,300	55.49%
5	Total Substation	\$4,400,047,139	L 3 + L 4	\$2,439,376,216	55.44%
6					
7	Land				
8	350	\$268,447,150	FF1 207.48g	\$185,958,730	69.27%
9					
10	Total Substation and Land	\$4,668,494,290	L 5 + L 8	\$2,625,334,946	56.24%
11	Changed from \$728,242,650 to \$728,005,653 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.				
12					
13	354	\$772,203,666	FF1 207.51g	\$728,005,653	94.28%
14	355	\$603,692,253	FF1 207.52g	\$148,632,888	24.62%
15	356	\$706,020,711	FF1 207.53g	\$494,752,742	70.08%
16	357	\$48,517,033	FF1 207.54g	\$645,862	1.33%
17	358	\$208,167,367	FF1 207.55g	\$3,959,307	1.90%
18	359	\$43,038,583	FF1 207.56g	\$38,745,450	90.02%
19	Total Lines	\$2,381,639,613	Sum L13 to L18	\$1,414,741,902	59.40%
20					
21	Total Transmission	\$7,050,133,902	L 10 + L 19	\$4,040,076,848	57.3%
Changed from \$494,953,932 to \$494,752,742 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.					
					Note 1

B) Plant Classified as Distribution in FERC Form 1:

Line	Account	Total Plant	Data Source	Distribution Plant - ISO	ISO % of Total	
22	Land:					
23	360	\$105,974,876	FF1 207.60g	\$78,349	0.07%	
24	Structures:					
25	361	\$436,830,749	FF1 207.61g	\$718,565	0.16%	
26	362	\$1,761,037,882	FF1 207.62g	\$6,051,836	0.34%	
27	Total Structures	\$2,197,868,631	L 26 + L 27	\$6,770,401	0.31%	
28						
29						
30	Total Distribution	\$2,303,843,507	L 24 + L 28	\$6,848,750	0.30%	Note 2
Changed from \$38,747,355 to \$38,745,450 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.						

Notes:

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

Instructions:

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

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

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
			= Sum of all columns					
Line	Month	Year	Monthly Total CWIP	Tehachapi	Devers to Colorado River	Eldorado Ivanpah	Lugo-Pisgah/	Red Bluff
1	December	2011	\$1,272,447,204	\$1,055,342,874	\$150,997,361	\$30,840,968	\$73,288	\$15,400,524
2	January	2012	\$1,310,224,528	\$1,072,044,237	\$164,276,614	\$35,977,430	-\$70,361	\$16,874,556
3	February	2012	\$1,226,968,739	\$960,770,236	\$180,519,660	\$39,507,221	-\$70,400	\$22,322,691
4	March	2012	\$1,306,952,219	\$988,047,536	\$215,481,737	\$43,998,100	-\$70,400	\$30,187,617
5	April	2012	\$1,265,918,335	\$895,041,081	\$236,246,479	\$51,334,654	-\$70,400	\$42,060,941
6	May	2012	\$1,328,117,689	\$911,319,250	\$263,700,659	\$52,770,426	-\$70,400	\$55,841,317
7	June	2012	\$1,284,380,764	\$827,168,219	\$286,740,405	\$54,352,445	-\$69,346	\$68,397,746
8	July	2012	\$1,356,072,433	\$854,985,553	\$312,002,704	\$61,721,720	-\$69,346	\$75,069,820
9	August	2012	\$1,440,150,344	\$881,900,954	\$346,609,903	\$65,872,707	-\$69,346	\$85,799,857
10	September	2012	\$1,531,281,063	\$907,366,122	\$389,112,433	\$76,362,434	-\$69,915	\$95,159,654
11	October	2012	\$1,644,342,847	\$927,601,588	\$432,488,360	\$98,194,091	-\$69,633	\$116,900,682
12	November	2012	\$1,723,549,980	\$954,089,313	\$454,923,155	\$120,943,056	-\$69,617	\$129,304,753
13	December	2012	\$1,695,912,000	\$786,298,778	\$536,220,865	\$149,796,433	-\$69,617	\$150,902,784
14	13 Month Averages:		\$1,414,332,165	\$924,767,365	\$305,332,333	\$67,820,900	-\$70,159	\$69,555,611

Changed to remove non-CWIP related activity changing DCR's balance from \$536,280,837 to \$536,220,865.

			Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			Whirlwind Substation Expansion	Colorado River Substation Expansion	South of Kramer	West of Devers		
15	December	2011	\$2,893,212	\$10,909,338	\$2,139,361	\$3,996,853	---	---
16	January	2012	\$3,194,615	\$11,318,417	\$2,346,086	\$4,262,933	---	---
17	February	2012	\$3,218,342	\$13,352,524	\$2,725,574	\$4,622,890	---	---
18	March	2012	\$4,583,249	\$16,365,401	\$3,176,197	\$5,182,784	---	---
19	April	2012	\$4,647,810	\$26,718,752	\$3,894,174	\$6,044,845	---	---
20	May	2012	\$4,836,888	\$28,611,548	\$4,490,720	\$6,617,273	---	---
21	June	2012	\$5,054,397	\$30,260,047	\$5,171,904	\$7,304,947	---	---
22	July	2012	\$5,307,524	\$32,861,672	\$6,131,663	\$8,061,123	---	---
23	August	2012	\$6,404,849	\$37,721,514	\$7,087,425	\$8,822,481	---	---
24	September	2012	\$7,929,869	\$38,915,340	\$7,463,085	\$9,042,042	---	---
25	October	2012	\$9,907,332	\$40,880,203	\$8,414,612	\$10,025,611	---	---
26	November	2012	\$1,962,270	\$42,548,747	\$9,234,289	\$10,614,014	---	---
27	December	2012	\$3,256,743	\$47,651,134	\$10,360,460	\$11,494,422	---	---
28	13 Month Averages:		\$4,861,315	\$29,085,741	\$5,587,350	\$7,391,709	---	---

Changed CRS monthly balances to remove non-CWIP related activity changing the 13 month average from \$29,242,552 to \$29,085,741.

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	2012	---	---	---	---	---	---	\$1,695,912,000	---
30	January	2013	\$50,259,004	\$3,769,425	\$54,028,429	\$145,129,214	\$295,022,533	-\$11,241,999	\$1,616,053,214	-\$79,858,786
31	February	2013	\$97,845,551	\$7,338,416	\$105,183,968	\$8,991,322	\$8,991,322	\$0	\$1,712,245,860	\$16,333,860
32	March	2013	\$137,210,587	\$10,290,794	\$147,501,381	\$1,822,509	\$1,822,509	\$0	\$1,857,924,732	\$162,012,732
33	April	2013	\$120,170,692	\$9,012,802	\$129,183,494	\$9,184,479	\$9,184,479	\$0	\$1,977,923,748	\$282,011,748
34	May	2013	\$78,667,166	\$5,900,037	\$84,567,203	\$578,960,192	\$387,475,443	\$14,361,356	\$1,469,169,403	-\$226,742,597
35	June	2013	\$47,889,070	\$3,591,680	\$51,480,751	\$304,251,817	\$209,603,011	\$7,098,660	\$1,209,299,676	-\$486,612,324
36	July	2013	\$48,918,979	\$3,668,923	\$52,587,902	\$194,772,407	\$125,045,981	\$5,229,482	\$1,061,885,690	-\$634,026,311
37	August	2013	\$47,989,558	\$3,599,217	\$51,588,775	\$28,114,443	\$16,238,608	\$890,688	\$1,084,469,334	-\$611,442,667
38	September	2013	\$33,202,224	\$2,490,167	\$35,692,391	\$233,905,808	\$169,831,200	\$4,805,596	\$881,450,321	-\$814,461,679
39	October	2013	\$62,411,730	\$4,680,880	\$67,092,610	\$12,102,386	\$2,179,499	\$744,216	\$935,696,329	-\$760,215,671
40	November	2013	\$31,334,271	\$2,350,070	\$33,684,342	\$220,194,519	\$111,091,694	\$8,182,712	\$741,003,440	-\$954,908,561
41	December	2013	\$41,863,877	\$3,139,791	\$45,003,668	\$157,400,692	\$85,054,378	\$5,425,974	\$623,180,442	-\$1,072,731,558
42	January	2014	\$45,999,140	\$3,449,936	\$49,449,076	\$14,970,554	\$311,405	\$1,099,436	\$656,559,529	-\$1,039,352,472
43	February	2014	\$36,570,068	\$2,742,755	\$39,312,823	\$11,816,257	\$370,818	\$858,408	\$683,197,687	-\$1,012,714,313
44	March	2014	\$39,162,655	\$2,937,199	\$42,099,854	\$11,147,138	\$437,989	\$803,186	\$713,347,216	-\$982,564,784
45	April	2014	\$19,821,080	\$1,486,581	\$21,307,661	\$5,752,813	\$300,000	\$408,961	\$728,493,104	-\$967,418,896
46	May	2014	\$21,655,144	\$1,624,136	\$23,279,279	\$4,127,813	\$300,000	\$287,086	\$747,357,485	-\$948,554,515
47	June	2014	\$18,063,520	\$1,354,764	\$19,418,284	\$4,018,646	\$185,633	\$287,476	\$762,469,648	-\$933,442,352
48	July	2014	\$14,605,965	\$1,095,447	\$15,701,412	\$1,474,430	\$0	\$110,582	\$776,586,048	-\$919,325,952
49	August	2014	\$16,046,376	\$1,203,478	\$17,249,854	\$1,434,530	\$0	\$107,590	\$792,293,782	-\$903,618,218
50	September	2014	\$17,864,466	\$1,339,835	\$19,204,301	\$1,592,480	\$157,950	\$107,590	\$809,798,014	-\$886,113,987
51	October	2014	\$17,361,939	\$1,302,145	\$18,664,085	\$1,431,530	\$0	\$107,365	\$826,923,204	-\$868,988,796
52	November	2014	\$14,712,574	\$1,103,443	\$15,816,017	\$1,589,530	\$0	\$119,215	\$841,030,477	-\$854,881,524
53	December	2014	\$15,478,561	\$1,160,892	\$16,639,453	\$60,839,964	\$15,217,239	\$3,421,704	\$793,408,261	-\$902,503,739
54	13-Month Averages:									-\$945,554,700

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
				= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -
				16-Plnt Add Line 74	= C1 + C2	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
55	December	2012	---	---	---	---	---	---	\$786,298,778	---
56	January	2013	\$9,701,433	\$727,608	\$10,429,041	\$145,265,214	\$295,158,533	-\$11,241,999	\$662,704,604	-\$123,594,174
57	February	2013	\$21,194,440	\$1,589,583	\$22,784,022	\$8,901,322	\$8,901,322	\$0	\$676,587,305	-\$109,711,473
58	March	2013	\$24,702,735	\$1,852,705	\$26,555,440	\$1,810,509	\$1,810,509	\$0	\$701,332,236	-\$84,966,542
59	April	2013	\$29,500,492	\$2,212,537	\$31,713,028	\$8,804,479	\$8,804,479	\$0	\$724,240,786	-\$62,057,992
60	May	2013	\$22,419,669	\$1,681,475	\$24,101,145	\$2,663,544	\$2,445,729	\$16,336	\$745,662,050	-\$40,636,728
61	June	2013	\$12,557,097	\$941,782	\$13,498,879	\$28,024,667	\$26,868,821	\$86,688	\$731,049,574	-\$55,249,204
62	July	2013	\$17,914,539	\$1,343,590	\$19,258,130	\$1,493,955	\$1,243,695	\$18,770	\$748,794,979	-\$37,503,799
63	August	2013	\$23,603,880	\$1,770,291	\$25,374,171	\$1,721,977	\$1,491,337	\$17,298	\$772,429,876	-\$13,868,902
64	September	2013	\$15,876,401	\$1,190,730	\$17,067,131	\$2,239,719	\$2,047,299	\$14,432	\$787,242,856	\$944,079
65	October	2013	\$47,249,610	\$3,543,721	\$50,793,331	\$2,373,099	\$2,179,499	\$14,520	\$835,648,568	\$49,349,790
66	November	2013	\$17,858,992	\$1,339,424	\$19,198,417	\$211,254,695	\$111,091,694	\$7,512,225	\$636,080,065	-\$150,218,713
67	December	2013	-\$2,465,279	-\$184,896	-\$2,650,175	\$76,443,491	\$71,757,045	\$351,483	\$556,634,916	-\$229,663,862
68	January	2014	\$28,100,958	\$2,107,572	\$30,208,530	\$6,949,483	\$311,405	\$497,856	\$579,396,107	-\$206,902,671
69	February	2014	\$30,861,163	\$2,314,587	\$33,175,751	\$7,966,496	\$370,818	\$569,676	\$604,035,686	-\$182,263,092
70	March	2014	\$32,147,195	\$2,411,040	\$34,558,235	\$7,646,068	\$437,989	\$540,606	\$630,407,247	-\$155,891,531
71	April	2014	\$14,289,166	\$1,071,687	\$15,360,853	\$2,257,142	\$300,000	\$146,786	\$643,364,172	-\$142,934,605
72	May	2014	\$17,162,740	\$1,287,206	\$18,449,946	\$1,687,142	\$300,000	\$104,036	\$660,022,941	-\$126,275,837
73	June	2014	\$13,558,517	\$1,016,889	\$14,575,406	\$1,579,975	\$185,633	\$104,576	\$672,913,796	-\$113,384,982
74	July	2014	\$11,670,587	\$875,294	\$12,545,881	\$900,430	\$0	\$67,532	\$684,491,715	-\$101,807,063
75	August	2014	\$12,143,877	\$910,791	\$13,054,668	\$860,530	\$0	\$64,540	\$696,621,313	-\$89,677,465
76	September	2014	\$14,613,879	\$1,096,041	\$15,709,920	\$1,018,480	\$157,950	\$64,540	\$711,248,214	-\$75,050,564
77	October	2014	\$12,436,262	\$932,720	\$13,368,982	\$860,530	\$0	\$64,540	\$723,692,126	-\$62,606,652
78	November	2014	\$9,424,638	\$706,848	\$10,131,486	\$860,530	\$0	\$64,540	\$732,898,542	-\$53,400,236
79	December	2014	\$9,244,234	\$693,318	\$9,937,552	\$15,874,281	\$13,603,556	\$170,304	\$726,791,509	-\$59,507,269
80	13-Month Averages:									-\$123,028,141

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
				= 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
81	December	2012	---	---	---	---	---	---	\$536,220,865	---
82	January	2013	\$14,331,199	\$1,074,840	\$15,406,039	\$0	\$0	\$0	\$551,626,904	\$15,406,039
83	February	2013	\$21,229,995	\$1,592,250	\$22,822,245	\$0	\$0	\$0	\$574,449,149	\$38,228,284
84	March	2013	\$42,754,481	\$3,206,586	\$45,961,067	\$0	\$0	\$0	\$620,410,216	\$84,189,352
85	April	2013	\$34,586,028	\$2,593,952	\$37,179,980	\$0	\$0	\$0	\$657,590,196	\$121,369,331
86	May	2013	\$27,079,582	\$2,030,969	\$29,110,550	\$325,733,560	\$269,228,626	\$4,237,870	\$356,729,316	-\$179,491,548
87	June	2013	\$19,039,735	\$1,427,980	\$20,467,715	\$28,005,491	\$2,923,585	\$1,881,143	\$347,310,398	-\$188,910,467
88	July	2013	\$14,132,083	\$1,059,906	\$15,191,990	\$100,761,031	\$70,959,856	\$2,235,088	\$259,506,268	-\$276,714,597
89	August	2013	\$10,188,206	\$764,115	\$10,952,322	\$22,006,624	\$14,747,271	\$544,451	\$247,907,514	-\$288,313,351
90	September	2013	\$9,239,040	\$692,928	\$9,931,968	\$223,675,298	\$166,140,840	\$4,315,084	\$29,849,100	-\$506,371,765
91	October	2013	\$6,327,345	\$474,551	\$6,801,896	\$5,209,157	\$0	\$390,687	\$31,051,152	-\$505,169,713
92	November	2013	\$5,429,950	\$407,246	\$5,837,196	\$4,853,691	\$0	\$364,027	\$31,670,630	-\$504,550,235
93	December	2013	\$34,128,000	\$2,559,600	\$36,687,600	\$64,766,584	\$12,545,613	\$3,916,573	-\$324,927	-\$536,545,792
94	January	2014	\$7,228,200	\$542,115	\$7,770,315	\$7,228,200	\$0	\$542,115	-\$324,927	-\$536,545,792
95	February	2014	\$3,068,200	\$230,115	\$3,298,315	\$3,068,200	\$0	\$230,115	-\$324,927	-\$536,545,792
96	March	2014	\$3,068,200	\$230,115	\$3,298,315	\$3,068,200	\$0	\$230,115	-\$324,927	-\$536,545,792
97	April	2014	\$3,062,800	\$229,710	\$3,292,510	\$3,062,800	\$0	\$229,710	-\$324,927	-\$536,545,792
98	May	2014	\$2,007,800	\$150,585	\$2,158,385	\$2,007,800	\$0	\$150,585	-\$324,927	-\$536,545,792
99	June	2014	\$2,005,800	\$150,435	\$2,156,235	\$2,005,800	\$0	\$150,435	-\$324,927	-\$536,545,792
100	July	2014	\$412,000	\$30,900	\$442,900	\$412,000	\$0	\$30,900	-\$324,927	-\$536,545,792
101	August	2014	\$412,000	\$30,900	\$442,900	\$412,000	\$0	\$30,900	-\$324,927	-\$536,545,792
102	September	2014	\$412,000	\$30,900	\$442,900	\$412,000	\$0	\$30,900	-\$324,927	-\$536,545,792
103	October	2014	\$412,000	\$30,900	\$442,900	\$412,000	\$0	\$30,900	-\$324,927	-\$536,545,792
104	November	2014	\$412,000	\$30,900	\$442,900	\$412,000	\$0	\$30,900	-\$324,927	-\$536,545,792
105	December	2014	\$412,000	\$30,900	\$442,900	\$412,000	\$0	\$30,900	-\$324,927	-\$536,545,792
106	13-Month Averages:									-\$536,545,792

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	2012	---	---	---	---	---	---	\$149,796,433	---
108	January	2013	\$16,215,000	\$1,216,125	\$17,431,125	\$0	\$0	\$0	\$167,227,558	\$17,431,125
109	February	2013	\$36,204,000	\$2,715,300	\$38,919,300	\$0	\$0	\$0	\$206,146,858	\$56,350,425
110	March	2013	\$48,427,000	\$3,632,025	\$52,059,025	\$0	\$0	\$0	\$258,205,883	\$108,409,450
111	April	2013	\$41,182,700	\$3,088,703	\$44,271,403	\$0	\$0	\$0	\$302,477,286	\$152,680,853
112	May	2013	\$9,973,900	\$748,043	\$10,721,943	\$250,563,088	\$115,801,088	\$10,107,150	\$52,528,990	-\$97,267,443
113	June	2013	\$6,540,400	\$490,530	\$7,030,930	\$45,167,044	\$29,167,944	\$1,199,933	\$13,192,943	-\$136,603,490
114	July	2013	\$2,723,900	\$204,293	\$2,928,193	\$15,333,958	\$4,828,158	\$787,935	-\$757	-\$149,797,190
115	August	2013	\$1,808,900	\$135,668	\$1,944,568	\$1,808,900	\$0	\$135,668	-\$757	-\$149,797,190
116	September	2013	\$1,245,900	\$93,443	\$1,339,343	\$1,245,900	\$0	\$93,443	-\$757	-\$149,797,190
117	October	2013	\$1,147,900	\$86,093	\$1,233,993	\$1,147,900	\$0	\$86,093	-\$757	-\$149,797,190
118	November	2013	\$1,097,900	\$82,343	\$1,180,243	\$1,097,900	\$0	\$82,343	-\$757	-\$149,797,190
119	December	2013	\$858,900	\$64,418	\$923,318	\$858,900	\$0	\$64,418	-\$757	-\$149,797,190
120	January	2014	\$173,000	\$12,975	\$185,975	\$173,000	\$0	\$12,975	-\$757	-\$149,797,190
121	February	2014	\$163,000	\$12,225	\$175,225	\$163,000	\$0	\$12,225	-\$757	-\$149,797,190
122	March	2014	\$163,000	\$12,225	\$175,225	\$163,000	\$0	\$12,225	-\$757	-\$149,797,190
123	April	2014	\$163,000	\$12,225	\$175,225	\$163,000	\$0	\$12,225	-\$757	-\$149,797,190
124	May	2014	\$163,000	\$12,225	\$175,225	\$163,000	\$0	\$12,225	-\$757	-\$149,797,190
125	June	2014	\$163,000	\$12,225	\$175,225	\$163,000	\$0	\$12,225	-\$757	-\$149,797,190
126	July	2014	\$162,000	\$12,150	\$174,150	\$162,000	\$0	\$12,150	-\$757	-\$149,797,190
127	August	2014	\$162,000	\$12,150	\$174,150	\$162,000	\$0	\$12,150	-\$757	-\$149,797,190
128	September	2014	\$162,000	\$12,150	\$174,150	\$162,000	\$0	\$12,150	-\$757	-\$149,797,190
129	October	2014	\$159,000	\$11,925	\$170,925	\$159,000	\$0	\$11,925	-\$757	-\$149,797,190
130	November	2014	\$317,000	\$23,775	\$340,775	\$317,000	\$0	\$23,775	-\$757	-\$149,797,190
131	December	2014	\$317,000	\$23,775	\$340,775	\$317,000	\$0	\$23,775	-\$757	-\$149,797,190
132	13-Month Averages:									-\$149,797,190



3d) Project:			Lugo Pisgah								
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
			= 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
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP	
133	December	2012	---	---	---	---	---	---	-\$69,617	---	
134	January	2013	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
135	February	2013	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
136	March	2013	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
137	April	2013	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
138	May	2013	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
139	June	2013	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
140	July	2013	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
141	August	2013	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
142	September	2013	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
143	October	2013	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
144	November	2013	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
145	December	2013	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
146	January	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
147	February	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
148	March	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
149	April	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
150	May	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
151	June	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
152	July	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
153	August	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
154	September	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
155	October	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
156	November	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
157	December	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$69,617	\$0	
158 13-Month Averages:											

3e) Project: Red Bluff										
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
159	December	2012	---	---	---	---	---	---	\$150,902,784	---
160	January	2013	\$5,040,893	\$378,067	\$5,418,960	\$0	\$0	\$0	\$156,321,744	\$5,418,960
161	February	2013	\$14,276,571	\$1,070,743	\$15,347,314	\$0	\$0	\$0	\$171,669,058	\$20,766,274
162	March	2013	\$15,192,399	\$1,139,430	\$16,331,829	\$0	\$0	\$0	\$188,000,887	\$37,098,103
163	April	2013	\$9,570,445	\$717,783	\$10,288,228	\$0	\$0	\$0	\$198,289,115	\$47,386,331
164	May	2013	\$9,570,446	\$717,783	\$10,288,229	\$0	\$0	\$0	\$208,577,345	\$57,674,561
165	June	2013	\$2,953,126	\$221,484	\$3,174,610	\$203,054,615	\$150,642,661	\$3,930,897	\$4,766,443	-\$146,136,341
166	July	2013	\$8,144,536	\$610,840	\$8,755,376	\$7,163,127	\$0	\$537,235	\$5,821,458	-\$145,081,326
167	August	2013	\$2,554,964	\$191,622	\$2,746,586	\$1,573,555	\$0	\$118,017	\$6,876,473	-\$144,026,311
168	September	2013	\$3,231,786	\$242,384	\$3,474,170	\$2,339,596	\$0	\$175,470	\$7,835,577	-\$143,067,207
169	October	2013	\$4,107,260	\$308,045	\$4,415,305	\$2,573,555	\$0	\$193,017	\$9,484,310	-\$141,418,474
170	November	2013	\$4,043,500	\$303,263	\$4,346,763	\$2,688,233	\$0	\$201,617	\$10,941,222	-\$139,961,562
171	December	2013	\$2,945,671	\$220,925	\$3,166,596	\$13,633,297	\$751,720	\$966,118	-\$491,598	-\$151,394,382
172	January	2014	\$511,660	\$38,374	\$550,034	\$511,660	\$0	\$38,374	-\$491,598	-\$151,394,382
173	February	2014	\$510,350	\$38,276	\$548,626	\$510,350	\$0	\$38,276	-\$491,598	-\$151,394,382
174	March	2014	\$161,660	\$12,124	\$173,784	\$161,660	\$0	\$12,124	-\$491,598	-\$151,394,382
175	April	2014	\$161,660	\$12,124	\$173,784	\$161,660	\$0	\$12,124	-\$491,598	-\$151,394,382
176	May	2014	\$161,660	\$12,124	\$173,784	\$161,660	\$0	\$12,124	-\$491,598	-\$151,394,382
177	June	2014	\$161,660	\$12,124	\$173,784	\$161,660	\$0	\$12,124	-\$491,598	-\$151,394,382
178	July	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$491,598	-\$151,394,382
179	August	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$491,598	-\$151,394,382
180	September	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$491,598	-\$151,394,382
181	October	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$491,598	-\$151,394,382
182	November	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$491,598	-\$151,394,382
183	December	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$491,598	-\$151,394,382
184	13-Month Averages:									-\$151,394,382



3f) Project:

Whirlwind Substation Expansion

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
				= 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
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unload Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
185	December	2012	---	---	---	---	---	---	\$3,256,743	---
186	January	2013	\$8,000	\$600	\$8,600	-\$136,000	-\$136,000	\$0	\$3,401,343	\$144,600
187	February	2013	\$252,000	\$18,900	\$270,900	\$90,000	\$90,000	\$0	\$3,582,243	\$325,500
188	March	2013	\$90,000	\$6,750	\$96,750	\$12,000	\$12,000	\$0	\$3,666,993	\$410,250
189	April	2013	\$565,000	\$42,375	\$607,375	\$380,000	\$380,000	\$0	\$3,894,368	\$637,625
190	May	2013	\$4,020,000	\$301,500	\$4,321,500	\$0	\$0	\$0	\$8,215,868	\$4,959,125
191	June	2013	\$1,505,000	\$112,875	\$1,617,875	\$0	\$0	\$0	\$9,833,743	\$6,577,000
192	July	2013	\$2,585,000	\$193,875	\$2,778,875	\$0	\$0	\$0	\$12,612,618	\$9,355,875
193	August	2013	\$6,570,000	\$492,750	\$7,062,750	\$0	\$0	\$0	\$19,675,368	\$16,418,625
194	September	2013	\$1,780,000	\$133,500	\$1,913,500	\$4,069,060	\$1,643,060	\$181,950	\$17,337,858	\$14,081,115
195	October	2013	\$1,666,000	\$124,950	\$1,790,950	\$476,000	\$0	\$35,700	\$18,617,108	\$15,360,365
196	November	2013	\$1,000,000	\$75,000	\$1,075,000	\$0	\$0	\$0	\$19,692,108	\$16,435,365
197	December	2013	\$2,830,000	\$212,250	\$3,042,250	\$0	\$0	\$0	\$22,734,358	\$19,477,615
198	January	2014	\$8,500,000	\$637,500	\$9,137,500	\$0	\$0	\$0	\$31,871,858	\$28,615,115
199	February	2014	\$300,000	\$22,500	\$322,500	\$0	\$0	\$0	\$32,194,358	\$28,937,615
200	March	2014	\$2,100,000	\$157,500	\$2,257,500	\$0	\$0	\$0	\$34,451,858	\$31,195,115
201	April	2014	\$600,000	\$45,000	\$645,000	\$0	\$0	\$0	\$35,096,858	\$31,840,115
202	May	2014	\$600,000	\$45,000	\$645,000	\$0	\$0	\$0	\$35,741,858	\$32,485,115
203	June	2014	\$600,000	\$45,000	\$645,000	\$0	\$0	\$0	\$36,386,858	\$33,130,115
204	July	2014	\$900,000	\$67,500	\$967,500	\$0	\$0	\$0	\$37,354,358	\$34,097,615
205	August	2014	\$1,500,000	\$112,500	\$1,612,500	\$0	\$0	\$0	\$38,966,858	\$35,710,115
206	September	2014	\$1,000,000	\$75,000	\$1,075,000	\$0	\$0	\$0	\$40,041,858	\$36,785,115
207	October	2014	\$2,000,000	\$150,000	\$2,150,000	\$0	\$0	\$0	\$42,191,858	\$38,935,115
208	November	2014	\$2,400,000	\$180,000	\$2,580,000	\$0	\$0	\$0	\$44,771,858	\$41,515,115
209	December	2014	\$2,500,000	\$187,500	\$2,687,500	\$44,236,683	\$1,613,683	\$3,196,725	\$25,950	-\$3,230,793
210	13-Month Averages:									\$29,961,007

3g) Project:

Colorado River Substation Expansion

			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	2012	---	---	---	---	---	---	\$47,651,134	---
212	January	2013	\$3,162,413	\$237,181	\$3,399,594	\$0	\$0	\$0	\$51,050,728	\$3,399,594
213	February	2013	\$3,299,225	\$247,442	\$3,546,667	\$0	\$0	\$0	\$54,597,394	\$6,946,261
214	March	2013	\$4,621,214	\$346,591	\$4,967,805	\$0	\$0	\$0	\$59,565,199	\$11,914,066
215	April	2013	\$2,773,882	\$208,041	\$2,981,923	\$0	\$0	\$0	\$62,547,123	\$14,895,989
216	May	2013	\$3,341,382	\$250,604	\$3,591,986	\$0	\$0	\$0	\$66,139,108	\$18,487,975
217	June	2013	\$3,280,961	\$246,072	\$3,527,033	\$0	\$0	\$0	\$69,666,141	\$22,015,008
218	July	2013	\$1,526,987	\$114,524	\$1,641,511	\$70,020,336	\$48,014,272	\$1,650,455	-\$363,138	-\$48,014,272
219	August	2013	\$1,003,387	\$75,254	\$1,078,641	\$1,003,387	\$0	\$75,254	-\$363,138	-\$48,014,272
220	September	2013	\$336,235	\$25,218	\$361,453	\$336,235	\$0	\$25,218	-\$363,138	-\$48,014,272
221	October	2013	\$322,674	\$24,201	\$346,875	\$322,674	\$0	\$24,201	-\$363,138	-\$48,014,272
222	November	2013	\$300,000	\$22,500	\$322,500	\$300,000	\$0	\$22,500	-\$363,138	-\$48,014,272
223	December	2013	\$1,698,420	\$127,382	\$1,825,802	\$1,698,420	\$0	\$127,382	-\$363,138	-\$48,014,272
224	January	2014	\$108,211	\$8,116	\$116,327	\$108,211	\$0	\$8,116	-\$363,138	-\$48,014,272
225	February	2014	\$108,211	\$8,116	\$116,327	\$108,211	\$0	\$8,116	-\$363,138	-\$48,014,272
226	March	2014	\$108,211	\$8,116	\$116,327	\$108,211	\$0	\$8,116	-\$363,138	-\$48,014,272
227	April	2014	\$108,211	\$8,116	\$116,327	\$108,211	\$0	\$8,116	-\$363,138	-\$48,014,272
228	May	2014	\$108,211	\$8,116	\$116,327	\$108,211	\$0	\$8,116	-\$363,138	-\$48,014,272
229	June	2014	\$108,211	\$8,116	\$116,327	\$108,211	\$0	\$8,116	-\$363,138	-\$48,014,272
230	July	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$363,138	-\$48,014,272
231	August	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$363,138	-\$48,014,272
232	September	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$363,138	-\$48,014,272
233	October	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$363,138	-\$48,014,272
234	November	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$363,138	-\$48,014,272
235	December	2014	\$0	\$0	\$0	\$0	\$0	\$0	-\$363,138	-\$48,014,272
236	13-Month Averages:									-\$48,014,272

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			= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7	
			Forecast	Corporate	Total	Unloaded	Prior Period	Over Heads	Forecast	Forecast Period	
Line	Month	Year	Expenditures	Overheads	CWIP Exp	Total Plant Adds	CWIP Closed	Closed to PIS	Period CWIP	Incremental CWIP	
237	December	2012	---	---	---	---	---	---	\$10,360,460	---	
238	January	2013	\$1,276,240	\$95,718	\$1,371,958	\$0	\$0	\$0	\$11,732,417	\$1,371,958	
239	February	2013	\$745,521	\$55,914	\$801,435	\$0	\$0	\$0	\$12,533,852	\$2,173,392	
240	March	2013	\$785,804	\$58,935	\$844,739	\$0	\$0	\$0	\$13,378,591	\$3,018,131	
241	April	2013	\$1,284,184	\$96,314	\$1,380,498	\$0	\$0	\$0	\$14,759,089	\$4,398,629	
242	May	2013	\$1,174,175	\$88,063	\$1,262,238	\$0	\$0	\$0	\$16,021,327	\$5,660,867	
243	June	2013	\$1,182,689	\$88,702	\$1,271,391	\$0	\$0	\$0	\$17,292,718	\$6,932,258	
244	July	2013	\$1,079,654	\$80,974	\$1,160,628	\$0	\$0	\$0	\$18,453,346	\$8,092,886	
245	August	2013	\$973,841	\$73,038	\$1,046,879	\$0	\$0	\$0	\$19,500,225	\$9,139,766	
246	September	2013	\$836,888	\$62,767	\$899,655	\$0	\$0	\$0	\$20,399,880	\$10,039,420	
247	October	2013	\$824,970	\$61,873	\$886,843	\$0	\$0	\$0	\$21,286,723	\$10,926,263	
248	November	2013	\$879,755	\$65,982	\$945,737	\$0	\$0	\$0	\$22,232,459	\$11,872,000	
249	December	2013	\$1,028,280	\$77,121	\$1,105,401	\$0	\$0	\$0	\$23,337,860	\$12,977,400	
250	January	2014	\$872,953	\$65,471	\$938,424	\$0	\$0	\$0	\$24,276,284	\$13,915,824	
251	February	2014	\$902,085	\$67,656	\$969,741	\$0	\$0	\$0	\$25,246,025	\$14,885,565	
252	March	2014	\$934,430	\$70,082	\$1,004,512	\$0	\$0	\$0	\$26,250,538	\$15,890,078	
253	April	2014	\$950,785	\$71,309	\$1,022,094	\$0	\$0	\$0	\$27,272,631	\$16,912,172	
254	May	2014	\$952,733	\$71,455	\$1,024,188	\$0	\$0	\$0	\$28,296,819	\$17,936,359	
255	June	2014	\$967,332	\$72,550	\$1,039,882	\$0	\$0	\$0	\$29,336,701	\$18,976,242	
256	July	2014	\$981,378	\$73,603	\$1,054,981	\$0	\$0	\$0	\$30,391,683	\$20,031,223	
257	August	2014	\$1,348,499	\$101,137	\$1,449,636	\$0	\$0	\$0	\$31,841,319	\$21,480,859	
258	September	2014	\$1,196,587	\$89,744	\$1,286,331	\$0	\$0	\$0	\$33,127,650	\$22,767,190	
259	October	2014	\$1,874,677	\$140,601	\$2,015,278	\$0	\$0	\$0	\$35,142,928	\$24,782,468	
260	November	2014	\$1,678,936	\$125,920	\$1,804,856	\$0	\$0	\$0	\$36,947,784	\$26,587,324	
261	December	2014	\$1,865,326	\$139,899	\$2,005,226	\$0	\$0	\$0	\$38,953,010	\$28,592,550	
262	13-Month Averages:									\$19,671,943	

