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March 31, 2026

Executive Director, Leuwam Tesfai  
California Public Utilities Commission  
505 Van Ness Avenue  
San Francisco, CA 94102-3298

**RE: San Diego Gas & Electric Company 2025 Annual Report of Rule 20 Conversions to Comply with Decision 21-06-013, Phase 1 Decision Revising Electric Rule 20 and Enhancing Program Oversight**

Dear Executive Director Tesfai:

Pursuant to California Public Utilities Commission (“CPUC”) Decision (“D.”) 21-06-013, Ordering Paragraph (“OP”) 14 (i), OP 14 (ii) and OP 15, San Diego Gas & Electric (“SDG&E”) hereby submits a full report on its overhead to underground conversion work completed during the year 2025 (“Report”). The Report includes comprehensive information on project and community level data. SDG&E has a pending request for extension on the corresponding shape file, as well as confidential files regarding project cost information for Rule 20A, 20B, and 20C projects (Attachment B).<sup>1</sup>

SDG&E hereby submits a confidential version of the completed Report to the CPUC. This submission includes detailed reporting information on project and community-level data. SDG&E has a pending request for extension on the corresponding shape file, and confidential files pertaining to project cost information (Attachment B). SDG&E is also serving a redacted version of the Report for public access, which protects confidential information from public disclosure. This redacted version will be posted on SDG&E’s Rule 20 website. The redacted version of the Report is attached hereto. Furthermore, as part of this year’s report, SDG&E continues to implement the updated calculation methodology for the “Centerline Footage of Primary Overhead (OH)” data field. This methodology provides greater accuracy than the previous approach and affects the historical data incorporated into the 2023 report (years 2022–2023). The updated methodology has also been applied to the 2024 and 2025 data and will remain in use for future reports to ensure continued accuracy and consistency in reporting.

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<sup>1</sup> Pending “Request for Extension of Time Under Rule 16.6 to Comply with Ordering Paragraph 14 of Decision (D.) 21-06-013”, submitted to Executive Director Tesfai on March 25, 2026.

## **Information Related to the Termination of Rule 20 A**

D.21-06-013 (“Phase 1 decision”) and D.23-06-008 (“Phase 2 decision”) provide for the termination of the Commission’s Rule 20 A program, and address some issues relating to the orderly transition out of Rule 20 A. The following summarizes how SDG&E intends to wind down the Rule 20 A program.

Electric Rule 20 sets policies and procedures for electric utilities to convert overhead power lines and other equipment to underground facilities at the request of a local government, or private applicant. Electric Rule 20A is a subprogram of Electric Rule 20 that allocates ratepayer-funded work credits to local governments and cities for projects that meet specific project eligibility criteria. The Phase 1 decision revises Electric Rule 20A to (a) discontinue new work credit allocations for Rule 20A projects after December 1, 2022, and (b) clarify Rule 20A project eligibility criteria and work credit transfer rules. The Phase 2 decision permanently discontinues Rule 20A and addresses some transition issues related to work credit allocations. There are also transition issues not addressed directly by these CPUC decisions, and this summary discusses SDG&E’s proposed treatment of such issues.

Work credits were allocated to communities on an annual basis.<sup>2</sup> The CPUC has previously permitted local governments to borrow for up to five years of future work credit allocations. The CPUC also permits, in limited circumstances, reallocation of work credit balances from “inactive” communities to communities actively pursuing projects. As the Report indicates, several communities served by SDG&E have negative work credit balances, what the Commission calls work credit debt.<sup>3</sup> Other communities have a positive work credit balance, and are proceeding with projects, or have indicated their intent to doing so. There are two basic transition issues implicated by the discontinuation of work credit allocations discussed in this summary: (a) projects in active construction budgeted based on allocations properly borrowed or available under the rules in effect at the time allocations were discontinued, and (b) reallocation of work credits as permitted by the CPUC.

With respect to item (a), for projects budgeted and undertaken based on allocations properly borrowed or available at the time the projects commenced construction, SDG&E expects to complete those projects based on the work credit balances in place prior to the discontinuation of allocations. With respect to item (b), SDG&E submitted an advice letter on December 6, 2024, as ordered by D. 23-06-008, notifying the CPUC that SDGE will not make any reallocations of the Electric Rule 20A Work Credits during the remainder of the program.<sup>4</sup>

While SDG&E submits that the foregoing complies with the CPUC’s requirements for ratepayer funding under Rule 20A, SDG&E may choose to seek additional guidance from the CPUC regarding these transition issues.

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<sup>2</sup> Allocations are based on SDG&E’s Rule 20 tariff and as determined by the CPUC in SDG&E’s general rate case.

<sup>3</sup> D.21-06-013, pp. 10 and finding of fact 7, p. 33.

<sup>4</sup> Advice 4560-E, San Diego Gas & Electric Notification of no Reallocations of Electric Rule 20A Work Credits

Sincerely,

/s/ Clay Faber

Clay Faber

Director – Regulatory Affairs

cc: Service List R.17-05-010  
Julian Enis, Energy Division, CPUC  
Messay Betru, Energy Division, CPUC



California Public Utilities Commission

## Annual Report Electric Rule 20 Programs (A-C)

### GENERAL

**BACKGROUND:** As directed in Decision 21-06-013, electric utilities shall annually report to the Commission information about all of the projects, expenditures, and work credit balances for all communities in their service territories. This annual report template is designed for reporting all Rule 20A, 20B, and 20C projects in the reporting period. The first sheet is for project level data and the second sheet is for community level data.

