



**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**

**FILED**

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Application of San Diego Gas & Electric  
Company (U 902 E) for Approval of Demand  
Flexibility Rates in Compliance with D.25-08-049

Application 26-02-\_\_\_\_\_

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 E)  
FOR APPROVAL OF DEMAND FLEXIBILITY RATES  
IN COMPLIANCE WITH D.25-08-049**

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February 2, 2026

## TABLE OF CONTENTS

I.	INTRODUCTION .....	1
II.	SUMMARY OF APPLICATION AND SUPPORTING TESTIMONY .....	3
III.	STATUTORY AND PROCEDURAL REQUIREMENTS.....	4
A.	Rule 2.1 (a) – (c) .....	4
1.	Rule 2.1 (a) - Legal Name.....	4
2.	Rule 2.1 (b) - Correspondence.....	5
3.	Rule 2.1 (c).....	5
a.	Proposed Category of Proceeding.....	5
b.	Issues to be Considered.....	5
c.	Need for Hearings.....	5
d.	Proposed Schedule .....	6
B.	Rule 2.2 – Articles of Incorporation .....	8
C.	Rule 3.2 – Authority to Change Rates .....	8
1.	Rule 3.2 (a) (1) – Balance Sheet .....	8
2.	Rule 3.2 (a) (2) – Statement of Effective Rates .....	8
3.	Rule 3.2 (a) (3) - Statement of Proposed Rate Change.....	8
4.	Rule 3.2 (a) (4) – Description of Property and Equipment.....	8
5.	Rule 3.2 (a) (5) and (6) – Summary of Earnings .....	9
6.	Rule 3.2 (a) (7) – Statement re Tax Depreciation.....	9
7.	Rule 3.2 (a) (8) – Proxy Statement .....	10
8.	Rule 3.2 (a) (10) – Statement re Pass Through to Customers.....	10
9.	Rule 3.2 (b) – Notice to State, Cities and Counties .....	10
10.	Rule 3.2 (c) – Newspaper Publication .....	10
11.	Rule 3.2 (d) – Bill Insert Notice.....	10

IV.	SERVICE.....	11
V.	CONCLUSION.....	11

Appendix A - Balance Sheet, Income Statement, and Financial Statement

Appendix B – Statement of Presently Effective Electric Rates

Appendix C – Statement of Proposed Electric Rate Changes

Appendix D – Statement of Original Cost and Depreciation Reserve

Appendix E – Summary of Earnings

Appendix F – State, Counties, and Cities Service List

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**I. INTRODUCTION**

Pursuant to Ordering Paragraph (“OP”) 1 of the California Public Utilities Commission’s (CPUC or Commission) Decision (D.) 25-08-049, Executive Director Rachel Peterson’s September 26, 2025 letter partially granting SDG&E’s request for extension until February 1, 2026, and the Commission’s Rules of Practice and Procedure, SDG&E submits this Application for Approval of Demand Flexibility Rates in Compliance with D.25-08-049 (Application). However, SDG&E does not believe this proposal represents the most cost-effective or prudent use of Commission or SDG&E resources given the current affordability challenges facing electric ratepayers in our service area and across the State.

While there may be value in exploring a rate of this type in the future, several key considerations warrant caution at this time. First, SDG&E’s export pilot has been available to customers for over a year, yet no customers have enrolled despite significant customer outreach. The export pilot cost SDG&E \$2.4 million,<sup>1</sup> an investment in demand flexibility (DF) in addition to the \$11.3 million of revenue requirement being requested in this application.

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<sup>1</sup> See SDG&E Advice Letter (AL) 4407-E (approved October 21, 2024, and effective April 13, 2024), at 1.

Second, regardless of SDG&E’s rate design, the most significant price signal (and resulting rate benefits to the grid and customers) comes from the commodity component of the rate. The CCAs serving our territory have indicated that they will not offer DF commodity rates at this time due to design complexity, cost effectiveness, and lack of customer interest.<sup>2</sup> Given that approximately 80% of SDG&E’s customers receive commodity from a CCA, less than 20% of SDG&E’s customers (those who are bundled) will have access to the full savings potential of a DF rate and its load shifting incentives.<sup>3</sup> Lastly, both PG&E and SCE have ongoing pilots that have yet to be fully evaluated, further underscoring the need for a measured approach before additional resources are committed.<sup>4</sup> Ultimately, this complex rate offering is likely to attract, at the very most, a small, limited pool of relatively sophisticated, non-residential customers. While SDG&E appreciates the CPUC’s pursuit of progressive rate design, it stresses a need to prioritize ratepayer affordability and rate simplification (focused on straightforward, high-impact offerings) in today’s operating environment.

As set forth in more detail below, SDG&E briefly summarizes its Application and testimony and provides the information necessary to comply with the statutory and procedural requirements associated with this Application, including a recommended procedural schedule.

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<sup>2</sup> See San Diego Community Power, *San Diego Community Power Revised Load Management Standards Compliance Plan* (August 29, 2025) at 5, available at: <https://efiling.energy.ca.gov/GetDocument.aspx?tn=265832&DocumentContentId=102697>; Clean Energy Alliance, *Clean Energy Alliance Load Management Standards Compliance Plan, Staff Report* (April 1, 2025) at 3 of 4, available at: <https://efiling.energy.ca.gov/GetDocument.aspx?tn=262584#:~:text=LMS%20are%20designed%20to%20encourage,owned%20utilities%20and%20large%20CCAs>; see also D.23-11-006, Finding of Fact (FOF) 4 at 31.

<sup>3</sup> D.23-11-006, Findings of Fact (FOF) 3 at 31.

<sup>4</sup> See D.24-01-032, COL 37 at 82.

## II. SUMMARY OF APPLICATION AND SUPPORTING TESTIMONY

Pursuant to the requirements in D.25-08-049, SDG&E submits this Application seeking approval of its proposal for opt-in demand flexibility rates (Proposed DF Rates).<sup>5</sup> The Proposed DF Rates will provide rate participants with day-ahead hourly price signals, as well as time-of-use transmission and location-based distribution pricing, allowing participants to adjust their electric usage in response to pricing and shift load accordingly. The benefits of a demand flexible rate may include economically efficient load shifting in response to hourly pricing, potential for bill reduction, and support of grid reliability by using price signals to shift load from periods of relatively high demand to periods of relatively low demand.

As part of this Application, SDG&E is seeking a revenue increase of \$11.3 million to recover costs for demand flexible rates. This increase will be phased in beginning as early as 2028 through 2031.<sup>6</sup> The request includes costs associated with planning and implementing demand flexible rates, designing and incorporating various cost components and customer options, building out billing system enhancements, customer marketing and outreach, and customer notifications.

In support of this Application, SDG&E is submitting the following testimony:

- Chapter 1 – Prepared Direct Testimony of Jeff DeTuri (Policy)
- Chapter 2 – Prepared Direct Testimony of Jeff DeTuri (Commodity/Generation)
- Chapter 3 – Prepared Direct Testimony of William G. Saxe (Distribution & Transmission).

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<sup>5</sup> SDG&E is required by CPUC Decision 25-08-049 to propose demand flexibility rates for all customer classes, except streetlighting, that, among other design elements, comply with California Energy Commission Load Management Standards.

<sup>6</sup> SDG&E proposes to recover revenue requirements after 2031 in future SDG&E General Rate Case Applications. SDG&E will seek recovery of FERC-jurisdictional costs and associated revenue requirements from the FERC.

- Chapter 4 – Prepared Direct Testimony of Jeff DeTuri (Customer Protection).
- Chapter 5 – Prepared Direct Testimony of Chelsea Haro (Implementation).
- Chapter 6 – Prepared Direct Testimony of Donna Singer (Marketing, Education & Outreach).
- Chapter 7 – Prepared Direct Testimony of Lizzette Garcia-Rodriguez (Measurement & Evaluation).
- Chapter 8 – Prepared Direct Testimony of Eric Dalton (Cost Recovery).
- Chapter 9 – Prepared Direct Testimony of DJ Scott (Revenue Requirement)

### **III. STATUTORY AND PROCEDURAL REQUIREMENTS**

#### **A. Rule 2.1 (a) – (c)**

This Application is filed pursuant to the Commission’s Rules of Practice and Procedure, California Public Utilities Code (P.U. Code) Sections 451, 454 and 491, D.25-08-049 (Ordering Paragraph (OP) 1), and Executive Director Rachel Peterson’s September 26, 2025 letter partially granting (until February 1, 2026) SDG&E’s request for extension.

In accordance with Rule 2.1 (a) – (c) of the Commission’s Rules of Practice and Procedure, SDG&E provides the following information.

#### **1. Rule 2.1 (a) - Legal Name**

SAN DIEGO GAS & ELECTRIC COMPANY is a corporation organized and existing under the laws of the State of California. SDG&E is engaged in the business of providing electric service in a portion of Orange County and electric and gas service in San Diego County. SDG&E’s principal place of business is: 8330 Century Park Court, San Diego, California 92123.

## **2. Rule 2.1 (b) - Correspondence**

Correspondence or communications regarding this Application should be addressed to:

Tyler Kirchhoff  
8330 Century Park Court, CP32F  
San Diego, CA 92123-1530  
Phone: 619-676-3898  
E-mail: [tmkirch2@sdge.com](mailto:tmkirch2@sdge.com)

with copies to:

Rebecca D. Hansson  
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8330 Century Park Court, CP32D  
San Diego, CA 92123-1530  
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## **3. Rule 2.1 (c)**

### **a. Proposed Category of Proceeding**

In accordance with Rule 7.1, SDG&E requests that this Application be categorized as ratesetting.

### **b. Issues to be Considered**

The issue to be considered in this Application are as follows:

1. Whether the Commission should authorize SDG&E's DF Rates Proposal.
2. Whether SDG&E's DF Rates Proposal is just and reasonable.
3. Whether SDG&E's request for approximately \$11.3M in revenue requirement for implementation of its DF Rates Proposal is reasonable.
4. Whether the Commission should authorize SDG&E's request for approximately \$11.3M in revenue requirement for implementation of its DF Rates Proposal.

### **c. Need for Hearings**

SDG&E does not believe the approval of this Application will require hearings. SDG&E has provided ample supporting testimony, analysis and documentation that provide the Commission with sufficient record upon which to grant the relief requested. Further, due to the

significant evidence submitted on the record in Track B of the Demand Flexibility OIR (R.22-07-005), the workshops held in advance of this Application, and the expected engagement of parties in this proceeding, SDG&E expects that all factual disputes can be resolved via testimony and data requests.

**d. Proposed Schedule**

SDG&E proposes the following schedule:

<b><u>ACTION</u></b>	<b><u>DATE</u></b>
Application filed	February 2, 2026
Responses and Protests	March 6, 2026 <sup>7</sup>
Reply to Responses and Protests	March 16, 2026
Prehearing Conference	April 2, 2026
Supplemental/Revised SDG&E Testimony	June 1, 2026
Intervenor Testimony	August 3, 2026
Concurrent Rebuttal Testimony	September 11, 2026
Evidentiary Hearings (If Necessary)	Week of October 5, 2026
Opening Briefs	November 6, 2026
Reply Briefs	December 4, 2026
Proposed Decision	January 2027

For purposes of this proposed schedule, SDG&E highlights the need to provide supplemental and/or revised testimony prior to intervenor testimony. Because the Guidance Decision requires a DF rate for each customer class, except streetlighting, this Application includes Proposed DF Rates for each relevant customer class at the time of filing.<sup>8</sup> However,

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<sup>7</sup> Per Commission Rule 2.6(a), the projected deadline for responses and protests represents 30 days after the filing of the Application (February 16, 2023), plus two business days for the Commission to post notice of the Application on the Daily Calendar (February 21, 2023).

<sup>8</sup> D.25-08-049 at 14.

SDG&E is implementing a new Medium Commercial customer class on April 1, 2026.<sup>9</sup> SDG&E plans to provide supplemental and/or revised testimony to include a DF rate proposal for the newly created Medium Commercial customer class after it is implemented on April 1, 2026.<sup>10</sup> SDG&E is seeking until June 1 to provide this supplemental/revised testimony as it typically requires approximately 6 weeks to create the billing determinants and conduct the associated analysis and additional time will be needed to update the testimony accordingly. Additionally, SDG&E notes that it will likely have to revise a number of other aspects of its testimony as a result. For instance, when breaking the Medium Commercial customer class out of what is now the Medium and Large Commercial & Industrial (M/L C&I) customer class, the analysis for the M/L C&I class will necessarily change and other analyses may as well. SDG&E sought an extension to avoid the need to revise its testimony and analysis in this manner, but its request for an extension to address this issue was denied and SDG&E is now seeking a schedule, as detailed above, to accommodate this supplemental and/or revised testimony.<sup>11</sup>

Further, in an effort to avoid the potential for confusion and unnecessary work by all parties, SDG&E is seeking a schedule whereby intervenor testimony is required *after* the supplemental/revised testimony is served. This will avoid the need for intervenors to re-analyze the data and submit revised testimony either confirming the accuracy of their previous testimony or revising it to address and/or acknowledge the supplemental or revised testimony.

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<sup>9</sup> D.25-09-006, COL 14 at 86 (“It is reasonable to approve the Partial Settlement Agreement term for SDG&E to create a new Medium Commercial customer class with appropriate rate schedules.”)

<sup>10</sup> SDG&E cannot create a full rate proposal including illustrative rates and bill impacts, before the implementation of the customer class because it will not know the rate in effect for that class until implementation.

<sup>11</sup> See Rule 16.6 Request for Extension of Time to File Demand Flexibility Rates Application (dated September 19, 2025); Response of Executive Director Rachel Peterson (dated September 26, 2025) (

**B. Rule 2.2 – Articles of Incorporation**

A copy of SDG&E's Restated Articles of Incorporation as last amended, presently in effect and certified by the California Secretary of State was filed with the Commission on September 10, 2014 in connection with SDG&E's Application (A.) 14-09-008 and is incorporated herein by reference.

**C. Rule 3.2 – Authority to Change Rates**

In accordance with Rule 3.2 (a) – (d) of the Commission's Rules of Practice and Procedure, SDG&E provides the following information.

**1. Rule 3.2 (a) (1) – Balance Sheet**

SDG&E's balance sheet, income statement and financial statement are included with this Application as Appendix A.

**2. Rule 3.2 (a) (2) – Statement of Effective Rates**

A statement of all of SDG&E's presently effective electric and gas rates can be viewed electronically on SDG&E's website. Appendix B to this Application provides the table of contents from SDG&E's electric tariffs on file with the Commission.

**3. Rule 3.2 (a) (3) - Statement of Proposed Rate Change**

Appendix C includes Tables 1 and 2 showing SDG&E's proposed electric rates and rate revenues, by customer class.

**4. Rule 3.2 (a) (4) – Description of Property and Equipment**

SDG&E is in the business of generating, transmitting and distributing electric energy to San Diego County and part of Orange County. SDG&E also purchases, transmits and distributes natural gas to customers in San Diego County. SDG&E has electric transmission, distribution and service lines in San Diego, Orange and Imperial Counties. This includes a composite 92% ownership in the 500,000 volt Southwest Powerlink, including substations and transmission

lines, which run through San Diego and Imperial Counties to the Palo Verde substation in Arizona. This also includes ownership of the 500,000 volt Sunrise Powerlink, including substations and transmission lines, which run through San Diego and Imperial Counties to the Imperial Valley substation. Gas facilities consist of the Moreno gas compressor station in Riverside County and the Rainbow compressor station located in San Diego County. The gas is transmitted through high and low-pressure distribution mains and service lines.

