

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

Application of San Diego Gas & Electric  
Company (U 902-E) for Approval of Palomar  
Decarbonization Demonstration Project

Application No. 25-12-\_\_\_\_\_  
(Filed December 16, 2025)

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 E) FOR  
APPROVAL OF PALOMAR DECARBONIZATION DEMONSTRATION PROJECT**

Krista deBoer  
Roger A. Cerdá  
8330 Century Park Court, 2nd Floor  
San Diego, CA 92123  
Telephone: (760) 271- 8339  
Email: KdeBoer@sdge.com

Attorney for  
**SAN DIEGO GAS & ELECTRIC COMPANY**

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**I. INTRODUCTION**

In accordance with Rule 2.1 of the California Public Utilities Commission’s (“CPUC” or “Commission”) Rules of Practice and Procedure, San Diego Gas & Electric Company (“SDG&E”) respectfully submits this Application seeking Commission approval of the Palomar Decarbonization Demonstration Project (“Project”) and associated cost recovery.

The Project is SDG&E’s integrated hydrogen system at Palomar Energy Center (“PEC”), which consists of onsite hydrogen production, storage, blending into turbines, and fueling of hydrogen vehicles.<sup>1</sup> The purpose of the Project is to enable SDG&E to gain critical knowledge, expertise, and real life operational experience of clean hydrogen’s role in electric system decarbonization by demonstrating a hydrogen system that was prudently sized, served multiple use cases, realized measurable decarbonization of existing operations, helped to inform SDG&E and others’ long term electrification decarbonization and reliability strategy, and balanced the needs of decarbonization and affordability.

As detailed below and in the supporting testimony submitted herewith, the Project is fully operational and demonstrates how renewable hydrogen can be utilized to support decarbonization across multiple areas of electric utility operations, including: (1) generator cooling, (2) power generation, (3) fleet vehicle fueling, and (4) additional research, demonstration, and deployment

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<sup>1</sup> The Project does not include vehicle procurement or broader hydrogen distribution infrastructure.

(“RD&D”). Figure 1 in the following section depicts the Project and its various use cases. Table 1 summarizes the total amount of direct capital and operations and maintenance (“O&M”) costs SDG&E is seeking approval for via this Application.

**Table 1: Direct Capital and O&M**  
*(In Millions, includes escalation, overheads, AFUDC, and capitalized property tax)*

	2021	2022	2023	2024	2025-2036	Total
<b>Capital</b>	\$1.2	\$6.2	\$9.2	\$0.7	\$0.1	\$17.4
<b>O&amp;M</b>	\$0.0	\$0.0	\$0.0	\$0.2	\$2.4	\$2.6
<b>Total Request</b>	<b>\$1.2</b>	<b>\$6.2</b>	<b>\$9.2</b>	<b>\$0.9</b>	<b>\$2.5</b>	<b>\$20.0</b>

SDG&E had presented the Palomar Decarbonization Demonstration Project (formerly called the “Palomar Hydrogen Systems”) for the Commission’s consideration in its Test Year 2024 General Rate Case (“TY 2024 GRC”). Although the Commission did not approve the project as part of the TY 2024 GRC, the Commission expressly allowed SDG&E to “pursue building the hydrogen system at the Palomar Energy Center as a stand-alone application with more robust information, leveraging public funding sources and lowering ratepayer costs.”<sup>2</sup> SDG&E therefore submits this request for approval as a standalone application, which includes the “more robust information” and facts the Commission indicated it would need to review to approve the project.

In addition to approval and cost recovery for the Project, SDG&E is also seeking to establish a two-way balancing account, to allow the SDG&E to track actual costs to an amount authorized for recovery by the CPUC.

## II. BACKGROUND

### A. The Project

In 2023, SDG&E successfully completed the installation and commissioning of the Project at the SDG&E owned and operated facility, Palomar Energy Center (“PEC”), which is a 588-

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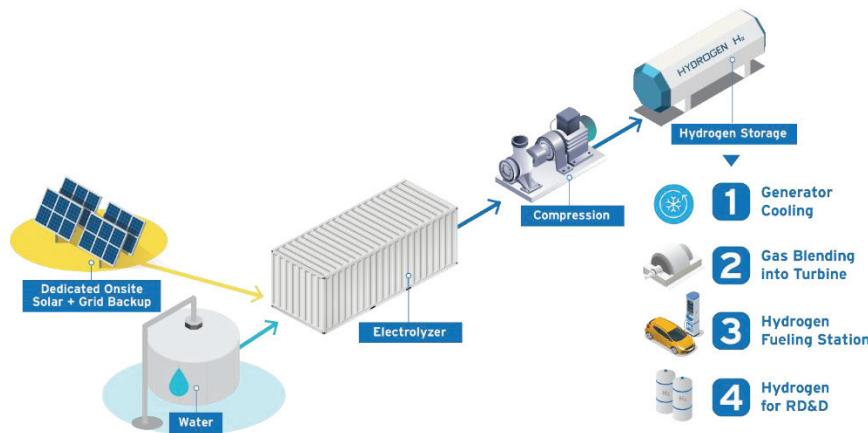
<sup>2</sup> Decision (“D.”) 24-12-074 at 404.

megawatt (“MW”) combined-cycle natural gas power plant in Escondido, CA. PEC has always used hydrogen gas as part of its generator cooling system, as this is a well-established cooling strategy for large generators. Prior to this demonstration, PEC relied on trucked-in hydrogen, which was purchased from a third party that produced it via steam methane reformation of natural gas. Today, SDG&E generates its own renewable, electrolytic hydrogen onsite that has a carbon intensity (“CI”) score of zero.