The utilities shall meet with Energy Division or vice versa upon request to further refine the template prior to the annual submission deadline of April 1. Therefore, this template may be subject to change.

**INSTRUCTIONS:** Complete the spreadsheet, listing all Electric Rule 20 programs' project and community level data from January 1, 2023 to December 31, 2025. Please include all projects from planning phase to close out phase. The annual report is split into three tranches in order of importance of the data. Staff requests that the utilities make data available as they complete each tranche. Data provided should include everything up to December 31st, 2025 (i.e., data recorded after this date should NOT be included in this year's report). Do not leave cells blank; if a column is not applicable to a specific project please indicate this using "N/A" and if a value for a column is unknown indicate this using "Unknown."

Additionally, the utilities shall work with staff regarding the availability of project files in GIS format. GIS data should be provided in a shape file and should include project boundary, path of overhead infrastructure to be converted to underground, and path of trench where underground equipment is to be placed. The attribute table for each project should include all data in the project tab.

If the report contains confidential information, provide two separate versions via through KiteWorks: a redacted version for public distribution and an unredacted version. The files must be searchable and filterable.

If you have questions, contact Julian Enis at [Julian.Enis@cpuc.ca.gov](mailto:Julian.Enis@cpuc.ca.gov) and Messay Betru at [Messay.Betru@cpuc.ca.gov](mailto:Messay.Betru@cpuc.ca.gov).

This is the current template as of 11/02/2023.

### DEFINITIONS

Definitions of urban areas, urban clusters, and rural areas are per the US Census Bureau's 2010 definitions, which can be found here: <https://www.census.gov/programs-surveys/geography/guidance/geo-areas/urban-rural/2010-urban-rural.html>

Urban Area: Areas meeting minimum population density requirements and encompassing more than 50,000 people.

Urban Cluster: Areas meeting minimum population density requirements and encompassing more than 2,500 people and less than 50,000 people.

Rural Area: All areas not defined as either urban areas or urban clusters.





2025 Rule 20 Annual Report Community Data  
See Notes to the Financial Statements

Community	Work Credits Redeemed for Rule 20A Projects, Reporting Period <sup>1</sup>	Number of Customers <sup>2</sup>	Outstanding Work Credit Order	Years of Work Credit Order (Below Work Credit Only / Last Authorized Allocation)	Table 1 (High Priority)										Work Credits Redeemed to 2023	Work Credits Redeemed in 2023	Projects In Rule 20A (As Defined by Caltrans/Crossroads)	Total Tranche MILES Last Year of Reporting Period (Projects Reported in Closing/Closed Phase Only, Rule 20A Only)	Work Credits Added Through Transfer From Other Community, Reporting Year (By Allowable Method of Transfer)	Work Credits Deducted for Transfer to Other Community, Reporting Year (By Allowable Method of Transfer)	Number of Rule 20A Projects Completed to Date	Number of Rule 20B Projects Completed to Date	Number of Rule 20C Projects Completed to Date	Project Sponsor Active/Inactive
					Miles of Primary Overhead Completed Under Rule 20A, Reporting Period (Projects Reported in Closing/Closed Phase Only)	Miles of Primary Overhead Completed Under Rule 20B, Reporting Period (Projects Reported in Closing/Closed Phase Only)	Miles of Primary Overhead Completed Under Rule 20C, Reporting Period (Projects Reported in Closing/Closed Phase Only)	Miles Tranche Under Rule 20A, Reporting Period <sup>3</sup>	Total Cost of Projects Completed Under Rule 20A, Reporting Period (By Work Order)	Total Cost of Projects Completed Under Rule 20B, Reporting Period (By Work Order)	Work Credits Balance, End of Reporting Period (Balance From Prior Year - Work Credit Deductions)	Last Authorized Work Credit Allocation (2024) (Column Q + Column R)	Number of Projects in Planning Phase, Reporting Period	Number of Projects in Estimating/Design Phase, Reporting Period										
City of Mira Loma	\$0.00	1,070	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	0	0	0	0	0	0	0	
City of Chino Hills	\$0.00	5,529	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$617,193.50	\$4,728,112.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Chino	\$0.00	9,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	223,131.00	\$13,118,100.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Covington	\$0.00	10,111	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$285,864.00	\$4,846,188.22	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Fontana	\$0.00	10,171	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	0	0	0	0	0	0	0	
City of San Juan Capistrano	\$0.00	10,111	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,437.18	\$10,174.12	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of San Dimas	\$0.00	41,741	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,187,007.00	\$3,772,881.00	\$1,708,874.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Fontana	\$0.00	280,724	\$54,811.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$85,738.00	\$162,011.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Fontana	\$0.00	149,741	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$14,176.71	\$3,712,184.11	\$1,013,174.64	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Orange Beach	\$0.00	1,007	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Fontana	\$0.00	275,724	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,713,776.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$184,176.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Fontana	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0	0	0	0	0	0	0	
City of Laguna Beach	\$0.00	1,011	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	NA	0	0	0	0							