

Proceeding No.: A.25-05-~~012XXX~~

Exhibit No.: SDGE-~~91~~

Witness: Erica Wissman

**UPDATED PREPARED DIRECT TESTIMONY OF**  
**ERICA WISSMAN**  
**ON BEHALF OF**  
**SAN DIEGO GAS & ELECTRIC COMPANY**

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



**OctoberMay 14~~5~~, 2025**

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**UPDATED PREPARED DIRECT TESTIMONY OF  
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ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY**

**I. OVERVIEW AND PURPOSE**

The purpose of this updated testimony is to present San Diego Gas & Electric Company's ("SDG&E") rate recovery proposals for its application for approval of its 2026 forecasts of (1) the Energy Resource Recovery Account ("ERRA") revenue requirement, which includes greenhouse gas ("GHG") costs, and projected year-end balance in ERRA; (2) the Portfolio Allocation Balancing Account ("PABA") revenue requirement and projected year-end balance in PABA; (3) the Competition Transition Charge ("CTC") revenue requirement; (4) the Local Generation ("LG") revenue requirement and projected year-end balance in the LG balancing account ("LGBA"); (5) the Modified Cost Allocation Methodology ("MCAM") revenue requirement; (6) San Diego Community Power's ("SDCP") Disadvantaged Communities – Green Tariff ("DAC-GT"); and (7) the Tree Mortality Non-Bypassable Charge ("TMNBC") revenue requirement as presented in the testimony of SDG&E witness Ms. Felan.<sup>1</sup>

This testimony also presents SDG&E's 2026 proposed rates for: (1) the 2026 electric sales forecast; (2) GHG Allowance return to customers, specifically the Small Business and Residential California Climate Credit ("CCC"); (3) the vintage Power Charge Indifference Adjustment ("PCIA") rates; and (4) 2026 MCAM rates. The illustrative rates, rate impacts and bill impacts presented in this testimony are calculated using current effective rates,<sup>2</sup> the forecasted 2026 ERRA

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<sup>1</sup> Note that Ms. Felan's testimony also includes a description of the BioMat Non-Bypassable Charge Balancing Account ("BNBCBA"). However, as of this time of the October Update-May filing, there are no costs recorded to this account and therefore, to avoid confusion, the revenue requirement associated with this account is excluded from this testimony. ~~If costs are subsequently recorded and approved by the Commission, SDG&E plans to include Commission approved BioMat costs in the October Update and, if so, I will also include the cost recovery for these costs in my updated testimony in October.~~

<sup>2</sup> "Current Effective" throughout this testimony refers to rates effective October~~February~~ 1, 2025 per Advice Letter ("AL") 4701-E~~4588-E~~.

Forecast revenue requirements as presented in the testimony of SDG&E witness Ms. Felan, and the 2026 forecasted sales as presented in the testimony of SDG&E witness Mr. Simmerman.<sup>3</sup>

This testimony is organized as follows:

1. Section II – Cost Recovery Allocation;
2. Section III – 2026 Rate and Bill Impacts to Reflect Recovery of Updated Revenue Requirements;
3. Section IV – 2026 Climate Credit for the Return of GHG Allowance Revenues;
4. Section V – 2026 PCIA Rates;
5. Section VI – 2026 ECR Program Rates;
6. Section VII – 2026 MCAM Rates;
7. Section VIII – Summary and Relief Requested; and
8. Section IX – Qualifications.

## **II. COST RECOVERY ALLOCATION**

SDG&E is not proposing any cost recovery allocation changes in this proceeding as cost recovery allocations ~~are addressed~~~~are currently being litigated~~ in SDG&E's Test Year ("TY") 2024 General Rate Case ("GRC") Phase 2 Application ("A.") 23-01-008.<sup>4</sup> Consistent with current allocation methodologies, in this testimony SDG&E will present~~implement~~ its: (1) bundled

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<sup>3</sup> Includes System Net, Delivered, and Bundled sales.

<sup>4</sup> Decision ("D.") 25-09-006, OP 1, approved the recovery allocation methodology proposed in the Partial Settlement Agreement filed by SDG&E, the Public Advocates Office at the California Public Utilities Commission, Utility Consumers' Action Network, Federal Executive Agencies, California Farm Bureau Federation, Small Business Utility Advocates, Solar Energy Industries Association, California City County Street Light Association, The Utility Reform Network, and City of San Diego. Pursuant to OP 4, SDG&E will implement~~update~~ the updated SAPC methodology on January 1, 2026 and will reflect those updates in the year-end Consolidated advice letter filings. Pursuant to OP 5, the updated distribution and commodity revenue allocations will be implemented on April 1, 2026.~~cost recovery allocations at the time of the implementation of changes approved in A.23-01-008.~~

1 commodity rates that collect the 2026 commodity-related revenue requirements;<sup>5</sup> (2) Local  
2 Generation Charge (“LGC”) rates that collect LG revenue requirement and balancing account; and  
3 (3) CTC rates that collect CTC revenue requirement and balancing account using the System  
4 Average Percent Change (“SAPC”) methodology adopted in SDG&E’s TY 2019 GRC Phase 2,  
5 ~~Decision (“D.”)~~ 21-07-010.<sup>6</sup> Per D.18-10-019, the PCIA allocations will be consistent with the  
6 factors used to allocate generation costs to bundled customers.<sup>7</sup> The TMNBC allocation is based  
7 on 12-month coincident peak (“12-CP”) demand, which is recovered through the Public Purpose  
8 Programs (“PPP”) rate.<sup>8</sup> SDGP’s DAC-GT program costs are recovered as an equal cents/kWh  
9 rate also through PPP.<sup>9</sup> Lastly, the MCAM revenues to be collected through the MCAM rates are  
10 allocated based on 12-CP energy of the specific Opt-Out Load Serving Entities (“LSEs”), pursuant  
11 to Resolution E-5241 and AL 4151-E/E-A.<sup>10</sup>

12 SDG&E presents the illustrative bundled and unbundled (*i.e.*, departed load) class average  
13 total rate and bill impacts in Section III below. Bundled refers to customers who receive their  
14 electric generation from SDG&E. Unbundled refers to customers who receive their electric  
15 generation from an Energy Service Provider (“ESP”) other than SDG&E.

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<sup>5</sup> Commodity-related revenue requirements include but are not limited to the (a) ERRRA revenue requirement, (b) bundled customers’ portion of the PABA revenue requirement, (c) bundled customers’ portion of the ERRRA and PABA year-end balances.

<sup>6</sup> See D.21-07-010, Ordering Paragraph (“OP”) 1, and p. 18. This allocation will be updated with the implementation of ~~changes~~charges approved ~~pursuant to~~ OPs 1 and 4 of D.25-09-006 effective January 1, 2026, and reflected in its year-end Consolidated advice letters A.23-01-008.

<sup>7</sup> See D.18-10-019, OP 4.

<sup>8</sup> See D.21-07-010 at pp. 21-22.

<sup>9</sup> AL 4129-E, p. 2, approved January 30, 2023 and effective January 1, 2023.

<sup>10</sup> AL 4151-E/E-A, approved April 17, 2023 and effective January 26, 2023.

1 **III. 2026 RATE AND BILL IMPACTS TO REFLECT RECOVERY OF UPDATED**  
2 **REVENUE REQUIREMENTS**

3 SDG&E requests the recovery in rates of the following 2026 revenue requirements<sup>11</sup>  
4 presented in the direct testimony of SDG&E witness Ms. Felan<sup>12</sup>:

- 5 1. 2026 ERRA Revenue Requirement of ~~\$382.0482.9~~ million for recovery of the “up-  
6 to-market” energy procurement costs, which include GHG costs, associated with  
7 serving SDG&E’s bundled service customers. SDG&E also seeks recovery of the  
8 projected 2025 year-end balance recorded to ERRA of (~~\$14.00.5~~) million;<sup>13</sup>
- 9 2. 2026 PABA Revenue Requirement of ~~\$187.5(\$109.2)~~ million for recovery of the  
10 “above-market” costs and revenues associated with all generation resources that are  
11 eligible for cost recovery through PCIA rates,<sup>14,15</sup> and recovery of the projected  
12 2025 year-end balance recorded to PABA of ~~\$274.214.2~~ million.<sup>16</sup> ~~As discussed~~  
13 ~~further in the direct testimony of SDG&E witness Ms. Felan, the forecasted PABA~~  
14 ~~year-end balance includes a true-up of SDG&E’s estimated Investment Tax Credits~~

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<sup>11</sup> The revenue requirement figures in this testimony exclude franchise fees & uncollectibles (“FF&U”) unless otherwise noted. When FF&U is included, SDG&E uses the current FF&U rates, as implemented in AL 4588-E.

<sup>12</sup> The direct testimony of SDG&E witness Ms. Felan does not address the requested funding for the 2026 SDCP DAC-GT program.

<sup>13</sup> D.22-01-023, OP 4, directed each of the Investor-Owned Utilities (“IOUs”) to modify their respective Electric Preliminary Statements governing the ERRA and PABA accounts to allow them to place year-end ERRA balances in the most-recent vintage subaccount of PABA each year.

<sup>14</sup> AL 3318-E/E-A, approved May 30, 2019 and effective January 1, 2019, established the PABA.

<sup>15</sup> The PABA revenue requirement figure in this testimony differs from that presented in the direct testimony of SDG&E witness Ms. Felan because the PABA revenue requirement in this testimony reflects the amount that will be collected through rates, which includes the above-market costs of utility owned generation (“UOG”) that will be transferred to PABA. UOG costs are approved in SDG&E’s GRC proceedings and therefore SDG&E is not requesting any changes to the total UOG costs in this ERRA Forecast Application. These above-market costs of UOG are not included in SDG&E witness Ms. Felan’s testimony figures.

<sup>16</sup> D.19-10-001, OP3.f authorized the recovery of the PABA prior year-end balance to be recovered through the ERRA Forecast filing.

(ITCs) that SDG&E is eligible to claim for its energy storage and microgrid projects that came online in 2023. SDG&E is proposing to amortize this true-up in rates over a one-year period starting in 2026;

3. 2026 CTC Revenue Requirement of \$0.5 million for recovery of above-market costs associated with CTC-eligible resources from all customers;
4. 2026 LG Revenue Requirement of ~~\$247.1~~202.7 million for the recovery of net costs associated with resources approved by the California Public Utilities Commission (“Commission”) for Cost Allocation Mechanism (“CAM”) treatment for recovery from all benefiting customers, including all bundled service, Direct Access (“DA”) and Community Choice Aggregation (“CCA”) customers,<sup>17</sup> and the projected 2025 year-end balance recorded to the LGBA of (~~\$101.0~~155.4) million.<sup>18</sup>  
~~Similar to the projected PABA year-end balance, the LGBA includes a true-up of SDG&E’s eligible ITCs for projects that came online in 2023. In addition, the~~The LGBA includes SDG&E’s estimated ITC for the Westside Canal 2.0 resource, ~~projected to come~~ which came online ~~by~~ mid-2025;
5. 2026 MCAM revenue requirement of ~~\$0.30~~1 million for the recovery of procurement conducted on behalf of customers of LSEs that opted out of

<sup>17</sup> In D.13-03-029, the Commission authorized SDG&E to implement the LGC rate component, which is designed to recover new generation costs for local reliability that are deemed to be subject to the CAM policy adopted in D.06-07-029 and D.11-05-005, as a per kilowatt hour (“kWh”) non-bypassable charge from all benefiting customers including all bundled service, DA and CCA customers.

<sup>18</sup> The proposed LGBA amount presented in this testimony differs from the amount presented in the testimony of SDG&E witness Ms. Felan. The amount proposed in the testimony of Ms. Felan includes an additional (~~\$4~~546) million in credits for the ITC-eligible projects, Fallbrook 2.0 and Santee BESS, which are expected to come online in the second half of 2025. Therefore, SDG&E is not including these credits in rates for 2026 and will include them in rates beginning in 2027.



procurement required by D.19-11-016 and D.21-06-035, to be recovered by customers of those LSEs;

6. 2026 SDCP DAC-GT program revenue requirements of \$0 million, as requested in SDCP's AL 32-E;<sup>19</sup>
7. 2026 TMNBC Revenue Requirement as set forth in the testimony of SDG&E witness Ms. Felan and confidentiality declaration attached thereto for recovery of costs associated with the tree mortality related procurement costs; and
8. The amounts above projected for the ERRA, PABA and LGBA year-end balances will be updated in SDG&E's annual year-end process pursuant to Resolution E-5217 (August 4, 2022), which directs the IOUs to update projected year-end balances for each of its regulatory accounts in its annual year-end consolidated electric revenue and rate change advice letters.

