

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



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Application of San Diego Gas & Electric  
Company (U 902 M) for Authority, Among  
Other Things, to Update its Electric and Gas  
Revenue Requirement and Base Rates  
Effective on January 1, 2028.

Application No. A.26-06-\_\_\_\_  
(Filed June 15, 2026)

**TEST YEAR 2028 GENERAL RATE CASE APPLICATION OF  
SAN DIEGO GAS & ELECTRIC COMPANY (U 902 M)**

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June 15, 2026

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

Application of San Diego Gas & Electric Company (U 902 M) for Authority, Among Other Things, to Update its Electric and Gas Revenue Requirement and Base Rates Effective on January 1, 2028.

Application No. A.26-06-\_\_\_\_  
(Filed June 12, 2026)

**TEST YEAR 2028 GENERAL RATE CASE APPLICATION OF  
SAN DIEGO GAS & ELECTRIC COMPANY (U 902 M)**

**I. INTRODUCTION**

San Diego Gas and Electric Company (SDG&E or the Company) respectfully requests authority to update its electric and gas revenue requirement and base rates for Test Year 2028 (TY 2028) and to implement a post-test year ratemaking mechanism for the remaining three years (*i.e.*, 2029, 2030 and 2031) of the four-year General Rate Case (GRC) cycle. As detailed below, SDG&E is proposing a TY 2028 GRC total revenue requirement of \$3.8 billion, which reflects an increase of \$280 million (or 8.1%) over the expected authorized 2027 revenue requirement.

SDG&E's Application reflects three core priorities: (1) maintaining safe and reliable service, (2) managing costs with discipline, and (3) making investments that deliver measurable value to customers. SDG&E operates in a complex and evolving environment. Increasing wildfire risk, extreme weather, evolving system conditions, and rising cybersecurity threats require continued investment to maintain the electric and gas system's safe and reliable performance under these demanding conditions.

At the same time, SDG&E recognizes that customers are facing increasing cost pressures, and that energy bills represent a meaningful part of household and business expenses. Consistent with that reality, SDG&E has taken steps to identify and remove costs where possible. This TY

2028 GRC reflects SDG&E's continued commitment to managing affordability by restraining the costs it can control, while continuing to deliver safe and reliable service.

In the sections below, SDG&E: (1) summarizes the relief it requests in this Application and identifies several of the key activities that are driving the TY 2028 GRC request; (2) summarizes the rate impacts, SDG&E's proposed post-test year (PTY) ratemaking mechanism, and additional accounting measures SDG&E is proposing to address affordability; (3) lists the exhibits SDG&E is submitting in support of this Application; (4) summarizes its regulatory accounts proposals; and (5) provides information necessary to comply with the statutory and procedural requirements associated with this Application, including a recommended procedural schedule based on the California Public Utilities Commission (Commission or CPUC) Rate Case Plan.<sup>1</sup> In addition, attached to the Application are the affordability metrics required pursuant to D.22-08-023 and the new graphs required by D.25-12-044.

SDG&E files this Application concurrently with Southern California Gas Company's (SoCalGas) TY 2028 GRC filing and will request consolidation of the proceedings initiated by these filings at the earliest possible opportunity, consistent with past practice and to promote administrative efficiency.

## **II. OVERVIEW OF TY 2028 GRC**

SDG&E has consistently delivered strong performance in areas that matter most to customers and communities, even as the operating environment has become more challenging. These results reflect a consistent focus on translating prior investments into measurable outcomes for customers, including improved wildfire performance, reliable service, and strengthened system safety over time. This TY 2028 GRC request prioritizes the resources

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<sup>1</sup> See Decision (D.) 20-01-002 at 25, and Ordering Paragraph (OP) 3 at 78.

necessary to continue safe and reliable operations on a day-to-day basis, while meeting regulatory requirements and addressing known risks.

SDG&E's request is focused on essential work to:

- reduce wildfire and outage risk;
- protect the public, employees, and contractors;
- maintain and enhance system reliability and performance through ongoing maintenance and modernization;
- strengthen information technology and cybersecurity capabilities supporting system operations;
- maintain natural gas system safety and integrity; and
- support customer growth, system utilization, and electrification.

SDG&E has examined the specific changes expected to occur over the term of this GRC cycle and proposes corresponding investments in the following areas, among other things:

*Electric Distribution* - A significant portion of costs presented in the TY 2028 GRC support the Company's investment in SDG&E's electric distribution system, including ongoing costs required for its operations and maintenance (O&M). Capital projects presented in Electric Distribution-Capital testimony (Exhibit (Ex.) SDGE-08) are driven by several primary factors, including safety and risk management, system reliability, capacity needs, and customer- or system-driven requirements. These drivers include compliance with applicable laws and regulations, mitigation of identified safety and reliability risks, accommodation of customer growth and electrification, and replacement or reinforcement of aging infrastructure. O&M expenses presented in the Electric Distribution-O&M testimony (Ex. SDGE-09) support the activities necessary to operate and maintain SDG&E's electric distribution system, including but not limited to, engineering, project management, system operations, inspections, repairs, and employee training. O&M activities are influenced by several major trends both within the utility industry and in SDG&E's operating environment, including costs that scale with increased

capital construction, shortages of skilled electric distribution labor, compliance with evolving regulations, and increased maintenance costs associated with the growth of electric distribution system automated equipment.

Wildfire Mitigation - SDG&E's wildfire mitigation and vegetation management activities are designed to meet the challenge of wildfire risk mitigation in the face of ongoing climate changes and are consistent with the requirements of Public Utilities Code (Pub. Util. Code) Section (§) 8386, Senate Bill (SB) 901, and Assembly Bill (AB) 1054, as well as SDG&E's approved Wildfire Mitigation Plans (WMPs). The forecasts discussed in the Wildfire Mitigation and Vegetation Management testimony (Ex. SDGE-07) facilitate a transition in SDG&E's wildfire mitigation strategy from operational, reactive interventions, such as Public Safety Power Shutoffs (PSPS) de-energizations and reliance on situational awareness toward sustained infrastructure-based wildfire resilience and reliability. This approach emphasizes capital investments, including strategic undergrounding and installation of covered conductor, that structurally reduce wildfire risk and lessen long-term dependence on mitigations subject to operational error. SDG&E proposes to harden approximately 600 miles of distribution infrastructure over the course of the GRC cycle, including 400 miles of strategic undergrounding and 200 miles of covered conductor. These investments focus on high-risk circuits and are expected to substantially reduce ignition probability and long-term reliance on PSPS, improving customer reliability and resiliency outcomes.

Gas Distribution / Gas Major Projects - SDG&E's Gas Distribution testimony (Ex. SDGE-04) presents the capital and O&M costs necessary to safely operate and maintain the integrity of the gas system, consistent with state and federal requirements and public safety standards. These costs also support the construction of new facilities driven by customer demand and operational needs. Capital expenditures primarily support the installation, replacement, and

relocation of distribution pipeline infrastructure, while O&M expenses support activities such as leak surveys and repairs, street restoration, facility inspections, corrosion detection via cathodic protection, pipeline maintenance, and damage prevention through locate and mark programs.

The Gas Major Projects testimony (Ex. SDGE-06) presents the costs associated with complex gas infrastructure programs, with a primary focus on safety and compliance-driven work. These efforts include pipeline safety enhancements and integrity management activities that support system reliability, public safety, and regulatory compliance. Major projects include pipeline safety and integrity management programs, compressor and control center modernization, and high-pressure distribution pipeline assessments.

Information Technology - The Information Technology (IT) organization provides foundational technology services and modernized platforms required for SDG&E to perform essential work safely, reliably, and efficiently. The IT costs presented in testimony (Ex. SCG-10/SDGE-14), support day-to-day operations and establish the technology foundation required for long-term planning, regulatory compliance, and system reliability. These costs also address technology lifecycle requirements, reduce operational and cybersecurity risks associated with outdated systems, and enable the data, analytics, and automation capabilities necessary to support core operational and regulatory functions.

Cybersecurity - SDG&E's cybersecurity activities are essential to protecting critical infrastructure, such as electric and gas delivery systems, and safeguarding public safety, customers, and employees. SDG&E faces significant risks from highly sophisticated threat actors, with nation-state adversaries posing some of the most persistent threats to the utility industry. At the same time, the expansion of distributed energy resources (DERs), cloud-based platforms, network-connected devices and operational technology has increased the potential for cyberattacks. Cybersecurity efforts are also essential to comply with increasingly prescriptive

state and federal privacy and security requirements. To address these risks, SDG&E must continue modernizing cybersecurity tools and technologies, maintaining a highly skilled workforce, and implementing adaptive processes capable of responding to evolving threats. As detailed in the Cybersecurity testimony (Ex. SCG-11/SDGE-15), investments in digital security infrastructure are critical to strengthening the Company's security posture.

Insurance - Sempra, on behalf of SDG&E and SoCalGas, employs a disciplined and proactive approach to insurance procurement and cost forecasting in a highly uncertain environment. Despite strategies to enhance competition, stabilize pricing, and mitigate volatility, insurance premiums – particularly for general excess liability and wildfire-related coverages – remain difficult to predict due to factors often outside the Company's control, including litigation risk, capital market conditions, and global catastrophe losses.

Sempra evaluates its insurance program annually, leveraging global insurance brokers to negotiate with a broad panel of insurers, and to maximize competition and reduce costs. As discussed in the Insurance testimony (Ex. SCG-15/SDGE-19), additional strategies, including long-term agreements and other risk-financing strategies help reduce cost volatility and improve program affordability. However, external factors such as wildfire-related litigation continue to drive uncertainty in insurer risk appetite, capital allocation, and pricing assumptions, despite SDG&E's strong risk mitigation record.

Customer Service – Delivering high-quality customer service remains a core operational priority, supported across multiple touchpoints, including customer engagement, program delivery, field operations, digital services, billing and credit management. As customer expectations evolve, SDG&E is focused on delivering more seamless, personalized, and efficient experiences. SDG&E's Customer Services forecast (Ex. SDGE-12) reflects a sustained focus on efficiency. Targeted technologies and process improvements have reduced manual workloads

and constrained growth in operating costs. In addition, increased adoption of paperless billing and digital communications has lowered printing and postage costs, while automation has streamlined processes like medical baseline applications. Operational improvements across Customer Care and Customer Service Field and Meter Operations, including streamlined workflows, enhanced training, and advanced analytics have further improved productivity, reduced rework, and enhanced service consistency. SDG&E has also transitioned select billing, credit and collections, and payment services to a managed service provider. These efficiencies and operational improvements are embedded in the TY 2028 forecast.

### **III. SUMMARY OF TY 2028 GRC REQUEST AND RATE IMPACTS**

SDG&E requests that the Commission authorize a combined \$3.8 billion revenue requirement (\$900 million gas and \$2.9 billion electric) to be effective January 1, 2028.<sup>2</sup> If approved, this revenue requirement would be an increase of \$280 million (or 8.1%) over the expected 2027 revenue requirement (\$208 million gas and \$72 million electric).<sup>3</sup> If the Commission approves SDG&E's proposed TY 2028 revenue requirement, a typical electric residential bundled customer<sup>4</sup> would see an annual average increase of \$14.03 per month (or 7.1%), as compared to the expected rates for 2027. For gas customers, a typical residential customer<sup>5</sup> would see an average annual increase of \$8.45 per month (or 13.0%), as compared to

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<sup>2</sup> SDG&E proposes to implement the SB 254-related equity exclusion in 2028 to be amortized over 12-months.

<sup>3</sup> This Application requests approval of Phase 1 Cost of Service proposals. SDG&E separately files a GRC application for Phase 2, which addresses electric marginal costs, revenue allocation, and rate design. Cost of Capital is also determined in a separate proceeding.

<sup>4</sup> A typical electrical residential customer is based upon an average of Coastal/Inland non-CARE bundled customers on basic service using 400 kWh of electricity per month.

<sup>5</sup> A typical gas residential customer is based upon an average of residential non-CARE customers on basic service using 24 therms of gas per month. The average does not include the California greenhouse gas climate credit distribution to residential customers.

the expected rates for 2027. On a combined electric and gas bill, a typical residential customer would see an average annual increase of \$22.48 per month (or 8.6%) as compared to the expected rates for 2027.

SDG&E proposes a PTY ratemaking mechanism to adjust its authorized revenue requirement in the post-test years (*i.e.*, 2029, 2030 and 2031) by applying separate attrition adjustments for O&M expenses (including a separate attrition adjustment for medical expenses) and capital-related costs. Details of the proposed PTY ratemaking mechanism are provided in Section VI below and in the PTY Ratemaking testimony (Ex. SDGE-33). Using the proposed PTY mechanism for 2029, 2030, and 2031, SDG&E’s proposal would result in the following attrition year revenue requirement increases:

**Summary of PTY Revenue Requirement Request**

(\$ in millions)	2029 <sup>6</sup>		2030		2031	
Revenue Requirement Increase	8.70%	\$327.1	5.53%	\$225.8	5.57%	\$240.4

**IV. THE GRC FRAMEWORK**

A GRC is a proceeding through which a utility presents its anticipated costs for a future test year, and the Commission, after weighing the evidence, sets the revenue requirement for that test year and the rest of the GRC cycle. The purpose of a general rate case is “to address the costs of operating and maintaining the utility system....”<sup>7</sup> Indeed, it is the “Commission’s

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<sup>6</sup> The 2029 revenue requirement increase reflects the impact of the SB 254-related equity exclusion discussed in the Summary of Earnings testimony (Ex. SDGE-32). Excluding the impact of this equity exclusion, the 2029 revenue requirement increase would be \$231.1 million, representing a 5.99% increase from 2028.

<sup>7</sup> CPUC, *What is a General Rate Case (GRC)?*, available at: <https://www.cpuc.ca.gov/generalratecase>.

Constitutional and statutory duty to review and approve rate increases.”<sup>8</sup> In a GRC, “[t]he CPUC reviews detailed cost data for various areas of utility operations and approves a budget for the first year – called a test year – of the GRC cycle.”<sup>9</sup> “Ratepayers are interested in reliable and safe utility service at the lowest possible rates. Investors ultimately are interested in earning maximum return on their capital. The role of the Commission in this process is to assure the interests of the ratepayers and utility are balanced by providing the utility with adequate and reasonable funding levels for both operating and capital costs.”<sup>10</sup>

“The purpose of a general rate case is to develop and adopt sound, informed estimates of the reasonable costs to be incurred....”<sup>11</sup> As the Commission has explained: “Under general ratemaking principles, the Commission allows a utility ... to file a general rate case application to recover in base rates a forecast of its operating costs to provide customers safe and reliable service. The Commission adopts a test year forecast based on the best information about expected future events and historical trends. By using a prospective forecast methodology [a utility] has an opportunity to recover its costs and earn a return (profit) on its investment in plant in service. [A utility] is expected to exercise discretion to expertly manage its operations during the test year and adapt as necessary to differences between the forecast and actual events.”<sup>12</sup>

Important in this is that utilities “forecast” what their costs will be in future years. “In California to develop rates that properly recover costs into the future a forecasted test period is

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<sup>8</sup> D.16-08-003, Findings of Fact (FOF) 4 at 13.

<sup>9</sup> *See supra* at note 8.

<sup>10</sup> CPUC Policy & Planning Division, *Utility General Rate Case – A Manual for Regulatory Analysts* (November 13, 2017) (GRC Manual), at 6.

<sup>11</sup> D.00-02-046, 2000 Cal. PUC LEXIS 239, \*99 (citing D.92-12-019, 46 CPUC2d 538, 555).

<sup>12</sup> D.07-07-041 at 3.

used.”<sup>13</sup> As described in Appendix J, the SDG&E and SoCalGas use a variety of forecasting methodologies. The forecast methodology is beneficial in that it is more likely to represent the anticipated costs of a utility, however, “[t]he disadvantage of a forecasted test period is that it may be difficult to forecast costs....”<sup>14</sup>

Not all costs in this GRC are forecast costs. Some costs included in a GRC are costs that have already been incurred and paid by the utility and are presented for reasonableness review to determine whether the utility should recover such costs. Instead of explanations and supporting testimony for why an ongoing or future cost should be approved based on a forecast, a reasonableness review looks at the actual costs incurred by the utility and determines whether they were reasonably incurred. In determining whether costs are reasonable, the Commission recognizes that “[t]here’s a range of outcomes that defines reasonableness, and it’s based on what the manager knew or should have known at the time that the decision was made.”<sup>15</sup> It is therefore not a look back in hindsight of what an operator could have done differently with future information. Instead, the question is whether the utility “used industry best practices and that their actions were prudent. This is not a ‘perfection’ standard....”<sup>16</sup> Thus, “the reasonable and prudent act is not limited to the optimum act, but includes a spectrum of possible acts consistent with the utility system need, the interest of the ratepayers, and the requirements of governmental agencies of competent jurisdiction.”<sup>17</sup>

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<sup>13</sup> GRC Manual at 20.

<sup>14</sup> *Id.*

<sup>15</sup> D.05-01-054 at 14.

<sup>16</sup> D.14-06-007 at 36.

<sup>17</sup> D.90-09-088, 1990 Cal. PUC LEXIS 847, \*273 (FOF 14).