The Project is fully operational and demonstrates how renewable hydrogen can be utilized to support decarbonization across multiple areas of electric utility operations, including: (1) generator cooling, (2) power generation, (3) fleet vehicle fueling, and (4) to support (“RD&D”). The Project leverages both state and federal programs to reduce system cost.

Figure 1 provides a graphical overview of the system. For technical and operational details on the Project equipment and power plant, see Prepared Direct Testimony of Pooyan Kabir and Kevin Counts (Chapter 2).

**Figure 1: Palomar Decarbonization Project at PEC**



## B. Procedural History

On May 16, 2022, SDG&E filed Application (“A.”) 22-05-016, the Test Year 2024 General Rate Case Application (“2024 GRC Application”) with the Commission. The application included a request for capital costs for a project called “Palomar Hydrogen Systems.” The request for direct

capital for the project totaled \$17.502 million from 2021-2024.<sup>3</sup> The application stated that the project would demonstrate:

...multiple use cases of electrolytically produced hydrogen to support decarbonizing natural gas-powered plant operations. SDG&E believes that clean hydrogen will play a vital role in helping to decarbonize California's electric grid by ultimately becoming a key source of clean, firm, and dispatchable power that can support the electric system at times of low renewable production and high demand and as such has taken the necessary steps to begin understanding the many unique aspects of this resource.<sup>4</sup>

On December 19, 2024, the Commission voted to approve D.24-12-074, “Decision Addressing the 2024 Test Year General Rate Cases of Southern California Gas Company and San Diego Gas & Electric Company,” (TY 2024 GRC Decision) which did not authorize funding for the “Palomar Hydrogen Systems.” In the TY 2024 GRC Decision, the Commission acknowledged the potential for hydrogen blending with natural gas to support the transition to carbon-free electricity, however found that “[w]ithout knowing the actual cost to ratepayers, we cannot accurately judge whether the costs and scale of this pilot are just and reasonable.”<sup>5</sup> As discussed above, the Commission invited SDG&E to pursue building the hydrogen system at PEC as a standalone application.

In accordance with the TY 2024 GRC Decision, SDG&E is pleased to provide this standalone Application, which provides a robust description and explanation of the system and its operations, describes the actual costs, and explains how SDG&E successfully leveraged federal and state funding to reduce costs, and is delivering ratepayer benefit with the Project.

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<sup>3</sup> A.22-05-016, Exhibit (“Ex.”) SDG&E-14, *Prepared Direct Testimony of Daniel S. Baerman* (May 2022) (“Ex. SDG&E-14 (Baerman Direct)”) at 15.

<sup>4</sup> A.22-05-016, Ex. SDG&E-15-R, *Revised Prepared Direct Testimony of Fernando Valero* (August 2022) (“Ex. SDG&E-15-R (Valero Revised Direct)”) at 31.

<sup>5</sup> D.24-12-074 at 404.

### C. Response to the Commission’s Prior Concerns

The Commission previously declined to approve the Project on the grounds that it did not have “all the facts needed” and SDG&E had not supplied actual cost information sufficient to determine whether the Project was just and reasonable.<sup>6</sup> With this Application, SDG&E has addressed that concern, and now provides a complete cost record, including capital expenditures and O&M actuals, supplemented by extensive testimony and technical documentation regarding the system’s design, operations and cost performance.

In the TY 2024 GRC Decision, the Commission also directed SDG&E to leverage public funding sources,<sup>7</sup> and SDG&E has met that directive. The supporting testimony reflects that SDG&E secured nearly \$4 million in federal tax credits and incentives, leveraged EPIC funding for key components, and structured the Project’s fueling station to potentially generate Low Carbon Fuel Standard (“LCFS”) Hydrogen Refueling Infrastructure credits, which would offset costs. In addition, the Project produces WREGIS-eligible Renewable Energy Certificates (“RECs”) that can be retired or sold to further offset costs. Collectively, these actions significantly reduce the overall ratepayer cost burden and demonstrate SDG&E’s commitment to balancing affordability, innovation, and decarbonization.

The Commission also questioned whether the Project would provide unique learnings.<sup>8</sup> This Application demonstrates that it does. PEC is, to SDG&E’s knowledge, the first combined-cycle natural gas power plant in California to use hydrogen as an ongoing fuel source, not a one-time test. The testimony provided herewith documents extensive learnings—from integration engineering to combustion behavior to safety protocols—that can only be obtained by doing. These learnings

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<sup>6</sup> *Id.* at 404-405.

<sup>7</sup> *Id.*

<sup>8</sup> *Id.* at 405-406.

derive from real-world operation in a California combined-cycle plant, under California permitting, safety, workforce, and grid conditions. This is precisely the type of on-the-ground operational experience needed to inform long-term decarbonization policy.