Table 1 below compares the currently effective revenue requirements to the 2026 proposed revenue requirements discussed above and the GHG Allowance revenues eligible for return to customers through electric rates, which are discussed in more detail below in Section IV.<sup>20</sup>

**Table 1**  
**Current and Proposed Revenue Requirements (\$000)<sup>21</sup>**

Line	Description	Currently Authorized Revenue Requirement		Proposed Revenue Requirement		Change from Current	Change (%)
		w/o FF&U	w/FF&U	w/o FF&U	w/FF&U	w/FF&U	w/FF&U
1	ERRA	459,041	464,895	<del>381,984</del> <del>482,919</del>	<del>386,855</del> <del>489,078</del>	<del>(78,040)</del> <del>24,183</del>	<del>-16.8</del> <del>5.2</del> %
2	ERRA Balance	126,964	128,507	<del>(13,974)</del> <del>550</del>	<del>(14,153)</del> <del>557</del>	<del>(142,660)</del> <del>129,064</del>	<del>-111.0</del> <del>100.4</del> %

<sup>19</sup> Per AL 4159-E filed February 1, 2023, SDG&E is not requesting any additional funding for its DAC-GT program.

<sup>20</sup> Table 1 excludes the TMNBC revenue requirement as it is confidential. However, the revenue requirement is included in total rate impacts.

<sup>21</sup> Totals may not equal due to rounding.

Line	Description	Currently Authorized Revenue Requirement		Proposed Revenue Requirement		Change from Current	Change (%)
3	PABA	(6,654)	(6,698)	<u>187,528</u> <del>(109,179)</del>	<u>188,532</u> <del>(109,661)</del>	<u>195,230</u> <del>(102,963)</del>	<u>-2,914.6</u> <u>1537.1%</u>
4	PABA Balance	(319,589)	(321,714)	<u>274,242</u> <u>14,204</u>	<u>275,993</u> <u>14,269</u>	<u>597,706</u> <u>335,983</u>	<u>185.8</u> <u>104.4%</u>
5	CTC	2,282	2,311	<u>548</u> <u>512</u>	<u>555</u> <u>519</u>	<u>(1,756)</u> <u>1,792</u>	<u>-76.0</u> <u>77.5%</u>
6	LG	192,098	194,548	<u>247,139</u> <u>202,747</u>	<u>250,290</u> <u>205,333</u>	<u>55,742</u> <u>10,785</u>	<u>28.7</u> <u>5.5%</u>
7	LGBA Balance	(82,468)	(83,520)	<u>(100,999)</u> <u>155,053</u>	<u>(102,287)</u> <u>157,030</u>	<u>(18,767)</u> <u>73,510</u>	<u>22.5</u> <u>88.0%</u>
8	Modified CAM	79	80	<u>308</u> <u>75</u>	<u>312</u> <u>76</u>	<u>232</u> <u>(4)</u>	<u>289.2</u> <u>-4.7%</u>
9	SDCP DAC-GT	-	-	-	-	-	0.0%
10	<b>Subtotal</b>	371,753	378,410	<u>976,776</u> <u>435,677</u>	<u>986,098</u> <u>442,027</u>	<u>607,688</u> <u>63,617</u>	<u>160.6</u> <u>16.8%</u>
<b>GHG Allowance Revenue Available for Return<sup>22</sup></b>							
11	Residential & Small Business CCC	(246,532)	(246,532)	<u>(149,109)</u> <u>161,785</u>	<u>(149,109)</u> <u>161,785</u>	<u>97,424</u> <u>84,747</u>	<u>-39.5</u> <u>34.4%</u>
12	EITE Returns	(2,910)	(2,910)	<u>(3,618)</u> <u>3,371</u>	<u>(3,618)</u> <u>3,371</u>	<u>(708)</u> <u>462</u>	<u>24.3</u> <u>15.9%</u>
13	<b>Total</b>	122,311	128,968	<u>824,050</u> <u>270,521</u>	<u>833,371</u> <u>276,871</u>	<u>704,403</u> <u>147,903</u>	<u>546.2</u> <u>114.7%</u>

Tables 2 and 3 present the illustrative bundled and unbundled class average total rate impacts, respectively, associated with SDG&E's proposed 2026 electric sales forecast as discussed in the testimony of SDG&E witness Mr. Simmerman and the revenue requirements presented in Table 1. SDG&E is requesting rate recovery of those revenue requirements beginning January 1, 2026.

The net \$704.4~~147.9~~ million (including FF&U) increase from the currently effective revenue requirements, when implemented with SDG&E's 2026 sales forecast as discussed in the testimony of SDG&E witness Mr. Simmerman, would increase the total bundled system average

<sup>22</sup> GHG Allowance Revenue available for return include FF&U in both columns.

rate<sup>23</sup> ~~4.23-6~~ cents per kWh, or ~~11.9-10.6~~%.<sup>24</sup> Without the Residential and Small Business Semi-Annual CCC, the total bundled system average rate would increase by ~~3.73-2~~ cents per kWh, or ~~10.19-0~~%. For unbundled customers, SDG&E's system average delivery plus PCIA rates will increase ~~4.71-4~~ cents per kWh, or ~~25.58-0~~%. Without the Residential and Small Business Semi-Annual CCC, SDG&E's system average delivery plus PCIA rates would increase ~~4.21-0~~ cents per kWh, or ~~21.35-1~~%. Attachments A and B illustrate the changes resulting from the proposals in this Application by individual rate component to the class average revenues and rates, respectively.

Tables 4 and 5 below presents illustrative class bill impacts, including the CCC, for both bundled and unbundled customers, respectively.

**Table 2**  
**Illustrative Bundled Class Average Total Rate Impacts<sup>25</sup>**

Customer Classes	Current Effective Rates (¢/kWh)	Proposed Rates (¢/kWh)	Change (¢/kWh)	Change (%)
Residential	<del>37.260</del> <del>35.888</del>	<del>42.512</del> <del>40.269</del>	<del>5.252</del> <del>4.381</del>	<del>14.1</del> <del>12.2</del> %
Small Commercial	<del>37.106</del> <del>36.731</del>	<del>41.234</del> <del>40.354</del>	<del>4.128</del> <del>3.623</del>	<del>11.1</del> <del>9.9</del> %
Medium and Large Commercial and Industrial	<del>33.673</del> <del>32.527</del>	<del>37.682</del> <del>36.066</del>	<del>4.009</del> <del>3.539</del>	<del>11.9</del> <del>10.9</del> %
Agriculture	<del>26.194</del> <del>25.689</del>	<del>29.039</del> <del>28.259</del>	<del>2.845</del> <del>2.570</del>	<del>10.9</del> <del>10.0</del> %
Streetlighting	<del>35.527</del> <del>35.066</del>	<del>38.858</del> <del>37.952</del>	<del>3.331</del> <del>2.886</del>	<del>9.4</del> <del>8.2</del> %
System	<del>35.117</del> <del>34.026</del>	<del>39.304</del> <del>37.629</del>	<del>4.187</del> <del>3.603</del>	<del>11.9</del> <del>10.6</del> %

<sup>23</sup> System average rates discussed in this testimony are calculated by dividing the total revenue requirement by the total forecasted kWh sales. The system average rates are presented as volumetric charges for simplicity; however, most of SDG&E's rate schedules are made up of multiple types of charges (i.e., volumetric, demand, and/or fixed).

<sup>24</sup> Revenue requirement increase aligns with Table 1, which excludes TMNBC costs due to confidentiality. Rate and bill impacts include the impact of the TMNBC costs.

<sup>25</sup> Class average rates discussed in this testimony are calculated by dividing the total allocated revenue requirement by the total forecasted kWh sales per customer class. The class average rates are presented as volumetric charges for simplicity; however, most of SDG&E's rate schedules are made up of multiple types of charges (i.e., volumetric, demand, and/or fixed).

**Table 3**  
**Illustrative Unbundled Class Average Rate Impacts<sup>26</sup>**

Customer Classes	Current Effective Rates (¢/kWh)	Proposed Rates (¢/kWh)	Change (¢/kWh)	Change (%)
Residential	<u>19.884</u> <del>18.512</del>	<u>26.781</u> <del>20.255</del>	<u>6.898</u> <del>1.743</del>	<u>34.7</u> <del>9.4</del> %
Small Commercial	<u>22.561</u> <del>22.186</del>	<u>27.465</u> <del>24.047</del>	<u>4.903</u> <del>1.861</del>	<u>21.7</u> <del>8.4</del> %
Medium and Large Commercial and Industrial	<u>16.608</u> <del>15.462</del>	<u>19.992</u> <del>16.601</del>	<u>3.384</u> <del>1.139</del>	<u>20.4</u> <del>7.4</del> %
Agriculture	<u>13.699</u> <del>13.194</del>	<u>18.031</u> <del>14.331</del>	<u>4.333</u> <del>1.137</del>	<u>31.6</u> <del>8.6</del> %
Streetlighting	<u>24.154</u> <del>23.693</del>	<u>28.747</u> <del>25.524</del>	<u>4.593</u> <del>1.831</del>	<u>19.0</u> <del>7.7</del> %
System	<u>18.436</u> <del>17.345</del>	<u>23.145</u> <del>18.727</del>	<u>4.709</u> <del>1.382</del>	<u>25.5</u> <del>8.0</del> %

**Table 4**  
**Illustrative Bundled Class Bill Impacts<sup>27,28</sup>**

Customer Classes	Current Bill (\$/month)	Proposed Bill (\$/month)	Bill Change (\$/month)	Bill Change (%)
Residential - Non-CARE	<u>163</u> <del>152</del>	<u>186</u> <del>175</del>	23	<u>14.3</u> <del>14.8</del> %
Residential - CARE	89	<u>106</u> <del>105</del>	<u>17</u> <del>16</del>	<u>19.1</u> <del>18.3</del> %
Small Commercial	<u>379</u> <del>375</del>	<u>421</u> <del>412</del>	<u>42</u> <del>37</del>	<u>11.1</u> <del>9.9</del> %
Medium and Large Commercial and Industrial	<u>16,954</u> <del>16,377</del>	<u>18,972</u> <del>18,158</del>	<u>2,018</u> <del>1,782</del>	<u>11.9</u> <del>10.9</del> %
Agriculture	<u>1,656</u> <del>1,624</del>	<u>1,836</u> <del>1,787</del>	<u>180</u> <del>163</del>	<u>10.9</u> <del>10.0</del> %
Streetlighting	<u>461</u> <del>455</del>	<u>505</u> <del>493</del>	<u>43</u> <del>37</del>	<u>9.4</u> <del>8.2</del> %

<sup>26</sup> Includes average PCIA rates. Excludes the cost of electricity procured on the customers behalf by their ESP.

<sup>27</sup> Bill impacts presented for illustrative purposes only. Customers' actual bill impacts will vary with usage per month, season and applicable rate schedule specific rate components such as climate zone, basic service fees ("BSF"), demand and per lamp charges. Includes the California Climate Credit.

<sup>28</sup> Residential bill impacts based on 400 kWh of usage per month on Schedule TOU-DR1 and assumes a Tier 3 Base Services Charge ("BSC") for non-CARE customers and a Tier 1 BSC for CARE customers. Non-residential bill impacts estimated based on class average rates multiplied by annual average billed 2024 usage (1,021 kWh for Small Commercial, 50,348 kWh for Medium and Large Commercial and Industrial, 6,323 kWh for Agriculture, and 1,299 kWh for Streetlighting).

**Table 5**  
**Illustrative Unbundled Class Bill Impacts<sup>29,30</sup>**

Customer Classes	Current Bill (\$/month)	Proposed Bill (\$/month)	Bill Change (\$/month)	Bill Change (%)
Residential - Non-CARE	<u>96.86</u>	<u>125.96</u>	<u>29.10</u>	<u>30.1</u> <del>42.2</del> %
Residential - CARE	<u>47.46</u>	<u>68.55</u>	<u>21.8</u>	<u>44.2</u> <del>48.0</del> %
Small Commercial	<u>230.227</u>	<u>280.246</u>	<u>50.19</u>	<u>21.7</u> <del>8.4</del> %
Medium and Large Commercial and Industrial	<u>8,362</u> <u>7,785</u>	<u>10,066</u> <u>8,358</u>	<u>1,704.573</u>	<u>20.4</u> <del>7.4</del> %
Agriculture	<u>866.834</u>	<u>1,140.906</u>	<u>274.72</u>	<u>31.6</u> <del>8.6</del> %
Streetlighting	<u>314.308</u>	<u>373.331</u>	<u>60.24</u>	<u>19.0</u> <del>7.7</del> %

#### IV. 2026 CLIMATE CREDIT FOR THE RETURN OF GHG ALLOWANCE REVENUES

In compliance with D.12-12-033 and D.20-10-002, the GHG allowance revenues eligible for return to customers is based on the GHG Allowance Revenues forecast of \$(207.92~~208.5~~) million presented in the testimony of SDG&E witness Mr. Elias, adjusted for the following:

1. Preliminary reconciliation of 20254 year-end actuals recorded in the GHG Revenue Balancing Account (“GHGRBA”) of \$46.72~~29.2~~ million as presented in Attachment G - Template D-1 to the instant Application, which includes the reconciliation of 2024 forecasted with 2024 year-end ~~actuals~~actions recorded in GHGRBA as presented in the testimony of SDG&E witness Ms. Felan;
2. GHG expenses related to customer outreach and education and administrative costs presented in the testimony of SDG&E witness Mr. Elliott of \$0.02~~1~~ million that

<sup>29</sup> Bill impacts presented for illustrative purposes only. Customers’ actual bill impacts will vary with usage per month, season and applicable rate schedule specific rate components such as climate zone, BSF, demand, per lamp charges and customer specific PCIA vintage rates. Includes the California Climate Credit.