3i) Project: West of Devers										
			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	2012	---	---	---	---	---	---	\$11,494,422	---
264	January	2013	\$523,825	\$39,287	\$563,112	\$0	\$0	\$0	\$12,057,534	\$563,112
265	February	2013	\$643,800	\$48,285	\$692,085	\$0	\$0	\$0	\$12,749,619	\$1,255,197
266	March	2013	\$636,954	\$47,772	\$684,726	\$0	\$0	\$0	\$13,434,344	\$1,939,922
267	April	2013	\$707,962	\$53,097	\$761,059	\$0	\$0	\$0	\$14,195,403	\$2,700,982
268	May	2013	\$1,088,012	\$81,601	\$1,169,613	\$0	\$0	\$0	\$15,365,016	\$3,870,594
269	June	2013	\$830,062	\$62,255	\$892,317	\$0	\$0	\$0	\$16,257,333	\$4,762,911
270	July	2013	\$812,279	\$60,921	\$873,200	\$0	\$0	\$0	\$17,130,533	\$5,636,111
271	August	2013	\$1,286,379	\$96,478	\$1,382,857	\$0	\$0	\$0	\$18,513,390	\$7,018,968
272	September	2013	\$655,974	\$49,198	\$705,172	\$0	\$0	\$0	\$19,218,562	\$7,724,141
273	October	2013	\$765,971	\$57,448	\$823,419	\$0	\$0	\$0	\$20,041,981	\$8,547,559
274	November	2013	\$724,174	\$54,313	\$778,487	\$0	\$0	\$0	\$20,820,468	\$9,326,046
275	December	2013	\$839,886	\$62,991	\$902,877	\$0	\$0	\$0	\$21,723,346	\$10,228,924
276	January	2014	\$504,159	\$37,812	\$541,971	\$0	\$0	\$0	\$22,265,317	\$10,770,895
277	February	2014	\$657,059	\$49,279	\$706,338	\$0	\$0	\$0	\$22,971,655	\$11,477,233
278	March	2014	\$479,959	\$35,997	\$515,956	\$0	\$0	\$0	\$23,487,611	\$11,993,189
279	April	2014	\$485,459	\$36,409	\$521,868	\$0	\$0	\$0	\$24,009,479	\$12,515,058
280	May	2014	\$499,000	\$37,425	\$536,425	\$0	\$0	\$0	\$24,545,904	\$13,051,483
281	June	2014	\$499,000	\$37,425	\$536,425	\$0	\$0	\$0	\$25,082,329	\$13,587,908
282	July	2014	\$480,000	\$36,000	\$516,000	\$0	\$0	\$0	\$25,598,329	\$14,103,908
283	August	2014	\$480,000	\$36,000	\$516,000	\$0	\$0	\$0	\$26,114,329	\$14,619,908
284	September	2014	\$480,000	\$36,000	\$516,000	\$0	\$0	\$0	\$26,630,329	\$15,135,908
285	October	2014	\$480,000	\$36,000	\$516,000	\$0	\$0	\$0	\$27,146,329	\$15,651,908
286	November	2014	\$480,000	\$36,000	\$516,000	\$0	\$0	\$0	\$27,662,329	\$16,167,908
287	December	2014	\$1,140,000	\$85,500	\$1,225,500	\$0	\$0	\$0	\$28,887,829	\$17,393,408
288	13-Month Averages:									\$13,592,126

3j) Project: add additional projects below this line (See Instruction 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>
				= 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
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
289	December	2012	---	---	---	---	---	---	\$0	---
290	January	2013		\$0	\$0			\$0	\$0	\$0
291	February	2013		\$0	\$0			\$0	\$0	\$0
292	March	2013		\$0	\$0			\$0	\$0	\$0
293	April	2013		\$0	\$0			\$0	\$0	\$0
294	May	2013		\$0	\$0			\$0	\$0	\$0
295	June	2013		\$0	\$0			\$0	\$0	\$0
296	July	2013		\$0	\$0			\$0	\$0	\$0
297	August	2013		\$0	\$0			\$0	\$0	\$0
298	September	2013		\$0	\$0			\$0	\$0	\$0
299	October	2013		\$0	\$0			\$0	\$0	\$0
300	November	2013		\$0	\$0			\$0	\$0	\$0
301	December	2013		\$0	\$0			\$0	\$0	\$0
302	January	2014		\$0	\$0			\$0	\$0	\$0
303	February	2014		\$0	\$0			\$0	\$0	\$0
304	March	2014		\$0	\$0			\$0	\$0	\$0
305	April	2014		\$0	\$0			\$0	\$0	\$0
306	May	2014		\$0	\$0			\$0	\$0	\$0
307	June	2014		\$0	\$0			\$0	\$0	\$0
308	July	2014		\$0	\$0			\$0	\$0	\$0
309	August	2014		\$0	\$0			\$0	\$0	\$0
310	September	2014		\$0	\$0			\$0	\$0	\$0
311	October	2014		\$0	\$0			\$0	\$0	\$0
312	November	2014		\$0	\$0			\$0	\$0	\$0
313	December	2014		\$0	\$0			\$0	\$0	\$0
314	13-Month Averages:									\$0

**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.

Schedule 20  
Administrative and General Expenses  
(Revised 2012 True Up TRR)

TO12 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj True Up Adj  
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Calculation of Administrative and General Expense

Inputs are shaded yellow

			Col 1	Col 2	Col 3	Col 4	Notes
			FERC Form 1	Data	See Note 1		
Line	Acct.	Description	Amount	Source	Total Amount	A&G Expense	
1	920	A&G Salaries	\$536,918,160	FF1 323.181b	\$153,351,483	\$383,566,677	
2	921	Office Supplies and Expenses	\$106,486,299	FF1 323.182b	\$582,736	\$105,903,563	
3	922	A&G Expenses Transferred	-\$123,052,542	FF1 323.183b	-\$45,644,534	-\$77,408,008	Credit
4	923	Outside Services Employed	\$67,510,845	FF1 323.184b	\$8,458,463	\$59,052,382	
5	924	Property Insurance	\$18,713,258	FF1 323.185b	\$0	\$18,713,258	
6	925	Injuries and Damages	\$88,220,482	FF1 323.186b	\$117,813	\$88,102,669	
7	926	Employee Pensions and Benefits	\$293,595,750	FF1 323.187b	\$33,969,913	\$259,625,837	
8	927	Franchise Requirements	\$100,359,146	FF1 323.188b	\$100,359,146	\$0	
9	928	Regulatory Commission Expenses	\$16,645,461	FF1 323.189b	\$14,197,575	\$2,447,886	
10	929	Duplicate Charges	\$0	FF1 323.190b	\$0	\$0	
11	930.1	General Advertising Expense	\$163,377	FF1 323.191b	\$67,884	\$95,493	
12	930.2	Miscellaneous General Expense	\$4,026,668	FF1 323.192b	\$9,668,385	-\$5,641,717	
13	931	Rents	\$24,059,237	FF1 323.193b	\$75,291	\$23,983,946	
14	935	Maintenance of General Plant	\$11,685,945	FF1 323.196b	\$2,273,674	\$9,412,271	
15			\$1,145,332,086		Total A&G Expenses:	\$867,854,258	

		Amount	Source
16	Remaining A&G after exclusions & NOIC Adjustment:	\$867,854,258	Line 15
17	Less Account 924:	\$18,713,258	Line 5
18	Amount to apply the Transmission W&S AF:	\$849,141,000	Line 16 - Line 17
19	Transmission Wages and Salaries Allocation Factor:	3.7113%	27-Allocators, Line 9
20	Transmission W&S AF Portion of A&G:	\$31,514,029	Line 18 * Line 19
21	Transmission Plant Allocation Factor:	10.9704%	27-Allocators, Line 22
22	Property Insurance portion of A&G:	\$2,052,917	Line 5 Col 4 * Line 21
23	Administrative and General Expenses:	\$33,566,946	Line 20 + Line 22

Changed from \$8,316,980.  
Added \$141,483 of Outside  
Service Cost associated with  
the completion of the  
proceedings.

Note 1: Itemization of exclusions

		Col 1	Col 2	Col 3	Col 4	Notes
		Shareholder Exclusions or Other Adjustments	Franchise Requirements	NOIC	PBOPs	
Acct.	Total Amount Excluded (Sum of Col 1 to Col 4)					
24	920	\$153,351,483	\$18,663,632	\$134,687,852		See Instructions 2b, 3, and Note 2
25	921	\$582,736	\$582,736			
26	922	-\$45,644,534	-\$12,079,206	-\$33,565,328		
27	923	\$8,458,463	\$8,458,463			
28	924	\$0				
29	925	\$117,813	\$117,813			
30	926	\$33,969,913	\$35,400,913		-\$1,431,000	See Note 3
31	927	\$100,359,146	\$0	\$100,359,146	\$0	See Note 4
32	928	\$14,197,575	\$14,197,575			
33	929	\$0				
34	930.1	\$67,884	\$67,884			
35	930.2	\$9,668,385	\$9,668,385			
36	931	\$75,291	\$75,291			
37	935	\$2,273,674	\$2,273,674			

Schedule 20  
Administrative and General Expenses  
(Revised 2012 True Up TRR)

TO12 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj True Up Adj  
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**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:	\$169,521,859	SCE Records
b	Actual A&G NOIC payout:	\$34,834,007	Note 2, d
c	Adjustment:	\$134,687,852	
Actual non-capitalized NOIC Payouts:			
	<u>Department</u>	<u>Amount</u>	<u>Source</u>
d	A&G	\$34,834,007	SCE Records and Workpapers
e	Other	\$29,719,729	SCE Records and Workpapers
f	Trans. And Dist. Business Unit	\$31,528,841	SCE Records and Workpapers
g	Total:	\$96,082,578	Sum of d to f

**Note 3: PBOPs Exclusion Calculation**

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

**Note 4:**

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

Schedule 20  
Administrative and General Expenses  
(Revised 2012 True Up TRR)

TO12 Draft Annual Update  
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**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:
- 5) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 20.

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	\$33,196,492
2	Total Wages and Salaries	FF1 354.28b	\$1,105,580,075
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$272,353,922
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$833,226,153
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	\$96,082,578
6	Less A&G NOIC	20-AandG, Note 2	\$34,834,007
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$61,248,570
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$894,474,723
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	3.7113%

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	\$4,040,076,848
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$6,848,750
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$1,688,953,361
17	Electric Miscellaneous Intangible Plant	Line 16 * Line 9	\$62,681,845
18	Total General Plant	6-PlantInService, Line 21, C1	\$2,405,863,603
19	General Plant	Line 18 * Line 9	\$89,288,416
20	Total Plant In Service	FF1 207.104g	\$38,274,808,694
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	10.9704%

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

Line	Values	Notes	Applied to Accounts
26 a) Outages			
27	9,573		561.000 Load Dispatching
28	7,360		561.100 Load Dispatch-Reliability
29	16,933 = L27 + L28		561.200 Load Dispatch Monitor and Operate Trans. System
30	56.5% = L27 / L29		
32 b) Circuits			
33	238		562 - Operating Transmission Stations
34	970		
35	1,208 = L33 + L34		
36	19.7% = L33 / L35		
38 c) Relay Routines			
39	650		562 - Routine Testing and Inspection
40	2,530		
41	3,180 = L39 + L40		
42	20.4% = L39 / L41		

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44	d) Line Miles	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
45	ISO Line Miles	5,777		563 - Inspect and Patrol Line
46	Non-ISO Line Miles	6,029		571 - Poles and Structures
47	Total Line Miles	11,806 = L45 + L46		571 - Insulators and Conductors
48	Line Miles Percent ISO	48.9% = L45 / L47		571 - Transmission Line Rights of Way
49				
50	e) Underground Line Miles	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
51	ISO Underground Line Miles	6		564 - Underground Line Expense
52	Non-ISO Underground Line Miles	344		572 - Maintenance of Underground Transmission Lines
53	Total Underground Line Miles	350 = L51 + L52		
54	Underground Line Miles Percent ISO	1.7% = L51 / L53		
55				
56	f) Line Rents Costs	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
57	ISO Line Rent Costs	5,401,032		567 - Line Rents
58	Non-ISO Line Rent Costs	2,565,686		
59	Total Line Rent Costs	7,966,718 = L57 + L58		
60	Line Rent Costs Percent ISO	67.8% = L57 / L59		
61				
62	g) Morongo Acres	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
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	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
69	ISO Transformers	106		570 - Maintenance of Power Transformers
70	Non-ISO Transformers	365		
71	Total Transformers	471 = L69 + L70		
72	Transformers Percent ISO	22.5% = L69 / L71		
73				
74	i) Circuit Breakers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
75	ISO Circuit Breakers	861		570 - Maintenance of Transmission Circuit Breakers
76	Non-ISO Breakers	1,973		
77	Total Circuit Breakers	2,834 = L75 + L76		
78	Circuit Breakers Percent ISO	30.4% = L75 / L77		
79				
80	j) Voltage Control Equipment	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
81	ISO Voltage Control Equipment	76		570 - Maintenance of Transmission Voltage Equipment
82	Non-ISO Voltage Control Equipment	23		
83	Total Voltage Control Equipment	99 = L81 + L82		
84	Voltage Control Equipment Percent ISO	76.8% = L81 / L83		
85				
86	k) Substation Work Order Cost	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
87	ISO Substation Work Order Costs	1,395,283		570 - Substation Work Order Related Expense
88	Non-ISO Substation Work Order Costs	3,027,610		
89	Total Substation Work Order Costs	4,422,893 = L87 + L88		
90	Substation Work Order Costs Percent ISO	31.5% = L87 / L89		
91				
92	l) Transmission Work Order Cost	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
93	ISO Transmission Work Order Costs	1,394,548		571 - Transmission Work Order Related Expense
94	Non-ISO Transmission Work Order Costs	5,102,054		
95	Total Transmission Work Order Costs	6,496,602 = L93 + L94		
96	Transmission Work Order Costs Percent ISO	21.5% = L93 / L95		
97				

Changed from 5,808 to 5,777 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.

Changed from 5,998 to 6,029 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.

Value changed from 20 to 23 to reflect voltage control equipment count revision.



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<b>98</b>	m) Transmission Facility Property Damage	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
<b>99</b>	ISO Transmission Fac. Property Damage	1,450,428		
<b>100</b>	Non-ISO Transmission Fac. Property Damage	1,698,425		573 - Provision for Property Damage Expense to Trans. Fac.
<b>101</b>	Total Transmission Facility Property Damage	3,148,853	= L99 + L100	
<b>102</b>	Trans. Fac. Property Damage Percent ISO	46.1%	= L99 / L101	
<b>103</b>				
<b>104</b>	n) Distribution Transformers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
<b>105</b>	ISO Distribution Transformers	8		
<b>106</b>	Non-ISO Distribution Transformers	2,454		592 - Maintenance of Distribution Transformers
<b>107</b>	Total Distribution Transformers	2,462	= L105 + L106	
<b>108</b>	Distribution Transformers Percent ISO	0.3%	= L105 / L107	
<b>109</b>				
<b>110</b>	o) Distribution Circuit Breakers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
<b>111</b>	ISO Distribution Circuit Breakers	163		
<b>112</b>	Non-ISO Distribution Circuit Breakers	8,725		592 - Maintenance of Distribution Circuit Breakers
<b>113</b>	Total Distribution Circuit Breakers	8,888	= L111 + L112	
<b>114</b>	Distribution Circuit Breakers Percent ISO	1.8%	= L111 / L113	
<b>115</b>				
<b>116</b>	p) Distribution Voltage Control Equipment	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
<b>117</b>	ISO Distribution Voltage Control Equipment	186		
<b>118</b>	Non-ISO Distribution Voltage Control Equip.	2,406		592 - Maintenance of Distribution Voltage Control Equipment
<b>119</b>	Total Distribution Voltage Control Equipment	2,592	= L117 + L118	
<b>120</b>	Distribution Voltage Control Equip. Pct. ISO	7.2%	= L117 / L119	

One Time Adjustment for Revised 2013 True Up TRR		
Description	Amount	Source
Revised TO9 True Up TRR in TO11 Filing	780,700,463	TO11 Annual Update Filing - WP Schedule 3 - One Time Adj True Up Adj, Page 13, Line 45.
Revised TO9 True Up TRR in TO12 Draft Posting	780,869,271	TO12 Draft Annual Update - WP Schedule 3 - One Time Adj True Up Adj, Page 28, Line 45.
<b>Variance*</b>	<b>168,808</b>	

\* Variance Includes Adjustment for:

- (1) 2013 Hoover-Mead No. 2 and 3 Lines Misclassification Adjustment
- (2) 2013 ISO Allocator Miscounting Adjustment
- (3) 2013 CWIP Misclassification Adjustment
- (4) 2013 A&G Exclusion Adjustment
- (5) 2013 True up of Estimated Issuance Cost Adjustment

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Calculation of True Up TRR

A) Rate Base for True Up TRR

Line	Rate Base Item	Calculation Method	Notes	FERC Form 1 Reference or Instruction	Amount
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$4,903,133,419
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$179,789,557
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	\$0
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$12,191,150
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$2,643,432
7	Cash Working Capital	1/16 (O&M + A&G)		1-Base TRR Line 7	\$7,140,725
8	Working Capital			Line 5 + Line 6 + Line 7	\$21,975,308
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,071,602,325
10	Distribution Depreciation Reserve - ISO	BOY/EOY Avg.	Negative amount	8-AccDep, Line 17, Col. 5	-\$581,110
11	G + I Depreciation Reserve	BOY/EOY Avg.	Negative amount	8-AccDep, Line 23	-\$68,668,722
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,140,852,156
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT, Line 15	-\$820,190,103
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$1,340,118,516
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 9	-\$26,630,219
15a	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$6,576,678
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	\$4,460,709,799

B) Return on Capital

Line					
18	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.4546%
19	Return on Capital: Rate Base times Cost of Capital Rate			Line 17 * Line 18	\$332,527,509

C) Income Taxes

20	Income Taxes = [((RB * ER) + D) * CTR] - CO	16475769.59 837749.9749 -6451726 8601353.98			\$160,823,378
21	Where:				
22	RB = Rate Base	0		Line 17	\$4,460,709,799
23	ER = Equity Ratio	211377.76	Instruction 1	Instruction 1, Line k	5.1528%
24	CTR = Cost of Capital Rate	35875127.37		1-Base TRR L 58	40.4394%
25	CO = Credit Allowance	31135217.5		1-Base TRR L 62	\$2,086,200
	D = Book Depreciation	0		1-Base TRR L 64	\$1,857,488

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<b>D) True Up TRR Calculation</b>		223160.1321		
26	O&M Expense	19998510.35	1-Base TRR L 65	\$75,425,836
27	A&G Expense	78140.61	1-Base TRR L 66	\$38,825,772
27a	PBOPs True Up TRR Adjustment	1635670	35-PBOPs L 14	\$2,544,049
28	Network Upgrade Interest Expense		1-Base TRR L 67	\$1,897,885
29	Depreciation Expense		1-Base TRR L 68	\$140,391,328
30	Abandoned Plant Amortization Expense		1-Base TRR L 69	\$0
31	Other Taxes		1-Base TRR L 70	\$39,818,332
32	Revenue Credits		1-Base TRR L 71	-\$45,826,067
33	Return on Capital		Line 19	\$332,527,509
34	Income Taxes		Line 20	\$160,823,378
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	\$0
37	Total without True Up Incentive Adder		Sum Line 26 to Line 36	\$746,428,021
38	True Up Incentive Adder		15-IncentiveAdder L 20	\$25,794,673
39	True Up TRR without Franchise Fees and Uncollectibles Expense included:		Line 37 + Line 38	\$772,222,693

**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:	\$772,222,693	Line 39	<div style="border: 2px solid red; padding: 5px; text-align: center;"> <b>Change In TO9 TUTRR</b>            \$780,869,271            \$780,700,463            \$168,808         </div>
41	Franchise Fee Factor:	0.914%	28-FFU, L 5	
42	Franchise Fee Expense:	\$7,060,278	Line 40 * Line 41	
43	Uncollectibles Expense Factor:	0.205%	28-FFU, L 5	
44	Uncollectibles Expense:	\$1,586,300	Line 42 * Line 43	
45	True Up TRR:	\$780,869,271	L 40 + L 42 + L 44	

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**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"

					Days ROE	
	<u>Percentage</u>	<u>Reference:</u>	<u>From</u>	<u>To</u>	<u>In Effect</u>	
a	ROE at end of Prior Year	9.80%	1-Base TRR L 49	Jan 1, 2013	Dec 31, 2013	365
b	ROE start of Prior Year	9.80%	See Line e below	NA	NA	0
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	2.3018% 1-Base TRR L 50
h Wtd. Cost of Preferred Stock	0.4796% 1-Base TRR L 51
i Wtd. Cost of Common Stock	4.6732% 1-Base TRR L 46 * Line d
j Cost of Capital Rate	7.4546% Sum of Lines f to h

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

	<u>Percentage</u> <u>Reference:</u>
k	5.1528% 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	2013 Value
RETURN AND CAPITALIZATION CALCULATIONS				
Line	Calculation of Long Term Debt Amount			
1	Bonds -- Account 221	13-month avg.	5-ROR-2, Line 1	\$9,236,861,538
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	\$276,667,983
4	Not Used			
5	Not Used			
6	Not Used			
7	Not Used			
8	Long Term Debt Amount		L1 + L2 + L2a + L3	\$9,352,989,522
Calculation of Cost of Long-Term Debt				
9	Interest on Long-Term Debt -- Account 427		FF1 117.62c	\$458,194,997
10	Amortization of Debt Discount and Expense -- Account 428		FF1 117.63c	\$31,867,829
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	\$490,062,826
17	Long-Term Debt Cost Percentage		Line 16 / Line 8	5.2396%
Calculation of Preferred Stock Amount				
18	Preferred Stock Amount -- Account 204	13-month avg.	5-ROR-2, Line 18	\$1,825,793,412
19	Unamortized Issuance Costs	13-month avg.	5-ROR-2, Line 19	-\$35,402,077
20	Net Gain (Loss) From Purchase and Tender Offers	13-month avg.	5-ROR-2, Line 20	-\$5,500,614
21	Preferred Stock Amount		Sum of Lines 18 to 20	\$1,784,890,720
Calculation of Cost of Preferred Stock				
22	Cost of Preferred Stock -- Account 437	Enter positive	FF1 118.29c	\$100,083,431
23	Amortization of Net Gain (Loss) From Purchases and Tender Offers		See Note 3	\$387,909
24	Amortization Issuance Costs		See Note 4	\$1,631,489
25	Cost of Preferred Stock -- Account 437		Sum of Lines 22 to 24	\$102,102,828
26	Preferred Stock Cost Percentage		Line 25 / Line 21	5.7204%
Calculation of Common Stock Equity Amount				
27	Total Proprietary Capital	13-month avg.	5-ROR-2, Line 27	\$11,949,251,441
28	Less Preferred Stock Amount -- Account 204	Same as L 18, but negative	5-ROR-2, Line 18	-\$1,825,793,412
29	Minus Net Gain (Loss) From Purchase and Tender Offers	Same as L 20, but reverse sign	See Note 5	\$5,500,614
30	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	13-month avg.	5-ROR-2, Line 30	-\$4,329,940
31	Less Accumulated Other Comprehensive Loss -- Account 219	13-month avg.	5-ROR-2, Line 31	\$27,843,097
32	Common Stock Equity Amount		Sum of Lines 27 to 31	\$10,152,471,801
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 2013

Line	Item	Col 1 13-Month Avg. = Sum (Cols. 2-14)/13	Col 2 December	Col 3 January	Col 4 February	Col 5 March	Col 6 April	Col 7 May	Col 8 June	Col 9 July	Col 10 August	Col 11 September	Col 12 October	Col 13 November	Col 14 December
Bonds -- Account 221 (Note 1):															
1		\$9,236,861,538	\$8,714,400,000	\$8,714,400,000	\$8,714,400,000	\$9,114,400,000	\$9,310,400,000	\$9,310,400,000	\$9,114,400,000	\$9,114,400,000	\$9,114,400,000	\$9,114,400,000	\$9,914,400,000	\$9,914,400,000	\$9,914,400,000
Reacquired Bonds -- Account 222 (Note 2): enter - of FF1															
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
Long Term Debt Advances from Associated Companies (Note 2a):															
2a		\$0	\$0												\$0
Other Long Term Debt -- Account 224 (Note 3):															
3		\$276,667,983	\$306,847,045	\$306,842,796	\$306,838,529	\$306,834,243	\$110,829,940	\$110,825,618	\$306,821,279	\$306,816,921	\$306,812,544	\$306,812,544	\$306,803,736	\$306,803,736	\$306,794,853
4	NOT USED														
5	NOT USED														
6	NOT USED														
7	NOT USED														
Preferred Stock Amount -- Account 204 (Note 8):															
18		\$1,825,793,412	\$1,795,014,950	\$2,185,024,950	\$1,795,024,950	\$1,795,024,950	\$1,795,024,950	\$1,795,024,950	\$1,795,024,950	\$1,795,024,950	\$1,795,024,950	\$1,795,024,950	\$1,795,024,950	\$1,795,024,950	\$1,795,024,950
Unamortized Issuance Costs (Note 9): enter negative															
19		-\$35,402,077	-\$28,453,741	-\$41,306,401	-\$41,150,740	-\$35,541,903	-\$35,406,283	-\$35,270,662	-\$35,135,042	-\$34,999,422	-\$34,863,802	-\$34,728,182	-\$34,592,562	-\$34,456,942	-\$34,321,322
Net Gain (Loss) From Purchase and Tender Offers Note 10):															
20		-\$5,500,614	-\$1,457,503	-\$1,440,381	-\$1,423,259	-\$6,864,150	-\$6,831,824	-\$6,799,498	-\$6,767,173	-\$6,734,847	-\$6,702,521	-\$6,670,196	-\$6,637,870	-\$6,605,544	-\$6,573,219
Total Proprietary Capital (Note 11):															
27		\$11,949,251,441	\$11,742,269,183	\$12,242,650,421	\$11,782,393,825	\$11,842,460,987	\$11,921,373,583	\$12,011,591,927	\$11,631,051,174	\$11,778,439,886	\$11,944,455,869	\$11,991,410,102	\$12,106,962,926	\$12,207,091,145	\$12,138,117,704
Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 12): enter - of FF1															
30		-\$4,329,940	-\$4,422,360	-\$4,426,872	-\$4,748,002	-\$4,681,883	-\$4,790,733	-\$4,786,661	-\$4,799,814	-\$4,786,096	-\$4,818,349	-\$4,904,928	-\$3,117,926	-\$2,923,865	-\$3,081,731
Accumulated Other Comprehensive Loss -- Account 219 (Note 13): enter - of FF1															
31		\$27,843,097	\$29,327,312	\$29,038,025	\$28,748,737	\$32,113,941	\$31,373,097	\$30,970,921	\$30,492,435	\$29,165,242	\$28,763,066	\$28,360,890	\$26,775,861	\$25,906,125	\$10,924,608

Changed Unamortized Issuance Costs 13 Month Average from - \$39,556,085 to - \$35,402,077 to true-up estimated issuance cost to reflect actual.

Changed Net Gain (Loss) from Purchase and Tender Offers 13 Month Average from - \$1,354,769 to - \$5,00,614 to true-up estimated issuance cost to reflect actual.

**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:

Issue	Face Amount	Issuance Date	Issuance Costs	Amortization Period (Years)	Annual Amortization	Notes
Series A Pref., 5.349% initial rate	\$325,000,000	4/27/05	\$4,409,385	5	NA	Dividend rate is variable after 4/30/2010. Fully amortized.
Series B Pref., 6.125%	\$200,000,000	9/15/05	\$3,435,743	30	\$19,088	Two months amortization in 2013
Series C Pref., 6.000%	\$200,000,000	1/24/06	\$3,779,170	30	\$20,995	Two months amortization in 2013
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	\$396,375	Eleven months amortization in 2013
...						

Changed from \$114,525 to \$19,088 to reflect two months amortization in 2013.

Changed from \$125,972 to \$20,995 to reflect two months amortization in 2013.

\$1,631,489 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:

Issue/Event	Event Date	Amortization Amount	Amortization Period (Years)	Annual Amortization	Notes
8.540% Preferred, premium	Nov-85	-\$286,600	34	-\$8,429	Net gain from open-market purchase of 67,400 shares in November 1985
12.000% Preferred, redemption	2/1/86	\$6,247,500	34	\$183,750	Redemption premium paid to holders (so loss to company)
12.000% Preferred, redemption	2/1/86	\$1,025,000	34	\$30,147	Initial issue discount
Series B	2/28/13	\$2,586,351	30	\$86,212	Redeemed by Series G
Series C	2/28/13	\$2,886,866	30	\$96,229	Redeemed by Series G
...					

Added redemption of Series B and C in 2013.

\$387,909 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: 2013

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12 Sum C2 - C11
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2012	\$77,316,397	108,586,633	\$207,656,916	\$2,231,719,300	\$728,242,651	\$148,632,889	\$494,953,933	\$645,862	\$3,959,307	\$38,747,355	\$4,040,461,242
2	Jan 2013	\$77,316,397	\$126,505,712	\$207,582,257	\$2,233,679,647	\$794,383,592	\$148,499,914	\$531,437,476	\$650,483	\$5,577,280	\$45,091,364	\$4,170,724,121
3	Feb 2013	\$77,316,397	\$126,531,643	\$208,949,623	\$2,245,907,046	\$804,782,236	\$148,493,741	\$534,552,938	\$650,106	\$5,568,871	\$45,231,239	\$4,197,983,838
4	Mar 2013	\$75,619,691	\$126,644,930	\$208,841,293	\$2,257,152,254	\$807,312,371	\$148,457,314	\$533,931,749	\$648,506	\$5,370,797	\$45,139,353	\$4,209,118,258
5	Apr 2013	\$75,619,691	\$126,626,407	\$215,333,200	\$2,271,123,566	\$811,280,691	\$148,327,991	\$534,899,708	\$556,092	\$4,843,518	\$45,734,743	\$4,234,345,607
6	May 2013	\$75,599,623	\$126,642,003	\$216,022,826	\$2,284,177,210	\$957,405,090	\$148,094,089	\$602,680,253	\$474,586	\$4,694,440	\$49,463,325	\$4,465,253,446
7	Jun 2013	\$76,077,809	\$126,658,858	\$312,290,211	\$2,531,814,402	\$1,213,299,096	\$146,230,629	\$690,952,746	\$318,671	\$6,801,053	\$66,620,481	\$5,171,063,957
8	Jul 2013	\$76,075,348	\$126,645,759	\$322,573,022	\$2,582,262,195	\$1,218,704,700	\$145,554,369	\$691,664,573	\$269,428	\$6,900,408	\$66,955,782	\$5,237,605,584
9	Aug 2013	\$76,075,348	\$129,480,212	\$336,299,345	\$2,664,803,335	\$1,219,641,131	\$145,514,971	\$692,489,409	\$234,421	\$7,760,673	\$67,104,628	\$5,339,403,474
10	Sep 2013	\$75,835,142	\$132,820,372	\$341,465,404	\$2,677,395,412	\$1,406,636,334	\$144,500,633	\$742,806,107	\$208,127	\$7,568,904	\$69,610,661	\$5,598,847,095
11	Oct 2013	\$75,835,142	\$132,847,821	\$345,025,973	\$2,687,919,423	\$1,422,970,077	\$144,595,284	\$748,286,198	\$207,923	\$7,578,032	\$70,437,228	\$5,635,703,100
12	Nov 2013	\$75,835,142	\$137,015,682	\$349,101,891	\$2,691,039,341	\$1,435,883,515	\$144,361,186	\$752,107,760	\$207,796	\$7,740,440	\$70,754,884	\$5,664,047,635
13	Dec 2013	\$75,790,816	\$137,147,763	\$376,495,331	\$2,708,882,934	\$1,443,243,701	\$143,991,959	\$764,792,064	\$207,785	\$12,339,134	\$68,768,728	\$5,731,660,215
14	13-Mo. Avg:	\$76,177,918	\$128,011,830	\$280,587,484	\$2,466,759,697	\$1,097,214,245	\$146,558,075	\$639,658,070	\$406,137	\$6,669,450	\$57,666,136	\$4,899,709,044

2) Distribution Plant - ISO

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

	Col 1	Col 2	Col 3	Col 4	Col 5 Sum C2 - C4
Line	Mo/YR	360	361	362	Total
15	Dec 2012	\$78,349	\$718,565	\$6,051,836	\$6,848,750
16	Dec 2013	\$0	\$0	\$0	\$0
17	Average:	\$39,175	\$359,283	\$3,025,918	\$3,424,375

### 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: \$4,903,133,419	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$5,731,660,215	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	\$2,405,863,603	\$1,688,953,361	\$4,094,816,964	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$2,566,405,180	\$1,792,693,394	\$4,359,098,574	End of year ("EOY") amount

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

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$4,226,957,769	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 4.2534%	27-Allocators, Line 9
24	General + Intangible Plant: \$179,789,557	Line 22 * Line 23.