Applicant's original cost of utility plant, together with the related reserves for depreciation and amortization for the six-month period ending September 30, 2025, is shown on the Statement of Original Cost and Depreciation Reserve attached as Appendix D.

#### **5. Rule 3.2 (a) (5) and (6) – Summary of Earnings**

A summary of SDG&E's earnings (for the total utility operations of the company) is included as Appendix E to this Application.

#### **6. Rule 3.2 (a) (7) – Statement re Tax Depreciation**

For financial statement purposes, depreciation of utility plant has been computed on a straight-line remaining life basis, at rates based on the estimated useful lives of plant properties. For federal income tax accrual purposes, SDG&E generally computes depreciation using the straight-line method for tax property additions prior to 1954, and liberalized depreciation, which includes Class Life and Asset Depreciation Range Systems, on tax property additions after 1954 and prior to 1981. For financial reporting and rate-fixing purposes, "flow through accounting" has been adopted for such properties. For tax property additions in years 1981 through 1986, SDG&E has computed its tax depreciation using the Accelerated Cost Recovery System. For years after 1986, SDG&E has computed its tax depreciation using the Modified Accelerated Cost Recovery Systems and, since 1982, has normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

**7. Rule 3.2 (a) (8) – Proxy Statement**

A copy of the most recent proxy statement sent to all shareholders of SDG&E's parent company, Sempra Energy, dated March 28, 2025, was mailed to the Commission on April 7, 2025, and is incorporated herein by reference.

**8. Rule 3.2 (a) (10) – Statement re Pass Through to Customers**

The rate increases reflected in this Application pass through to customers only increased costs to SDG&E for the services or commodities furnished by it.

**9. Rule 3.2 (b) – Notice to State, Cities and Counties**

In compliance with Rule 3.2 (b) of the Commission's Rules of Practice and Procedure, SDG&E will, within twenty days after the filing this Application, mail a notice to the State of California and to the cities and counties in its service territory and to all those persons listed in Appendix F to this Application.

**10. Rule 3.2 (c) – Newspaper Publication**

In compliance with Rule 3.2 (c) of the Commission's Rules of Practice and Procedure, SDG&E will, within twenty days after the filing of this Application, publish in newspapers of general circulation in each county in its service territory notice of this Application.

**11. Rule 3.2 (d) – Bill Insert Notice**

In compliance with Rule 3.2 (d) of the Commission's Rules of Practice and Procedure, SDG&E will, within 45 days after the filing of this Application, provide notice of this Application to all of its customers along with the regular bills sent to those customers that will generally describe the proposed rate changes addressed in this Application.

#### **IV. SERVICE**

This is a new Application. No service list has been established for this proceeding. Accordingly, SDG&E will serve this Application, including its appendices, accompanying prepared direct testimony and related exhibits, on parties to the service list for the Demand Flexibility OIR (R.22-07-005). Electronic copies will also be served on Chief ALJ Michelle Cooke.

#### **V. CONCLUSION**

Based on this Application and the corresponding testimony submitted herewith, SDG&E respectfully requests that the Commission grant the relief requested above and such additional relief as the Commission believes is just and reasonable.

DATED at San Diego, California, this 2nd day of February, 2026.

Respectfully Submitted,

/s/ *Rebecca D. Hansson*  
Rebecca D. Hansson

*Attorney for:*  
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8330 Century Park Court, CP32D  
San Diego, CA 92123-1530  
Telephone: (619) 889-3473  
Email: [rhansson@sdge.com](mailto:rhansson@sdge.com)

**OFFICER VERIFICATION**

Adam Pierce declares the following:

I am an officer of San Diego Gas & Electric Company and am authorized to make this verification on behalf of San Diego Gas & Electric Company. I am informed and believe that the matters stated in the foregoing **APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 E) FOR APPROVAL OF DEMAND FLEXIBILITY RATES IN COMPLIANCE WITH D.25-08-049** are true to my own knowledge, except as to matters which are therein stated on information and belief, and as to those matters, I believe them to be true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on February 2, 2026, at San Diego, California.

\_\_\_\_\_  
/s/ Adam Pierce  
Adam Pierce  
San Diego Gas & Electric Company  
Vice President – Energy Procurement and Rates

**APPENDIX A**  
**BALANCE SHEET, INCOME STATEMENT**  
**AND FINANCIAL STATEMENT**

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
SEPTEMBER 2025**

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**1. UTILITY PLANT**

2025

101	UTILITY PLANT IN SERVICE	\$ 31,277,488,872
102	UTILITY PLANT PURCHASED OR SOLD	-
104	UTILITY PLANT LEASED TO OTHERS	112,194,000
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	2,040,114,843
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(9,229,495,622)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(1,418,851,829)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(3,438,160)
118	OTHER UTILITY PLANT	2,710,540,884
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(620,912,131)
120	NUCLEAR FUEL - NET	-
		<hr/>
	TOTAL NET UTILITY PLANT	<hr/> <u>\$ 24,871,391,579</u>

**2. OTHER PROPERTY AND INVESTMENTS**

121	NONUTILITY PROPERTY	\$ 13,398,464
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION	(4,003,947)
158	NON-CURRENT PORTION OF ALLOWANCES	282,525,966
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	896,625,951
175	LONG-TERM PORTION OF DERIVATIVE ASSETS	<hr/> <u>4,743,818</u>

TOTAL OTHER PROPERTY AND INVESTMENTS 

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\$ 1,193,290,252

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
SEPTEMBER 2025**

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**3. CURRENT AND ACCRUED ASSETS**

2025

131	CASH	\$ 27.00
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	-
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	815,631,387
143	OTHER ACCOUNTS RECEIVABLE	119,790,823
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(66,503,350)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	12,925,287
151	FUEL STOCK	1,383,711
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	271,295,784
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	308,638,272
158	LESS: NON-CURRENT PORTION OF ALLOWANCES	(282,525,966)
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	410,559
165	PREPAYMENTS	164,485,055
171	INTEREST AND DIVIDENDS RECEIVABLE	2,431,388
173	ACCRUED UTILITY REVENUES	103,303,781
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	14,006,310
175	DERIVATIVE INSTRUMENT ASSETS	30,368,952
175	LESS: LONG -TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	<u>(4,743,818)</u>
TOTAL CURRENT AND ACCRUED ASSETS		<u>\$ 1,490,898,202</u>

**4. DEFERRED DEBITS**

181	UNAMORTIZED DEBT EXPENSE	\$ 64,957,626
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	5,097,831,304
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	4,337,071
184	CLEARING ACCOUNTS	2,819,806
185	TEMPORARY FACILITIES	678,103
186	MISCELLANEOUS DEFERRED DEBITS	323,200,912
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	3,833,825
190	ACCUMULATED DEFERRED INCOME TAXES	<u>565,830,153</u>
TOTAL DEFERRED DEBITS		<u>\$ 6,063,488,800</u>

TOTAL ASSETS AND OTHER DEBITS \$ 33,619,068,833

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
SEPTEMBER 2025**

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**5. PROPRIETARY CAPITAL**

		2025
201	COMMON STOCK ISSUED	\$ 291,458,395
204	PREFERRED STOCK ISSUED	-
207	PREMIUM ON CAPITAL STOCK	591,282,978
210	GAIN ON RETIRED CAPITAL STOCK	-
211	MISCELLANEOUS PAID-IN CAPITAL	802,165,368
214	CAPITAL STOCK EXPENSE	(24,605,640)
216	UNAPPROPRIATED RETAINED EARNINGS	9,695,308,773
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>(11,520,600)</u>
	<b>TOTAL PROPRIETARY CAPITAL</b>	<b><u>\$ 11,344,089,274</u></b>

**6. LONG-TERM DEBT**

221	BONDS	\$ 9,800,000,000
223	ADVANCES FROM ASSOCIATED COMPANIES	-
224	OTHER LONG-TERM DEBT	-
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>(33,680,104)</u>
	<b>TOTAL LONG-TERM DEBT</b>	<b><u>\$ 9,766,319,896</u></b>

**7. OTHER NONCURRENT LIABILITIES**

227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	\$ 2,117,408,614
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	15,463,797
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	40,179,418
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	475,943
244	LONG TERM PORTION OF DERIVATIVE LIABILITIES	217,826
230	ASSET RETIREMENT OBLIGATIONS	<u>893,521,528</u>
	<b>TOTAL OTHER NONCURRENT LIABILITIES</b>	<b><u>\$ 3,067,267,126</u></b>

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
SEPTEMBER 2025**

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**8. CURRENT AND ACCRUED LIABILITIES**

		2025
231	NOTES PAYABLE	27,300,000
232	ACCOUNTS PAYABLE	886,201,615
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	65,120,810
235	CUSTOMER DEPOSITS	26,349,308
236	TAXES ACCRUED	79,007,149
237	INTEREST ACCRUED	137,617,120
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	5,747,833
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	248,906,377
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	129,375,342
244	DERIVATIVE INSTRUMENT LIABILITIES	384,419
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	(217,826)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
		<hr/>
	TOTAL CURRENT AND ACCRUED LIABILITIES	<hr/> <u>\$ 1,605,792,147</u>

**9. DEFERRED CREDITS**

252	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 60,262,996
253	OTHER DEFERRED CREDITS	558,633,504
254	OTHER REGULATORY LIABILITIES	3,057,113,639
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	231,816,521
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	2,771,182,833
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	<u>1,156,590,897</u>
		<hr/>

TOTAL DEFERRED CREDITS \$ 7,835,600,390

TOTAL LIABILITIES AND OTHER CREDITS \$ 33,619,068,833

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**SEPTEMBER 2025**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$ 4,469,210,187
401	OPERATING EXPENSES	\$ 2,067,942,119	
402	MAINTENANCE EXPENSES	229,038,120	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	964,431,511	
408.1	TAXES OTHER THAN INCOME TAXES	221,024,261	
409.1	INCOME TAXES	8,204,280	
410.1	PROVISION FOR DEFERRED INCOME TAXES	247,265,272	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(187,286,342)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(92,555,478)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
		<hr/>	
	TOTAL OPERATING REVENUE DEDUCTIONS	\$ 3,458,063,743	
	NET OPERATING INCOME	<hr/>	\$ 1,011,146,444

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	\$ -	
417	REVENUES OF NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(6,069,833)	
418	NONOPERATING RENTAL INCOME	(1,037)	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	82,764,999	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	60,514,479	
421	MISCELLANEOUS NONOPERATING INCOME	1,253,406	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
		<hr/>	
	TOTAL OTHER INCOME	\$ 138,462,014	
		<hr/>	
421.2	LOSS ON DISPOSITION OF PROPERTY	\$ -	
425	MISCELLANEOUS AMORTIZATION	187,536	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	<hr/>	17,897,740
		<hr/>	
	TOTAL OTHER INCOME DEDUCTIONS	\$ 18,085,276	
		<hr/>	
408.2	TAXES OTHER THAN INCOME TAXES	\$ 712,321	
409.2	INCOME TAXES	6,226,725	
410.2	PROVISION FOR DEFERRED INCOME TAXES	57,949,158	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	<hr/>	(51,842,964)
		<hr/>	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	\$ 13,045,240	
		<hr/>	
	TOTAL OTHER INCOME AND DEDUCTIONS	\$ 107,331,498	
		<hr/>	
	INCOME BEFORE INTEREST CHARGES	1,118,477,942	
	EXTRAORDINARY ITEMS AFTER TAXES	-	
	NET INTEREST CHARGES*	<hr/>	338,383,807
		<hr/>	
	NET INCOME	\$ 780,094,135	

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$21,826,192)

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**SEPTEMBER 2025**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 8,915,214,637
NET INCOME (FROM PRECEDING PAGE)	780,094,135
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	-
DIVIDENDS DECLARED - COMMON STOCK	-
OTHER RETAINED EARNINGS ADJUSTMENTS	-
RETAINED EARNINGS AT END OF PERIOD	<u>\$ 9,695,308,772</u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**SEPTEMBER 2025**

<b>(a) Amounts and Kinds of Stock Authorized:</b>				
Common Stock	255,000,000	shares		Without Par Value
<b>Amounts and Kinds of Stock Outstanding:</b>				
Common Stock	116,583,358	shares		291,458,395

**(b) Brief Description of Mortgage:**

Full information as to this item is given in Decision Nos. 93-09-069, 04-01-009, 06-05-015, 08-07-029, 10-10-023, 12-03-005, 15-08-011, 18-02-012, 20-04-015, and 22-12-011 to which references are hereby made.

**(c) Number and Amount of Bonds Authorized and Issued:**

<b>First Mortgage Bonds:</b>	<b>Nominal Date of</b>	<b>Par Value Authorized and</b>	<b>Outstanding</b>	<b>Interest Paid as of Q4' 2024</b>
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000	15,000,000
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	15,312,500
6.00% Series GGG, due 2039	05-14-09	300,000,000	300,000,000	18,000,000
5.35% Series HHH, due 2040	05-13-10	250,000,000	250,000,000	13,375,000
4.50% Series III, due 2040	08-26-10	500,000,000	500,000,000	22,500,000
3.95% Series LLL, due 2041	11-17-11	250,000,000	250,000,000	9,875,000
4.30% Series MMM, due 2042	03-22-12	250,000,000	250,000,000	10,750,000
2.50% Series QQQ, due 2026	05-19-16	500,000,000	500,000,000	12,500,000
3.75% Series RRR, due 2047	06-08-17	400,000,000	400,000,000	15,000,000
4.15% Series SSS, due 2048	05-17-18	400,000,000	400,000,000	16,600,000
4.10% Series TTT, due 2049	05-31-19	400,000,000	400,000,000	16,400,000
3.32% Series UUU, due 2050	04-07-20	400,000,000	400,000,000	13,280,000
1.70% Series VVV, due 2030	09-28-20	800,000,000	800,000,000	13,600,000
2.95% Series WWW, due 2051	08-13-21	750,000,000	750,000,000	22,125,000
3.00% Series XXX, due 2032	03-11-22	500,000,000	500,000,000	15,000,000
3.70% Series YYY, due 2052	03-11-22	500,000,000	500,000,000	18,500,000
5.35% Series ZZZ, due 2053	03-10-23	800,000,000	800,000,000	42,800,000
4.95% Series AAAA, due 2028	08-11-23	600,000,000	600,000,000	30,112,500
5.55% Series BBBB, due 2054	03-22-24	600,000,000	600,000,000	18,777,500
5.40% Series CCCC, due 2035	03-28-25	850,000,000	850,000,000	-
<b>Total First Mortgage Bonds:</b>		<b>9,800,000,000</b>	<b>9,800,000,000</b>	<b>352,882,500</b>

<b>Total Bonds:</b>				<b>352,882,500</b>
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<b>TOTAL LONG-TERM DEBT</b>		<b>9,800,000,000</b>	<b>9,800,000,000</b>	<b>352,882,500</b>
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**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**SEPTEMBER 2025**

Other Indebtedness	Date of Issue	Date of Maturity	Interest Rate	Outstanding	Interest Paid as of Q4' 2024
Commercial Paper & ST Bank Loans	Various	Various	Various	27,300,000	\$8,190,027

**Amounts and Rates of Dividends Declared:**

The amounts and rates of dividends during the past five fiscal years are as follows:

Preferred Stock	Shares Outstanding	2021	2022	2023	2024	2025
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Common Stock</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Dividend to Parent [1]		300,000,000	100,000,000	100,000,000	225,000,000	

[1] San Diego Gas & Electric Company dividend to parent.