<sup>30</sup> Residential bill impacts based on 400 kWh of usage per month on Schedule TOU-DR1, PCIA vintage 2021, and assumes a Tier 3 BSC for non-CARE customers and a Tier 1 BSC for CARE customers. Non-residential bill impacts estimated based on class average delivery plus PCIA rates multiplied by annual average billed 2024 usage (1,021 kWh for Small Commercial, 50,348 kWh for Medium and Large Commercial and Industrial, 6,323 kWh for Agriculture, and 1,299 kWh for Streetlighting).

will be recorded in the GHG Customer Outreach and Education Memorandum Account (“GHGCOEMA”) and the GHG Administrative Costs Memorandum Account (“GHGACMA”); and

3. Solar on Multifamily Affordable Housing (“SOMAH”) Program funding<sup>31,32</sup> of ~~\$6.0~~~~12.0~~ million for 2026 and Disadvantaged Community Single-Family Solar Homes (“DAC-SASH”) Program funding of \$1.1 million, as presented in the testimony of SDG&E witness Ms. Felan, adjusted for the prior year’s SOMAH true-up; and Table 6 below provides the current authorized and proposed GHG Allowance revenues to determine the GHG Allowance revenues eligible for return to customers.

**Table 6**  
**GHG Allowance Revenues<sup>33</sup> Eligible for Return to Customers**

	<b>Current Authorized<sup>34</sup> (\$000)</b>	<b>Proposed (\$000)</b>	<b>Change<sup>35</sup> (\$000)</b>	<b>Change (%)</b>
GHG Allowance Revenues	(227,092)	<del>(207,853)</del> <del>208,454</del>	<del>19,239</del> <del>18,639</del>	<del>-8.5</del> <del>8.2</del> %
Interest	(131)	<del>1,642</del> <del>1,382</del>	<del>1,772</del> <del>1,513</del>	<del>-1,355.3</del> <del>1156.7</del> %

<sup>31</sup> D.17-12-022 at OP 4 requires the IOUs to “each shall reserve 10% of the proceeds from the sale of greenhouse gas allowances defined in Public Utilities Code Section 748.5 through its annual Energy Resource Recover Account (ERRA) proceedings for use in the Solar on Multifamily Affordable Housing program, starting with its ongoing 2018 ERRA forecast proceeding.” Furthermore, D.20-04-012 at OP 6 extends SOMAH funding through June 30, 2026.

<sup>32</sup> On May 13, 2022, Southern California Edison Company (“SCE”) filed a Petition for Modification of D.17-12-022 (issued in Rulemaking (“R.”) 14-07-002) seeking to change the allocation to 10%, not to exceed \$1 million statewide. On September 15, 2022, the Commission adopted D.22-09-009, which modified D.17-12-022 and D.20-04-012, changing the funding requirements for the SOMAH program. The IOUs are now required to set aside 10% or their proportionate share of \$100 million, whichever is less, of the proceeds from the sale of GHG allowances.

<sup>33</sup> All values exclude FF&U unless otherwise noted.

<sup>34</sup> Authorized by D.24-12-040 and effective February 1, 2025, per AL 4588-E.

<sup>35</sup> Differences may not equal due to rounding.

	<b>Current Authorized<sup>34</sup> (\$000)</b>	<b>Proposed (\$000)</b>	<b>Change<sup>35</sup> (\$000)</b>	<b>Change (%)</b>
GHG Expenses <sup>36</sup>	(10)	<u>18.65</u>	<u>28.75</u>	<u>-277.3</u> <u>752.9%</u>
Clean Energy/Energy Efficiency Program Costs	14,726	<u>8,712.14,720</u>	<u>(6,014) (6)</u>	<u>-40.8 0.0%</u>
FF&U	(2,989)	<u>(1,944 2,097)</u>	<u>1,045.891</u>	<u>-35.0 29.8%</u>
Prior Year GHGRBA Revenue Return True-Up <sup>37</sup>	(33,946)	<u>46,699 29,227</u>	<u>80,645.63,173</u>	<u>-237.6</u> <u>186.1%</u>
GHG Allowance Revenues Eligible for Return to Customers	(249,442)	<u>(152,727</u> <u>165,157)</u>	<u>96,715.84,285</u>	<u>-38.8 33.8%</u>

OP 1 of D.12-12-033, OP 18 of D.15-07-001, OP 1 of D.20-10-002 and OP 6 of D.21-08-026 direct the IOUs to distribute GHG allowances revenues eligible for return to customers in the following manner:<sup>38,39</sup>

1. **Emissions-Intensive and Trade-Exposed (“EITE”)** entities will receive an annual, fixed-amount on-bill credit based on Commission calculations, discussed below;
2. **Small Business and Residential CCC** for the distribution of all remaining GHG Allowance revenues to small business and residential customers on an equal dollar per small business and residential account basis delivered as a semi-annual, on-bill credit and is described in more detail below.

#### **A. EITE**

OP 1 of D.20-10-002 directs the IOUs to distribute GHG allowance proceeds in the same manner as previously directed in D.12-12-033, D.13-12-002, and D.14-12-037 (as modified by D.15-08-006 and D.16-07-007). D.15-01-024 states “[o]nce EITE customers have begun receiving an EITE return, the forecast return is based on the recorded prior-year revenue returned

<sup>36</sup> GHG Expenses include utility outreach and administrative costs, including information technology (“IT”) billing and program management costs, as well as statewide outreach costs.

<sup>37</sup> Net of SOMAH true-up costs of \$1.6 million.

<sup>38</sup> Consistent with D.15-07-001, OP 18, the Residential Volumetric Return is no longer applicable.

<sup>39</sup> Consistent with D.21-08-026, OP 6, the Small Business Volumetric Return is no longer applicable.

1 to EITE customers.”<sup>40</sup> With respect to the California Industry Assistance Credit for EITE, D.20-  
2 10-002 extended the existing formulas until the CARB begins the process of providing assistance  
3 or the Commission directs further changes.<sup>41</sup> In April 2025, EITE customers began receiving  
4 EITE returns in the amount of \$~~3.63.4~~ million. As such, the adjustment to GHG Allowance  
5 Revenues available for distribution in 2026 reflects an assumed return to EITE customers of  
6 \$~~3.63.4~~ million. The 2025 EITE return is much larger than the amount returned to customers in  
7 2024,<sup>42</sup> the most recent recorded prior-year revenue returned to EITE customers, because there  
8 was an increase in eligible customer attestations. As such, the 2025 EITE return is a more  
9 accurate forecast of the 2026 return to customers. ~~In the unlikely scenario that the 2025 EITE~~  
10 ~~return differs from the amount put forth in this testimony by the time SDG&E files its October~~  
11 ~~Update, SDG&E will update this forecast.~~

## 12 **B. Small Business and Residential CCC**

13 The remaining GHG Allowance revenues eligible for return to customers will be allocated  
14 to all qualifying small business and residential customers on an equal dollar-per-account basis,  
15 which will be credited to customers semi-annually as a bill credit, also known as the Small  
16 Business and Residential Semi-Annual CCC. Table 7 below presents the remaining GHG  
17 Allowance revenues available for return through the Small Business and Residential CCC of  
18 \$~~152.7165.2~~ million, which results in a semi-annual Small Business and Residential CCC of  
19 \$~~49.3653.91~~.<sup>43</sup>

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<sup>40</sup> D.15-01-024, Attachment D at 5.

<sup>41</sup> D.20-10-002, pp. 2-3 and 13-14.

<sup>42</sup> The recorded 2024 EITE return is \$2.9 million.

<sup>43</sup> On August 22, 2024, the Commission approved Resolution E-5339 that modified the eligibility criteria used by the California Investor-Owned Utilities when distributing the Small Business CCC by imposing a 100-account cap on the eligible accounts. SDG&E used this updated criterion when



**Table 7**  
**GHG Allowance Revenues<sup>44</sup> Eligible for Return through Residential CCC**

	<b>Current Authorized<sup>45</sup> (\$000)</b>	<b>Proposed (\$000)</b>	<b>Change<sup>46</sup> (\$000)</b>	<b>Change (%)</b>
<b>GHG Allowance Revenues Eligible for Return</b>	(249,442)	<del>(152,727)</del> <del>165,157</del>	<del>96,715</del> <del>84,285</del>	<del>-38.8</del> <del>33.8%</del>
EITE Customer Return Revenues	2,910	<del>3,618</del> <del>3,371</del>	<del>708</del> <del>462</del>	<del>24.3</del> <del>15.9%</del>
<b>Residential &amp; Small Business CCC Revenues</b>	246,532	<del>149,109</del> <del>161,785</del>	<del>(97,424)</del> <del>84,747</del>	<del>-39.5</del> <del>34.4%</del>
<b>Residential &amp; Small Business Semi-Annual CCC (\$/ semi- annual)<sup>47</sup></b>	81.38	<del>49.36</del> <del>53.91</del>	<del>(32.01)</del> <del>27.47</del>	<del>-39.3</del> <del>33.8%</del>

## V. 2026 PCIA RATES

The methodologies adopted to develop the PCIA rate calculations have evolved over time. The following is a timeline of Commission decisions that have impacted the calculation of the PCIA rates, which SDG&E has complied with in the development of its 2026 PCIA rates:

- D.06-07-030, modified by D.07-01-030, established authority for the PCIA component of the Cost Responsibility Surcharge (“CRS”) to preserve bundled customer indifference by ensuring departing load customers pay their share of the cost responsibility associated with the above-market costs

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forecasting the number of customers eligible for the CCC for the purpose of calculating the CCC amount.

<sup>44</sup> Includes FF&U.

<sup>45</sup> Authorized by D.24-12-040 and effective February 1, 2025 per AL 4588-E.

<sup>46</sup> Difference may not equal due to rounding.

<sup>47</sup> On July 24, 2025, the Commission opened R.25-07-013, which, among other things, considers potential modifications to eligibility criteria for residential and small business customers as well as the allocation and distribution of Cap-and-Trade proceeds. SDG&E will incorporate any required adjustments to the CCC calculation after a final decision to R.25-07-013 is adopted.

1 based on an administrative benchmark, also known as the “indifference  
2 amount,” of the utilities’ total procurement resource portfolio.<sup>48</sup>

- 3 • D.08-09-012 refined the indifference amount methodology to better protect  
4 bundled customer indifference by introducing the requirement to “vintage”  
5 departing load customers, based on their departure date, when determining  
6 the customers’ cost responsibility for the “total portfolio” of resources.<sup>49</sup>

7 Assigning customers to a vintage ensured that departing load customers pay  
8 their share of above-market costs associated with the specific vintage  
9 portfolio of resources that were acquired to serve them prior to their  
10 departure from bundled load service in order to better protect bundled  
11 customer indifference. After departure from bundled service, the departing  
12 load customers are not required to pay for above-market costs associated  
13 with utility procurement commitments after that load departs.

- 14 • D.11-12-018 refined the indifference amount methodology by recognizing  
15 that regulatory and industry changes had impacted energy procurement  
16 practices. Changes to the Market Price Benchmark (“MPB”) methodology,  
17 used to determine the “above-market” value of electricity, now included the  
18 addition of a renewables portfolio standards adder (“RPS adder”) to better  
19 reflect the market value of renewable resources and a revised resource  
20 adequacy capacity adder (“CAP adder”), which resulted in vintage MPBs.<sup>50</sup>

21 The vintage portfolio of resources calculation was revised to better reflect

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<sup>48</sup> In D.07-01-025, the Commission adopted the PCIA methodology for CCA customers.

<sup>49</sup> D.08-09-012, OP 10.

<sup>50</sup> D.11-12-018, OPs 2 and 8.

1 time-of-use load variations and also removed load-related costs incurred by  
2 the California Independent System Operator (“CAISO”) that are then  
3 charged to the utilities.<sup>51</sup>

- 4 • D.16-09-044 directed the Joint Utilities and CCAs<sup>52</sup> to develop a uniform  
5 workpaper template through the PCIA Working Group to “facilitate  
6 comparison and analysis of the PCIA across utilities.”<sup>53</sup> Pursuant to D.17-  
7 08-026 OP 2, SDG&E has reflected the uniform workpaper template as  
8 attached in Appendix 7 of D.06-07-030 as part of this filing.<sup>54</sup> The  
9 Commission further ordered in D.18-10-019 that PG&E, SCE and SDG&E  
10 develop a uniform common template for the calculation of each of their  
11 PCIA rates reflecting the changes ordered in the decision.<sup>55</sup> SDG&E  
12 submitted its common template to the Commission’s Energy Division and  
13 concurrently served the updated common template to the service list for its  
14 ERRA proceeding.
- 15 • D.18-10-019 modified the PCIA methodology by revising inputs to the  
16 MPB that is used to calculate the PCIA, effective January 1, 2019. In  
17 addition to the revised MPB inputs, the decision also adopted an annual  
18 true-up mechanism, as recommended by a number of parties, as well as a

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<sup>51</sup> D.11-12-018, OPs 6 and 7.