#### b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$4,359,098,574	Line 21.
26	Transmission W&S Allocation Factor: 4.2534%	27-Allocators, Line 9
27	General + Intangible Plant: \$185,410,038	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 2013	\$0	\$17,941,873	\$162,999	\$2,371,925	\$66,145,733	\$1,870,604	\$36,835,864	-\$66,678	\$3,626,045	\$6,344,008	\$135,232,372
29	Feb 2013	\$0	\$33,673	\$1,999,455	\$26,669,407	\$10,395,841	\$105,401	\$3,882,061	\$5,447	-\$18,847	\$139,875	\$43,212,314
30	Mar 2013	-\$46,343	\$117,450	-\$36,872	\$17,798,338	\$3,022,570	\$622,050	\$1,616,824	\$23,074	-\$443,904	-\$117,107	\$22,556,080
31	Apr 2013	\$0	\$29,809	\$11,803,310	\$44,798,669	\$3,975,480	\$2,208,394	\$4,151,979	\$1,333,360	-\$1,181,685	\$586,784	\$67,706,099
32	May 2013	-\$548	\$15,596	\$1,516,362	\$43,653,684	\$146,120,940	\$3,994,215	\$69,119,254	\$1,175,973	-\$334,100	\$3,728,583	\$268,989,957
33	Jun 2013	\$13,061	\$4,731	\$97,099,745	\$262,228,428	\$267,580,572	\$48,166,983	\$103,549,685	\$2,249,551	\$4,721,137	\$19,963,766	\$805,577,659
34	Jul 2013	-\$67	\$30,820	\$10,435,430	\$56,328,156	\$5,984,890	\$11,542,737	\$5,087,120	\$710,488	\$222,664	\$378,614	\$90,720,852
35	Aug 2013	\$0	\$4,464,101	\$14,478,285	\$104,065,745	-\$3,263	\$765,466	-\$256,937	\$505,075	\$1,927,943	\$111,731	\$126,058,146
36	Sep 2013	-\$6,561	\$3,335,335	\$6,721,750	\$20,574,316	\$189,206,216	\$17,321,351	\$30,406,891	\$379,372	-\$429,774	\$2,509,991	\$270,018,888
37	Oct 2013	\$0	\$43,931	\$6,141,261	\$33,759,561	\$19,265,208	-\$1,542,514	\$10,658,861	\$2,952	\$20,457	\$1,272,076	\$69,621,793
38	Nov 2013	\$0	\$4,183,822	\$7,013,634	\$7,311,892	\$13,130,443	\$4,027,180	\$2,372,027	\$1,827	\$363,973	\$512,709	\$38,917,507
39	Dec 2013	-\$1,211	\$270,747	\$28,747,342	-\$1,932,502	\$24,144,219	\$6,324,322	\$13,290,138	\$155	\$10,306,145	-\$1,993,256	\$79,156,100
40	Total:	-\$41,669	\$30,471,889	\$186,082,702	\$617,627,619	\$748,968,848	\$95,406,189	\$280,713,765	\$6,320,595	\$18,780,053	\$33,437,775	\$2,017,767,766

2) ISO Incentive Plant Activity (See Note 4)

Col 1	Col 2	Changed from \$95,510,203 to \$95,300,522 to remove non-CWIP related activity from DCR and CRS.		Changed from \$8,684,826 to \$8,624,854 to remove non-CWIP related activity from DCR and CRS.		Col 7	Changed from \$241,970,440 to \$241,802,695 to remove non-CWIP related activity from DCR and CRS.		Col 10	Col 11	Col 12
Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
41 Jan 2013	\$0	\$17,925,849	-\$350,721	\$1,795,771	\$66,140,112	-\$22,136	\$36,615,008	\$0	\$0	\$6,344,008	\$128,447,892
42 Feb 2013	\$0	\$28,230	\$633,136	\$6,452,573	\$10,399,129	\$0	\$3,401,511	\$0	\$0	\$139,875	\$21,054,454
43 Mar 2013	\$0	\$114,524	-\$191,335	\$8,624,854	\$2,444,944	\$0	\$213,903	\$0	\$0	-\$79,111	\$11,127,779
44 Apr 2013	\$0	-\$4,168	\$322,223	\$1,644,590	\$3,967,082	\$0	\$2,156,044	\$0	\$0	\$599,749	\$8,685,520
45 May 2013	\$0	\$15,596	-\$270,703	\$817,818	\$146,124,997	\$0	\$68,280,071	\$0	\$0	\$3,728,582	\$218,696,360
46 Jun 2013	\$0	\$13,255	\$95,300,522	\$241,802,695	\$253,872,221	\$904,245	\$93,973,025	\$0	\$0	\$15,735,522	\$701,601,484
47 Jul 2013	\$0	-\$55	\$10,105,529	\$48,096,453	\$5,305,387	-\$301	\$2,344,424	\$0	\$0	\$313,362	\$66,164,800
48 Aug 2013	\$0	\$3,318,457	\$12,852,850	\$73,934,245	\$1,098,998	\$5,128	\$421,183	\$0	\$0	\$167,647	\$91,798,507
49 Sep 2013	\$0	\$3,338,727	\$3,358,979	\$9,400,274	\$186,612,696	\$0	\$42,887,552	\$0	\$0	\$2,504,027	\$248,102,254
50 Oct 2013	\$0	\$32,344	\$562,858	\$1,232,973	\$15,826,597	\$4,082	\$7,412,497	\$0	\$0	\$600,903	\$25,672,255
51 Nov 2013	\$0	\$4,172,602	\$663,489	\$1,443,701	\$12,875,896	\$1,638	\$3,280,682	\$0	\$0	\$218,856	\$22,656,863
52 Dec 2013	\$0	\$173,265	\$25,820,758	\$25,751,324	\$4,456,535	\$1,063	\$12,910,365	\$0	\$0	-\$1,982,559	\$67,130,750
53 Total:	\$0	\$29,128,623	\$148,807,585	\$420,997,271	\$709,124,593	\$893,718	\$273,896,265	\$0	\$0	\$28,290,861	\$1,611,138,917

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

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
54 Jan 2013	\$0	\$16,024	\$513,720	\$576,153	\$5,620	\$1,892,740	\$220,855	-\$66,678	\$3,626,045	\$0	\$6,784,480
55 Feb 2013	\$0	\$5,443	\$1,366,319	\$20,216,834	-\$3,288	\$105,401	\$480,550	\$5,447	-\$18,847	\$0	\$22,157,860
56 Mar 2013	-\$46,343	\$2,927	\$154,463	\$9,173,484	\$577,627	\$622,050	\$1,402,920	\$23,074	-\$443,904	-\$37,996	\$11,428,301
57 Apr 2013	\$0	\$33,978	\$11,481,086	\$43,154,079	\$8,398	\$2,208,394	\$1,995,934	\$1,333,360	-\$1,181,685	-\$12,965	\$59,020,579
58 May 2013	-\$548	\$0	\$1,787,065	\$42,835,867	-\$4,057	\$3,994,215	\$839,183	\$1,175,973	-\$334,100	\$0	\$50,293,598
59 Jun 2013	\$13,061	-\$8,523	\$1,799,223	\$20,425,733	\$13,708,351	\$47,262,738	\$9,576,660	\$2,249,551	\$4,721,137	\$4,228,245	\$103,976,175
60 Jul 2013	-\$67	\$30,875	\$329,901	\$8,231,703	\$679,503	\$11,543,038	\$2,742,695	\$710,488	\$222,664	\$65,253	\$24,556,053
61 Aug 2013	\$0	\$1,145,644	\$1,625,436	\$30,131,500	-\$1,102,262	\$760,338	-\$678,120	\$505,075	\$1,927,943	-\$55,916	\$34,259,639
62 Sep 2013	-\$6,561	-\$3,392	\$3,362,771	\$11,174,042	\$2,593,521	\$17,321,351	-\$12,480,661	\$379,372	-\$429,774	\$5,964	\$21,916,633
63 Oct 2013	\$0	\$11,587	\$5,578,403	\$32,526,588	\$3,438,611	-\$1,546,596	\$3,246,363	\$2,952	\$20,457	\$671,174	\$43,949,538
64 Nov 2013	\$0	\$11,221	\$6,350,145	\$5,868,191	\$254,547	\$4,025,543	-\$908,656	\$1,827	\$363,973	\$293,854	\$16,260,644
65 Dec 2013	-\$1,211	\$97,482	\$2,926,585	-\$27,683,826	\$19,687,684	\$6,323,259	\$379,773	\$155	\$10,306,145	-\$10,697	\$12,025,349
66 Total:	-\$41,669	\$1,343,266	\$37,275,117	\$196,630,348	\$39,844,255	\$94,512,470	\$6,817,499	\$6,320,595	\$18,780,053	\$5,146,914	\$406,628,849

**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	-\$1,525,581	\$28,561,130	\$168,838,414	\$477,163,634	\$715,001,050	-\$4,640,929	\$269,838,131	-\$438,076	\$8,379,827	\$30,021,373	\$1,691,198,973

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	\$29,128,623	\$148,807,585	\$420,997,271	\$709,124,593	\$893,718	\$273,896,265	\$0	\$0	\$28,290,861	\$1,611,138,917

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	-\$1,525,581	-\$567,493	\$20,030,830	\$56,166,363	\$5,876,457	-\$5,534,648	-\$4,058,135	-\$438,076	\$8,379,827	\$1,730,512	\$80,060,055

**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 2013	\$0	-\$6,770	\$276,062	\$164,575	\$829	-\$110,839	-\$131,465	\$4,621	\$1,617,974	\$0	\$1,814,988	
71 Feb 2013	\$0	-\$2,300	\$734,230	\$5,774,826	-\$485	-\$6,172	-\$286,049	-\$378	-\$8,410	\$0	\$6,205,263	
72 Mar 2013	-\$1,696,706	-\$1,236	\$83,005	\$2,620,354	\$85,192	-\$36,427	-\$835,092	-\$1,599	-\$198,074	-\$12,775	\$6,641	
73 Apr 2013	\$0	-\$14,355	\$6,169,684	\$12,326,722	\$1,239	-\$129,323	-\$1,188,085	-\$92,414	-\$527,278	-\$4,359	\$16,541,829	
74 May 2013	-\$20,067	\$0	\$960,330	\$12,235,827	-\$598	-\$233,901	-\$499,526	-\$81,506	-\$149,079	\$0	\$12,211,479	
75 Jun 2013	\$478,186	\$3,601	\$966,863	\$5,834,497	\$2,021,786	-\$2,767,705	-\$5,700,533	-\$155,915	\$2,106,613	\$1,421,634	\$4,209,027	
76 Jul 2013	-\$2,461	-\$13,044	\$177,282	\$2,351,340	\$100,217	-\$675,960	-\$1,632,597	-\$49,243	\$99,355	\$21,939	\$376,828	
77 Aug 2013	\$0	-\$484,003	\$873,473	\$8,606,895	-\$162,568	-\$44,525	\$403,653	-\$35,006	\$860,265	-\$18,800	\$9,999,383	
78 Sep 2013	-\$240,206	\$1,433	\$1,807,079	\$3,191,803	\$382,507	-\$1,014,338	\$7,429,147	-\$26,294	-\$191,769	\$2,005	\$11,341,367	
79 Oct 2013	\$0	-\$4,895	\$2,997,711	\$9,291,039	\$507,146	\$90,569	-\$1,932,407	-\$205	\$9,128	\$225,664	\$11,183,750	
80 Nov 2013	\$0	-\$4,740	\$3,412,429	\$1,676,216	\$37,542	-\$235,736	\$540,880	-\$127	\$162,408	\$98,800	\$5,687,672	
81 Dec 2013	-\$444,326	-\$41,184	\$1,572,682	-\$7,907,731	\$2,903,652	-\$370,290	-\$226,061	-\$11	\$4,598,694	-\$3,597	\$481,829	
82 Total:	-\$1,525,581	-\$567,493	\$20,030,830	\$56,166,363	\$5,876,457	-\$5,534,648	-\$4,058,135	-\$438,076	\$8,379,827	\$1,730,512	\$80,060,055	

**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: 2013

Line	Account	Col 1 Total Plant	Data Source	Col 2 Transmission Plant - ISO	Col 3 ISO % of Total	Notes
1						
2	Substation					
3	352	\$564,337,780	FF1 207.49g	\$376,495,331	66.71%	Changed from \$212,938,579 to \$212,931,315 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.
4	353	\$4,639,419,681	FF1 207.50g	\$2,708,882,934	58.39%	
5	Total Substation	\$5,203,757,461	L 3 + L 4	\$3,085,378,265	59.29%	
6						
7	Land					
8	350	\$298,877,370	FF1 207.48g	\$212,931,315	71.24%	Changed from \$1,443,480,699 to \$1,443,243,701 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.
9						
10	Total Substation and Land	\$5,502,634,831	L 5 + L 8	\$3,298,309,579	59.94%	
11						
12	Lines					
13	354	\$1,521,172,513	FF1 207.51g	\$1,443,243,701	94.88%	Changed from \$764,993,254 to \$764,792,064 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.
14	355	\$699,098,443	FF1 207.52g	\$143,991,959	20.60%	
15	356	\$986,734,477	FF1 207.53g	\$764,792,064	77.51%	
16	357	\$54,837,628	FF1 207.54g	\$207,785	0.38%	Changed from \$68,770,633 to \$68,768,728 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.
17	358	\$226,947,418	FF1 207.55g	\$12,339,134	5.44%	
18	359	\$76,476,358	FF1 207.56g	\$68,768,728	89.92%	
19	Total Lines	\$3,565,266,837	Sum L13 to L18	\$2,433,343,371	68.25%	
20						
21	Total Transmission	\$9,067,901,668	L 10 + L 19	\$5,731,652,950	63.21%	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	\$106,703,690	FF1 207.60g	\$0	0.00%	
25	Structures:					
26	361	\$479,848,347	FF1 207.61g	\$0	0.00%	
27	362	\$1,894,725,397	FF1 207.62g	\$0	0.00%	
28	Total Structures	\$2,374,573,744	L 26 + L 27	\$0	0.00%	
29						
30	Total Distribution	\$2,481,277,434	L 24 + L 28	\$0	0.00%	Note 2

Notes:

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

Instructions:

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

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Accumulated Depreciation Reserve

Input cells are shaded yellow

1) Transmission Depreciation Reserve - ISO

Prior Year: 2013

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12 =Sum C2 to C11
	FERC Account:											
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2012	\$0	\$8,231,994	\$42,523,725	\$271,683,763	\$347,983,566	\$34,194,092	\$318,973,818	\$264,938	\$1,566,129	\$1,034,624	\$1,026,456,650
2	Jan 2013	\$0	\$8,374,916	\$43,630,971	\$295,854,357	\$331,246,001	\$37,492,774	\$341,597,609	\$256,158	\$1,820,853	-\$2,881,288	\$1,057,392,349
3	Feb 2013	\$0	\$8,541,169	\$43,963,928	\$304,458,892	\$321,950,304	\$34,753,286	\$356,349,563	\$244,306	\$2,112,999	-\$4,016,805	\$1,068,357,643
4	Mar 2013	\$0	\$8,711,142	\$44,085,166	\$314,518,756	\$327,062,750	\$28,606,587	\$328,846,152	\$230,759	\$2,535,147	-\$44,121	\$1,054,552,338
5	Apr 2013	\$0	\$8,881,274	\$44,775,413	\$323,656,328	\$326,333,746	\$29,941,569	\$330,826,419	\$220,241	\$2,805,039	-\$269,556	\$1,067,170,472
6	May 2013	\$0	\$9,051,370	\$45,526,619	\$331,186,739	\$325,995,800	\$28,892,209	\$311,055,766	\$219,371	\$2,832,538	-\$430,867	\$1,054,329,545
7	Jun 2013	\$0	\$9,226,525	\$46,167,894	\$349,408,397	\$324,477,557	\$27,718,300	\$319,074,364	\$212,423	\$3,050,723	-\$1,031,907	\$1,078,304,275
8	Jul 2013	\$0	\$9,391,264	\$47,605,411	\$358,714,833	\$322,728,840	\$27,993,401	\$318,431,514	\$198,127	\$3,353,000	-\$1,043,110	\$1,087,373,280
9	Aug 2013	\$0	\$9,539,291	\$48,093,376	\$344,715,966	\$323,208,597	\$24,593,611	\$319,091,611	\$185,556	\$3,604,138	-\$1,357,915	\$1,071,674,231
10	Sep 2013	\$0	\$9,709,760	\$48,639,334	\$354,186,178	\$322,918,877	\$26,588,719	\$315,657,792	\$170,373	\$3,849,968	\$2,157,408	\$1,083,878,408
11	Oct 2013	\$0	\$9,884,280	\$49,692,176	\$370,333,156	\$339,717,448	\$21,367,037	\$306,733,353	\$155,993	\$4,118,224	\$2,263,809	\$1,104,265,474
12	Nov 2013	\$0	\$10,050,822	\$50,173,921	\$360,533,861	\$339,067,417	\$24,548,277	\$324,628,769	\$140,644	\$4,415,229	\$2,358,630	\$1,115,917,570
13	Dec 2013	\$0	\$10,232,181	\$47,073,317	\$298,312,979	\$339,298,041	\$30,570,488	\$328,550,028	\$126,174	\$4,575,381	\$2,419,397	\$1,061,157,987
14	13-Mo. Avg:	\$0	\$9,217,384	\$46,303,942	\$329,043,400	\$330,152,996	\$29,020,027	\$324,601,289	\$201,928	\$3,126,105	-\$64,746	\$1,071,602,325

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

	Col 1	Col 2	Col 3	Col 4	Col 5 =Sum C2 to C4
	FERC Account:				
	Mo/YR	360	361	362	Total
15	Dec 2012	\$4,598	\$260,421	\$897,201	\$1,162,220
16	Dec 2013	\$0	\$0	\$0	\$0
17	BOY/EOY Average:	\$2,299	\$130,210	\$448,600	\$581,110

Changed from \$47,045,400 to \$47,073,317 to remove non-CWIP related activity from DCR and CRS.

Changed from \$298,298,615 to \$298,312,979 to remove non-CWIP related activity from DCR and CRS.

Notes  
Beginning of Year ("BOY") amount  
End of Year ("EOY") amount  
Average of Line 15 and Line 16

3) General and Intangible Depreciation Reserve

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
			=C4+C5			
			Total			
			Gen. and Int.	General	Intangible	
			Depreciation	Depreciation	Depreciation	
	<u>Mo/YR</u>		<u>Reserve</u>	<u>Reserve</u>	<u>Reserve</u>	<u>Source</u>
18	Dec 2012	BOY:	\$1,491,437,244	\$790,830,008	\$700,607,236	FF1 219.28c and 200.21c for previous year
19	Dec 2013	EOY:	\$1,737,446,477	\$855,592,937	\$881,853,540	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$1,614,441,861			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:	\$1,614,441,861	Line 20
22	Transmission W&S Allocation Factor:	4.2534%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$68,668,722	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:	\$1,737,446,477	Line 19
25	Transmission W&S Allocation Factor:	4.2534%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$73,900,604	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
	<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>
27	Jan 2013	\$0	200,483	1,117,218	13,956,430	(5,439,602)	1,777,538	(3,853,107)	52,483	454,163	(4,872,821)	\$3,392,785
28	Feb 2013	\$0	235,311	331,277	6,513,971	(2,529,353)	(1,031,397)	(1,855,098)	68,915	518,130	(1,423,614)	\$828,142
29	Mar 2013	\$0	209,949	116,326	7,223,123	2,956,795	(2,616,307)	8,263,029	77,960	755,315	4,916,949	\$21,903,140
30	Apr 2013	\$0	210,085	693,904	6,794,107	741,069	863,815	1,207,997	61,784	478,081	(293,980)	\$10,756,863
31	May 2013	\$0	210,131	755,572	6,040,477	894,619	(245,498)	6,414,293	9,483	37,289	(214,574)	\$13,901,794
32	Jun 2013	\$0	175,418	643,964	11,167,650	630,531	(303,816)	(19,954)	41,215	385,552	(761,561)	\$11,958,999
33	Jul 2013	\$0	247,429	1,449,088	7,169,834	865,656	367,158	2,330,065	79,071	533,359	(34,801)	\$13,006,859
34	Aug 2013	\$0	362,528	484,910	(3,921,895)	1,718,973	(1,343,362)	2,020,616	69,430	439,803	(411,754)	-\$580,750
35	Sep 2013	\$0	238,726	543,335	7,390,980	1,427,863	1,166,067	3,002,559	83,069	427,833	4,342,385	\$18,622,817
36	Oct 2013	\$0	247,285	1,057,682	10,597,708	8,154,766	(2,192,558)	4,474,505	78,552	469,253	110,239	\$22,997,433
37	Nov 2013	\$0	302,595	477,874	(1,799,956)	1,547,385	1,716,304	(1,924,071)	83,727	521,678	95,606	\$1,021,142
38	Dec 2013	\$0	245,938	(3,158,530)	(26,867,555)	1,898,192	3,037,428	1,430,859	79,030	271,586	53,237	-\$23,009,815
39	Total:	\$0	\$2,885,878	\$4,512,621	\$44,264,875	\$12,866,894	\$1,195,372	\$21,491,694	\$784,721	\$5,292,043	\$1,505,310	\$94,799,408

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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 2013	\$0	\$150,212	\$444,732	\$4,593,622	\$1,480,760	\$454,569	\$1,258,008	\$888	\$12,769	\$50,372	\$8,445,931
41	Feb 2013	\$0	\$175,000	\$444,572	\$4,597,657	\$1,615,247	\$454,162	\$1,350,737	\$894	\$17,987	\$58,619	\$8,714,875
42	Mar 2013	\$0	\$175,035	\$447,500	\$4,622,825	\$1,636,391	\$454,143	\$1,358,655	\$894	\$17,960	\$58,801	\$8,772,205
43	Apr 2013	\$0	\$175,192	\$447,268	\$4,645,972	\$1,641,535	\$454,032	\$1,357,077	\$892	\$17,321	\$58,681	\$8,797,970
44	May 2013	\$0	\$175,167	\$461,172	\$4,674,729	\$1,649,604	\$453,636	\$1,359,537	\$765	\$15,620	\$59,455	\$8,849,685
45	Jun 2013	\$0	\$175,188	\$462,649	\$4,701,598	\$1,946,724	\$452,921	\$1,531,812	\$653	\$15,140	\$64,302	\$9,350,987
46	Jul 2013	\$0	\$175,211	\$668,822	\$5,211,318	\$2,467,041	\$447,222	\$1,756,172	\$438	\$21,933	\$86,607	\$10,834,764
47	Aug 2013	\$0	\$175,193	\$690,844	\$5,315,156	\$2,478,033	\$445,154	\$1,757,981	\$370	\$22,254	\$87,043	\$10,972,028
48	Sep 2013	\$0	\$179,114	\$720,241	\$5,485,054	\$2,479,937	\$445,033	\$1,760,077	\$322	\$25,028	\$87,236	\$11,182,043
49	Oct 2013	\$0	\$183,735	\$731,305	\$5,510,972	\$2,860,161	\$441,931	\$1,887,966	\$286	\$24,410	\$90,494	\$11,731,259
50	Nov 2013	\$0	\$183,773	\$738,931	\$5,532,634	\$2,893,372	\$442,221	\$1,901,894	\$286	\$24,439	\$91,568	\$11,809,118
51	Dec 2013	\$0	\$189,538	\$747,660	\$5,539,056	\$2,919,630	\$441,505	\$1,911,607	\$286	\$24,963	\$91,981	\$11,866,226
52	Total:	\$0	\$2,112,358	\$7,005,696	\$60,430,594	\$26,068,434	\$5,386,529	\$19,191,522	\$6,974	\$239,823	\$885,158	\$121,327,090

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 2013	\$0	\$50,271	\$672,486	\$9,362,808	-\$6,920,362	\$1,322,969	-\$5,111,115	\$51,594	\$441,394	-\$4,923,193	-\$5,053,146
54	Feb 2013	\$0	\$60,311	-\$113,295	\$1,916,314	-\$4,144,600	-\$1,485,560	-\$3,205,835	\$68,021	\$500,143	-\$1,482,233	-\$7,886,732
55	Mar 2013	\$0	\$34,914	-\$331,174	\$2,600,298	\$1,320,405	-\$3,070,451	\$6,904,373	\$77,066	\$737,355	\$4,858,149	\$13,130,935
56	Apr 2013	\$0	\$34,893	\$246,636	\$2,148,135	-\$900,466	\$409,783	-\$149,079	\$60,892	\$460,761	-\$352,661	\$1,958,893
57	May 2013	\$0	\$34,964	\$294,400	\$1,365,748	-\$754,985	-\$699,134	\$5,054,757	\$8,719	\$21,669	-\$274,029	\$5,052,108
58	Jun 2013	\$0	\$230	\$181,315	\$6,466,052	-\$1,316,193	-\$756,737	-\$1,551,767	\$40,563	\$370,413	-\$825,864	\$2,608,013
59	Jul 2013	\$0	\$72,218	\$780,267	\$1,958,516	-\$1,601,386	-\$80,064	\$573,893	\$78,633	\$511,426	-\$121,407	\$2,172,095
60	Aug 2013	\$0	\$187,335	-\$205,934	-\$9,237,052	-\$759,059	-\$1,788,515	\$262,635	\$69,060	\$417,549	-\$498,797	-\$11,552,778
61	Sep 2013	\$0	\$59,612	-\$176,906	\$1,905,927	-\$1,052,074	\$721,033	\$1,242,482	\$82,747	\$402,805	\$4,255,149	\$7,440,774
62	Oct 2013	\$0	\$63,550	\$326,377	\$5,086,736	\$5,294,605	-\$2,634,489	\$2,586,540	\$78,266	\$444,844	\$19,745	\$11,266,174
63	Nov 2013	\$0	\$118,822	-\$261,057	-\$7,332,590	-\$1,345,987	\$1,274,084	-\$3,825,965	\$83,441	\$497,238	\$4,037	-\$10,787,976
64	Dec 2013	\$0	\$56,400	-\$3,906,190	-\$32,406,611	-\$1,021,438	\$2,595,924	-\$480,748	\$78,745	\$246,623	-\$38,745	-\$34,876,041
65	Total:	\$0	\$773,520	-\$2,493,075	-\$16,165,719	-\$13,201,541	-\$4,191,157	\$2,300,172	\$777,747	\$5,052,220	\$620,152	-\$26,527,681



4) Calculation of Other Transmission Activity

A) Change in Depreciation Reserve - ISO (See Note 6)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
66	\$0	\$2,000,187	\$4,549,591	\$26,629,216	-\$8,685,525	-\$3,623,604	\$9,576,210	-\$138,764	\$3,009,253	\$1,384,773	\$34,701,337
B) Total Depreciation Expense (See Note 7)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
67	\$0	\$2,112,358	\$7,005,696	\$60,430,594	\$26,068,434	\$5,386,529	\$19,191,522	\$6,974	\$239,823	\$885,158	\$121,327,090
C) Other Activity (See Note 8)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
68	\$0	-\$112,171	-\$2,456,104	-\$33,801,378	-\$34,753,959	-\$9,010,133	-\$9,615,313	-\$145,738	\$2,769,430	\$499,614	-\$86,625,753

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 2013	\$0	-\$7,290	\$662,514	\$19,576,972	-\$18,218,325	\$2,844,113	\$21,365,783	-\$9,668	\$241,955	-\$3,966,284	\$22,489,768
70	Feb 2013	\$0	-\$8,746	-\$111,615	\$4,006,878	-\$10,910,943	-\$3,193,650	\$13,401,217	-\$12,746	\$274,159	-\$1,194,135	\$2,250,419
71	Mar 2013	\$0	-\$5,063	-\$326,263	\$5,437,039	\$3,476,056	-\$6,600,843	-\$28,862,066	-\$14,441	\$404,189	\$3,913,883	-\$22,577,509
72	Apr 2013	\$0	-\$5,060	\$242,978	\$4,491,600	-\$2,370,540	\$880,950	\$623,190	-\$11,410	\$252,571	-\$284,115	\$3,820,164
73	May 2013	\$0	-\$5,070	\$290,034	\$2,855,682	-\$1,987,550	-\$1,502,996	-\$21,130,190	-\$1,634	\$11,878	-\$220,766	-\$21,690,612
74	Jun 2013	\$0	-\$33	\$178,626	\$13,520,059	-\$3,464,967	-\$1,626,830	\$6,486,786	-\$7,601	\$203,046	-\$665,343	\$14,623,743
75	Jul 2013	\$0	-\$10,473	\$768,696	\$4,095,118	-\$4,215,758	-\$172,121	-\$2,399,021	-\$14,735	\$280,344	-\$97,810	-\$1,765,760
76	Aug 2013	\$0	-\$27,166	-\$202,880	-\$19,314,024	-\$1,998,276	-\$3,844,943	-\$1,097,884	-\$12,941	\$228,884	-\$401,847	-\$26,671,076
77	Sep 2013	\$0	-\$8,645	-\$174,283	\$3,985,158	-\$2,769,657	\$1,550,074	-\$5,193,897	-\$15,506	\$220,802	\$3,428,086	\$1,022,134
78	Oct 2013	\$0	-\$9,216	\$321,537	\$10,636,006	\$13,938,410	-\$5,663,613	-\$10,812,405	-\$14,666	\$243,846	\$15,907	\$8,655,807
79	Nov 2013	\$0	-\$17,231	-\$257,186	-\$15,331,929	-\$3,543,403	\$2,739,020	\$15,993,523	-\$15,636	\$272,567	\$3,253	-\$157,023
80	Dec 2013	\$0	-\$8,179	-\$3,848,264	-\$67,759,937	-\$2,689,005	\$5,580,706	\$2,009,651	-\$14,756	\$135,189	-\$31,214	-\$66,625,809
81	Total:	\$0	-\$112,171	-\$2,456,104	-\$33,801,378	-\$34,753,959	-\$9,010,133	-\$9,615,313	-\$145,738	\$2,769,430	\$499,614	-\$86,625,753

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.