**APPENDIX B**

**STATEMENT OF PRESENTLY EFFECTIVE ELECTRIC RATES**



San Diego Gas & Electric Company  
San Diego, California

Revised _____	Cal. P.U.C. Sheet No. _____	64320-E
Canceling _____	Cal. P.U.C. Sheet No. _____	64310-E

## TABLE OF CONTENTS

Sheet 1

The following sheets contain all the effective rates and rules affecting rates, service and information relating thereto, in effect on the date indicated herein.

	Cal. P.U.C. Sheet No
TITLE PAGE.....	16015-E
TABLE OF CONTENTS.....	64320, 64097, 64098, 37817, 37525, 64311-E 64312, 64321, 64314, 35665, 61622, 31804-E 62623, 37305, 61666, 31176, 61624-E
 PRELIMINARY STATEMENT:	
I. General Information.....	8274, 30670, 34739-E
II. Balancing Accounts	
Description/Listing of Accounts	19402, 31002, 37533-E
California Alternate Rates for Energy (CARE) Balancing Acct	26553, 26554-E
Rewards and Penalties Balancing Account (RPBA).....	21929, 23295-E
Transition Cost Balancing Account (TCBA).....	31213, 31214, 31215, 31216, 31631, 31632-E
Post-1997 Electric Energy Efficiency Balancing Acct (PEEEBA)	22059, 30893-E
Tree Trimming Balancing Account (TTBA).....	27944, 19422-E
Baseline Balancing Account (BBA).....	35268, 35269-E
Energy Resource Recovery Account (ERRA).....	26358, 26359, 26360, 26361, 37445-E 37446-E
Low-Income Energy Efficiency Balancing Acct (LIEEBA).....	19431, 19432-E
Non-Fuel Generation Balancing Account (NGBA).....	31217, 31218, 31219, 25575-E
Electric Procurement Energy Efficiency Balancing Account (EPEEEBA)	30675-E
Common Area Balancing Account (CABA).....	28770-E
Nuclear Decommissioning Adjustment Mechanism (NDAM)...	30676-E
Pension Balancing Account (PBA).....	29835, 27949-E
Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA)	29836, 27951-E
Community Choice Aggregation Implementation Balancing Account (CCAIBA).....	19445-E
Electric Distribution Fixed Cost Account (EDFCA).....	31453, 22813, 21116-E
Rate Design Settlement Component Account (RDSCA)	26555-E
California Solar Initiative Balancing Account (CSIBA)....	30647, 30648, 30649-E
SONGS O&M Balancing Account (SONGSBA).....	30998, 30999-E
On-Bill Financing Balancing Account (OBFBA).....	30677-E
Solar Energy Project Balancing Account (SEPBA)....	22078-E
Electric Program Investment Charge Balancing Acct (EPICBA)	35693, 30103, 27692-E
Tax Equity Investment Balancing Account (TEIBA)	22797-E
California Energy Systems 21st Century Balancing Acct (CES-21BA)	30678-E
Greenhouse Gas Revenue Balancing Account (GHGRBA).	30820-E
Local Generation Balancing Account (LGBA).....	36732, 36733-E
New Environmental Regulatory Balancing Account (NERBA).....	27955, 27956-E
Master Meter Balancing Account (MMBA).....	31664, 31665-E
Smart Meter Opt-Out Balancing Account (SMOBA).....	26898, 26899-E

(Continued)

1C5	Issued by	Submitted	Jan 16, 2026
Advice Ltr. No. <u>4792-E</u>	<b>Dan Skopec</b> Senior Vice President Regulatory Affairs	Effective	Jan 16, 2026
Decision No. <u>D.25-06-012</u>		Resolution No.	



## TABLE OF CONTENTS

Sheet 2

### II. Balancing Accounts (Continued)

Low Carbon Fuel Standard Balancing Account (LCFSBA).....	37184, 37185-E
Green Tariff Shared Renewables Balancing Account (GTSRBA).....	28264, 28265-E
Cost of Financing Balancing Account (CFBA).....	26180-E
Family Electric Rate Assistance Balancing Account (FERABA).....	26631-E
Liability Insurance Premium Balancing Account (LIPBA)...	62869-72-E
Demand Response Generation Balancing Account (DRGMA).....	28123-E
Incentive Pilot Contract Payment Balancing Account (IPCPBA).....	28919-E
Incentive Pilot Incentive Balancing Account (IPIBA).....	28920-E
Distribution Resources Plan Demonstration Balancing Acct (DRPDBA)	28885-E
Food Bank Balancing Account (FBBA).....	29282-E
Solar on Multifamily Affordable Housing Balancing Acct (SOMAHBA) ..	30099-E
Community Solar Green Tariff Balancing Account (CSGRBA).....	30811-E
Disadvantaged Communities Green Tariff Balancing Acct (DAGTBA)	30812-E
Disadvantaged Communities Single Family Solar Homes Balancing Account (DACSASHBA)	32383-E
Statewide Energy Efficiency Balancing Account (SWEBA).....	30894, 30895-E
Net Energy Metering Measurement and Evaluation BA (NEMMEBA)	31181-E
Portfolio Allocation Balancing Account (PABA).....	32542, 31221, 32543, 31223, 32544-E
Tree Mortality Non-Bypassable Charge Balancing Account (TMNBCBA)	31587, 31588-E
Rule 21 Material Modifications Balancing Account (R21MMBA).....	32233-E
BioMAT Non-Bypassable Charge Balancing Account (BNBCBA)...	61625, 61626, 61627, 62628-E
Essential Usage Study Balancing Account (EUSBA)	33636, 33637-E
School Energy Efficiency Stimulus Program Balancing Account (SEESPBA)....	34130, 3131-E
High Power Rate Balancing Account (HPRBA)	34161-E
High Power Interim Rate Waiver Balancing Account (HPWBA)	34163, 34164-E
Flex Alert Balancing Account (FABA)	34673, 34674-E
Power Your Drive 2 Balancing Account (PYD2BA)	34814, 34815-E
Rule 20 Balancing Account (R20BA)	35011, 35012-E
Microgrid Reservation Capacity Component-Standby Charge Suspension Account (MSSA).....	35302, 35303, 35304-E
Wildfire And Natural Disaster Resiliency Rebuild Balancing Account (WDRBA)	35686, 35687-E
DWR Excess Bond and Power Charge Refund (AB1XBA)	35914-E
High DER Consulting Funds Balancing Account (DERBA)....	37534-E
California Renewable Energy Portfolio Balancing Account (CREPBA)	62274-E
Common Facility Cost Treatment Balancing Account (CFCTBA)	63238, 63239-E
Medical Baseline Balancing Account (MBBA).....	64010-E

### III. Memorandum Accounts

Description/Listing of Accounts.....	19451, 31002, 64093-E
Catastrophic Event Memorandum Account (CEMA).....	19453, 19454, 22814-E
Streamlining Residual Account (SRA).....	30680, 28771-E
Nuclear Claims Memorandum Account (NCMA).....	30681-E
Real-Time Energy Metering Memorandum Account (RTEMMA).....	19472-E
New Environmental Regulation Memorandum Account (NERMA)...	62874, 80, 81-E
Self-Generation Program Memorandum Acct (SGPMA).....	330900, 33091-E
Bond Payment Memorandum Account (BPMA).....	19481-E
Covid-19 Pandemic Protections Memorandum Account (CPPMA)	34957, 33403-E
Percent Income Payment Plan Memorandum Account (PIPPMA)	35972, 35973-E

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(Continued)

2C6	Issued by	Submitted	Dec 8, 2025
Advice Ltr. No. <u>4767-E</u>	<b>Dan Skopec</b> Senior Vice President Regulatory Affairs	Effective	Dec 8, 2025
Decision No. <u>25-10-034</u>		Resolution No.	



San Diego Gas & Electric Company  
San Diego, California

<u>Revised</u>	Cal. P.U.C. Sheet No.	64098-E
Canceling	<u>Revised</u>	Cal. P.U.C. Sheet No.

## TABLE OF CONTENTS

Sheet 3

### **III. Memorandum Accounts (Continued)**

Greenhouse Gas Admin Costs Memo Account (GHGACMA)	30684-E
Advanced Metering & Demand Response Memo Acct (AMDRMA)	62842, 62843, 34976, 34977-E
Reliability Costs Memorandum Account (RCMA).....	19493-E
Litigation Cost Memorandum Account (LCMA).....	20893-E
Community Choice Aggregation Surcharge Memo Account (CCASMA)	19988-E
Independent Evaluator Memorandum Account (IEMA)	22548-E
Vegetation Management Memorandum Account (VMMA)	62875-6-E
	19681-E
Gain/Loss On Sale Memorandum Account (GLOSMA).....	20157-E
Non-Residential Sub-metering Memo Account (NRSMA)...	20474-E
Long Term Procurement Plan Technical Assistance Memo Acct (LTAMA)	20640-E
New Electric Energization Memorandum Account (NEEMA).....	64094-95-E
Dynamic Pricing Memorandum Account (DPMA).....	22248-E
Energy Savings Assistance Programs Memo Acct (ESAPMA)	28362-E
Greenhouse Gas Customer Outreach and Education Memorandum Account (GHGCOEMA).....	23428-E
Renewable Portfolio Standard Cost Memorandum Acct (RPSCMA)	24939-E
Alternative Fuel Vehicle Memorandum Account (AFVMA).....	28772-E
Net Energy Metering Aggregation Memorandum Acct (NEMAMA)	32648-E
Energy Data Request Memorandum Account (EDRMA).....	25177-E
Residential Disconnect Protections Memorandum Account (RDPMA).....	63199-E
SONGS 2&3 Permanent Closure Non-Investment Relates Expense (SPCEMA).....	30685-E
Marine Mitigation Memorandum Account (MMMA).....	64018, 64019-E
Deductible Tax Repairs Benefits Memo Account (DTRBMA)....	27753-E
Green Tariff Shared Renewables Administrative Costs Memorandum Account (GTSRACMA).....	27434-E
Green Tariff Marketing, Edu & Outreach Memo Acct (GTME&OMA).	27435-E
Enhanced Community Renewables Marketing, Education & Outreach Memorandum Account (ECRME&OMA).....	27436-E
Direct Participation Demand Response Memo Acct (DPDRMA)	33277, 33278-E
Tax Memorandum Account (TMA).....	28101-E
Officer Compensation Memorandum Account (OCMA).....	27981-E
Assembly Bill 802 Memorandum Account (AB802MA).....	27395-E
California Consumer Privacy Act Memorandum Account (CCPAMA)	35484-E
Cost of Capital Memorandum Account (CCMA)	61355-E
Avoided Cost Calculator Update Memorandum Account (ACCUMA)	62152, 61711-E

(Continued)

3C6	Issued by	Submitted	Dec 8, 2025
Advice Ltr. No. <u>4767-E</u>	<b>Dan Skopec</b>	Effective	Dec 8, 2025
Decision No. <u>25-10-034</u>	Senior Vice President Regulatory Affairs	Resolution No.	



San Diego Gas & Electric Company  
San Diego, California

Revised	Cal. P.U.C. Sheet No.	62886-E
Canceling	Revised	62564-E

## TABLE OF CONTENTS

Sheet 4

### III. Memorandum Accounts (Continued)

Customer Information System Memorandum Account (CISMA)....	28971-E
High DER Memorandum Account (HDERM).....	62541, 62542-E
Medium-Large Commercial And Industrial COVID-19 Disconnection	
Moratorium Memorandum Account (CDMMA)	35050,35051-G
Adaptive Streetlight Implementation Memorandum Acct (ASLIMA)	30268-E
Adaptive Streetlight Maintenance Memorandum Acct (ASLMMA)	30269-E
Integrated Resource Plan Costs Memorandum Acct (IRPCMA)	62031-E
General Rate Case Memorandum Acct 2024 (GRCMA2024)	37565-E
Emergency Customer Protections Memorandum Acct (ECPMA)	30899-E
Disadvantaged Communities Single Family Solar Homes Memorandum	
Account (DACSASHMA).....	30817-E
Power Charge Indifference Adjustment Customer Outreach	
Memorandum Account (PCIACOMA).....	30856-E
Officer Compensation Memorandum Account 2019 (OCMA2019)	31239, 31240-E
Fire Risk Mitigation Memorandum Account (FRMMA)	31449-E
Third-Party Claims Memorandum Account (TPCMA)...	32649, 32650-E
COVID-19 Pandemic Protections Memorandum Account (CPPMA)	62561, 62562-E
Climate Adaptation Assessment Vulnerability Memorandum Account	37537-E
Microgrid Memorandum Account (MGMA).....	34193, 34194-E
Voluntary Allocation and Market Offer Memorandum Account (VAMMA)	35646-E
Plug-In Electric Vehicle Submetering Protocol Memo Account (SPMA)	36878
Net Billing Tariff Memorandum Account (NBTMA)	37169-E
Demand Flexibility Memorandum Account (DFMA).....	62884-E
Infrastructure Investment and Jobs Act Memorandum Account (IIJAMA)	37609-E, 37610-E
Tariff On-Bill Memorandum Account (TOBMA).....	37814-E
Income Graduated Fixed Charge Memorandum Account (IGFCMA)	62158-E
Provider Of Last Resort Memorandum Account (POLRMA)	62310-E, 62312-E
<b>IV. Electric Distribution and Gas Performance</b>	32405,21378,20738-39,32406, 30688, 29481-E

### VI. Miscellaneous

Listing of Accounts	20158-E
Hazardous Substance Cleanup Cost Account (HSCCA)	19503,19504,25384,19506,19507,19508-E
	19509,19510,19511,19512,19513-E
Income Tax Component of Contributions and Advances Provision	
(ITCCAP)	31209, 19501, 19502-E

Gain/Loss On Sale Mechanism (EGOS)

20159, 20160, 20161, 20162, 20163-E

### VII. Cost of Capital Mechanism (CCM).....

62505-E

### INDEX OF RATE AREA MAPS

Map 1 - Territory Served.....	15228-E
Map 1-A - Territory Served.....	4916-E
Map 1-B - Territory Served.....	7295-E
Map 1-C - Territory Served.....	9135-E
Map 1-D - Territory Served.....	9136-E

(Continued)

4C5	Issued by	Submitted	Mar 14, 2025
Advice Ltr. No. <u>4626-E</u>	<b>Dan Skopec</b> Senior Vice President Regulatory Affairs	Effective	Mar 14, 2025
Decision No. <u>D.25-01-039</u>		Resolution No.	