The Commission has recognized that GRCs must be handled in a predictable and timely manner. It has specifically found that it is “an important result when ... most notably the utilities’ investors and customers, can rely on the Commission to process GRCs in a manner that produces predictable results.”<sup>18</sup> And, when it comes to administering GRCs in a timely fashion, the Commission noted in the Rate Case Plan decision, “our purpose in this decision is to revise the RCP plan and schedule so that, absent intervening circumstances, the Commission can predictably meet the expectations of the applicants and intervenors.”<sup>19</sup>

**V. TESTIMONY EXHIBITS & WORKPAPERS**

Support for SDG&E’s request is provided by the prepared direct testimonies from various witnesses sponsoring specific subjects about the Company’s operations, functions, or activities.

The table below lists each sponsoring witness by exhibit number and subject matter.

**SDG&E PREPARED DIRECT TESTIMONY EXHIBITS AND SPONSORING WITNESSES**

<b>EX NO.</b>	<b>SUBJECT</b>
SDGE-01	Policy
SCG-02/SDGE-02	Risk Management Testimony Volume
SDGE-03	Gas Engineering & System Integrity
SDGE-04	Gas Distribution
SDGE-05	Gas Transmission
SDGE-06	Gas Major Projects
SDGE-07	Wildfire Mitigation and Vegetation Management
SDGE-07-Risk	Wildfire Mitigation and Vegetation Management – Risk Analytics
SDGE-08	Electric Distribution Capital
SDGE-09	Electric Distribution O&M
SDGE-10	Electric Generation
SDGE-11	Energy Procurement
SDGE-12	Customer Services
SDGE-13	Customer & External Relations

<sup>18</sup> D.20-01-002 at 14.

<sup>19</sup> D.20-01-002 at note 40 at 22. *Id.* at 2 (“The purpose of the [rate case plan] is to ensure that complex and financially significant GRC proceedings follow a predictable schedule that balances the need for timely Commission decisions with procedural fairness for all parties.”)

EX NO.	SUBJECT
SCG-10/SDGE-14	Information Technology
SCG-11/SDGE-15	Cybersecurity
SDGE-16	Operations Support
SDGE-17	Environmental Services
SCG-14/SDGE-18	Corporate Center Administration
SCG-15/SDGE-19	Insurance
SCG-16/SDGE-20	Compensation & Benefits
SCG-17/SDGE-21	Pension & Post-Retirement Benefits Other Than Pension
SDGE-22	Safety & Culture
SDGE-23	Administrative & General
SCG-20/SDGE-24	Escalation & Gas Customer Forecast
SDGE-25	Electric Customer Forecast
SDGE-26	Regulatory Accounts
SCG-22/SDGE-27	Shared Services
SDGE-28	Rate Base
SDGE-29	Depreciation
SCG-25/SDGE-30	Tax
SDGE-31	Miscellaneous Revenue
SDGE-32	Summary of Earnings
SDGE-33	Post-Test Year Ratemaking
SCG-29/SDGE-34	Gas Rates
SDGE-35	Electric Rates
SCG-30/SDGE-36	Compliance

In addition to providing the TY 2028 forecast, SDG&E’s testimony and workpapers now include the forecast for the PTYs (*i.e.*, 2029, 2030 and 2031) to demonstrate how the capital projects presented as part of the TY 2028 forecast will be funded in the PTYs. For those pieces of testimony that contain a capital expenditure forecast, a new *Capital Expenditures* appendix is attached to the testimony to facilitate review of the capital forecasts for 2026 through 2031 based on corresponding in-service dates.

### **WORKPAPERS**

Witnesses who have workpapers supporting their testimony will have those workpapers offered into the evidentiary record. Workpapers will be numbered the same as each witness’s testimony exhibit, but ending with “-WP” for O&M workpapers, “-CWP” for capital workpapers, “-WP-S” for supplemental workpapers, and “-RRWP” for reasonableness review

workpapers. For example, O&M workpapers for SDG&E's Operations Support testimony (Ex. SDGE-16) will be marked and offered as Ex. SDGE-16-WP, and the associated capital workpapers will be marked and offered as Ex. SDGE-16-CWP.

The Rate-Based Decision-Making Framework (RDF) Benefit Cost Ratio (BCR) workpapers and Data Templates will be made available via the SDG&E and SoCalGas Discovery Portal. The BCR workpapers and Data Templates correspond to each of the 2025 RAMP Risk Chapters, as applicable.

## **VI. SUMMARY OF THE POST-TEST YEAR RATEMAKING MECHANISM**

As shown in the PTY Ratemaking testimony (Ex. SDGE-33), SDG&E proposes a PTY ratemaking mechanism to adjust its authorized revenue requirement in the post-test years (*i.e.*, 2029, 2030 and 2031) by applying separate attrition adjustments for O&M expenses (including a separate attrition adjustment for medical expenses), capital-related costs, and external cost changes. This structure reflects the differing drivers of O&M and capital-related revenue requirements and supports transparency in the attrition process. The mechanism is designed to provide SDG&E with sufficient revenues during the PTY period to continue providing safe and reliable service to its customers, while providing shareholders a reasonable opportunity to earn the Rate of Return (ROR) previously authorized by the Commission. In addition, SDG&E proposes an earnings sharing mechanism that provides ratepayers a share of returns above SDG&E's authorized ROR while providing shareholders with the incentive to continue to make productivity-enhancing investments.

As explained in more detail in the PTY Ratemaking testimony (Ex. SDGE-33), SDG&E's proposed PTY ratemaking mechanism is as follows:

- (1) O&M-related revenue requirement:
  - General O&M test-year cost forecast (labor and non-labor) escalated by S&P Global Market Intelligence's utility cost escalation factors forecast, and

- Medical costs forecast escalated by WTW's (formerly known as Willis Towers Watson) actuarial forecast.
- (2) Capital-related revenue requirement:
- Test-year capital additions forecast escalated using S&P Global Market Intelligence's utility cost escalation factors, and
  - A budget-based exception for Wildfire Mitigation Plan Strategic Undergrounding capital additions forecast.

SDG&E's other PTY proposals include:

- (1) A four-year term (2028-2031) for this GRC cycle;
- (2) Continued use of annual PTY advice letter regulatory filings to update the authorized revenue requirements per the adopted two-part PTY ratemaking mechanism; and
- (3) An Earnings Sharing Mechanism that shares returns above or below authorized ROR with ratepayers and shareholders during the post-test years, within a defined range and subject to suspension as described below.

This PTY ratemaking proposal is designed to account for unique cost escalation issues associated with O&M expenses, such as the expected higher growth in medical costs as compared to other types of O&M cost,<sup>20</sup> as well as to account for appropriate recovery of capital costs associated with capital investments proposed for this GRC cycle that mitigate risk and improve the safety and reliability of SDG&E utility infrastructure. This mechanism is designed to provide SDG&E with sufficient funding during the PTY period to support safe and reliable operations, while promoting productivity and efficiencies during the next GRC cycle.

## **VII. REGULATORY ACCOUNTS PROPOSALS**

As part of this Application, SDG&E is seeking Commission approval to amortize balances in 24 regulatory accounts, close 12 regulatory accounts, modify 4 regulatory accounts, and open 2 new regulatory accounts. For regulatory account balances that are reviewed and

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<sup>20</sup> Escalation is proposed to be applied to net medical expenses (*i.e.*, after reassignments to capital).

approved for amortization into rates, balances as of December 31, 2027 will be incorporated into the adopted 2028 GRC rates.<sup>21</sup> Details regarding the specific account proposals are set forth in the Regulatory Accounts testimony (Ex. SDGE-26).

## **VIII. IMPLEMENTATION**

This Application will result in new rates, effective January 1, 2028. SDG&E may seek authorization to establish a regulatory account or mechanism to record the difference between the current rates for gas service and the final rates adopted in this GRC. This regulatory account/mechanism would be effective on January 1, 2028. Similar relief has been granted in SDG&E's past GRCs and the GRCs of the other California investor-owned utilities.

## **IX. STATUTORY AND PROCEDURAL REQUIREMENTS**

### **A. Rule 2.1 (a) – (c)**

This Application is filed under Pub. Util. Code §§ 451, 454, 491, 701, 728, 729, 740.4, and 795, the Commission's Rules of Practice and Procedure (Rule), and applicable prior Commission decisions, orders, and resolutions. 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**

SDG&E is a public utility 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:

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<sup>21</sup> For regulatory accounts presented for reasonableness review in the GRC, SDG&E is seeking reasonableness review of expenditures through 2025. Revenue requirement associated with those approved expenditures through December 31, 2027 will be amortized into 2028 rates.

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Data requests should be submitted via the SDG&E and SoCalGas Discovery Portal.

Access to the Discovery Portal may be requested by submitting via email the following requestor information to [SempraDiscovery@semprautilities.com](mailto:SempraDiscovery@semprautilities.com):

- the proceeding name;
- the organization's name;
- the primary contact details (first/last name, email, phone, job title); and
- other participant's details (first/last name, email, phone, job title) who will submit, receive or view data requests/responses and or view attachments in Discovery Portal.

Requestors should also specify whether access is needed to workpapers, data requests, or both.

**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 and Relevant Safety Considerations**

The principal issues to be considered in this proceeding are as follows:

1. Whether SDG&E’s proposed TY 2028 revenue requirement is just and reasonable and should be adopted by the Commission and reflected in rates;
2. Whether SDG&E’s proposed post-test year ratemaking mechanism is just and reasonable; and
3. Whether SDG&E’s regulatory accounts proposals are just and reasonable.

With respect to relevant safety considerations, the issues above will be considered within the context of the Commission’s risk-informed GRC framework. The focus on safety and risk mitigation and how RAMP was integrated into the GRC will be major components of this GRC proceeding.

**c. Need for Hearings**

Although SDG&E has provided ample supporting testimony, analysis and documentation that provide the Commission with a sufficient record upon which to grant the relief requested, given the nature of this proceeding, it is likely some parties will request hearings. To the extent that evidentiary hearings are required, SDG&E requests that any schedule set forth by the Commission include a procedural mechanism by which the parties can specifically identify material issues of fact in dispute that warrant an evidentiary hearing. Indeed, the Commission may decline to set hearings where there are no material issues of fact in dispute.<sup>22</sup> As the Commission has stated “due process does not require a hearing that

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<sup>22</sup> See D.04-05-033 at 10-11; see D.20-03-019 at 25 (“if a contesting party asserts that a hearing is required by law, the party must provide appropriate citation and specify the materially contested facts.”); see also Rule 12.3 (Settlements) (“If there are no material contested issues of fact, or if the contested issue is one of law, the Commission may decline to set hearing.”)

serves no useful purpose.”<sup>23</sup> “Due process does not require a hearing merely to ‘sharpen the issues’ or ‘fully develop the facts’; rather, there must be disputed issues of *material* fact in order to merit a hearing.”<sup>24</sup> Similarly, pursuant to Rule 2.6 (b), any protest that requests evidentiary hearings “must state the facts the protestant would present at an evidentiary hearing to support its request for whole or partial denial of the application.”

**d. Proposed Schedule**

According to the *GRC Application Filing Schedule*, as modified by D.20-01-002, SDG&E proposes the following schedule:

**PROPOSED SCHEDULE**

<b>ACTION</b>	<b>DATE</b>
<b>Application Filed</b>	June 15, 2026
<b>Workshop on Application</b>	June 25, 2026
<b>Protests and Responses to Application Due</b>	July 15, 2026
<b>Replies to Protests/Replies</b>	July 27, 2026
<b>Prehearing Conference</b>	July 30, 2026
<b>Scoping Memo of Assigned Commissioner Issued</b>	September 14, 2026
<b>Public Participation Hearings</b>	Mid November 2026 (if needed)
<b>Intervenor Testimony Served</b>	January 15, 2027
<b>Concurrent Rebuttal Testimony Served</b>	March 1, 2027
<b>Rule 13.9 Meet and Confer Deadline – Parties inform ALJ whether evidentiary hearings are necessary and identify specific disputed issues of material fact, witness list, and cross-examination estimates</b>	March 11, 2027
<b>2026 Recorded Expenditures Served by SDG&amp;E and SoCalGas</b>	March 22, 2027

<sup>23</sup> D.04-05-033 at 10 (brackets omitted).

<sup>24</sup> *Id.* at 11 (italics in original).

<b>ACTION</b>	<b>DATE</b>
<b>Evidentiary Hearings</b>	March 29 – April 9, 2027
<b>Update Testimony and Hearings (if necessary)</b>	April 23, 2027
<b>Opening Briefs</b>	May 20, 2027
<b>Reply Briefs</b>	June 11, 2027
<b>Status Conference, proceeding submitted for Commission Decision (Rule 13.14(a))</b>	TBD
<b>Proposed Decision Issued</b>	December 1, 2027
<b>Final Decision Adopted</b>	January 2028
<b>Effective Date of Final Decision</b>	January 1, 2028

Consistent with past practice, SDG&E plans to request that the Commission consolidate this Application with SoCalGas’ GRC application and that the Commission adopt the same procedural schedule for both utilities. This request is reasonable because the utilities file their respective applications simultaneously and share common witnesses.

**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 (a) – (d) – Authority to Change Rates**

In accordance with Rule 3.2 (a) – (d)<sup>25</sup> of the Commission’s Rules of Practice and Procedure, SDG&E provides the following information.

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<sup>25</sup> Commission’s Rule 3.2(a)(9) does not apply to this Application.

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

SDG&E’s balance sheet, income statement, and financial statement for the six months ending December 31, 2025, are included with this Application as Appendix B.

**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 C to this Application provides the table of contents from SDG&E’s electric tariffs on file with the Commission. Appendix D to this Application provides the table of contents from SDG&E’s gas tariffs on file with the Commission.

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

A statement of proposed electric and gas rate changes is attached as Appendix E. These proposals are further discussed and the Electric Rates testimony (Ex. SDGE-35) and the Gas Rates testimony (Ex. SCG-29/SDGE-34), both of which are being served concurrently with this Application.

**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 full 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.

SDG&E's original cost of utility plant, together with the related reserves for depreciation and amortization for the six months ending December 31, 2025, is shown on the Statement of Original Cost and Depreciation Reserve attached as Appendix F.

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

A summary of SDG&E's earnings for the six months ending December 31, 2025, is included in Appendix G to this Application.

**6. Rule 3.2 (a) (7) – Statement Regarding 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 calculates depreciation using the straight-line method for tax property additions before 1954 and liberalized depreciation, which includes Class Life and Asset Depreciation Range Systems, on tax property additions after 1954 and before 1981. For financial reporting and rate-fixing purposes, "flow-through accounting" has been adopted for such properties. For tax property additions in the years 1981 through 1986, SDG&E has computed its tax depreciation using the Accelerated Cost Recovery System. For years after 1986, SDG&E has calculated its tax depreciation using the Modified Accelerated Cost Recovery Systems and, since 1982, has normalized the effects of the depreciation differences following 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 27, 2026, was mailed to the Commission on April 1, 2026, and is incorporated herein by reference.

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

This Application will seek the Commission’s authorization to revise SDG&E’s current base rate revenue requirement to recover the projected costs of its operations, as well as owning and operating its electricity and natural gas facilities and infrastructure, for the purposes of serving its customers. It is not only a pass-through of costs.

**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 20 days after the filing this Application, mail a notice to the State of California and the cities and counties in its service territory and all those persons listed in Appendix H 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 20 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.

**X. ADDITIONAL DOCUMENTATION**

The following is an index of the attached Appendices to this Application:

Appendix A: Assembly Bill 1054 Certification;

Appendix B: Balance Sheet, Income Statement, and Financial Statement;

Appendix C: Statement of Presently Effective Electric Rates;

Appendix D: Statement of Presently Effective Gas Rates;

Appendix E: Statement of Proposed Electric and Gas Rate Changes;  
Appendix F: Statement of Original Cost and Depreciation Reserve;  
Appendix G: Summary of Earnings;  
Appendix H: State, Counties, and Cities List;  
Appendix I: Affordability Metrics; and  
Appendix J: GRC Development Overview: Historical and Forecast Presentation

## **XI. SERVICE**

This is a new Application. No service list has been established for this proceeding. SDG&E will serve this Application, including its appendices, accompanying prepared direct testimony, and related exhibits on the parties included in the service lists for the consolidated 2024 GRC proceeding for SoCalGas and SDG&E (A.22-05-015/016 (cons.)) and the SoCalGas/SDG&E RAMP proceeding (A.25-05-010/013 (cons.)). A copy of these service lists is attached to the Certificate of Service filed contemporaneously herewith. According to the Rate Case Plan, SDG&E will send via mail two hard copies to Chief Administrative Law Judge (ALJ) Michelle Cooke and two hard copies to the Public Advocates Office (Cal Advocates).<sup>26</sup> Under Commission Rule 1.10(e), service will be accomplished by providing a link to the published documents located on SDG&E's website at: <https://sdge.com/SDGE-2028-General-Rate-Case>.

## **XII. CONCLUSION**

For all the foregoing reasons, SDG&E respectfully requests that the Commission:

1. Consider this Application and grant all the relief requested herein;

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<sup>26</sup> D.07-07-004, Appendix A, p. A-12.

2. Issue an Order authorizing SDG&E to make such changes to its tariffs as are consistent with the relief requested herein; and
3. Grant such other and further relief as the Commission finds just and reasonable.

