

March 27, 2026

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

Dear Ms. Reese:

Pursuant to Section 205 of the Federal Power Act and Section 35.13 of the Federal Energy Regulatory Commission's ("Commission" or "FERC") Regulations under the Federal Power Act (18 C.F.R. § 35.13), and as required by Appendix IX of Southern California Edison Company's ("SCE") Transmission Owner Tariff, FERC Electric Tariff, Third Revised Volume No. 6 ("TO Tariff"),¹ SCE submits its annual update to its Post Retirement Benefits Other than Pensions ("PBOPs") stated amount of the Authorized PBOPs Expense Amount, to be included for recovery in SCE's Formula Transmission Rate ("Formula Rate"). SCE's proposed revision to the Authorized PBOPs Expense Amount is submitted under the "single-issue" filing provisions of SCE's Formula Rate Protocols, which state that "the sole issues that can or shall be addressed are whether the changes proposed by SCE are consistent with these Protocols and are just and reasonable."² Accordingly, no other issues should be at issue in this limited single-issue filing.

In this filing, SCE is seeking to reflect an Authorized PBOPs Expense Amount of -\$11,400,000 (credit to customers) to become effective January 1,

¹ Attachment 1 to Appendix IX is the Formula Rate Protocols, and Attachment 2 to Appendix IX is the Formula Rate Spreadsheet. Section 8.c of the Formula Rate Protocols provides that "SCE shall make a single-issue Section 205 filing by April 1 of each year to revise the Authorized PBOPs Expense Amount, seeking an effective date of January 1 of the year of the filing."

² Section 8 of the Formula Rate Protocols.

2026. This amount of -\$11,400,000 (credit to customers) reflects an \$11.4M reduction from the currently effective Authorized PBOPS Expense Amount of \$0. This filing is required pursuant to the Formula Rate Protocols, which provide that “SCE shall make a single-issue Section 205 filing by April 1 of each year to revise the Authorized PBOPs Expense Amount, seeking an effective date of January 1 of the year of the filing.”³ SCE is not proposing to revise the currently-effective Retail or Wholesale Base Transmission Revenue Requirement (“TRR”), or any associated rates. However, if the Commission accepts SCE’s proposed revision to the Authorized PBOPs Expense Amount, SCE’s 2028 Retail Base TRR is expected to be reduced by about \$0.724 million, as compared to if there were no revision, as explained below in Section II.⁴

The documents submitted with this filing consist of this letter of transmittal and all attachments hereto, and the revisions to the TO Tariff in both clean and redline format.

I. BACKGROUND

On April 11, 2019, in Docket No. ER19-1553-000, SCE filed to amend the TO2018 Formula Rate (“TO2019A Formula Rate”) proposing tariff changes necessary to reflect dramatic regulatory and financial conditions that had changed since the submission of the TO2018 Formula Rate. On June 11, 2019, the Commission accepted SCE’s TO2019A Formula Rate and related revised 2019 Base TRR, suspended it for a nominal period, to become effective November 12, 2019, subject to refund, and established hearing and settlement judge procedures. On July 1, as amended on July 2, 2020, SCE filed an Offer of Settlement in

³ Section 8.c of the Formula Rate Protocols

⁴ The 2028 Retail Base TRR will be established as part of SCE’s TO2028 Annual Update, which will be based on recorded 2026 data.

Docket No. ER19-1553 to resolve all issues set for hearing. On September 23, 2020, the Commission issued a Letter Order approving the settlement.⁵

SCE's Formula Rate Spreadsheet consists of 35 individual schedules that calculate different aspects of SCE's Base TRR and associated rates. PBOPs expenses are included in FERC Account 926 "Employee Pensions and Benefits," an Administrative and General "A&G" account, in accordance with the FERC Uniform System of Accounts. The Formula Rate provides for inclusion of a stated amount of PBOPs expenses, called the "Authorized PBOPs Expense Amount" through the A&G Expense component of the Base TRR.⁶ Any difference between SCE's actual PBOPs expenses and the stated value of the Authorized PBOPs Expense Amount is excluded from recovery, as calculated on Schedule 20 of the Formula Rate Spreadsheet. The Authorized PBOPs Expense Amount is currently \$0, as filed in Docket No. ER25-1771. In accordance with Commission policy, the Authorized PBOPs Expense Amount can only be revised pursuant to Commission approval of a Section 205 filing requesting a new amount.⁷

SCE is required pursuant to the currently effective Formula Rate Protocols to make a single-issue Section 205 filing to revise its stated Authorized PBOPs Expense Amount every year, beginning in 2019.⁸ The condition is stated in Section 8b of the currently-effective Formula Rate Protocols:

⁵ 172 FERC ¶ 61,270. Since the settlement SCE has made several 205 filings to make discrete revisions to the TO2019A Formula Rate, none relate to PBOPs.