San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 64311-E

Canceling Revised Cal. P.U.C. Sheet No. 63381-E

## TABLE OF CONTENTS

Sheet 5

<u>SCHEDULE NUMBER</u>	<u>SERVICE</u>	<u>SCHEDULE OF RATES</u>	<u>CAL. P.U.C. SHEET NO.</u>
	<u>Residential Rates</u>		
DR	Domestic Service.....	64119, 64120, 64121, 64122, 33096, 63257-E	T
TOU-DR	Residential – Time of Use Service	64123, 64124, 64125, 64126, 36984, 30415-E	T
DR-SES	Domestic Households with a Solar Energy System	63262, 36307, 36308, 36309, 1826-E	T
E-CARE	California Alternate Rates for Energy .....	64127, 63264, 30425, 36988, 63265-E	T
DM	Multi-Family Service .....	63266, 64128, 34683, 34684, 31779, 26578-79-E	T
DS, DT, DT-RV	Submetered Multi-Family, Service Mobile home Park, Submetered Service – Recreational Vehicle Parks and Residential Marinas	64129, 64130, 64131, 64132, 33118 24242-E	T
EV-TOU	Domestic Time-of-Use for Electric Vehicle Charging	64133, 64134, 64135, 643136, 64137, 64138, 64139-E	T
EV-TOU-2	Domestic Time-of-Use for Households With Electric Vehicles	64140, 64141, 64142, 64143-E	T
EV-TOU-5	Cost-Based Domestic Time-of-Use for Households with Electric Vehicles	64145, 64146, 37009, 37010, 37011-E	T
DE	Domestic Service to Utility Employee .....	64147, 64148, 37013, 37014, 63291, 37016-E	T
FERA	Family Electric Rate Assistance.....	64149, 64150, 64151, 64152, 32667, 63296-E	T
PEVSP	Plug-In Electric Vehicle Submetering Pilot .....	20017-E	
E-SMOP	Electric Smart Meter Opt-Out Program .....	63297, 33372-E	
TOU-DR1	Residential Time-of-Use DR1 (Experimental)	25237, 26183, 26184, 26185, 26186-E	T
TOU-DR2	Residential Time-of-Use DR2 (Experimental)	26151, 26152-E	T
DAC-GT	Disadvantaged Communities Green Tariff.....	64153, 64154, 64155, 64156, 64157-E	T
CSGT	Community Solar Green Tariff.....	64158, 64159, 64160, 64161, 64162-E	T
TOU-ELEC	Domestic Time-Of-Use for Households with Electric Vehicles, Energy Storage, or Heat Pumps.....	32247, 37295, 32249, 32250-E	
	<u>Commercial/Industrial Rates</u>	32251, 37296, 37297, 37298, 32255-E	
TOU-A	General Service – Time of Use Service.....	64163, 64164, 64165, 64166, 37199, 63312-E	T
TOU-A-2	Optional Cost-Based Service – Time of Use Service	64167, 64168, 30458, 30459, 37588, 64169-E	T
TOU-A-3	Optional 3-Period Time of Use Service	64170, 64171, 30464, 30465, 30466-E	T
A-TC	Traffic Control Service .....	64172, 64173, 30499, 30500, 30501- 30504	T
TOU-M	General Service - Small - Time Metered.....	64174, 24282, 24283-E	T
AL-TOU	General Service - Time Metered.....	64175, 64176, 30487, 30488, 64177, 30490-E	T
AL-TOU-2	Optional Cost-Based Service – Time Metered	64178, 63321, 64179, 64180 29353, 29354-E	T
A6-TOU	General Service - Time Metered.....	29355, 29356, 37589, 30494, 64181, 64182, 32680-E	T
DG-R	Distributed Generation Renewable –Time Metered	64183, 30498, 64184, 64185, 30501 – 30504, 32681-E	T
OL-TOU	Outdoor Lighting – Time Metered .....	64186, 64187, 25435, 20521, 29974, 30507-E	T
DERPP	Dynamic Export Rate Pilot Program	64188, 64189, 64190, 61475-E	T
EV-HP	Electric Vehicle High Power Rate	64191, 37058, 64192, 64193, 21059, 21060, 29979-E	T
		30512, 37061, 64194, 64195-E	T
		64196, 24302, 21448, 21449, 64197-E	T
		64309, 62056, 62025-E	T
		64198, 64199, 64200-E	T

(Continued)

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Decision No. _____		Resolution No. <u>E-5217</u>	



San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 64312-E

Canceling Revised Cal. P.U.C. Sheet No. 63382-E

## TABLE OF CONTENTS

Sheet 6

<u>SCHEDULE NO.</u>	<u>SERVICE</u>	<u>CAL. P.U.C. SHEET NO.</u>	
LS-1	Lighting Rates	64201, 64202, 64203, 64204, 64205, 64206-E	T
	Lighting - Street and Highway – Utility-Owned Installations	64207, 64208, 64209-E	
LS-2	Lighting - Street and Highway – Customer-Owned Installations	64210, 64211, 64212, 64213, 64214, 22362-E 22363, 22364-E	T T T
LS-3	Lighting - Street and Highway -Customer-Owned Install	64218, 14943, 21441-E	
OL-1	Outdoor Area Lighting Service	64219, 64220, 64221, 64222, 64223-E	T
OL-2	Outdoor Area Lighting Service Metered – Customer-Owned Installation	64224, 21444, 21445-E 64225, 21450-E	T T
DWL	Residential Walkway Lighting	30711, 36486, 64215, 36488, 36489, 36490-E	
LS-2DS	Lighting - Street & Highway - Customer-Owned Dimmable Installations.....		T
LS-2AD	Lighting -Street & Highway - Customer-Owned Ancillary Device Installations.....	64216, 64217, 30721, 30722, 30723, 30724-E	T
PA	Miscellaneous		
	Power – Agricultural	29995, 29996, 26508-E	T
TOU-PA	Power - Agricultural Time of Use (TOU) Service	64226, 64227, 30531, 32161, 32162, 64228-E 64229-E	
TOU-PA-2	Power-Agricultural - Optional Cost Based TOU	64230, 64231, 30539, 30540, 30541-E	
TOU-PA-3	Power - Agricultural Time of Use (TOU) Service	64232, 64233, 64234, 30545, 30546, 30547-E	
PA-T-1	Power – Agricultural – Optional Time-of-Use	64235, 64236, 64237, 26516, 26517, 29593, 29667-E 64238, 64239-E	T T
S	Standby Service	37107, 64240, 21453-E	T
S-I	Standby Service – Interruptible	17678, 6085, 6317-E	T
SE	Service Establishment Charge	27816, 27817-E	T
DA	Transportation of Electric Power for Direct Access Customers	17679, 14953, 14954, 21894, 15111-E 37201, 21454, 21895-E	T T
NDA	UDC Meter Services for Non-Direct Access Cust.	17892, 11850, 11851, 21455, 16427-E	
E-Depart	Departing Load Nonbypassable ND & PPP Charges	18385-E, 35055-E	
BIP	Base Interruptible Program	34918, 34919, 34920, 34921, 34922, 32623-E 32624, 32625, 32626-E	
OBMC	Optional Binding Mandatory Curtailment Plan	14625, 15198, 14627, 21948-21951-E	
PEVSP	Plug-in Electric Vehicle Submetering Pilot (Phase I)	25237, 25378, 25239, 25379, 25241-E	
SLRP	Scheduled Load Reduction Program	14584, 22957, 22958, 14587, 18367-E	
RBRP	Rolling Blackout Reduction Program	18259, 18260, 20546, 18262-E	
DBP	Demand Bidding Program	25218, 23478, 23479, 25219-E	
DBP-DA	Demand Bidding - Day Ahead (US Navy)...	25220, 25221, 23630, 23631-E	
NEM	Net Energy Metering	28183, 26196-98, 28617-68, 33581, 26202-08-E 62287-302, 62759-60, 62305-E	
NEM ST	Net Energy Metering Successor Tariff.....	28173, 27171-72, 27696-97, 28174-76, 27701-E 27179-80, 37268, 27181-95 33436, 31808, 28848, 623306, 61587, 62761-62-E	
NEM-FC	Net Energy Metering for Fuel Cell Customer Generators.....	35987, 36897, 23438-40, 35988, 32442-43-E 29408, 62130-31, 62169, 62133-35, 61757-E	
NBT	Net Billing Tariff for Customer Sited Renewable	37363, 37220-26, 37364-66, 37229-32, 37367-68 37235-38, 61729-30, 62763-65, 61772-79-E	
E-PUC	Surcharge to Fund PUC Reimbursement Fee	62537-E	
DWR-BC	Department of Water Resources Bond Charge.	37108-E	
DA-CRS	Direct Access Cost Responsibility Surcharge...		
CGDL-CRS	Customer Generation Departing Load Cost Responsibility Surcharge	21812, 64241, 64242, 64243, 32166, 37202, 64244-E	T
CCA	Transportation of Electric Power, For Community Choice Aggregation Customers.....	30008, 19582, 35056, 18584, 18391-E	
CCA-CRS	Community Choice Aggregation Cost Resp Surcharge	19736, 19739, 37805, 37806, 37807-E	
UM	Unmetered Electric Service	64245, 64246, 32169, 64247-E 64247, 36400, 20549, 35427-E	T

(Continued)

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San Diego Gas & Electric Company  
San Diego, California

Revised _____	Cal. P.U.C. Sheet No. _____	64313-E
Canceling _____	Revised _____	64029-E

## TABLE OF CONTENTS

Sheet 7

### SCHEDULE OF RATES

<u>SCHEDULE NUMBER</u>	<u>SERVICE</u>	<u>CAL P.U.C. SHEET NO.</u>
<u>Miscellaneous</u>		
CCA-INFO	Info Release to Community Choice Providers.....	22783, 26128, 22784, 17860-E
CBP	Capacity Bidding Program	63213, 63214, 63215, 63216, 63217, 63218-E 63220, 63221, 30363 30206, 30773, 63222-E 63223, 63224, 63225, 63226, 63228, 19338-E 63228, 63229-E
WATER	Water Agency Tariff for Eligible Renewables...	
PTR	Peak Time Rebate ...	30564, 22926, 23475, 28069-E
TCRE	Customer Renewable Energy...	20882, 20883-E
NEM-V	Virtual Net Metering for Multi-Tenant and Meter Properties...	23222, 22934, 23333, 23334, 23965-E 23966, 23967, 30565, 61593-95-E
NEM-V-ST	Virtual Net Metering for Multi-Tenant and Meter Properties Successor Tariff....	61806-07, 37389, 27696, 33582, 37390, 31030-E 36839, 37391-99, 62047, 61808-09, 37402-4-E 61810-13, 37409-10, 62471-72, 61755-E
VNM-A	Virtual Net Metering Multi-Family Affordable Housing	22385, 22402, 22403, 22404, 37269, 61598-9-E
VNM-A-ST	Virtual Net Metering for Multi-Family Affordable Housing Successor Tariff....	27707-08, 33598, 27212, 37270, 27214-6-E 30294, 30568, 30295, 61600-01-E
RES-BCT	Renewable Energy Self-Generation Bill Credit Trans	35611, 36890, 35613, 35614, 35629-E
ECO	Energy Credit Option...	21280, 21281, 21282, 21283-E
SPSS	Station Power Self Supply...	37413, 21626, 21627, 21628-E
CHP	Combined Heat and Power...	22625, 22626-E
GHG-ARR	Greenhouse Gas Allowance Rate Return...	64249, 33008, 27052-E
ReMAT	Renewable Market Adjusting Tariff	37569-70, 36001-04, 37571, 63196, 36007-10-E
BIOMAT	Bioenergy Market Adjusting Tariff...	33618, 33619, 33620-21, 28286, 33622-E 33623, 30060, 26836, 30400, 33264-E 33625-27, 28291-92, 33628, 30401-E
ECR	Enhanced Community Renewables...	37116, 37117, 29888, 28269, 33473-E 33474, 33475, 29889-E
GT	Green Tariff.....	37118, 37119, 33477, 33478, 33479-E 33480, 33481-E
ECR-PDT	Enhanced Community Renewables Project Development Tariff...	26860, 26861, 26862, 26863, 26864-E 26865, 26866, 26867, 26868, 26869-E 26870, 26871, 26872, 26873-E
AC SAVER	Air Conditioner (AC) Saver...	31672, 30069, 30070-E
VGI	Vehicle Grid Integration...	35630, 64250, 64251, 35633, 35634-E
Public GIR	Grid Integrated Rate	31014, 64252, 64253, 31017, 35433-E
Residential GIR	Residential Grid Integrated Rate	31162, 31455, 31164, 31165-E
BTMM	Behind-The Meter Microgrid	34677, 34678, 34679, 34680-E
EDR	Economic Development Rate	32358, 32359, 36898-E
VNEM-SOMAH	Virtual Net Metering, Affordable Housing	30702, 33601, 30303, 37271, 30704-5, 30705-E 30707, 8, 30309-12, 61602-03 -E
NBT	Net Billing Tariff	37363, 61767-68, 3722261769, 37244-25-E
WF-NBC	Wildfire Fund Non-Bypassable Charge	61770, 37237, 61771, 61829-33, 61772-79-E 64254-E

(Continued)

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San Diego Gas & Electric Company  
San Diego, California

Revised _____	Cal. P.U.C. Sheet No. _____	64321-E
Canceling _____	Revised _____	64314-E

## TABLE OF CONTENTS

Sheet 8

Schedule No.	SERVICE	COMMODITY RATES
EECC	Electric Energy Commodity Cost	<u>CAL. P.U.C. SHEET NO.</u> 64255, 64256, 64257, 64258, 64259, 64260, 64261-E 64262, 64263, 64264, 64265, 64266, 37206, 30588-E 30589, 62442, 64267, 64268, 64269, 64270, 64271-E 64272, 64273-E
EECC-TOU-DR-P	Electric Commodity Cost - Time of Use Plus	64274, 37145, 25548, 64275, 36427, 37149-E 36428, 29940-E
EECC-TOU-A-P	Electric Commodity Cost – Time of Use Plus	30599, 64276, 64227, 30600, 64228, 36431-E 64279, 36433-E
EECC-TOU-PA-P	Electric Commodity Cost – Time of Use Plus	64280, 64281, 36436, 30605, 64282, 36437, 32520-E 64283-E
EECC-TBS	EECC – Transitional Bundled Service	22903, 22904, 37207, 19750-E
EECC-CPP-D	EECC Critical Peak Pricing Default...	64284-64297
EECC-CPP-D-AG	EECC, Critical Peak Pricing Default Agricultural	64298 64299, 64300, 36450, 32190, 30627, 64301-E 64302, 64303, 64304, 64305, 64306-E
EECC-EV-TOU-5-P	Electric Commodity Cost Time of Use Plus	64307, 37580, 37581, 64308, 37583, 37684-E

### CONTRACTS & DEVIATIONS

23877, 5488, 5489, 6205, 6206, 5492, 16311-E  
22320, 5495, 6208, 6209, 8845, 6109, 5902-E  
5750, 8808, 8809, 6011, 8001, 8891, 35059-E  
28762, 64006-E

### RULES

RULE NO.	SERVICE	CAL. P.U.C. SHEET NO.
1	Definitions.....	20584, 20585, 36900, 36901, 20588, 27101, 22066, 18413-E 14584, 62827, 19394, 24671, 36902, 22068-E
2	Description of Service.....	15591-15600, 15601, 15602, 15603, 20415-E
3	Applications for Service.....	15484, 15485-E
4	Contracts.....	15488, 15489, 15490-E
5	Special Information Available for Customers.....	31461, 31462-E
6	Establishment & Re-establishment of Credit.....	20223, 25228-E
7	Deposits.....	33373, 20228-E
8	Notices.....	36903-E
9	Rendering and Payment of Bills.....	25230, 29075, 20142, 33374-E
10	Disputed Bills.....	31463, 31464-E
11	Discontinuance of Service.....	33375, 64318, 31645, 31467, 31646, 31469, 31470, 31680-E 30248, 64319-E
TT12	Rates and Optional Rates.....	23252-E
13	Temporary Service.....	64036, 62229-E
14	Shortage of Elec Supply/Interruption Delivery.....	4794-E
15	Distribution Line Extensions.....	33802-33816, 64022, 64023-E
16	Service Extensions.....	33817-33831, 64024-E
17	Meter Reading.....	26153, 24705-E
18	Meter Tests and Adjustment of Bills.....	16585, 22130, 22131-E