<sup>52</sup> SCE, Pacific Gas & Electric Company (“PG&E”), SDG&E (collectively, the Joint Utilities), CCAs, certain Electric Service Providers and other representatives of DA interests, and consumer, labor and environmental groups participated in the PCIA working group.

<sup>53</sup> D.17-08-026, p. 2.

<sup>54</sup> D.17-08-026, OP 2 states that the workpaper template attached as Appendix A of D.17-08-026 is attached to D.06-07-030 as Appendix 7.

<sup>55</sup> D.18-10-019, OP 3.

cap that limited the change of the PCIA rate from one year to the next. Starting in forecast year 2020, the cap level of the PCIA rate was set at 0.5 cents/kWh more than the prior year's PCIA, differentiated by system average vintage rate. AL 3436-E established the PCIA under-collection balancing account ("CAPBA") which was used to track obligations that accrued for departing load customers by vintage subaccounts when the PCIA cap was hit.<sup>56</sup> In AL 3318-E/E-A, the PABA was established to record the "above-market" costs and revenues associated with all PCIA eligible resources by vintage subaccounts, effective January 1, 2019.<sup>57</sup>

- D.19-10-001 further modified the PCIA methodology by revising the inputs to the billing determinants (sales) that is used to calculate the PCIA rates, effective January 1, 2020. This revision ordered SDG&E to use vintage billing determinants of those responsible for the vintage portfolio to determine PCIA rates, instead of the currently used system net billing determinants. In addition, the decision authorized any over/under-collection in the PABA vintage subaccounts in a given year to be rolled into the next year's ERRRA Forecast filing. The decision adopted the methodology for SDG&E to true-up the values in PABA for the imputed RPS and resource adequacy ("RA") costs using the updated benchmarks provided by the Energy Division on October 1.<sup>58</sup> The true-up amounts for

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<sup>56</sup> SDG&E AL 3436-E was filed on September 30, 2019, effective and approved on October 30, 2019.

<sup>57</sup> AL 3318-E/E-A, approved May 30, 2019 and effective January 1, 2019.

<sup>58</sup> D.22-01-023, OP 1 modified the PCIA market price benchmark release date from November 1 to October 1 each year, beginning with the 2022 benchmark.

1 both RPS and RA will be booked as adjustments to PABA annually through  
2 the ERRA Forecast filing.

- 3 • D.20-05-006 directed the IOUs to open a new “non-vintaged” PABA  
4 subaccount to allocate certain costs to all PCIA-eligible customers without  
5 respect to when the customer departed.
- 6 • D.21-03-051 granted the Joint Utilities’ uncontested Petition for  
7 Modification (“PFM”) to D.17-08-026 which updates the PCIA workpaper  
8 to remove the application of line losses to capacity volumes and utilizes  
9 energy volumes as measured at the generator meter instead of customer  
10 meter.<sup>59</sup>
- 11 • D.21-05-030 removed the PCIA cap and trigger mechanisms and required  
12 SDG&E to implement the removal of the PCIA cap in rates effective  
13 January 1, 2022.<sup>60</sup>
- 14 • D.22-01-023 directed each of the IOUs to modify their respective Electric  
15 Preliminary Statements governing the ERRA and PABA accounts to allow  
16 them to place year-end ERRA balances in the most-recent vintage  
17 subaccount of PABA each year.<sup>61</sup> The modifications clarify that disposition  
18 of the year-end balance in the ERRA account shall be to the PABA upon  
19 submission (where a Tier 1 advice letter is currently required) or approval  
20 (where a Tier 2 advice letter is currently required) by the Commission of the  
21 applicable compliance advice letter addressing such balance.

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<sup>59</sup> D.21-03-051, OP 1.

<sup>60</sup> D.21-05-030, OP 1.

<sup>61</sup> D.22-01-023, OP 4. SDG&E AL 3976-E was approved by Energy Division on May 4, 2022.

- D.23-06-006 refined the calculation of the Energy Index MPB to improve accuracy and transparency by calculating a factor to be multiplied by the Commission-provided energy benchmarks. The factor is a measure of the ratio between a three-year historical average of electric prices based on actual energy revenues received for PCIA resources and the actual average CAISO SP15 day ahead market prices. In addition, it modified the ratio of on-peak to off-peak prices with a method based on time weightings rather than bundled load weightings.<sup>62</sup>
- D.25-06-049 directed Energy Division to adopt a single RA MPB, utilizing 3 years of transaction data to develop the RA MPB forecasts and 4 years of data for the final RA MPB calculations. The decision also adopts definitions for affiliate, swap and sleeve transactions and directs Energy Division to remove affiliate and swap transactions from RA MPB calculations and to utilize only the initial transaction data in sleeve transactions. Lastly, the decision requires LSEs to identify all affiliate, swap, and sleeve transactions in their data submissions.
- D.25-08-039 granted SDG&E's PFM to D.09-04-021 that was filed on April 9, 2021. The modification allows SDG&E to address its year-end ERRA balance through its annual ERRA forecast application.

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<sup>62</sup> D.23-06-006, OP 6; Additionally, D.23-06-006 established a new MPB and allocation mechanism to address the “greenhouse gas-free” incremental value of large hydroelectric energy resources above fossil fuel resources, however, SDG&E does not have any GHG-free resources.

1           **A.     Indifference Methodology**

2           Under applicable laws and rules,<sup>63</sup> departing load customers are responsible for their fair  
3 share of above-market costs, or an indifference amount, incurred by the utility on behalf of those  
4 customers when electric generation costs exceed the current market price, or market price  
5 benchmark. To maintain bundled customers' indifference to the departure of SDG&E's customers  
6 to non-utility service, SDG&E calculates the indifference amount to determine the cost  
7 responsibility for DA, CCA and other departing load, specifically:

8                               **Indifference Amount = CTC + PCIA**

9           The above-market costs for both the CTC and PCIA are determined using the MPB, a  
10 calculated proxy for the market value of electricity. This methodology is consistent with  
11 Commission directives, specifically D.11-12-018 and Resolution E-4475. CTC revenue  
12 requirements are addressed in the updated testimony of SDG&E witness Ms. Felan with rate  
13 impacts discussed above.

14           In this Application, SDG&E is proposing to update the currently effective vintage PCIA  
15 rates and to include the new vintage 2026 PCIA rates to account for customers' departing load in  
16 the second half of 2026. With respect to this 2026 ERRA proceeding, SDG&E's portfolio of  
17 resources, used to calculate the vintage 2026 indifference amounts and the resulting 2026 PCIA  
18 rates, will include applicable costs from SDG&E's:

- 19           •       Forecasted 2026 PABA, and CTC revenue requirements;
- 20           •       Projected 2025 PABA year-end balance;
- 21           •       Projected 2025 ERRA year-end balance; **and**

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<sup>63</sup> California Public Utilities Code Section 365.2.

- SDG&E’s authorized 2026 Non-Fuel Generation Balancing Account (“NGBA”) revenue requirement;<sup>64</sup> and
- SDG&E’s authorized General Rate Case Memorandum Account (“GRCMA”) balance.<sup>65</sup>

~~The vintage 2026 MPBs are not available at the time of this filing and therefore, the current MPBs were used in the preliminary calculation of the vintage 2026 PCIA rates in this testimony and will be updated in SDG&E’s October Update filing in this proceeding.~~

#### **B. Treatment of SONGS-related Costs**

On July 26, 2018, the Commission approved D.18-07-037, adopting the majority of the 2018 Revised Settlement Agreement (“Agreement”), which stated, in part, that SDG&E would cease collecting in rates the revenue requirement authorized to be recovered related to the SONGS regulatory asset.

SDG&E’s PCIA rates therefore no longer include SONGS-related Regulatory Asset costs.<sup>66</sup> The only remaining SONGS-related costs included in PCIA rates are non-fuel related costs authorized in Southern California Edison’s (“SCE”) SDG&E’s 2024 General Rate Case (“GRC”) applications, D.24-12-074, which The Commission recently adopted D.25-09-030 in SCE’s Test Year 2025 GRC and adopts, among other things, updated SONGS-related costs. Pursuant to OP 25, the 2026 SONGS costs will be updated in SDG&E’s year-end Consolidated advice letter filings. These costs are included in the PCIA rates in Attachment C.

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<sup>64</sup> Pursuant to SDG&E’s Test Year 2024 General Rate Case (TY 2024 GRC) D.24-12-074.

<sup>65</sup> Effective February 1, 2025, per AL 4588-E. Pursuant to OP 5 of D.24-12-074, the GRCMA is being collected over 18-months.

<sup>66</sup> In the Order Instituting Investigation on the Commission’s Own Motion in the Rates, Operations, Practices, Services and Facilities of SCE and SDG&E Associated with the San Onofre Nuclear Generating Station Units 2 and 3 (Investigation-12-10-013), a Joint Motion for Adoption of Settlement Agreement was approved by the Commission in D.18-07-037.



### C. Illustrative 2026 PCIA Rates

Tables 8 and 9 below provide a comparison of the current effective PCIA rates as implemented on February 1, 2025, via AL 4588-E and the illustrative 2026 PCIA rates by vintage based on the 2026 ERRA Forecast inputs discussed above. The 2026 PCIA rates can also be found in Attachment C. Per Resolution E-5217, SDG&E will update the PCIA rates as part of its year-end consolidated electric rate change process with updated projected year-end PABA and ERRA balances.

**Table 8 – 2025 Current Effective Vintage PCIA Rates (\$/kWh)**

Rate Group	PCIA 2001 Vintage	PCIA 2002 Vintage	PCIA 2003 Vintage	PCIA 2004 Vintage	PCIA 2005 Vintage	PCIA 2006 Vintage	PCIA 2007 Vintage	PCIA 2008 Vintage	PCIA 2009 Vintage	PCIA 2010 Vintage	PCIA 2011 Vintage	PCIA 2012 Vintage
Residential	0.00008	(0.00001)	(0.00001)	0.00158	0.00257	0.00348	(0.00547)	(0.00623)	(0.00996)	(0.00629)	(0.00282)	0.00081
Small Commercial	0.00005	(0.00001)	(0.00001)	0.00111	0.00182	0.00245	(0.00386)	(0.00439)	(0.00703)	(0.00444)	(0.00197)	0.00061
Medium & Large C&I	0.00006	(0.00003)	(0.00003)	0.00162	0.00265	0.00360	(0.00572)	(0.00650)	(0.01039)	(0.00647)	(0.00264)	0.00145
Agriculture	0.00006	(0.00001)	(0.00001)	0.00123	0.00200	0.00271	(0.00427)	(0.00486)	(0.00777)	(0.00491)	(0.00207)	0.00090
Streetlighting	0.00005	(0.00001)	(0.00001)	0.00108	0.00177	0.00239	(0.00377)	(0.00428)	(0.00685)	(0.00433)	(0.00194)	0.00056
System Total	0.00006	(0.00002)	(0.00002)	0.00151	0.00247	0.00335	(0.00530)	(0.00602)	(0.00963)	(0.00605)	(0.00260)	0.00103

PCIA 2013 Vintage	PCIA 2014 Vintage	PCIA 2015 Vintage	PCIA 2016 Vintage	PCIA 2017 Vintage	PCIA 2018 Vintage	PCIA 2019 Vintage	PCIA 2020 Vintage	PCIA 2021 Vintage	PCIA 2022 Vintage	PCIA 2023 Vintage	PCIA 2024 Vintage	PCIA 2025 Vintage
0.00084	0.00096	0.00112	0.00094	(0.00017)	(0.00713)	(0.01191)	(0.01107)	(0.01364)	(0.01778)	(0.03161)	0.00210	0.00210
0.00062	0.00071	0.00083	0.00069	(0.00009)	(0.00508)	(0.00851)	(0.00791)	(0.01178)	(0.01528)	(0.02634)	0.00213	0.00213
0.00148	0.00162	0.00180	0.00159	0.00031	(0.00781)	(0.01352)	(0.01251)	(0.01769)	(0.02298)	(0.03609)	(0.00641)	(0.00641)
0.00093	0.00103	0.00116	0.00101	0.00010	(0.00560)	(0.00951)	(0.00883)	(0.01216)	(0.01514)	(0.02671)	(0.00271)	(0.00271)
0.00057	0.00066	0.00077	0.00064	(0.00012)	(0.00490)	(0.00818)	(0.00761)	(0.01109)	(0.01411)	(0.02321)	(0.00108)	(0.00108)
0.00106	0.00118	0.00134	0.00115	0.00004	(0.00704)	(0.01195)	(0.01109)	(0.01464)	(0.01910)	(0.03216)	(0.00131)	(0.00131)