The TY 2024 GRC Decision highlighted another Commission concern, that the PEC facility may lack physical room for large-scale expansion; the Commission questioned whether, due to the Project's modest size, learnings could be applied to other facilities or projects.<sup>9</sup> This Application clarifies that SDG&E intentionally designed a commercial-scale demonstration—not a pilot—precisely to generate actionable lessons for replication at other SDG&E or statewide facilities. At the same time, the supporting testimony confirms that limited scaling is available within the existing installation with regard to increasing the hydrogen blend percentage from 2% to higher levels with additional storage and modest modifications. Thus, the Project is appropriately sized for its demonstration purpose but also provides a pathway for targeted scaling should the Commission wish to explore higher blends.

The Commission in the TY 2024 GRC Decision further questioned whether hydrogen projects like SDG&E's were premature. In response, SDG&E provides testimony supporting that SDG&E's hydrogen demonstration cannot wait—acting now is essential to keep California's decarbonization goals achievable and affordable. Every year of delay compounds future costs, narrows compliance pathways, and risks leaving the state without the firm, clean capacity Senate Bill (“SB”) 100 and SB 1020 require.<sup>10</sup> Today, while modest-scale demonstrations can be conducted using existing assets at low cost relative to ground-up projects, SDG&E has a critical window to gather the real-world data the Commission needs on hydrogen blending, equipment

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<sup>9</sup> *Id.*

<sup>10</sup> SB 100, Stats. 2017-2018, Ch. 312(Cal. 2018); SB 1020, Stats. 2021-2022, Ch. 361 (Cal. 2022) (together requiring California's electric system to reach 100% clean, zero-carbon energy by 2045, with SB 1020 adding interim targets toward that mandate).

limits, emissions, and retrofit feasibility. Waiting a decade or more would force SDG&E, its workforce, supply chains, and vendors to scale up overnight—an unrealistic proposition for reliability and ratepayers alike. Moving forward now is necessary to continue to explore the option of leveraging hydrogen for power generation by building the practical experience necessary (i.e., workforce readiness) for broader deployment.

#### **D. The Project Advances California’s Decarbonization Goals and Delivers Environmental Benefits**

As detailed by the Prepared Direct Testimony of Ari Beer Testimony (Chapter 1) (“Beer Testimony”), approval of this Project is vital to California’s clean energy transition because it directly advances the state’s statutory and policy goals for a decarbonized, reliable electric system. California has made clear through legislation such as SB 100,<sup>11</sup> SB 423,<sup>12</sup> SB 1075,<sup>13</sup> AB 209<sup>14</sup> (among others), the establishment of the ARCHES hydrogen hub designation, and other state-level efforts, that renewable hydrogen is expected to play a meaningful role in meeting the 2045 target for zero-carbon electricity and economywide carbon neutrality.<sup>15</sup> By enabling SDG&E to design, operate, and maintain real-world hydrogen infrastructure, the Project helps operationalize these state directives and provides agencies with the emissions, performance, and safety data needed to inform future standards, procurement requirements, and long-term resource planning. It thereby serves both utility needs and the state’s broader objective of accelerating early adoption of clean firm technologies.<sup>16</sup>

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<sup>11</sup> SB 100, Stats. 2017-2018, Ch. 312 (Cal. 2018).

<sup>12</sup> SB 423, Stats. 2021-2022, Ch. 243 (Cal. 2021).

<sup>13</sup> SB 1075, Stats. 2021-2022, Ch. 363 (Cal. 2022).

<sup>14</sup> Assembly Bill (“AB”)209, Stats. 2021-2022, Ch. 251 (Cal. 2022).

<sup>15</sup> SDGE-01 (A. Beer Testimony) at 16-19.

<sup>16</sup> *Id.* at 7, 12, 36.

The Project also delivers direct environmental benefits and insights that help advance statewide climate and air quality mandates. By displacing fossil natural gas with clean renewable hydrogen, the Project reduces greenhouse gas emissions in support of California Air Resources Board’s (“CARB”) required 85% statewide GHG reduction by 2045.<sup>17</sup> The detailed emissions testing, carried out under real operating conditions, will help state agencies determine the blend levels, equipment configurations, and emissions controls that best support climate and air quality goals.

### **1. The Project Supports the Commission’s Role in Ensuring a Reliable, Decarbonized Electric System**

The Commission plays a central role in ensuring that California’s electric system is both reliable and decarbonized,<sup>18</sup> and the Project directly supports that responsibility by demonstrating a firm resource that fills a crucial gap in the state’s long-term planning. As the Beer Testimony highlights, the Commission’s own Zero-Carbon Technology Assessment, IRP rulings, and mid-term reliability proceedings have recognized that renewable hydrogen could be an essential tool to transition existing thermal assets, reduce stranded costs, and provide zero-carbon dispatchable capacity, yet the Commission has had few opportunities to evaluate real-world utility-scale hydrogen performance.<sup>19</sup> This Project offers the Commission exactly the type of measured, data-rich demonstration needed to inform Commission decision-making.

Because SDG&E’s fleet of gas-powered plants is aging, and the state expects to transition existing fossil infrastructure rather than abandon it outright, early experience with hydrogen blending and equipment integration is essential to responsible planning for clean firm capacity.<sup>20</sup>

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<sup>17</sup> *Id.* at 18.