(Continued)

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## TABLE OF CONTENTS

Sheet 9

### RULES

RULE NO.	SERVICE	CAL. P.U.C. SHEET NO
19	Supply to Separate Premises and Resale	18704, 20591, 26879, 34663, 34664-E
20	Replace of OH w/ UG Elec Facilities	37557,37558,37559,37560,37561-E
21	Interconnection Standards for Non-Utility Owned Generation	Sheets 1-25 (37616-69, 36735-40, 63006,37265,36741,37415,63007-8-E) Sheets 26-50 (37416-18,363009, 6521-36742-36744-E) Sheets 51-75 (37426-27,63010 37428-29,36745-3656 -E) Sheets 76-100 (36568-36746, 37430-31, 36748-36751-E) Sheets 101-127 (36751-36756, 63011,37432-33 36918-20, 36760-36776-E) 61644,61645,63012, Sheets 128-194 (37620-75,63013-021-E)
21.1	Final Standard Offer 4 Qualifying Facilities	7966-7976, 7977-7986, 7989-E
22	Special Service Charges	8713, 8714-E
23	Competition Transition Charge Responsibility	19760, 15189, 15190, 15191, 15192, 15123, 10623, 10624-E 10625, 12720, 12721, 12722, 12723, 12724-E
25	Direct Access Rules	22714, 23311, 21669-21671, 23312, 21673, 23313, 22715-16-E 23775-23780,21683, 21691, 23316, 21693, 11915, 20294, 20295-E 11918-11920, 20296, 11922-11924, 20297-E 11926, 20298,11928-11930-E
25.1	DA Switching Exemptions.....	32327, 32328, 32329, 32330, 32331, 33466, 32333, 32334, 32335, 33467-E 32337, 33468, 33469,33470-E
25.2	DA Qualified Nonprofit Charitable Org	19818-E
27	Community Choice Aggregation.....	33857,19764-68, 30215, 21836, 33858-60, 30216-17, 33861, 30219, 33862, 30221-26, 33863, 36904, 30229-38, 63388-90 E
27.2	CCA Open Season	19799, 19800, 20466, 20467-E
28	Provision of Utility Right-of-Way Information	14167, 14168, 14169, 14170, 14171-E
29	Third-Party Marketers for BIP	22966, 22967, 30781, 30782, 30783, 30784, 30785, 30786, 30787, 30788, 30789-E
30	Capacity Bidding Program	63230, 19659, 30790, 30791, 62496, 62497,62498, 62499, 62500, 62501-E
31	Participating Load Pilot	21265, 21266, 21267, 21268, 21269, 21270-E
31.1	Demand Response Wholesale Market Pilot	22041, 22042, 22043, 22044, 22045, 22046-E
32	Direct Participation Demand Response	29857, 27076, 30252, 27078, 27079, 27080, 30253, 27105, 27083-E 30254, 27085, 27086, 61662,27091, 27092, 30258, 27094-E 27095, 30259, 26386, 24731, 27096, 24733-E
33	Privacy & Security – Energy Use Data	23298, 23299, 23300, 23301, 23302, 23303, 23304, 23305-E
40	On-Bill Financing Program	36905-E
41	DR Multiple Program Participation	34192, 36914-E
43	On-Bill Repayment Pilots	34167, 34168, 34169, 34170, 34171, 34172, 34173-E
44	Mobilehome Park Utility Upgrade Program	31666, 29472, 29473, 29474, 25471- 25474-E
45	Electric Vehicle Infrastructure	35651, 35652, 35653, 35654, 35655, 35656, 35657, 35658, 35659, 45660E 35661, 35662-E

T

(Continued)

9C6	Issued by	Submitted	Aug 29, 2025
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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 63387-E  
Canceling Revised Cal. P.U.C. Sheet No. 62510-E

## TABLE OF CONTENTS

### SAMPLE FORMS

Sheet 10

<u>FORM NO.</u>	<u>DATE</u>	<u>APPLICATIONS, AGREEMENTS AND CONTRACTS</u>	<u>CAL C.P.U.C. SHEET NO.</u>
101-663A	10-68	Agreement - Bills/Deposits...	2497-E
101-4152G	6-69	Sign Up Notice for Service....	1768-E
106-1202	6-96	Contract for Special Facilities...	9118-E
106-1502C	5-71	Contract for Agricultural Power Service...	1919-E
106-1959A	5-71	Absolving Service Agreement, _____ Service from Temporary Facilities...	1921-E
106-2759L	9-25	Agreement for Replacement of Overhead with Underground Facilities...	63385-E
106-3559	---	Assessment District Agreement...	6162-E
106-3559/1	---	Assessment District Agreement...	6202-E
106-3859	01-01	Request for Service at Secondary/Primary Substation Level Rates...	14102-E
106-3959	6-96	Contract for Special Facilities Refund...	9120-E
106-4059	6-96	Contract for Buyout Special Facilities...	9121-E
106-5140A	10-72	Agreement for _____ Service...	2573-E
106-15140	5-71	Agreement for Temporary Service...	1920-E
106-21600	08-19	Agreement for the Purchase of Electrical Energy...	32352-E
106-36140	11-73	Agreement for Street Lighting - Schedule LS-1...	2575-E
106-37140	11-73	Agreement for Street Lighting - Schedule LS2-A....	2576-E
106-38140	11-73	Agreement for Street Lighting - Schedule LS2-B...	2577-E
106-13140	6-95	General Street Lighting Contract....	8785-E
106-14140A	1-79	Street Lighting Contract, Supplement....	3593-E
106-2059A	6-69	Contract for Outdoor Area Lighting Service....	1773-E
106-23140	9-72	Contract for Residential Walkway Lighting Service....	2581-E
106-35140E	11-85	Underground Electric General Conditions....	5547-E
106-39140	9/14	Contract for Unmetered Service Agreement for Energy Use Adjustments for network Controlled Dimmable Streetlight ...	25464-E
106-43140	11-85	Overhead Line Extension General Conditions...	5548-E
106-44140	5-19	Agreement for Extension and Construction of _____	62508-E
65502	5-04	Statement Of Applicant's Contract Anticipated Cost For Applicant Installation Project...	17139-E
107-00559	3-98	Proposal to Purchase and Agreement for Transfer of Ownership of Distribution Systems...	11076-E
116-2001	12-11	Combined Heat & Power System Contract less than 20 MW	22627-E
116-0501	12-11	Combined Heat & Power System Contract less than 5 MW	22628-E
116-0502	06-12	Combined Heat & Power System Contract less than 500kW	22997-E
117-2159B	---	Standard Offer for Power Purchase and Interconnection – Qualifying Facilities Under 100 Kw...	5113-E
117-2160	03-23	Generating Facility Interconnection Agreement (NEM/NEM-ST/NBT And Non-NEM/Non-NBT Generating Facility Expert)	37372-E
117-2160-A	03-23	Generating Facility Interconnection Agreement (NEM/NEM-ST/NBT and Non-NEM/Non-NBT Generating Facility Export) Federal Govt Only	37373-E
117-2259	08-95	Electronic Data Interchange (EDI) and Funds Transfer Agreement	8802-E
117-2300	01-23	Generating Facility Material Modification Notifications Worksheet	37244-E

(Continued)

10C6	Issued by	Submitted	Sep 2, 2025
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San Diego Gas & Electric Company  
San Diego, California

Revised Canceling	Cal. P.U.C. Sheet No. Cal. P.U.C. Sheet No.	63043-E 62795-E
----------------------	--	--------------------

## TABLE OF CONTENTS

Sheet 11

### SAMPLE FORMS

<u>FORM NO.</u>	<u>DATE</u>	<u>APPLICATIONS, AGREEMENTS AND CONTRACTS</u>	<u>CAL C.P.U.C. SHEET NO.</u>
117-2160	05/25	Generating Facility Interconnection Agreement (NEM/NEM-ST/NBT and Non-NEM/Non-NBT Generating Facility Export)	63022-E
117-2160-A	05/25	Generating Facility Interconnection Agreement (NEM/NEM-ST/NBT and Non-NEM/Non-NBT Generating Facility Export) Federal Government Only	63023-E
117-2259	08-95	Electronic Data Interchange (EDI) and Funds Transfer Agreement....	8802-E
117-2300	01-23	Generating Facility Material Modification Notifications Worksheet	37244-E
118-159	07-91	Group Load Curtailment Demonstration Program – Curtailment Agreement...	7153-E
118-00228	07-98	Agreement for Illuminated Transit Shelters	11455-E
118-459	07-91	Group Load Curtailment Demonstration Program - Peak Capacity Agreement	7154-E
118-228	01-11	Operating Entity Agreement for Illuminated Transit Shelters.....	22224-E
118-1228	01-11	Agreement for Illuminated Transit Shelters	22225-E
124-363	---	Declaration of Eligibility for Lifeline Rates.....	2857-E
124-463	07-07	Continuity of Service Agreement.....	20126-E
124-463/1	07-07	Continuity of Service Agreement Change Request.....	20127-E
124-1000	09-07	Community Choice Aggregator (CCA) Service Agreement.....	20301-E
124-1010	10-12	Community Choice Aggregator Non-Disclosure Agreement.....	23228-E
124-1020	03-12	Declaration by Mayor or Chief County Administrator Regarding Investigation, Pursuit or Implementation of Community Choice Aggregation	22786-E
124-5152F	08-73	Application for Gas/Electric Service.....	2496-E
132-150	07-24	Medical Baseline Allowance Application.....	62237-E
132-150/1-2	07-24	Medical Baseline Allowance Self-Certification.....	62277-8-E
132-01199	02-99	Historical Energy Usage Information Release (English).....	11886-E
132-01199/1	02-99	Historical Energy Usage Information Release (Spanish).....	11887-E
132-1259C	06-74	Contract for Special Electric Facilities	2580-E
		Contract for Electric Service - Agua Caliente – Canebrake.....	1233
132-2059C		Resident's Air Conditioner Cycling Agreement..	4677-E
132-6263	06-07	On-Bill Financing Loan Agreement...	21100-E
132-6263/1	06-07	On-Bill Financing Loan Agreement for Self Installers.....	21101-E
132-6263/2	11-12	On-Bill Financing Loan Agreement for CA State Government Customers	23268-E
132-6264	08-15	Authorization to Add Charges to Utility Bill....	36722-E
132-20101	12-10	Affidavit for Small Business Customer...	22132-E
135-00061	12-00	Voluntary Rate Stabilization Program Contract for Fixed Price Electric Energy with True-up...	14001-E
135-559	07-87	Power Line Analysis and/or Engineering Study Agreement....	5978-E
135-659	10-92	Annual Certification Form - Master Metered Accounts.....	7542-E
139-0001	02-07	Energy Payment Deferral Plan for Citrus & Agricultural Growers...	19981-E
142-00012	02-03	Scheduled Load Reduction Program Contract...	16102-E
142-140	08-93	Request for Service on Schedule LR.....	7912-E
142-259	07-87	Contract for Service, Schedule S-I(Standby Service - Interruptible)...	5975-E
142-359A	07-87	Contract for Service, Schedule S (Standby Service)....	5974-E
142-459		Agreement for Standby Service.....	6507-E

(Continued)

11C6	Issued by	Submitted	May 30, 2025
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## TABLE OF CONTENTS

Sheet 12

### SAMPLE FORMS

<u>FORM NO.</u>	<u>DATE</u>	<u>APPLICATIONS, AGREEMENTS AND CONTRACTS</u>	<u>CAL C.P.U.C. SHEET NO.</u>	P
142-732	05/25	Application and Statement of Eligibility for the California Alternate Rates for Energy (CARE) Program...	62100-E	P
142-732/1	05/25	Residential Rate Assistance Application (IVR/System-Gen...)	62101-E	P
142-732/2	05/25	Sub-metered Household Application and Statement of Eligibility for California Alternate Rates for Energy (CARE) Program...	62102-E	P
142-732-3	07/25	CARE Program Recertification Application & Statement of Eligibility...	62253-E	P
142-732/4	05/25	CARE/FERA Program Renewal – Application & Statement of Eligibility for Sub-metered Customers...	62104-E	P
142-732/5	05/25	CARE Post Enrollment Verification....	62105-E	P
142-732/6	05/25	Residential Rate Assistance Application (Vietnamese)...	62106-E	P
142-732/8	05/25	Residential Rate Assistance Application (Direct Mail) ...	62107-E	P
142-732/10	05/25	Residential Rate Assistance Application (Mandarin Chinese) ...	62108-E	P
142-732/11	05/25	Residential Rate Assistance Application (Arabic)...	62109-E	P
142-732/12	05/25	Residential Rate Assistance Application (Armenian)...	62110-E	P
142-732/13	05/25	Residential Rate Assistance Application (Farsi)...	62111-E	P
142-732/14	05/25	Residential Rate Assistance Application (Hmong)...	62112-E	P
142-732/15	05/25	Residential Rate Assistance Application (Khmer)...	62113-E	P
142-00832	05/25	Application for CARE for Qualified Nonprofit Group Living Facilities	62122-E	P
142-732/16	05/25	Residential Rate Assistance Application (Korean)	62114-E	P
142-732/17	05/25	Residential Rate Assistance Application (Russian)	62115-E	P
142-732/18	05/25	Residential Rate Assistance Application (Tagalog)...	62116-E	P
142-732/19	05/25	Residential Rate Assistance Application (Thai)...	62117-E	P
142-732/20	05/25	FERA Program Recertification Application & Statement of Eligibility.	62254-E	P
142-732/21	05/25	FERA Sub Metered Recertification Application	62120-E	P
142-732/22	05-25	FERA Post Enrollment Verification Application	62121-E	P
142-740	05/25	Residential Rate Assistance Application (Easy/App)	62118-E	P
142-959	06-96	Standard Form Contract for Service New Job Incentive Rate Service	9129-E	
142-1059	06-96	Standard Form Contract for Service New Job Connection Credit...	9130-E	
142-1159	03-94	Standard Form Contract - Use of Rule 20A Conversion Funds to Fund New Job Connection Credit	8103-E	
142-1359	05-95	Request for Contract Minimum Demand...	8716-E	
142-1459	05-95	Agreement for Contact Closure Service...	8717-E	
142-1559	05-95	Request for Conjunctive Billing...	8718-E	
142-1659	05-95	Standard Form Contract - Credits for Reductions in Overhead to Underground Conversion Funding Levels...	8719-E	
142-01959	01-01	Consent Agreement...	14172-E	
142-02559	01-98	Contract to Permit Billing of Customer on Schedule AV-1 Prior to Installation of all Metering and Equipment Required to Provide a Contract Closure in Compliance With Special Condition 12 of Schedule AV-1...	11023-E	
142-2760	12-12	Interconnection Agreement for Net Energy Metering Solar or Wind Electric Generating Facilities for Other than Residential or Small Commercial of 10 Kilowatts or Less...	63024-E	T
142-02760.5	07-14	Interconnection Agreement for Virtual Net Metering (VNM) Photovoltaic Electric Generating Facilities...	63026-E	T

(Continued)