**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**

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
			= Sum of all columns					
			Changed 13 Month Average from \$356,441,039 to \$356,447,199 to remove non-CWIP related activity from DCR.					
Line	Month	Year	Monthly Total CWIP	Tehachapi	Devers to Colorado River	Eldorado Ivanpah	Lugo-Pisgah/	Red Bluff
1	December	2012	\$1,695,912,000	\$786,298,778	\$536,220,865	\$149,796,433	-\$69,617	\$150,902,784
2	January	2013	\$1,607,194,999	\$654,626,488	\$551,186,556	\$166,736,572	-\$272	\$156,695,267
3	February	2013	\$1,702,584,426	\$668,208,268	\$573,480,989	\$205,282,285	-\$272	\$171,632,706
4	March	2013	\$1,853,491,906	\$704,556,754	\$615,124,221	\$255,663,322	-\$272	\$187,680,892
5	April	2013	\$1,959,786,276	\$725,107,818	\$659,788,251	\$283,256,722	\$0	\$195,384,322
6	May	2013	\$1,736,839,214	\$699,297,922	\$667,957,348	\$68,340,812	\$0	\$197,765,941
7	June	2013	\$1,147,015,309	\$766,830,328	\$277,979,432	\$42,336,313	\$0	\$15,380,904
8	July	2013	\$1,134,299,634	\$779,612,991	\$287,032,715	\$345,740	\$0	\$15,630,582
9	August	2013	\$1,079,829,623	\$713,463,845	\$297,606,596	\$348,972	\$0	\$16,878,098
10	September	2013	\$854,696,573	\$729,727,854	\$60,018,500	\$0	\$0	\$17,776,373
11	October	2013	\$880,355,010	\$749,979,398	\$57,254,582	\$0	\$0	\$18,999,389
12	November	2013	\$876,251,427	\$748,434,282	\$48,251,307	\$0	\$0	\$19,569,226
13	December	2013	\$893,284,315	\$815,393,484	\$1,912,228	\$0	\$0	\$10,206,389
14	13 Month Averages:		\$1,340,118,516	\$733,964,478	\$356,447,199	\$90,162,090	-\$5,418	\$90,346,375
			Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			Whirlwind Substation Expansion	Colorado River Substation Expansion	South of Kramer	West of Devers	Changed 13 Month Average from \$26,224,814 to \$26,096,372 to remove non-CWIP related activity from CRS.	
Line	Month	Year	Whirlwind Substation Expansion	Colorado River Substation Expansion	South of Kramer	West of Devers		
15	December	2012	\$3,256,743	\$47,651,134	\$10,360,460	\$11,494,422	---	---
16	January	2013	\$3,423,151	\$50,783,972	\$11,741,050	\$12,002,214	---	---
17	February	2013	\$3,643,391	\$54,900,723	\$12,726,027	\$12,710,309	---	---
18	March	2013	\$3,763,575	\$59,679,801	\$13,657,274	\$13,366,337	---	---
19	April	2013	\$4,089,014	\$61,811,409	\$15,467,907	\$14,880,833	---	---
20	May	2013	\$4,280,639	\$64,363,661	\$16,339,566	\$18,493,326	---	---
21	June	2013	\$7,193,643	\$317,200	\$17,251,574	\$19,725,916	---	---
22	July	2013	\$12,980,103	-\$124,402	\$18,472,009	\$20,349,896	---	---
23	August	2013	\$10,881,003	-\$124,402	\$19,529,346	\$21,246,165	---	---
24	September	2013	\$8,174,645	-\$6,252	\$20,290,201	\$18,715,252	---	---
25	October	2013	\$9,544,324	\$0	\$20,994,035	\$23,583,281	---	---
26	November	2013	\$18,124,451	\$0	\$21,474,094	\$20,398,068	---	---
27	December	2013	\$21,945,222	\$0	\$22,710,040	\$21,116,953	---	---
28	13 Month Averages:		\$8,561,531	\$26,096,372	\$17,001,045	\$17,544,844	---	---

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	2013	---	---	---	---	---	---	\$893,284,315	---
30	January	2014	\$13,563,515	\$1,017,264	\$14,580,779	\$12,810,061	\$6,951,533	\$439,390	\$894,615,643	\$1,331,328
31	February	2014	\$27,387,693	\$2,054,077	\$29,441,770	\$3,025,487	\$0	\$226,912	\$920,805,015	\$27,520,700
32	March	2014	\$25,898,072	\$1,942,355	\$27,840,427	\$293,125,103	\$281,317,278	\$885,587	\$654,634,752	-\$238,649,563
33	April	2014	\$44,027,763	\$3,302,082	\$47,329,846	\$17,798,268	\$0	\$1,334,870	\$682,831,459	-\$210,452,856
34	May	2014	\$59,472,531	\$4,460,440	\$63,932,971	\$8,201,450	\$0	\$615,109	\$737,947,871	-\$155,336,444
35	June	2014	\$53,571,917	\$4,017,894	\$57,589,811	\$9,261,450	\$0	\$694,609	\$785,581,623	-\$107,702,692
36	July	2014	\$51,874,051	\$3,890,554	\$55,764,605	\$30,497,123	\$22,630,287	\$590,013	\$810,259,093	-\$83,025,222
37	August	2014	\$49,924,640	\$3,744,348	\$53,668,988	\$7,472,450	\$0	\$560,434	\$855,895,197	-\$37,389,119
38	September	2014	\$51,945,328	\$3,895,900	\$55,841,227	\$14,633,323	\$3,100,505	\$864,961	\$896,238,140	\$2,953,824
39	October	2014	\$54,247,580	\$4,068,569	\$58,316,149	\$10,180,450	\$0	\$763,534	\$943,610,304	\$50,325,989
40	November	2014	\$54,201,906	\$4,065,143	\$58,267,049	\$12,204,450	\$0	\$915,334	\$988,757,570	\$95,473,255
41	December	2014	\$58,232,510	\$4,367,438	\$62,599,948	\$88,308,165	\$53,477,263	\$2,612,318	\$960,437,035	\$67,152,720
42	January	2015	\$55,354,853	\$4,151,614	\$59,506,467	\$197,653,445	\$122,158,504	\$5,662,121	\$816,627,937	-\$76,656,379
43	February	2015	\$59,524,999	\$4,464,375	\$63,989,373	\$8,103,097	\$2,453,680	\$423,706	\$872,090,507	-\$21,193,808
44	March	2015	\$59,226,995	\$4,442,025	\$63,669,020	\$7,530,417	\$0	\$564,781	\$927,664,329	\$34,380,014
45	April	2015	\$49,113,461	\$3,683,510	\$52,796,971	\$1,454,417	\$0	\$109,081	\$978,897,802	\$85,613,487
46	May	2015	\$49,141,536	\$3,685,615	\$52,827,152	\$753,230,450	\$340,246,601	\$30,973,789	\$247,520,715	-\$645,763,600
47	June	2015	\$20,790,148	\$1,559,261	\$22,349,410	\$1,647,417	\$0	\$123,556	\$268,099,151	-\$625,185,164
48	July	2015	\$19,645,372	\$1,473,403	\$21,118,775	\$454,417	\$0	\$34,081	\$288,729,429	-\$604,554,886
49	August	2015	\$24,353,583	\$1,826,519	\$26,180,102	\$434,417	\$0	\$32,581	\$314,442,533	-\$578,841,782
50	September	2015	\$23,337,529	\$1,750,315	\$25,087,843	\$404,417	\$0	\$30,331	\$339,095,628	-\$554,188,687
51	October	2015	\$31,468,060	\$2,360,104	\$33,828,164	\$2,904,417	\$0	\$217,831	\$369,801,544	-\$523,482,771
52	November	2015	\$35,501,233	\$2,662,592	\$38,163,826	\$2,954,417	\$0	\$221,581	\$404,789,372	-\$488,494,943
53	December	2015	\$51,300,813	\$3,847,561	\$55,148,374	\$23,691,417	\$0	\$1,776,856	\$434,469,473	<u>-\$458,814,842</u>
54	13-Month Averages:									<u>-\$337,694,665</u>

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
				= C1 *				= (C4 - C5) *	= 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	2013	---	---	---	---	---	---	\$815,393,484	---
56	January	2014	\$5,615,240	\$421,143	\$6,036,383	\$5,514,398	\$5,317,684	\$14,754	\$815,900,716	\$507,232
57	February	2014	\$22,437,472	\$1,682,810	\$24,120,282	\$181,292	\$0	\$13,597	\$839,826,110	\$24,432,626
58	March	2014	\$15,428,088	\$1,157,107	\$16,585,195	\$279,689,875	\$270,832,511	\$664,302	\$576,057,127	-\$239,336,357
59	April	2014	\$38,655,459	\$2,899,159	\$41,554,618	\$15,316,268	\$0	\$1,148,720	\$601,146,757	-\$214,246,727
60	May	2014	\$53,902,373	\$4,042,678	\$57,945,051	\$5,627,450	\$0	\$422,059	\$653,042,300	-\$162,351,184
61	June	2014	\$46,244,912	\$3,468,368	\$49,713,281	\$5,514,450	\$0	\$413,584	\$696,827,547	-\$118,565,937
62	July	2014	\$47,106,880	\$3,533,016	\$50,639,897	\$29,182,123	\$22,630,287	\$491,388	\$717,793,933	-\$97,599,551
63	August	2014	\$45,041,072	\$3,378,080	\$48,419,152	\$5,709,450	\$0	\$428,209	\$760,075,426	-\$55,318,058
64	September	2014	\$47,104,423	\$3,532,832	\$50,637,255	\$12,970,323	\$3,100,505	\$740,236	\$797,002,121	-\$18,391,363
65	October	2014	\$46,004,079	\$3,450,306	\$49,454,385	\$5,417,450	\$0	\$406,309	\$840,632,748	\$25,239,264
66	November	2014	\$44,340,784	\$3,325,559	\$47,666,343	\$5,971,450	\$0	\$447,859	\$881,879,782	\$66,486,298
67	December	2014	\$49,606,347	\$3,720,476	\$53,326,823	\$42,142,943	\$31,532,041	\$795,818	\$892,267,844	\$76,874,360
68	January	2015	\$50,692,333	\$3,801,925	\$54,494,258	\$195,703,445	\$122,158,504	\$5,515,871	\$745,542,787	-\$69,850,697
69	February	2015	\$50,693,750	\$3,802,031	\$54,495,781	\$6,353,097	\$2,453,680	\$292,456	\$793,393,015	-\$22,000,469
70	March	2015	\$50,693,750	\$3,802,031	\$54,495,781	\$6,180,417	\$0	\$463,531	\$841,244,848	\$25,851,364
71	April	2015	\$44,817,750	\$3,361,331	\$48,179,081	\$304,417	\$0	\$22,831	\$889,096,682	\$73,703,198
72	May	2015	\$44,817,750	\$3,361,331	\$48,179,081	\$750,080,450	\$340,246,601	\$30,737,539	\$156,457,774	-\$658,935,710
73	June	2015	\$16,617,750	\$1,246,331	\$17,864,081	\$304,417	\$0	\$22,831	\$173,994,608	-\$641,398,876
74	July	2015	\$16,617,750	\$1,246,331	\$17,864,081	\$304,417	\$0	\$22,831	\$191,531,441	-\$623,862,043
75	August	2015	\$16,617,750	\$1,246,331	\$17,864,081	\$304,417	\$0	\$22,831	\$209,068,274	-\$606,325,210
76	September	2015	\$16,617,750	\$1,246,331	\$17,864,081	\$304,417	\$0	\$22,831	\$226,605,108	-\$588,788,376
77	October	2015	\$16,617,750	\$1,246,331	\$17,864,081	\$304,417	\$0	\$22,831	\$244,141,941	-\$571,251,543
78	November	2015	\$16,617,750	\$1,246,331	\$17,864,081	\$304,417	\$0	\$22,831	\$261,678,774	-\$553,714,710
79	December	2015	\$24,204,750	\$1,815,356	\$26,020,106	\$7,891,417	\$0	\$591,856	\$279,215,608	<u>-\$536,177,876</u>
80	13-Month Averages:									<u>-\$361,221,276</u>

3b) Project:

Devers to Colorado River

Col 1

Col 2

Col 3

Col 4

Col 5

Col 6

Col 7

Col 8

= 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

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
81	December	2013	---	---	---	---	---	---	\$1,912,228	---
82	January	2014	\$3,686,000	\$276,450	\$3,962,450	\$5,598,228	\$1,912,228	\$276,450	\$0	-\$1,912,228
83	February	2014	\$1,838,000	\$137,850	\$1,975,850	\$1,838,000	\$0	\$137,850	\$0	-\$1,912,228
84	March	2014	\$246,000	\$18,450	\$264,450	\$246,000	\$0	\$18,450	\$0	-\$1,912,228
85	April	2014	\$900,000	\$67,500	\$967,500	\$900,000	\$0	\$67,500	\$0	-\$1,912,228
86	May	2014	\$1,900,000	\$142,500	\$2,042,500	\$1,900,000	\$0	\$142,500	\$0	-\$1,912,228
87	June	2014	\$3,050,000	\$228,750	\$3,278,750	\$3,050,000	\$0	\$228,750	\$0	-\$1,912,228
88	July	2014	\$450,000	\$33,750	\$483,750	\$450,000	\$0	\$33,750	\$0	-\$1,912,228
89	August	2014	\$400,000	\$30,000	\$430,000	\$400,000	\$0	\$30,000	\$0	-\$1,912,228
90	September	2014	\$400,000	\$30,000	\$430,000	\$400,000	\$0	\$30,000	\$0	-\$1,912,228
91	October	2014	\$3,500,000	\$262,500	\$3,762,500	\$3,500,000	\$0	\$262,500	\$0	-\$1,912,228
92	November	2014	\$4,600,000	\$345,000	\$4,945,000	\$4,600,000	\$0	\$345,000	\$0	-\$1,912,228
93	December	2014	\$2,000,000	\$150,000	\$2,150,000	\$2,000,000	\$0	\$150,000	\$0	-\$1,912,228
94	January	2015	\$800,000	\$60,000	\$860,000	\$800,000	\$0	\$60,000	\$0	-\$1,912,228
95	February	2015	\$800,000	\$60,000	\$860,000	\$800,000	\$0	\$60,000	\$0	-\$1,912,228
96	March	2015	\$800,000	\$60,000	\$860,000	\$800,000	\$0	\$60,000	\$0	-\$1,912,228
97	April	2015	\$800,000	\$60,000	\$860,000	\$800,000	\$0	\$60,000	\$0	-\$1,912,228
98	May	2015	\$800,000	\$60,000	\$860,000	\$800,000	\$0	\$60,000	\$0	-\$1,912,228
99	June	2015	\$800,000	\$60,000	\$860,000	\$800,000	\$0	\$60,000	\$0	-\$1,912,228
100	July	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,912,228
101	August	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,912,228
102	September	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,912,228
103	October	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,912,228
104	November	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,912,228
105	December	2015	\$13,000,000	\$975,000	\$13,975,000	\$13,000,000	\$0	\$975,000	\$0	-\$1,912,228
106	13-Month Averages:									-\$1,912,228

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	2013	---	---	---	---	---	---	\$0	---
108	January	2014	\$901,814	\$67,636	\$969,450	\$901,814	\$0	\$67,636	\$0	\$0
109	February	2014	\$346,196	\$25,965	\$372,160	\$346,196	\$0	\$25,965	\$0	\$0
110	March	2014	\$717,461	\$53,810	\$771,271	\$717,461	\$0	\$53,810	\$0	\$0
111	April	2014	\$242,000	\$18,150	\$260,150	\$242,000	\$0	\$18,150	\$0	\$0
112	May	2014	\$144,000	\$10,800	\$154,800	\$144,000	\$0	\$10,800	\$0	\$0
113	June	2014	\$67,000	\$5,025	\$72,025	\$67,000	\$0	\$5,025	\$0	\$0
114	July	2014	\$35,000	\$2,625	\$37,625	\$35,000	\$0	\$2,625	\$0	\$0
115	August	2014	\$33,000	\$2,475	\$35,475	\$33,000	\$0	\$2,475	\$0	\$0
116	September	2014	\$33,000	\$2,475	\$35,475	\$33,000	\$0	\$2,475	\$0	\$0
117	October	2014	\$33,000	\$2,475	\$35,475	\$33,000	\$0	\$2,475	\$0	\$0
118	November	2014	\$33,000	\$2,475	\$35,475	\$33,000	\$0	\$2,475	\$0	\$0
119	December	2014	\$890,000	\$66,750	\$956,750	\$890,000	\$0	\$66,750	\$0	\$0
120	January	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
121	February	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122	March	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	April	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124	May	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	June	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
126	July	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	August	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
128	September	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	October	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130	November	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
131	December	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132	13-Month Averages:									\$0

3d) Project:			Lugo Pisgah									
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8		
				= 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		
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP		
133	December	2013	---	---	---	---	---	---	\$0	---		
134	January	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
135	February	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
136	March	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
137	April	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
138	May	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139	June	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	July	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	August	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	September	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	October	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
144	November	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145	December	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
146	January	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
147	February	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	March	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	April	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	May	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
151	June	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	July	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153	August	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
154	September	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155	October	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
156	November	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
157	December	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
158	13-Month Averages:											\$0

3e) Project: Red Bluff										
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
159	December	2013	---	---	---	---	---	---	\$10,206,389	---
160	January	2014	\$1,400,000	\$105,000	\$1,505,000	\$671,622	-\$278,378	\$71,250	\$10,968,517	\$762,128
161	February	2014	\$889,000	\$66,675	\$955,675	\$657,000	\$0	\$49,275	\$11,217,917	\$1,011,528
162	March	2014	\$1,275,000	\$95,625	\$1,370,625	\$12,441,767	\$10,484,767	\$146,775	\$0	-\$10,206,389
163	April	2014	\$1,310,000	\$98,250	\$1,408,250	\$1,310,000	\$0	\$98,250	\$0	-\$10,206,389
164	May	2014	\$500,000	\$37,500	\$537,500	\$500,000	\$0	\$37,500	\$0	-\$10,206,389
165	June	2014	\$600,000	\$45,000	\$645,000	\$600,000	\$0	\$45,000	\$0	-\$10,206,389
166	July	2014	\$800,000	\$60,000	\$860,000	\$800,000	\$0	\$60,000	\$0	-\$10,206,389
167	August	2014	\$1,300,000	\$97,500	\$1,397,500	\$1,300,000	\$0	\$97,500	\$0	-\$10,206,389
168	September	2014	\$1,200,000	\$90,000	\$1,290,000	\$1,200,000	\$0	\$90,000	\$0	-\$10,206,389
169	October	2014	\$1,200,000	\$90,000	\$1,290,000	\$1,200,000	\$0	\$90,000	\$0	-\$10,206,389
170	November	2014	\$1,300,000	\$97,500	\$1,397,500	\$1,300,000	\$0	\$97,500	\$0	-\$10,206,389
171	December	2014	\$1,800,000	\$135,000	\$1,935,000	\$1,800,000	\$0	\$135,000	\$0	-\$10,206,389
172	January	2015	\$1,100,000	\$82,500	\$1,182,500	\$1,100,000	\$0	\$82,500	\$0	-\$10,206,389
173	February	2015	\$900,000	\$67,500	\$967,500	\$900,000	\$0	\$67,500	\$0	-\$10,206,389
174	March	2015	\$500,000	\$37,500	\$537,500	\$500,000	\$0	\$37,500	\$0	-\$10,206,389
175	April	2015	\$300,000	\$22,500	\$322,500	\$300,000	\$0	\$22,500	\$0	-\$10,206,389
176	May	2015	\$200,000	\$15,000	\$215,000	\$200,000	\$0	\$15,000	\$0	-\$10,206,389
177	June	2015	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$10,206,389
178	July	2015	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$10,206,389
179	August	2015	\$80,000	\$6,000	\$86,000	\$80,000	\$0	\$6,000	\$0	-\$10,206,389
180	September	2015	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$0	-\$10,206,389
181	October	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,206,389
182	November	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,206,389
183	December	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,206,389
184	13-Month Averages:									-\$10,206,389

3f) Project: Whirlwind Substation Expansion

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
				= 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
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unload Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
185	December	2013	---	---	---	---	---	---	\$21,945,222	---
186	January	2014	\$1,268,000	\$95,100	\$1,363,100	\$0	\$0	\$0	\$23,308,322	\$1,363,100
187	February	2014	\$788,000	\$59,100	\$847,100	\$0	\$0	\$0	\$24,155,422	\$2,210,200
188	March	2014	\$7,020,000	\$526,500	\$7,546,500	\$0	\$0	\$0	\$31,701,922	\$9,756,700
189	April	2014	\$1,025,000	\$76,875	\$1,101,875	\$0	\$0	\$0	\$32,803,797	\$10,858,575
190	May	2014	\$1,000,000	\$75,000	\$1,075,000	\$0	\$0	\$0	\$33,878,797	\$11,933,575
191	June	2014	\$1,550,000	\$116,250	\$1,666,250	\$0	\$0	\$0	\$35,545,047	\$13,599,825
192	July	2014	\$1,625,000	\$121,875	\$1,746,875	\$0	\$0	\$0	\$37,291,922	\$15,346,700
193	August	2014	\$1,200,000	\$90,000	\$1,290,000	\$0	\$0	\$0	\$38,581,922	\$16,636,700
194	September	2014	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$39,764,422	\$17,819,200
195	October	2014	\$950,000	\$71,250	\$1,021,250	\$0	\$0	\$0	\$40,785,672	\$18,840,450
196	November	2014	\$1,000,000	\$75,000	\$1,075,000	\$0	\$0	\$0	\$41,860,672	\$19,915,450
197	December	2014	\$1,174,000	\$88,050	\$1,262,050	\$41,145,222	\$21,945,222	\$1,440,000	\$537,500	-\$21,407,722
198	January	2015	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$645,000	-\$21,300,222
199	February	2015	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$752,500	-\$21,192,722
200	March	2015	\$150,000	\$11,250	\$161,250	\$0	\$0	\$0	\$913,750	-\$21,031,472
201	April	2015	\$150,000	\$11,250	\$161,250	\$0	\$0	\$0	\$1,075,000	-\$20,870,222
202	May	2015	\$150,000	\$11,250	\$161,250	\$0	\$0	\$0	\$1,236,250	-\$20,708,972
203	June	2015	\$150,000	\$11,250	\$161,250	\$0	\$0	\$0	\$1,397,500	-\$20,547,722
204	July	2015	\$200,000	\$15,000	\$215,000	\$0	\$0	\$0	\$1,612,500	-\$20,332,722
205	August	2015	\$2,000,000	\$150,000	\$2,150,000	\$0	\$0	\$0	\$3,762,500	-\$18,182,722
206	September	2015	\$1,000,000	\$75,000	\$1,075,000	\$0	\$0	\$0	\$4,837,500	-\$17,107,722
207	October	2015	\$1,000,000	\$75,000	\$1,075,000	\$0	\$0	\$0	\$5,912,500	-\$16,032,722
208	November	2015	\$5,000,000	\$375,000	\$5,375,000	\$0	\$0	\$0	\$11,287,500	-\$10,657,722
209	December	2015	\$1,000,000	\$75,000	\$1,075,000	\$0	\$0	\$0	\$12,362,500	-\$9,582,722
210	13-Month Averages:									-\$18,381,183

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	2013	---	---	---	---	---	---	\$0	---
212	January	2014	\$124,000	\$9,300	\$133,300	\$124,000	\$0	\$9,300	\$0	\$0
213	February	2014	\$3,000	\$225	\$3,225	\$3,000	\$0	\$225	\$0	\$0
214	March	2014	\$30,000	\$2,250	\$32,250	\$30,000	\$0	\$2,250	\$0	\$0
215	April	2014	\$50,000	\$3,750	\$53,750	\$30,000	\$0	\$2,250	\$21,500	\$21,500
216	May	2014	\$90,000	\$6,750	\$96,750	\$30,000	\$0	\$2,250	\$86,000	\$86,000
217	June	2014	\$90,000	\$6,750	\$96,750	\$30,000	\$0	\$2,250	\$150,500	\$150,500
218	July	2014	\$90,000	\$6,750	\$96,750	\$30,000	\$0	\$2,250	\$215,000	\$215,000
219	August	2014	\$90,000	\$6,750	\$96,750	\$30,000	\$0	\$2,250	\$279,500	\$279,500
220	September	2014	\$90,000	\$6,750	\$96,750	\$30,000	\$0	\$2,250	\$344,000	\$344,000
221	October	2014	\$90,000	\$6,750	\$96,750	\$30,000	\$0	\$2,250	\$408,500	\$408,500
222	November	2014	\$450,000	\$33,750	\$483,750	\$300,000	\$0	\$22,500	\$569,750	\$569,750
223	December	2014	\$480,000	\$36,000	\$516,000	\$330,000	\$0	\$24,750	\$731,000	\$731,000
224	January	2015	\$350,000	\$26,250	\$376,250	\$50,000	\$0	\$3,750	\$1,053,500	\$1,053,500
225	February	2015	\$200,000	\$15,000	\$215,000	\$50,000	\$0	\$3,750	\$1,214,750	\$1,214,750
226	March	2015	\$350,000	\$26,250	\$376,250	\$50,000	\$0	\$3,750	\$1,537,250	\$1,537,250
227	April	2015	\$290,000	\$21,750	\$311,750	\$50,000	\$0	\$3,750	\$1,795,250	\$1,795,250
228	May	2015	\$480,000	\$36,000	\$516,000	\$2,150,000	\$0	\$161,250	\$0	\$0
229	June	2015	\$443,000	\$33,225	\$476,225	\$443,000	\$0	\$33,225	\$0	\$0
230	July	2015	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$0	\$0
231	August	2015	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$0	\$0
232	September	2015	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$0	\$0
233	October	2015	\$2,600,000	\$195,000	\$2,795,000	\$2,600,000	\$0	\$195,000	\$0	\$0
234	November	2015	\$2,650,000	\$198,750	\$2,848,750	\$2,650,000	\$0	\$198,750	\$0	\$0
235	December	2015	\$2,800,000	\$210,000	\$3,010,000	\$2,800,000	\$0	\$210,000	\$0	\$0
236	13-Month Averages:									\$487,058

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			= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
			Forecast	Corporate	Total	Unloaded	Prior Period	Over Heads	Forecast	Forecast Period
			Expenditures	Overheads	CWIP Exp	Total Plant Adds	CWIP Closed	Closed to PIS	Period CWIP	Incremental CWIP
Line	Month	Year								
237	December	2013	---	---	---	---	---	---	\$22,710,040	---
238	January	2014	\$157,979	\$11,848	\$169,827	\$0	\$0	\$0	\$22,879,867	\$169,827
239	February	2014	\$585,626	\$43,922	\$629,548	\$0	\$0	\$0	\$23,509,416	\$799,375
240	March	2014	\$394,356	\$29,577	\$423,933	\$0	\$0	\$0	\$23,933,348	\$1,223,308
241	April	2014	\$784,074	\$58,806	\$842,879	\$0	\$0	\$0	\$24,776,227	\$2,066,187
242	May	2014	\$785,501	\$58,913	\$844,414	\$0	\$0	\$0	\$25,620,641	\$2,910,601
243	June	2014	\$799,164	\$59,937	\$859,102	\$0	\$0	\$0	\$26,479,743	\$3,769,703
244	July	2014	\$799,164	\$59,937	\$859,102	\$0	\$0	\$0	\$27,338,845	\$4,628,804
245	August	2014	\$956,881	\$71,766	\$1,028,647	\$0	\$0	\$0	\$28,367,492	\$5,657,452
246	September	2014	\$1,103,029	\$82,727	\$1,185,756	\$0	\$0	\$0	\$29,553,248	\$6,843,208
247	October	2014	\$1,550,482	\$116,286	\$1,666,768	\$0	\$0	\$0	\$31,220,016	\$8,509,976
248	November	2014	\$1,539,883	\$115,491	\$1,655,374	\$0	\$0	\$0	\$32,875,390	\$10,165,350
249	December	2014	\$1,343,923	\$100,794	\$1,444,717	\$0	\$0	\$0	\$34,320,107	\$11,610,067
250	January	2015	\$1,262,626	\$94,697	\$1,357,323	\$0	\$0	\$0	\$35,677,431	\$12,967,390
251	February	2015	\$1,282,052	\$96,154	\$1,378,206	\$0	\$0	\$0	\$37,055,636	\$14,345,596
252	March	2015	\$1,316,209	\$98,716	\$1,414,925	\$0	\$0	\$0	\$38,470,561	\$15,760,521
253	April	2015	\$1,350,527	\$101,290	\$1,451,817	\$0	\$0	\$0	\$39,922,377	\$17,212,337
254	May	2015	\$1,352,794	\$101,460	\$1,454,253	\$0	\$0	\$0	\$41,376,631	\$18,666,590
255	June	2015	\$1,374,485	\$103,086	\$1,477,572	\$0	\$0	\$0	\$42,854,202	\$20,144,162
256	July	2015	\$1,374,485	\$103,086	\$1,477,572	\$0	\$0	\$0	\$44,331,774	\$21,621,734
257	August	2015	\$3,749,361	\$281,202	\$4,030,563	\$0	\$0	\$0	\$48,362,337	\$25,652,297
258	September	2015	\$3,763,307	\$282,248	\$4,045,555	\$0	\$0	\$0	\$52,407,892	\$29,697,851
259	October	2015	\$9,026,272	\$676,970	\$9,703,243	\$0	\$0	\$0	\$62,111,135	\$39,401,094
260	November	2015	\$9,009,446	\$675,708	\$9,685,154	\$0	\$0	\$0	\$71,796,289	\$49,086,248
261	December	2015	\$8,848,436	\$663,633	\$9,512,069	\$0	\$0	\$0	\$81,308,357	\$58,598,317
262	13-Month Averages:									\$25,751,093

3i) Project: West of Devers										
			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	2013	---	---	---	---	---	---	\$21,116,953	---
264	January	2014	\$410,482	\$30,786	\$441,268	\$0	\$0	\$0	\$21,558,221	\$441,268
265	February	2014	\$500,400	\$37,530	\$537,930	\$0	\$0	\$0	\$22,096,151	\$979,198
266	March	2014	\$787,166	\$59,037	\$846,204	\$0	\$0	\$0	\$22,942,355	\$1,825,402
267	April	2014	\$1,061,231	\$79,592	\$1,140,823	\$0	\$0	\$0	\$24,083,178	\$2,966,225
268	May	2014	\$1,150,656	\$86,299	\$1,236,955	\$0	\$0	\$0	\$25,320,133	\$4,203,180
269	June	2014	\$1,170,841	\$87,813	\$1,258,654	\$0	\$0	\$0	\$26,578,787	\$5,461,834
270	July	2014	\$968,006	\$72,600	\$1,040,607	\$0	\$0	\$0	\$27,619,394	\$6,502,441
271	August	2014	\$903,687	\$67,777	\$971,463	\$0	\$0	\$0	\$28,590,857	\$7,473,904
272	September	2014	\$914,876	\$68,616	\$983,492	\$0	\$0	\$0	\$29,574,349	\$8,457,396
273	October	2014	\$920,019	\$69,001	\$989,020	\$0	\$0	\$0	\$30,563,369	\$9,446,416
274	November	2014	\$938,239	\$70,368	\$1,008,607	\$0	\$0	\$0	\$31,571,976	\$10,455,024
275	December	2014	\$938,239	\$70,368	\$1,008,607	\$0	\$0	\$0	\$32,580,584	\$11,463,631
276	January	2015	\$1,049,893	\$78,742	\$1,128,635	\$0	\$0	\$0	\$33,709,219	\$12,592,266
277	February	2015	\$5,549,197	\$416,190	\$5,965,387	\$0	\$0	\$0	\$39,674,606	\$18,557,653
278	March	2015	\$5,417,036	\$406,278	\$5,823,314	\$0	\$0	\$0	\$45,497,919	\$24,380,967
279	April	2015	\$1,405,184	\$105,389	\$1,510,573	\$0	\$0	\$0	\$47,008,492	\$25,891,540
280	May	2015	\$1,340,993	\$100,574	\$1,441,567	\$0	\$0	\$0	\$48,450,060	\$27,333,107
281	June	2015	\$1,304,913	\$97,868	\$1,402,781	\$0	\$0	\$0	\$49,852,841	\$28,735,889
282	July	2015	\$1,303,137	\$97,735	\$1,400,872	\$0	\$0	\$0	\$51,253,714	\$30,136,761
283	August	2015	\$1,856,472	\$139,235	\$1,995,708	\$0	\$0	\$0	\$53,249,421	\$32,132,468
284	September	2015	\$1,856,472	\$139,235	\$1,995,708	\$0	\$0	\$0	\$55,245,129	\$34,128,176
285	October	2015	\$2,224,037	\$166,803	\$2,390,840	\$0	\$0	\$0	\$57,635,969	\$36,519,016
286	November	2015	\$2,224,037	\$166,803	\$2,390,840	\$0	\$0	\$0	\$60,026,809	\$38,909,856
287	December	2015	\$1,447,627	\$108,572	\$1,556,199	\$0	\$0	\$0	\$61,583,008	\$40,466,055
288	13-Month Averages:									\$27,788,260



3j) Project: add additional projects below this line (See Instruction 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>
				= 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
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
289	December	2013	---	---	---	---	---	---	\$0	---
290	January	2014		\$0	\$0			\$0	\$0	\$0
291	February	2014		\$0	\$0			\$0	\$0	\$0
292	March	2014		\$0	\$0			\$0	\$0	\$0
293	April	2014		\$0	\$0			\$0	\$0	\$0
294	May	2014		\$0	\$0			\$0	\$0	\$0
295	June	2014		\$0	\$0			\$0	\$0	\$0
296	July	2014		\$0	\$0			\$0	\$0	\$0
297	August	2014		\$0	\$0			\$0	\$0	\$0
298	September	2014		\$0	\$0			\$0	\$0	\$0
299	October	2014		\$0	\$0			\$0	\$0	\$0
300	November	2014		\$0	\$0			\$0	\$0	\$0
301	December	2014		\$0	\$0			\$0	\$0	\$0
302	January	2015		\$0	\$0			\$0	\$0	\$0
303	February	2015		\$0	\$0			\$0	\$0	\$0
304	March	2015		\$0	\$0			\$0	\$0	\$0
305	April	2015		\$0	\$0			\$0	\$0	\$0
306	May	2015		\$0	\$0			\$0	\$0	\$0
307	June	2015		\$0	\$0			\$0	\$0	\$0
308	July	2015		\$0	\$0			\$0	\$0	\$0
309	August	2015		\$0	\$0			\$0	\$0	\$0
310	September	2015		\$0	\$0			\$0	\$0	\$0
311	October	2015		\$0	\$0			\$0	\$0	\$0
312	November	2015		\$0	\$0			\$0	\$0	\$0
313	December	2015		\$0	\$0			\$0	\$0	\$0
314	13-Month Averages:									\$0

**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.



**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	\$815,393,484	\$733,964,478	-\$361,221,276	10-CWIP Lines 13, 14, and 80
2	2) Devers-Colorado River	\$1,912,228	\$356,447,199	-\$1,912,228	10-CWIP Lines 13, 14, and 106
3	3) Eldorado-Ivanpah	\$0	\$90,162,090	\$0	10-CWIP Lines 13, 14, and 132
4	4) Lugo-Pisgah	\$0	-\$5,418	\$0	10-CWIP Lines 13, 14, and 158
5	5) Red Bluff	\$10,206,389	\$90,346,375	-\$10,206,389	10-CWIP Lines 13, 14, and 184
6	6) Whirlwind Substation Exp.	\$21,945,222	\$8,561,531	-\$18,381,183	10-CWIP Lines 27, 28, and 210
7	7) Colorado River Sub. Exp.	\$0	\$26,096,372	\$487,058	10-CWIP Lines 27, 28, and 236
8	8) South of Kramer	\$22,710,040	\$17,001,045	\$25,751,093	10-CWIP Lines 27, 28, and 262
9	9) West of Devers	\$21,116,953	\$17,544,844	\$27,788,260	10-CWIP Lines 27, 28, and 288
10	...	---	---	---	...
11					
12	Totals:	\$893,284,315	\$1,340,118,516	-\$337,694,665	

**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	\$169,212,261	\$0	\$169,212,261	Line 37, C4
14	2) Tehachapi	\$2,088,823,678	\$815,393,484	\$1,273,430,194	Line 1, C1, and Line 37, C2
15	3) Devers-Colorado River	\$738,727,919	\$1,912,228	\$736,815,692	Line 2, C1, and Line 37, C3
16	...	---	---	---	...
17					
18	Total PY Incentive Net Plant:	\$2,996,763,859			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	\$171,582,079	\$0	\$171,582,079	Line 38, C4
20	2) Tehachapi	\$1,941,547,702	\$733,964,478	\$1,207,583,224	Line 1, C2, and Line 38, C2
21	3) Devers-Colorado R	\$666,192,868	\$356,447,199	\$309,745,669	Line 2, C2, and Line 38, C3
22	...	---	---	---	...
23					
24	Total PY Incentive Net Plant:	\$2,779,322,649			13 Month Average

4) Prior Year TIP Net Plant In Service

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total TIP Net Plant In Service</u>	<u>L 53 to L 65, C3</u>	<u>L 79 to L 91, C3</u>	<u>L 66 to L 78, C3</u>		<u>Notes</u>
				<u>Tehachapi</u>	<u>Devers to Colorado River</u>	<u>Rancho Vista</u>		
25	December	2012	\$1,203,236,498	\$1,029,284,600	\$0	\$173,951,898	---	←December of
26	January	2013	\$1,329,178,873	\$1,155,621,945	\$0	\$173,556,928	---	year previous
27	February	2013	\$1,347,336,895	\$1,174,174,936	\$0	\$173,161,958	---	to Prior Year
28	March	2013	\$1,355,488,097	\$1,179,791,736	\$2,929,373	\$172,766,989	---	
29	April	2013	\$1,360,954,957	\$1,185,507,372	\$3,075,567	\$172,372,019	---	
30	May	2013	\$1,358,271,836	\$1,183,221,586	\$3,073,201	\$171,977,049	---	
31	June	2013	\$1,793,117,466	\$1,202,413,212	\$419,122,174	\$171,582,079	---	
32	July	2013	\$1,796,327,379	\$1,203,046,655	\$422,093,615	\$171,187,110	---	
33	August	2013	\$1,873,218,444	\$1,279,474,140	\$422,952,165	\$170,792,140	---	
34	September	2013	\$2,113,559,841	\$1,277,375,658	\$665,787,013	\$170,397,170	---	
35	October	2013	\$2,116,664,813	\$1,276,599,985	\$670,062,627	\$170,002,201	---	
36	November	2013	\$2,129,029,395	\$1,278,639,891	\$680,782,273	\$169,607,231	---	
37	December	2013	\$2,179,458,147	\$1,273,430,194	\$736,815,692	\$169,212,261	---	
38	13 Month Averages:		\$1,688,910,972	\$1,207,583,224	\$309,745,669	\$171,582,079		