<sup>18</sup> California Public Utilities Code (“Pub. Util. Code”) Section (§) 932; Pub. Util. Code §§ 2771-2775.7.

<sup>19</sup> SDGE-01 (A. Beer Testimony) at 20-21.

<sup>20</sup> *Id.* at 14-15.

Demonstrating integration of hydrogen at modest scale and utilizing existing assets—as SDG&E has done here—aligns with California’s policy emphasis on prudent decarbonization and on leveraging existing infrastructure to minimize ratepayer impacts.

From a reliability perspective, the Project provides the Commission with critical insight into how clean firm resources can support the grid when renewable generation is low, storage is constrained, and demand is high—conditions that state planning agencies consistently highlight in the Integrated Resource Planning and Transmission Planning Process processes.<sup>21</sup> CARB’s Scoping Plan anticipates a need for 9,000 MW of hydrogen-fueled combustion turbine capacity by 2045, yet California today has effectively zero.<sup>22</sup> Demonstrating hydrogen’s ability to displace natural gas in existing, in-basin assets shows one practical route to achieving these targets while helping the state avoid overreliance on emergent technologies that face supply chain, permitting, or financing challenges. The Project directly supports the Commission’s reliability mandate by contributing to a diverse portfolio of clean resources.<sup>23</sup>

## **2. The Project is Already Accelerating Statewide, Whole-of-Government Learning Through Shared Insights and Collaborative Research**

The Project further advances statewide goals by accelerating knowledge dissemination across California’s energy ecosystem. SDG&E has already shared operational learnings through tours and briefings with other utilities, public agencies, universities, tribal partners, and local governments.<sup>24</sup> SDG&E’s performance research collaboration with UC Irvine on the Project will contribute to the state’s need for transparent data to support hydrogen standard-setting, permitting

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<sup>21</sup> *Id.*

<sup>22</sup> CARB, *2022 Scoping Plan for Achieving Carbon Neutrality* (November 16, 2022) at 203-204, available at: [https://ww2.arb.ca.gov/sites/default/files/2022-12/2022-sp\\_1.pdf](https://ww2.arb.ca.gov/sites/default/files/2022-12/2022-sp_1.pdf).

<sup>23</sup> See, e.g., SDGE-01 (A. Beer Testimony) at 20-21.

<sup>24</sup> *Id.* at 13.

frameworks, and integration into modeling.<sup>25</sup> In doing so, the Project fulfills the Legislature’s intent under SB 1075<sup>26</sup> and AB 209<sup>27</sup> that early hydrogen demonstrations inform the state’s long-term decarbonization pathway.

The Project also complements state-funded RD&D programs by providing a reliable source of clean renewable hydrogen in a region where such fuel is scarce. The Project therefore helps meet California’s broader goal of building a functional hydrogen ecosystem that supports transportation, power generation, and industrial applications. This multiplier effect means the Project serves not only SDG&E and its customers, but the state’s full suite of hydrogen research and deployment needs.

### **3. Early Demonstration Projects Like SDG&E’s Protect Long-Term Affordability**

Finally, as the Beer Testimony demonstrates, early action today advances the state’s broader decarbonization strategy while protecting long-term affordability. California’s policies require rapid and significant transformation of the power sector; delaying firm-resource decarbonization would only increase systemwide costs.<sup>28</sup> By conducting a prudent demonstration now, the Project helps SDG&E and the state identify which assets can be retrofitted, what investments are cost-effective, and what operational and environmental impacts regulators should expect as hydrogen adoption scales. For these reasons, the Project represents exactly the type of strategic, environmentally beneficial, and policy-aligned investment California needs to meet its climate, air quality, affordability, and reliability goals.

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<sup>25</sup> *Id.*

<sup>26</sup> SB 1075, Stats. 2021-2022, Ch. 363 (Cal. 2022).

<sup>27</sup> AB 209, Stats. 2021-2022, Ch. 251(Cal. 2022), codified at Public Resources Code §§ 25686 and 25688. SDGE-01 (A. Beer Testimony) at 35-36.

### **III. SUMMARY OF PREPARED TESTIMONY**

#### **A. Pooyan Kabir and Kevin Counts (Project Description & Operations)**

Messrs. Kabir and Counts testimony provides a description of the Project and PEC facility. Their testimony includes discussion of PEC and its operations, system design and its equipment, the Project testing plan (verification and validation plan), safety and environmental issues, and direct costs.

#### **B. Ari Beer (Policy)**

Mr. Beer's testimony provides the background, policy justification, and affordability considerations for the Project. Mr. Beer's testimony provides the procedural history of the Project and a design narrative for the Project including discussion on concept, purpose, and scale. Mr. Beer also highlights the Project benefits to ratepayers and SDG&E's service territory, including that the system is used and useful, reduces greenhouse gas emissions, provides significant learnings for SDG&E and others, and is helping to inform SDG&E's long term decarbonization and reliability strategy. Mr. Beer also addresses how the Project is aligned with State policy and how the Project is strategically aligned with the California Public Utility Commission's mandate to achieve energy decarbonization and reliability. Finally, Mr. Beer's testimony describes SDG&E's actions to reduce the cost of the Project, including securing three federal investment tax credits that will return nearly \$4 million in related costs back to ratepayers if this Application is approved.