12C6	Issued by	Submitted	May 30, 2025
Advice Ltr. No. <u>4506-E</u>	<b>Dan Skopec</b> Senior Vice President Regulatory Affairs	Effective	Jul 9, 2025
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San Diego Gas & Electric Company  
San Diego, California

Revised _____	Cal. P.U.C. Sheet No. _____	62997-E
Canceling _____	Revised _____	Cal. P.U.C. Sheet No. _____
		62083-E

## TABLE OF CONTENTS

Sheet 13

### SAMPLE FORMS

<u>FORM NO.</u>	<u>DATE</u>	<u>APPLICATIONS, AGREEMENTS AND CONTRACTS</u>	<u>CAL C.P.U.C. SHEET NO.</u>
142-02762	01-13	Fuel Cell Generating Facility NEM and Interconnection Agreement	23444-E
142-02763	10-12	NEM/VNM-A Inspection Report...	23234-E
142-02765	01-15	NEM Application & Interconnection Agreement for Customers with Solar and/or Wind Electric Generating Facilities of 30 kW or Less...	26168-E
142-02766	01-15	NEM Application & Interconnection Agreement for Solar and/or Wind Electric Generating Facilities Greater than 30 kW or up to 1000 kW...	26169-E
142-02768	02-09	Photovoltaic Generation Allocation Request Form...	21148-E
142-02769	07-14	NEM Aggregation Form...	25293-E
142-02770	12-12	Generation Credit Allocation Request Form...	23288-E
142-02771	08-16	Rule 21 Generator Interconnection Agreement (GIA)...	28051-E
142-02772	06-14	Rule 21 Detailed Study Agreement...	25065-E
142-02773	12-23	Interconnection App for Solar and/or Wind ONLY >30 Kw...	61609-E
142-02774	12-23	Interconnection App for Solar and/or Wind ONLY <30 Kw...	61610-E
142-02775	07-20	Net Energy Metering Non-Export / Non-Import Power Control Based Equipment Attestation	61611-E
142-02776	04/21	Emergency Standby Generator Installation Request	34665-E
142-02777	12/23	NBT Application and Interconnection Agreement <30kW	61612-E
142-02778	12/23	NBT Application and Interconnection Agreement >30 & <1000kW	61613-E
142-3201		Residential Hotel Application for Residential Rates	5380-E
142-3242		Agreement for Exemption from Income Tax Component on Contributions and Refundable Advances...	6041-E
142-4032	05-25	Application for California Alternate Rates for Energy (CARE) Program for Qualified Agricultural Employee Housing Facilities...	37472-E
142-4035	06-05	Application for California Alternate Rates for Energy (CARE) Program for Migrant Farm Worker Housing Centers...	18415-E
142-05200	08-16	Generator Interconnection Agreement for Fast Track Process...	28054-E
142-05201	07-23	Exporting Generating Facility Interconnection Request...	37552-E
142-05202	01-01	Generating Facility Interconnection Application Agreement...	14152-E
142-05203	07-23	Generating Facility Interconnection Application...	37553-E
142-05204	07-16	Rule 21 Pre-Application Report Request...	27744-E
142-05205	07-02	Optional Binding Mandatory Curtailment Plan Contract...	17729-E
142-05207	06-19	Base Interruptible Program Contract...	32132-E
142-05209	06-19	No Insurance Declaration...	32133-E
142-05210	06-04	Rolling Blackout Reduction Program Contract...	18273-E
142-05211	06-04	Bill Protection Application...	18273-E
142-05213	07-03	Technical Incentive Program Application...	30079-E
142-05215	06-19	Third Party Marketer Agreement for BIP...	32134-E
142-05216	06-19	Notice by Aggregator to Add, Change or Delete Customers for BIP...	32135-E
142-05217	06-19	Notice by Customer to Add, Change, or Terminate Aggregator for BIP...	32136-E
142-05219	01-18	Technical Incentive Program Agreement...	30080-E
142-05219/1	01-18	Customer Generation Agreement	15384-E
142-05220	07-18	Armed Forces Pilot Contract...	30800-E
142-05221	10-21	Application for Contract Demand Charge Suspension....	35507-E
142-05301	03-23	Aggregator Agreement for Capacity Bidding Program (CBP)...	62079-E
142-05302	02-18	Notice to Add, Change, or Terminate Aggregator for Capacity Bidding...	30210-E

(Continued)

13C6	Issued by	Submitted	May 1, 2025
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San Diego Gas & Electric Company  
San Diego, California

Revised _____	Cal. P.U.C. Sheet No. _____	63236-E
Canceling _____	Revised _____	Cal. P.U.C. Sheet No. _____
		63046-E

## TABLE OF CONTENTS

Sheet 14

### SAMPLE FORMS

<u>FORM NO.</u>	<u>DATE</u>	<u>APPLICATIONS, AGREEMENTS AND CONTRACTS</u>	<u>CAL C.P.U.C. SHEET NO.</u>
142-05220	07-18	Armed Forces Pilot Contract...	30800-E
142-05221	10-21	Application for Contract Demand Charge Suspension....	35507-E
142-05301	03-23	Aggregator Agreement for Capacity Bidding Program (CBP)...	63231-E
142-05302	02-18	Notice to Add, Change, or Terminate Aggregator for Capacity Bidding...	30210-E
142-05303	03-23	Notice to Add or Delete Customers by Aggregator	63232-E
142-05304	06-19	Prohibited Resources Attestation.....	32137-E
142-0541	06-02	Generating Facility Interconnection Agreement	29058-E
142-0542	05-25	(3 <sup>rd</sup> Party Inadvertent Export) Generating Facility Interconnection Agreement	63037-E
142-0543	06-17	(3 <sup>rd</sup> Party Non-Exporting) Generating Facility Interconnection Agreement	29060-E
142-0544	05-25	(Inadvertent Export) Generating Facility Interconnection Agreement (Continuous Export)	63038-E
142-0545	06-06	Generation Bill Credit Transfer Allocation Request Form	63039-E
142-0546	11-21	Local Government – Generation Bill Credit Transfer Allocation Request Form (RES-BCT)	35617-E
142-0600	06-13	SDG&E's Final Standard Form Re-Mat PPA	23604-E
143-359		Service Agreement between the Customer and SDG&E for Optional UDC Meter Services	
143-00212		Resident's Agreement for Water Heater Switch Credit	
143-459		Resident's Agreement for Air Conditioner or Water Heater Switch...	3543-E
143-559		Owner's Agreement for Air Conditioner or Water Heater Switch...	3545-E
143-659		Owner's Agreement for Air Conditioner Switch Payment...	3699-E
143-759	12-97	Occupant's Agreement for Air Conditioner Switch Payment...	3700-E
143-01212	1-99	Letter of Understanding between the Customer's Authorized Meter Supplier and SDG&E for Optional UDC Meter Services	11855-E
143-1459B	12-97	Thermal Energy Storage Agreement...	5505-E
143-01759	12-97	Meter Data and Communications Request...	11004-E
143-01859	2-99	Energy Service Provider Service Agreement...	10572-E
143-01959	8-98	Request for the Hourly PX Rate Option Service Agreement...	11005-E
143-01959/1	2-99	Request for the Hourly PX Rate Option (Spanish)...	11888-E
143-02059	12-99	Direct Access Service Request (DASR)...	13196-E
143-02159	12-97	Termination of Direct Access (English)...	11889-E
143-02159/1	12-97	Termination of Direct Access (Spanish)....	11890-E
143-2259	12-97	Departing Load Competition Transition Charge Agreement...	10629-E
143-02359	12-97	Customer Request for SDG&E to Perform	11007-E
143-02459	12-97	ESP Request for SDG&E to Perform ESP Meter Services...	11008-E
143-02659	3-98	ESP Request to Receive Meter Installation/Maintenance Charges	11175-E
143-02759	12-17	Direct Access Customer Relocation Declaration....	29838-E
143-02760	12-12	Six Month Notice to Return to Direct Access Service...	23319-E
143-02761	01-12	Six Month Notice to Return to Bundled Portfolio Service...	22730-E
143-02762	02-13	Direct Access Customer Assignment Affidavit...	23432-E
143-02763	04-10	Notice of Intent to Transfer to DA During OEW	21709-E

(Continued)

14C10	Issued by	Submitted _____
Advice Ltr. No. <u>4703-E</u>	<b>Dan Skopec</b> Senior Vice President Regulatory Affairs	Effective _____ Aug 14, 2025
Decision No. <u>D.23-12-005</u>		Resolution No. _____



## TABLE OF CONTENTS

Sheet 15

### SAMPLE FORMS

<u>FORM NO.</u>	<u>DATE</u>	<u>APPLICATIONS, AGREEMENTS AND CONTRACTS</u>	<u>CAL C.P.U.C. SHEET NO.</u>
142-05209	06-19	No Insurance Declaration...	32133-E
142-05210	06-04	Rolling Blackout Reduction Program Contract...	18273-E
142-05211	06-04	Bill Protection Application...	18273-E
142-05213	07-03	Technical Incentive Program Application...	30079-E
142-05215	06-19	Third Party Marketer Agreement for BIP...	32132-E
142-05216	06-19	Notice by Aggregator to Add, Change or Delete Customers for BIP...	32133-E
142-05217	06-19	Notice by Customer to Add, Change, or Terminate Aggregator for BIP...	18273-E
142-05219	01-18	Technical Incentive Program Agreement...	18273-E
142-05219/1	01-18	Customer Generation Agreement	30079-E
142-05220	07-18	Armed Forces Pilot Contract...	32134-E
142-05300	07-18	Capacity Bidding Program Customer Contract...	32135-E
142-05301	07-18	Aggregator Agreement for Capacity Bidding Program (CBP)...	32136-E
142-05302	02-18	Notice to Add, Change, or Terminate Aggregator for Capacity Bidding...	30080-E
142-05215	06-19	Third Party Marketer Agreement for BIP...	15384-E
142-05216	06-19	Notice by Aggregator to Add, Change or Delete Customers for BIP...	30800-E
143-02764	02-13	Direct Access Customer Replacement Declaration.....	23701-E
144-0810	03-08	Critical Peak Pricing (CPP) Opt-Out Form.....	20594-E
144-0811	03-09	Capacity Reservation Election.....	21133-E
144-0812	08-13	Event Notification Form.....	23703-E
144-0813	08-13	Future Communications Contact Information Form.....	23704-E
144-0820	04-18	CISR-DRP.....	61663-E
144-0821	01-16	DRP Service Agreement.....	27107-E
175-1000	07-09	Customer Energy Network – Terms and Conditions.....	62255-E
182-1000	01-24	Renewable Energy Credits Compensation Agreement.....	61747-E
183-1000	07-14	PEV Submetering Pilot (Phase I) Customer Enrollment Agreement	26187-E
183-2000	07-14	Submeter MDMA Registration Agreement.....	26188-E
185-1000	02-14	Customer Information Service Request Form.....	24202-E
185-2000	12-15	Energy Efficiency Financing Pilot Programs Authorization or Revocation of Authorization to Release Customer Information	26941-E
187-1000	04-15	Rule 33 Standard Non-Disclosure Agreement (NDA).....	26294-E
187-2000	04-15	Rule 33 Terms of Service Acceptance Form.....	26295-E
189-1000	09-25	Mobilehome Park Utility Upgrade Agreement.....	63998-E
189-2000	06-21	Mobilehome Park Utility Conversion Application.....	34960-E
190-1000	10-15	Bioenergy Market Adjusting Tariff Power Purchase Agreement	26846-E
190-2000	10-15	Green Tariff Shared Renewables (GTSR) Enhanced Community Renewables (ECR) Program Project Development Tariff Rider and Amendment	26874-E
195-1000	05-17	Station Power -Agreement for Energy Storage Devices	28966-E
200-1000	09-17	Declaration of Eligibility for Foodbank Discount	32193-E
205-1000	12-20	Eligible Economic Development Rate Customer Application	33854-E

(Continued)

15C7	Issued by	Submitted	Sep 18, 2025
Advice Ltr. No. <u>4720-E</u>	<b>Dan Skopec</b> Senior Vice President Regulatory Affairs	Effective	Sep 18, 2025
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San Diego Gas & Electric Company  
San Diego, California

Revised _____	Cal. P.U.C. Sheet No. _____	62964-E
Canceling _____	Revised _____	Cal. P.U.C. Sheet No. _____
		62838-E

## TABLE OF CONTENTS

Sheet 16

<u>FORM NO.</u>	<u>DATE</u>	<u>DEPOSITS, RECEIPTS AND GUARANTEES</u>	<u>CAL C.P.U.C. SHEET NO.</u>
144-0812	03-09	Critical Peak Pricing - Event Notification Information Form	21134-E
144-0813	03-09	Critical Peak Pricing - Future Communications Contact Information Form	21135-E
155-100	03-06	Application and Contract for Unmetered Service.....	30273-E
160-2000	10-12	Customer Renewable Energy Agreement.....	23241-E
101-00197	09-08	Payment Receipt for Meter Deposit	11197-E
101-363	02-25	Guarantor's Statement	62828-E
101-1652B	04-08	Receipt of Payment	2501-E
103-1750-E	03-68	Return of Customer Deposit	2500-E

### BILLS AND STATEMENTS

108-01214	03-14	Residential Meter Re-Read Verification	24576-E
110-00432	04-25	Form of Bill - General, Domestic, Power, and Lighting Service - Opening, Closing, and Regular Monthly Statements	62956-E
110-00432/2	04-25	Form of Bill - Past Due Format	62957-E

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(Continued)

16C5	Issued by	Submitted
Advice Ltr. No. <u>4643-E</u>	<b>Dan Skopec</b> Senior Vice President Regulatory Affairs	Apr 15, 2025
Decision No. _____	Effective	Apr 15, 2025
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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 63047-E  
Canceling Revised Cal. P.U.C. Sheet No. 62797-E

## TABLE OF CONTENTS

Sheet 17

<u>FORM NO.</u>	<u>DATE</u>	<u>DEPOSITS, RECEIPTS AND GUARANTEES</u>	<u>CAL C.P.U.C. SHEET NO.</u>
144-0812	03-09	Critical Peak Pricing - Event Notification Information Form	21134-E
144-0813	03-09	Critical Peak Pricing - Future Communications Contact Information Form	21135-E
155-100	03-06	Application and Contract for Unmetered Service.....	30273-E
160-2000	10-12	Customer Renewable Energy Agreement.....	23241-E
101-00197	09-08	Payment Receipt for Meter Deposit	11197-E
101-363	04-98	Guarantor's Statement	20604-E
101-1652B	04-08	Receipt of Payment	2501-E
103-1750-E	03-68	Return of Customer Deposit	2500-E

### BILLS AND STATEMENTS

108-01214	03-14	Residential Meter Re-Read Verification	24576-E
110-00432	11-16	Form of Bill - General, Domestic, Power, and Lighting Service - Opening, Closing, and Regular Monthly Statements	28256-E
110-00432/2	07-16	Form of Bill - Past Due Format	27837-E

<u>FORM NO.</u>	<u>DATE</u>	<u>APPLICATIONS AGREEMENTS AND CONTRACTS CONT.</u>	<u>CAL C.P.U.C. SHEET NO.</u>
142-02779-A	01-25	Interconnection for NBT Facilities >30kW (Federal)	63033-E
142-02779	01-25	Interconnection for NBT Facilities >30 kW	63031-E
142-02779.5	01-25	Virtual NBT Interconnection Agreement.....	63032-E
142-02760	01-25	Interconnection Agreement for NEM Renewable EG	62778-E
142-02760-A	01-25	Interconnection Agreement for NEM Renewable EG	62779-E
142-02760.5	01-25	VNM Interconnection	62780-E
142-02782	01-25	Prevailing Wage Checklist	62789-E
142-02783	01-25	Prevailing Wage Disclosure	62790-E