**Table 9 – 2026 Illustrative Proposed Vintage PCIA Rates (\$/kWh)<sup>67</sup>**

Rate Group	PCIA 2001 Vintage	PCIA 2002 Vintage	PCIA 2003 Vintage	PCIA 2004 Vintage	PCIA 2005 Vintage	PCIA 2006 Vintage	PCIA 2007 Vintage	PCIA 2008 Vintage	PCIA 2009 Vintage	PCIA 2010 Vintage	PCIA 2011 Vintage	PCIA 2012 Vintage
Residential	(0.00023)	(0.00033)	(0.00033)	(0.01467)	(0.01377)	(0.01313)	0.00976	0.00705	0.00538	0.00391	0.01436	0.02158
Small Commercial	(0.00017)	(0.00025)	(0.00025)	(0.01117)	(0.01048)	(0.01000)	0.00743	0.00537	0.00409	0.00298	0.01097	0.01650
Medium & Large C&I	(0.00014)	(0.00022)	(0.00022)	(0.01213)	(0.01139)	(0.01086)	0.00816	0.00591	0.00452	0.00328	0.01247	0.01895
Agriculture	(0.00020)	(0.00028)	(0.00028)	(0.01295)	(0.01216)	(0.01159)	0.00863	0.00623	0.00476	0.00346	0.01308	0.01975
Streetlighting	(0.00017)	(0.00024)	(0.00024)	(0.01060)	(0.00996)	(0.00949)	0.00705	0.00510	0.00389	0.00283	0.01039	0.01562
System Total	(0.00017)	(0.00026)	(0.00026)	(0.01293)	(0.01214)	(0.01157)	0.00865	0.00626	0.00478	0.00347	0.01295	0.01955

PCIA 2013 Vintage	PCIA 2014 Vintage	PCIA 2015 Vintage	PCIA 2016 Vintage	PCIA 2017 Vintage	PCIA 2018 Vintage	PCIA 2019 Vintage	PCIA 2020 Vintage	PCIA 2021 Vintage	PCIA 2022 Vintage	PCIA 2023 Vintage	PCIA 2024 Vintage	PCIA 2025 Vintage	PCIA 2026 Vintage
0.02112	0.02100	0.02294	0.02188	0.02449	0.02123	0.01843	0.02054	(0.00928)	(0.01744)	(0.02971)	0.01384	0.01366	0.01366
0.01615	0.01606	0.01754	0.01673	0.01873	0.01622	0.01405	0.01570	(0.03037)	(0.03768)	(0.04785)	(0.01116)	(0.01131)	(0.01131)
0.01855	0.01843	0.02018	0.01921	0.02159	0.01858	0.01590	0.01794	(0.03916)	(0.04991)	(0.06249)	(0.01879)	(0.01897)	(0.01897)
0.01933	0.01921	0.02100	0.02003	0.02243	0.01943	0.01685	0.01880	(0.02192)	(0.02832)	(0.03851)	(0.00769)	(0.00782)	(0.00782)
0.01529	0.01520	0.01661	0.01584	0.01773	0.01537	0.01335	0.01488	(0.02693)	(0.03334)	(0.04198)	(0.01332)	(0.01344)	(0.01344)
0.01914	0.01902	0.02080	0.01982	0.02223	0.01921	0.01657	0.01857	(0.02129)	(0.03010)	(0.04205)	(0.00009)	(0.00026)	(0.00026)

Rate Group	PCIA 2001 Vintage	PCIA 2002 Vintage	PCIA 2003 Vintage	PCIA 2004 Vintage	PCIA 2005 Vintage	PCIA 2006 Vintage	PCIA 2007 Vintage	PCIA 2008 Vintage	PCIA 2009 Vintage	PCIA 2010 Vintage	PCIA 2011 Vintage	PCIA 2012 Vintage
Residential	(0.00002)	(0.00011)	(0.00011)	0.01111	0.01347	0.01523	0.01391	0.01413	0.01220	0.01862	0.02931	0.03678
Small Commercial	(0.00001)	(0.00008)	(0.00008)	0.00846	0.01026	0.01159	0.01059	0.01075	0.00929	0.01418	0.02236	0.02808
Medium & Large C&I	(0.00001)	(0.00009)	(0.00009)	0.00924	0.01120	0.01265	0.01156	0.01174	0.01014	0.01560	0.02502	0.03172
Agriculture	(0.00001)	(0.00010)	(0.00010)	0.00982	0.01190	0.01345	0.01229	0.01248	0.01078	0.01645	0.02629	0.03319
Streetlighting	(0.00001)	(0.00008)	(0.00008)	0.00803	0.00974	0.01101	0.01006	0.01021	0.00882	0.01346	0.02121	0.02661
System Total	(0.00001)	(0.00009)	(0.00009)	0.00982	0.01190	0.01345	0.01229	0.01248	0.01078	0.01651	0.02621	0.03304

PCIA 2013 Vintage	PCIA 2014 Vintage	PCIA 2015 Vintage	PCIA 2016 Vintage	PCIA 2017 Vintage	PCIA 2018 Vintage	PCIA 2019 Vintage	PCIA 2020 Vintage	PCIA 2021 Vintage	PCIA 2022 Vintage	PCIA 2023 Vintage	PCIA 2024 Vintage	PCIA 2025 Vintage	PCIA 2026 Vintage
0.03604	0.03611	0.03724	0.03622	0.03516	0.03419	0.03093	0.03280	0.03563	0.02870	0.02215	0.05493	0.05042	0.05042
0.02752	0.02756	0.02843	0.02765	0.02683	0.02608	0.02356	0.02501	0.02958	0.02319	0.01767	0.04533	0.04152	0.04152
0.03106	0.03111	0.03213	0.03120	0.03023	0.02933	0.02622	0.02802	0.03384	0.02429	0.01745	0.05039	0.04586	0.04586
0.03251	0.03257	0.03361	0.03267	0.03169	0.03079	0.02780	0.02952	0.03340	0.02794	0.02257	0.04592	0.04271	0.04271
0.02608	0.02612	0.02694	0.02620	0.02544	0.02473	0.02238	0.02373	0.02838	0.02203	0.01750	0.03902	0.03606	0.03606
0.03237	0.03242	0.03346	0.03252	0.03154	0.03064	0.02758	0.02934	0.03322	0.02559	0.01915	0.05076	0.04641	0.04641

## VI. 2026 ENHANCED COMMUNITY RENEWABLES (“ECR”) PROGRAM RATES

In D.15-01-051, the Commission began the implementation of Senate Bill (“SB”) 43, which set a formal requirement for the three California IOUs to implement the Green Tariff Shared Renewables (“GTSR”) Program, which included the Green Tariff (“GT” or “EcoChoice”) and Enhanced Community Renewables (“ECR” or “EcoShare”) tariffs. SB 43 was signed into law by Governor Brown on September 28, 2013. The GTSR Program was intended to (1) expand access to “all eligible renewable energy resources to all ratepayers who are currently unable to access the benefits of onsite generation,” and (2) “create a mechanism whereby institutional

<sup>67</sup> The 2026 proposed PCIA rates reflect corrected PCIA vintaging logic for new premises, move-ins, and new developments required pursuant to D.16-09-044.

1 customers...commercial customers...and groups of individuals...can meet their needs with the  
2 electrical generation from eligible renewable energy resources.”<sup>68</sup>

3 On May 31, 2022, SDG&E filed A.~~pplication (“A.”)~~22-05-023<sup>69</sup> requesting the  
4 Commission suspend its GTSR programs to protect program participants from high program rates  
5 that could not be overcome through program design changes.

6 On August 25, 2022, Administrative Law Judges Petersen and Pulsifer issued a ruling in  
7 A.22-05-022 *et al.* immediately suspending SDG&E’s EcoChoice, Green Tariff program and  
8 directed SDG&E to “quickly disenroll customers from its Green Tariff option who will remain on  
9 their otherwise applicable rate.”<sup>70</sup> The ruling declined to suspend SDG&E’s EcoShare, Enhanced  
10 Community Renewables program.

11 However, on May 30, 2024, the Commission approved D.24-05-065 that discontinues the  
12 ECR program to new projects. SDG&E does not currently have any ECR projects, and so this  
13 requirement effectively terminates SDG&E’s ECR program. SDG&E filed AL 4522-E on  
14 September 27, 2024, to close its ECR program, and it was approved on October 27, 2024.  
15 Therefore, SDG&E is not providing illustrative ECR rates in this Application.

## 16 **VII. 2026 MCAM RATES**

17 In D.19-11-016, the Commission directed the IOUs to procure additional resource  
18 generation capacity on behalf of non-IOU LSEs in their respective service territories that (a)  
19 elected to opt out of self-procuring to meet procurement obligations established in the decision  
20 (opt-out procurement); or (b) failed to acquire their share of required capacity after initially

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<sup>68</sup> California Public Utilities Code Section 2831 (b) and (f).

<sup>69</sup> A.22-05-023 was consolidated with the other IOU applications to review the Green Access programs into a single proceeding, PG&E’s A.22-05-022 and SCE’s A.22-05-024.

<sup>70</sup> A.22-05-022 *et al.*, August 25, 2022, Administrative Law Judge’s Ruling Granting Request for Green Tariff Suspension, OP 1.

1 electing to do so (backstop procurement). Pursuant to this requirement, SDG&E was obligated to  
2 procure an additional 8.4 MWs to account for LSEs that opted out of their portion of procurement  
3 ordered in D.19-11-016. SDG&E is currently unaware of any LSEs in its service territory that are  
4 deficient in their procurement obligations related to D.19-11-016 and/or D.21-06-035.

5 D.22-05-015 authorizes the use of non-bypassable customer charges, MCAM rates, to  
6 ensure that the net costs of electric resource procurement obligations mandated in D.19-11-016  
7 and D.21-06-035 are allocated and recovered in a fair, economical, and legally compliant manner.

8 SDG&E filed AL 4043-E with its implementation plan, which was approved with  
9 modifications by Resolution E-5241. SDG&E subsequently filed AL 4151-E and 4151-E-A to  
10 address the modifications required by Resolution E-5241. In accordance with the ALs listed  
11 above and Resolution E-5241, SDG&E will recover the costs of procurement associated with  
12 D.19-11-016 and D.21-06-035 in the following manner:

13 **A. Bundled Service Customers**

14 The MCAM charge is applicable only to opt-out and backstop procurement LSE  
15 customers. Accordingly, costs of SDG&E procurement associated with D.19-11-016 and D.21-  
16 06-035 on behalf of bundled service customers will be recovered through the Portfolio Allocation  
17 Balancing Account (PABA) and included in bundled service customer commodity rates. For  
18 bundled service customers who depart bundled service after the effective date of D.22-05-015,  
19 above-market costs for procurement associated with D.19-11-016 and D.21-06-035 requirements  
20 will be assigned a 2019 vintage and be collected through the PCIA charge.<sup>71</sup>

21 **B. Opt-Out LSEs**

22 For customers of LSEs that opted out of self-providing capacity required by D.19-11-016,  
23 the opt-out costs and offsetting benefits shall be aggregated into a single bucket for procurement

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<sup>71</sup> D.22-05-015, OP 4.

1 and a single bucket for administrative costs.<sup>72</sup> All of the procurement-related costs, including  
2 incremental administrative costs, shall be recorded in the MCAMBA, offset by any net energy or  
3 other revenues received from the contracts. The remaining net capacity costs will be recovered  
4 from all customers of all opt-out LSEs via the MCAM.<sup>73</sup>

5 **C. Deficient LSEs (Backstop Procurement)**

6 For customers of LSEs that fail to provide the capacity required by D.19-11-016 and/or  
7 D.21-06-035 and the Commission has required backstop procurement, the associated costs and  
8 offsetting benefits shall be aggregated into a single bucket for procurement and a single bucket for  
9 administrative costs. All of the procurement-related costs, including incremental administrative  
10 costs, shall be recorded in the MCAMBA or sub-account specific to the MCAM. These costs are  
11 offset by any net energy or other revenues received from the contracts. The net capacity costs will  
12 be recovered from the customers of the deficient LSEs via the MCAM.

13 SDG&E does not currently have any backstop procurement for LSEs pursuant to D.19-11-  
14 016 or D.21-06-035, as described by D.20-12-044, in its service territory. However, in the event  
15 SDG&E is required to procure resources as a backstop where MCAM is applicable, SDG&E will  
16 calculate the MCAM charges specific to the deficient LSE using the methodology described above  
17 and will not be pooled with other opt-out costs/revenue requirements.

18 **D. Opt-Out LSEs no Longer Serving Customers**

19 For a non-IOU LSE that declares bankruptcy or ceases providing retail service in  
20 California and yet has a capacity obligation under D.19-11-016 or D.21-06-035, and their retail  
21 customers are paying for capacity under the MCAM adopted in D.22-05-015, the capacity shall

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<sup>72</sup> D.22-05-015, OP 5.