#### **C. Eric Dalton (Cost Recovery)**

Mr. Dalton's testimony presents SDG&E's cost recovery proposal related to the Project. Mr. Dalton's testimony describes the accounting treatment and recovery of costs associated with the Project. Mr. Dalton's testimony also includes SDG&E's request to establish the necessary two-way balancing account (*i.e.*, the Hydrogen 2 Balancing Account "H2BA") to track the costs and revenues associated with the Project.

**D. Michael Woodruff (Revenue Requirement)**

Mr. Woodruff's testimony presents the revenue requirement associated Project. As Mr. Woodruff explains, the forecasted revenue requirement for the Project is \$31.1 million, which includes total O&M and capital-related costs, SDG&E's return on investment, federal and state income taxes, property taxes, working cash, and franchise fees and uncollectibles. Mr. Woodruff's testimony includes a detailed discussion of the methodology and considerations used to determine the revenue requirement for the Project.

**E. Lauren Saket (Tax Credits)**

Ms. Saket's testimony explains the tax credits for which the Project qualified for in 2023. As explained in her testimony, in 2023 the Project qualified for \$3,876,319 in tax credits, which included a solar tax credit in the amount of \$487,709, an energy storage tax credit in the amount of \$1,248,318, and a hydrogen tax credit in the amount of \$2,140,292. These credits have helped SDG&E offset some of the costs for the Project.

**IV. STATUTORY AND PROCEDURAL REQUIREMENTS**

**A. Rule 2.1 (a) – (c)**

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 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. SDG&E's attorneys in this matter are Krista S. deBoer and Roger A. Cerdá.

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

Correspondence or communications regarding this Application should be addressed to:

Tyler Kirchhoff  
Regulatory Case Manager  
San Diego Gas & Electric Company  
8330 Century Park Court, CP 32  
San Diego, California 92123  
Telephone: (619) 676-3898  
tmkirch2@sdge.com

with copies to:

Krista deBoer  
Roger A. Cerdá  
8330 Century Park Court, CP32  
San Diego, CA 92123  
Telephone: (760) 271-8339  
KdeBoer@sdge.com  
RCerda@sdge.com

Attorneys for: San Diego Gas & Electric Company

**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. Need for Hearings**

SDG&E does not believe that approval of this Application will require evidentiary hearings. 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. However, to the extent that evidentiary hearings may be 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. 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.”

**c. Issues to be Considered**

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

1. Whether the Commission should approve SDG&E's request for cost recovery for the Project.
2. Whether the Commission should authorize SDG&E to establish the H2BA balancing account to track the costs and revenues associated with the Project.

**d. Proposed Schedule**

SDG&E proposes the following schedule:

ACTION	DATE
Application Filed	December 16, 2025
Protests / Responses due	January 16, 2026
Reply to Protests /Responses due	January 26, 2026
Prehearing Conference	February 5, 2026
Intervenor Testimony	April 7, 2026
Rebuttal Testimony	May 22, 2026
Rule 13.9 Meet and Confer deadline - Parties inform ALJ whether hearings are necessary and identify the specific disputed issues of material fact, witness lists and cross-examination estimates	June 1, 2026
Evidentiary Hearings (if needed)	June 2026
Concurrent Opening Briefs	July 2, 2026
Concurrent Reply Briefs	August 1, 2026
Proposed Decision	October 15, 2026
Comments on Proposed Decision	November 4, 2026
Reply Comments on Proposed Decision	November 10, 2026
Commission Final Decision	December 3, 2026

**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 No. 14-09-008, and is incorporated herein by reference.

**C. Rule 3.2 (a) – (d) – Authority to Increase Rates**

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

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

SDG&E's financial statement, balance sheet and income statement for the six-month period ending September 30, 2025 are included with this Application as **Attachment A**.

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

A statement of all of SDG&E's presently effective electric rates can be viewed electronically by accessing <http://www.sdge.com/rates-regulations/current-and-effective-tariffs/current-and-effective-tariffs>. **Attachment B** to this Application provides the table of contents from SDG&E's electric tariffs on file with the Commission.

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

A statement of proposed rate changes is attached as **Attachment C**.

**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 kV 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 kV 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 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 six-month period ending September 30, 2025 is shown on the Statement of Original Cost and Depreciation Reserves included in **Attachment D**.

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

A summary of SDG&E's earnings (for the total utility operations for the company) for the nine-month period ending September 30, 2025 is included as **Attachment E** 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 plan properties. For federal income tax accrual purposes, SDG&E generally computes depreciation using the straight-line method for tax property additions prior to 1954, and accelerated depreciation, which includes Class Life and Asset Depreciation Range Systems, on tax property additions after 1954 and prior to 1981. For financial reporting and rate-making purposes, "flow through accounting" has been adopted for such properties. For tax property additions in years 1981 through 1986, SDG&E has computed its tax depreciation using the Accelerated Cost Recovery System. For years after 1986, SDG&E has computed its tax depreciation using the Modified Accelerated Cost Recovery Systems and, since 1982, has normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

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

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

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

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

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

In compliance with Rule 3.2 (b) of the Commission's Rules of Practice and Procedure, SDG&E will, within twenty days after the filing this Application, mail a notice to the State of

California and to the cities and counties in its service territory and to all those persons listed in **Attachment F** to this Application.