Respectfully submitted,

SAN DIEGO GAS & ELECTRIC COMPANY

By:     /s/ Dan Skopec    

Dan Skopec

Senior Vice President and Chief Regulatory Officer  
San Diego Gas & Electric Company

Signed in San Diego, California June 15, 2026

By:     /s/ Roger A. Cerda    

Roger A. Cerda

8330 Century Park Court, CP32D

San Diego, CA 92123

Telephone: (858) 654-1781

Email: rcerda@sdge.com

Attorney for

SAN DIEGO GAS & ELECTRIC COMPANY

June 15, 2026

**OFFICER VERIFICATION**

I, Dan Skopec, declare as follows:

I am an officer of San Diego Gas & Electric Company and am authorized to make this verification on its behalf. I am informed and believe that the matters stated in the foregoing TEST YEAR 2028 GENERAL RATE CASE APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 M) 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 June 15, 2026 at San Diego, California.

*/s/ Dan Skopec*

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Dan Skopec  
Senior Vice President and Chief Regulatory Officer  
San Diego Gas & Electric Company

**APPENDIX A**

**ASSEMBLY BILL 1054 CERTIFICATION**

**ASSEMBLY BILL 1054 CERTIFICATION (PUB. UTIL. CODE SECTION 8386.4)**

1. I am the President of San Diego Gas & Electric Company (SDG&E).<sup>1</sup> In accordance with Public Utilities Code Section 8386.4, I hereby make this certification on behalf of and in support of SDG&E’s request for wildfire mitigation costs presented in SDG&E’s Test Year 2028 General Rate Case (GRC) Application (2028 GRC).
2. After reasonable inquiry, I am informed and believe, and upon such information and belief, certify that SDG&E has not, in a previous proceeding, received authorization from the California Public Utilities Commission to recover the costs of the activities described in SDG&E’s Wildfire Mitigation Plans (WMP) that are sought in this 2028 GRC.
3. In accordance with Public Utilities Code Section 8386.4(a), SDG&E’s electric and gas Wildfire Mitigation Plan Memorandum Accounts (WMPMAs) were established to record SDG&E’s costs to implement its approved WMP initiatives and activities. The Commission authorized the continuation of the WMPMAs in SDG&E’s 2024 GRC Decision, (D.) 24-12-074. SDG&E has recorded its incurred WMP-related costs, as well as any amounts authorized for wildfire mitigation activities, in the WMPMAs since their effective date of May 30, 2019. Thus, the accounts reflect both authorized revenues and incurred expenditures. To the extent the accounts reflect a balance, that balance reflects incremental costs (net of revenue previously authorized by the Commission).
4. Consistent with the then-applicable provisions of Public Utilities Code Section 8386.4,<sup>2</sup> SDG&E sought recovery of incremental wildfire mitigation costs, associated expenses, and capital costs that were not authorized in SDG&E’s 2019 GRC through various “tracks” of SDG&E’s 2024 GRC, Application (A.) 22-05-016. These tracks included review costs associated with WMP implementation from 2019-2023, as well as ongoing revenue requirement through the end of SDG&E’s 2024 GRC (2024-2027). SDG&E did not seek revenues for the 2028-2031 GRC period in any of the tracks of A.22-05-016.

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<sup>1</sup> SDG&E does not have a Chief Executive Officer. As President, I am the highest-ranking executive officer within SDG&E’s operating structure.

<sup>2</sup> Public Utilities Code Section 8386.4 was amended in 2025 through Senate Bill (SB) 254, which now provides that the Commission consider the costs of WMP implementation in each electrical corporation’s general rate case proceeding.

5. In its 2028 GRC, SDG&E is requesting a revenue requirement for wildfire mitigation costs on a forecast basis and tracked through the WMPMAs for the 2028-2031 period. SDG&E's forecasts include costs to implement SDG&E's approved 2026-2028 WMP and represent activities and funding that are incremental to funding authorized by the Commission in SDG&E's 2019 and 2024 GRCs, as well as any other proceeding or track mentioned above.
6. To the extent SDG&E's WMPMAs reflect an undercollected balance at the end of the current 2024 GRC cycle, SDG&E will submit a request for cost recovery of any incremental balance in the appropriate venue and proceeding. At this time, SDG&E is not requesting a reasonableness review or cost recovery of any incremental WMP-related expenditures for the 2024-2027 time period.
7. In sum, none of SDG&E's previously submitted requests for cost recovery have sought 2028-2031 revenue requirements associated with any of the expenses and capital expenditures included in those proceedings. Nor has SDG&E received CPUC authorization to recover 2028-2031 revenue requirements for costs sought in those other proceedings. Thus, any cost recovery request related to wildfire mitigation activities presented in SDG&E's 2028 GRC Application is distinct from cost recovery requests submitted in those aforementioned proceedings.
8. I recognize that, upon submitting an application for cost recovery, the question of whether a particular cost is incremental may be contested and that the Commission will make the ultimate determination. My certification therefore reflects my belief that SDG&E's position on which costs are eligible for rate recovery is reasonable and based on SDG&E's interpretation and understanding the California Public Utilities Code and CPUC precedent.
9. My certification reflects my belief and understanding based on information from SDG&E employees on whom I rely for their knowledge about the details of these issues.

Executed on June 15, 2026, at San Diego, California.

/s/ Scott Crider  
Scott Crider  
President  
San Diego Gas & Electric Company

**APPENDIX B**

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

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

<b>1. UTILITY PLANT</b>		<b>2025</b>
101	UTILITY PLANT IN SERVICE	\$ 31,550,710,102
102	UTILITY PLANT PURCHASED OR SOLD	-
104	UTILITY PLANT LEASED TO OTHERS	112,194,000
105	PLANT HELD FOR FUTURE USE	22,099,132
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	1,985,846,994
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(9,370,730,648)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(1,498,362,134)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(3,500,672)
118	OTHER UTILITY PLANT	2,829,287,059
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(643,075,416)
120	NUCLEAR FUEL - NET	-
	<b>TOTAL NET UTILITY PLANT</b>	<b>\$ 24,988,219,138</b>
<b>2. OTHER PROPERTY AND INVESTMENTS</b>		
121	NONUTILITY PROPERTY	\$ 14,781,604
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION	(4,171,230)
158	NON-CURRENT PORTION OF ALLOWANCES	286,288,139
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	899,338,856
175	LONG-TERM PORTION OF DERIVATIVE ASSETS	6,858,550
	<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>	<b>\$ 1,203,095,919</b>

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

<b>3. CURRENT AND ACCRUED ASSETS</b>		<b>2025</b>
131	CASH	\$ 6,952,112.00
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	-
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	760,480,114
143	OTHER ACCOUNTS RECEIVABLE	91,749,521
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(53,491,785)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	633,887
151	FUEL STOCK	1,577,754
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	275,163,428
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	314,327,113
158	LESS: NON-CURRENT PORTION OF ALLOWANCES	(286,288,139)
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	411,391
165	PREPAYMENTS	125,856,130
171	INTEREST AND DIVIDENDS RECEIVABLE	2,447,453
173	ACCRUED UTILITY REVENUES	105,319,937
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	13,986,815
175	DERIVATIVE INSTRUMENT ASSETS	24,051,349
175	LESS: LONG -TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	(6,858,550)
	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	<b>\$ 1,376,318,530</b>
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	\$ 63,546,950
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	5,244,065,404
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	4,897,959
184	CLEARING ACCOUNTS	2,612,664
185	TEMPORARY FACILITIES	55,153
186	MISCELLANEOUS DEFERRED DEBITS	324,680,680
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	3,665,783
190	ACCUMULATED DEFERRED INCOME TAXES	615,062,584
	<b>TOTAL DEFERRED DEBITS</b>	<b>\$ 6,258,587,177</b>
	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 33,826,220,764</b>

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

<b>5. PROPRIETARY CAPITAL</b>		<b>2025</b>
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	9,278,534,624
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	(6,285,079)
<b>TOTAL PROPRIETARY CAPITAL</b>		<b>\$ 10,932,550,646</b>
<b>6. LONG-TERM DEBT</b>		
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	(33,062,922)
<b>TOTAL LONG-TERM DEBT</b>		<b>\$ 9,766,937,078</b>
<b>7. OTHER NONCURRENT LIABILITIES</b>		
227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	\$ 2,097,222,415
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	15,987,583
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	22,603,840
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	785,476
244	LONG TERM PORTION OF DERIVATIVE LIABILITIES	363,199
230	ASSET RETIREMENT OBLIGATIONS	853,200,718
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>		<b>\$ 2,990,163,231</b>

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

<b>8. CURRENT AND ACCRUED LIABILITIES</b>		2025
231	NOTES PAYABLE	\$ 531,372,263
232	ACCOUNTS PAYABLE	813,508,148
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	58,543,582
235	CUSTOMER DEPOSITS	28,620,823
236	TAXES ACCRUED	1,430,898
237	INTEREST ACCRUED	93,753,933
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	5,730,210
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	277,660,779
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	132,075,094
244	DERIVATIVE INSTRUMENT LIABILITIES	363,198
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	(363,199)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>		<b>\$ 1,942,695,729</b>
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 62,540,427
253	OTHER DEFERRED CREDITS	572,338,917
254	OTHER REGULATORY LIABILITIES	3,442,166,221
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	229,635,111
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	2,740,008,510
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	1,147,184,894
<b>TOTAL DEFERRED CREDITS</b>		<b>\$ 8,193,874,080</b>
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>		<b>\$ 33,826,220,764</b>

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

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$ 6,066,425,669
401	OPERATING EXPENSES	\$ 2,779,762,255	
402	MAINTENANCE EXPENSES	304,955,968	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	1,298,221,099	
408.1	TAXES OTHER THAN INCOME TAXES	295,881,661	
409.1	INCOME TAXES	19,081,873	
410.1	PROVISION FOR DEFERRED INCOME TAXES	319,652,143	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(198,229,250)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(92,654,606)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>\$ 4,726,671,143</u>
	NET OPERATING INCOME		<u>\$ 1,339,754,526</u>

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	\$ -	
417	REVENUES OF NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(8,687,256)	
418	NONOPERATING RENTAL INCOME	(1,037)	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	190,082,130	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	79,340,572	
421	MISCELLANEOUS NONOPERATING INCOME	1,187,563	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	<u>\$ 261,921,972</u>	
421.2	LOSS ON DISPOSITION OF PROPERTY	\$ -	
425	MISCELLANEOUS AMORTIZATION	250,048	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	679,268,525	
	TOTAL OTHER INCOME DEDUCTIONS	<u>\$ 679,518,573</u>	
408.2	TAXES OTHER THAN INCOME TAXES	\$ 979,605	
409.2	INCOME TAXES	(1,645,701)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	(5,140,951)	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(168,866,888)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>\$ (174,673,935)</u>	
	TOTAL OTHER INCOME AND DEDUCTIONS		<u>\$ (242,922,666)</u>
	INCOME BEFORE INTEREST CHARGES		1,096,831,860
	EXTRAORDINARY ITEMS AFTER TAXES		-
	NET INTEREST CHARGES*		<u>533,511,873</u>
	NET INCOME		<u>\$ 563,319,987</u>

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$28,831,856)

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT OF INCOME AND RETAINED EARNINGS  
DECEMBER 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)	563,319,987
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	-
DIVIDENDS DECLARED - COMMON STOCK	(200,000,000)
OTHER RETAINED EARNINGS ADJUSTMENTS	-
RETAINED EARNINGS AT END OF PERIOD	<u>\$ 9,278,534,624</u>

**SAN DIEGO GAS & ELECTRIC COMPANY  
FINANCIAL STATEMENT  
DECEMBER 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:**

First Mortgage Bonds:	Nominal Date of	Par Value Authorized and	Outstanding	Interest Paid as of Q4' 2025
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	29,700,000
5.55% Series BBBB, due 2054	03-22-24	600,000,000	600,000,000	33,300,000
5.40% Series CCCC, due 2035	03-28-25	850,000,000	850,000,000	25,117,500
<b>Total First Mortgage Bonds:</b>		<b>9,800,000,000</b>	<b>9,800,000,000</b>	<b>392,110,000</b>

<b>Total Bonds:</b>				<b>392,110,000</b>
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<b>TOTAL LONG-TERM DEBT</b>		<b>9,800,000,000</b>	<b>9,800,000,000</b>	<b>392,110,000</b>
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**SAN DIEGO GAS & ELECTRIC COMPANY  
FINANCIAL STATEMENT  
DECEMBER 31, 2025**

<b>Other Indebtedness</b>	<b>Date of Issue</b>	<b>Date of Maturity</b>	<b>Interest Rate</b>	<b>Outstanding</b>	<b>Interest Paid as of Q4' 2025</b>
Commercial Paper & ST Bank Loans	Various	Various	Various	531,372,263	\$8,906,891

Amounts and Rates of Dividends Declared:

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

<b>Preferred Stock</b>	<b>Shares Outstanding</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

<b>Common Stock</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Dividend to Parent <sup>[1]</sup>	300,000,000	100,000,000	100,000,000	225,000,000	200,000,000

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

**APPENDIX C**

**STATEMENT OF PRESENTLY EFFECTIVE ELECTRIC RATES**



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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.

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Disadvantaged Communities Green Tariff Balancing Acct (DACGTBA)	30812-E
Disadvantaged Communities Single Family Solar Homes Balancing Account (DACSASHBA)	32383-E
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Advice Ltr. No. 4767-E

Decision No. 25-10-034

Issued by  
**Dan Skopec**  
Senior Vice President  
Regulatory Affairs

C-3

Submitted Dec 8, 2025

Effective Dec 8, 2025

Resolution No. \_\_\_\_\_



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		23966, 23967, 30565, 61593-95-E
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VNM-A	Virtual Net Metering Multi-Family Affordable Housing	22385, 22402, 22403, 22404, 37269, 61598-9-E
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CHP	Combined Heat and Power...	22625, 22626-E
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Residential GIR	Residential Grid Integrated Rate	31162, 31455, 31164, 31165-E
BTMM	Behind-The Meter Microgrid	34677, 34678, 34679, 34680-E
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**Dan Skopec**  
Senior Vice President  
Regulatory Affairs

C-7

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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...	64745, 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
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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 61770,37237,61771,61829-33,61772-79-E
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<u>Miscellaneous</u>		
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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
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SPSS	Station Power Self Supply...	37413, 21626, 21627, 21628-E
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GHG-ARR	Greenhouse Gas Allowance Rate Return...	64909, 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
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VGI	Vehicle Grid Integration...	35630, 64893, 64894, 35633, 35634-E
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Residential GIR	Residential Grid Integrated Rate	31162, 64895, 64896, 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 61770,37237,61771,61829-33,61772-79-E
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Decision No. \_\_\_\_\_

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**Dan Skopec**  
Senior Vice President  
Regulatory Affairs

C-12

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132-2059C		Resident's Air Conditioner Cycling Agreement..	4677-E	
132-6263	06-07	On-Bill Financing Loan Agreement...	21100-E	
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132-6263/2	11-12	On-Bill Financing Loan Agreement for CA State Government Customers	23268-E	

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**SAMPLE FORMS**

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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
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142-732/13	05/25	Residential Rate Assistance Application (Farsi)...	62111-E	P
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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
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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

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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
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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
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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
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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
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142-05202	01-01	Generating Facility Interconnection Application Agreement...	14152-E
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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
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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

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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
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142-0546	11-21	Generation Bill Credit Transfer Allocation Request Form	63039-E
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143-459		Resident's Agreement for Water Heater Switch Credit	
143-559		Resident's Agreement for Air Conditioner or Water Heater Switch...	3543-E
143-659		Owner's Agreement for Air Conditioner or Water Heater Switch...	3545-E
143-759	12-97	Owner's Agreement for Air Conditioner Switch Payment...	3699-E
143-01212	1-99	Occupant's Agreement for Air Conditioner Switch Payment...	3700-E
143-1459B	12-97	Letter of Understanding between the Customer's Authorized Meter Supplier and SDG&E for Optional UDC Meter Services	11855-E
143-01759	12-97	Thermal Energy Storage Agreement...	5505-E
143-01859	2-99	Meter Data and Communications Request...	11004-E
143-01959	8-98	Energy Service Provider Service Agreement...	10572-E
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143-02659	3-98	ESP Request for SDG&E to Perform ESP Meter Services...	11008-E
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143-02761	01-12	Six Month Notice to Return to Direct Access Service...	23319-E
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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
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144-0821	01-16	DRP Service Agreement.....	27107-E
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182-1000	01-24	Renewable Energy Credits Compensation Agreement.....	61747-E
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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
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195-1000	05-17	Station Power -Agreement for Energy Storage Devices	28966-E
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205-1000	12-20	Eligible Economic Development Rate Customer Application	33854-E

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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

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160-2000	10-12	Customer Renewable Energy Agreement.....	23241-E
101-00197	09-08	Payment Receipt for Meter Deposit	11197-E
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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
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142-02779	01-25	Interconnection for NBT Facilities >30 kW	63031-E
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**APPENDIX D**

**STATEMENT OF PRESENTLY EFFECTIVE GAS RATES**



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Advice Ltr. No. 3524-G  
Decision No. \_\_\_\_\_

Issued by  
**Dan Skopec**  
Senior Vice President  
Regulatory Affairs

Submitted Jun 9, 2026  
Effective Jun 10, 2026  
Resolution No. \_\_\_\_\_



San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 63607-G

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**APPENDIX E**

**STATEMENT OF PROPOSED ELECTRIC AND GAS RATE CHANGES**

The tables shown below illustrate the changes in rates that would result from CPUC approval of this application, compared to estimated 2027 rate levels.