5) Total Transmission Activity for Incentive Projects

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total Transmission Activity for Incentive Projects</u>	<u>Account 360-362 Activity</u>	<u>Account 350-359 Activity for Incentive Projects</u>	<u>Source</u>
39	December	2012	\$0	\$0	\$0	C1: Sum of below projects for each month
40	January	2013	\$128,447,892	\$0	\$128,447,892	
41	February	2013	\$21,054,454	\$0	\$21,054,454	
42	March	2013	\$11,127,779	\$0	\$11,127,779	
43	April	2013	\$8,685,520	\$0	\$8,685,520	
44	May	2013	\$218,696,360	\$0	\$218,696,360	
45	June	2013	\$701,601,484	\$0	\$701,601,484	
46	July	2013	\$66,164,800	\$0	\$66,164,800	
47	August	2013	\$91,798,507	\$0	\$91,798,507	
48	September	2013	\$248,102,254	\$0	\$248,102,254	
49	October	2013	\$25,672,255	\$0	\$25,672,255	
50	November	2013	\$22,656,863	\$0	\$22,656,863	
51	December	2013	\$67,130,750	\$0	\$67,130,750	
52	Total		\$1,611,138,917	\$0	\$1,611,138,917	

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

a) Tehachapi

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
53	December	2012	\$1,067,168,105	\$37,883,505	\$1,029,284,600	\$0
54	January	2013	\$1,195,743,180	\$40,121,235	\$1,155,621,945	\$128,575,075
55	February	2013	\$1,216,797,634	\$42,622,697	\$1,174,174,936	\$21,054,454
56	March	2013	\$1,224,960,544	\$45,168,808	\$1,179,791,736	\$8,162,910
57	April	2013	\$1,233,239,101	\$47,731,730	\$1,185,507,372	\$8,278,558
58	May	2013	\$1,233,533,795	\$50,312,209	\$1,183,221,586	\$294,694
59	June	2013	\$1,255,306,504	\$52,893,291	\$1,202,413,212	\$21,772,709
60	July	2013	\$1,258,567,618	\$55,520,963	\$1,203,046,655	\$3,261,114
61	August	2013	\$1,337,629,788	\$58,155,648	\$1,279,474,140	\$79,062,170
62	September	2013	\$1,338,327,286	\$60,951,628	\$1,277,375,658	\$697,498
63	October	2013	\$1,340,350,984	\$63,750,998	\$1,276,599,985	\$2,023,698
64	November	2013	\$1,345,194,824	\$66,554,933	\$1,278,639,891	\$4,843,840
65	December	2013	\$1,342,796,297	\$69,366,102	\$1,273,430,194	-\$2,398,528

b) Rancho Vista

b) Rancho Vista			<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>
66	December	2012	\$191,523,855	\$17,571,958	\$173,951,898	\$0
67	January	2013	\$191,523,855	\$17,966,927	\$173,556,928	\$0
68	February	2013	\$191,523,855	\$18,361,897	\$173,161,958	\$0
69	March	2013	\$191,523,855	\$18,756,867	\$172,766,989	\$0
70	April	2013	\$191,523,855	\$19,151,836	\$172,372,019	\$0
71	May	2013	\$191,523,855	\$19,546,806	\$171,977,049	\$0
72	June	2013	\$191,523,855	\$19,941,776	\$171,582,079	\$0
73	July	2013	\$191,523,855	\$20,336,746	\$171,187,110	\$0
74	August	2013	\$191,523,855	\$20,731,715	\$170,792,140	\$0
75	September	2013	\$191,523,855	\$21,126,685	\$170,397,170	\$0
76	October	2013	\$191,523,855	\$21,521,655	\$170,002,201	\$0
77	November	2013	\$191,523,855	\$21,916,625	\$169,607,231	\$0
78	December	2013	\$191,523,855	\$22,311,594	\$169,212,261	\$0

Changed total plant in-service from \$4,049,392,189 to \$4,048,792,470 to remove non-CWIP related activity from DCR.

c) Devers to Colorado River

c) Devers to Colorado River		Col 1	Col 2	Col 3	Col 4
Prior Year Month		Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity
Year				= C1 - C2	= C1 - Previous Month C1
79	December	2012	\$0	\$0	\$0
80	January	2013	\$0	\$0	\$0
81	February	2013	\$0	\$0	\$0
82	March	2013	\$2,929,373	\$0	\$2,929,373
83	April	2013	\$3,081,597	\$6,030	\$152,223
84	May	2013	\$3,085,574	\$12,373	\$3,977
85	June	2013	\$419,140,898	\$18,724	\$416,055,324
86	July	2013	\$423,000,789	\$907,174	\$3,859,891
87	August	2013	\$424,755,950	\$1,803,786	\$1,755,162
88	September	2013	\$668,491,085	\$2,704,072	\$243,735,134
89	October	2013	\$674,178,846	\$4,116,219	\$5,687,762
90	November	2013	\$686,322,637	\$5,540,364	\$12,143,791
91	December	2013	\$743,805,721	\$6,990,029	\$57,483,084

Changed total accumulated depreciation from \$22,104,325 to \$22,098,770 to remove non-CWIP related activity from DCR.

d) Eldorado Ivanpah

d) Eldorado Ivanpah			Col 1	Col 2	Col 3	Col 4
					= C1 - C2	= C1 - Previous Month C1
Prior Year Month	Year	Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity	
92	December	2012	\$0	\$0	\$0	\$0
93	January	2013	\$0	\$0	\$0	\$0
94	February	2013	\$0	\$0	\$0	\$0
95	March	2013	\$0	\$0	\$0	\$0
96	April	2013	\$0	\$0	\$0	\$0
97	May	2013	\$218,400,009	\$0	\$218,400,009	\$218,400,009
98	June	2013	\$232,542,211	\$476,033	\$232,066,178	\$14,142,202
99	July	2013	\$288,338,114	\$982,933	\$287,355,182	\$55,795,903
100	August	2013	\$290,371,353	\$1,605,696	\$288,765,657	\$2,033,239
101	September	2013	\$290,854,957	\$2,232,707	\$288,622,250	\$483,604
102	October	2013	\$307,610,247	\$2,860,741	\$304,749,507	\$16,755,290
103	November	2013	\$312,381,315	\$3,525,300	\$308,856,015	\$4,771,068
104	December	2013	\$312,958,380	\$4,200,209	\$308,758,171	\$577,065

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	2012	\$0	\$0	\$0
106	January	2013	\$0	\$0	\$0
107	February	2013	\$0	\$0	\$0
108	March	2013	\$0	\$0	\$0
109	April	2013	\$0	\$0	\$0
110	May	2013	\$0	\$0	\$0
111	June	2013	\$0	\$0	\$0
112	July	2013	\$0	\$0	\$0
113	August	2013	\$0	\$0	\$0
114	September	2013	\$0	\$0	\$0
115	October	2013	\$0	\$0	\$0
116	November	2013	\$0	\$0	\$0
117	December	2013	\$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	2012	\$0	\$0	\$0
119	January	2013	\$0	\$0	\$0
120	February	2013	\$0	\$0	\$0
121	March	2013	\$0	\$0	\$0
122	April	2013	\$0	\$0	\$0
123	May	2013	\$0	\$0	\$0
124	June	2013	\$183,862,842	\$183,862,842	\$183,862,842
125	July	2013	\$186,992,689	\$186,608,337	\$3,129,847
126	August	2013	\$195,120,713	\$194,345,497	\$8,128,024
127	September	2013	\$196,590,615	\$195,407,613	\$1,469,902
128	October	2013	\$197,622,297	\$196,028,451	\$1,031,682
129	November	2013	\$198,207,296	\$196,200,452	\$584,999
130	December	2013	\$209,564,498	\$207,143,434	\$11,357,201

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	2012	\$2,696,326	\$2,691,250	\$0
132	January	2013	\$2,569,143	\$2,558,517	-\$127,183
133	February	2013	\$2,569,143	\$2,553,229	\$0
134	March	2013	\$2,604,639	\$2,583,436	\$35,496
135	April	2013	\$2,859,377	\$2,832,814	\$254,739
136	May	2013	\$2,857,058	\$2,824,609	-\$2,320
137	June	2013	\$2,857,058	\$2,818,728	\$0
138	July	2013	\$2,857,058	\$2,812,847	\$0
139	August	2013	\$2,858,234	\$2,808,142	\$1,176
140	September	2013	\$4,296,031	\$4,240,056	\$1,437,797
141	October	2013	\$4,296,031	\$4,231,214	\$0
142	November	2013	\$4,299,706	\$4,226,046	\$3,675
143	December	2013	\$4,391,957	\$4,309,447	\$92,251

h) Colorado River Substation Expansion

		<u>Col 1</u>		<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
		Plant		Accumulated	= C1 - C2	= C1 - Previous
Prior	Year	In-Service	Depreciation	Net Plant	Transmission	Month C1
Year	Month			In Service	Activity	
144	December	2012	\$0	\$0	\$0	\$0
145	January	2013	\$0	\$0	\$0	\$0
146	February	2013	\$0	\$0	\$0	\$0
147	March	2013	\$0	\$0	\$0	\$0
148	April	2013	\$0	\$0	\$0	\$0
149	May	2013	\$0	\$0	\$0	\$0
150	June	2013	\$65,768,407	\$0	\$65,768,407	\$65,768,407
151	July	2013	\$65,886,451	\$136,199	\$65,750,253	\$118,044
152	August	2013	\$66,705,188	\$272,642	\$66,432,546	\$818,737
153	September	2013	\$66,983,507	\$410,781	\$66,572,726	\$278,319
154	October	2013	\$67,157,330	\$549,496	\$66,607,833	\$173,822
155	November	2013	\$67,466,820	\$688,572	\$66,778,248	\$309,490
156	December	2013	\$67,486,496	\$828,288	\$66,658,208	\$19,676

Changed total plant in-service from \$470,096,182 to \$467,454,200 to remove non-CWIP related activity from CRS.

Changed total accumulated depreciation from \$2,902,660 to \$2,885,978 to remove non-CWIP related activity from DCR.

i) South of Kramer

		<u>Col 1</u>		<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
		Plant		Accumulated	= C1 - C2	= C1 - Previous
Prior	Year	In-Service	Depreciation	Net Plant	Transmission	Month C1
Year	Month			In Service	Activity	
157	December	2012	\$0	\$0	\$0	\$0
158	January	2013	\$0	\$0	\$0	\$0
159	February	2013	\$0	\$0	\$0	\$0
160	March	2013	\$0	\$0	\$0	\$0
161	April	2013	\$0	\$0	\$0	\$0
162	May	2013	\$0	\$0	\$0	\$0
163	June	2013	\$0	\$0	\$0	\$0
164	July	2013	\$0	\$0	\$0	\$0
165	August	2013	\$0	\$0	\$0	\$0
166	September	2013	\$0	\$0	\$0	\$0
167	October	2013	\$0	\$0	\$0	\$0
168	November	2013	\$0	\$0	\$0	\$0
169	December	2013	\$0	\$0	\$0	\$0

j) West of Devers

		<u>Col 1</u>		<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
		Plant		Accumulated	= C1 - C2	= C1 - Previous
Prior	Year	In-Service	Depreciation	Net Plant	Transmission	Month C1
Year	Month			In Service	Activity	
170	December	2012	\$0	\$0	\$0	\$0
171	January	2013	\$0	\$0	\$0	\$0
172	February	2013	\$0	\$0	\$0	\$0
173	March	2013	\$0	\$0	\$0	\$0
174	April	2013	\$0	\$0	\$0	\$0
175	May	2013	\$0	\$0	\$0	\$0
176	June	2013	\$0	\$0	\$0	\$0
177	July	2013	\$0	\$0	\$0	\$0
178	August	2013	\$0	\$0	\$0	\$0
179	September	2013	\$0	\$0	\$0	\$0
180	October	2013	\$0	\$0	\$0	\$0
181	November	2013	\$0	\$0	\$0	\$0
182	December	2013	\$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.

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Calculation of Administrative and General Expense

Inputs are shaded yellow

			Col 1	Col 2	Col 3	Col 4	
			FERC Form 1	Data	See Note 1		
Line	Acct.	Description	Amount	Source	Total Amount	A&G Expense	Notes
1	920	A&G Salaries	\$521,548,033	FF1 323.181b	\$136,182,048	\$385,365,985	
2	921	Office Supplies and Expenses	\$152,455,978	FF1 323.182b	\$837,750	\$151,618,228	
3	922	A&G Expenses Transferred	-\$123,756,875	FF1 323.183b	-\$37,645,896	-\$86,110,979	Credit
4	923	Outside Services Employed	\$69,572,362	FF1 323.184b	\$8,898,563	\$60,673,799	
5	924	Property Insurance	\$21,629,921	FF1 323.185b	\$0	\$21,629,921	
6	925	Injuries and Damages	\$115,243,086	FF1 323.186b	\$211,378	\$115,031,708	
7	926	Employee Pensions and Benefits	\$237,122,922	FF1 323.187b	\$66,910,617	\$170,212,305	
8	927	Franchise Requirements	\$107,623,671	FF1 323.188b	\$107,623,671	\$0	
9	928	Regulatory Commission Expenses	\$37,629,040	FF1 323.189b	\$34,272,932	\$3,356,108	
10	929	Duplicate Charges	\$0	FF1 323.190b	\$0	\$0	
11	930.1	General Advertising Expense	\$328,718	FF1 323.191b	\$223,160	\$105,558	
12	930.2	Miscellaneous General Expense	\$9,789,109	FF1 323.192b	\$20,972,414	-\$11,183,305	
13	931	Rents	\$22,993,277	FF1 323.193b	\$78,141	\$22,915,136	
14	935	Maintenance of General Plant	\$18,382,085	FF1 323.196b	\$1,635,670	\$16,746,415	
15			\$1,190,561,327		Total A&G Expenses:	\$850,360,879	

		Amount	Source
16	Remaining A&G after exclusions & NOIC Adjustment:	\$850,360,879	Line 15
17	Less Account 924:	\$21,629,921	Line 5
18	Amount to apply the Transmission W&S AF:	\$828,730,958	Line 16 - Line 17
19	Transmission Wages and Salaries Allocation Factor:	4.2534%	27-Allocators, Line 9
20	Transmission W&S AF Portion of A&G:	\$35,249,269	Line 18 * Line 19
21	Transmission Plant Allocation Factor:	16.5350%	27-Allocators, Line 22
22	Property Insurance portion of A&G:	\$3,576,503	Line 5 Col 4 * Line 21
23	Administrative and General Expenses:	\$38,825,772	Line 20 + Line 22

Changed from \$8,226,095.  
Added \$672,468 of Outside Services Cost associated with the completion of the proceedings.

Note 1: Itemization of exclusions

		Col 1	Col 2	Col 3	Col 4	
		Shareholder Exclusions or Other Adjustments	Franchise Requirements	NOIC	PBOPs	
Line	Acct.	Total Amount Excluded (Sum of Col 1 to Col 4)				Notes
24	920	\$136,182,048	\$16,475,770	\$119,706,278		See Instructions 2b, 3, and Note 2
25	921	\$837,750	\$837,750	\$0		
26	922	-\$37,645,896	-\$6,451,726	-\$31,194,170		
27	923	\$8,898,563	\$8,898,563	\$0		
28	924	\$0	\$0	\$0		
29	925	\$211,378	\$211,378	\$0		
30	926	\$66,910,617	\$26,601,707	\$0	\$40,308,910	See Note 3
31	927	\$107,623,671	NA	\$107,623,671	\$0	See Note 4
32	928	\$34,272,932	\$34,272,932	\$0		
33	929	\$0	\$0	\$0		
34	930.1	\$223,160	\$223,160	\$0		
35	930.2	\$20,972,414	\$20,972,414	\$0		
36	931	\$78,141	\$78,141	\$0		
37	935	\$1,635,670	\$1,635,670	\$0		

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**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:	\$157,546,315	SCE Records
b	Actual A&G NOIC payout:	\$37,840,037	Note 2, d
c	Adjustment:	\$119,706,278	
Actual non-capitalized NOIC Payouts:			
	<u>Department</u>	<u>Amount</u>	<u>Source</u>
d	A&G	\$37,840,037	SCE Records and Workpapers
e	Other	\$22,588,839	SCE Records and Workpapers
f	Trans. And Dist. Business Unit	\$37,430,198	SCE Records and Workpapers
g	Total:	\$97,859,074	Sum of d to f

**Note 3: PBOPs Exclusion Calculation**

	<u>Amount</u>	<u>Note:</u>
a	Authorized PBOPs expense amount: -\$7,105,091	See instruction #4
b	Prior Year FF1 PBOPs expense: \$33,203,819	SCE Records
c	PBOPs Expense Exclusion: \$40,308,910	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.



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**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.

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	\$32,356,723
2	Total Wages and Salaries	FF1 354.28b	\$959,389,495
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$258,683,023
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$700,706,472
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	\$97,859,074
6	Less A&G NOIC	20-AandG, Note 2	\$37,840,037
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$60,019,037
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$760,725,509
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	4.2534%

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	\$5,731,652,950
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$1,792,693,394
17	Electric Miscellaneous Intangible Plant	Line 16 * Line 9	\$76,250,478
18	Total General Plant	6-PlantInService, Line 21, C1	\$2,566,405,180
19	General Plant	Line 18 * Line 9	\$109,159,560
20	Total Plant In Service	FF1 207.104g	\$35,785,126,920
21			
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	16.5350%

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

Line	Values	Notes	Applied to Accounts
26 a) Outages			
27 ISO Outages	8,777		561.000 Load Dispatching
28 Non-ISO Outages	7,921		561.100 Load Dispatch-Reliability
29 Total Outages	16,698 = L27 + L28		561.200 Load Dispatch Monitor and Operate Trans. System
30 Outages Percent ISO	52.6% = L27 / L29		
31			
32 b) Circuits			
33 ISO Circuits	211		562 - Operating Transmission Stations
34 Non-ISO Circuits	999		
35 Total Circuits	1,210 = L33 + L34		
36 Circuits Percent ISO	17.4% = L33 / L35		
37			
38 c) Relay Routines			
39 ISO Relay Routines	681		562 - Routine Testing and Inspection
40 Non-ISO Relay Routines	2,483		
41 Total Relay Routines	3,164 = L39 + L40		
42 Relay Routines Percent ISO	21.5% = L39 / L41		
43			

44	d) Line Miles	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
45	ISO Line Miles	5,560		563 - Inspect and Patrol Line
46	Non-ISO Line Miles	6,526		571 - Poles and Structures
47	Total Line Miles	12,086 = L45 + L46		571 - Insulators and Conductors
48	Line Miles Percent ISO	46.0% = L45 / L47		571 - Transmission Line Rights of Way
49				
50	e) Underground Line Miles	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
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	0.4% = L51 / L53		
55				
56	f) Line Rents Costs	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
57	ISO Line Rent Costs	5,738,061		567 - Line Rents
58	Non-ISO Line Rent Costs	2,539,848		
59	Total Line Rent Costs	8,277,909 = L57 + L58		
60	Line Rent Costs Percent ISO	69.3% = L57 / L59		
61				
62	g) Morongo Acres	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
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	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
69	ISO Transformers	127		570 - Maintenance of Power Transformers
70	Non-ISO Transformers	477		
71	Total Transformers	604 = L69 + L70		
72	Transformers Percent ISO	21.0% = L69 / L71		
73				
74	i) Circuit Breakers	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
75	ISO Circuit Breakers	1,069		570 - Maintenance of Transmission Circuit Breakers
76	Non-ISO Breakers	2,038		
77	Total Circuit Breakers	3,107 = L75 + L76		
78	Circuit Breakers Percent ISO	34.4% = L75 / L77		
79				
80	j) Voltage Control Equipment	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
81	ISO Voltage Control Equipment	261		570 - Maintenance of Transmission Voltage Equipment
82	Non-ISO Voltage Control Equipment	148		
83	Total Voltage Control Equipment	409 = L81 + L82		
84	Voltage Control Equipment Percent ISO	63.8% = L81 / L83		
85				
86	k) Substation Work Order Cost	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
87	ISO Substation Work Order Costs	-31,521		570 - Substation Work Order Related Expense
88	Non-ISO Substation Work Order Costs	-1,469,509		
89	Total Substation Work Order Costs	-1,501,030 = L87 + L88		
90	Substation Work Order Costs Percent ISO	2.1% = L87 / L89		
91				
92	l) Transmission Work Order Cost	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
93	ISO Transmission Work Order Costs	759,799		571 - Transmission Work Order Related Expense
94	Non-ISO Transmission Work Order Costs	9,756,406		
95	Total Transmission Work Order Costs	10,516,206 = L93 + L94		
96	Transmission Work Order Costs Percent ISO	7.2% = L93 / L95		
97				

Changed from 5,591 to 5,560 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.

Changed from 6,494 to 6,526 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.

Value changed from 484 to 477 to reflect transformer count revision.

Value changed from 2,241 to 2,038 to reflect circuit breaker count revision.

Value changed from 145 to 148 to reflect voltage control equipment count revision.

98	m) Transmission Facility Property Damage	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
99	ISO Transmission Fac. Property Damage	544,370		573 - Provision for Property Damage Expense to Trans. Fac.
100	Non-ISO Transmission Fac. Property Damage	759,749		
101	Total Transmission Facility Property Damage	1,304,118 = L99 + L100		
102	Trans. Fac. Property Damage Percent ISO	41.7% = L99 / L101		
103				
104	n) Distribution Transformers	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
105	ISO Distribution Transformers	0		592 - Maintenance of Distribution Transformers
106	Non-ISO Distribution Transformers	2,322		
107	Total Distribution Transformers	2,322 = L105 + L106		
108	Distribution Transformers Percent ISO	0.0% = L105 / L107		
109				
110	o) Distribution Circuit Breakers	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
111	ISO Distribution Circuit Breakers	0		592 - Maintenance of Distribution Circuit Breakers
112	Non-ISO Distribution Circuit Breakers	8,848		
113	Total Distribution Circuit Breakers	8,848 = L111 + L112		
114	Distribution Circuit Breakers Percent ISO	0.0% = L111 / L113		
115				
116	p) Distribution Voltage Control Equipment	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
117	ISO Distribution Voltage Control Equipment	0		592 - Maintenance of Distribution Voltage Control Equipment
118	Non-ISO Distribution Voltage Control Equip.	2,286		
119	Total Distribution Voltage Control Equipment	2,286 = L117 + L118		
120	Distribution Voltage Control Equip. Pct. ISO	0.0% = L117 / L119		

**Value changed from 536,975 to 544,370 to reflect facility property damage count revision.**

**Value changed from 767,143 to 759,749 to reflect transformer count revision.**

**Value changed from 2,336 to 2,322 to reflect circuit breaker count revision.**

**Value changed from 8,989 to 8,848 to reflect voltage control equipment count revision.**

**Value changed from 2,323 to 2,286 to reflect voltage control equipment count revision.**

One Time Adjustment for Revised 2014 True Up TRR		
Description	Amount	Source
Filed TO11 True Up TRR	900,132,405	TO11 Annual Update Filing - WP Schedule 3 - One Time Adj True Up Adj, Page 20, Line 45.
TO11 Revised True Up TRR	900,376,914	TO12 Draft Annual Update - WP Schedule 3 - One Time Adj True Up Adj, Page 63, Line 45.
<b>Variance*</b>	<b>244,509</b>	

\* Variance Includes Adjustments for:

- (1) 2014 Hoover-Mead No. 2 and 3 Lines Misclassification Adjustment
- (2) 2014 ISO Allocator Miscounting Adjustment
- (3) 2014 CWIP Misclassification Adjustment
- (4) 2014 A&G Exclusion Adjustment
- (5) 2014 True up of Estimated Issuance Cost Adjustment

Calculation of True Up TRR

A) Rate Base for True Up TRR

Line	Rate Base Item	Calculation Method	Notes	FERC Form 1 Reference or Instruction	Amount
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$5,979,743,757
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$243,935,135
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	\$13,962,624
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$4,007,324
7	Cash Working Capital	1/16 (O&M + A&G)		1-Base TRR Line 7	\$8,942,909
8	Working Capital			Line 5 + Line 6 + Line 7	\$26,912,856
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,118,370,130
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	-\$100,505,621
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,218,875,752
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT, Line 15	-\$1,123,792,994
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	-\$14,611,200
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	\$4,883,744,614

B) Return on Capital

Line					
18	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.3032%
19	Return on Capital: Rate Base times Cost of Capital Rate			Line 17 * Line 18	\$356,670,635

C) Income Taxes

20	Income Taxes = [((RB * ER) + D) * (CTR/(1 - CTR))] + CO/(1 - CTR)				\$176,609,752
	Where:				
21	RB = Rate Base			Line 17	\$4,883,744,614
22	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.1001%
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

Schedule 4  
True Up TRR  
(Revised 2014 True Up TRR)

TO12 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj True Up Adj  
Page 63 of 116

**D) True Up TRR Calculation**

26	O&M Expense	1-Base TRR L 65	\$93,536,627
27	A&G Expense	1-Base TRR L 66	\$49,549,912
27a	PBOPs True Up TRR Adjustment	35-PBOPs L 14	-\$1,422,417
28	Network Upgrade Interest Expense	1-Base TRR L 67	\$1,555,832
29	Depreciation Expense	1-Base TRR L 68	\$175,437,869
30	Abandoned Plant Amortization Expense	1-Base TRR L 69	\$14,445,000
31	Other Taxes	1-Base TRR L 70	\$46,994,489
32	Revenue Credits	1-Base TRR L 71	-\$52,513,436
33	Return on Capital	Line 19	\$356,670,635
34	Income Taxes	Line 20	\$176,609,752
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	\$0
37	Total without True Up Incentive Adder	Sum Line 26 to Line 36	\$860,864,264
38	True Up Incentive Adder	15-IncentiveAdder L 20	\$29,542,763
39	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Line 37 + Line 38	\$890,407,027

**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:	Line 39	
41	Franchise Fee Factor:	28-FFU, L 5	
42	Franchise Fee Expense:	Line 40 * Line 41	
43	Uncollectibles Expense Factor:	28-FFU, L 5	
44	Uncollectibles Expense:	Line 42 * Line 43	
45	True Up TRR:	L 40 + L 42 + L 44	

<b>Change In TO10 TUTRR</b> \$900,376,914 <u>\$900,132,405</u> \$244,509
---

**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>Percentage</u>	<u>Reference:</u>
e End of Prior Year		Settlement in ER11-3697
f Beginning of Prior Year		Settlement in ER11-3697
g Wtd. Cost of Long Term Debt	2.2031%	1-Base TRR L 50
h Wtd. Cost of Preferred Stock	0.5011%	1-Base TRR L 51
i Wtd. Cost of Common Stock	4.5990%	1-Base TRR L 46 * Line d
j Cost of Capital Rate	7.3032%	Sum of Lines f to h

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.1001%	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	
RETURN AND CAPITALIZATION CALCULATIONS				
Line	Calculation of Long Term Debt Amount			
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
Calculation of Cost of Long-Term Debt				
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%
Calculation of Preferred Stock Amount				
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	-\$38,151,559
20	Net Gain (Loss) From Purchase and Tender Offers	13-month avg.	5-ROR-2, Line 20	-\$6,379,265
21	Preferred Stock Amount		Sum of Lines 18 to 20	\$1,962,040,280
Calculation of Cost of Preferred Stock				
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	\$387,908
24	Amortization Issuance Costs		See Note 4	\$2,150,137
25	Cost of Preferred Stock -- Account 437		Sum of Lines 22 to 24	\$114,833,355
26	Preferred Stock Cost Percentage	Line 25 / Line 21		5.8528%
Calculation of Common Stock Equity Amount				
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	-\$6,379,265
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	\$10,753,582,877
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

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. = Sum (Cols. 2-14)/13	December	January	February	March	April	May	June	July	August	September	October	November	December
Bonds -- Account 221 (Note 1):															
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
Reacquired Bonds -- Account 222 (Note 2): enter - of FF1															
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
Long Term Debt Advances from Associated Companies (Note 2a):															
2a		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Long Term Debt -- Account 224 (Note 3):															
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
4	NOT USED	<div>Changed Unamortized Issuance Costs 13 Month Average from - \$43,335,730 to - \$38,151,559 to true-up estimated issuance cost to reflect actual.</div>	<div>Changed Net Gain (Loss) from Purchase and Tender Offers 13 Month Average from - \$1,149,302 to - \$6,379,265 to true-up estimated issuance cost to reflect actual.</div>												
5	NOT USED														
6	NOT USED														
7	NOT USED														
Preferred Stock Amount -- Account 204 (Note 8):															
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
Unamortized Issuance Costs (Note 9): enter negative															
19		-\$38,151,559	-\$34,321,322	-\$34,185,702	-\$34,050,082	-\$40,186,820	-\$39,998,930	-\$39,811,041	-\$39,623,151	-\$39,435,261	-\$39,247,372	-\$39,059,482	-\$38,871,592	-\$38,683,703	-\$38,495,813
Net Gain (Loss) From Purchase and Tender Offers (Note 10):															
20		-\$6,379,265	-\$6,573,219	-\$6,540,893	-\$6,508,567	-\$6,476,242	-\$6,443,916	-\$6,411,590	-\$6,379,265	-\$6,346,939	-\$6,314,613	-\$6,282,288	-\$6,249,962	-\$6,217,636	-\$6,185,310
Total Proprietary Capital (Note 11):															
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
Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 12): enter - of FF1															
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
Accumulated Other Comprehensive Loss -- Account 219 (Note 13): enter - of FF1															
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

**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:

Issue	Face Amount	Issuance Date	Issuance Costs	Amortization Period (Years)	Annual Amortization	Notes
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
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:

Issue/Event	Event Date	Amortization Amount	Amortization Period (Years)	Annual Amortization	Notes
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
Series B	2/28/13	\$2,586,351	30	\$86,212	Redeemed by Series G
Series C	2/28/13	\$2,886,866	30	\$96,229	Redeemed by Series G
---					
				\$387,908	Total Annual Amortization (sum of "Issues/Events" listed above)

Added redemption of Series B and C in 2014.

- 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.

Schedule 6  
Plant In Service  
(Revised 2014 True Up TRR)

TO12 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj True Up Adj  
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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	\$1,448,184,854	\$145,489,837	\$765,536,889	\$207,833	\$32,805,650	\$64,392,580	\$5,744,707,630
3	Feb 2014	\$75,790,366	\$138,556,211	\$377,379,952	\$2,715,473,623	\$1,462,374,821	\$147,439,312	\$772,601,242	\$207,887	\$32,009,282	\$65,150,347	\$5,786,983,045
4	Mar 2014	\$75,790,388	\$139,620,906	\$375,097,751	\$2,737,560,774	\$1,462,616,878	\$148,284,831	\$772,750,893	\$207,978	\$33,010,659	\$65,119,306	\$5,810,060,365
5	Apr 2014	\$75,788,071	\$139,629,790	\$376,549,497	\$2,762,637,281	\$1,464,670,502	\$150,682,777	\$773,573,864	\$215,663	\$20,615,118	\$65,273,514	\$5,829,636,078
6	May 2014	\$75,787,470	\$139,629,790	\$377,526,194	\$2,797,969,715	\$1,476,051,049	\$153,340,109	\$778,460,487	\$215,699	\$20,672,252	\$65,505,014	\$5,885,157,779
7	Jun 2014	\$75,785,828	\$139,612,178	\$378,771,301	\$2,826,968,153	\$1,479,229,820	\$154,758,583	\$781,340,610	\$218,273	\$21,268,441	\$65,698,764	\$5,923,651,953
8	Jul 2014	\$75,785,828	\$139,611,418	\$379,384,643	\$2,844,041,959	\$1,482,282,888	\$156,159,480	\$784,295,714	\$218,116	\$21,122,021	\$65,832,618	\$5,948,734,686
9	Aug 2014	\$75,785,820	\$158,372,560	\$387,016,704	\$2,838,743,440	\$1,486,376,716	\$160,547,978	\$786,389,855	\$218,085	\$21,229,358	\$66,015,584	\$5,980,696,100
10	Sep 2014	\$75,785,447	\$158,373,974	\$387,701,453	\$2,846,461,397	\$1,489,055,616	\$171,070,328	\$783,233,035	\$218,086	\$15,951,594	\$58,774,153	\$5,986,625,084
11	Oct 2014	\$75,785,292	\$158,375,608	\$422,068,988	\$2,819,184,441	\$1,492,069,677	\$174,411,532	\$789,940,975	\$218,736	\$15,840,492	\$54,209,043	\$6,002,104,784
12	Nov 2014	\$75,785,292	\$158,387,114	\$423,366,856	\$2,848,885,302	\$1,619,791,655	\$201,800,310	\$976,065,398	\$217,187	\$15,758,975	\$50,370,701	\$6,370,428,791
13	Dec 2014	\$75,785,255	\$158,395,947	\$428,326,101	\$2,920,111,450	\$1,785,692,481	\$230,375,816	\$1,044,185,331	\$217,201	\$12,994,314	\$79,698,349	\$6,735,782,244
14	13-Mo. Avg:	\$75,787,403	\$146,353,591	\$389,716,870	\$2,797,361,703	\$1,507,067,512	\$164,488,681	\$813,335,965	\$214,502	\$21,201,330	\$64,216,200	\$5,979,743,757

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: \$5,979,743,757	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$6,735,782,244	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: 5.4507%	27-Allocators, Line 9
24	General + Intangible Plant: \$243,935,135	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: 5.4507%	27-Allocators, Line 9
27	General + Intangible Plant: \$250,268,534	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	\$342,211,782	\$86,383,856	\$279,192,077	\$9,416	\$655,180	\$10,927,717	\$1,003,681,936

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	\$31,057,534	\$49,746,000	\$27,116,718	\$9,416	-\$10,362,307	\$13,734,654	\$293,070,653

**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	\$2,212,174	\$1,497,618	-\$844,048	\$48	\$10,073,413	-\$4,594,838	\$8,332,238
71	Feb 2014	\$0	\$17,113	\$371,632	\$4,140,516	\$1,807,523	\$1,947,769	\$2,703,192	\$54	-\$803,390	\$1,263	\$10,185,671
72	Mar 2014	\$22	\$5,684	-\$3,071,078	\$8,511,304	\$329,948	\$845,519	\$106,008	\$91	\$485,115	\$170	\$7,212,784
73	Apr 2014	-\$2,317	-\$7,482	\$1,444,135	\$26,355,258	-\$230,221	\$2,397,945	-\$166,010	\$7,685	-\$12,400,452	\$0	\$17,398,541
74	May 2014	-\$601	\$0	\$609,216	\$14,517,020	\$3,248,096	\$1,863,125	\$322,557	\$35	\$52,702	\$0	\$20,612,149
75	Jun 2014	-\$1,642	-\$17,746	\$427,087	\$26,584,941	\$387,949	\$1,418,474	\$1,571,688	\$2,574	\$595,477	\$0	\$30,968,803
76	Jul 2014	\$0	-\$670	\$486,301	\$16,584,412	\$62,240	\$1,394,568	\$1,418,356	-\$157	-\$237,463	\$0	\$19,707,587
77	Aug 2014	-\$9	-\$696	\$689,642	\$1,098,627	\$782,871	\$4,385,915	\$264,328	-\$31	\$107,336	\$0	\$7,327,984
78	Sep 2014	-\$372	-\$86	\$614,242	\$7,404,729	\$2,812,377	\$3,661,998	-\$442,269	\$1	-\$5,277,764	\$72,370	\$8,845,225
79	Oct 2014	-\$155	\$3,196	-\$897,198	\$12,358,009	-\$703,466	\$3,340,146	\$1,638,659	\$650	-\$111,102	-\$37,892	\$15,590,845
80	Nov 2014	\$0	\$12,504	\$1,290,208	\$29,356,066	-\$59,998	\$1,173,527	\$1,443,999	-\$1,549	-\$81,517	\$0	\$33,133,240
81	Dec 2014	-\$37	\$6,706	\$4,093,991	\$28,798,298	\$20,408,041	\$25,819,397	\$19,100,256	\$14	-\$2,764,662	\$18,293,582	\$113,755,586
82	Total:	-\$5,561	\$16,628	\$5,895,623	\$175,861,949	\$31,057,534	\$49,746,000	\$27,116,718	\$9,416	-\$10,362,307	\$13,734,654	\$293,070,653

**Notes:**

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

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

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

- Other ISO Transmission Activity without Incentive Plant Activity on Lines 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)."