(Continued)

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San Diego Gas & Electric Company  
San Diego, California

Revised	Cal. P.U.C. Sheet No.	62965-E	
Canceling	Revised	Cal. P.U.C. Sheet No.	62839-E

## TABLE OF CONTENTS

Sheet 18

### COLLECTION NOTICES

<u>FORM NO.</u>	<u>DATE</u>		<u>CAL C.P.U.C. SHEET NO.</u>
101-00751	04-25	Final Notice Before Disconnect (MDTs).....	62958-E
10100752	08-22	Final Notice Before Disconnected (Delivered)	36869-E
101-00753	03-14	Back of Urgent Notice Applicable to Forms 101-00753/1 through 101-00753/11	62831-E
101-00753/1	02-25	Urgent Notice Payment Request Security Deposit to Establish Credit	62832-E
101-00753/2	03-05	Urgent Notice Payment Request Security Deposit to Re-Establish Credit.	18084-E
101-00753/3	02-25	Urgent Notice Payment Request for Past Due Security Deposit	62833-E
101-00753/4	04-11	Urgent Notice Payment Request for Past Due Bill	22327-E
101-00753/5	02-04	Urgent Notice Payment Request for Returned Payment	16948-E
101-00753/6	02-04	Urgent Notice Payment Request for Final Bill.	16949-E
101-00753/7	02-04	Urgent - Sign Up Notice for Service	16950-E
101-00753/8	04-25	Reminder Notice – Payment Request for Past Due Bill	62959-E
101-00753/9	02-04	Closing Bill Transfer Notification	16952-E
101-00753/10	04-25	Payment Agreement Confirmation	62960-E
101-00753/11	02-04	ESP Reminder Notice – Payment Request for Past Due Bill	16954-E
101-00754	03-14	Final Notice Before Disconnection (mailed), Notice of Past Due Closing	24581-E
101-01071	08-22	Notice of Disconnect	36870-E
101-01072	04-25	Notice of Disconnect (delivered).....	62961-E
101-01073	04-25	Notice of Shut-off (Mailed).....	62962-E
101-02171	05-10	Notice to Landlord - Termination of Tenant's Gas/Electric Service (two or more units)	21885-E
101-02172	03-14	Notice of Disconnect (MDTs).....	24582-E
101-2452G	02-04	Notice to Tenants - Request for Termination of Gas and Electric Service Customer Payment Notification.....	16959-E

### OPERATIONS NOTICES

101-2371	11-95	No Access Notice.....	8826-E
101-3052B	3-69	Temporary "After Hour" Turn On Notice .....	2512-E
101-15152B	3-69	Door Knob Meter Reading Card.....	2515-E
107-04212	4-99	Notice of Temporary Electric Service Interruption (English & Spanish)	12055-E
115-00363/2	9-00	Sorry We Missed You.....	13905-E
115-002363	9-00	Electric Meter Test.....	13906-E
115-7152A		Access Problem Notice.....	3694-E
124-70A		No Service Tag	2514-E

18C6		Issued by		Submitted	Apr 15, 2025
Advice Ltr. No.	<u>4643-E</u>	<b>Dan Skopec</b>	Senior Vice President Regulatory Affairs	Effective	Apr 15, 2025
Decision No.				Resolution No.	

**APPENDIX C**

**STATEMENT OF PROPOSED ELECTRIC RATE CHANGES**

## ILLUSTRATIVE IMPACT ON ELECTRIC RATES AND BILLS

The tables shown below illustrate the changes in rates that would result from CPUC approval of this application, compared to current rate levels.

If the request is approved by the CPUC, all residential electric customers using 400kWh per month would see a monthly bill increase of approximately \$0.07. This increase will be phased in beginning as early as 2028. Actual impacts will vary based on usage, baseline territory, and other factors.

### Illustrative Proposed Total Electric Rate Increase by Customer Class<sup>1</sup>

Customer Class	Proposed Rate Increase (¢/kWh)	Percentage Rate Increase (%)
Residential	0.02	0.04%
Small Comm.	0.02	0.04%
Med & Lg C&I	0.02	0.04%
Agriculture	0.02	0.07%
Lighting	0.02	0.05%
System Total	0.02	0.05%

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<sup>1</sup> Increase calculated comparing 2029, which is the peak year, to current effective rates as of 1/1/26. Rate increase will be the same for bundled and unbundled customers. Percentage change reflects comparison to total bundled rates.

## **APPENDIX D**

### **STATEMENT OF ORIGINAL COST AND DEPRECIATION RESERVE**

**SAN DIEGO GAS & ELECTRIC COMPANY**

**COST OF PROPERTY AND  
DEPRECIATION RESERVE APPLICABLE THERETO  
AS OF September 30, 2025**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	222,841.36	202,900.30
303	Misc. Intangible Plant	0.00	0.00
	<b>TOTAL INTANGIBLE PLANT</b>	<b>222,841.36</b>	<b>202,900.30</b>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	93,784,499.58	72,457,800.42
312	Boiler Plant Equipment	167,461,654.28	129,657,196.03
312	Boiler Plant Equipment-top side depr adj	0.00	0.00
314	Turbogenerator Units	135,789,677.59	91,516,898.64
315	Accessory Electric Equipment	89,569,156.65	71,344,938.81
315.1	Computer Hardware	0.00	0.00
315.2	Computer Software	7,979,977.04	3,575,892.85
315.25	Cloud Computer Software	0.00	0.00
315.3	Communication Equipment	0.00	0.00
316	Miscellaneous Power Plant Equipment	82,568,509.34	35,825,018.61
	<b>TOTAL STEAM PRODUCTION</b>	<b>591,679,992.77</b>	<b>404,424,263.64</b>
338.01	Land	0.00	0.00
338.02	Land Rights	0.00	0.00
338.2	Structures and Improvements	0.00	0.00
338.4	Solar Panels	73,791,385.36	24,886,537.64
338.5	Collector System	162,767.62	44,647.15
338.6	Generator Step-up Transformers (GSU)	0.00	0.00
338.7	Inverters	4,346,998.99	2,520,023.85
338.8	Other Accessory Electrical Equipment	2,242,963.06	1,393,425.48
338.9	Computer Hardware	0.00	0.00
338.10	Computer Software	0.00	0.00
338.11	Communication Equipment	692,608.58	407,690.18
338.12	Miscellaneous Power Plant Equipment	1,032,971.42	525,405.64
	<b>TOTAL SOLAR PRODUCTION</b>	<b>82,269,695.03</b>	<b>29,777,729.94</b>
340.10	Land	224,368.91	0.00
340.20	Land Rights	2,427.96	2,427.96
341.00	Structures and Improvements	27,061,272.32	18,365,439.49
341.20	Structures and Improvements-Other	0.00	0.00
342.00	Fuel Holders, Producers & Accessories	21,651,513.75	14,563,270.73
342.20	Fuel Holders, Producers & Accessories-Other	0.00	0.00
343.00	Prime Movers	94,780,877.40	76,145,987.04
343.20	Prime Movers-Other	0.00	0.00

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
344.00	Generators	274,387,535.61	198,000,302.08
344.00	Generators - topside depr adj.	0.00	0.00
344.10	Inactive	0.00	0.00
344.20	Generators-Other	11,596,546.36	3,775,184.89
345.00	Accessory Electric Equipment	30,705,901.84	23,342,932.52
345.10	Computer Hardware	0.00	0.00
345.20	Computer Software	0.00	0.00
345.25	Comp Software (Cloud SaaS)	0.00	0.00
345.30	Communication Equipment	0.00	0.00
346.00	Miscellaneous Power Plant Equipment	91,856,225.84	42,240,774.22
346.20	Miscellaneous Power Plant Equipment-Other	0.00	0.00
TOTAL OTHER PRODUCTION		<u>552,266,669.99</u>	<u>376,436,318.93</u>
TOTAL ELECTRIC PRODUCTION		<u>1,226,216,357.79</u>	<u>810,638,312.51</u>
350.10	Land - Trans - future use	0.00	0.00
350.11	Land - Other	78,549,752.27	0.00
350.12	Land - SWPL	3,138,313.41	0.00
350.16	Land - SRPL	2,563,164.10	0.00
350.20	Land Rights - Trans (future)	0.00	0.00
350.21	Land Rights - Other	82,059,426.06	16,707,082.77
350.22	Land Rights - SWPL	18,638,712.99	6,842,336.19
350.26	Land Rights - SRPL	77,120,373.17	14,279,259.58
351.10	Trans. Computer Hardware	0.00	0.00
351.20	Trans. Computer Software	4,158,996.93	978,463.97
351.30	Trans. Communication Equipment	172,232,305.95	56,928,423.72
352.10	Structures and Improvements-Other	844,720,021.83	149,008,892.43
352.20	Structures and Improvements-SWPL	58,623,333.71	14,465,485.71
352.60	Structures and Improvements-SRPL	121,643,465.54	32,105,914.56
353.10	Station Equipment-Other	2,036,749,290.74	598,408,511.46
353.20	Station Equipment-SWPL	342,575,332.83	157,564,285.45
353.40	Station Equipment-CTC	1,420,392.88	739,076.17
353.60	Station Equipment-SRPL	167,989,686.58	58,118,760.22
354.10	Towers and Fixtures-Other	93,904,609.27	58,184,296.81
354.20	Towers and Fixtures-SWPL	66,826,455.22	73,262,627.72
354.60	Towers and Fixtures-SRPL	766,913,153.67	210,381,408.43
355.10	Poles and Fixtures-Other	1,344,612,384.87	309,035,434.67
355.20	Poles and Fixtures-SWPL	10,337,209.17	14,648,812.90
355.60	Poles and Fixtures-SRPL	3,343,703.96	1,647,012.65
356.10	Overhead Conductors and Devices-Other	871,779,687.37	216,982,217.44
356.20	Overhead Conductors and Devices-SWPL	46,894,303.14	72,669,835.48
356.60	Overhead Conductors and Devices-SRPL	173,822,884.90	58,431,647.92
357.00	Underground Conduit-Other	600,626,681.50	132,895,667.19
357.60	Underground Conduit-SRPL	80,541,402.53	21,379,046.40
358.00	Underground Conductors and Devices-Other	583,205,928.01	116,637,561.53
358.60	Underground Conductors and Devices-SRPL	126,452,463.41	35,553,807.76
359.10	Roads and Trails-Other	185,342,468.42	24,521,430.68
359.20	Roads and Trails-SWPL	5,744,009.36	3,408,279.66
359.60	Roads and Trails-SRPL	243,364,727.24	51,979,461.10
TOTAL TRANSMISSION		<u>9,215,894,641.03</u>	<u>2,507,765,040.58</u>
360.1	Land	21,018,682.26	0.00
360.2	Land Rights	96,056,825.91	58,187,217.16

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
361	Structures and Improvements	20,213,419.39	4,970,749.89
362	Station Equipment	756,441,393.65	398,911,807.90
363.1	Computer Hardware	0.00	0.00
363.2	Computer Software	222,066,891.82	113,536,985.32
363.25	Comp Software (Cloud SaaS)	0.00	0.00
363.3	Communication Equipment	141,002,616.27	41,953,754.22
364	Poles, Towers and Fixtures	1,458,617,075.33	325,778,039.12
365	Overhead Conductors and Devices	1,711,318,094.96	320,007,157.05
366	Underground Conduit	2,282,144,066.74	768,688,566.03
367	Underground Conductors and Devices	2,579,564,067.91	1,191,285,743.66
367	Underground Conductors and Devices	(269.75)	(269.75)
368.1	Line Transformers	1,047,790,874.84	415,074,923.65
368.2	Protective Devices and Capacitors	50,623,223.02	33,442,831.93
369.1	Services Overhead	502,129,276.96	117,969,866.13
369.2	Services Underground	545,469,374.39	321,676,137.02
370.1	Meters	12,466,179.71	1,551,425.02
370.11	Meters-Electronic	225,376,821.09	183,308,868.85
370.2	Meter Installations	19,408,350.43	1,475,754.87
370.2	Meter Installations-Electronic	87,328,176.94	57,228,533.43
371	Installations on Customers' Premises	13,609,171.86	12,119,624.91
371.1	EV Charging Units	54,537,968.02	31,979,552.23
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	40,169,184.90	27,800,353.71
	TOTAL DISTRIBUTION PLANT	11,887,351,466.65	4,426,947,622.35
387.01	Land	4,831,367.94	0.00
387.02	Land Rights	352,231.25	23,481.72
387.10	Communication Equipment	0.00	0.00
387.11	Misc Energy Storage Equip	0.00	0.00
387.12	Asset Retirement Costs	0.00	0.00
387.20	Structures and Improvements	0.00	0.00
387.30	Energy Storage Equipment	1,043,112,487.94	273,172,121.26
387.30	Energy Storage Equipment	0.00	0.00
387.50	Collector System	0.00	0.00
387.60	Gen Step-up Transf (GSU)	0.00	0.00
387.70	Inverters	0.00	0.00
387.80	Computer Hardware	0.00	0.00
387.90	Computer Software	0.00	0.00
387.95	Comp Software (Cloud SaaS)	0.00	0.00
	TOTAL ENERGY STORAGE PLANT	1,048,296,087.13	273,195,602.98
389.1	Land	7,312,142.54	0.00
390	Structures and Improvements	45,330,343.57	33,867,901.74
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	58,145.67	35,666.04
393	Stores Equipment	46,031.37	13,309.59
394.11	Portable Tools	44,617,322.66	17,783,526.13
394.2	Shop Equipment	30,644.48	4,891.95
395	Laboratory Equipment	5,675,983.59	2,657,279.27
396	Power Operated Equipment	0.00	56,972.74
397.10	Computer Hardware	0.01	(16,359.20)
397.20	Computer Software	48,818,658.44	9,755,223.56
397.25	Comp Software (Cloud SaaS)	0.00	0.00