For electric service, if the request is approved, the typical bundled residential customer using 400 kWh per month would see a bill increase of approximately \$14.03 per month. The actual impact will vary based on usage, baseline territory, and other factors.

Proposed Bundled Electric Rate Increase

<b>Customer Class</b>	<b>Total Rate Change (¢/kWh)<sup>1</sup></b>	<b>Percentage Average Rate Change (%)</b>
Residential	3.52	7.5%
Small Commercial	2.96	7.1%
Medium Commercial	1.11	2.8%
Large Commercial & Industrial	1.03	2.6%
Agriculture	1.33	4.9%
Streetlighting	0.67	2.4%
<b>System Total</b>	<b>2.04</b>	<b>4.9%</b>

For gas service, if the request is approved, the average residential customer using 24 therms per month would see a bill increase of approximately \$8.45 per month.<sup>2</sup> The actual impact will vary based on usage, baseline territory, and other factors.

Proposed Bundled Gas Rate Increase

<b>Customer Class</b>	<b>Total Rate Change (\$/therm)</b>	<b>Percentage Average Rate Change (%)</b>
Residential	\$0.36276	13.2%
Core Commercial & Industrial	\$0.10079	6.4%
NGV	\$0.03558	3.9%
Total Core	\$0.08150	3.6%
Nonecore Commercial & Industrial	\$0.01805	3.6%
EG	\$0.00468	3.6%
Noncore Average	\$0.00658	1.8%
<b>System Total</b>	<b>\$0.15222</b>	<b>9.3%</b>

If approved, SDG&E will implement new revenues in rates beginning on January 1, 2028.

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<sup>1</sup> Change reflects impacts to a customer who receives their electric generation from SDG&E, also known as a “bundled” customer.

<sup>2</sup> The bill increase compares illustrative 2027 bills with those projected for 2028.

**APPENDIX F**

**STATEMENT OF ORIGINAL COST AND DEPRECIATION RESERVE**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**COST OF PROPERTY AND**  
**DEPRECIATION RESERVE APPLICABLE THERETO**  
**AS OF December 31, 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	93,562,886.80	73,188,689.33
312	Boiler Plant Equipment	167,667,055.55	131,819,049.67
312	Boiler Plant Equipment-top side depr adj	0.00	0.00
314	Turbogenerator Units	138,091,205.90	92,806,896.05
315	Accessory Electric Equipment	87,052,783.46	71,616,290.36
315.1	Computer Hardware	0.00	0.00
315.2	Computer Software	7,979,827.07	3,834,240.00
315.25	Cloud Computer Software	0.00	0.00
315.3	Communication Equipment	0.00	0.00
316	Miscellaneous Power Plant Equipment	81,299,137.53	36,997,889.52
	<b>TOTAL STEAM PRODUCTION</b>	<b>590,179,414.60</b>	<b>410,309,573.21</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	25,635,519.97
338.5	Collector System	162,767.62	46,299.25
338.6	Generator Step-up Transformers (GSU)	0.00	0.00
338.7	Inverters	4,346,998.99	2,564,145.90
338.8	Other Accessory Electrical Equipment	2,242,963.06	1,415,686.90
338.9	Computer Hardware	0.00	0.00
338.10	Computer Software	0.00	0.00
338.11	Communication Equipment	692,608.58	415,984.19
338.12	Miscellaneous Power Plant Equipment	1,032,971.42	535,735.36
	<b>TOTAL SOLAR PRODUCTION</b>	<b>82,269,695.03</b>	<b>30,613,371.57</b>
340.10	Land	224,368.91	0.00
340.20	Land Rights	2,427.96	2,427.96
341.00	Structures and Improvements	26,782,330.72	18,672,456.51
341.20	Structures and Improvements-Other	0.00	0.00
342.00	Fuel Holders, Producers & Accessories	21,651,513.75	14,783,122.72
342.20	Fuel Holders, Producers & Accessories-Other	0.00	0.00
343.00	Prime Movers	126,937,834.68	77,227,680.68
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	277,590,540.26	198,204,718.03
344.00	Generators - topside depr adj.	0.00	0.00
344.10	Inactive	0.00	0.00
344.20	Generators-Other	7,581,014.90	3,912,322.40
345.00	Accessory Electric Equipment	32,915,464.09	23,617,134.83
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	60,462,373.81	43,594,564.54
346.20	Miscellaneous Power Plant Equipment-Other	0.00	0.00
	TOTAL OTHER PRODUCTION	<u>554,147,869.08</u>	<u>380,014,427.68</u>
	TOTAL ELECTRIC PRODUCTION	<u>1,226,596,978.71</u>	<u>820,937,372.46</u>
350.10	Land - Trans - future use	0.00	0.00
350.11	Land - Other	78,536,477.94	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)	(2,001.08)	0.00
350.21	Land Rights - Other	82,264,620.88	16,916,758.07
350.22	Land Rights - SWPL	18,638,712.99	6,889,226.94
350.26	Land Rights - SRPL	77,120,373.17	14,549,631.01
351.10	Trans. Computer Hardware	32,281.49	30,523.99
351.20	Trans. Computer Software	4,928,497.63	1,156,786.81
351.30	Trans. Communication Equipment	218,105,607.05	97,948,279.71
352.10	Structures and Improvements-Other	860,384,928.25	153,783,481.25
352.20	Structures and Improvements-SWPL	58,573,721.70	14,781,595.45
352.60	Structures and Improvements-SRPL	121,643,460.16	32,838,815.94
353.10	Station Equipment-Other	2,079,617,784.82	614,762,243.56
353.20	Station Equipment-SWPL	342,499,212.07	160,516,560.91
353.40	Station Equipment-CTC	1,420,392.88	752,001.73
353.60	Station Equipment-SRPL	167,980,084.54	59,572,001.16
354.10	Towers and Fixtures-Other	93,864,599.95	58,732,381.87
354.20	Towers and Fixtures-SWPL	66,825,262.39	73,600,058.54
354.60	Towers and Fixtures-SRPL	766,912,927.00	215,308,792.99
355.10	Poles and Fixtures-Other	1,385,559,149.17	321,504,509.15
355.20	Poles and Fixtures-SWPL	10,337,209.17	14,736,679.15
355.60	Poles and Fixtures-SRPL	3,343,703.96	1,684,712.89
356.10	Overhead Conductors and Devices-Other	885,090,870.91	220,794,555.72
356.20	Overhead Conductors and Devices-SWPL	46,894,002.63	72,833,076.00
356.60	Overhead Conductors and Devices-SRPL	173,822,444.20	59,830,890.41
357.00	Underground Conduit-Other	602,694,360.41	136,102,925.41
357.00	Underground Conduit-Other	0.00	0.00
357.60	Underground Conduit-SRPL	80,541,370.33	21,822,019.33
358.00	Underground Conductors and Devices-Other	593,422,272.55	119,433,075.29
358.60	Underground Conductors and Devices-SRPL	126,452,463.41	36,246,135.00
359.10	Roads and Trails-Other	186,870,164.77	25,227,767.14
359.20	Roads and Trails-SWPL	5,743,744.38	3,429,955.50
359.60	Roads and Trails-SRPL	243,347,847.85	52,989,390.25
	TOTAL TRANSMISSION	<u>9,389,168,025.08</u>	<u>2,608,774,831.17</u>
360.1	Land	21,041,946.07	0.00

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
360.2	Land Rights	96,694,453.33	58,660,563.59
361	Structures and Improvements	21,162,526.88	5,158,076.63
362	Station Equipment	768,878,309.28	407,491,864.83
363.1	Computer Hardware	0.00	0.00
363.2	Computer Software	227,370,629.10	121,479,154.20
363.25	Comp Software (Cloud SaaS)	193,217.13	4,830.30
363.3	Communication Equipment	172,982,952.58	44,121,864.92
364	Poles, Towers and Fixtures	1,491,896,792.73	326,347,945.42
365	Overhead Conductors and Devices	1,754,755,175.27	325,974,351.45
366	Underground Conduit	2,334,091,526.52	781,195,480.68
367	Underground Conductors and Devices	2,610,179,988.94	1,202,651,732.06
367	Underground Conductors and Devices	(205,950,278.75)	(65,473,612.11)
368.1	Line Transformers	1,096,532,077.23	426,505,039.82
368.2	Protective Devices and Capacitors	50,482,449.57	34,767,639.80
369.1	Services Overhead	518,079,263.97	119,494,070.67
369.2	Services Underground	557,726,941.31	324,630,250.66
370.1	Meters	12,807,862.38	1,612,829.16
370.11	Meters-Electronic	224,388,730.90	185,356,333.30
370.2	Meter Installations	18,115,979.10	1,570,384.92
370.2	Meter Installations-Electronic	88,827,131.96	58,694,578.91
371	Installations on Customers' Premises	14,539,515.00	12,217,902.54
371.1	EV Charging Units	55,931,272.84	33,016,771.59
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	43,210,540.11	28,533,545.49
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>11,973,939,003.45</b>	<b>4,434,011,598.82</b>
387.01	Land	4,831,367.94	0.00
387.02	Land Rights	352,231.25	25,409.88
387.10	Communication Equipment	1,396,739.52	7,367.70
387.11	Misc Energy Storage Equip	828,192.52	6,218.28
387.12	Asset Retirement Costs	0.00	0.00
387.20	Structures and Improvements	40,845,967.22	306,682.14
387.30	Energy Storage Equipment	998,873,311.71	299,069,884.22
387.30	Energy Storage Equipment	0.00	0.00
387.50	Collector System	26,075,859.07	195,784.33
387.60	Gen Step-up Transf (GSU)	8,702,110.51	36,802.70
387.70	Inverters	8,504,938.62	63,857.29
387.80	Computer Hardware	659,829.30	7,158.54
387.90	Computer Software	0.00	0.00
387.95	Comp Software (Cloud SaaS)	0.00	0.00
	<b>TOTAL ENERGY STORAGE PLANT</b>	<b>1,091,070,547.66</b>	<b>299,719,165.08</b>
389.1	Land	7,312,142.54	0.00
390	Structures and Improvements	45,330,343.57	34,148,949.91
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	58,145.67	36,278.01
393	Stores Equipment	46,031.37	13,771.05
394.11	Portable Tools	44,640,843.10	18,152,759.86
394.2	Shop Equipment	30,644.48	5,603.67
395	Laboratory Equipment	5,635,597.52	2,719,377.76
396	Power Operated Equipment	0.00	56,972.74
397.10	Computer Hardware	2,610,473.08	66,524.44
397.20	Computer Software	51,155,284.03	12,198,648.57

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
397.25	Comp Software (Cloud SaaS)	0.00	0.00
397.30	Communication Equipment	167,302,182.29	109,698,727.82
397.60	Inactive	0.00	0.00
397.70	Inactive	0.00	229,949.54
398	Miscellaneous Equipment	1,814,624.35	1,205,180.75
	<b>TOTAL GENERAL PLANT</b>	<b>325,936,312.00</b>	<b>178,532,744.11</b>
101	<b>TOTAL ELECTRIC PLANT</b>	<b>24,006,933,708.26</b>	<b>8,342,178,611.95</b>
	<b>GAS PLANT</b>		
302	Franchises and Consents	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	1,385,195.44	11,543.30
	<b>TOTAL INTANGIBLE PLANT</b>	<b>1,471,299.64</b>	<b>97,647.50</b>
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	1,842,418.15
	<b>TOTAL STORAGE PLANT</b>	<b>2,168,803.11</b>	<b>1,842,418.15</b>
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	3,493,178.35	1,975,729.33
366	Structures and Improvements	23,700,957.35	14,324,362.34
367	Mains	986,704,207.63	184,832,277.13
368	Compressor Station Equipment	147,605,535.87	89,416,773.39
369	Measuring and Regulating Equipment	31,267,146.60	22,230,056.31
371	Other Equipment	3,472,651.30	811,838.89
	<b>TOTAL TRANSMISSION PLANT</b>	<b>1,200,892,820.85</b>	<b>313,591,037.39</b>
374.1	Land	1,514,272.84	0.00
374.2	Land Rights	8,518,373.53	7,924,467.37
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	1,949,497,150.84	571,839,510.78
376	Mains	(10,739,100.00)	(9,030,093.62)
376.60	GTSR Hydro Test Costs	55,117,145.52	1,050,216.97
378	Measuring & Regulating Station Equipment	21,001,853.36	12,028,912.04
380	Distribution Services	861,400,418.02	361,106,701.31
381	Meters and Regulators	106,014,231.71	40,429,305.48
381.01	Meters and Regulators-Electronic	122,086,188.49	77,269,131.88
382	Meter and Regulator Installations	163,892,872.57	51,335,052.04

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
382.01	Meter and Regulator Installations-Electronic	27,555,260.95	26,481,113.30
385	Ind. Measuring & Regulating Station Equipme	1,516,810.70	1,449,317.75
387.11	Other Equipment	993,722.26	921,102.32
387.12	Other Equipment-CNG Depreciable	8,910,372.92	5,304,333.17
387.13	Other Equipment-CNG Bal Account	658,196.33	658,196.33
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>3,317,981,216.95</b>	<b>1,148,828,520.21</b>
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	0.00	0.00
394.1	Portable Tools	28,704,417.51	8,328,162.71
394.2	Shop Equipment	18,459.73	(5,503.55)
395	Laboratory Equipment	0.00	0.00
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	2,391,880.68	1,753,324.00
398	Miscellaneous Equipment	1,160,607.66	302,773.16
	<b>TOTAL GENERAL PLANT</b>	<b>32,275,365.58</b>	<b>10,378,756.32</b>
101	<b>TOTAL GAS PLANT</b>	<b>4,554,789,506.13</b>	<b>1,474,738,379.57</b>
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant - Cloud	58,316,681.73	30,619,577.24
303	Miscellaneous Intangible Plant - Cloud	67,102,864.11	5,482,502.10
303	Miscellaneous Intangible Plant	1,186,582,289.81	681,534,004.50
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	714,361,178.91	266,111,398.69
391.1	Office Furniture and Equipment - Other	49,023,159.56	21,730,440.43
391.2	Office Furniture and Equipment - Computer E	126,103,444.13	92,664,585.55
392.1	Transportation Equipment - Autos	765,306.97	487,141.86
392.2	Transportation Equipment - Trailers	107,977.72	39,204.68
392.3	Transportation Equipment - Aviation	30,992,258.70	14,079,315.42
393	Stores Equipment	332,982.68	133,668.97
394.1	Portable Tools	1,503,266.67	916,385.90
394.2	Shop Equipment	136,283.14	101,406.66
394.3	Garage Equipment	1,801,884.51	610,351.59
395	Laboratory Equipment	2,364,268.32	1,207,386.66
396	Power Operated Equipment	0.00	0.00
397.1	Communication Equipment	0.00	692.73
397.3	Communication Equipment	576,013,370.45	240,464,953.12
397.3	Communication Equipment	0.00	0.00
398	Miscellaneous Equipment	3,407,907.11	1,349,167.74
118.1	<b>TOTAL COMMON PLANT</b>	<b>2,826,168,814.29</b>	<b>1,357,559,960.19</b>
	<b>TOTAL ELECTRIC PLANT</b>	<b>24,006,933,708.26</b>	<b>8,342,178,611.95</b>
	<b>TOTAL GAS PLANT</b>	<b>4,554,789,506.13</b>	<b>1,474,738,379.57</b>
	<b>TOTAL COMMON PLANT</b>	<b>2,826,168,814.29</b>	<b>1,357,559,960.19</b>
101 & 118.1	<b>TOTAL</b>	<b>31,387,892,028.68</b>	<b>11,174,476,951.71</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	<u>(58,316,681.73)</u> (58,316,681.73)	<u>(30,619,577.23)</u> (30,619,577.23)
118	PLANT IN SERV-COMMON NON-RECON Common - Transferred Asset Adjustment	<u>0.00</u> 0.00	<u>0.00</u> 0.00
101	ACCRUAL FOR RETIREMENTS Electric Gas	<u>(84,033,300.16)</u> <u>(4,735,586.28)</u>	<u>(84,033,300.16)</u> <u>(4,735,586.28)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	<u>(88,768,886.44)</u>	<u>(88,768,886.44)</u>
102	PLANT PURCHASED OR SOLD Electric Gas	<u>0.00</u> <u>0.00</u>	<u>0.00</u> <u>0.00</u>
	TOTAL PLANT PURCHASED OR SOLD	<u>0.00</u>	<u>0.00</u>
104	PLANT LEASED TO OTHERS Electric Gas	<u>112,194,000.02</u> <u>0.00</u>	<u>49,932,492.18</u> <u>0.00</u>
	TOTAL PLANT LEASED TO OTHERS	<u>112,194,000.02</u>	<u>49,932,492.18</u>
105	PLANT HELD FOR FUTURE USE Electric Gas	<u>22,099,131.61</u> <u>0.00</u>	<u>0.00</u> <u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE	<u>22,099,131.61</u>	<u>0.00</u>
107	CONSTRUCTION WORK IN PROGRESS Electric Gas Common	<u>1,526,966,693.42</u> <u>310,995,943.50</u> <u>147,884,357.01</u>	<u>0.00</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>1,985,846,993.93</u>	<u>0.00</u>
108.5	Thank you ACCUMULATED NUCLEAR DECOMMISSIONING Electric	<u>0.00</u>	<u>898,430,146.90</u>
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0.00</u>	<u>898,430,146.90</u>
101.1 118.1	ELECTRIC CAPITAL LEASES COMMON CAPITAL LEASE	<u>1,307,422,019.46</u> <u>132,470,221.71</u> <u>1,439,892,241.17</u>	<u>198,534,593.05</u> <u>65,615,689.85</u> <u>264,150,282.90</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
143	FAS 143 ASSETS - Legal Obligation	20,056,848.95	(890,305,907.46)
	FIN 47 ASSETS - Non-Legal Obligation	200,846,500.39	72,100,808.01
143	FAS 143 ASSETS - COR - Legal Obligation	<u>0.00</u>	<u>(2,724,241,925.28)</u>
	TOTAL FAS 143	220,903,349.34	(3,542,447,024.73)
	UTILITY PLANT TOTAL	<u>35,021,742,176.58</u>	<u>8,725,154,385.29</u>