<sup>73</sup> Resolution E-5241, OP 1.

revert to SDG&E, with the costs of the associated procurement allocated thereafter using the CAM established under Public Utilities Code Section 365.1(c)(2).<sup>74</sup>

The costs of procurement related to one energy service provider (ESP) in SDG&E's service territory that has left the market since D.19-11-016 will be recovered through the CAM, in accordance with Conclusions of Law 16 of D.22-05-015.

Because Solana Energy Alliance ("SEA") opted out of procurement ordered by D.19-11-016, SDG&E procured resources associated with D.19-11-016 on its behalf; however, since that time, Solana Energy Alliance merged with Clean Energy Alliance, and former SEA customers are now served by Clean Energy Alliance ("CEA"). Pursuant to OP 14 of D.22-05-015, the opt-out procurement costs incurred by SDG&E on behalf of Solana Energy Alliance shall be recovered via the non-bypassable MCAM charge structure.

#### **E. Proposed 2026 MCAM Rates**

Table 10 below presents the proposed 2026 MCAM rates.

**Table 10 – Proposed 2026 MCAM Rates (\$/kWh)**

Customer Class MCAM-CRS	Opt-Out ESPs	Backstop ESPs
Residential	<u>0.00006</u> <del>0.00001</del>	-
Small Commercial	<u>0.00009</u> <del>0.00002</del>	-
Medium/Large Commercial & Industrial	<u>0.00012</u> <del>0.00003</del>	-
Agricultural	<u>0.00006</u> <del>0.00001</del>	-
Streetlighting	<u>0.00004</u> <del>0.00001</del>	-

These rates will be charged to all customers of the opt-out LSEs, listed below.

- 3 Phase Renewables LLC

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<sup>74</sup> D.22-05-015, OP 10.

- Solana Energy Alliance (now Clean Energy Alliance)<sup>75</sup>
- Commercial Energy of California
- Constellation NewEnergy Inc.
- BP Energy Retail Company California LLC<sup>76</sup>
- Pilot Power Group Inc.

Upon implementation of these rates, SDG&E will update Special Condition 6 in its tariff Schedule CCA-CRS and Special Condition 3 in its tariff Schedule DA-CRS with the 2026 MCAM rates and the list of opt out LSEs.

### VIII. SUMMARY AND RELIEF REQUESTED

Consistent with the rate recovery proposed in this testimony, SDG&E requests that the Commission authorize the following relief in its forthcoming decision in this proceeding:

1. Approve for recovery in rates: (1) the 2026 ERRA revenue requirement of ~~\$382.0482.9~~ million; (2) the projected 2025 ERRA year-end balance of ~~(\$14.00.5)~~ million; (3) the 2026 PABA revenue requirement of ~~\$187.5(\$109.2)~~ million; (4) the projected 2025 PABA year-end balance of ~~\$274.214.2~~ million; (5) the 2026 CTC revenue requirement of \$0.5 million; (6) the 2026 LG revenue requirement of ~~\$247.1202.7~~ million; (7) the projected 2025 LGBA year-end balance of ~~(\$101.0455.4)~~ million; (8) the 2026 MCAM revenue requirement of ~~\$0.30.1~~ million; (9) 2026 SDCP DAC-GT program revenue requirement of \$0; and (10) the TMNBC

<sup>75</sup> SEA merged with CEA after D.19-11-016 was adopted. Pursuant to D.22-05-015, the opt-out procurement costs incurred by SDG&E on behalf of SEA shall be recovered via the non-bypassable MCAM charge structure from the customers of CEA.

<sup>76</sup> Previously “EDF Industrial Power Services (CA) LLC.”

1 revenue requirement as set forth in the testimony of SDG&E witness Ms.  
2 Felan and confidentiality declaration attached thereto;<sup>77</sup>

3 2. The amounts above projected for the ERRR, PABA and LGBA year-end  
4 balances will be updated in SDG&E's annual year-end process pursuant to  
5 Resolution E-5217;

6 3. The amounts above exclude FF&U and the then-approved FF&U factors  
7 will be applied at the time of implementation; and

8 4. Approve SDG&E's 2026 proposed rates, subject to updates as discussed in  
9 my testimony, for:

10 a. GHG Allowance return to customers for the Residential and Small  
11 Business Semi-Annual CCC of \$~~49.3653.91~~;

12 b. 2026 PCIA rates presented in Attachment C;

13 c. 2026 MCAM rates presented in Attachment D.

14 This concludes my updated prepared direct testimony.

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<sup>77</sup> All values exclude FF&U.



1 **IX. QUALIFICATIONS**

2 My name is Erica Wissman. My business address is 8330 Century Park Court, San Diego,  
3 California 92123.

4 I have been employed as Rate Strategy Project Manager in the Rate Strategy & Design  
5 group in the Customer Pricing Department of San Diego Gas & Electric Company since  
6 December 2023. In my current role, one of my responsibilities is to analyze and develop rate  
7 design for SDG&E in proceedings before the Commission. I began work at SDG&E in 2020 as a  
8 Business/Economics Analyst in the Rate Strategy & Design group of the Customer Pricing  
9 Department.

10 I received a Bachelor of Science in Statistics and a Minor in Mathematical Sciences from  
11 the University of California, Santa Barbara in 2017.

12 I have previously submitted testimony before the California Public Utilities Commission  
13 and the Federal Energy Regulatory Commission.

## **ATTACHMENT A.1**

### **ILLUSTRATIVE CLASS AVERAGE REVENUE CHANGES BY RATE COMPONENT**

#### **BUNDLED CUSTOMERS**

**SAN DIEGO GAS & ELECTRIC COMPANY – ELECTRIC DEPARTMENT  
2026 ERRRA FORECAST APPLICATION  
ATTACHMENT A.1  
ILLUSTRATIVE CLASS AVERAGE REVENUE CHANGES BY RATE COMPONENT  
BUNDLED CUSTOMERS<sup>78</sup>**

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<sup>78</sup> The illustrative class average revenues presented are calculated by taking the rates multiplied by sales forecast. The authorized rates for Transmission, RS and WF-NBC are not changing with this proceeding. However, the calculated class revenues are changing as a result of the requested change to sales forecast.

Line No.		Distribution Revenues (\$)	Transmission Revenues (\$)	Public Goods Revenues (\$)	Nuc Decom Revenues (\$)	On-Going CTC Revenues (\$)	LGC Revenues (\$)	RS Revenues (\$)	TRAC Revenues (\$)	GHG Revenues (\$)	Total UDC Revenues (\$)	WF-NBC Revenues (\$)	DWR-BC Revenues (\$)	Commodity Revenues (\$)	Total Revenues (\$)	Line No.
<b><u>PRESENT 2/1/2025</u></b>																
1	Residential	927,387,658	317,924,128	163,710,682	81,374	2,336,895	45,917,243	60,592	0	(228,127,462)	1,229,291,110	33,662,626	0	239,067,012	1,502,020,748	1
2	Small Comm.	434,950,381	64,786,757	55,548,903	25,740	720,597	12,874,266	24,283	0	(17,673,512)	551,257,415	14,470,854	0	67,734,234	633,462,503	2
3	Med & Lg C&I	995,295,056	236,431,267	212,731,331	99,884	2,541,400	50,728,056	93,674	0	(277,659)	1,497,643,009	41,112,887	0	281,985,377	1,820,741,273	3
4	Agriculture	37,944,023	2,756,654	7,477,497	3,830	61,678	1,099,605	3,553	0	(453,597)	48,893,243	2,094,173	0	10,695,853	61,683,269	4
5	Lighting	16,913,505	1,730,052	308,087	838	1,664	408,936	802	0	0	19,363,884	476,144	0	2,177,104	22,017,132	5
6	System Total	2,412,490,623	623,628,858	439,776,500	211,666	5,662,234	111,028,106	182,904	0	(246,532,230)	3,346,448,661	91,816,684	0	601,659,580	4,039,924,925	6
<b><u>PROPOSED 2026 ERRA APPLICATION</u></b>																
7	Residential	883,482,881	283,545,356	159,157,878	79,463	1,562,458	19,249,187	55,292	0	(150,995,754)	1,196,136,761	32,953,118	0	248,168,910	1,477,258,789	7
8	Small Comm.	460,848,762	65,155,240	56,577,891	26,948	516,528	5,947,970	24,421	0	(10,334,421)	578,763,339	14,492,130	0	83,443,625	676,699,094	8
9	Med & Lg C&I	1,005,636,361	223,367,336	210,598,634	99,969	1,741,516	22,356,482	89,866	0	(156,437)	1,463,733,727	38,908,411	0	243,511,342	1,746,153,480	9
10	Agriculture	44,023,035	2,868,791	8,148,740	4,392	48,430	556,288	3,913	0	(298,750)	55,354,839	2,299,478	0	15,108,813	72,763,130	10
11	Lighting	18,264,979	1,773,370	307,336	894	1,215	192,566	823	0	0	20,541,183	487,680	0	2,678,648	23,707,511	11
12	System Total	2,412,256,018	576,710,093	434,790,479	211,666	3,870,147	48,302,493	174,315	0	(161,785,362)	3,314,529,849	89,140,817	0	592,911,338	3,996,582,004	12
<b><u>REVENUE CHANGE SUMMARY</u></b>																
13	Residential	(43,904,777)	(34,378,772)	(4,552,804)	(1,911)	(774,437)	(26,668,056)	(5,300)	0	77,131,708	(33,154,349)	(709,508)	0	9,101,898	(24,761,959)	13
14	Small Comm.	25,898,381	368,483	1,028,988	1,208	(204,069)	(6,926,296)	138	0	7,339,091	27,505,924	21,276	0	15,709,391	43,236,591	14
15	Med & Lg C&I	10,341,305	(13,063,931)	(2,132,697)	85	(799,884)	(28,371,574)	(3,808)	0	121,222	(33,909,282)	(2,204,476)	0	(38,474,035)	(74,587,793)	15
16	Agriculture	6,079,012	112,137	671,243	562	(13,248)	(543,317)	360	0	154,847	6,461,596	205,305	0	4,412,960	11,079,861	16
17	Lighting	1,351,474	43,318	(751)	56	(449)	(216,370)	21	0	0	1,177,299	11,536	0	501,544	1,690,379	17
18	System Total	(234,605)	(46,918,765)	(4,986,021)	0	(1,792,087)	(62,725,613)	(8,589)	0	84,746,868	(31,918,812)	(2,675,867)	0	(8,748,242)	(43,342,921)	18
<b><u>AVERAGE % CHANGE SUMMARY</u></b>																
19	Residential	-4.73%	-10.81%	-2.78%	-2.35%	-33.14%	-58.08%	-8.75%	0.00%	33.81%	-2.70%	-2.11%	0.00%	3.81%	-1.65%	19
20	Small Comm.	5.95%	0.57%	1.85%	4.69%	-28.32%	-53.80%	0.57%	0.00%	41.53%	4.99%	0.15%	0.00%	23.19%	6.83%	20
21	Med & Lg C&I	1.04%	-5.53%	-1.00%	0.09%	-31.47%	-55.93%	-4.07%	0.00%	43.66%	-2.26%	-5.36%	0.00%	-13.64%	-4.10%	21
22	Agriculture	16.02%	4.07%	8.98%	14.67%	-21.48%	-49.41%	10.13%	0.00%	34.14%	13.22%	9.80%	0.00%	41.26%	17.96%	22
23	Lighting	7.99%	2.50%	-0.24%	6.68%	-26.98%	-52.91%	2.62%	0.00%	0.00%	6.08%	2.42%	0.00%	23.04%	7.68%	23
24	System Total	-0.01%	-7.52%	-1.13%	0.00%	-31.65%	-56.50%	-4.70%	0.00%	34.38%	-0.95%	-2.91%	0.00%	-1.45%	-1.07%	24