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

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

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

In compliance with Rule 3.2 (d) of the Commission's Rules of Practice and Procedure, SDG&E, within 45 days of the filing of this Application, will 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 revenue requirement changes addressed in this Application.

**V. SERVICE**

This is a new application. No service list has been established. Accordingly, SDG&E will serve this Application, testimony and related exhibits on parties to the service list for the following proceedings: A.22-05-015/A.22-05-016, cons. (*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, 2024*); and A.22-09-006 (*Application of Southern California Gas Company (U 904 G), San Diego Gas & Electric Company (U 902 G), Pacific Gas and Electric Company (U 39 G), and Southwest Gas Corporation (U 905 G) to Establish Hydrogen Blending Demonstration Projects*). Electronic copies will also be served on the Chief Administrative Law Judge, Michelle Cooke.

**VI. CONCLUSION AND SPECIFIC REQUEST FOR RELIEF**

For all the foregoing reasons and those set forth in the direct testimony served in conjunction with the filing of this Application and other testimony eventually received into the record, SDG&E

respectfully requests that the Commission approve this Application in all respects. Specifically, in accordance with the foregoing proposed schedule, SDG&E requests the following specific relief:

1. Approval of SDG&E's request to recover the costs of the Project
2. Approval of SDG&E's request to establish a two-way H2BA balancing account to track the costs and revenue associated with the Project; and
3. Granting of such other relief as is necessary and proper.

Respectfully submitted,

/s/ Krista deBoer

Krista deBoer  
8330 Century Park Court, CP32D  
San Diego, CA 92123  
Telephone: (760) 271-8339  
Email: KdeBoer@sdge.com

Attorney for  
**SAN DIEGO GAS & ELECTRIC COMPANY**

December 16, 2025

## OFFICER VERIFICATION

I, Miguel Romero, 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

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E) FOR APPROVAL OF PALOMAR DECARBONIZATION DEMONSTRATION PROJECT** 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 December 16, 2025 at San Diego, California.

/s/ Miguel Romero

Miguel Romero  
San Diego Gas & Electric Company  
Senior Vice President & Chief Commercial Officer

**Attachment A**  
**Balance Sheet, Income Statement and Financial Statement**

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

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**1. UTILITY PLANT**

2025

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

**2. OTHER PROPERTY AND INVESTMENTS**

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

TOTAL OTHER PROPERTY AND INVESTMENTS 

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\$ 1,193,290,252

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

---

**3. CURRENT AND ACCRUED ASSETS**

2025

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

**4. DEFERRED DEBITS**

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

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

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

**5. PROPRIETARY CAPITAL**

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

**6. LONG-TERM DEBT**

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

**7. OTHER NONCURRENT LIABILITIES**

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

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

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**8. CURRENT AND ACCRUED LIABILITIES**

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

**9. DEFERRED CREDITS**

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

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

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

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

**1. UTILITY OPERATING INCOME**

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

**2. OTHER INCOME AND DEDUCTIONS**

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

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

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

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**3. RETAINED EARNINGS**

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

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

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

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

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

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

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

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

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

**Amounts and Rates of Dividends Declared:**

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

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

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

## **Attachment B**

### **Table of Contents from SDG&E's Electric Tariffs**



San Diego Gas & Electric Company  
San Diego, California

Revised _____	Cal. P.U.C. Sheet No. _____	64096-E
Canceling _____	Revised _____	63052-E

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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.

	Cal. P.U.C. Sheet No
TITLE PAGE.....	16015-E
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Transition Cost Balancing Account (TCBA).....	31213, 31214, 31215, 31216, 31631, 31632-E
Post-1997 Electric Energy Efficiency Balancing Acct (PEEEBA)	22059, 30893-E
Tree Trimming Balancing Account (TTBA).....	27944, 19422-E
Baseline Balancing Account (BBA).....	35268, 35269-E
Energy Resource Recovery Account (ERRA).....	26358, 26359, 26360, 26361, 37445-E 37446-E
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Non-Fuel Generation Balancing Account (NGBA).....	31217, 31218, 31219, 25575-E
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Pension Balancing Account (PBA).....	29835, 27949-E
Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA)	29836, 27951-E
Community Choice Aggregation Implementation Balancing Account (CCAIBA).....	19445-E
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California Solar Initiative Balancing Account (CSIBA)....	30647, 30648, 30649-E
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Smart Meter Opt-Out Balancing Account (SMOBA).....	26898, 26899-E

(Continued)

1C6	Issued by	Submitted	Dec 8, 2025
Advice Ltr. No. <u>4767-E</u>	<b>Dan Skopec</b> Senior Vice President Regulatory Affairs	Effective	Dec 8, 2025
Decision No. <u>25-10-034</u>		Resolution No.	