**APPENDIX G**  
**SUMMARY OF EARNINGS**

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

Line No.	Item	Amount
1	Operating Revenue	\$ 6,066
2	Operating Expenses	<u>4,727</u>
3	Net Operating Income	<u>\$ 1,340</u>
4	Weighted Average Rate Base	\$ 18,019
5	Rate of Return*	7.45%
	*Authorized Cost of Capital	

**APPENDIX H**

**STATE, COUNTIES, AND CITIES 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

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

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

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

City of Aliso Viejo  
12 Journey  
Aliso Viejo, CA 92656

**APPENDIX I**  
**AFFORDABILITY METRICS**

**SAN DIEGO GAS & ELECTRIC  
TY 2028 GRC PHASE 1 APPLICATION**

**ELECTRIC AFFORDABILITY REQUIREMENTS**

**PER D.22-08-023 & D.25-12-044**

**APPENDIX I**

**SAN DIEGO GAS & ELECTRIC  
TY 2028 GRC PHASE 1 APPLICATION  
ELECTRIC AFFORDABILITY REQUIREMENTS PER D.22-08-023 & D.25-12-044**

Lowest - Highest Affordability Impact by Climate Zone	Incremental Change in Affordability Ratio for 20th Percentile Households (AR20)		Incremental Change in Time for Households Earning Minimum Wage (HM)			Incremental Change in AR20 in Areas of Affordability Concern
	Year	CARE/Non-CARE	City of San Diego	CA Statewide	CA Statewide - Fast Food Workers	
			CARE/Non-CARE	CARE/Non-CARE	CARE/Non-CARE	CARE/Non-CARE
<b>2028</b>	-0.02% to 0.02% / -0.04% to 0.02%	0.2 to 0.3 hours / 0.2 to 0.4 hours	0.1 to 0.3 hours / 0.2 to 0.4 hours	0.1 to 0.2 hours / 0.2 to 0.3 hours	0.14% to 0.25% / 0.00% to 0.40%	
<b>2029</b>	-0.04% to 0.00% / -0.08% to -0.03%	0.0 hours / -0.1 hours	-0.1 hours / -0.2 to -0.1 hours	-0.1 hours / -0.2 to -0.1 hours	0.06% to 0.15% / -0.06% to 0.23%	
<b>2030</b>	0.00% to 0.04% / -0.01% to 0.05%	-0.1 to 0.0 hours / -0.1 hours	-0.1 hours / -0.2 to -0.1 hours	-0.1 hours / -0.2 to -0.1 hours	0.17% to 0.29% / 0.04% to 0.46%	
<b>2031</b>	-0.16% to -0.14% / -0.28% to -0.26%	0.0 hours / -0.1 to 0.0 hours	-0.1 to 0.0 hours / -0.1 hours	-0.1 to 0.0 hours / -0.1 hours	-0.33% to -0.29% / -0.60% to -0.39%	

**Summary:**

The following AR impacts are the results of SDG&E's application proposal for years 2028 through 2031. The AR20 impacts of SDG&E's most disadvantaged customers (area of affordability concern) who are not enrolled in any low-income programs range from -0.60% to 0.46%. For customers that are enrolled in a low-income program such as CARE, the AR20 is in the range of -0.33% to 0.29% within the areas of affordability concern. For households enrolled in CARE earning minimum wage at the City of San Diego level, the electric essential use bill impacts equate to an impact range from -0.1 to 0.3 hours of work per month, and -0.1 to 0.4 hours for Non-CARE households. At the California statewide minimum wage level, the electric essential use bill impacts equate to an impact range of -0.1 to 0.3 hours of work per month for customers enrolled in CARE, and -0.2 to 0.4 hours of work per month for Non-CARE customers. For households enrolled in CARE earning the California statewide minimum wage for fast food workers, the electric essential use bill impacts equates to an impact range of -0.1 to 0.2 hours of work per month, and -0.2 to 0.3 hours of work per month for Non-CARE households.

**Note**

1) All Affordability Ratio results herein generated using the CPUC's 2024 Affordability Ratio (AR) Calculator (<https://www.cpuc.ca.gov/industries-and-topics/electrical-energy/affordability/2023-and-2024-affordability-refresh>)

**SAN DIEGO GAS & ELECTRIC  
TY 2028 GRC PHASE 1 APPLICATION  
ELECTRIC AFFORDABILITY REQUIREMENTS PER D.22-08-023 & D.25-12-044**

**MONTHLY ESSENTIAL USAGE BILLS (NON-CARE) <sup>1,2</sup>**

Basic																
Climate Zone	Current Bill	2027			2028			2029			2030			2031		
		Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)
Coastal	\$136.62	\$140.95	\$4.33	3.17%	\$149.73	\$8.77	6.22%	\$152.58	\$2.86	1.91%	\$155.03	\$2.44	1.60%	\$158.55	\$3.53	2.28%
Desert	\$184.47	\$190.64	\$6.17	3.34%	\$203.14	\$12.49	6.55%	\$207.20	\$4.07	2.00%	\$210.68	\$3.48	1.68%	\$215.71	\$5.02	2.38%
Inland	\$146.73	\$151.45	\$4.72	3.22%	\$161.01	\$9.56	6.31%	\$164.12	\$3.11	1.93%	\$166.78	\$2.66	1.62%	\$170.63	\$3.84	2.30%
Mountain	\$187.05	\$193.32	\$6.27	3.35%	\$206.01	\$12.69	6.57%	\$210.15	\$4.13	2.01%	\$213.68	\$3.54	1.68%	\$218.79	\$5.10	2.39%
Average	\$141.67	\$146.20	\$4.53	3.20%	\$155.36	\$9.17	6.27%	\$158.34	\$2.98	1.92%	\$160.90	\$2.55	1.61%	\$164.58	\$3.68	2.29%

All-Electric																
Climate Zone	Current Bill	2027			2028			2029			2030			2031		
		Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)
Coastal	\$118.44	\$122.07	\$3.63	3.07%	\$129.43	\$7.36	6.03%	\$131.83	\$2.40	1.85%	\$133.88	\$2.05	1.56%	\$136.84	\$2.96	2.21%
Desert	\$234.73	\$242.83	\$8.10	3.45%	\$259.23	\$16.40	6.75%	\$264.57	\$5.34	2.06%	\$269.14	\$4.57	1.73%	\$275.73	\$6.59	2.45%
Inland	\$156.66	\$161.76	\$5.10	3.26%	\$172.10	\$10.33	6.39%	\$175.46	\$3.36	1.95%	\$178.34	\$2.88	1.64%	\$182.49	\$4.15	2.33%
Mountain	\$261.95	\$271.10	\$9.15	3.49%	\$289.62	\$18.52	6.83%	\$295.65	\$6.03	2.08%	\$300.81	\$5.16	1.75%	\$308.25	\$7.45	2.48%
Average	\$136.80	\$141.14	\$4.34	3.17%	\$149.93	\$8.79	6.23%	\$152.79	\$2.86	1.91%	\$155.24	\$2.45	1.60%	\$158.77	\$3.53	2.28%

**MONTHLY AVERAGE USAGE BILLS (NON-CARE)**

Basic																
Climate Zone	Current Bill	2027			2028			2029			2030			2031		
		Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)
Coastal	\$155.69	\$160.76	\$5.06	3.25%	\$171.01	\$10.26	6.38%	\$174.35	\$3.34	1.95%	\$177.21	\$2.86	1.64%	\$181.33	\$4.12	2.33%
Desert	\$129.71	\$133.78	\$4.07	3.14%	\$142.01	\$8.24	6.16%	\$144.69	\$2.68	1.89%	\$146.99	\$2.30	1.59%	\$150.30	\$3.31	2.25%
Inland	\$145.41	\$150.08	\$4.67	3.21%	\$159.54	\$9.46	6.30%	\$162.62	\$3.08	1.93%	\$165.25	\$2.64	1.62%	\$169.05	\$3.80	2.30%
Mountain	\$164.77	\$170.19	\$5.41	3.29%	\$181.15	\$10.96	6.44%	\$184.72	\$3.57	1.97%	\$187.77	\$3.05	1.65%	\$192.18	\$4.41	2.35%
Average	\$151.39	\$156.29	\$4.90	3.24%	\$166.21	\$9.92	6.35%	\$169.44	\$3.23	1.94%	\$172.20	\$2.76	1.63%	\$176.19	\$3.99	2.32%

All-Electric																
Climate Zone	Current Bill	2027			2028			2029			2030			2031		
		Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)
Coastal	\$140.26	\$144.74	\$4.47	3.19%	\$153.79	\$9.06	6.26%	\$156.74	\$2.95	1.92%	\$159.27	\$2.52	1.61%	\$162.91	\$3.64	2.29%
Desert	\$126.55	\$130.50	\$3.95	3.12%	\$138.49	\$7.99	6.12%	\$141.09	\$2.60	1.88%	\$143.32	\$2.23	1.58%	\$146.53	\$3.21	2.24%
Inland	\$159.57	\$164.78	\$5.21	3.27%	\$175.34	\$10.56	6.41%	\$178.77	\$3.44	1.96%	\$181.72	\$2.94	1.65%	\$185.96	\$4.24	2.34%
Mountain	\$201.48	\$208.31	\$6.82	3.39%	\$222.12	\$13.82	6.63%	\$226.62	\$4.50	2.02%	\$230.47	\$3.85	1.70%	\$236.03	\$5.55	2.41%
Average	\$149.27	\$154.09	\$4.82	3.23%	\$163.85	\$9.76	6.33%	\$167.02	\$3.18	1.94%	\$169.74	\$2.72	1.63%	\$173.66	\$3.92	2.31%

**Notes**

- 1) Current Bills are based on rates effective 6/1/26
- 2) Average Usage based on 2025 recorded data

**SAN DIEGO GAS & ELECTRIC  
TY 2028 GRC PHASE 1 APPLICATION  
ELECTRIC AFFORDABILITY REQUIREMENTS PER D.22-08-023 & D.25-12-044**

**MONTHLY ESSENTIAL USAGE BILLS (CARE)**

<b>Basic</b>																
Climate Zone	Current Bill	2027			2028			2029			2030			2031		
		Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)
Coastal	\$76.76	\$79.47	\$2.72	3.54%	\$84.97	\$5.50	6.92%	\$86.76	\$1.79	2.11%	\$88.30	\$1.53	1.77%	\$90.51	\$2.21	2.50%
Desert	\$106.80	\$110.67	\$3.87	3.62%	\$118.51	\$7.83	7.08%	\$121.05	\$2.55	2.15%	\$123.24	\$2.18	1.80%	\$126.39	\$3.15	2.56%
Inland	\$83.10	\$86.06	\$2.96	3.56%	\$92.06	\$5.99	6.96%	\$94.01	\$1.95	2.12%	\$95.68	\$1.67	1.78%	\$98.09	\$2.41	2.52%
Mountain	\$108.42	\$112.35	\$3.93	3.63%	\$120.31	\$7.96	7.08%	\$122.90	\$2.59	2.15%	\$125.12	\$2.22	1.80%	\$128.32	\$3.20	2.56%
Average	\$79.93	\$82.76	\$2.84	3.55%	\$88.51	\$5.75	6.94%	\$90.38	\$1.87	2.11%	\$91.98	\$1.60	1.77%	\$94.29	\$2.31	2.51%

<b>All-Electric</b>																
Climate Zone	Current Bill	2027			2028			2029			2030			2031		
		Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)
Coastal	\$65.34	\$67.62	\$2.28	3.49%	\$72.23	\$4.61	6.82%	\$73.73	\$1.50	2.08%	\$75.02	\$1.29	1.74%	\$76.87	\$1.86	2.47%
Desert	\$138.36	\$143.44	\$5.08	3.67%	\$153.72	\$10.28	7.17%	\$157.07	\$3.35	2.18%	\$159.94	\$2.87	1.82%	\$164.07	\$4.13	2.59%
Inland	\$89.34	\$92.54	\$3.20	3.58%	\$99.02	\$6.48	7.00%	\$101.13	\$2.11	2.13%	\$102.93	\$1.81	1.79%	\$105.54	\$2.60	2.53%
Mountain	\$155.45	\$161.19	\$5.73	3.69%	\$172.80	\$11.61	7.20%	\$176.58	\$3.78	2.19%	\$179.82	\$3.24	1.83%	\$184.49	\$4.67	2.60%
Average	\$76.87	\$79.59	\$2.72	3.54%	\$85.10	\$5.51	6.92%	\$86.89	\$1.79	2.11%	\$88.43	\$1.54	1.77%	\$90.64	\$2.22	2.50%

**MONTHLY AVERAGE USAGE BILLS (CARE)**

<b>Basic</b>																
Climate Zone	Current Bill	2027			2028			2029			2030			2031		
		Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)
Coastal	\$86.87	\$89.98	\$3.10	3.57%	\$96.26	\$6.29	6.99%	\$98.31	\$2.05	2.13%	\$100.06	\$1.75	1.78%	\$102.59	\$2.53	2.53%
Desert	\$125.60	\$130.19	\$4.59	3.65%	\$139.49	\$9.29	7.14%	\$142.51	\$3.03	2.17%	\$145.10	\$2.59	1.82%	\$148.84	\$3.74	2.58%
Inland	\$104.30	\$108.08	\$3.77	3.62%	\$115.72	\$7.64	7.07%	\$118.20	\$2.49	2.15%	\$120.33	\$2.13	1.80%	\$123.40	\$3.07	2.55%
Mountain	\$154.30	\$159.99	\$5.69	3.69%	\$171.52	\$11.52	7.20%	\$175.27	\$3.75	2.19%	\$178.48	\$3.21	1.83%	\$183.11	\$4.63	2.60%
Average	\$95.25	\$98.67	\$3.43	3.60%	\$105.61	\$6.94	7.03%	\$107.87	\$2.26	2.14%	\$109.80	\$1.93	1.79%	\$112.59	\$2.79	2.54%

<b>All-Electric</b>																
Climate Zone	Current Bill	2027			2028			2029			2030			2031		
		Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)
Coastal	\$82.29	\$85.22	\$2.93	3.56%	\$91.15	\$5.93	6.96%	\$93.08	\$1.93	2.12%	\$94.73	\$1.65	1.78%	\$97.12	\$2.38	2.52%
Desert	\$143.13	\$148.39	\$5.26	3.68%	\$159.05	\$10.66	7.18%	\$162.52	\$3.47	2.18%	\$165.49	\$2.97	1.83%	\$169.77	\$4.28	2.59%
Inland	\$101.77	\$105.44	\$3.68	3.61%	\$112.88	\$7.44	7.06%	\$115.31	\$2.42	2.15%	\$117.38	\$2.07	1.80%	\$120.37	\$2.99	2.55%
Mountain	\$177.31	\$183.89	\$6.57	3.71%	\$197.20	\$13.31	7.24%	\$201.53	\$4.33	2.20%	\$205.24	\$3.71	1.84%	\$210.59	\$5.35	2.61%
Average	\$91.93	\$95.23	\$3.30	3.59%	\$101.91	\$6.68	7.01%	\$104.09	\$2.17	2.13%	\$105.95	\$1.86	1.79%	\$108.64	\$2.69	2.53%

**SAN DIEGO GAS & ELECTRIC  
TY 2028 GRC PHASE 1 APPLICATION  
ELECTRIC AFFORDABILITY REQUIREMENTS PER D.22-08-023 & D.25-12-044**

