

# **EXHIBIT A**

ATTACHMENT 1

Depreciation Rates

1) Transmission Plant - ISO			Plant			Plant			Plant		
FERC			Less	Removal		Less	Removal		Less	Removal	
Line	Account	Description	Salvage	Cost	Total <sup>1</sup>	Salvage	Cost	Total	Salvage	Cost	Total
1	350.1	Fee Land	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	350.2	Easements	1.66%	0.00%	1.66%	1.66%	0.00%	1.66%	0.00%	0.00%	0.00%
3	352	Structures and Improvements	1.80%	0.77%	2.57%	1.80%	0.77%	2.57%	0.00%	0.00%	0.00%
4	353	Station Equipment	2.20%	0.27%	2.47%	2.20%	0.27%	2.47%	0.00%	0.00%	0.00%
5	354	Towers and Fixtures	1.35%	1.09%	2.44%	1.35%	1.09%	2.44%	0.00%	0.00%	0.00%
6	355	Poles and Fixtures	2.00%	1.67%	3.67%	2.00%	1.67%	3.67%	0.00%	0.00%	0.00%
7	356	Overhead Conductors and Devices	2.00%	1.05%	3.05%	2.00%	1.05%	3.05%	0.00%	0.00%	0.00%
8	357	Underground Conduit	1.65%	0.00%	1.65%	1.65%	0.00%	1.65%	0.00%	0.00%	0.00%
9	358	Underground Conductors and Devices	3.26%	0.61%	3.87%	3.26%	0.61%	3.87%	0.00%	0.00%	0.00%
10	359	Roads and Trails	1.56%	0.00%	1.56%	1.56%	0.00%	1.56%	0.00%	0.00%	0.00%

<sup>1/</sup> Rates effective pursuant to Docket ER19-1553 (TO2022)

11			Currently Effective Tariff			2021 GRC Approved			Changes (Approved - Current)		
FERC			Less	Removal		Less	Removal		Less	Removal	
Line	Account	Description	Salvage	Cost	Total	Salvage	Cost	Total	Salvage	Cost	Total
12	360	Land and Land Rights	1.67%	0.00%	1.67%	1.67%	0.00%	1.67%	0.00%	0.00%	0.00%
13	361	Structures and Improvements	1.75%	0.52%	2.27%	1.42%	0.63%	2.05%	-0.33%	0.11%	-0.22%
14	362	Station Equipment	1.32%	0.58%	1.90%	1.33%	0.53%	1.86%	0.01%	-0.05%	-0.04%

3) General Plant			Plant			Plant			Plant		
FERC			Less	Removal		Less	Removal		Less	Removal	
Line	Account	Description	Salvage	Cost	Total	Salvage	Cost	Total	Salvage	Cost	Total
15	389	Land and Land Rights	1.67%	0.00%	1.67%	1.67%	0.00%	1.67%	0.00%	0.00%	0.00%
16	390	Structures and Improvements	1.81%	0.27%	2.08%	1.59%	0.23%	1.82%	-0.22%	-0.04%	-0.26%
17	391.1	Office Furniture	5.00%	0.00%	5.00%	5.00%	0.00%	5.00%	0.00%	0.00%	0.00%
18	391.5	Office Equipment	20.00%	0.00%	20.00%	20.00%	0.00%	20.00%	0.00%	0.00%	0.00%
19	391.6	Duplicating Equipment	20.00%	0.00%	20.00%	20.00%	0.00%	20.00%	0.00%	0.00%	0.00%
20	391.2	Personal Computers	20.00%	0.00%	20.00%	19.07%	0.00%	19.07%	-0.93%	0.00%	-0.93%
21	391.3	Mainframe Computers	20.00%	0.00%	20.00%	19.07%	0.00%	19.07%	-0.93%	0.00%	-0.93%
22	391.7	PC Software	20.00%	0.00%	20.00%	19.07%	0.00%	19.07%	-0.93%	0.00%	-0.93%
23	391.4	DDSMS - CPU & Processing	14.29%	0.00%	14.29%	11.36%	0.00%	11.36%	-2.93%	0.00%	-2.93%
24	391.4	DDSMS - Controllers, Receivers, Comm.	10.00%	0.00%	10.00%	11.36%	0.00%	11.36%	1.36%	0.00%	1.36%
25	391.4	DDSMS - Telemetry & System	6.67%	0.00%	6.67%	11.36%	0.00%	11.36%	4.69%	0.00%	4.69%
26	391.4	DDSMS - Miscellaneous	5.00%	0.00%	5.00%	11.36%	0.00%	11.36%	6.36%	0.00%	6.36%
27	391.4	DDSMS - Five Year	20.00%	0.00%	20.00%	11.36%	0.00%	11.36%	-8.64%	0.00%	-8.64%
28	393	Stores Equipment	5.00%	0.00%	5.00%	5.00%	0.00%	5.00%	0.00%	0.00%	0.00%
29	395	Laboratory Equipment	6.67%	0.00%	6.67%	6.67%	0.00%	6.67%	0.00%	0.00%	0.00%
30	398	Misc Power Plant Equipment	5.00%	0.00%	5.00%	5.00%	0.00%	5.00%	0.00%	0.00%	0.00%
31	397	Data Network Systems	20.00%	0.00%	20.00%	20.00%	0.00%	20.00%	0.00%	0.00%	0.00%
32	397	Telecom System Equipment	14.29%	0.00%	14.29%	14.29%	0.00%	14.29%	0.00%	0.00%	0.00%
33	397	Netcomm Radio Assembly	10.00%	0.00%	10.00%	10.00%	0.00%	10.00%	0.00%	0.00%	0.00%
34	397	Microwave Equip. & Antenna Assembly	6.67%	0.00%	6.67%	6.67%	0.00%	6.67%	0.00%	0.00%	0.00%
35	397	Telecom Power Systems	5.00%	0.00%	5.00%	5.00%	0.00%	5.00%	0.00%	0.00%	0.00%
36	397	Fiber Optic Communication Cables	4.00%	0.00%	4.00%	4.00%	0.00%	4.00%	0.00%	0.00%	0.00%
37	397	Telecom Infrastructure	2.50%	0.00%	2.50%	2.50%	0.00%	2.50%	0.00%	0.00%	0.00%
38	392	Transportation Equip.	14.29%	0.00%	14.29%	14.29%	0.00%	14.29%	0.00%	0.00%	0.00%
39	394.4	Garage & Shop -- Equip.	10.00%	0.00%	10.00%	10.00%	0.00%	10.00%	0.00%	0.00%	0.00%
40	394.5	Tools & Work Equip. -- Shop	10.00%	0.00%	10.00%	10.00%	0.00%	10.00%	0.00%	0.00%	0.00%
41	396	Power Oper Equip	6.67%	0.00%	6.67%	6.67%	0.00%	6.67%	0.00%	0.00%	0.00%