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Sheet 2

### II. Balancing Accounts (Continued)

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Cost of Financing Balancing Account (CFBA).....	26180-E
Family Electric Rate Assistance Balancing Account (FERABA).....	26631-E
Liability Insurance Premium Balancing Account (LIPBA)...	62869-72-E
Demand Response Generation Balancing Account (DRGMA).....	28123-E
Incentive Pilot Contract Payment Balancing Account (IPCPBA).....	28919-E
Incentive Pilot Incentive Balancing Account (IPIBA).....	28920-E
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Solar on Multifamily Affordable Housing Balancing Acct (SOMAHBA) ..	30099-E
Community Solar Green Tariff Balancing Account (CSGRBA).....	30811-E
Disadvantaged Communities Green Tariff Balancing Acct (DAGTBA)	30812-E
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9C6	Issued by	Submitted	Aug 29, 2025
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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 63387-E  
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106-15140	5-71	Agreement for Temporary Service...	1920-E
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10C6	Issued by	Submitted	Sep 2, 2025
Advice Ltr. No. <u>4713-E</u>	<b>Dan Skopec</b> Senior Vice President Regulatory Affairs	Effective	Oct 2, 2025
Decision No. <u>23-06-008</u>	Resolution No. _____		



San Diego Gas & Electric Company  
San Diego, California

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11C6	Issued by	Submitted	May 30, 2025
Advice Ltr. No. <u>4506-E</u>	<b>Dan Skopec</b> Senior Vice President Regulatory Affairs	Effective	Jul 9, 2025
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142-732/4	05/25	CARE/FERA Program Renewal – Application & Statement of Eligibility for Sub-metered Customers...	62104-E	P
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142-02760.5	07-14	Interconnection Agreement for Virtual Net Metering (VNM) Photovoltaic Electric Generating Facilities...	63026-E	T

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12C6	Issued by	Submitted	May 30, 2025
Advice Ltr. No. <u>4506-E</u>	<b>Dan Skopec</b> Senior Vice President Regulatory Affairs	Effective	Jul 9, 2025
Decision No. _____		Resolution No. _____	E-5296



San Diego Gas & Electric Company  
San Diego, California

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142-02775	07-20	Net Energy Metering Non-Export / Non-Import Power Control Based Equipment Attestation	61611-E
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142-02777	12/23	NBT Application and Interconnection Agreement <30kW	61612-E
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142-05200	08-16	Generator Interconnection Agreement for Fast Track Process...	28054-E
142-05201	07-23	Exporting Generating Facility Interconnection Request...	37552-E
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13C6	Issued by	Submitted	May 1, 2025
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San Diego Gas & Electric Company  
San Diego, California

Revised _____	Cal. P.U.C. Sheet No. _____	63236-E
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142-05302	02-18	Notice to Add, Change, or Terminate Aggregator for Capacity Bidding...	30210-E
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142-05304	06-19	Prohibited Resources Attestation.....	32137-E
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142-0542	05-25	(3 <sup>rd</sup> Party Inadvertent Export) Generating Facility Interconnection Agreement	63037-E
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142-0544	05-25	(Inadvertent Export) Generating Facility Interconnection Agreement (Continuous Export)	63038-E
142-0545	06-06	Generation Bill Credit Transfer Allocation Request Form	63039-E
142-0546	11-21	Local Government – Generation Bill Credit Transfer Allocation Request Form (RES-BCT)	35617-E
142-0600	06-13	SDG&E's Final Standard Form Re-Mat PPA	23604-E
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143-00212		Resident's Agreement for Water Heater Switch Credit	
143-459		Resident's Agreement for Air Conditioner or Water Heater Switch...	3543-E
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143-02760	12-12	Six Month Notice to Return to Direct Access Service...	23319-E
143-02761	01-12	Six Month Notice to Return to Bundled Portfolio Service...	22730-E
143-02762	02-13	Direct Access Customer Assignment Affidavit...	23432-E
143-02763	04-10	Notice of Intent to Transfer to DA During OEW	21709-E

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14C10	Issued by	Submitted _____
Advice Ltr. No. <u>4703-E</u>	<b>Dan Skopec</b> Senior Vice President Regulatory Affairs	Effective _____ Aug 14, 2025
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142-05211	06-04	Bill Protection Application...	18273-E
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142-05215	06-19	Third Party Marketer Agreement for BIP...	32132-E
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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
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142-05216	06-19	Notice by Aggregator to Add, Change or Delete Customers for BIP...	30800-E
143-02764	02-13	Direct Access Customer Replacement Declaration.....	23701-E
144-0810	03-08	Critical Peak Pricing (CPP) Opt-Out Form.....	20594-E
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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
183-1000	07-14	PEV Submetering Pilot (Phase I) Customer Enrollment Agreement	26187-E
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185-2000	12-15	Energy Efficiency Financing Pilot Programs Authorization or Revocation of Authorization to Release Customer Information	26941-E
187-1000	04-15	Rule 33 Standard Non-Disclosure Agreement (NDA).....	26294-E
187-2000	04-15	Rule 33 Terms of Service Acceptance Form.....	26295-E
189-1000	09-25	Mobilehome Park Utility Upgrade Agreement.....	63998-E
189-2000	06-21	Mobilehome Park Utility Conversion Application.....	34960-E
190-1000	10-15	Bioenergy Market Adjusting Tariff Power Purchase Agreement	26846-E
190-2000	10-15	Green Tariff Shared Renewables (GTSR) Enhanced Community Renewables (ECR) Program Project Development Tariff Rider and Amendment	26874-E
195-1000	05-17	Station Power -Agreement for Energy Storage Devices	28966-E
200-1000	09-17	Declaration of Eligibility for Foodbank Discount	32193-E
205-1000	12-20	Eligible Economic Development Rate Customer Application	33854-E