**AFFORDABILITY RATIOS (AR)  
FOR ESSENTIAL USAGE BILL**

*Note: weighted average of basic and all-electric customers*

AR20 FOR ESSENTIAL USAGE BILL (NON-CARE)											
	Current	2027		2028		2029		2030		2031	
Climate Zone	AR20	AR20	Change from Current (%)	AR20	Incremental Change (%)	AR20	Incremental Change (%)	AR20	Incremental Change (%)	AR20	Incremental Change (%)
Coastal	10.91%	11.38%	0.48%	11.41%	0.02%	11.38%	-0.03%	11.43%	0.05%	11.18%	-0.26%
Desert	10.84%	11.29%	0.44%	11.24%	-0.04%	11.16%	-0.08%	11.16%	0.00%	10.88%	-0.28%
Inland	10.89%	11.37%	0.48%	11.38%	0.01%	11.34%	-0.03%	11.39%	0.04%	11.12%	-0.27%
Mountain	10.27%	10.68%	0.41%	10.64%	-0.04%	10.56%	-0.08%	10.55%	-0.01%	10.28%	-0.27%
<b>Average</b>	<b>10.89%</b>	<b>11.37%</b>	<b>0.48%</b>	<b>11.38%</b>	<b>0.02%</b>	<b>11.35%</b>	<b>-0.03%</b>	<b>11.40%</b>	<b>0.05%</b>	<b>11.14%</b>	<b>-0.26%</b>

AR50 FOR ESSENTIAL USAGE BILL (NON-CARE)											
	Current	2027		2028		2029		2030		2031	
Climate Zone	AR50	AR50	Change from Current (%)	AR50	Incremental Change (%)	AR50	Incremental Change (%)	AR50	Incremental Change (%)	AR50	Incremental Change (%)
Coastal	2.13%	2.20%	0.07%	2.18%	-0.02%	2.15%	-0.02%	2.14%	-0.01%	2.08%	-0.06%
Desert	3.63%	3.77%	0.13%	3.74%	-0.03%	3.70%	-0.04%	3.69%	-0.01%	3.59%	-0.10%
Inland	2.48%	2.57%	0.08%	2.55%	-0.02%	2.52%	-0.03%	2.51%	-0.01%	2.44%	-0.07%
Mountain	3.39%	3.52%	0.13%	3.49%	-0.03%	3.46%	-0.04%	3.45%	-0.01%	3.35%	-0.09%
<b>Average</b>	<b>2.30%</b>	<b>2.37%</b>	<b>0.08%</b>	<b>2.35%</b>	<b>-0.02%</b>	<b>2.33%</b>	<b>-0.03%</b>	<b>2.32%</b>	<b>-0.01%</b>	<b>2.25%</b>	<b>-0.06%</b>

AR20 FOR ESSENTIAL USAGE BILL (CARE)											
	Current	2027		2028		2029		2030		2031	
Climate Zone	AR20	AR20	Change from Current (%)	AR20	Incremental Change (%)	AR20	Incremental Change (%)	AR20	Incremental Change (%)	AR20	Incremental Change (%)
Coastal	6.06%	6.37%	0.31%	6.39%	0.02%	6.39%	0.00%	6.43%	0.04%	6.29%	-0.14%
Desert	6.32%	6.61%	0.29%	6.59%	-0.02%	6.55%	-0.04%	6.56%	0.01%	6.39%	-0.16%
Inland	6.13%	6.44%	0.31%	6.45%	0.02%	6.44%	-0.01%	6.48%	0.04%	6.33%	-0.15%
Mountain	5.99%	6.26%	0.27%	6.24%	-0.02%	6.20%	-0.04%	6.20%	0.00%	6.04%	-0.16%
<b>Average</b>	<b>6.09%</b>	<b>6.39%</b>	<b>0.31%</b>	<b>6.42%</b>	<b>0.02%</b>	<b>6.41%</b>	<b>-0.01%</b>	<b>6.45%</b>	<b>0.04%</b>	<b>6.30%</b>	<b>-0.15%</b>

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**HOURS-AT-MINIMUM WAGE  
FOR ESSENTIAL USAGE BILL**

*Note: weighted average of basic and all-electric customers*

City of San Diego Minimum Wage (Non-CARE) <sup>1</sup>																
	Current	2027			2028			2029			2030			2031		
Climate Zone	Hours	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)
Coastal	7.49	7.51	0.02	0.29%	7.76	0.24	3.24%	7.68	-0.07	-0.93%	7.59	-0.09	-1.22%	7.55	-0.04	-0.57%
Desert	11.81	11.88	0.06	0.54%	12.32	0.44	3.71%	12.22	-0.10	-0.80%	12.08	-0.14	-1.11%	12.03	-0.05	-0.42%
Inland	8.39	8.42	0.03	0.36%	8.71	0.28	3.38%	8.63	-0.08	-0.89%	8.53	-0.10	-1.19%	8.48	-0.05	-0.53%
Mountain	11.88	11.94	0.06	0.54%	12.39	0.44	3.71%	12.29	-0.10	-0.80%	12.15	-0.14	-1.11%	12.10	-0.05	-0.42%
<b>Average</b>	7.94	7.96	0.03	0.33%	8.23	0.26	3.31%	8.15	-0.07	-0.91%	8.06	-0.10	-1.21%	8.01	-0.04	-0.55%

City of San Diego Minimum Wage (CARE) <sup>1</sup>																
	Current	2027			2028			2029			2030			2031		
Climate Zone	Hours	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)
Coastal	4.19	4.22	0.03	0.66%	4.39	0.17	3.94%	4.36	-0.03	-0.73%	4.31	-0.05	-1.06%	4.29	-0.01	-0.34%
Desert	6.91	6.96	0.05	0.77%	7.25	0.29	4.16%	7.20	-0.05	-0.67%	7.13	-0.07	-1.01%	7.11	-0.02	-0.27%
Inland	4.76	4.79	0.03	0.69%	4.98	0.19	4.01%	4.95	-0.04	-0.71%	4.90	-0.05	-1.05%	4.88	-0.02	-0.32%
Mountain	6.95	7.00	0.05	0.78%	7.30	0.29	4.16%	7.25	-0.05	-0.67%	7.17	-0.07	-1.01%	7.15	-0.02	-0.27%
<b>Average</b>	4.48	4.51	0.03	0.68%	4.69	0.18	3.97%	4.65	-0.03	-0.72%	4.60	-0.05	-1.05%	4.59	-0.02	-0.33%

CA Statewide Minimum Wage (Non-CARE) <sup>2,3</sup>																
	Current	2027			2028			2029			2030			2031		
Climate Zone	Hours	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)
Coastal	7.87	7.84	-0.03	-0.34%	8.04	0.20	2.60%	7.92	-0.12	-1.55%	7.77	-0.15	-1.84%	7.68	-0.09	-1.19%
Desert	12.41	12.40	-0.01	-0.09%	12.78	0.38	3.06%	12.60	-0.18	-1.42%	12.38	-0.22	-1.73%	12.25	-0.13	-1.04%
Inland	8.81	8.79	-0.02	-0.26%	9.03	0.24	2.73%	8.89	-0.14	-1.51%	8.73	-0.16	-1.81%	8.63	-0.10	-1.15%
Mountain	12.48	12.46	-0.01	-0.09%	12.85	0.38	3.06%	12.67	-0.18	-1.41%	12.45	-0.22	-1.73%	12.32	-0.13	-1.04%
<b>Average</b>	8.34	8.31	-0.02	-0.30%	8.53	0.22	2.67%	8.40	-0.13	-1.53%	8.25	-0.15	-1.82%	8.15	-0.10	-1.17%

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CA Statewide Minimum Wage (CARE) <sup>2,3</sup>																
	Current	2027			2028			2029			2030			2031		
Climate Zone	Hours	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)
Coastal	4.41	4.41	0.00	0.03%	4.55	0.14	3.29%	4.49	-0.06	-1.35%	4.41	-0.08	-1.68%	4.37	-0.04	-0.97%
Desert	7.26	7.27	0.01	0.14%	7.52	0.25	3.51%	7.43	-0.10	-1.29%	7.30	-0.12	-1.63%	7.24	-0.07	-0.90%
Inland	5.00	5.00	0.00	0.06%	5.17	0.17	3.36%	5.10	-0.07	-1.33%	5.02	-0.08	-1.66%	4.97	-0.05	-0.95%
Mountain	7.30	7.31	0.01	0.15%	7.57	0.26	3.51%	7.47	-0.10	-1.29%	7.35	-0.12	-1.63%	7.28	-0.07	-0.90%
<b>Average</b>	4.70	4.70	0.00	0.05%	4.86	0.16	3.32%	4.79	-0.07	-1.34%	4.71	-0.08	-1.67%	4.67	-0.05	-0.96%

CA Statewide - Fast Food Workers Minimum Wage (Non-CARE) <sup>4</sup>																
	Current	2027			2028			2029			2030			2031		
Climate Zone	Hours	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)
Coastal	6.65	6.62	-0.02	-0.34%	6.80	0.17	2.60%	6.69	-0.11	-1.55%	6.57	-0.12	-1.84%	6.49	-0.08	-1.19%
Desert	10.49	10.48	-0.01	-0.09%	10.80	0.32	3.06%	10.64	-0.15	-1.42%	10.46	-0.18	-1.73%	10.35	-0.11	-1.04%
Inland	7.45	7.43	-0.02	-0.26%	7.63	0.20	2.73%	7.51	-0.12	-1.51%	7.38	-0.14	-1.81%	7.29	-0.08	-1.15%
Mountain	10.54	10.53	-0.01	-0.09%	10.86	0.32	3.06%	10.70	-0.15	-1.41%	10.52	-0.19	-1.73%	10.41	-0.11	-1.04%
<b>Average</b>	7.05	7.02	-0.02	-0.30%	7.21	0.19	2.67%	7.10	-0.11	-1.53%	6.97	-0.13	-1.82%	6.89	-0.08	-1.17%

CA Statewide - Fast Food Minimum Wage (CARE) <sup>4</sup>																
	Current	2027			2028			2029			2030			2031		
Climate Zone	Hours	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)
Coastal	3.72	3.72	0.00	0.03%	3.85	0.12	3.29%	3.79	-0.05	-1.35%	3.73	-0.06	-1.68%	3.69	-0.04	-0.97%
Desert	6.13	6.14	0.01	0.14%	6.36	0.22	3.51%	6.27	-0.08	-1.29%	6.17	-0.10	-1.63%	6.12	-0.06	-0.90%
Inland	4.22	4.23	0.00	0.06%	4.37	0.14	3.36%	4.31	-0.06	-1.33%	4.24	-0.07	-1.66%	4.20	-0.04	-0.95%
Mountain	6.17	6.18	0.01	0.15%	6.39	0.22	3.51%	6.31	-0.08	-1.29%	6.21	-0.10	-1.63%	6.15	-0.06	-0.90%
<b>Average</b>	3.97	3.97	0.00	0.05%	4.11	0.13	3.32%	4.05	-0.06	-1.34%	3.98	-0.07	-1.67%	3.95	-0.04	-0.96%

**SAN DIEGO GAS & ELECTRIC  
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**Notes:**

- 1) Current City of San Diego minimum wage is \$17.75/hour. By 2031, SDG&E forecasted the minimum wage to increase to \$20.43/hour based on the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W). Source: <https://www.sandiego.gov/labor-and-wage/minimum-wage/earned-sick-leave>
- 2) Current California Statewide minimum wage at \$16.90/hour. By 2031, SDG&E forecasted the minimum wage to increase to \$20.07/hour based on the California Labor Code section 1182.12, where minimum wage to increase by the lesser of 3.5% or the 12-month period from July to June percentage change in the CPI-W. Source: [https://www.dir.ca.gov/dlse/minimum\\_wage.htm](https://www.dir.ca.gov/dlse/minimum_wage.htm)
- 3) Other variations available for healthcare worker minimum wage not included in analysis. Source: <https://www.dir.ca.gov/dlse/Health-Care-Worker-Minimum-Wage-FAQ.htm>
- 4) Current California Statewide minimum wage for Fast Food Workers at \$20.00/hour. By 2031, SDG&E forecasted the minimum wage to increase to \$23.75/hour based on the California Labor Code section 1182.12, where minimum wage to increase by the lesser of 3.5% or the 12-month period from July to June percentage change in the CPI-W. Source: <https://www.dir.ca.gov/dlse/Fast-Food-Minimum-Wage-FAQ.htm>

**SAN DIEGO GAS & ELECTRIC  
TY 2028 GRC PHASE 1 APPLICATION  
ELECTRIC AFFORDABILITY REQUIREMENTS PER D.22-08-023 & D.25-12-044**

**AR20 AREAS OF AFFORDABILITY CONCERN (AAC) (AR20>15%)  
BY PUBLIC USE MICRODATA AREAS (PUMA) (NON-CARE)<sup>1</sup>**

PUMA #	County	Climate Zone	# of Housing Units	Current	2027	Change from Current (%)	2028	Incremental Change (%)	2029	Incremental Change (%)	2030	Incremental Change (%)	2031	Incremental Change (%)
07306	San Diego County (Northwest)--Escondido City (East)	SDG&E MOUNTAIN	221	15.81%	16.51%	0.70%	16.50%	-0.01%	16.42%	-0.08%	16.46%	0.04%	16.07%	-0.39%
07316	San Diego County (South Central)--San Diego City (Central/Centre City & Balboa Park)	SDG&E COASTAL	97,011	18.68%	19.55%	0.87%	19.63%	0.08%	19.62%	-0.01%	19.74%	0.12%	19.30%	-0.44%
07317	San Diego County (South Central)--San Diego City (Central/Mid-City)	SDG&E COASTAL	15,515	26.89%	28.38%	1.49%	28.72%	0.35%	28.92%	0.19%	29.32%	0.40%	28.78%	-0.53%
07317	San Diego County (South Central)--San Diego City (Central/Mid-City)	SDG&E INLAND	47,773	30.13%	31.84%	1.71%	32.24%	0.40%	32.46%	0.23%	32.93%	0.46%	32.33%	-0.60%
07330	San Diego County (Southwest)--Chula Vista (West) & National City Cities	SDG&E COASTAL	51,400	22.34%	23.46%	1.12%	23.63%	0.17%	23.69%	0.06%	23.91%	0.22%	23.43%	-0.48%
07330	San Diego County (Southwest)--Chula Vista (West) & National City Cities	SDG&E INLAND	6,664	24.84%	26.12%	1.28%	26.32%	0.20%	26.39%	0.07%	26.64%	0.26%	26.11%	-0.53%
07322	San Diego County (South)--San Diego City (South/Otay Mesa & South Bay)	SDG&E INLAND	6,172	16.45%	17.16%	0.71%	17.17%	0.01%	17.10%	-0.06%	17.16%	0.05%	16.74%	-0.42%
07322	San Diego County (South)--San Diego City (South/Otay Mesa & South Bay)	SDG&E COASTAL	35,662	14.97%	15.60%	0.63%	15.61%	0.00%	15.54%	-0.06%	15.59%	0.04%	15.20%	-0.39%

**SAN DIEGO GAS & ELECTRIC  
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**Notes**

1) Per the 2021/2022 Annual Affordability Report (<https://www.cpuc.ca.gov/-/media/cpuc-website/divisions/energy-division/documents/affordability-proceeding/2021-2022/2021-and-2022-annual-affordability-report.pdf>), Electric AAC is defined as a PUMA that exceeds 15% in a given year.