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

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

3) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. From SCE internal accounting records.

4) Column 12 matches 'Activity for Incentive Projects' on 14-IncentivePlant, Lines 39 to 52. Other columns from SCE internal accounting records.

5) Amount in matrix on lines 28 to 39 minus amount in matrix on lines 41 to 52

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

7) Line 53

8) Amount on Line 67 less amount on Line 68 for each account.

9) 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%	Changed from \$234,181,201 to \$234,173,937 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.
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	\$234,173,937	73.15%	Changed from \$1,785,929,479 to \$1,785,692,481 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.
9						
10	Total Substation and Land	\$5,945,099,637	L 5 + L 8	\$3,582,611,488	60.26%	
11						
12	Lines					
13	354	\$1,883,502,324	FF1 207.51g	\$1,785,692,481	94.84%	Changed from \$230,528,301 to \$230,375,816 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.
14	355	\$838,670,098	FF1 207.52g	\$230,375,816	27.47%	
15	356	\$1,275,427,830	FF1 207.53g	\$1,044,185,331	81.87%	
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%	Changed from \$1,044,386,521 to \$1,044,185,331 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.
18	359	\$86,695,550	FF1 207.56g	\$79,698,349	91.93%	
19	Total Lines	\$4,389,070,554	Sum L13 to L18	\$3,153,163,491	71.84%	
20						
21	Total Transmission	\$10,334,170,191	L 10 + L 19	\$6,735,774,979	65.18%	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%	Changed from \$79,700,254 to \$79,698,349 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.
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:

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

Instructions:

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



Accumulated Depreciation Reserve

Input cells are shaded yellow

1) Transmission Depreciation Reserve - ISO

Prior Year: 2014

Changed from \$298,298,615 to  
\$298,312,979 to remove non-CWIP  
related activity from DCR and CRS.

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

Line	Col 1 Mo/YR	Col 2 FERC Account: 350.1	Col 3 350.2	Col 4 352	Col 5 353	Col 6 354	Col 7 355	Col 8 356	Col 9 357	Col 10 358	Col 11 359	Col 12 Total =Sum C2 to C11
1	Dec 2013	\$0	\$10,232,181	\$47,073,317	\$298,312,979	\$339,298,041	\$30,570,488	\$328,550,028	\$126,174	\$4,575,381	\$2,419,397	\$1,061,157,987
2	Jan 2014	\$0	\$10,411,957	\$47,771,038	\$303,756,277	\$335,933,720	\$30,852,498	\$329,970,034	\$126,802	\$4,161,123	\$7,320,456	\$1,070,303,905
3	Feb 2014	\$0	\$10,598,740	\$48,566,796	\$309,028,673	\$333,373,114	\$31,075,973	\$332,101,085	\$127,164	\$4,172,234	\$7,392,073	\$1,076,435,852
4	Mar 2014	\$0	\$10,780,513	\$49,388,900	\$314,295,194	\$336,338,682	\$31,476,463	\$334,153,054	\$127,527	\$4,094,841	\$7,499,679	\$1,088,154,853
5	Apr 2014	\$0	\$10,963,950	\$50,082,823	\$319,940,361	\$330,611,652	\$31,920,046	\$337,057,701	\$127,890	\$3,707,707	\$7,500,716	\$1,091,912,845
6	May 2014	\$0	\$11,147,339	\$50,691,482	\$325,328,980	\$337,969,722	\$32,484,683	\$339,081,589	\$128,266	\$3,267,536	\$7,641,375	\$1,107,740,971
7	Jun 2014	\$0	\$11,325,591	\$50,812,767	\$328,910,383	\$339,721,858	\$33,472,431	\$340,815,276	\$128,637	\$2,793,083	\$7,701,502	\$1,115,681,528
8	Jul 2014	\$0	\$11,508,332	\$51,122,731	\$334,136,442	\$343,660,803	\$34,083,835	\$343,124,187	\$128,999	\$2,094,723	\$7,810,566	\$1,127,670,619
9	Aug 2014	\$0	\$11,691,678	\$51,906,687	\$339,635,109	\$344,268,949	\$34,295,253	\$345,229,405	\$129,375	\$1,952,941	\$7,873,687	\$1,136,983,085
10	Sep 2014	\$0	\$11,915,149	\$52,696,865	\$345,648,031	\$345,875,676	\$34,602,243	\$347,478,573	\$129,748	\$2,045,718	\$7,970,722	\$1,148,362,725
11	Oct 2014	\$0	\$12,126,129	\$53,411,003	\$351,639,555	\$350,250,437	\$35,349,167	\$350,725,756	\$130,036	\$1,773,300	\$7,526,856	\$1,162,932,239
12	Nov 2014	\$0	\$12,336,998	\$54,346,012	\$357,305,853	\$347,988,674	\$36,840,754	\$351,825,427	\$130,349	\$1,697,347	\$7,238,074	\$1,169,709,488
13	Dec 2014	\$0	\$12,547,940	\$55,322,011	\$363,190,742	\$350,017,330	\$38,130,422	\$353,805,006	\$130,566	\$1,208,818	\$7,412,762	\$1,181,765,598
14	13-Mo. Avg:	\$0	\$11,352,807	\$51,014,802	\$330,086,814	\$341,177,589	\$33,473,404	\$341,070,548	\$128,579	\$2,888,058	\$7,177,528	\$1,118,370,130

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

Changed from \$55,295,971 to  
\$55,322,011 to remove non-CWIP  
related activity from DCR and CRS.

Changed from \$363,178,566 to  
\$363,190,742 to remove non-CWIP  
related activity from DCR and CRS.

Line	Col 1 Mo/YR	Col 2 FERC Account: 360	Col 3 361	Col 4 362	Col 5 Total =Sum C2 to C4	Notes
15	Dec 2013	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2014	\$0	\$0	\$0	\$0	End of Year ("EOY") amount
17	BOY/EOY Average:	\$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>	
	<u>Mo/YR</u>		<u>Reserve</u>	<u>Reserve</u>	<u>Reserve</u>	<u>Source</u>
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:	5.4507%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$100,505,621	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:	5.4507%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$106,308,108	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
	<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>
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  
(Revised 2014 True Up TRR)

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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	\$2,944,643	\$444,956	\$1,945,740	\$286	\$105,798	\$83,710	\$12,076,106
42	Mar 2014	\$0	\$191,669	\$808,222	\$5,589,350	\$2,973,495	\$450,919	\$1,963,695	\$286	\$103,230	\$84,695	\$12,165,561
43	Apr 2014	\$0	\$193,142	\$803,334	\$5,634,813	\$2,973,988	\$453,504	\$1,964,075	\$286	\$106,459	\$84,655	\$12,214,257
44	May 2014	\$0	\$193,155	\$806,444	\$5,686,428	\$2,978,163	\$460,838	\$1,966,167	\$297	\$66,484	\$84,856	\$12,242,831
45	Jun 2014	\$0	\$193,155	\$808,535	\$5,759,154	\$3,001,304	\$468,965	\$1,978,587	\$297	\$66,668	\$85,157	\$12,361,821
46	Jul 2014	\$0	\$193,130	\$811,202	\$5,818,843	\$3,007,767	\$473,303	\$1,985,907	\$300	\$68,591	\$85,408	\$12,444,452
47	Aug 2014	\$0	\$193,129	\$812,515	\$5,853,986	\$3,013,975	\$477,588	\$1,993,418	\$300	\$68,119	\$85,582	\$12,498,613
48	Sep 2014	\$0	\$219,082	\$828,861	\$5,843,080	\$3,022,299	\$491,009	\$1,998,741	\$300	\$68,465	\$85,820	\$12,557,657
49	Oct 2014	\$0	\$219,084	\$830,327	\$5,858,966	\$3,027,746	\$523,190	\$1,990,717	\$300	\$51,444	\$76,406	\$12,578,182
50	Nov 2014	\$0	\$219,086	\$903,931	\$5,802,821	\$3,033,875	\$533,409	\$2,007,767	\$301	\$51,086	\$70,472	\$12,622,747
51	Dec 2014	\$0	\$219,102	\$906,711	\$5,863,956	\$3,293,576	\$617,173	\$2,480,833	\$299	\$50,823	\$65,482	\$13,497,954
52	Total:	\$0	\$2,412,811	\$9,933,035	\$68,842,174	\$36,205,910	\$5,835,230	\$24,220,005	\$3,536	\$846,959	\$981,646	\$149,281,306

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	-\$4,167,209	\$966,734	\$412,108	\$75,968	\$87,820	-\$14,802	-\$294,828
55	Mar 2014	\$0	\$53,639	-\$22,932	\$2,641,911	-\$6,000	\$220,115	\$196,310	\$77,456	\$167,522	\$28,041	\$3,356,063
56	Apr 2014	\$0	\$52,601	\$180,739	-\$84,733	-\$6,586,252	\$43,306	\$2,091,709	\$77,368	\$457,795	-\$102,344	-\$3,869,812
57	May 2014	\$0	\$52,930	\$326,725	\$2,437,160	\$3,315,379	-\$453,066	\$128,365	\$78,952	\$469,908	\$68,300	\$6,424,653
58	Jun 2014	\$0	\$80,771	\$1,135,281	\$17,821,887	-\$945,560	-\$2,264,418	-\$544,626	\$75,294	\$501,876	-\$30,635	\$15,829,871
59	Jul 2014	\$0	\$56,309	\$828,005	\$4,851,118	\$704,857	-\$602,788	\$718,319	\$61,645	\$711,326	\$28,954	\$7,357,745
60	Aug 2014	\$0	\$53,022	\$47,178	\$2,907,799	-\$1,821,097	\$1,161,791	\$248,626	\$76,483	\$194,677	-\$27,491	\$2,840,987
61	Sep 2014	\$0	-\$23,786	\$63,901	-\$1,389,923	-\$1,071,520	\$803,221	\$556,919	\$72,380	-\$22,549	\$13,726	-\$997,630
62	Oct 2014	\$0	\$43,924	\$191,935	-\$1,084,798	\$1,019,625	-\$976,569	\$2,794,216	-\$11,127	\$300,373	-\$636,782	\$1,640,796
63	Nov 2014	\$0	\$44,534	-\$51,339	\$1,117,253	-\$4,008,543	-\$4,182,320	-\$2,019,488	\$12,294	\$117,825	-\$439,705	-\$9,409,488
64	Dec 2014	\$0	\$44,225	-\$114,459	-\$171,311	-\$957,484	-\$2,935,349	-\$1,114,723	-\$82,502	\$500,234	\$133,662	-\$4,697,707
65	Total:	\$0	\$526,012	\$2,782,397	\$32,443,238	-\$19,292,146	-\$7,528,100	\$2,301,647	\$856,725	\$3,907,929	\$4,910,100	\$20,907,802

4) Calculation of Other Transmission Activity

A) Change in Depreciation Reserve - ISO (See Note 6)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
66	\$0	\$2,315,759	\$8,248,694	\$64,877,763	\$10,719,289	\$7,559,934	\$25,254,978	\$4,392	-\$3,366,563	\$4,993,365	\$120,607,611

B) Total Depreciation Expense (See Note 7)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
67	\$0	\$2,412,811	\$9,933,035	\$68,842,174	\$36,205,910	\$5,835,230	\$24,220,005	\$3,536	\$846,959	\$981,646	\$149,281,306

C) Other Activity (See Note 8)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
68	\$0	-\$97,052	-\$1,684,341	-\$3,964,411	-\$25,486,621	\$1,724,704	\$1,034,974	\$856	-\$4,213,522	\$4,011,719	-\$28,673,694

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	-\$108,607	-\$132,486	-\$6,299,399	-\$158,365	-\$524,351	\$342	-\$454,052	\$4,811,657	-\$2,875,206
70	Feb 2014	\$0	-\$2,572	-\$10,867	-\$282,596	-\$5,505,249	-\$221,481	\$185,311	\$76	-\$94,687	-\$12,094	-\$5,944,160
71	Mar 2014	\$0	-\$9,897	\$13,882	-\$322,829	-\$7,927	-\$50,429	\$88,274	\$77	-\$180,622	\$22,911	-\$446,560
72	Apr 2014	\$0	-\$9,705	-\$109,411	\$10,354	-\$8,701,018	-\$9,921	\$940,572	\$77	-\$493,594	-\$83,618	-\$8,456,265
73	May 2014	\$0	-\$9,766	-\$197,785	-\$297,809	\$4,379,907	\$103,798	\$57,721	\$79	-\$506,654	\$55,804	\$3,585,295
74	Jun 2014	\$0	-\$14,903	-\$687,249	-\$2,177,751	-\$1,249,168	\$518,783	-\$244,900	\$75	-\$541,122	-\$25,030	-\$4,421,264
75	Jul 2014	\$0	-\$10,389	-\$501,238	-\$592,784	\$931,178	\$138,100	\$323,004	\$62	-\$766,951	\$23,656	-\$455,362
76	Aug 2014	\$0	-\$9,783	-\$28,560	-\$355,319	-\$2,405,830	-\$266,169	\$111,799	\$76	-\$209,900	-\$22,461	-\$3,186,147
77	Sep 2014	\$0	\$4,389	-\$38,683	\$169,842	-\$1,415,572	-\$184,020	\$250,428	\$72	\$24,312	\$11,215	-\$1,178,017
78	Oct 2014	\$0	-\$8,104	-\$116,189	\$132,557	\$1,347,014	\$223,734	\$1,256,465	-\$11	-\$323,862	-\$520,273	\$1,991,332
79	Nov 2014	\$0	-\$8,217	\$31,078	-\$136,523	-\$5,295,638	\$958,179	-\$908,096	\$12	-\$127,039	-\$359,254	-\$5,845,497
80	Dec 2014	\$0	-\$8,160	\$69,288	\$20,933	-\$1,264,920	\$672,495	-\$501,254	-\$82	-\$539,351	\$109,206	-\$1,441,844
81	Total:	\$0	-\$97,052	-\$1,684,341	-\$3,964,411	-\$25,486,621	\$1,724,704	\$1,034,974	\$856	-\$4,213,522	\$4,011,719	-\$28,673,694

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:

- Depreciation Expense (on Lines 40 to 51) for the same month;
- Other Transmission Activity (on Lines 69 to 80) for the same month; and
- 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:

- Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
- Other Transmission Activity for May of the Prior Year (on Line 73, Column 5); and
- 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.

**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)**

		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	\$748,977,783	\$89,733	\$748,888,050	Line 2, C1, and Line 37, C3
16	...	---	---	---	...
17					
18	Total PY Incentive Net Plant:	\$3,442,908,224			End of Year

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

	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	\$750,893,678	\$447,039	\$750,446,639	Line 2, C2, and Line 38, C3
22	...	---	---	---	...
23					
24	Total PY Incentive Net Plant:	\$3,200,560,405			13 Month Average

4) Prior Year TIP Net Plant In Service

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total TIP Net Plant In Service</u>	<u>L 53 to L 65, C3</u>	<u>L 79 to L 91, C3</u>	<u>L 66 to L 78, C3</u>		<u>Notes</u>
				<u>Tehachapi</u>	<u>Devers to Colorado River</u>	<u>Rancho Vista</u>		
25	December	2013	\$2,179,458,147	\$1,273,430,194	\$736,815,692	\$169,212,261	---	←December of
26	January	2014	\$2,177,342,480	\$1,270,918,801	\$737,606,388	\$168,817,291	---	year previous
27	February	2014	\$2,194,429,967	\$1,270,703,251	\$755,304,394	\$168,422,322	---	to Prior Year
28	March	2014	\$2,191,852,829	\$1,269,707,300	\$754,118,177	\$168,027,352	---	
29	April	2014	\$2,188,942,497	\$1,267,253,317	\$754,056,798	\$167,632,382	---	
30	May	2014	\$2,221,594,089	\$1,301,086,772	\$753,272,877	\$167,234,440	---	
31	June	2014	\$2,221,011,398	\$1,300,041,597	\$754,130,324	\$166,839,477	---	
32	July	2014	\$2,220,950,938	\$1,297,359,709	\$757,146,716	\$166,444,513	---	
33	August	2014	\$2,240,100,794	\$1,316,600,473	\$757,450,772	\$166,049,549	---	
34	September	2014	\$2,231,961,230	\$1,316,043,959	\$750,262,685	\$165,654,586	---	
35	October	2014	\$2,226,886,892	\$1,312,794,727	\$748,832,542	\$165,259,622	---	
36	November	2014	\$2,556,953,159	\$1,644,167,609	\$747,920,892	\$164,864,658	---	
37	December	2014	<u>\$2,761,944,737</u>	<u>\$1,848,586,993</u>	<u>\$748,888,050</u>	<u>\$164,469,694</u>	---	
38	13 Month Averages:		\$2,277,956,089	\$1,360,668,823	\$750,446,639	\$166,840,627		

5) Total Transmission Activity for Incentive Projects

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total Transmission Activity for Incentive Projects</u>	<u>Account 360-362 Activity</u>	<u>Account 350-359 Activity for Incentive Projects</u>	<u>Source</u>
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

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
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) Rancho Vista

		<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>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
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

c) Devers to Colorado River

		<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>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
79	December	2013	\$743,805,721	\$6,990,029	\$736,815,692	\$0
80	January	2014	\$746,165,134	\$8,558,746	\$737,606,388	\$2,359,413
81	February	2014	\$765,436,799	\$10,132,404	\$755,304,394	\$19,271,665
82	March	2014	\$765,865,079	\$11,746,902	\$754,118,177	\$428,280
83	April	2014	\$767,419,037	\$13,362,240	\$754,056,798	\$1,553,958
84	May	2014	\$768,253,958	\$14,981,080	\$753,272,877	\$834,920
85	June	2014	\$770,731,988	\$16,601,664	\$754,130,324	\$2,478,030
86	July	2014	\$775,374,225	\$18,227,509	\$757,146,716	\$4,642,237
87	August	2014	\$777,314,136	\$19,863,365	\$757,450,772	\$1,939,911
88	September	2014	\$771,766,054	\$21,503,369	\$750,262,685	-\$5,548,082
89	October	2014	\$771,963,982	\$23,131,440	\$748,832,542	\$197,928
90	November	2014	\$772,680,822	\$24,759,930	\$747,920,892	\$716,840
91	December	2014	\$775,298,396	\$26,410,346	\$748,888,050	\$2,617,574

Changed total plant in-service from \$9,972,854,967 to \$9,972,075,331 to remove non-CWIP related activity from DCR.

Changed total accumulated depreciation from \$216,293,096 to \$216,269,025 to remove non-CWIP related activity from DCR.

d) Eldorado Ivanpah

		<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>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
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
119	January	2014	\$210,606,351	\$2,859,609	\$207,746,742
120	February	2014	\$211,448,610	\$3,300,323	\$208,148,287
121	March	2014	\$224,070,913	\$3,742,794	\$220,328,120
122	April	2014	\$224,374,953	\$4,211,264	\$220,163,689
123	May	2014	\$221,439,258	\$4,680,363	\$216,758,895
124	June	2014	\$224,486,051	\$5,143,352	\$219,342,699
125	July	2014	\$224,749,414	\$5,612,680	\$219,136,733
126	August	2014	\$224,969,659	\$6,082,555	\$218,887,104
127	September	2014	\$225,100,387	\$6,552,887	\$218,547,500
128	October	2014	\$225,026,677	\$7,023,493	\$218,003,184
129	November	2014	\$225,036,186	\$7,496,566	\$217,539,620
130	December	2014	\$225,899,761	\$7,969,659	\$217,930,102

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
132	January	2014	\$4,391,957	\$91,550	\$4,300,407
133	February	2014	\$13,352,164	\$100,590	\$13,251,574
134	March	2014	\$13,352,164	\$128,074	\$13,224,090
135	April	2014	\$13,203,300	\$155,557	\$13,047,743
136	May	2014	\$13,203,604	\$182,734	\$13,020,870
137	June	2014	\$13,212,877	\$209,911	\$13,002,966
138	July	2014	\$13,217,482	\$237,107	\$12,980,375
139	August	2014	\$13,199,069	\$264,313	\$12,934,755
140	September	2014	\$13,208,853	\$291,482	\$12,917,372
141	October	2014	\$13,219,083	\$318,670	\$12,900,413
142	November	2014	\$13,227,339	\$345,891	\$12,881,448
143	December	2014	\$53,764,367	\$373,129	\$53,391,238



h) Colorado River 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>	
144	December	2013	\$67,486,496	\$828,288	\$66,658,208	\$0	Changed total plant in-service from \$885,081,008 to \$880,174,470 to remove non- CWIP related activity from CRS.
145	January	2014	\$67,623,139	\$968,045	\$66,655,093	-\$136,643	
146	February	2014	\$67,629,185	\$1,108,085	\$66,521,100	\$6,046	Changed total accumulated depreciation from \$21,819,703 to \$21,695,786 to remove non- CWIP related activity from DCR.
147	March	2014	\$67,661,712	\$1,248,138	\$66,413,574	\$32,527	
148	April	2014	\$67,688,914	\$1,388,258	\$66,300,655	\$27,201	
149	May	2014	\$67,719,664	\$1,528,434	\$66,191,230	\$30,750	
150	June	2014	\$67,726,113	\$1,668,673	\$66,057,440	\$6,449	
151	July	2014	\$67,725,818	\$1,808,926	\$65,916,892	-\$296	
152	August	2014	\$67,736,514	\$1,949,178	\$65,787,336	\$10,696	
153	September	2014	\$67,744,118	\$2,089,452	\$65,654,665	\$7,604	
154	October	2014	\$67,745,166	\$2,229,742	\$65,515,424	\$1,048	
155	November	2014	\$67,844,596	\$2,370,034	\$65,474,562	\$99,430	
156	December	2014	\$67,843,037	\$2,510,531	\$65,332,506	-\$1,559	

i) South of Kramer

			<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>	
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> = 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>	
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.

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Calculation of Administrative and General Expense

Inputs are shaded yellow

			Col 1	Col 2	Col 3	Col 4	Notes
			FERC Form 1	Data	See Note 1		
Line	Acct.	Description	Amount	Source	Total Amount Excluded	A&G Expense	
1	920	A&G Salaries	\$497,776,577	FF1 323.181b	\$130,535,710	\$367,240,867	
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	\$8,643,763	\$56,967,759	
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	\$19,433,567	\$184,791,705	
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	\$30,933,207	\$692,520	
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	\$23,921,853	-\$2,006,815	
13	931	Rents	\$23,634,453	FF1 323.193b	\$3,343	\$23,631,110	
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:	\$872,222,073	

	Amount	Source
16	Remaining A&G after exclusions & NOIC Adjustment:	\$872,222,073 Line 15
17	Less Account 924:	\$15,983,343 Line 5
18	Amount to apply the Transmission W&S AF:	\$856,238,730 Line 16 - Line 17
19	Transmission Wages and Salaries Allocation Factor:	5.4507% 27-Allocators, Line 9
20	Transmission W&S AF Portion of A&G:	\$46,671,073 Line 18 * Line 19
21	Transmission Plant Allocation Factor:	18.0115% 27-Allocators, Line 22
22	Property Insurance portion of A&G:	\$2,878,839 Line 5 Col 4 * Line 21
23	Administrative and General Expenses:	\$49,549,912 Line 20 + Line 22

Changed from \$8,465,257. Added \$178,506 of Outside Service Cost incurred through the completion of the proceedings.

Note 1: Itemization of exclusions

			Col 1	Col 2	Col 3	Col 4	Notes
			Shareholder Exclusions or Other Adjustments	Franchise Requirements	NOIC	PBOPs	
Line	Acct.	Total Amount Excluded (Sum of Col 1 to Col 4)					
24	920	\$130,535,710	\$5,908,452		\$124,627,258		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	\$8,643,763	\$8,643,763		\$0		
28	924	\$0	\$0		\$0		
29	925	\$638,416	\$638,416		\$0		
30	926	\$19,433,567	\$19,720,616		\$0	-\$287,049	See Note 3
31	927	\$116,006,665	\$0	\$116,006,665	\$0	\$0	See Note 4
32	928	\$30,933,207	\$30,933,207		\$0		
33	929	\$0	\$0		\$0		
34	930.1	\$0	\$0		\$0		
35	930.2	\$23,921,853	\$23,921,853		\$0		
36	931	\$3,343	\$3,343		\$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:	\$38,642,975	Note 2, d
c	Adjustment:	\$124,627,258	
Actual non-capitalized NOIC Payouts:			
	<u>Department</u>	<u>Amount</u>	<u>Source</u>
d	A&G	\$38,642,975	SCE Records and Workpapers
e	Other	\$20,111,963	SCE Records and Workpapers
f	Trans. And Dist. Business Unit	\$41,236,338	SCE Records and Workpapers
g	Total:	\$99,991,276	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.

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**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.

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	\$35,542,446
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	\$99,991,276
6	Less A&G NOIC	20-AandG, Note 2	\$38,642,975
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$61,348,301
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$652,070,270
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	5.4507%

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	\$6,735,774,979
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	\$102,323,043
18	Total General Plant	6-PlantInService, Line 21, C1	\$2,714,243,545
19	General Plant	Line 18 * Line 9	\$147,945,490
20	Total Plant In Service	FF1 207.104g	\$38,786,580,938
21			
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	18.0115%

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		

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44	d) Line Miles	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
45	ISO Line Miles	5,724		563 - Inspect and Patrol Line
46	Non-ISO Line Miles	6,409		571 - Poles and Structures
47	Total Line Miles	12,133 = L45 + L46		571 - Insulators and Conductors
48	Line Miles Percent ISO	47.2% = L45 / L47		571 - Transmission Line Rights of Way
49				
50	e) Underground Line Miles	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
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	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
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	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
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	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
69	ISO Transformers	130		570 - Maintenance of Power Transformers
70	Non-ISO Transformers	471		
71	Total Transformers	601 = L69 + L70		
72	Transformers Percent ISO	21.6% = L69 / L71		
73				
74	i) Circuit Breakers	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
75	ISO Circuit Breakers	1,097		570 - Maintenance of Transmission Circuit Breakers
76	Non-ISO Breakers	2,051		
77	Total Circuit Breakers	3,148 = L75 + L76		
78	Circuit Breakers Percent ISO	34.8% = L75 / L77		
79				
80	j) Voltage Control Equipment	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
81	ISO Voltage Control Equipment	295		570 - Maintenance of Transmission Voltage Equipment
82	Non-ISO Voltage Control Equipment	152		
83	Total Voltage Control Equipment	447 = L81 + L82		
84	Voltage Control Equipment Percent ISO	66.0% = L81 / L83		
85				
86	k) Substation Work Order Cost	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
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	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
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				

Changed from 5,755 to 5,724 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.

Changed from 6,378 to 6,409 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.

Value changed from 477 to 471 to reflect transformer count revision.

Value changed from 2,275 to 2,051 to reflect circuit breaker count revision.

Value changed from 149 to 152 to reflect voltage control equipment count revision.

Schedule 27  
Allocation Factors  
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	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
98 m) Transmission Facility Property Damage			
99 ISO Transmission Fac. Property Damage	620,672		573 - Provision for Property Damage Expense to Trans. Fac.
100 Non-ISO Transmission Fac. Property Damage	757,599		
101 Total Transmission Facility Property Damage	1,378,271 = L99 + L100		
102 Trans. Fac. Property Damage Percent ISO	45.0% = L99 / L101		
103			
104 n) Distribution Transformers			
105 ISO Distribution Transformers	0		592 - Maintenance of Distribution Transformers
106 Non-ISO Distribution Transformers	2,248		
107 Total Distribution Transformers	2,248 = L105 + L106		
108 Distribution Transformers Percent ISO	0.0% = L105 / L107		
109			
110 o) Distribution Circuit Breakers			
111 ISO Distribution Circuit Breakers	0		592 - Maintenance of Distribution Circuit Breakers
112 Non-ISO Distribution Circuit Breakers	8,874		
113 Total Distribution Circuit Breakers	8,874 = 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		592 - Maintenance of Distribution Voltage Control Equipment
118 Non-ISO Distribution Voltage Control Equip.	2,319		
119 Total Distribution Voltage Control Equipment	2,319 = L117 + L118		
120 Distribution Voltage Control Equip. Pct. ISO	0.0% = L117 / L119		

Value changed from 617,881 to 620,672 to reflect transmission facility property damage count revision.

Value changed from 760,390 to 757,599 to reflect transformer count revision.

Value changed from 2,262 to 2,248 to reflect circuit breaker count revision.

Value changed from 9,119 to 8,874 to reflect voltage control equipment count revision.

Value changed from 2,356 to 2,319 to reflect voltage control equipment count revision.