Line No.		Distribution Revenues (\$)	Transmission Revenues (\$)	Public Goods Revenues (\$)	Nuc Decom Revenues (\$)	On-Going CTC Revenues (\$)	LGC Revenues (\$)	RS Revenues (\$)	TRAC Revenues (\$)	GHG Revenues (\$)	Total UDC Revenues (\$)	WF-NBC Revenues (\$)	DWR-BC Revenues (\$)	Commodity Revenues (\$)	Total Revenues (\$)	Line No.
<b><u>PRESENT 10/1/2025</u></b>																
1	Residential	914,206,042	432,369,900	140,426,278	81,374	2,336,895	45,917,243	60,592	0	(228,127,462)	1,307,270,862	33,662,626	0	239,067,012	1,580,000,500	1
2	Small Comm.	429,891,028	80,424,940	54,074,945	25,740	720,597	12,874,266	24,283	0	(17,673,512)	560,362,287	14,470,854	0	67,734,234	642,567,375	2
3	Med & Lg C&I	984,068,953	360,411,013	207,326,280	99,884	2,541,400	50,728,056	93,674	0	(277,659)	1,604,991,601	41,112,887	0	281,985,377	1,928,089,865	3
4	Agriculture	37,505,454	5,159,961	7,303,748	3,830	61,678	1,099,605	3,553	0	(453,597)	50,684,232	2,094,173	0	10,695,853	63,474,258	4
5	Lighting	16,716,691	2,297,374	307,921	838	1,664	408,936	802	0	0	19,734,226	476,144	0	2,177,104	22,387,474	5
6	System Total	2,382,388,168	880,663,188	409,439,172	211,666	5,662,234	111,028,106	182,904	0	(246,532,230)	3,543,043,208	91,816,684	0	601,659,580	4,236,519,472	6
<b><u>PROPOSED 2026 ERRA - OCTOBER UPDATE</u></b>																
7	Residential	870,641,925	385,615,516	134,369,025	79,463	1,577,081	58,981,459	55,292	0	(139,184,546)	1,312,135,215	32,953,126	0	248,609,672	1,593,698,013	7
8	Small Comm.	455,417,092	80,882,367	53,938,474	26,948	521,362	18,225,183	24,421	0	(9,496,208)	599,539,639	14,492,130	0	83,590,523	697,622,292	8
9	Med & Lg C&I	994,139,576	340,518,060	200,674,534	99,969	1,757,814	68,502,529	89,866	0	(150,266)	1,605,632,082	38,908,411	0	243,934,773	1,888,475,266	9
10	Agriculture	43,507,459	5,451,014	7,858,907	4,392	48,883	1,704,522	3,913	0	(277,529)	58,301,561	2,299,478	0	15,135,341	75,736,380	10
11	Lighting	18,049,615	2,354,897	271,757	894	1,227	590,041	823	0	0	21,269,254	487,680	0	2,683,411	24,440,345	11
12	System Total	2,381,755,667	814,821,854	397,112,697	211,666	3,906,367	148,003,734	174,315	0	(149,108,549)	3,596,877,751	89,140,825	0	593,953,720	4,279,972,296	12
<b><u>REVENUE CHANGE SUMMARY</u></b>																
13	Residential	(43,564,117)	(46,754,384)	(6,057,253)	(1,911)	(759,814)	13,064,216	(5,300)	0	88,942,916	4,864,353	(709,500)	0	9,542,660	13,697,513	13
14	Small Comm.	25,526,064	457,427	(136,471)	1,208	(199,235)	5,350,917	138	0	8,177,304	39,177,352	21,276	0	15,856,289	55,054,917	14
15	Med & Lg C&I	10,070,623	(19,892,953)	(6,651,746)	85	(783,586)	17,774,473	(3,808)	0	127,393	640,481	(2,204,476)	0	(38,050,604)	(39,614,599)	15
16	Agriculture	6,002,005	291,053	555,159	562	(12,795)	604,917	360	0	176,068	7,617,329	205,305	0	4,439,488	12,262,122	16
17	Lighting	1,332,924	57,523	(36,164)	56	(437)	181,105	21	0	0	1,535,028	11,536	0	506,307	2,052,871	17
18	System Total	(632,501)	(65,841,334)	(12,326,475)	0	(1,755,867)	36,975,628	(8,589)	0	97,423,681	53,834,543	(2,675,859)	0	(7,705,860)	43,452,824	18
<b><u>AVERAGE % CHANGE SUMMARY</u></b>																
19	Residential	-4.77%	-10.81%	-4.31%	-2.35%	-32.51%	28.45%	-8.75%	0.00%	38.99%	0.37%	-2.11%	0.00%	3.99%	0.87%	19
20	Small Comm.	5.94%	0.57%	-0.25%	4.69%	-27.65%	41.56%	0.57%	0.00%	46.27%	6.99%	0.15%	0.00%	23.41%	8.57%	20
21	Med & Lg C&I	1.02%	-5.52%	-3.21%	0.09%	-30.83%	35.04%	-4.07%	0.00%	45.88%	0.04%	-5.36%	0.00%	-13.49%	-2.05%	21
22	Agriculture	16.00%	5.64%	7.60%	14.67%	-20.74%	55.01%	10.13%	0.00%	38.82%	15.03%	9.80%	0.00%	41.51%	19.32%	22
23	Lighting	7.97%	2.50%	-11.74%	6.68%	-26.26%	44.29%	2.62%	0.00%	0.00%	7.78%	2.42%	0.00%	23.26%	9.17%	23
24	System Total	-0.03%	-7.48%	-3.01%	0.00%	-31.01%	33.30%	-4.70%	0.00%	39.52%	1.52%	-2.91%	0.00%	-1.28%	1.03%	24

**ATTACHMENT A.2**

**ILLUSTRATIVE CLASS AVERAGE REVENUE CHANGES BY  
RATE COMPONENT**

**UNBUNDLED CUSTOMERS**

**SAN DIEGO GAS & ELECTRIC COMPANY – ELECTRIC DEPARTMENT -  
2026 ERRRA FORECAST APPLICATION  
ATTACHMENT A.2  
ILLUSTRATIVE CLASS AVERAGE REVENUE CHANGES BY RATE COMPONENT  
UNBUNDLED CUSTOMERS<sup>79</sup>**

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<sup>79</sup> The illustrative class average revenues presented are calculated by taking the rates multiplied by sales forecast. The authorized rates for Transmission, RS and WF-NBC are not changing with this proceeding. However, the calculated class revenues are changing as a result of the requested change to sales forecast.

Line No.		Distribution Revenues (\$)	Transmission Revenues (\$)	Public Goods Revenues (\$)	Nuc Decom Revenues (\$)	On-Going CTC Revenues (\$)	LGC Revenues (\$)	RS Revenues (\$)	TRAC Revenues (\$)	GHG Revenues (\$)	Total UDC Revenues (\$)	WF-NBC Revenues (\$)	DWR-BC Revenues (\$)	PCIA Revenues (\$)	Total Revenues (\$)	Line No.
<b><u>PRESENT 2/1/2025</u></b>																
1	Residential	927,387,658	317,924,128	163,710,682	81,374	2,336,895	45,917,243	60,592	0	(228,127,462)	1,229,291,110	33,662,626	0	(72,666,726)	1,190,287,010	1
2	Small Comm.	434,950,381	64,786,757	55,548,903	25,740	720,597	12,874,266	24,283	0	(17,673,512)	551,257,415	14,470,854	0	(20,542,287)	545,185,982	2
3	Med & Lg C&I	995,295,056	236,431,267	212,731,331	99,884	2,541,400	50,728,056	93,674	0	(277,659)	1,497,643,009	41,112,887	0	(69,306,223)	1,469,449,673	3
4	Agriculture	37,944,023	2,756,654	7,477,497	3,830	61,678	1,099,605	3,553	0	(453,597)	48,893,243	2,094,173	0	(2,803,672)	48,183,744	4
5	Lighting	16,913,505	1,730,052	308,087	838	1,664	408,936	802	0	0	19,363,884	476,144	0	(610,743)	19,229,285	5
6	System Total	2,412,490,623	623,628,858	439,776,500	211,666	5,662,234	111,028,106	182,904	0	(246,532,230)	3,346,448,661	91,816,684	0	(165,929,651)	3,272,335,694	6
<b><u>PROPOSED 2026 ERRRA APPLICATION</u></b>																
7	Residential	883,482,881	283,545,356	159,157,878	79,463	1,562,458	19,249,187	55,292	0	(150,995,754)	1,196,136,761	32,953,118	0	(47,178,689)	1,181,911,190	7
8	Small Comm.	460,848,762	65,155,240	56,577,891	26,948	516,528	5,947,970	24,421	0	(10,334,421)	578,763,339	14,492,130	0	(3,883,959)	589,371,510	8
9	Med & Lg C&I	1,005,636,361	223,367,336	210,598,634	99,969	1,741,516	22,356,482	89,866	0	(156,437)	1,463,733,727	38,908,411	0	(4,289,405)	1,498,352,733	9
10	Agriculture	44,023,035	2,868,791	8,148,740	4,392	48,430	556,288	3,913	0	(298,750)	55,354,839	2,299,478	0	(891,709)	56,762,608	10
11	Lighting	16,204,070	1,776,070	307,000	894	1,245	402,500	820	0	0	20,544,100	407,000	0	(25,000)	21,000,000	11
12	System Total	2,412,256,018	576,710,093	434,790,479	211,666	3,870,147	48,302,493	174,315	0	(161,785,362)	3,314,529,849	89,140,817	0	(56,269,064)	3,347,401,602	12
<b><u>REVENUE CHANGE SUMMARY</u></b>																
13	Residential	(43,904,777)	(34,378,772)	(4,552,804)	(1,911)	(774,437)	(26,668,056)	(5,300)	0	77,131,708	(33,154,349)	(709,508)	0	25,488,037	(8,375,820)	13
14	Small Comm.	25,898,381	368,483	1,028,988	1,208	(204,069)	(6,926,296)	138	0	7,339,091	27,505,924	21,276	0	16,658,329	44,185,529	14
15	Med & Lg C&I	10,341,305	(13,063,931)	(2,132,697)	85	(799,884)	(28,371,574)	(3,808)	0	121,222	(33,909,282)	(2,204,476)	0	65,016,818	28,903,060	15
16	Agriculture	6,079,012	112,137	671,243	562	(13,248)	(543,317)	360	0	154,847	6,461,596	205,305	0	1,911,964	8,578,865	16
17	Lighting	1,351,474	43,318	(751)	56	(449)	(216,370)	21	0	0	1,177,299	11,536	0	585,440	1,774,275	17
18	System Total	(234,605)	(46,918,765)	(4,986,021)	0	(1,792,087)	(62,725,613)	(8,589)	0	84,746,868	(31,918,812)	(2,675,867)	0	109,660,587	75,065,908	18
<b><u>AVERAGE % CHANGE SUMMARY</u></b>																
19	Residential	-4.73%	-10.81%	-2.78%	-2.35%	-33.14%	-58.08%	-8.75%	0.00%	33.81%	-2.70%	-2.11%	0.00%	35.08%	-0.70%	19
20	Small Comm.	5.95%	0.57%	1.85%	4.69%	-28.32%	-53.80%	0.57%	0.00%	41.53%	4.99%	0.15%	0.00%	81.09%	8.10%	20
21	Med & Lg C&I	1.04%	-5.53%	-1.00%	0.09%	-31.47%	-55.93%	-4.07%	0.00%	43.66%	-2.26%	-5.36%	0.00%	93.81%	1.97%	21
22	Agriculture	16.02%	4.07%	8.98%	14.67%	-21.48%	-49.41%	10.13%	0.00%	34.14%	13.22%	9.80%	0.00%	68.19%	17.80%	22
23	Lighting	7.99%	2.50%	-0.24%	6.68%	-26.98%	-52.91%	2.62%	0.00%	0.00%	6.08%	2.42%	0.00%	95.86%	9.23%	23
24	System Total	-0.01%	-7.52%	-1.13%	0.00%	-31.65%	-56.50%	-4.70%	0.00%	34.38%	-0.95%	-2.91%	0.00%	66.09%	2.29%	24