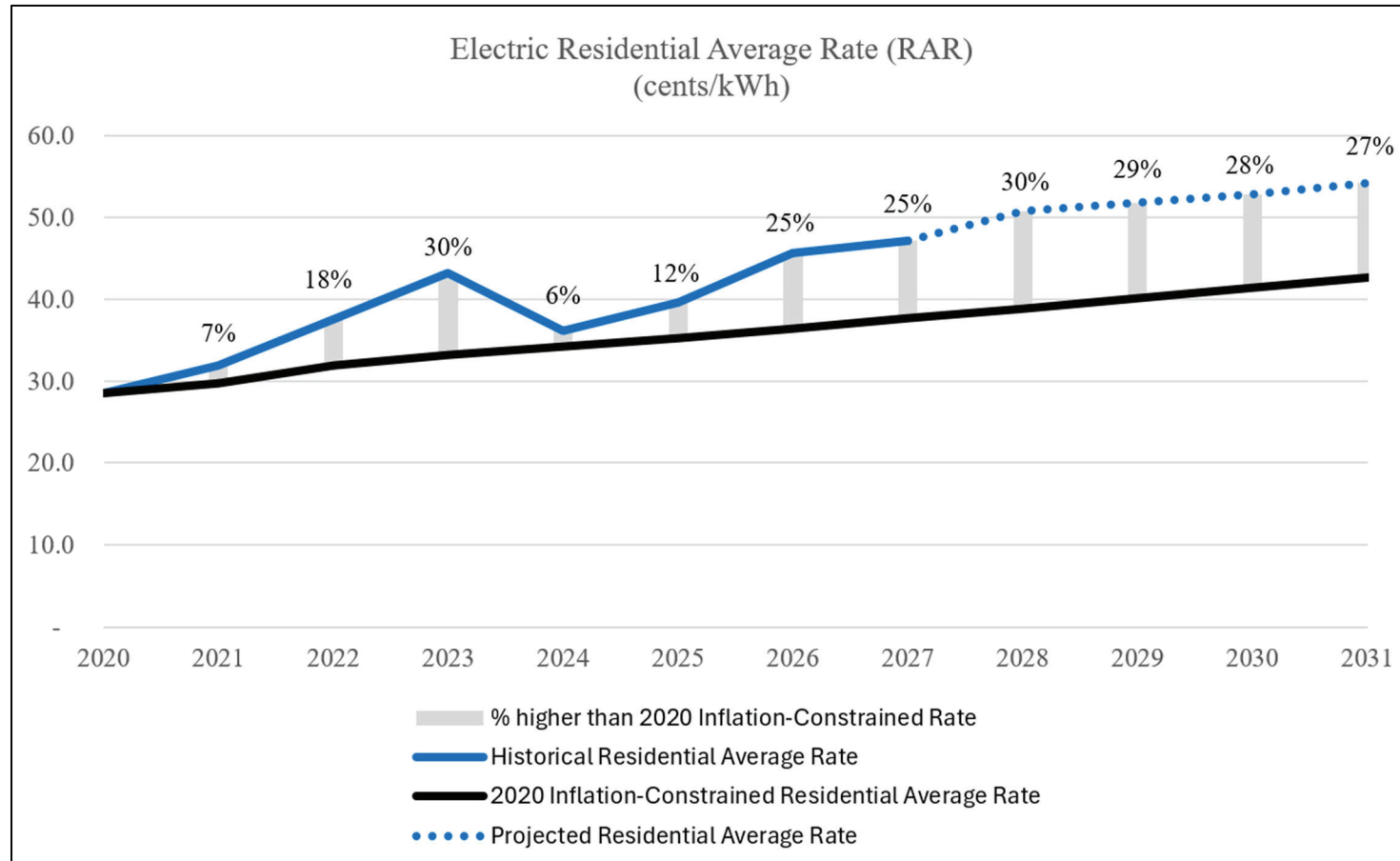
**SAN DIEGO GAS & ELECTRIC  
TY 2028 GRC PHASE 1 APPLICATION  
ELECTRIC AFFORDABILITY REQUIREMENTS PER D.22-08-023 & D.25-12-044**

**AR20 AREAS OF AFFORDABILITY CONCERN (AAC) (AR20>15%)  
BY PUBLIC USE MICRODATA AREAS (PUMA) (CARE)**

PUMA #	County	Climate Zone	# of Housing Units	Current	2027	Change from Current (%)	2028	Incremental Change (%)	2029	Incremental Change (%)	2030	Incremental Change (%)	2031	Incremental Change (%)
07317	San Diego County (South Central)--San Diego City (Central/Mid-City)	SDG&E INLAND	47,773	16.77%	17.83%	1.05%	18.08%	0.25%	18.22%	0.15%	18.52%	0.29%	18.19%	-0.33%
07317	San Diego County (South Central)--San Diego City (Central/Mid-City)	SDG&E COASTAL	15,515	14.78%	15.70%	0.92%	15.92%	0.22%	16.05%	0.13%	16.30%	0.25%	16.01%	-0.29%
07330	San Diego County (Southwest)--Chula Vista (West) & National City Cities	SDG&E INLAND	6,664	13.88%	14.68%	0.80%	14.82%	0.14%	14.88%	0.06%	15.05%	0.17%	14.75%	-0.30%

**SAN DIEGO GAS & ELECTRIC  
TY 2028 GRC PHASE 1 APPLICATION  
ELECTRIC AFFORDABILITY REQUIREMENTS PER D.22-08-023 & D.25-12-044**

**SDG&E Historical & Projected Electric Residential Average Rate Compared to Inflation**

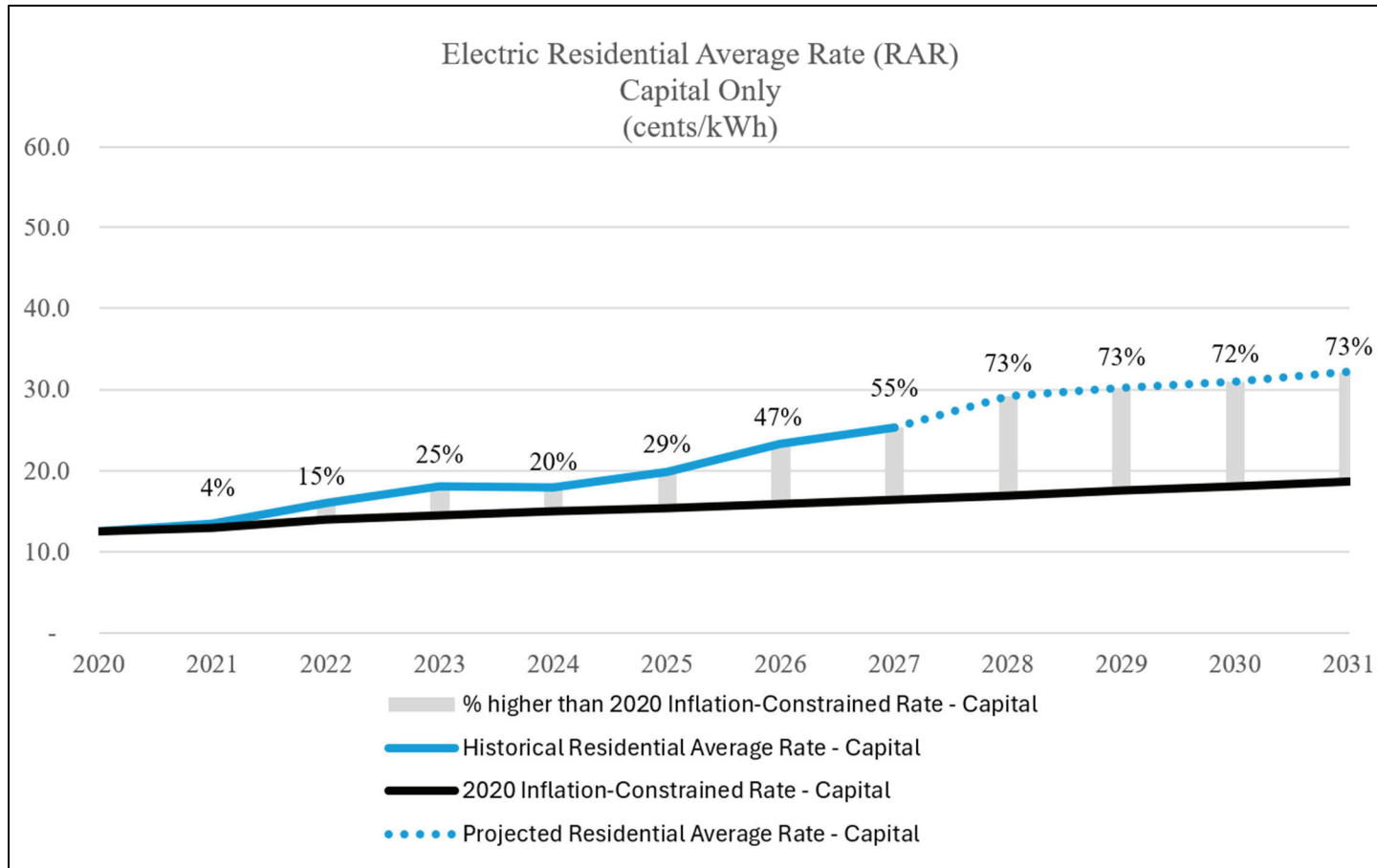


**Notes for all Historical and Projected Rates Graphs**

- 1) SDG&E's 2 most recent GRC cycles are TY2019 GRC (A.17-10-007) and TY2024 GRC (A.22-05-016). 2020 was selected as base year to reflect when TY2019 GRC was implemented into electric rates.
- 2) RAR represents the Consolidated rate change of each year. Excludes semi-annual California climate credit.
- 3) "2020 inflation-constrained RAR" assumes 2020 RAR increased annually by inflation, so would remain flat/constant on a real basis.

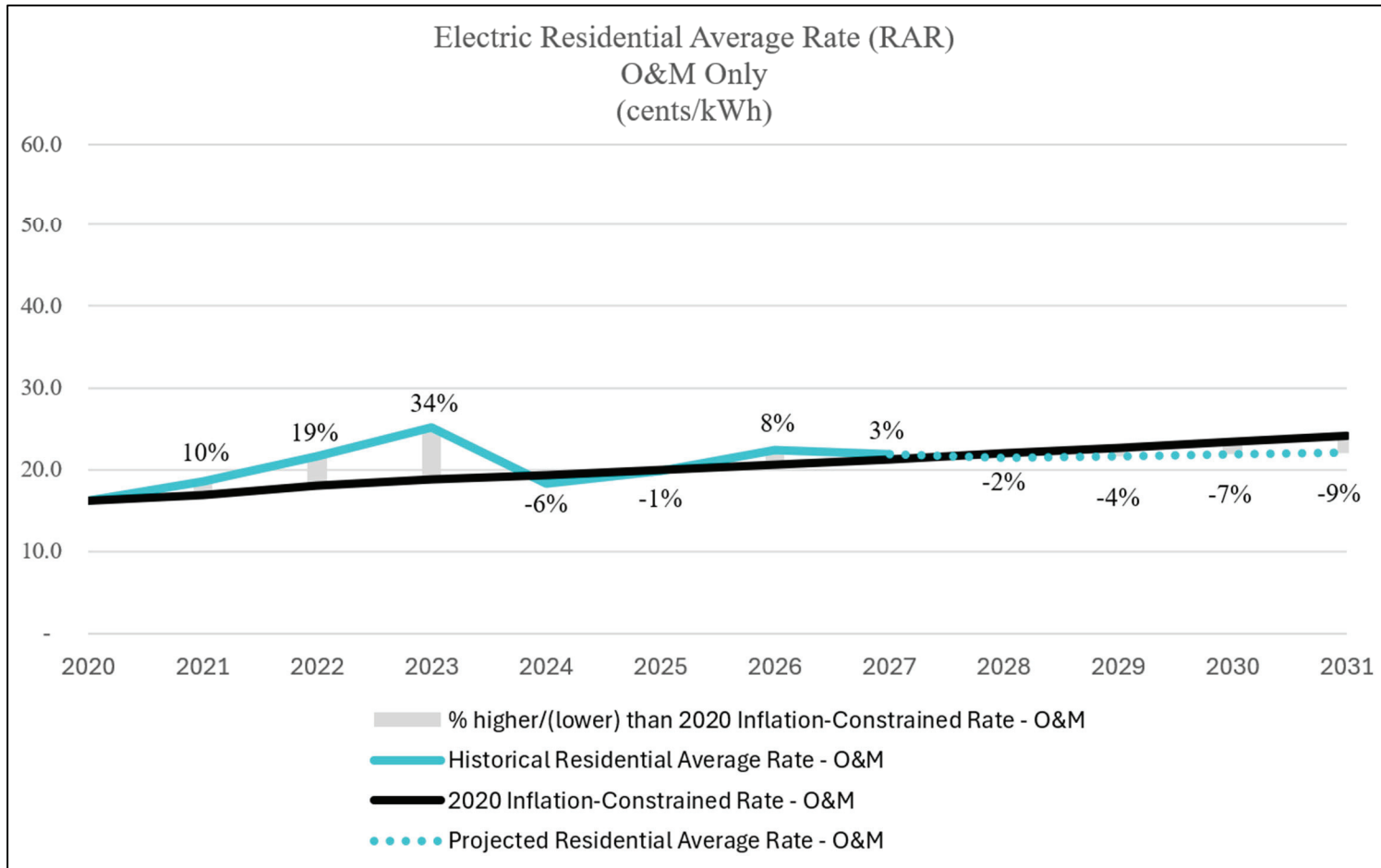
**SAN DIEGO GAS & ELECTRIC  
TY 2028 GRC PHASE 1 APPLICATION  
ELECTRIC AFFORDABILITY REQUIREMENTS PER D.22-08-023 & D.25-12-044**

**SDG&E Historical & Projected Electric Residential Average Rate (Capital Only) Compared to Inflation**



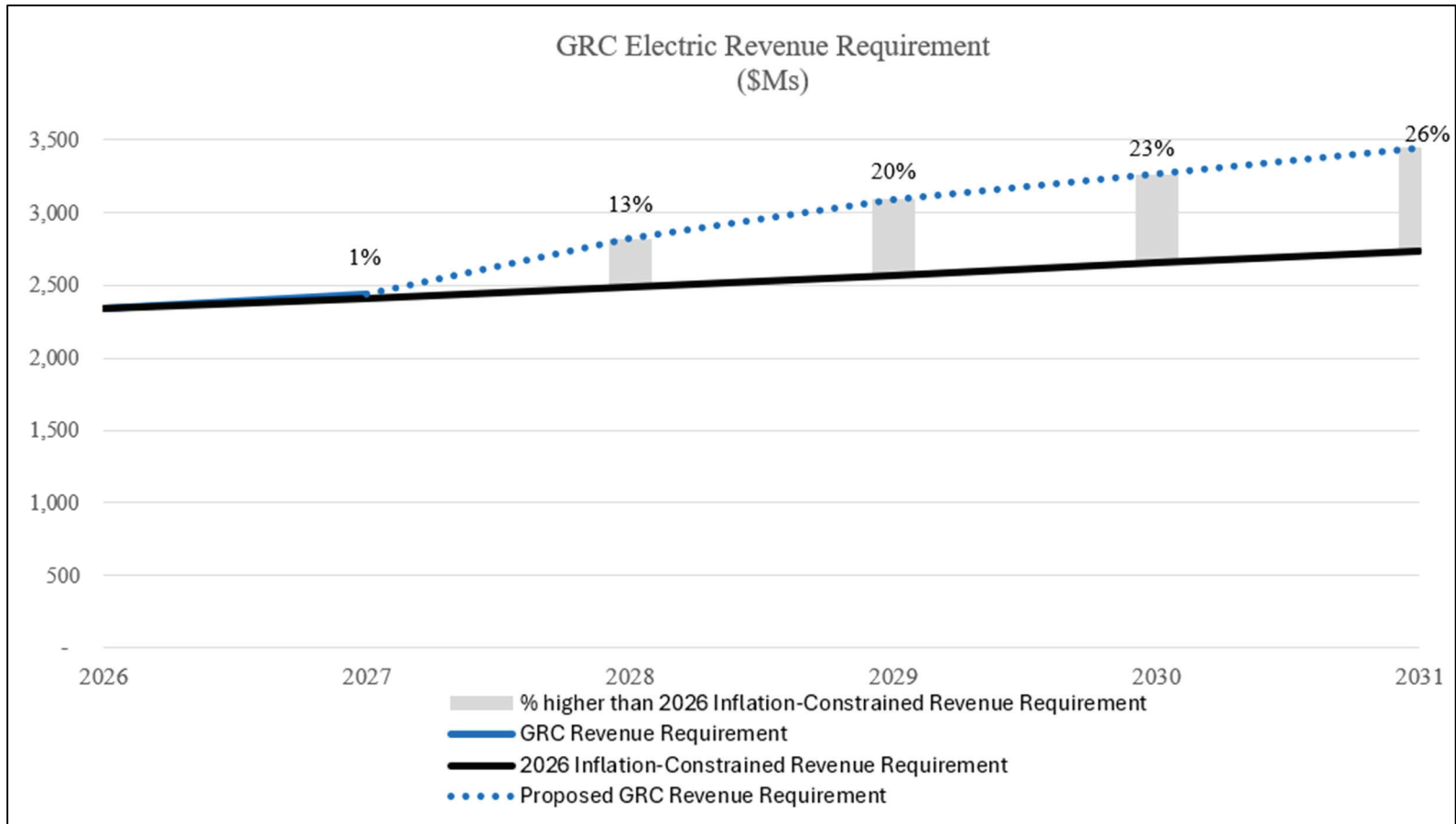
**SAN DIEGO GAS & ELECTRIC  
TY 2028 GRC PHASE 1 APPLICATION  
ELECTRIC AFFORDABILITY REQUIREMENTS PER D.22-08-023 & D.25-12-044**

**SDG&E Historical Electric Residential Average Rate (O&M Only) Compared to Inflation**



**SAN DIEGO GAS & ELECTRIC  
TY 2028 GRC PHASE 1 APPLICATION  
ELECTRIC AFFORDABILITY REQUIREMENTS PER D.22-08-023 & D.25-12-044**