4) Intangible Plant			Plant			Plant			Plant		
FERC			Less	Removal		Less	Removal		Less	Removal	
Line	Account	Description	Salvage	Cost	Total	Salvage	Cost	Total	Salvage	Cost	Total
42	302	Hydro Relicensing	1.85%	0.00%	1.85%	2.06%	0.00%	2.06%	0.21%	0.00%	0.21%
43	303	Radio Frequency	2.50%	0.00%	2.50%	2.50%	0.00%	2.50%	0.00%	0.00%	0.00%
44	301	Other Intangibles	5.00%	0.00%	5.00%	5.00%	0.00%	5.00%	0.00%	0.00%	0.00%
45	303	Cap Soft 5yr	20.31%	0.00%	20.31%	21.48%	0.00%	21.48%	1.17%	0.00%	1.17%
46	303	Cap Soft 7yr	14.62%	0.00%	14.62%	14.29%	0.00%	14.29%	-0.33%	0.00%	-0.33%
47	303	Cap Soft 10yr	12.93%	0.00%	12.93%	10.00%	0.00%	10.00%	-2.93%	0.00%	-2.93%
48	303	Cap Soft 15yr	8.48%	0.00%	8.48%	6.67%	0.00%	6.67%	-1.81%	0.00%	-1.81%

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

**Overview of SCE Retail Base TRR**

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

<b>TRR Component</b>	<b><u>Amount</u></b>	<b><u>TO2022 Rate Amounts</u></b>	<b><u>Non-Trans Dep Rate Amounts</u></b>	<b><u>Change</u></b>	<b><u>% Change</u></b>
Prior Year TRR	\$1,268,387,451	\$1,268,908,455	\$1,268,387,451	-\$521,004	-0.04%
Incremental Forecast Period TRR	\$110,949,150	\$111,053,394	\$110,949,150	-\$104,245	-0.09%
True-Up Adjustment	\$93,806,790	\$94,363,375	\$93,806,790	-\$556,584	-0.59%
Cost Adjustment	<u>-\$61,836,339</u>	<u>-\$61,836,339</u>	<u>-\$61,836,339</u>	<u>\$0</u>	<u>0.00%</u>
Base TRR (retail)	\$1,411,307,051	\$1,412,488,884	\$1,411,307,051	-\$1,181,833	-0.08%

These components represent the following costs that SCE incurs:

- 1) The Prior Year TRR component is the TRR associated with the Prior Year (most recent calendar year).  
The Prior Year TRR is calculated using End-of-Year Rate Base values, as set forth in the "1-BaseTRR" Worksheet.
- 2) The Incremental Forecast Period TRR is the component of Base TRR associated with forecast additions to in-service plant or CWIP, as set forth in the "2-IFPTRR" Worksheet.
- 3) The True Up Adjustment is a component of the Base TRR that reflects the difference between projected and actual costs, as set forth in the "3-TrueUpAdjust" Worksheet.
- 4) The Cost Adjustment component may be included as provided in the Tariff protocols.