⁶ SCE's Formula Rate allocates only a portion of total A&G expenses to the Commission-jurisdictional Base TRR, primarily based on the Labor Allocation Factor, currently about 6.35%. Most A&G expenses, including PBOPs expenses, are recovered through the California Public Utility Commission ("CPUC") jurisdictional rates.

⁷ See Commission's Statement of Policy on PBOPs issued December 17, 1992 in AI93-4. 61 FERC ¶ 61,330 (1992); *order on reh'g*, 65 FERC ¶ 61,035 (1993). The Commission reiterated the policy in *Vermont Yankee Nuclear Power Corp.*, 120 FERC ¶ 61,043 at P8, stating that "[t]he Commission requires companies to file changes in their PBOP expense prior to passing through jurisdictional wholesale rates."

⁸ The requirement under SCE's revised Formula Rate Protocols to submit a filing seeking to revise the Authorized PBOPs Expense Amount each year beginning in 2019 is a revision from the mechanism in SCE's Original Formula Rate (i.e., the formula rate that was in effect from January 1, 2012 through December 31, 2017 pursuant to Docket No. ER11-3697), which required filings every other year, if certain conditions were met. See Section 8b of SCE's Original Formula Rate Protocols. This revision—to require

“With respect to Post-Retirement Benefits Other than Pensions (“PBOPs”), the Formula Rate identifies an Authorized PBOPs Expense Amount in Note 3 on Schedule 20 (Administrative and General Expenses), which is initially stated as \$40,171,333. Beginning in 2019, SCE shall make a single-issue Section 205 filing by April 1 of each year to revise the Authorized PBOPs Expense Amount, seeking an effective date of January 1 of the year of the filing.”

The requirement to submit a PBOPs filing each year by April 1 allows SCE to incorporate the proposed Authorized PBOPs Expense Amount as a cost of service element in SCE’s Annual Update submitted by December 1 of the filing year. Specifically, assuming timely Commission acceptance of SCE’s filed Authorized PBOPs Expense Amount, SCE will include the current value in the TO2027 Annual Update,⁹ to be filed by December 1, 2026.

II. PROPOSED REVISIONS TO SCE’S AUTHORIZED PBOPS EXPENSE AMOUNT

SCE requests that the Commission approve an Authorized PBOPs Expense Amount of -\$11,400,000 (credit to customers) with an effective date of January 1, 2026. SCE’s proposed Authorized PBOPs Expense Amount is supported by SCE’s PBOPs Funding Memo (Attachment 1 to this filing) and SCE’s 2025 Postretirement Health and Life Benefits report (Attachment 2 to this filing). The proposed -\$11,400,000 (credit to customers) value is shown in the PBOPs Funding Memo (Attachment 1), on Line 4 “2025 Rate recovery”¹⁰ The -\$11,400,000 (credit to customers) 2025 Rate recovery Amount shown on Line 4 of the Funding Memo (Attachment 1) results from the negative 2025 Net periodic benefit

annual filings—was initially established in SCE’s Formula Rate that was in effect from January 1, 2018 through November 11, 2019 pursuant to Docket No. ER18-169, and continues to be a requirement in SCE’s currently effective Formula Rate Protocols.

⁹ The “TO2027 Annual Update” refers to SCE’s Transmission Owner 2027 Annual Update that will set SCE’s Base Transmission Revenue Requirement and associated rates for the 2027 year.

¹⁰ The “2025 Rate recovery” is the amount that is either: (1) used to pay for retiree benefits directly, (2) contributed to irrevocable benefit trusts relating to PBOPs, or (3) as a credit to ratepayers.

cost/(income) for both the Represented and the Management groups (Line 1), as well as credit related to active medical payments from the 401(h) plan as further discussed below.

SCE's proposed Authorized PBOPs Expense Amount of -\$11,400,000 (credit to customers) for 2026 reflects the withdrawal of assets from SCE's overfunded PBOPs trust to directly pay PBOP-eligible benefit costs, rather than a new or incremental expense to be recovered from customers. Specifically, the negative expense represents an in-service distribution from the PBOP trust accounts, including the Internal Revenue Code Section 401(h) account, used to fund medical, dental, and other eligible PBOP benefits for active employees who are age 59 and older.

Effective July 1, 2025, SCE amended its retirement and PBOP plan documents to permit in-service distributions for eligible active employees. This plan amendment enables SCE to access PBOP trust assets for the payment of qualifying benefit costs for this employee population. The amendment was implemented following receipt of an Internal Revenue Service approval (Private Letter Ruling 202515012) confirming that such in-service distributions, including use of the 401(h) account, are permissible and compliant with applicable tax qualification requirements.