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
397.30	Communication Equipment	220,008,004.26	144,291,205.47
397.60	Inactive	0.00	0.00
397.70	Inactive	21,144,948.17	542,557.08
398	Miscellaneous Equipment	3,129,641.60	2,009,735.44
	TOTAL GENERAL PLANT	<u>396,171,866.36</u>	<u>211,001,909.80</u>
101	TOTAL ELECTRIC PLANT	<u>23,774,153,260.32</u>	<u>8,229,751,388.52</u>
	<b>GAS PLANT</b>		
302	Franchises and Consents	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	0.00	0.00
	TOTAL INTANGIBLE PLANT	<u>86,104.20</u>	<u>86,104.20</u>
360.1	Land	0.00	0.00
361	Structures and Improvements	0.00	0.00
362.1	Gas Holders	0.00	0.00
362.2	Liquefied Natural Gas Holders	0.00	0.00
363	Purification Equipment	0.00	0.00
363.1	Liquefaction Equipment	0.00	0.00
363.2	Vaporizing Equipment	0.00	0.00
363.3	Compressor Equipment	0.00	0.00
363.4	Measuring and Regulating Equipment	0.00	0.00
363.5	Other Equipment	0.00	0.00
363.6	LNG Distribution Storage Equipment	2,168,803.11	1,822,410.95
	TOTAL STORAGE PLANT	<u>2,168,803.11</u>	<u>1,822,410.95</u>
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	3,493,178.35	1,957,822.12
366	Structures and Improvements	24,012,036.27	14,188,987.26
367	Mains	981,577,752.44	178,369,493.00
368	Compressor Station Equipment	145,582,651.76	88,515,003.40
369	Measuring and Regulating Equipment	31,058,087.34	22,043,371.15
371	Other Equipment	2,850,672.10	784,511.30
	TOTAL TRANSMISSION PLANT	<u>1,193,223,522.01</u>	<u>305,859,188.23</u>
374.1	Land	1,514,272.84	0.00
374.2	Land Rights	8,518,845.56	7,910,167.49
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	1,933,542,321.20	563,107,953.04
376	Mains	0.00	0.00
376.60	GTSR Hydro Test Costs	19,253,031.66	511,870.92
378	Measuring & Regulating Station Equipment	21,298,625.47	11,909,005.20
380	Distribution Services	844,840,659.38	357,350,148.50
381	Meters and Regulators	105,818,630.94	39,838,844.83
381.01	Meters and Regulators-Electronic	118,652,300.83	75,691,970.74
382	Meter and Regulator Installations	160,794,875.83	49,830,544.10
382.01	Meter and Regulator Installations-Electronic	27,578,068.91	26,061,134.61

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
385	Ind. Measuring & Regulating Station Equipment	1,516,810.70	1,443,667.65
387.11	Other Equipment	993,722.26	918,692.54
387.12	Other Equipment-CNG Depreciable	8,910,372.92	5,226,144.64
387.13	Other Equipment-CNG Bal Account	658,196.33	658,196.33
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>3,253,934,181.74</b>	<b>1,140,519,593.68</b>
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	0.00	0.00
394.1	Portable Tools	28,759,358.13	8,140,160.79
394.2	Shop Equipment	18,459.73	(5,839.52)
395	Laboratory Equipment	0.00	0.00
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	2,331,509.48	1,712,839.10
398	Miscellaneous Equipment	1,160,607.66	287,424.11
	<b>TOTAL GENERAL PLANT</b>	<b>32,269,935.00</b>	<b>10,134,584.49</b>
101	<b>TOTAL GAS PLANT</b>	<b>4,481,682,546.06</b>	<b>1,458,421,881.55</b>

#### COMMON PLANT

303	Miscellaneous Intangible Plant - Cloud	58,316,681.73	27,810,374.75
303	Miscellaneous Intangible Plant - Cloud	29,595,723.47	3,687,521.63
303	Miscellaneous Intangible Plant	1,129,611,216.89	643,784,161.34
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.11	Land	7,225,913.43	0.00
389.2	Land Rights	27,776.34	27,776.34
390	Structures and Improvements	703,523,600.93	259,835,227.97
391.1	Office Furniture and Equipment - Other	49,268,366.44	21,396,563.67
391.2	Office Furniture and Equipment - Computer E	128,060,439.06	88,711,671.43
392.1	Transportation Equipment - Autos	765,306.97	468,334.44
392.2	Transportation Equipment - Trailers	107,977.72	38,011.52
392.3	Transportation Equipment - Aviation	29,690,606.70	13,422,311.22
393	Stores Equipment	332,982.68	130,064.44
394.1	Portable Tools	1,503,266.67	902,029.70
394.2	Shop Equipment	136,283.14	100,871.76
394.3	Garage Equipment	1,801,884.51	583,053.03
395	Laboratory Equipment	2,391,445.88	1,210,575.72
396	Power Operated Equipment	0.00	0.00
397.1	Communication Equipment	0.00	0.00
397.3	Communication Equipment	561,619,004.34	229,642,383.88
397.3	Communication Equipment	0.00	0.00
398	Miscellaneous Equipment	3,282,153.93	1,319,107.37
118.1	<b>TOTAL COMMON PLANT</b>	<b>2,707,260,630.83</b>	<b>1,293,070,040.21</b>
	<b>TOTAL ELECTRIC PLANT</b>	<b>23,774,153,260.32</b>	<b>8,229,751,388.52</b>
	<b>TOTAL GAS PLANT</b>	<b>4,481,682,546.06</b>	<b>1,458,421,881.55</b>
	<b>TOTAL COMMON PLANT</b>	<b>2,707,260,630.83</b>	<b>1,293,070,040.21</b>
101 &			
118.1	<b>TOTAL</b>	<b>30,963,096,437.21</b>	<b>10,981,243,310.28</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-CLOUD CONTRA Common	(58,316,681.73)	(27,810,374.74)
		<u>(58,316,681.73)</u>	<u>(27,810,374.74)</u>
118	PLANT IN SERV-COMMON NON-RECON Common - Transferred Asset Adjustment	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
101	ACCRUAL FOR RETIREMENTS Electric Gas	(81,952,907.31) (3,896,704.65)	(81,952,907.31) (3,896,704.65)
		<u>(81,952,907.31)</u> <u>(3,896,704.65)</u>	<u>(81,952,907.31)</u> <u>(3,896,704.65)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE <sup>T</sup>	(85,849,611.96)	(85,849,611.96)
102	PLANT PURCHASED OR SOLD Electric Gas	0.00 0.00	0.00 0.00
		<u>0.00</u> <u>0.00</u>	<u>0.00</u> <u>0.00</u>
	TOTAL PLANT PURCHASED OR SOLD	0.00	0.00
104	PLANT LEASED TO OTHERS Electric Gas	112,194,000.02 0.00	48,778,729.95 0.00
		<u>112,194,000.02</u> <u>0.00</u>	<u>48,778,729.95</u> <u>0.00</u>
105	TOTAL PLANT LEASED TO OTHERS	<u>112,194,000.02</u>	<u>48,778,729.95</u>
105	PLANT HELD FOR FUTURE USE Electric Gas	0.00 0.00	0.00 0.00
		<u>0.00</u> <u>0.00</u>	<u>0.00</u> <u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE	0.00	0.00
107	CONSTRUCTION WORK IN PROGRESS Electric Gas Common	1,511,811,402.80 312,200,237.23 216,103,203.16	
		<u>1,511,811,402.80</u> <u>312,200,237.23</u> <u>216,103,203.16</u>	<u></u>
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>2,040,114,843.19</u>	<u>0.00</u>
108.5	Thank you ACCUMULATED NUCLEAR DECOMMISSIONING Electric	0.00	895,717,241.22
		<u>0.00</u>	<u>895,717,241.22</u>
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	895,717,241.22
101.1	ELECTRIC CAPITAL LEASES	1,307,422,019.46	190,998,822.25
118.1	COMMON CAPITAL LEASE	126,294,507.33	61,916,504.22
		<u>1,307,422,019.46</u> <u>126,294,507.33</u>	<u>190,998,822.25</u> <u>61,916,504.22</u>
		<u>1,433,716,526.79</u>	<u>252,915,326.47</u>
143	FAS 143 ASSETS - Legal Obligation	26,850,658.54	(887,422,711.91)

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
143	FIN 47 ASSETS - Non-Legal Obligation	233,056,731.44	69,989,260.38
	FAS 143 ASSETS - COR - Legal Obligation	<u>0.00</u>	<u>(2,669,656,686.24)</u>
	TOTAL FAS 143	259,907,389.98	(3,487,090,137.77)
	UTILITY PLANT TOTAL	<u>34,664,862,903.50</u>	<u>8,577,904,483.45</u>

**APPENDIX E**  
**SUMMARY OF EARNINGS**

**SAN DIEGO GAS & ELECTRIC COMPANY  
SUMMARY OF EARNINGS  
SEPTEMBER 2025  
(\$ IN MILLIONS)**

Line No.	Item	Amount
1	Operating Revenue	\$ 4,469
2	Operating Expenses	<u>3,458</u>
3	Net Operating Income	<u>\$ 1,011</u>
4	Weighted Average Rate Base	\$ 17,748
5	Rate of Return*	8.21%

\*Authorized Cost of Capital

**APPENDIX F**  
**STATE, COUNTIES, AND CITIES SERVICE LIST**

State of California  
Attorney General's Office  
P.O. Box 944255  
Sacramento, CA 94244-2550

Naval Facilities Engineering  
Command  
Navy Rate Intervention  
1314 Harwood Street SE  
Washing Navy Yard, DC 20374

City of Carlsbad  
Attn. City Attorney  
1200 Carlsbad Village Drive  
Carlsbad, CA 92008-19589

City of Chula Vista  
Attn. City Attorney  
276 Fourth Ave  
Chula Vista, Ca 91910-2631

City of Dana Point  
Attn. City Attorney  
33282 Golden Lantern  
Dana Point, CA 92629

City of Del Mar  
Attn. City Clerk  
1050 Camino Del Mar  
Del Mar, CA 92014

City of Encinitas  
Attn. City Attorney  
505 S. Vulcan Ave.  
Encinitas, CA 92024

City of Escondido  
Attn. City Attorney  
201 N. Broadway  
Escondido, CA 92025

City of Imperial Beach  
Attn. City Clerk  
825 Imperial Beach Blvd  
Imperial Beach, CA 92032

City of Laguna Beach  
Attn. City Clerk  
505 Forest Ave  
Laguna Beach, CA 92651

State of California  
Attn. Director Dept of General  
Services  
PO Box 989052  
West Sacramento, CA 95798-9052

Alpine County  
Attn. County Clerk  
99 Water Street, P.O. Box 158  
Markleeville, CA 96120

City of Carlsbad  
Attn. Office of the County Clerk  
1200 Carlsbad Village Drive  
Carlsbad, CA 92008-19589

City of Coronado  
Attn. Office of the City Clerk  
1825 Strand Way  
Coronado, CA 92118

City of Dana Point  
Attn. City Clerk  
33282 Golden Lantern  
Dana Point, CA 92629

City of El Cajon  
Attn. City Clerk  
200 Civic Way  
El Cajon, CA 92020

City of Encinitas  
Attn. City Clerk  
505 S. Vulcan Ave.  
Encinitas, CA 92024

City of Fallbrook  
Chamber of Commerce  
Attn. City Clerk  
111 S. Main Avenue  
Fallbrook, CA 92028

City of Imperial Beach  
Attn. City Attorney  
825 Imperial Beach Blvd  
Imperial Beach, CA 92032

City of Laguna Beach  
Attn. City Attorney  
505 Forest Ave  
Laguna Beach, CA 92651

Department of U.S. Administration  
General Services Administration  
300 N. Los Angeles St. #3108  
Los Angeles, CA 90012

Borrego Springs Chamber of  
Commerce Attn. City Clerk  
786 Palm Canyon Dr  
PO Box 420  
Borrego Springs CA 92004-0420

City of Chula Vista  
Attn: Office of the City Clerk  
276 Fourth Avenue  
Chula Vista, California 91910-2631

City of Coronado  
Attn. City Attorney  
1825 Strand Way  
Coronado, CA 92118

City of Del Mar  
Attn. City Attorney  
1050 Camino Del Mar  
Del Mar, CA 92014

City of El Cajon  
Attn. City Attorney  
200 Civic Way  
El Cajon, CA 92020

City of Escondido  
Attn. City Clerk  
201 N. Broadway  
Escondido, CA 92025

City of Fallbrook  
Chamber of Commerce  
Attn. City Attorney  
111 S. Main Avenue  
Fallbrook, CA 92028

Julian Chamber of Commerce  
P.O. Box 1866  
2129 Main Street  
Julian, CA

City of Laguna Niguel  
Attn. City Attorney  
30111 Crown Valley Parkway  
Laguna Niguel, California 92677

City of Laguna Niguel  
Attn. City Clerk  
30111 Crown Valley Parkway  
Laguna Niguel, California 92677

City of Lakeside  
Attn. City Clerk  
9924 Vine Street  
Lakeside CA 92040

City of La Mesa  
Attn. City Attorney  
8130 Allison Avenue  
La Mesa, CA 91941

City of La Mesa  
Attn. City Clerk  
8130 Allison Avenue  
La Mesa, CA 91941

City of Lemon Grove  
Attn. City Clerk  
3232 Main St.  
Lemon Grove, CA 92045

City of Lemon Grove  
Attn. City Attorney  
3232 Main St.  
Lemon Grove, CA 92045

City of Mission Viejo  
Attn: City Clerk  
200 Civic Center  
Mission Viejo, CA 92691

City of Mission Viejo  
Attn: City Attorney  
200 Civic Center  
Mission Viejo, CA 92691

City of National City  
Attn. City Clerk  
1243 National City Blvd  
National City, CA 92050

City of National City  
Attn. City Attorney  
1243 National City Blvd  
National City, CA 92050

City of Oceanside  
Attn. City Clerk  
300 N. Coast Highway  
Oceanside, CA 92054-2885

City of Oceanside  
Attn. City Attorney  
300 N. Coast Highway  
Oceanside, CA 92054-2885

County of Orange  
Attn. County Counsel  
P.O. Box 1379  
Santa Ana, CA 92702

County of Orange  
Attn. County Clerk  
12 Civic Center Plaza, Room 101  
Santa Ana, CA 92701

City of Poway  
Attn. City Clerk  
P.O. Box 789  
Poway, CA 92064

City of Poway  
Attn. City Attorney  
P.O. Box 789  
Poway, CA 92064

City of Ramona  
Attn. City Clerk  
960 Main Street  
Ramona, CA 92065

City of Ramona  
Attn. City Attorney  
960 Main Street  
Ramona, CA 92065

City of San Diego  
Attn. Mayor  
202 C Street, 11<sup>th</sup> Floor  
San Diego, CA 92101

City of San Clemente  
Attn. City Clerk  
100 Avenida Presidio  
San Clemente, CA 92672

City of San Clemente  
Attn. City Attorney  
100 Avenida Presidio  
San Clemente, CA 92672

County of San Diego  
Attn. County Counsel  
1600 Pacific Hwy  
San Diego, CA 92101

County of San Diego  
Attn. County Clerk  
P.O. Box 121750  
San Diego, CA 92101

City of San Diego  
Attn. City Attorney  
1200 Third Ave.  
Suite 1620  
San Diego, CA 92101

City of San Diego  
Attn. City Clerk  
202 C Street, 2<sup>nd</sup> Floor  
San Diego, CA 92101

City of San Marcos  
Attn. City Attorney  
1 Civic Center Dr.  
San Marcos, CA 92069

City of San Marcos  
Attn. City Clerk  
1 Civic Center Dr.  
San Marcos, CA 92069

City of Santee  
Attn. City Clerk  
10601 Magnolia Avenue  
Santee, CA 92071

City of Santee  
Attn. City Attorney  
10601 Magnolia Avenue  
Santee, CA 92071

City of Solana Beach  
Attn. City Attorney  
635 S. Highway 101  
Solana Beach, CA 92075

Spring Valley Chamber of  
Commerce  
Attn. City Clerk  
3322 Sweetwater Springs Blvd,  
Ste. 202  
Spring Valley, CA 91977-3142

City of Vista  
Attn. City Clerk  
200 Civic Center Drive  
Vista, CA 92084

Valley Center Chamber of  
Commerce  
Attn. City Clerk  
P.O. Box 8  
Valley Center, CA 92082

City of Aliso Viejo  
12 Journey  
Aliso Viejo, CA 92656

City of Vista  
Attn. City Attorney  
200 Civic Center Drive, Bldg. K  
Vista, CA 92084