One Time Adjustment for Revised 2015 True Up TRR		
Description	Amount	Source
Filed TO11 True Up TRR	970,404,005	TO11 Annual Update Filing - Attachment 1 - Schedule 4 , Page 14, Line 45.
TO11 Revised True Up TRR	970,250,474	TO12 Draft Annual Update - WP Schedule 3 - One Time Adj True Up Adj, Page 91, Line 45.
<b>Variance*</b>	<b>(153,531)</b>	

\* Variance Includes Adjustment for:

- (1) 2015 Hoover-Mead No. 2 and 3 Lines Misclassification Adjustment
- (2) 2015 ISO Allocator Miscounting Adjustment
- (3) 2015 CWIP Misclassification Adjustment
- (4) 2015 A&G Exclusion Adjustment
- (5) 2015 True up of Estimated Issuance Cost Adjustment

Calculation of True Up TRR

A) Rate Base for True Up TRR

Line	Rate Base Item	Calculation Method	Notes	FERC Form 1 Reference or Instruction	Amount
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$7,336,125,812
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$270,637,353
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	\$0
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$15,778,116
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$5,071,698
7	Cash Working Capital	1/16 (O&M + A&G)		1-Base TRR Line 7	\$8,207,211
8	Working Capital			Line 5 + Line 6 + Line 7	\$29,057,024
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,246,135,909
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	-\$117,529,884
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,363,665,793
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT, Line 15	-\$1,289,565,056
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$378,577,965
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 9	-\$31,931,714
15a	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$14,912,406
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	\$5,324,265,340

B) Return on Capital

Line					
18	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.2171%
19	Return on Capital: Rate Base times Cost of Capital Rate			Line 17 * Line 18	\$384,255,253

C) Income Taxes

20	Income Taxes = [((RB * ER) + D) * (CTR/(1 - CTR))] + CO/(1 - CTR)				\$194,520,051
	Where:				
21	RB = Rate Base			Line 17	\$5,324,265,340
22	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.1606%
23	CTR = Composite Tax Rate			1-Base TRR L 58	40.7547%
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	\$2,892,817

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**D) True Up TRR Calculation**

26	O&M Expense	1-Base TRR L 65	\$80,038,081
27	A&G Expense	1-Base TRR L 66	\$51,277,297
27a	PBOPs True Up TRR Adjustment	35-PBOPs L 14	-\$1,126,034
28	Network Upgrade Interest Expense	1-Base TRR L 67	\$1,403,660
29	Depreciation Expense	1-Base TRR L 68	\$216,795,697
30	Abandoned Plant Amortization Expense	1-Base TRR L 69	\$0
31	Other Taxes	1-Base TRR L 70	\$53,571,739
32	Revenue Credits	1-Base TRR L 71	-\$55,077,035
33	Return on Capital	Line 19	\$384,255,253
34	Income Taxes	Line 20	\$194,520,051
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	\$0
37	Total without True Up Incentive Adder	Sum Line 26 to Line 36	\$925,658,709
38	True Up Incentive Adder	15-IncentiveAdder L 20	\$33,453,290
39	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Line 37 + Line 38	\$959,111,999

**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:	Line 39	
41	Franchise Fee Factor:	28-FFU, L 5	
42	Franchise Fee Expense:	Line 40 * Line 41	
43	Uncollectibles Expense Factor:	28-FFU, L 5	
44	Uncollectibles Expense:	Line 42 * Line 43	
45	True Up TRR:	L 40 + L 42 + L 44	

<b>Change In TO11 TUTRR</b> \$970,250,474 <u>\$970,404,005</u> -\$153,531
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**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, 2015	Dec 31, 2015	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>Percentage</u>	<u>Reference:</u>
e End of Prior Year		Settlement in ER11-3697
f Beginning of Prior Year		Settlement in ER11-3697
g Wtd. Cost of Long Term Debt	2.0565%	1-Base TRR L 50
h Wtd. Cost of Preferred Stock	0.4748%	1-Base TRR L 51
i Wtd. Cost of Common Stock	4.6857%	1-Base TRR L 46 * Line d
j Cost of Capital Rate	7.2171%	Sum of Lines f to h

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.1606%	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	2015 Value	
RETURN AND CAPITALIZATION CALCULATIONS				
Line	Calculation of Long Term Debt Amount			
1	Bonds -- Account 221	13-month avg.	5-ROR-2, Line 1	\$10,487,314,725
2	Less Reacquired Bonds -- Account 222	13-month avg.	5-ROR-2, Line 2	-\$70,166,154
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	\$226,379,011
4	Not Used			
5	Not Used			
6	Not Used			
7	Not Used			
8	Long Term Debt Amount	L1 + L2 + L2a + L3		\$10,643,527,582
Calculation of Cost of Long-Term Debt				
9	Interest on Long-Term Debt -- Account 427	FF1 117.62c		\$472,179,700
10	Amortization of Debt Discount and Expense -- Account 428	FF1 117.63c		\$27,997,794
11	Amortization of Loss on Reacquired Debt -- Account 428.1	FF1 117.64c		\$0
12	Less Amortization of Premium on Debt -- Account 429	FF1 117.65c	Enter negative	\$0
13	Less Amort. of Gain on Reacquired Debt -- Account 429.1	FF1 117.66c	Enter negative	\$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		\$500,177,494
17	Long-Term Debt Cost Percentage	Line 16 / Line 8		4.6994%
Calculation of Preferred Stock Amount				
18	Preferred Stock Amount -- Account 204	13-month avg.	5-ROR-2, Line 18	\$2,095,038,796
19	Unamortized Issuance Costs	13-month avg.	5-ROR-2, Line 19	-\$39,796,392
20	Net Gain (Loss) From Purchase and Tender Offers	13-month avg.	5-ROR-2, Line 20	-\$5,991,356
21	Preferred Stock Amount	Sum of Lines 18 to 20		\$2,049,251,048
Calculation of Cost of Preferred Stock				
22	Cost of Preferred Stock -- Account 437	FF1 118.29c	Enter positive	\$112,634,891
23	Amortization of Net Gain (Loss) From Purchases and Tender Offers	See Note 3		\$387,908
24	Amortization Issuance Costs	See Note 4		\$2,468,662
25	Cost of Preferred Stock -- Account 437	Sum of Lines 22 to 24		\$115,491,461
26	Preferred Stock Cost Percentage	Line 25 / Line 21		5.6358%
Calculation of Common Stock Equity Amount				
27	Total Proprietary Capital	13-month avg.	5-ROR-2, Line 27	\$13,696,414,266
28	Less Preferred Stock Amount -- Account 204	Same as L 18, but negative	5-ROR-2, Line 18	-\$2,095,038,796
29	Minus Net Gain (Loss) From Purchase and Tender Offers	Same as L 20, but reverse sign	See Note 5	\$5,991,356
30	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	13-month avg.	5-ROR-2, Line 30	-\$3,390,876
31	Less Accumulated Other Comprehensive Loss -- Account 219	13-month avg.	5-ROR-2, Line 31	\$25,241,661
32	Common Stock Equity Amount	Sum of Lines 27 to 31		\$11,629,217,612

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

	2015	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. = Sum (Cols. 2-14)/13	December	January	February	March	April	May	June	July	August	September	October	November	December
Bonds -- Account 221 (Note 1):															
1		\$10,487,314,725	\$9,814,400,000	\$10,814,400,000	\$10,414,400,000	\$10,714,400,000	\$10,544,940,000	\$10,544,940,000	\$10,544,940,000	\$10,544,940,000	\$10,505,654,286	\$10,505,654,286	\$10,505,654,286	\$10,505,654,286	\$10,375,114,286
Reacquired Bonds -- Account 222 (Note 2): enter - of FF1															
2		-\$70,166,154	-\$160,540,000	-\$160,540,000	-\$160,540,000	-\$160,540,000	-\$30,000,000	-\$30,000,000	-\$30,000,000	-\$30,000,000	-\$30,000,000	-\$30,000,000	-\$30,000,000	-\$30,000,000	-\$30,000,000
Long Term Debt Advances from Associated Companies (Note 2a):															
2a		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Long Term Debt -- Account 224 (Note 3):															
3		\$226,379,011	\$306,739,959	\$306,735,258	\$306,730,538	\$306,725,797	\$176,181,036	\$176,176,256	\$176,171,455	\$176,166,646	\$176,161,804	\$176,156,943	\$176,152,060	\$176,147,157	\$306,682,234
4	NOT USED	<div>Changed Unamortized Issuance Costs 13 Month Average from - \$44,825,915 to -\$39,796,392 to true-up estimated issuance cost to reflect actual.</div>													
5	NOT USED														
6	NOT USED														
7	NOT USED														
Preferred Stock Amount -- Account 204 (Note 8):															
18		\$2,095,038,796	\$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	\$2,395,044,950	\$2,070,044,950	\$2,070,044,950	\$2,070,044,950	\$2,070,044,950
Unamortized Issuance Costs (Note 9): enter negative															
19		-\$39,796,392	-\$38,495,813	-\$38,307,923	-\$38,120,033	-\$37,932,144	-\$37,744,254	-\$37,556,364	-\$37,368,475	-\$37,180,585	-\$43,412,273	-\$43,170,887	-\$42,929,501	-\$42,688,115	-\$42,446,729
Net Gain (Loss) From Purchase and Tender Offers (Note 10):															
20		-\$5,991,356	-\$6,185,310	-\$6,152,985	-\$6,120,659	-\$6,088,333	-\$6,056,008	-\$6,023,682	-\$5,991,356	-\$5,959,031	-\$5,926,705	-\$5,894,379	-\$5,862,054	-\$5,829,728	-\$5,797,402
Total Proprietary Capital (Note 11):															
27		\$13,696,414,266	\$13,282,111,033	\$13,390,752,147	\$13,324,957,398	\$13,431,880,996	\$13,522,584,719	\$13,631,784,009	\$13,669,018,307	\$13,795,555,584	\$14,162,231,951	\$13,924,242,648	\$14,061,829,926	\$14,184,437,501	\$13,671,999,240
Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 12): enter - of FF1															
30		-\$3,390,876	-\$5,697,001	-\$5,697,279	-\$5,697,880	-\$5,697,756	-\$5,697,886	-\$5,931,244	-\$5,842,320	-\$5,962,987	-\$5,963,653	\$2,026,219	\$2,026,802	\$2,026,802	\$2,026,801
Accumulated Other Comprehensive Loss -- Account 219 (Note 13): enter - of FF1															
31		\$25,241,661	\$28,166,048	\$27,581,544	\$26,128,513	\$26,732,687	\$25,930,979	\$25,295,715	\$25,504,802	\$24,688,774	\$24,833,065	\$24,904,359	\$23,463,249	\$22,779,004	\$22,132,856

**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:

Issue	Face Amount	Issuance Date	Issuance Costs	Amortization Period (Years)	Annual Amortization	Notes
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	
Series H, Pref., 5.75%	\$275,000,000	3/6/14	\$6,272,358	10	\$627,236	
Series J., Pref., 5.375%	\$325,000,000	8/24/15	\$6,419,578	10	\$213,986	Four months amortization in 2015

\$2,468,662 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:

Issue/Event	Event Date	Amortization Amount	Amortization Period (Years)	Annual Amortization	Notes
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
Series A	6/16/12	\$0	0	\$0	Fully amortized
Series B	2/28/13	\$2,586,351	30	\$86,212	Redeemed by Series G
Series C	2/28/13	\$2,886,866	30	\$96,229	Redeemed by Series G

\$387,908 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.

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Plant In Service  
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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: 2015

	<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 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	\$6,736,374,822
2	Jan 2015	\$75,785,255	\$158,393,914	\$430,854,179	\$2,923,748,335	\$1,810,645,521	\$233,272,102	\$1,071,259,146	\$222,642	\$12,994,564	\$80,907,572	\$6,798,083,228
3	Feb 2015	\$75,783,590	\$158,530,514	\$432,978,023	\$2,928,852,612	\$1,805,242,528	\$233,521,465	\$1,071,640,903	\$223,065	\$12,994,592	\$81,692,354	\$6,801,459,646
4	Mar 2015	\$75,783,590	\$158,542,221	\$435,911,134	\$2,934,678,811	\$2,024,015,841	\$293,982,341	\$1,176,569,445	\$223,067	\$12,994,569	\$105,455,883	\$7,218,156,901
5	Apr 2015	\$75,783,590	\$158,545,021	\$433,536,682	\$2,936,934,028	\$2,136,378,423	\$300,674,279	\$1,213,749,149	\$223,067	\$12,994,564	\$180,453,600	\$7,449,272,404
6	May 2015	\$75,783,590	\$158,559,038	\$433,951,440	\$2,943,551,475	\$2,141,825,380	\$301,752,481	\$1,215,104,143	\$223,068	\$12,994,464	\$181,538,151	\$7,465,283,229
7	Jun 2015	\$76,940,165	\$157,454,244	\$431,926,231	\$2,960,227,011	\$2,142,062,185	\$302,253,841	\$1,214,709,727	\$223,055	\$12,994,453	\$181,870,675	\$7,480,661,588
8	Jul 2015	\$77,239,553	\$163,291,286	\$433,928,451	\$2,967,188,640	\$2,143,405,658	\$303,364,191	\$1,215,710,155	\$224,237	\$12,995,491	\$182,253,359	\$7,499,601,020
9	Aug 2015	\$77,239,553	\$163,336,310	\$435,073,004	\$2,969,788,939	\$2,153,235,094	\$304,612,336	\$1,230,687,035	\$224,238	\$12,995,289	\$185,175,432	\$7,532,367,229
10	Sep 2015	\$77,240,122	\$163,362,165	\$435,905,861	\$2,965,706,099	\$2,154,844,406	\$305,234,605	\$1,231,643,124	\$224,521	\$12,995,628	\$185,617,059	\$7,532,773,590
11	Oct 2015	\$79,088,203	\$163,057,905	\$454,131,466	\$3,008,870,880	\$2,155,525,184	\$306,054,505	\$1,232,109,542	\$221,513	\$12,992,013	\$185,716,212	\$7,597,767,423
12	Nov 2015	\$77,240,122	\$163,176,955	\$455,929,657	\$3,010,610,364	\$2,156,598,960	\$306,859,092	\$1,231,899,363	\$221,357	\$13,010,566	\$185,944,059	\$7,601,490,495
13	Dec 2015	\$77,976,655	\$163,072,480	\$470,458,376	\$3,030,177,247	\$2,164,385,765	\$310,509,485	\$1,239,444,990	\$221,416	\$13,011,928	\$187,085,636	\$7,656,343,978
14	13-Mo. Avg:	\$76,743,788	\$160,593,692	\$439,454,662	\$2,961,572,761	\$2,059,545,725	\$287,124,540	\$1,183,762,557	\$222,496	\$12,997,110	\$154,108,480	\$7,336,125,812

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 2014	\$0	\$0	\$0	\$0
16	Dec 2015	\$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: \$7,336,125,812	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$7,656,343,978	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	\$2,714,243,545	\$1,877,243,156	\$4,591,486,701	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$2,810,955,447	\$1,597,954,444	\$4,408,909,891	End of year ("EOY") amount

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

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$4,500,198,296	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 6.0139%	27-Allocators, Line 9
24	General + Intangible Plant: \$270,637,353	Line 22 * Line 23.

#### b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$4,408,909,891	Line 21.
26	Transmission W&S Allocation Factor: 6.0139%	27-Allocators, Line 9
27	General + Intangible Plant: \$265,147,361	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 2015	\$0	-\$2,838	\$3,560,803	\$8,432,114	\$24,372,159	\$12,932,404	\$28,539,530	\$6,172,543	\$285,947	\$1,194,101	\$85,486,763
29	Feb 2015	-\$349	\$190,639	\$2,345,864	\$9,924,868	-\$5,270,016	\$5,198,777	\$745,804	\$480,409	\$32,741	\$782,112	\$14,430,849
30	Mar 2015	\$0	\$16,338	\$4,178,997	\$13,257,711	\$218,586,026	\$64,533,694	\$105,108,243	\$1,567	-\$26,581	\$23,762,075	\$429,418,069
31	Apr 2015	\$0	\$3,909	-\$3,390,986	\$5,063,862	\$112,328,866	\$12,534,695	\$37,402,855	-\$25	-\$5,196	\$74,996,170	\$238,934,149
32	May 2015	\$0	\$19,658	\$588,514	\$15,283,449	\$5,051,673	\$7,281,783	\$1,522,432	\$1,074	-\$115,031	\$1,083,873	\$30,717,425
33	Jun 2015	\$1,156,575	-\$1,084,309	-\$1,853,042	\$34,753,868	\$182,593	\$5,739,970	-\$154,220	-\$14,458	-\$12,236	\$332,115	\$39,046,855
34	Jul 2015	\$62,837	\$8,006,827	\$2,620,572	\$15,425,026	\$1,410,692	\$7,756,882	\$1,229,547	\$1,341,180	\$1,186,909	\$382,424	\$39,422,897
35	Aug 2015	\$0	\$62,835	\$1,184,223	\$5,928,134	\$8,858,401	\$8,206,518	\$21,939,933	\$1,079	-\$231,501	\$2,881,595	\$48,831,217
36	Sep 2015	\$1,183	\$45,668	\$1,167,663	-\$9,448,557	\$1,555,773	\$4,823,532	\$1,207,088	\$320,906	\$387,639	\$441,322	\$502,217
37	Oct 2015	\$387,886	-\$289,864	\$24,403,405	\$104,813,287	\$661,129	\$6,329,501	\$412,046	-\$3,412,233	-\$4,133,649	\$99,113	\$129,270,622
38	Nov 2015	-\$387,886	\$119,124	\$2,559,556	\$3,949,535	\$1,097,957	\$8,300,983	-\$148,257	-\$176,582	\$21,215,092	\$227,853	\$36,757,375
39	Dec 2015	\$154,588	-\$145,805	\$20,503,732	\$44,300,689	\$7,635,247	\$26,258,522	\$8,874,794	\$66,935	\$1,558,102	\$1,139,739	\$110,346,544
40	Total:	\$1,374,833	\$6,942,183	\$57,869,299	\$251,683,986	\$376,470,501	\$169,897,262	\$206,679,795	\$4,782,396	\$20,142,237	\$107,322,491	\$1,203,164,981

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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 2015	\$0	\$0	\$107,745	-\$103,508	\$22,239,936	\$1,495,060	\$23,529,620	\$0	\$0	\$409,570	\$47,678,424	
42 Feb 2015	\$0	\$0	\$1,603,510	\$1,344,100	-\$4,445,501	-\$357,250	-\$348,344	\$0	\$0	\$623,605	-\$1,579,879	
43 Mar 2015	\$0	\$0	\$13,209	\$29,443	\$217,424,764	\$59,961,701	\$104,568,149	\$0	\$0	\$23,675,774	\$405,673,040	
44 Apr 2015	\$0	\$0	\$7,935	\$64,408	\$112,119,814	\$5,975,835	\$36,732,171	\$0	\$0	\$74,904,322	\$229,804,484	
45 May 2015	\$0	-\$243	\$7,536	-\$142,240	\$2,600,742	\$317,876	\$1,019,191	\$0	\$0	\$1,043,620	\$4,846,482	
46 Jun 2015	\$1,156,575	-\$1,156,575	-\$2,428,702	\$2,574,007	-\$153,546	-\$140,697	-\$876,130	\$0	\$0	\$307,845	-\$717,223	
47 Jul 2015	\$0	\$352,196	\$553,029	\$359,977	\$1,827,477	\$295,734	\$540,923	\$0	\$0	\$366,995	\$4,296,331	
48 Aug 2015	\$0	\$0	\$1,051,579	\$4,510	\$2,837,568	\$395,309	\$1,012,358	\$0	\$0	\$478,879	\$5,780,203	
49 Sep 2015	\$1,345	-\$24,230	\$48,195	\$102,547	\$1,223,810	\$107,352	\$452,706	\$0	\$0	\$423,197	\$2,334,923	
50 Oct 2015	\$0	-\$340,652	\$3,747,093	-\$4,922,519	\$539,298	\$144,629	\$575,463	\$0	\$0	\$96,697	-\$159,991	
51 Nov 2015	\$0	\$118,864	\$13,830	\$15,591	\$1,247,894	-\$114,191	-\$334,366	\$0	\$0	\$228,236	\$1,175,858	
52 Dec 2015	\$0	\$0	\$525,463	\$273,927	\$6,695,523	\$879,484	\$4,879,962	\$0	\$0	\$1,030,659	\$14,285,018	
53 Total:	\$1,157,920	-\$1,050,640	\$5,250,422	-\$399,758	\$364,157,781	\$68,960,844	\$171,751,703	\$0	\$0	\$103,589,398	\$713,417,670	

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 2015	\$0	-\$2,838	\$3,453,057	\$8,535,622	\$2,132,223	\$11,437,344	\$5,009,910	\$6,172,543	\$285,947	\$784,531	\$37,808,340	
55 Feb 2015	-\$349	\$190,639	\$742,353	\$8,580,767	-\$824,515	\$5,556,027	\$1,094,148	\$480,409	\$32,741	\$158,508	\$16,010,728	
56 Mar 2015	\$0	\$16,338	\$4,165,787	\$13,228,268	\$1,161,262	\$4,571,993	\$540,094	\$1,567	-\$26,581	\$86,301	\$23,745,029	
57 Apr 2015	\$0	\$3,909	-\$3,398,921	\$4,999,454	\$209,051	\$6,558,860	\$670,684	-\$25	-\$5,196	\$91,849	\$9,129,664	
58 May 2015	\$0	\$19,901	\$580,978	\$15,425,689	\$2,450,931	\$6,963,906	\$503,242	\$1,074	-\$115,031	\$40,253	\$25,870,942	
59 Jun 2015	\$0	\$72,266	\$575,660	\$32,179,861	\$336,139	\$5,880,667	\$721,910	-\$14,458	-\$12,236	\$24,269	\$39,764,078	
60 Jul 2015	\$62,837	\$7,654,631	\$2,067,543	\$15,065,050	-\$416,785	\$7,461,148	\$688,624	\$1,341,180	\$1,186,909	\$15,429	\$35,126,566	
61 Aug 2015	\$0	\$62,835	\$132,644	\$5,923,624	\$6,020,833	\$7,811,209	\$20,927,575	\$1,079	-\$231,501	\$2,402,715	\$43,051,013	
62 Sep 2015	-\$163	\$69,898	\$1,119,467	-\$9,551,103	\$331,963	\$4,716,179	\$754,382	\$320,906	\$387,639	\$18,125	-\$1,832,706	
63 Oct 2015	\$387,886	\$50,788	\$20,656,312	\$109,735,806	\$121,831	\$6,184,872	-\$163,417	-\$3,412,233	-\$4,133,649	\$2,416	\$129,430,613	
64 Nov 2015	-\$387,886	\$260	\$2,545,726	\$3,933,944	-\$149,936	\$8,415,174	\$186,109	-\$176,582	\$21,215,092	-\$383	\$35,581,518	
65 Dec 2015	<u>\$154,588</u>	<u>-\$145,805</u>	<u>\$19,978,270</u>	<u>\$44,026,762</u>	<u>\$939,724</u>	<u>\$25,379,037</u>	<u>\$3,994,832</u>	<u>\$66,935</u>	<u>\$1,558,102</u>	<u>\$109,080</u>	<u>\$96,061,526</u>	
66 Total:	\$216,913	\$7,992,823	\$52,618,877	\$252,083,743	\$12,312,720	\$100,936,417	\$34,928,092	\$4,782,396	\$20,142,237	\$3,733,093	\$489,747,311	

**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	\$2,191,400	\$4,676,533	\$42,132,274	\$110,065,796	\$378,456,286	\$79,981,185	\$195,058,470	\$4,216	\$17,615	\$107,385,382	\$919,969,156

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	\$1,157,920	-\$1,050,640	\$5,250,422	-\$399,758	\$364,157,781	\$68,960,844	\$171,751,703	\$0	\$0	\$103,589,398	\$713,417,670

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	\$1,033,479	\$5,727,173	\$36,881,852	\$110,465,554	\$14,298,505	\$11,020,340	\$23,306,767	\$4,216	\$17,615	\$3,795,984	\$206,551,486

**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 2015	\$0	-\$2,033	\$2,420,332	\$3,740,393	\$2,476,106	\$1,248,741	\$3,343,006	\$5,441	\$250	\$797,748	\$14,029,983	
71 Feb 2015	-\$1,665	\$136,600	\$520,334	\$3,760,176	-\$957,492	\$606,613	\$730,102	\$423	\$29	\$161,178	\$4,956,297	
72 Mar 2015	\$0	\$11,707	\$2,919,902	\$5,796,756	\$1,348,549	\$499,175	\$360,393	\$1	-\$23	\$87,754	\$11,024,215	
73 Apr 2015	\$0	\$2,801	-\$2,382,386	\$2,190,810	\$242,767	\$716,103	\$447,533	\$0	-\$5	\$93,396	\$1,311,018	
74 May 2015	\$0	\$14,260	\$407,221	\$6,759,687	\$2,846,215	\$760,326	\$335,802	\$1	-\$101	\$40,931	\$11,164,343	
75 Jun 2015	\$0	\$51,781	\$403,494	\$14,101,529	\$390,351	\$642,057	\$481,715	-\$13	-\$11	\$24,678	\$16,095,582	
76 Jul 2015	\$299,388	\$5,484,845	\$1,449,191	\$6,601,652	-\$484,004	\$814,616	\$459,504	\$1,182	\$1,038	\$15,689	\$14,643,101	
77 Aug 2015	\$0	\$45,024	\$92,973	\$2,595,790	\$6,991,868	\$852,836	\$13,964,522	\$1	-\$202	\$2,443,194	\$26,986,005	
78 Sep 2015	-\$776	\$50,085	\$784,662	-\$4,185,387	\$385,501	\$514,917	\$503,383	\$283	\$339	\$18,431	-\$1,928,562	
79 Oct 2015	\$1,848,080	\$36,392	\$14,478,512	\$48,087,300	\$141,480	\$675,271	-\$109,045	-\$3,008	-\$3,615	\$2,457	\$65,153,824	
80 Nov 2015	-\$1,848,080	\$186	\$1,784,361	\$1,723,893	-\$174,118	\$918,777	\$124,187	-\$156	\$18,553	-\$389	\$2,547,214	
81 Dec 2015	\$736,532	-\$104,475	\$14,003,256	\$19,292,957	\$1,091,282	\$2,770,909	\$2,665,666	\$59	\$1,363	\$110,918	\$40,568,466	
82 Total:	\$1,033,479	\$5,727,173	\$36,881,852	\$110,465,554	\$14,298,505	\$11,020,340	\$23,306,767	\$4,216	\$17,615	\$3,795,984	\$206,551,486	

**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: 2015

Line	Account	Col 1 Total Plant	Data Source	Col 2 Transmission Plant - ISO	Col 3 ISO % of Total	Notes
1						
2	Substation					
3	352	\$686,827,403	FF1 207.49g	\$470,458,376	68.50%	
4	353	\$5,247,711,806	FF1 207.50g	\$3,030,177,247	57.74%	
5	Total Substation	\$5,934,539,209	L 3 + L 4	\$3,500,635,623	58.99%	Changed from \$241,049,135 to \$241,041,870 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.
6						
7	Land					
8	350	\$328,430,727	FF1 207.48g	\$241,041,870	73.39%	Changed from \$2,164,622,763 to \$2,164,385,765 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.
9						
10	Total Substation and Land	\$6,262,969,936	L 5 + L 8	\$3,741,677,493	59.74%	
11						
12	Lines					
13	354	\$2,259,972,825	FF1 207.51g	\$2,164,385,765	95.77%	Changed from \$310,678,566 to \$310,509,485 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.
14	355	\$1,008,567,359	FF1 207.52g	\$310,509,485	30.79%	
15	356	\$1,482,107,625	FF1 207.53g	\$1,239,444,990	83.63%	
16	357	\$61,087,062	FF1 207.54g	\$221,416	0.36%	
17	358	\$268,612,323	FF1 207.55g	\$13,011,928	4.84%	
18	359	\$194,018,041	FF1 207.56g	\$187,085,636	96.43%	Changed from \$1,239,646,181 to \$1,239,444,990 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.
19	Total Lines	\$5,274,365,235	Sum L13 to L18	\$3,914,659,221	74.22%	
20						
21	Total Transmission	\$11,537,335,171	L 10 + L 19	\$7,656,336,714	66.36%	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	\$115,272,068	FF1 207.60g	\$0	0.00%	
25	Structures:					
26	361	\$576,705,979	FF1 207.61g	\$0	0.00%	
27	362	\$2,244,270,529	FF1 207.62g	\$0	0.00%	
28	Total Structures	\$2,820,976,508	L 26 + L 27	\$0	0.00%	
29						
30	Total Distribution	\$2,936,248,576	L 24 + L 28	\$0	0.00%	Note 2

Notes:

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

Instructions:

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

Accumulated Depreciation Reserve

Input cells are shaded yellow

1) Transmission Depreciation Reserve - ISO

Prior Year: 2015

Changed from \$363,178,566 to  
\$363,174,838 to remove non-CWIP  
related activity from DCR and CRS.

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

Line	Mo/YR	Col 1 350.1	Col 2 350.2	Col 3 352	Col 3 353	Col 6 354	Col 7 355	Col 8 356	Col 9 357	Col 10 358	Col 11 359	Col 12 Total =Sum C2 to C11
1	Dec 2014	\$0	\$12,547,940	\$55,293,767	\$363,174,838	\$350,017,330	\$38,130,422	\$353,805,006	\$130,566	\$1,208,818	\$7,412,762	\$1,181,721,449
2	Jan 2015	\$0	\$12,778,787	\$52,503,324	\$306,246,025	\$380,293,498	\$36,043,314	\$380,567,609	\$130,154	\$1,215,919	\$12,105,536	\$1,181,884,167
3	Feb 2015	\$0	\$13,010,029	\$53,387,493	\$309,815,524	\$383,041,140	\$36,964,029	\$381,103,535	\$130,347	\$1,254,555	\$12,159,130	\$1,190,865,783
4	Mar 2015	\$0	\$13,239,519	\$54,230,727	\$327,881,074	\$385,387,652	\$37,831,766	\$379,015,412	\$130,523	\$1,290,504	\$11,983,401	\$1,210,990,578
5	Apr 2015	\$0	\$13,487,865	\$55,402,915	\$334,228,232	\$389,805,689	\$38,790,295	\$377,818,283	\$130,671	\$1,325,525	\$12,178,824	\$1,223,168,298
6	May 2015	\$0	\$13,767,799	\$56,005,758	\$341,087,028	\$392,704,401	\$39,683,187	\$378,273,673	\$130,847	\$1,367,351	\$12,361,768	\$1,235,381,811
7	Jun 2015	\$0	\$14,003,421	\$56,716,944	\$347,777,353	\$396,680,658	\$40,671,201	\$380,071,165	\$131,024	\$1,400,199	\$12,529,881	\$1,249,981,847
8	Jul 2015	\$0	\$14,237,536	\$58,342,886	\$365,176,846	\$387,434,597	\$41,535,792	\$377,560,475	\$131,195	\$1,439,666	\$12,809,322	\$1,258,668,314
9	Aug 2015	\$0	\$14,479,720	\$59,236,307	\$371,277,809	\$391,913,171	\$42,572,935	\$381,993,662	\$131,368	\$1,478,302	\$13,051,096	\$1,276,134,370
10	Sep 2015	\$0	\$14,721,743	\$60,186,082	\$364,457,903	\$396,684,920	\$43,491,669	\$389,340,064	\$131,544	\$1,514,860	\$13,300,364	\$1,283,829,147
11	Oct 2015	\$0	\$14,965,913	\$61,085,946	\$370,626,349	\$400,596,697	\$44,426,253	\$393,345,090	\$131,719	\$1,548,468	\$13,504,936	\$1,300,231,370
12	Nov 2015	\$0	\$15,206,615	\$62,116,061	\$371,755,360	\$404,775,981	\$45,554,967	\$386,450,657	\$131,895	\$1,594,798	\$13,702,483	\$1,301,288,816
13	Dec 2015	\$0	\$15,448,963	\$62,849,697	\$372,512,031	\$406,863,964	\$46,334,041	\$386,000,140	\$132,074	\$1,627,345	\$13,852,616	\$1,305,620,870
14	13-Mo. Avg:	\$0	\$13,991,988	\$57,489,070	\$349,693,567	\$389,707,669	\$40,925,375	\$380,411,136	\$131,071	\$1,405,101	\$12,380,932	\$1,246,135,909

Changed from \$55,295,971 to  
\$55,293,767 to remove non-CWIP  
related activity from DCR and CRS.

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

Changed from \$62,832,871 to  
\$62,849,697 to remove non-CWIP  
related activity from DCR and CRS.

Changed from \$372,504,540 to  
\$372,512,031 to remove non-CWIP  
related activity from DCR and CRS.

Line	Mo/YR	Col 1 360	Col 2 361	Col 3 362	Col 4 Total	Col 5 Notes
15	Dec 2014	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2015	\$0	\$0	\$0	\$0	End of Year ("EOY") amount
17	BOY/EOY Average:	\$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 2014	BOY:	\$1,950,354,116	\$897,908,161	\$1,052,445,955	FF1 219.28c and 200.21c for previous year
19	Dec 2015	EOY:	\$1,958,254,795	\$1,011,263,915	\$946,990,880	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$1,954,304,456			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:	\$1,954,304,456	Line 20
22	Transmission W&S Allocation Factor:	6.0139%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$117,529,884	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:	\$1,958,254,795	Line 19
25	Transmission W&S Allocation Factor:	6.0139%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$117,767,454	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 2015	\$0	\$262,312	-\$8,128,596	-\$73,905,796	\$31,523,960	\$25,378,001	\$7,335,828	\$485,239	\$2,187,822	\$5,522,829	-\$9,338,401
28	Feb 2015	\$0	\$263,775	\$828,627	\$2,909,038	\$2,703,902	-\$1,118,326	\$2,298,137	\$77,498	\$243,598	\$44,263	\$8,250,512
29	Mar 2015	\$0	\$256,816	\$722,210	\$21,312,354	\$2,284,502	-\$642,675	\$1,789,378	\$89,736	\$409,230	-\$226,722	\$25,994,829
30	Apr 2015	\$0	\$326,199	\$1,515,722	\$6,429,862	\$4,432,204	\$373,916	\$2,177,299	\$109,061	\$466,506	\$205,974	\$16,036,743
31	May 2015	\$0	\$442,492	\$134,001	\$7,078,254	\$2,831,030	\$1,155,237	\$2,574,335	\$88,977	\$46,948	\$173,603	\$14,524,878
32	Jun 2015	\$0	\$279,291	\$397,051	\$6,860,668	\$3,958,518	\$347,115	\$2,837,722	\$88,987	\$600,423	\$155,834	\$15,525,609
33	Jul 2015	\$0	\$277,837	\$2,635,040	\$20,449,219	-\$9,883,032	\$1,452,839	\$2,000,346	\$93,250	\$192,359	\$287,220	\$17,505,077
34	Aug 2015	\$0	\$285,895	\$841,723	\$6,099,209	\$4,484,209	-\$38,529	\$3,350,765	\$92,342	\$243,793	\$242,650	\$15,602,057
35	Sep 2015	\$0	\$285,130	\$975,680	-\$10,308,321	\$4,790,177	\$1,045,349	\$3,947,132	\$91,215	\$371,866	\$250,813	\$1,449,042
36	Oct 2015	\$0	\$292,943	\$851,344	\$6,185,719	\$3,889,778	\$924,016	\$3,300,257	\$91,286	\$553,789	\$197,929	\$16,287,062
37	Nov 2015	\$0	\$281,302	\$1,112,924	-\$236,997	\$4,169,749	-\$766,767	\$1,184,742	\$88,131	-\$231,242	\$189,610	\$5,791,451
38	Dec 2015	\$0	\$286,920	\$384,051	-\$710,735	\$1,980,408	\$2,347,053	\$2,435,599	\$85,816	\$622,230	\$133,566	\$7,564,908
39	Total:	\$0	\$3,540,913	\$2,269,777	-\$7,837,525	\$57,165,405	\$30,457,230	\$35,231,538	\$1,481,538	\$5,707,322	\$7,177,568	\$135,193,766

Schedule 8  
Accumulated Depreciation  
(Revised 2015 True Up TRR)

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WP-Schedule 3-One Time Adj True Up Adj  
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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 2015	\$0	\$219,114	\$917,332	\$6,010,563	\$3,631,390	\$705,032	\$2,654,482	\$299	\$41,907	\$103,610	\$14,283,729
41	Feb 2015	\$0	\$219,112	\$922,746	\$6,018,049	\$3,681,646	\$713,424	\$2,722,784	\$306	\$41,907	\$105,180	\$14,425,153
42	Mar 2015	\$0	\$219,301	\$927,295	\$6,028,555	\$3,670,660	\$714,186	\$2,723,754	\$307	\$41,908	\$106,200	\$14,432,165
43	Apr 2015	\$0	\$219,317	\$933,576	\$6,040,547	\$4,115,499	\$899,096	\$2,990,447	\$307	\$41,907	\$137,093	\$15,377,789
44	May 2015	\$0	\$219,321	\$928,491	\$6,045,189	\$4,343,969	\$919,562	\$3,084,946	\$307	\$41,907	\$234,590	\$15,818,282
45	Jun 2015	\$0	\$219,340	\$929,379	\$6,058,810	\$4,355,045	\$922,860	\$3,088,390	\$307	\$41,907	\$236,000	\$15,852,037
46	Jul 2015	\$0	\$217,812	\$925,042	\$6,093,134	\$4,355,526	\$924,393	\$3,087,387	\$307	\$41,907	\$236,432	\$15,881,940
47	Aug 2015	\$0	\$225,886	\$929,330	\$6,107,463	\$4,358,258	\$927,789	\$3,089,930	\$308	\$41,910	\$236,929	\$15,917,805
48	Sep 2015	\$0	\$225,949	\$931,781	\$6,112,816	\$4,378,245	\$931,606	\$3,127,996	\$308	\$41,910	\$240,728	\$15,991,339
49	Oct 2015	\$0	\$225,984	\$933,565	\$6,104,412	\$4,381,517	\$933,509	\$3,130,426	\$309	\$41,911	\$241,302	\$15,992,935
50	Nov 2015	\$0	\$225,563	\$972,598	\$6,193,259	\$4,382,901	\$936,017	\$3,131,612	\$305	\$41,899	\$241,431	\$16,125,585
51	Dec 2015	\$0	\$225,728	\$976,449	\$6,196,840	\$4,385,085	\$938,477	\$3,131,078	\$304	\$41,959	\$241,727	\$16,137,647
52	Total:	\$0	\$2,662,426	\$11,227,585	\$73,009,636	\$50,039,741	\$10,465,952	\$35,963,232	\$3,673	\$502,940	\$2,361,222	\$186,236,407