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15C7	Issued by	Submitted	Sep 18, 2025
Advice Ltr. No. <u>4720-E</u>	<b>Dan Skopec</b> Senior Vice President Regulatory Affairs	Effective	Sep 18, 2025
Decision No. _____		Resolution No. _____	



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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144-0813	03-09	Critical Peak Pricing - Future Communications Contact Information Form	21135-E
155-100	03-06	Application and Contract for Unmetered Service.....	30273-E
160-2000	10-12	Customer Renewable Energy Agreement.....	23241-E
101-00197	09-08	Payment Receipt for Meter Deposit	11197-E
101-363	02-25	Guarantor's Statement	62828-E
101-1652B	04-08	Receipt of Payment	2501-E
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### BILLS AND STATEMENTS

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110-00432	04-25	Form of Bill - General, Domestic, Power, and Lighting Service - Opening, Closing, and Regular Monthly Statements	62956-E
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16C5	Issued by	Submitted	Apr 15, 2025
Advice Ltr. No. <u>4643-E</u>	<b>Dan Skopec</b> Senior Vice President Regulatory Affairs	Effective	Apr 15, 2025
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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 63047-E  
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144-0812	03-09	Critical Peak Pricing - Event Notification Information Form	21134-E
144-0813	03-09	Critical Peak Pricing - Future Communications Contact Information Form	21135-E
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103-1750-E	03-68	Return of Customer Deposit	2500-E

### BILLS AND STATEMENTS

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17C5	Issued by	Submitted	May 30, 2025
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San Diego Gas & Electric Company  
San Diego, California

Revised	Cal. P.U.C. Sheet No.	62965-E	
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18C6		Issued by		Submitted	Apr 15, 2025
Advice Ltr. No.	<u>4643-E</u>	<b>Dan Skopec</b>	Senior Vice President Regulatory Affairs	Effective	Apr 15, 2025
Decision No.				Resolution No.	

**Attachment C**

**Statement of Proposed Rate Change**

## ILLUSTRATIVE IMPACT ON ELECTRIC RATES AND BILLS

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

If the request is approved by the CPUC, a typical unbundled residential customer using 400kWh per month would see an average monthly electricity bill increase of approximately \$0.30 or 0.3% per month in 2027, and then \$0.08 or 0.1% per month in 2028.<sup>1</sup> Actual impacts will vary based on usage, pricing plan, and when a customer became an unbundled customer (PCIA vintage). A typical bundled customer using 400 kWh per month would see an average monthly electricity bill increase of approximately \$0.29, or 0.2% in 2027, and then \$0.08 or 0.0% in 2028.<sup>2</sup> The actual impact will vary based on usage and pricing plan.

### Proposed Unbundled Electric Rate Increase<sup>3</sup>

Customer Class	Total Rate Increase (¢/kWh)	Total Rate Increase (%)
Residential	0.1	0.4%
Small Comm.	0.1	0.2%
Med & Lg C&I	0.1	0.3%
Agriculture	0.1	0.4%
Lighting	0.1	0.2%
<b>System Total</b>	<b>0.1</b>	<b>0.3%</b>

<sup>1</sup> 2027 is estimated to be the first year in rates and will include the collection of prior years' revenue requirements that have not yet been recovered. Both 2027 and 2028 increases are compared to current 10/1/2025 bills.

<sup>2</sup> 2027 is estimated to be the first year in rates and will include the collection of prior years' revenue requirements that have not yet been recovered. Both 2027 and 2028 increases are compared to current 10/1/2025 bills.

<sup>3</sup> Includes class average electric delivery and PCIA rates; excludes electric generation costs which are provided by an unbundled customer's respective ESP. May not sum due to rounding. Increase calculated comparing 2027 to current effective rates as of 10/1/25.

### Proposed Bundled Electric Rate Increase<sup>4</sup>

<b>Customer Class</b>	<b>Total Rate Increase</b>	<b>Total Rate Increase</b>
	(¢/kWh)	(%)
<b>Residential</b>	0.1	0.2%
<b>Small Comm.</b>	0.1	0.2%
<b>Med &amp; Lg C&amp;I</b>	0.1	0.2%
<b>Agriculture</b>	0.1	0.2%
<b>Lighting</b>	0.1	0.1%
<b>System Total</b>	0.1	0.2%

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<sup>4</sup> Includes SDG&E electric delivery and electric generation rates. Bundled PCIA rates are embedded within SDG&E's electric generation rates. May not sum due to rounding. Increase calculated comparing 2027 to current effective rates as of 10/1/25.

**Attachment D**

**Statement of Original Cost and Depreciation Reserves**

**SAN DIEGO GAS & ELECTRIC COMPANY**

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

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

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

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

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

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

#### COMMON PLANT

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

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

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

**Attachment E**

**Summary of Earnings**

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

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

\*Authorized Cost of Capital

**Attachment F**  
**Governmental Entities Receiving Notice**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Aliso Viejo  
12 Journey  
Aliso Viejo, CA 92656

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