**SDG&E GRC Electric Revenue Requirement Compared to Inflation**

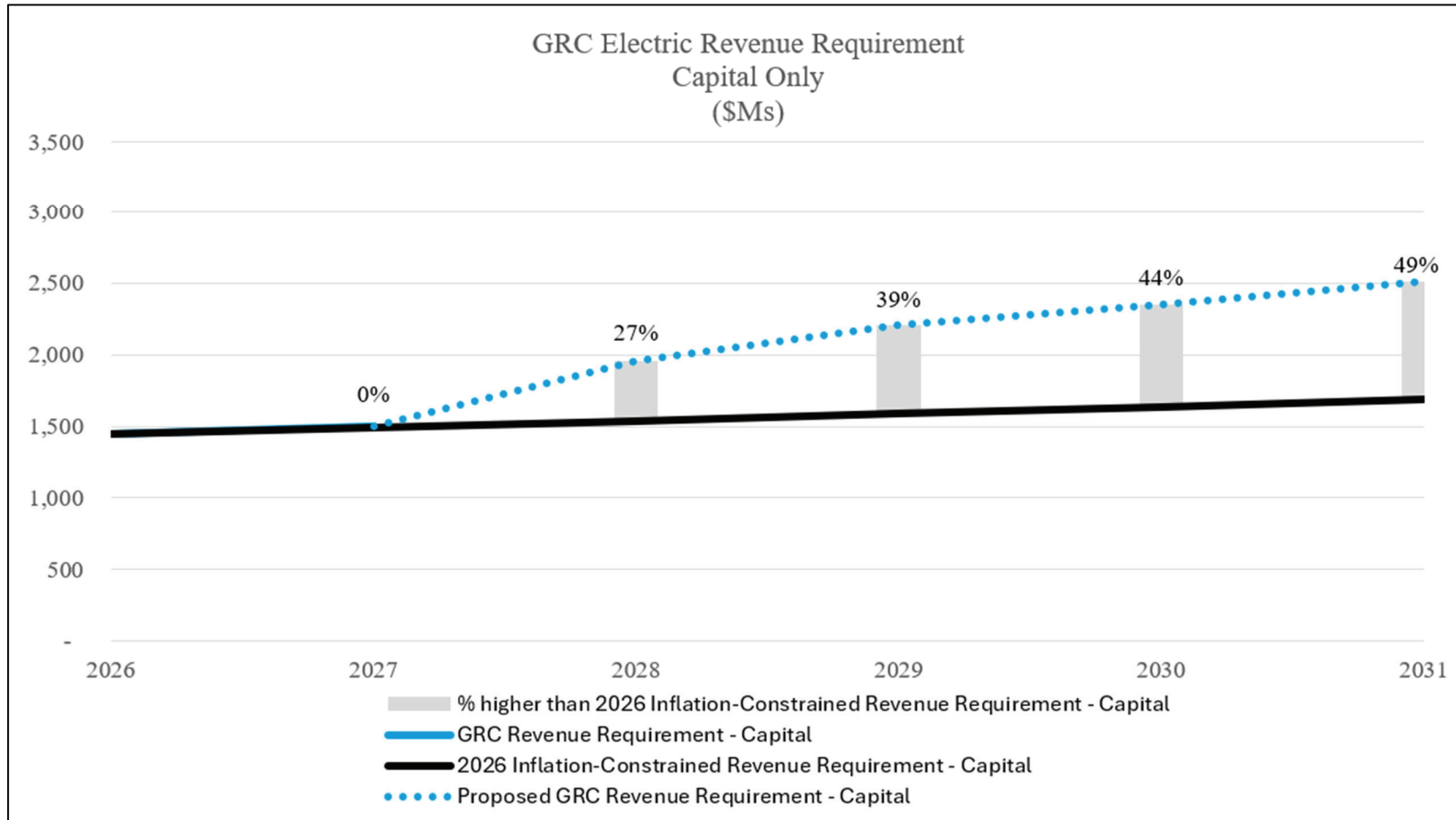


**Note for all Projected GRC Revenue Requirement Graphs**

1) "2026 inflation-constrained Revenue Requirement" assumes 2026 GRC revenue requirement increases annually by inflation, so would remain flat/constant on a real basis.

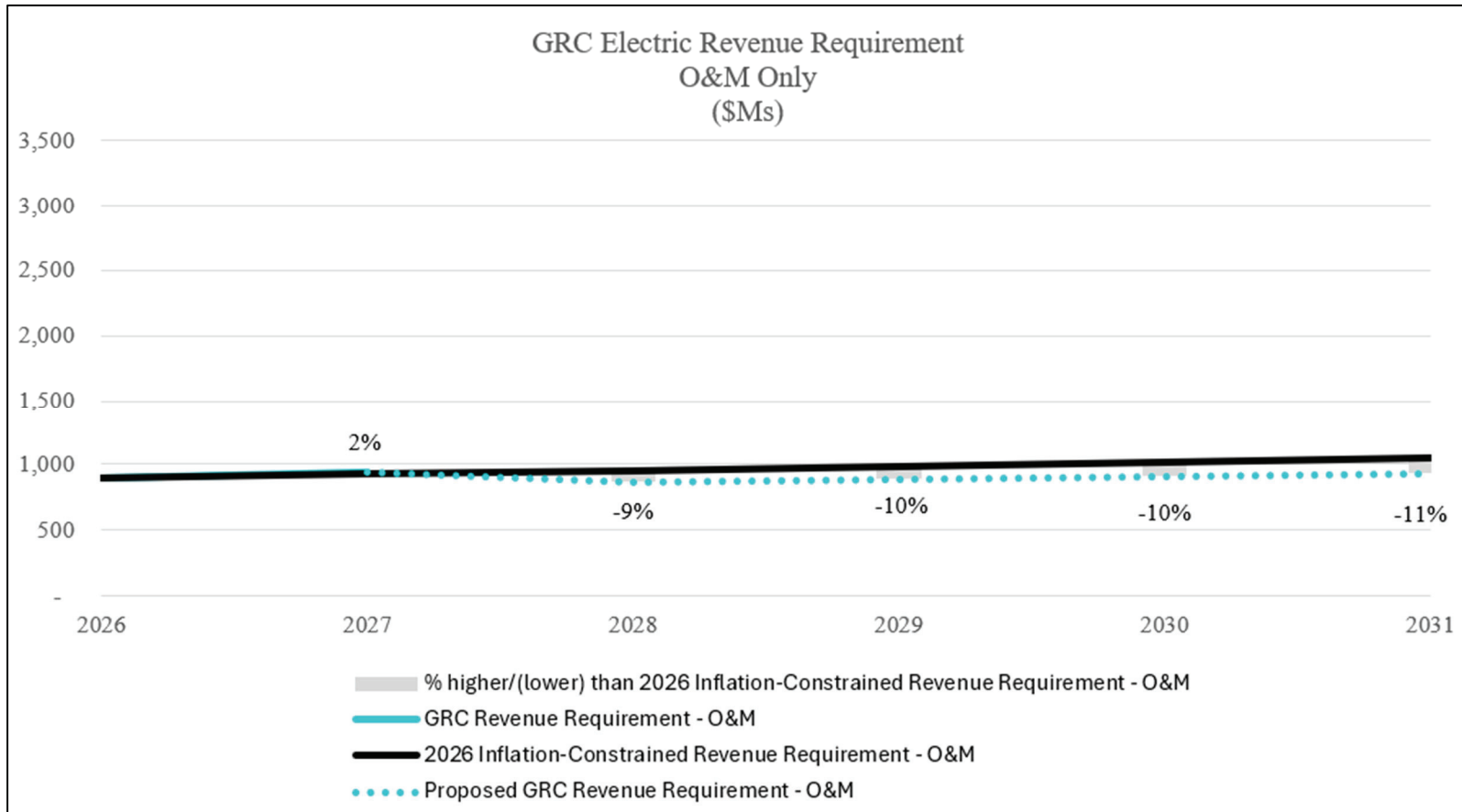
**SAN DIEGO GAS & ELECTRIC  
TY 2028 GRC PHASE 1 APPLICATION  
ELECTRIC AFFORDABILITY REQUIREMENTS PER D.22-08-023 & D.25-12-044**

**SDG&E GRC Electric Revenue Requirement (Capital Only) Compared to Inflation**



**SAN DIEGO GAS & ELECTRIC  
 TY 2028 GRC PHASE 1 APPLICATION  
 ELECTRIC AFFORDABILITY REQUIREMENTS PER D.22-08-023 & D.25-12-044**

**SDG&E GRC Electric Revenue Requirement (O&M Only) Compared to Inflation**



## **APPENDIX J**

### **GRC DEVELOPMENT OVERVIEW: HISTORICAL AND FORECAST PRESENTATION**

# General Rate Case (GRC) Development Overview: Historical and Forecast Presentation

The Test Year (TY) 2028 General Rate Case (GRC) presentation of Southern California Gas Company (SoCalGas) and San Diego Gas & Electric Company (SDG&E) (collectively, the Companies) is designed to meet the requirements of the Rate Case Plan. The purpose of this primer is to provide an overview of how the Companies developed their test year forecasts, which drive the TY revenue requirement request. It describes the cost-related processes used for gathering underlying costs, historical analysis, and the forecasting process. This overview does not describe the process to calculate revenue requirement, post-test year ratemaking, or reasonableness reviews.

## **Historical Presentation**

In the TY 2028 GRC, the Companies are providing five years of historical costs (broken down by labor and non-labor) and Full-Time Equivalents (FTE)<sup>1</sup> leading up to and including the base year (2025) in compliance with the Rate Case Plan<sup>2</sup> (this historical data includes years 2021 to 2025). SoCalGas and SDG&E present this historical information for capital and operations and maintenance (O&M) projects and activities in their capital workpapers (CWP) and O&M workpapers (WP). All costs presented in the GRC are in thousands and in base year (2025) constant dollars, which allows for easy comparison of costs across each year.

In accordance with D.08-07-046, the Companies organize and present their costs organizationally by workpaper.<sup>3</sup> Workpapers consist of one or more O&M cost centers or capital budget codes. Cost centers generally group expenses based on similar activities being performed, while budget codes represent capital activities based on the underlying investment. These capital budget codes may reflect either discrete projects or on-going programs (often referred to as “blanket” projects) that often span multiple years. Both cost centers and budget

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<sup>1</sup> An FTE (Full-Time Equivalent) is a calculation of labor based on hours worked, used to standardize staffing and activity levels.

<sup>2</sup> Decision (D.) 07-07-004, Appendix A at A-31.

<sup>3</sup> D.08-07-046 at 9-11.

codes contain labor, non-labor, and non-standard escalation costs (NSE). Labor refers to the Companies' internal labor costs. Non-labor includes contractor labor costs, materials, and services. These cost centers and budget codes are then used as building blocks for the GRC presentation.

SoCalGas and SDG&E present costs in direct dollars. This means the costs, both recorded and forecasted, are shown in workpapers without overheads and loaders. The overheads and loaders are presented as their own workpapers in various witness areas (such as Gas Distribution, Electric Distribution, and Compensation and Benefits). In addition to reflecting direct costs, the Companies also present costs in the GRC where they are first incurred. For capital projects, costs are gathered by budget code and included in testimony and workpapers at the primary company assigned. The process of loading and allocating costs occurs in the Results of Operations (RO) model when calculating each company's revenue requirement.

O&M costs have the following classifications: non-shared services (NSS), utility shared services (USS), and Corporate Shared Service (CSS). Non-shared services are activities that are performed by one utility solely for its own benefit. All costs are borne by that single utility. USS costs, on the other hand, may be incurred by one utility but they benefit both. In the GRC presentation, USS costs are presented in the utility incurring the cost but are then allocated either by a specific dollar amount or a percentage. CSS represents a utility department that shares costs to more affiliates than just the other utility. For purposes of the GRC, the utility treats costs for services received from Corporate Center as NSS costs. The "splits" are factored into the RO model calculation so that the company's revenue requirement is appropriately reflected.

SoCalGas and SDG&E's general ledger includes all accounting entries regardless of regulatory framework. When preparing their respective GRC, the Companies migrate the raw accounting data into their General Rate Case Integrated Database (GRID) system, an internally developed database, where the costs are further organized for the GRC presentation.

Once costs are migrated into the GRID system, they go through a number of transformations. The first is through automated programming steps which include:

1. **Witness Area Assignments** – This step sets the 2028 regulatory framework and assigns ownership of cost centers and budget codes to each witness area and workpaper.

2. **Exclusions** – This step removes any costs that are not recoverable in the GRC. Some examples include disallowed costs, shareholder funded activities, costs requested in other filings, and projects with separate applications.
3. **Re-mapping** – This automated step moves costs based on a specific accounting attribute between budget codes or cost centers to align the witness area.
4. **Categories** – This step allows witness areas the option to organize workpapers into like groupings for presentation purposes. For example, the Operations Support witness area at SoCalGas has three categories within its capital workpapers for Facilities, Inventory and Logistics, and Fleet.
5. **Vacation and Sick and Escalation** – Finally, a company-wide vacation and sick factor as well as escalation (to bring costs into constant base year dollars) are calculated and added to historical costs as required by the Rate Case Plan.<sup>4</sup>

These costs are thereafter referred to as “recorded” costs. After the data processing takes place, manual analysis is performed to review and research costs. Each witness area analyzes their actual costs to include only applicable GRC costs within the correct witness area and workpapers. If a witness area, for example, identifies a cost that does not belong in the GRC application, a manual adjustment is entered to remove those costs. Manual adjustments are also performed for costs that need to be transferred between workpapers and/or witness areas. Common adjustments include removal of executive officer compensation subject to Senate Bill 901, Catastrophic Event Memorandum Account (CEMA) costs, and other non-GRC costs, as well as adjusting expenses recorded correctly in SAP but requiring realignment for GRC purposes (for example, re-organizations may result in prior year costs needing to be moved to a different cost center where the costs are now being incurred or will be incurred in the future). The final costs presented in the workpapers are labeled as “adjusted-recorded” costs. Once the historical years are fully reviewed, witness areas then create their GRC forecasts.

### **Test Year Forecasting Methods**

Witness areas develop GRC forecasts for O&M expenses and capital expenditures using the GRID database system described above. Witness areas forecast the TY 2028 for O&M and

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<sup>4</sup> D.07-07-004.

capital and years 2026 through 2031 for capital.<sup>5</sup> To develop forecasts, witnesses may use historical data available at the time (*i.e.*, through the 2025 base year) to inform their GRC request. More specifically, generally accepted forecast methodologies are utilized to reflect future funding needs. These generally accepted forecasting methods include 2025 base-year, historical averages (3-year, 4-year, 5-year), linear trends (3-year, 4-year, 5-year), or zero-based (a method that does not rely on history and rather bases the forecast on other information).

Typically, historical averages are used when costs fluctuate over time to smooth the ups and downs of recorded data. Linear trends may be used when there is a pattern of growth or decrease over time. Base-year may be selected when costs are steady, there is inadequate historical data, or to recognize the most recent financial data is the preferred starting point for forecasting the future. For example, if an activity is relatively new, does not have many years of historical data, or if the historical data is not representative of future expectations, a base year forecast methodology may be most appropriate. Lastly, a zero-based forecasting method may be used when historical information is not relevant or where there is detailed information available that is more indicative of future needs. All zero-based forecast workpapers include supplemental workpapers which include the underlying forecast assumptions and calculations. Zero-based methods can include:

- An arithmetic method such as unit cost multiplied by expected volume;
- Referencing a Request for Proposal response, an invoice, or other reference document;
- Use of subject matter expertise;
- Reference to a like-kind project or activity performed elsewhere; and
- Reference to a similar project or work done in the past and updated for current conditions.

The various underlying forecast methodologies are applied depending on the facts and circumstances of the various projects and programs. In the various workpapers accompanying both O&M and capital forecasts, witnesses show which forecast methodology was chosen and provide additional description of why the chosen methodology was determined to be most appropriate to the circumstance.

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<sup>5</sup> 2029-2031 forecasts are illustrative and are not included in any revenue requirement calculation.

In addition to forecasting costs, witness areas will forecast the in-service date of each capital workpaper. If a capital workpaper represents on-going or “blanket” projects that are routine in nature, then the in-service date is denoted as not applicable in the workpapers. For those projects, the RO model places the capital spending in-service and incorporates the asset in ratebase based on historical analysis.

These same forecasting practices have been utilized to support SoCalGas’s and SDG&E’s last several respective GRC requests and have resulted in the Companies’ forecasts being adopted by the Commission in prior GRC proceedings.

Similar to how witness areas review and analyze the historical data and make historical adjustments, witnesses have an opportunity to make additional adjustments to their forecasts. These are referred to as forecast adjustments. Forecast adjustments may be made to incorporate incremental needs of the business. Examples include additional FTEs that may be forecasted or incremental funding proposed for a project. All adjustments, historical and forecast, are described in the workpapers.

For shared services, witness areas also forecast the percentage allocation being retained by a given company and those being allocated to other Sempra companies. The percentages and an explanation of the methodology is provided in workpapers.

### **Risk Assessment Mitigation Plan (RAMP) Cost Mapping**

After a witness area finalizes its workpaper forecasting, a RAMP analysis is performed to identify which GRC forecasts include RAMP costs and where it was originally included in the RAMP filing. This analysis and mapping is done in the GRID system so that a set of workpapers can be created for each testimony that includes a RAMP forecast. Each witness area also includes both RAMP work units and dollars to the appropriate RAMP control or mitigation. These work papers can be found as appendices to each witness chapter.

### **Finalization**

Once all the costs are forecasted and finalized in GRID, the system produces workpapers as portable-document-files (PDFs) as well as testimony tables to be placed in testimony. Data is then exported to the RO model to calculate the test-year revenue requirement request for both SDG&E and SoCalGas.

This test year revenue requirement request includes O&M direct costs from GRID, capital-related costs (depreciation, taxes, and return), escalation from 2025 base year constant dollars to 2028 dollars,<sup>6</sup> the impact of shared service billings, and other downstream revenue requirement components.

The Test Year revenue requirement calculated in the RO model is then used as the starting point for the Companies' revenue requirement requests for years 2029-2031. The post-test year (PTY) mechanism is a separate revenue requirement model that calculates the 2029-2031 PTY request. The 2028-2031 revenue requirements are then used to estimate the rate and bill impacts of the proposed requests.

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<sup>6</sup> Certain costs are identified as Non-Standard Escalation (NSE) items. These items contain their own escalation provisions (for example, by contract) and thus are not escalated in the RO model using the standard and requested escalation factors. Some examples of non-labor items subject to NSE include fuel, leases, and postage expenses.