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 2015	\$0	\$43,198	-\$9,045,928	-\$79,916,359	\$27,892,570	\$24,672,969	\$4,681,345	\$484,940	\$2,145,915	\$5,419,219	-\$23,622,131
54	Feb 2015	\$0	\$44,663	-\$94,119	-\$3,109,010	-\$977,744	-\$1,831,750	-\$424,647	\$77,192	\$201,690	-\$60,917	-\$6,174,641
55	Mar 2015	\$0	\$37,516	-\$205,084	\$15,283,799	-\$1,386,158	-\$1,356,861	-\$934,376	\$89,429	\$367,323	-\$332,922	\$11,562,664
56	Apr 2015	\$0	\$106,883	\$582,145	\$389,315	\$316,705	-\$525,180	-\$813,149	\$108,754	\$424,599	\$68,881	\$658,953
57	May 2015	\$0	\$223,171	-\$794,490	\$1,033,065	-\$1,512,940	\$235,675	-\$510,611	\$88,670	\$5,041	-\$60,986	-\$1,293,404
58	Jun 2015	\$0	\$59,951	-\$532,328	\$801,858	-\$396,527	-\$575,744	-\$250,668	\$88,680	\$558,516	-\$80,166	-\$326,428
59	Jul 2015	\$0	\$60,025	\$1,709,998	\$14,356,085	-\$14,238,558	\$528,446	-\$1,087,042	\$92,944	\$150,451	\$50,788	\$1,623,137
60	Aug 2015	\$0	\$60,009	-\$87,607	-\$8,254	\$125,951	-\$966,317	\$260,835	\$92,033	\$201,882	\$5,721	-\$315,748
61	Sep 2015	\$0	\$59,182	\$43,898	-\$16,421,136	\$411,933	\$113,743	\$819,135	\$90,907	\$329,956	\$10,084	-\$14,542,297
62	Oct 2015	\$0	\$66,959	-\$82,221	\$81,307	-\$491,739	-\$9,494	\$169,831	\$90,978	\$511,878	-\$43,374	\$294,126
63	Nov 2015	\$0	\$55,738	\$140,325	-\$6,430,256	-\$213,152	-\$1,702,784	-\$1,946,870	\$87,827	-\$273,141	-\$51,821	-\$10,334,134
64	Dec 2015	\$0	\$61,192	-\$592,399	-\$6,907,575	-\$2,404,677	\$1,408,576	-\$695,479	\$85,512	\$580,270	-\$108,161	-\$8,572,739
65	Total:	\$0	\$878,487	-\$8,957,808	-\$80,847,161	\$7,125,664	\$19,991,278	-\$731,694	\$1,477,865	\$5,204,381	\$4,816,346	-\$51,042,641

4) Calculation of Other Transmission Activity

A) Change in Depreciation Reserve - ISO (See Note 6)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
66	\$0	\$2,901,022	\$7,555,930	\$9,337,193	\$56,846,634	\$8,203,619	\$32,195,134	\$1,509	\$418,526	\$6,439,854	\$123,899,421

B) Total Depreciation Expense (See Note 7)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
67	\$0	\$2,662,426	\$11,227,585	\$73,009,636	\$50,039,741	\$10,465,952	\$35,963,232	\$3,673	\$502,940	\$2,361,222	\$186,236,407

C) Other Activity (See Note 8)

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
68	\$0	\$238,596	-\$3,671,656	-\$63,672,443	\$6,806,893	-\$2,262,333	-\$3,768,098	-\$2,164	-\$84,414	\$4,078,632	-\$62,336,986

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 2015	\$0	\$11,733	-\$3,707,774	-\$62,939,375	\$26,644,778	-\$2,792,141	\$24,108,120	-\$710	-\$34,806	\$4,589,164	-\$14,121,012
70	Feb 2015	\$0	\$12,131	-\$38,578	-\$2,448,550	-\$934,004	\$207,292	-\$2,186,857	-\$113	-\$3,271	-\$51,586	-\$5,443,537
71	Mar 2015	\$0	\$10,189	-\$84,061	\$12,036,994	-\$1,324,147	\$153,551	-\$4,811,878	-\$131	-\$5,958	-\$281,929	\$5,692,630
72	Apr 2015	\$0	\$29,029	\$238,612	\$306,611	\$302,537	\$59,433	-\$4,187,576	-\$159	-\$6,887	\$58,331	-\$3,200,070
73	May 2015	\$0	\$60,613	-\$325,648	\$813,606	-\$1,445,257	-\$26,670	-\$2,629,556	-\$130	-\$82	-\$51,645	-\$3,604,769
74	Jun 2015	\$0	\$16,283	-\$218,192	\$631,516	-\$378,788	\$65,155	-\$1,290,898	-\$130	-\$9,059	-\$67,887	-\$1,252,001
75	Jul 2015	\$0	\$16,303	\$700,900	\$11,306,359	-\$13,601,588	-\$59,802	-\$5,598,077	-\$136	-\$2,440	\$43,009	-\$7,195,473
76	Aug 2015	\$0	\$16,298	-\$35,909	-\$6,501	\$120,316	\$109,354	\$1,343,257	-\$135	-\$3,274	\$4,844	\$1,548,252
77	Sep 2015	\$0	\$16,074	\$17,993	-\$12,932,722	\$393,505	-\$12,872	\$4,218,406	-\$133	-\$5,352	\$8,540	-\$8,296,562
78	Oct 2015	\$0	\$18,186	-\$33,701	\$64,035	-\$469,740	\$1,074	\$874,600	-\$133	-\$8,303	-\$36,730	\$409,288
79	Nov 2015	\$0	\$15,138	\$57,517	-\$5,064,249	-\$203,617	\$192,697	-\$10,026,045	-\$129	\$4,430	-\$43,884	-\$15,068,140
80	Dec 2015	\$0	\$16,620	-\$242,814	-\$5,440,168	-\$2,297,102	-\$159,403	-\$3,581,594	-\$125	-\$9,412	-\$91,594	-\$11,805,593
81	Total:	\$0	\$238,596	-\$3,671,656	-\$63,672,443	\$6,806,893	-\$2,262,333	-\$3,768,098	-\$2,164	-\$84,414	\$4,078,632	-\$62,336,986

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:

- Depreciation Expense (on Lines 40 to 51) for the same month;
- Other Transmission Activity (on Lines 69 to 80) for the same month; and
- 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:

- Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
- Other Transmission Activity for May of the Prior Year (on Line 73, Column 5); and
- 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.



**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	\$225,689,500	\$288,028,357	-\$225,689,500	10-CWIP Lines 13, 14, and 80
2	2) Devers-Colorado River	\$0	\$73,070	\$0	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	\$9,220,094	\$6,908,502	-\$9,220,094	10-CWIP Lines 13, 14, and 184
6	6) Whirlwind Substation Exp.	\$6,769,087	\$2,561,181	-\$1,093,026	10-CWIP Lines 27, 28, and 210
7	7) Colorado River Sub. Exp.	\$0	\$443,475	\$0	10-CWIP Lines 27, 28, and 236
8	8) South of Kramer	\$2,844,116	\$35,833,149	\$4,311,313	10-CWIP Lines 27, 28, and 262
9	9) West of Devers	\$52,084,176	\$44,730,231	\$127,839,195	10-CWIP Lines 27, 28, and 288
10	...	---	---	---	...
11					
12	Totals:	\$296,606,973	\$378,577,965	-\$103,852,112	

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

	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	\$159,718,239	\$0	\$159,718,239	Line 37, C4
14	2) Tehachapi	\$2,721,169,268	\$225,689,500	\$2,495,479,768	Line 1, C1, and Line 37, C2
15	3) Devers-Colorado River	\$729,026,909	\$0	\$729,026,909	Line 2, C1, and Line 37, C3
16	...	---	---	---	...
17					
18	Total PY Incentive Net Plant:	\$3,609,914,416			End of Year

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

	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	\$162,088,990	\$0	\$162,088,990	Line 38, C4
20	2) Tehachapi	\$2,627,490,665	\$288,028,357	\$2,339,462,308	Line 1, C2, and Line 38, C2
21	3) Devers-Colorado R	\$739,229,721	\$73,070	\$739,156,650	Line 2, C2, and Line 38, C3
22	...	---	---	---	...
23					
24	Total PY Incentive Net Plant:	\$3,528,809,375			13 Month Average

4) Prior Year TIP Net Plant In Service

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total TIP Net Plant In Service</u>	<u>L 53 to L 65, C3</u>	<u>L 79 to L 91, C3</u>	<u>L 66 to L 78, C3</u>		<u>Notes</u>
				<u>Tehachapi</u>	<u>Devers to Colorado River</u>	<u>Rancho Vista</u>		
25	December	2014	\$2,761,944,737	\$1,848,586,993	\$748,888,050	\$164,469,694	---	←December of
26	January	2015	\$2,803,504,606	\$1,891,956,110	\$747,473,765	\$164,074,731	---	year previous
27	February	2015	\$2,795,587,889	\$1,885,717,377	\$746,204,306	\$163,666,205	---	to Prior Year
28	March	2015	\$3,194,885,481	\$2,287,372,677	\$744,241,534	\$163,271,271	---	
29	April	2015	\$3,417,320,295	\$2,511,443,084	\$743,000,875	\$162,876,336	---	
30	May	2015	\$3,414,727,938	\$2,510,980,942	\$741,265,595	\$162,481,401	---	
31	June	2015	\$3,403,755,262	\$2,502,757,830	\$738,910,966	\$162,086,467	---	
32	July	2015	\$3,399,385,987	\$2,500,340,950	\$737,353,506	\$161,691,532	---	
33	August	2015	\$3,397,541,233	\$2,500,420,969	\$735,823,615	\$161,296,650	---	
34	September	2015	\$3,392,167,197	\$2,496,995,373	\$734,268,774	\$160,903,050	---	
35	October	2015	\$3,384,208,212	\$2,491,625,763	\$732,074,336	\$160,508,113	---	
36	November	2015	\$3,379,949,564	\$2,489,332,166	\$730,504,222	\$160,113,176	---	
37	December	2015	\$3,384,224,916	\$2,495,479,768	\$729,026,909	\$159,718,239	---	
38	13 Month Averages:		\$3,240,707,948	\$2,339,462,308	\$739,156,650	\$162,088,990		

5) Total Transmission Activity for Incentive Projects

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
	<u>Prior Year Month</u>	<u>Year</u>	<u>Total Transmission Activity for Incentive Projects</u>	<u>Account 360-362 Activity</u>	<u>Account 350-359 Activity for Incentive Projects</u>	<u>Source</u>
39	December	2014	\$0	\$0	\$0	C1: Sum of below projects for each month
40	January	2015	\$47,678,424	\$0	\$47,678,424	
41	February	2015	-\$1,579,879	\$0	-\$1,579,879	
42	March	2015	\$405,673,040	\$0	\$405,673,040	
43	April	2015	\$229,804,484	\$0	\$229,804,484	
44	May	2015	\$4,846,482	\$0	\$4,846,482	
45	June	2015	-\$717,223	\$0	-\$717,223	
46	July	2015	\$4,296,331	\$0	\$4,296,331	
47	August	2015	\$5,780,203	\$0	\$5,780,203	
48	September	2015	\$2,334,923	\$0	\$2,334,923	
49	October	2015	-\$159,991	\$0	-\$159,991	
50	November	2015	\$1,175,858	\$0	\$1,175,858	
51	December	2015	\$14,285,018	\$0	\$14,285,018	
52	Total		\$713,417,670	\$0	\$713,417,670	

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

a) Tehachapi

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
	<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
53	December	2014	\$1,953,449,287	\$104,862,295	\$1,848,586,993	\$0
54	January	2015	\$2,000,965,180	\$109,009,070	\$1,891,956,110	\$47,515,892
55	February	2015	\$1,998,982,914	\$113,265,537	\$1,885,717,377	-\$1,982,266
56	March	2015	\$2,404,889,628	\$117,516,951	\$2,287,372,677	\$405,906,714
57	April	2015	\$2,634,134,061	\$122,690,977	\$2,511,443,084	\$229,244,433
58	May	2015	\$2,639,281,799	\$128,300,857	\$2,510,980,942	\$5,147,738
59	June	2015	\$2,636,679,091	\$133,921,262	\$2,502,757,830	-\$2,602,708
60	July	2015	\$2,639,874,992	\$139,534,043	\$2,500,340,950	\$3,195,901
61	August	2015	\$2,645,574,628	\$145,153,659	\$2,500,420,969	\$5,699,636
62	September	2015	\$2,647,780,916	\$150,785,543	\$2,496,995,373	\$2,206,288
63	October	2015	\$2,648,047,720	\$156,421,957	\$2,491,625,763	\$266,804
64	November	2015	\$2,651,391,578	\$162,059,412	\$2,489,332,166	\$3,343,858
65	December	2015	\$2,663,183,372	\$167,703,605	\$2,495,479,768	\$11,791,795

b) Rancho Vista

			<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>
66	December	2014	\$191,520,883	\$27,051,189	\$164,469,694	\$0
67	January	2015	\$191,520,883	\$27,446,152	\$164,074,731	\$0
68	February	2015	\$191,507,321	\$27,841,116	\$163,666,205	-\$13,562
69	March	2015	\$191,507,321	\$28,236,051	\$163,271,271	\$0
70	April	2015	\$191,507,321	\$28,630,985	\$162,876,336	\$0
71	May	2015	\$191,507,321	\$29,025,920	\$162,481,401	\$0
72	June	2015	\$191,507,321	\$29,420,855	\$162,086,467	\$0
73	July	2015	\$191,507,321	\$29,815,789	\$161,691,532	\$0
74	August	2015	\$191,507,373	\$30,210,724	\$161,296,650	\$52
75	September	2015	\$191,508,708	\$30,605,659	\$160,903,050	\$1,335
76	October	2015	\$191,508,708	\$31,000,595	\$160,508,113	\$0
77	November	2015	\$191,508,708	\$31,395,532	\$160,113,176	\$0
78	December	2015	\$191,508,708	\$31,790,469	\$159,718,239	\$0

c) Devers to Colorado River

			<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>
79	December	2014	\$775,298,396	\$26,410,346	\$748,888,050	\$0
80	January	2015	\$775,540,008	\$28,066,243	\$747,473,765	\$241,612
81	February	2015	\$775,927,037	\$29,722,731	\$746,204,306	\$387,029
82	March	2015	\$775,621,639	\$31,380,105	\$744,241,534	-\$305,398
83	April	2015	\$776,037,718	\$33,036,843	\$743,000,875	\$416,079
84	May	2015	\$775,960,161	\$34,694,566	\$741,265,595	-\$77,557
85	June	2015	\$775,263,123	\$36,352,157	\$738,910,966	-\$697,039
86	July	2015	\$775,361,488	\$38,007,982	\$737,353,506	\$98,365
87	August	2015	\$775,487,603	\$39,663,988	\$735,823,615	\$126,115
88	September	2015	\$775,589,035	\$41,320,261	\$734,268,774	\$101,432
89	October	2015	\$775,051,083	\$42,976,747	\$732,074,336	-\$537,952
90	November	2015	\$775,136,320	\$44,632,098	\$730,504,222	\$85,237
91	December	2015	\$775,314,541	\$46,287,632	\$729,026,909	\$178,221

Changed total plant in-service from \$10,082,367,788 to \$10,081,588,153 to remove non-CWIP related activity from DCR.

Changed total accumulated depreciation from \$472,595,027 to \$472,551,699 to remove non-CWIP related activity from DCR.

d) Eldorado Ivanpah

			<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>
92	December	2014	\$315,362,756	\$12,420,969	\$302,941,786	\$0
93	January	2015	\$315,278,807	\$13,156,614	\$302,122,193	-\$83,949
94	February	2015	\$315,263,674	\$13,892,083	\$301,371,591	-\$15,133
95	March	2015	\$315,318,230	\$14,627,522	\$300,690,708	\$54,556
96	April	2015	\$315,436,000	\$15,363,074	\$300,072,925	\$117,770
97	May	2015	\$315,360,035	\$16,098,873	\$299,261,163	-\$75,964
98	June	2015	\$315,363,425	\$16,834,514	\$298,528,911	\$3,390
99	July	2015	\$315,717,067	\$17,570,162	\$298,146,905	\$353,642
100	August	2015	\$315,717,304	\$18,306,301	\$297,411,003	\$237
101	September	2015	\$315,717,649	\$19,042,440	\$296,675,209	\$345
102	October	2015	\$315,716,349	\$19,778,579	\$295,937,770	-\$1,299
103	November	2015	\$315,711,681	\$20,515,130	\$295,196,550	-\$4,669
104	December	2015	\$315,716,882	\$21,251,671	\$294,465,211	\$5,201

e) Lugo Pisgah

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	
	Prior Year <u>Month</u>	Year	Plant <u>In-Service</u>	Accumulated <u>Depreciation</u>	Net Plant <u>In Service</u>	Transmission <u>Activity</u>
105	December	2014	\$0	\$0	\$0	\$0
106	January	2015	\$0	\$0	\$0	\$0
107	February	2015	\$0	\$0	\$0	\$0
108	March	2015	\$0	\$0	\$0	\$0
109	April	2015	\$0	\$0	\$0	\$0
110	May	2015	\$0	\$0	\$0	\$0
111	June	2015	\$0	\$0	\$0	\$0
112	July	2015	\$0	\$0	\$0	\$0
113	August	2015	\$0	\$0	\$0	\$0
114	September	2015	\$0	\$0	\$0	\$0
115	October	2015	\$0	\$0	\$0	\$0
116	November	2015	\$0	\$0	\$0	\$0
117	December	2015	\$0	\$0	\$0	\$0

f) Red Bluff

f) Red Bluff			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
					= C1 - C2	= C1 - Previous
	Prior					Month C1
	Year		Plant	Accumulated	Net Plant	Transmission
	Month	Year	In-Service	Depreciation	In Service	Activity
118	December	2014	\$225,899,761	\$7,969,659	\$217,930,102	\$0
119	January	2015	\$225,899,761	\$8,444,382	\$217,455,379	\$0
120	February	2015	\$225,900,092	\$8,919,105	\$216,980,987	\$331
121	March	2015	\$225,904,431	\$9,393,829	\$216,510,603	\$4,340
122	April	2015	\$225,906,410	\$9,868,561	\$216,037,848	\$1,978
123	May	2015	\$225,906,654	\$10,343,298	\$215,563,356	\$244
124	June	2015	\$225,936,315	\$10,818,035	\$215,118,280	\$29,661
125	July	2015	\$226,459,682	\$11,292,833	\$215,166,849	\$523,367
126	August	2015	\$226,454,461	\$11,768,753	\$214,685,709	-\$5,221
127	September	2015	\$226,455,093	\$12,244,657	\$214,210,436	\$632
128	October	2015	\$226,464,488	\$12,720,563	\$213,743,925	\$9,395
129	November	2015	\$224,178,102	\$13,196,488	\$210,981,615	-\$2,286,385
130	December	2015	\$226,465,462	\$13,667,285	\$212,798,176	\$2,287,359

g) Whirlwind Substation Expansion

g) Whirlwind Substation Expansion					Col 4	
		Col 1	Col 2	Col 3	= C1 - Previous Month C1	
	Prior Year Month	Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity	
131	December	2014	\$53,764,367	\$373,129	\$53,391,238	\$0
132	January	2015	\$53,768,091	\$483,856	\$53,284,235	\$3,724
133	February	2015	\$53,811,813	\$594,591	\$53,217,223	\$43,722
134	March	2015	\$53,824,642	\$705,415	\$53,119,227	\$12,829
135	April	2015	\$53,848,866	\$816,267	\$53,032,600	\$24,224
136	May	2015	\$53,700,888	\$927,167	\$52,773,720	-\$147,979
137	June	2015	\$53,717,002	\$1,037,764	\$52,679,239	\$16,115
138	July	2015	\$53,721,384	\$1,148,393	\$52,572,991	\$4,381
139	August	2015	\$53,632,406	\$1,259,032	\$52,373,374	-\$88,978
140	September	2015	\$53,632,678	\$1,369,487	\$52,263,191	\$272
141	October	2015	\$53,633,212	\$1,479,943	\$52,153,268	\$533
142	November	2015	\$53,634,144	\$1,590,401	\$52,043,743	\$932
143	December	2015	\$53,634,942	\$1,700,860	\$51,934,082	\$798

h) Colorado River Substation Expansion

		<u>Col 1</u>		<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
		Plant		Accumulated	= C1 - C2	= C1 - Previous
Prior	Year	In-Service	Depreciation	Net Plant	Transmission	Month C1
Year	Month			In Service	Activity	
144	December 2014	\$67,843,037	\$2,510,531	\$65,332,506	\$0	
145	January 2015	\$67,844,180	\$2,651,024	\$65,193,156	\$1,143	
146	February 2015	\$67,844,180	\$2,791,520	\$65,052,660	\$0	
147	March 2015	\$67,844,180	\$2,932,146	\$64,912,034	\$0	
148	April 2015	\$67,844,180	\$3,072,773	\$64,771,407	\$0	
149	May 2015	\$67,844,180	\$3,213,399	\$64,630,781	\$0	
150	June 2015	\$70,377,538	\$3,354,025	\$67,023,513	\$2,533,358	
151	July 2015	\$70,498,211	\$3,499,866	\$66,998,346	\$120,674	
152	August 2015	\$70,546,574	\$3,645,955	\$66,900,619	\$48,362	
153	September 2015	\$70,571,193	\$3,792,143	\$66,779,050	\$24,619	
154	October 2015	\$70,673,722	\$3,938,383	\$66,735,339	\$102,528	
155	November 2015	\$70,710,606	\$4,084,833	\$66,625,774	\$36,885	
156	December 2015	\$70,732,251	\$4,231,359	\$66,500,892	\$21,644	

Changed total plant in-service from \$906,080,570 to \$901,174,032 to remove non-CWIP related activity from CRS.

Changed total accumulated depreciation from \$43,965,790 to \$43,717,955 to remove non-CWIP related activity from DCR.

i) South of Kramer

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
		Plant	Accumulated	= C1 - C2	= C1 - Previous
Prior	Year	In-Service	Depreciation	Net Plant	Month C1
Year	Month			In Service	Activity
157	December 2014	\$0	\$0	\$0	\$0
158	January 2015	\$0	\$0	\$0	\$0
159	February 2015	\$0	\$0	\$0	\$0
160	March 2015	\$0	\$0	\$0	\$0
161	April 2015	\$0	\$0	\$0	\$0
162	May 2015	\$0	\$0	\$0	\$0
163	June 2015	\$0	\$0	\$0	\$0
164	July 2015	\$0	\$0	\$0	\$0
165	August 2015	\$0	\$0	\$0	\$0
166	September 2015	\$0	\$0	\$0	\$0
167	October 2015	\$0	\$0	\$0	\$0
168	November 2015	\$0	\$0	\$0	\$0
169	December 2015	\$0	\$0	\$0	\$0

j) West of Devers

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
		Plant	Accumulated	= C1 - C2	= C1 - Previous
Prior	Year	In-Service	Depreciation	Net Plant	Month C1
Year	Month			In Service	Activity
170	December 2014	\$0	\$0	\$0	\$0
171	January 2015	\$0	\$0	\$0	\$0
172	February 2015	\$0	\$0	\$0	\$0
173	March 2015	\$0	\$0	\$0	\$0
174	April 2015	\$0	\$0	\$0	\$0
175	May 2015	\$0	\$0	\$0	\$0
176	June 2015	\$0	\$0	\$0	\$0
177	July 2015	\$0	\$0	\$0	\$0
178	August 2015	\$0	\$0	\$0	\$0
179	September 2015	\$0	\$0	\$0	\$0
180	October 2015	\$0	\$0	\$0	\$0
181	November 2015	\$0	\$0	\$0	\$0
182	December 2015	\$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.

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Administrative and General Expenses  
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Calculation of Administrative and General Expense

Inputs are shaded yellow

			Col 1	Col 2	Col 3	Col 4	Notes
			FERC Form 1	Data	See Note 1		
Line	Acct.	Description	Amount	Source	Total Amount Excluded	A&G Expense	
1	920	A&G Salaries	\$388,180,572	FF1 323.181b	\$79,004,366	\$309,176,206	
2	921	Office Supplies and Expenses	\$194,110,998	FF1 323.182b	\$81,747	\$194,029,251	
3	922	A&G Expenses Transferred	-\$117,633,265	FF1 323.183b	-\$32,115,774	-\$85,517,491	Credit
4	923	Outside Services Employed	\$97,403,016	FF1 323.184b	\$15,047,988	\$82,355,028	
5	924	Property Insurance	\$13,240,374	FF1 323.185b	\$0	\$13,240,374	
6	925	Injuries and Damages	\$98,359,983	FF1 323.186b	\$450	\$98,359,533	
7	926	Employee Pensions and Benefits	\$166,400,467	FF1 323.187b	\$8,162,240	\$158,238,227	
8	927	Franchise Requirements	\$114,123,922	FF1 323.188b	\$114,123,922	\$0	
9	928	Regulatory Commission Expenses	\$35,110,806	FF1 323.189b	\$33,490,096	\$1,620,710	
10	929	Duplicate Charges	\$0	FF1 323.190b	\$0	\$0	
11	930.1	General Advertising Expense	\$8,785,032	FF1 323.191b	\$0	\$8,785,032	
12	930.2	Miscellaneous General Expense	\$18,594,127	FF1 323.192b	\$17,089,275	\$1,504,852	
13	931	Rents	\$23,119,538	FF1 323.193b	\$0	\$23,119,538	
14	935	Maintenance of General Plant	\$19,035,369	FF1 323.196b	\$27,068	\$19,008,301	
15			\$1,058,830,939		Total A&G Expenses:	\$823,919,561	

	Amount	Source
16	Remaining A&G after exclusions & NOIC Adjustment:	\$823,919,561 Line 15
17	Less Account 924:	\$13,240,374 Line 5
18	Amount to apply the Transmission W&S AF:	\$810,679,187 Line 16 - Line 17
19	Transmission Wages and Salaries Allocation Factor:	6.0139% 27-Allocators, Line 9
20	Transmission W&S AF Portion of A&G:	\$48,753,423 Line 18 * Line 19
21	Transmission Plant Allocation Factor:	19.0620% 27-Allocators, Line 22
22	Property Insurance portion of A&G:	\$2,523,874 Line 5 Col 4 * Line 21
23	Administrative and General Expenses:	\$51,277,297 Line 20 + Line 22

**Changed from \$14,967,773.  
Added \$80,215 in additional  
Outside Services costs incurred  
through the completion of the  
proceedings.**

Note 1: Itemization of exclusions

			Col 1	Col 2	Col 3	Col 4	Notes
			Shareholder Exclusions or Other Adjustments	Franchise Requirements	NOIC	PBOPs	
Line	Acct.	Total Amount Excluded (Sum of Col 1 to Col 4)					
24	920	\$79,004,366	-\$10,628,956		\$89,633,323		See Instructions 2b, 3, and Note 2
25	921	\$81,747	\$81,747		\$0		
26	922	-\$32,115,774	-\$8,585,808		-\$23,529,966		
27	923	\$15,047,988	\$15,047,988		\$0		
28	924	\$0	\$0		\$0		
29	925	\$450	\$450		\$0		
30	926	\$8,162,240	\$22,099,325		\$0	-\$13,937,085	See Note 3
31	927	\$114,123,922	\$0	\$114,123,922	\$0	\$0	See Note 4
32	928	\$33,490,096	\$33,490,096		\$0		
33	929	\$0	\$0		\$0		
34	930.1	\$0	\$0		\$0		
35	930.2	\$17,089,275	\$17,089,275		\$0		
36	931	\$0	\$0		\$0		
37	935	\$27,068	\$27,068		\$0		

Schedule 20  
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**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:	\$117,649,828	SCE Records
b	Actual A&G NOIC payout:	\$28,016,505	Note 2, d
c	Adjustment:	\$89,633,323	
Actual non-capitalized NOIC Payouts:			
	<u>Department</u>	<u>Amount</u>	<u>Source</u>
d	A&G	\$28,016,505	SCE Records and Workpapers
e	Other	\$14,148,857	SCE Records and Workpapers
f	Trans. And Dist. Business Unit	\$35,799,237	SCE Records and Workpapers
g	Total:	\$77,964,598	Sum of d to f

**Note 3: PBOPs Exclusion Calculation**

	<u>Amount</u>	<u>Note:</u>
a	Authorized PBOPs expense amount:	\$37,714,779 See instruction #4
b	Prior Year FF1 PBOPs expense:	\$23,777,694 SCE Records
c	PBOPs Expense Exclusion:	-\$13,937,085 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.



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**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: **ER16-2433, Order dated September 28, 2016**
- 5) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 20.

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	\$35,010,120
2	Total Wages and Salaries	FF1 354.28b	\$754,196,482
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$221,991,079
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$532,205,403
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	\$77,964,598
6	Less A&G NOIC	20-AandG, Note 2	\$28,016,505
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$49,948,094
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$582,153,497
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	6.0139%

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	\$7,656,336,714
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$1,597,954,444
17	Electric Miscellaneous Intangible Plant	Line 16 * Line 9	\$96,099,357
18	Total General Plant	6-PlantInService, Line 21, C1	\$2,810,955,447
19	General Plant	Line 18 * Line 9	\$169,048,004
20	Total Plant In Service	FF1 207.104g	\$41,556,515,000
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	19.0620%

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	6,294		561.000 Load Dispatching
28	Non-ISO Outages	11,996		561.100 Load Dispatch-Reliability
29	Total Outages	18,290 = L27 + L28		561.200 Load Dispatch Monitor and Operate Trans. System
30	Outages Percent ISO	34.4% = L27 / L29		
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		
38	c) Relay Routines			
39	ISO Relay Routines	481		562 - Routine Testing and Inspection
40	Non-ISO Relay Routines	1,860		
41	Total Relay Routines	2,341 = L39 + L40		
42	Relay Routines Percent ISO	20.5% = L39 / L41		

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44	d) Line Miles	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
45	ISO Line Miles	5,621		563 - Inspect and Patrol Line
46	Non-ISO Line Miles	6,463		571 - Poles and Structures
47	Total Line Miles	12,083 = L45 + L46		571 - Insulators and Conductors
48	Line Miles Percent ISO	46.5% = L45 / L47		571 - Transmission Line Rights of Way
49				
50	e) Underground Line Miles	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
51	ISO Underground Line Miles	1		564 - Underground Line Expense
52	Non-ISO Underground Line Miles	350		572 - Maintenance of Underground Transmission Lines
53	Total Underground Line Miles	351 = L51 + L52		
54	Underground Line Miles Percent ISO	0.3% = L51 / L53		
55				
56	f) Line Rents Costs	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
57	ISO Line Rent Costs	6,252,077		567 - Line Rents
58	Non-ISO Line Rent Costs	2,849,581		
59	Total Line Rent Costs	9,101,658 = L57 + L58		
60	Line Rent Costs Percent ISO	68.7% = L57 / L59		
61				
62	g) Morongo Acres	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
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	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
69	ISO Transformers	134		570 - Maintenance of Power Transformers
70	Non-ISO Transformers	471		
71	Total Transformers	605 = L69 + L70		
72	Transformers Percent ISO	22.1% = L69 / L71		
73				
74	i) Circuit Breakers	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
75	ISO Circuit Breakers	1,179		570 - Maintenance of Transmission Circuit Breakers
76	Non-ISO Breakers	2,093		
77	Total Circuit Breakers	3,272 = L75 + L76		
78	Circuit Breakers Percent ISO	36.0% = L75 / L77		
79				
80	j) Voltage Control Equipment	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
81	ISO Voltage Control Equipment	310		570 - Maintenance of Transmission Voltage Equipment
82	Non-ISO Voltage Control Equipment	154		
83	Total Voltage Control Equipment	464 = L81 + L82		
84	Voltage Control Equipment Percent ISO	66.8% = L81 / L83		
85				
86	k) Substation Work Order Cost	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
87	ISO Substation Work Order Costs	468,246		570 - Substation Work Order Related Expense
88	Non-ISO Substation Work Order Costs	1,181,071		
89	Total Substation Work Order Costs	1,649,318 = L87 + L88		
90	Substation Work Order Costs Percent ISO	28.4% = L87 / L89		
91				
92	l) Transmission Work Order Cost	<b>Values</b>	<b>Notes</b>	<b>Applied to Accounts</b>
93	ISO Transmission Work Order Costs	394,539		571 - Transmission Work Order Related Expense
94	Non-ISO Transmission Work Order Costs	6,793,036		
95	Total Transmission Work Order Costs	7,187,575 = L93 + L94		
96	Transmission Work Order Costs Percent ISO	5.5% = L93 / L95		
97				

Changed from 5,652 to 5,621 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.

Changed from 6,432 to 6,463 to reflect Hoover-Mead lines No. 2 and 3 reclassification from ISO to Non-ISO.

Value changed from 1,144 to 1,179 to reflect circuit breaker count revision.

Value changed from 2,034 to 2,093 to reflect circuit breaker count revision.

Value changed from 151 to 154 to reflect voltage control equipment count revision.

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98	m) Transmission Facility Property Damage
99	ISO Transmission Fac. Property Damage
100	Non-ISO Transmission Fac. Property Damage
101	Total Transmission Facility Property Damage
102	Trans. Fac. Property Damage Percent ISO
103	
104	n) Distribution Transformers
105	ISO Distribution Transformers
106	Non-ISO Distribution Transformers
107	Total Distribution Transformers
108	Distribution Transformers Percent ISO
109	
110	o) Distribution Circuit Breakers
111	ISO Distribution Circuit Breakers
112	Non-ISO Distribution Circuit Breakers
113	Total Distribution Circuit Breakers
114	Distribution Circuit Breakers Percent ISO
115	
116	p) Distribution Voltage Control Equipment
117	ISO Distribution Voltage Control Equipment
118	Non-ISO Distribution Voltage Control Equip.
119	Total Distribution Voltage Control Equipment
120	Distribution Voltage Control Equip. Pct. ISO

Values	Notes	Applied to Accounts
804,406		573 - Provision for Property Damage Expense to Trans. Fac.
1,054,515		
1,858,921 = L99 + L100		
43.3% = L99 / L101		
	Value changed from 804,556 to 804,406 to reflect transmission facility property damage count revision.	
Values	Notes	Applied to Accounts
0		592 - Maintenance of Distribution Transformers
2,262		
2,262 = L105 + L106		
0.0% = L105 / L107		
	Value changed from 1,054,365 to 1,054,515 to reflect transmission facility property damage count revision.	
Values	Notes	Applied to Accounts
0		592 - Maintenance of Distribution Circuit Breakers
8,849		
8,849 = L111 + L112		
0.0% = L111 / L113		
	Value changed from 8,841 to 8,849 to reflect circuit breaker count revision.	
Values	Notes	Applied to Accounts
0		592 - Maintenance of Distribution Voltage Control Equipment
2,328		
2,328 = L117 + L118		
0.0% = L117 / L119		