As a result of this plan change, PBOP-eligible benefit costs that would otherwise have been paid from SCE's general corporate funds are instead paid directly from PBOP trust assets. Consistent with long-standing regulatory and accounting practice, the use of trust assets to pay these costs is recorded as a credit (negative expense) to PBOP expense, thereby reducing the amount recoverable from ratepayers and avoiding any potential double recovery.

The -\$11,400,000 (credit to customers) amount reflects the actuarially determined level of PBOP trust withdrawals for calendar year 2025 attributable to eligible in-service employees, and is supported by SCE's PBOP Funding Memo

and actuarial reports included as Attachments to this filing. The PBOP trust remains significantly overfunded, and no additional customer contributions are required to support this level of benefit payments.¹¹

Since SCE's proposed Authorized PBOPs Expense Amount is a reduction from the current amount of \$0, it will result in a decrease to SCE's Base TRR, if approved by the Commission. SCE's Formula Rate recovers a portion of the total Authorized PBOPs Expense Amount through the Formula Base Transmission Revenue Requirement, with the remainder being recovered through SCE's California Public Utilities Commission jurisdictional rates. The Commission-jurisdictional portion is based on SCE's Formula Rate labor allocation factor, currently about 6.35%. Accordingly, SCE's Formula Rate Base Transmission Revenue Requirement would be reduced by about \$0.724 million ((\$0 - (-\$11,400,000) times the labor allocation factor of about 6.35%)).

III. EFFECTIVE DATE

Pursuant to Section 8b of the Formula Rate Protocols, SCE requests that the Commission authorize the revised Authorized PBOPs Expense Amount of - \$11,400,000 (credit to customers) to become effective January 1, 2026. Acceptance of the proposed amount on the requested effective date will allow SCE to incorporate the same value in the TO2027 Annual Update process setting the Base TRR and associated rates for the 2027 year, including the posting of the

¹¹ Importantly, this approach is responsive to guidance provided in SCE's most recent CPUC General Rate Case (D.25-09-030, Section 31.2.6), in which the CPUC acknowledged the substantial overfunding of the PBOP trust and directed SCE to evaluate and implement reasonable methods to utilize surplus trust assets in a manner that protects ratepayer interests. The proposed Authorized PBOPs Expense Amount represents one such method, by using existing PBOP trust assets to offset benefit costs that would otherwise be recovered through rates.

TO2027 Draft Annual Update by June 15, 2026, and the filing of the TO2027 Annual Update by December 1, 2026.¹²

Attached to this filing are clean and redline tariff sheets reflecting the proposed Authorized PBOPs Expense Amount, as shown on Schedule 20, Note 3, Line a of the Formula Rate Spreadsheet. Section 8b of the Formula Rate Protocols states that in the event that SCE makes a Section 205 filing to revise the Authorized PBOPs Expense Amount, the revisions shall become effective for the year in which the filing is being made. The specific revision to the Formula Rate Spreadsheet is to revise Schedule 20 A&G Expenses, Note 3, Line a from the current value of \$0 to the proposed value of -\$11,400,000 (credit to customers).

IV. COMMUNICATIONS

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

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¹² The inclusion in TO2027 is informational and will not impact any revenue requirement determinations in that Annual Update, which is based on 2025 recorded data. As explained in footnote #4, the proposed revisions in this filing will affect the Retail Base TRR as part of the TO2028 Annual Update.

V. SERVICE

Copies of this filing have been served on all parties to Docket Nos. ER26-602, ER25-550, ER24-439, and ER19-1553 including the CPUC, as well as the California Independent System Operator (“CAISO”).

VI. OTHER FILING REQUIREMENTS

There are no forecast changes in revenues resulting from the revisions to the Formula Rate proposed in this filing. If the Commission approves the proposed revised Authorized PBOPs Expense Amount for 2026, however, SCE’s TO2028 Base TRR for 2028 will be approximately \$0.724 million lower than if the currently-effective amount were to be maintained.

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

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

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

Very truly yours,

/s/ Jeffrey L. Nelson

Jeffrey L. Nelson

CERTIFICATE OF SERVICE

I hereby certify that I have, this day, served a true copy of **“REVISION TO FORMULA RATE TARIFF AUTHORIZED 2026 POST RETIREMENT BENEFITS OTHER THAN PENSIONS (PBOPs) OF SOUTHERN CALIFORNIA EDISON COMPANY (“SCE”)”** on the official service list(s) for FERC dockets **ER19-1553, ER24-439, ER25-550 and ER26-602**, including to the California Public Utilities Commission (“CPUC”), and the California Independent System Operator (“CAISO”). Service was effected by transmitting the copies via email to all parties.

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

/s/Sandra Sedano _____

Sandra Sedano

Legal Support, Senior Specialist

Southern California Edison Company

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