Line No.		Distribution Revenues (\$)	Transmission Revenues (\$)	Public Goods Revenues (\$)	Nuc Decom Revenues (\$)	On-Going CTC Revenues (\$)	LGC Revenues (\$)	RS Revenues (\$)	TRAC Revenues (\$)	GHG Revenues (\$)	Total UDC Revenues (\$)	WF-NBC Revenues (\$)	DWR-BC Revenues (\$)	PCIA Revenues (\$)	Total Revenues (\$)	Line No.
<b><u>PRESENT 10/1/2025</u></b>																
1	Residential	914,206,042	432,369,900	140,426,278	81,374	2,336,895	45,917,243	60,592	0	(228,127,462)	1,307,270,862	33,662,626	0	(72,666,726)	1,268,266,762	1
2	Small Comm.	429,891,028	80,424,940	54,074,945	25,740	720,597	12,874,266	24,283	0	(17,673,512)	560,362,287	14,470,854	0	(20,542,287)	554,290,854	2
3	Med & Lg C&I	984,068,953	360,411,013	207,326,280	99,884	2,541,400	50,728,056	93,674	0	(277,659)	1,604,991,601	41,112,887	0	(69,306,223)	1,576,798,265	3
4	Agriculture	37,505,454	5,159,961	7,303,748	3,830	61,678	1,099,605	3,553	0	(453,597)	50,684,232	2,094,173	0	(2,803,672)	49,974,733	4
5	Lighting	16,716,691	2,297,374	307,921	838	1,664	408,936	802	0	0	19,734,226	476,144	0	(610,743)	19,599,627	5
6	System Total	2,382,388,168	880,663,188	409,439,172	211,666	5,662,234	111,028,106	182,904	0	(246,532,230)	3,543,043,208	91,816,684	0	(165,929,651)	3,468,930,241	6
<b><u>PROPOSED 2026 ERRA - OCTOBER UPDATE</u></b>																
7	Residential	870,641,925	385,615,516	134,369,025	79,463	1,577,081	58,981,459	55,292	0	(139,184,546)	1,312,135,215	32,953,126	0	134,839,368	1,479,927,709	7
8	Small Comm.	455,417,092	80,882,367	53,938,474	26,948	521,362	18,225,183	24,421	0	(9,496,208)	599,539,639	14,492,130	0	45,497,421	659,529,190	8
9	Med & Lg C&I	994,139,576	340,518,060	200,674,534	99,969	1,757,814	68,502,529	89,866	0	(150,266)	1,605,632,082	38,908,411	0	135,618,311	1,780,158,804	9
10	Agriculture	43,507,459	5,451,014	7,858,907	4,392	48,883	1,704,522	3,913	0	(277,529)	58,301,561	2,299,478	0	7,360,146	67,961,185	10
11	Lighting	18,049,615	2,354,897	271,757	894	1,227	590,041	823	0	0	21,269,254	487,680	0	1,392,866	23,149,800	11
12	System Total	2,381,755,667	814,821,854	397,112,697	211,666	3,906,367	148,003,734	174,315	0	(149,108,549)	3,596,877,751	89,140,825	0	324,708,111	4,010,726,687	12
<b><u>REVENUE CHANGE SUMMARY</u></b>																
13	Residential	(43,564,117)	(46,754,384)	(6,057,253)	(1,911)	(759,814)	13,064,216	(5,300)	0	88,942,916	4,864,353	(709,500)	0	207,506,094	211,660,947	13
14	Small Comm.	25,526,064	457,427	(136,471)	1,208	(199,235)	5,350,917	138	0	8,177,304	39,177,352	21,276	0	66,039,708	105,238,336	14
15	Med & Lg C&I	10,070,623	(19,892,953)	(6,651,746)	85	(783,586)	17,774,473	(3,808)	0	127,393	640,481	(2,204,476)	0	204,924,534	203,360,539	15
16	Agriculture	6,002,005	291,053	555,159	562	(12,795)	604,917	360	0	176,068	7,617,329	205,305	0	10,163,818	17,986,452	16
17	Lighting	1,332,924	57,523	(36,164)	56	(437)	181,105	21	0	0	1,535,028	11,536	0	2,003,609	3,550,173	17
18	System Total	(632,501)	(65,841,334)	(12,326,475)	0	(1,755,867)	36,975,628	(8,589)	0	97,423,681	53,834,543	(2,675,859)	0	490,637,763	541,796,447	18
<b><u>AVERAGE % CHANGE SUMMARY</u></b>																
19	Residential	-4.77%	-10.81%	-4.31%	-2.35%	-32.51%	28.45%	-8.75%	0.00%	38.99%	0.37%	-2.11%	0.00%	285.56%	16.69%	19
20	Small Comm.	5.94%	0.57%	-0.25%	4.69%	-27.65%	41.56%	0.57%	0.00%	46.27%	6.99%	0.15%	0.00%	321.48%	18.99%	20
21	Med & Lg C&I	1.02%	-5.52%	-3.21%	0.09%	-30.83%	35.04%	-4.07%	0.00%	45.88%	0.04%	-5.36%	0.00%	295.68%	12.90%	21
22	Agriculture	16.00%	5.64%	7.60%	14.67%	-20.74%	55.01%	10.13%	0.00%	38.82%	15.03%	9.80%	0.00%	362.52%	35.99%	22
23	Lighting	7.97%	2.50%	-11.74%	6.68%	-26.26%	44.29%	2.62%	0.00%	0.00%	7.78%	2.42%	0.00%	328.06%	18.11%	23
24	System Total	-0.03%	-7.48%	-3.01%	0.00%	-31.01%	33.30%	-4.70%	0.00%	39.52%	1.52%	-2.91%	0.00%	295.69%	15.62%	24

## **ATTACHMENT B.1**

### **ILLUSTRATIVE CLASS AVERAGE RATE CHANGES BY RATE COMPONENT**

#### **BUNDLED CUSTOMERS**

**SAN DIEGO GAS & ELECTRIC COMPANY – ELECTRIC DEPARTMENT**  
**2026 ERRRA FORECAST APPLICATION**  
**ATTACHMENT B.1**  
**ILLUSTRATIVE CLASS AVERAGE RATE CHANGES BY RATE COMPONENT**  
**BUNDLED CUSTOMERS**

Line No.		Determinants System Net (kWh)	Determinants System Delivered (kWh)	Determinants Bundled (kWh)	Distribution Avg Rate (£/kWh)	Transmission Avg Rate (£/kWh)	Public Goods Avg Rate (£/kWh)	Nuclear Decommissioning Avg Rate (£/kWh)	Non-Going CTC Avg Rate (£/kWh)	LGC Avg Rate (£/kWh)	RS Avg Rate (£/kWh)	TRAC Avg Rate (£/kWh)	GHG Avg Rate (£/kWh)	Total UDC Avg Rate (£/kWh)	WF-NBC Avg Rate (£/kWh)	DWR-BC Avg Rate (£/kWh)	Commodity Avg Rate (£/kWh)	Total Avg Rate (£/kWh)	Line No.
<u>PRESENT 2/1/2025</u>																			
1	Residential	6,059,160,276	7,793,802,938	1,515,275,355	15.306	5.247	2.101	0.001	0.030	0.758	0.001	0.000	(3.765)	19.679	0.432	0.000	15.777	35.888	1
2	Small Comm.	2,428,289,241	2,465,317,822	502,540,616	17.912	2.668	2.253	0.001	0.029	0.530	0.001	0.000	(0.728)	22.666	0.587	0.000	13.478	36.731	2
3	Med & Lg C&I	9,367,446,739	9,566,707,755	1,745,340,932	10.625	2.524	2.224	0.001	0.027	0.542	0.001	0.000	(0.003)	15.941	0.430	0.000	16.156	32.527	3
4	Agriculture	355,305,819	366,795,413	93,625,585	10.679	0.776	2.039	0.001	0.017	0.309	0.001	0.000	(0.128)	13.694	0.571	0.000	11.424	25.689	4
5	Lighting	80,243,577	80,243,577	21,052,198	21.078	2.156	0.384	0.001	0.002	0.510	0.001	0.000	0.000	24.132	0.593	0.000	10.341	35.066	5
6	System Total	18,290,445,653	20,272,867,504	3,877,834,687	13.190	3.410	2.169	0.001	0.028	0.607	0.001	0.000	(1.348)	18.058	0.453	0.000	15.515	34.026	6
<u>PROPOSED 2026 ERRA APPLICATION</u>																			
7	Residential	5,529,244,757	7,311,830,317	1,313,398,551	15.978	5.128	2.177	0.001	0.021	0.348	0.001	0.000	(2.731)	20.923	0.451	0.000	18.895	40.269	7
8	Small Comm.	2,442,100,457	2,479,597,973	518,117,450	18.871	2.668	2.282	0.001	0.021	0.244	0.001	0.000	(0.423)	23.665	0.584	0.000	16.105	40.354	8
9	Med & Lg C&I	8,986,556,065	9,198,653,626	1,254,565,739	11.190	2.486	2.289	0.001	0.019	0.249	0.001	0.000	(0.002)	16.233	0.423	0.000	19.410	36.066	9
10	Agriculture	391,274,797	404,120,542	111,008,587	11.251	0.733	2.016	0.001	0.012	0.142	0.001	0.000	(0.076)	14.080	0.569	0.000	13.610	28.259	10
11	Lighting	82,252,760	82,252,760	21,626,766	22.206	2.156	0.374	0.001	0.001	0.234	0.001	0.000	0.000	24.973	0.593	0.000	12.386	37.952	11
12	System Total	17,431,428,836	19,476,455,218	3,218,717,093	13.839	3.308	2.232	0.001	0.020	0.277	0.001	0.000	(0.928)	18.750	0.458	0.000	18.421	37.629	12
<u>RATE CHANGE SUMMARY</u>																			
13	Residential				0.672	(0.119)	0.076	0.000	(0.009)	(0.410)	0.000	0.000	1.034	1.244	0.019	0.000	3.118	4.381	13
14	Small Comm.				0.959	0.000	0.029	0.000	(0.008)	(0.286)	0.000	0.000	0.305	0.999	(0.003)	0.000	2.627	3.623	14
15	Med & Lg C&I				0.565	(0.038)	0.065	0.000	(0.008)	(0.293)	0.000	0.000	0.001	0.292	(0.007)	0.000	3.254	3.539	15
16	Agriculture				0.572	(0.043)	(0.023)	0.000	(0.005)	(0.167)	0.000	0.000	0.052	0.386	(0.002)	0.000	2.186	2.570	16
17	Lighting				1.128	0.000	(0.010)	0.000	(0.001)	(0.276)	0.000	0.000	0.000	0.841	0.000	0.000	2.045	2.886	17
18	System Total				0.649	(0.102)	0.063	0.000	(0.008)	(0.330)	0.000	0.000	0.420	0.692	0.005	0.000	2.906	3.603	18
<u>AVERAGE % CHANGE SUMMARY</u>																			
19	Residential				4.39%	-2.27%	3.62%	0.00%	-30.00%	-54.09%	0.00%	0.00%	27.46%	6.32%	4.40%	0.00%	19.76%	12.21%	19
20	Small Comm.				5.35%	0.00%	1.29%	0.00%	-27.59%	-53.96%	0.00%	0.00%	41.90%	4.41%	-0.51%	0.00%	19.49%	9.86%	20
21	Med & Lg C&I				5.32%	-1.51%	2.92%	0.00%	-29.63%	-54.06%	0.00%	0.00%	33.33%	1.83%	-1.63%	0.00%	20.14%	10.88%	21
22	Agriculture				5.36%	-5.54%	-1.13%	0.00%	-29.41%	-54.05%	0.00%	0.00%	40.63%	2.82%	-0.35%	0.00%	19.14%	10.00%	22
23	Lighting				5.35%	0.00%	-2.60%	0.00%	-50.00%	-54.12%	0.00%	0.00%	0.00%	3.48%	0.00%	0.00%	19.78%	8.23%	23
24	System Total				4.92%	-2.99%	2.90%	0.00%	-28.57%	-54.37%	0.00%	0.00%	31.16%	3.83%	1.10%	0.00%	18.73%	10.59%	24

Line No.		Determinants System Net (kWh)	Determinants System Delivered (kWh)	Bundled (kWh)	Distribution Avg Rate (¢/kWh)	Transmission Avg Rate (¢/kWh)	Public Goods Avg Rate (¢/kWh)	Nuc Decom Avg Rate (¢/kWh)	On-Going CTC Avg Rate (¢/kWh)	LGC Avg Rate (¢/kWh)	RS Avg Rate (¢/kWh)	TRAC Avg Rate (¢/kWh)	GHG Avg Rate (¢/kWh)	Total UDC Avg Rate (¢/kWh)	WF-NBC Avg Rate (¢/kWh)	DWR-BC Avg Rate (¢/kWh)	Commodity Avg Rate (¢/kWh)	Total Avg Rate (¢/kWh)	Line No.
<b>PRESENT 10/1/2025</b>																			
1	Residential	6,059,160,276	7,793,802,938	1,515,275,355	15.088	7.136	1.802	0.001	0.030	0.758	0.001	0.000	(3.765)	21.051	0.432	0.000	15.777	37.260	1
2	Small Comm.	2,428,289,241	2,465,317,822	502,540,616	17.703	3.312	2.193	0.001	0.029	0.530	0.001	0.000	(0.728)	23.041	0.587	0.000	13.478	37.106	2
3	Med & Lg C&I	9,367,446,739	9,566,707,755	1,745,340,932	10.505	3.847	2.167	0.001	0.027	0.542	0.001	0.000	(0.003)	17.087	0.430	0.000	16.156	33.673	3
4	Agriculture	355,305,819	366,795,413	93,625,585	10.556	1.452	1.991	0.001	0.017	0.309	0.001	0.000	(0.128)	14.199	0.571	0.000	11.424	26.194	4
5	Lighting	80,243,577	80,243,577	21,052,198	20.832	2.863	0.384	0.001	0.002	0.510	0.001	0.000	0.000	24.593	0.593	0.000	10.341	35.527	5
6	System Total	18,290,445,653	20,272,867,504	3,877,834,687	13.025	4.815	2.020	0.001	0.028	0.607	0.001	0.000	(1.348)	19.149	0.453	0.000	15.515	35.117	6
<b>PROPOSED 2026 ERRR - OCTOBER UPDATE</b>																			
7	Residential	5,529,244,757	7,311,830,317	1,313,398,551	15.746	6.974	1.838	0.001	0.022	1.067	0.001	0.000	(2.517)	23.132	0.451	0.000	18.929	42.512	7
8	Small Comm.	2,442,100,457	2,479,597,973	518,117,450	18.649	3.312	2.175	0.001	0.021	0.746	0.001	0.000	(0.389)	24.516	0.584	0.000	16.134	41.234	8
9	Med & Lg C&I	8,986,556,065	9,198,653,626	1,254,565,739	11.063	3.789	2.182	0.001	0.019	0.762	0.001	0.000	(0.002)	17.815	0.423	0.000	19.444	37.682	9
10	Agriculture	391,274,797	404,120,542	111,008,587	11.119	1.393	1.945	0.001	0.012	0.436	0.001	0.000	(0.071)	14.836	0.569	0.000	13.634	29.039	10
11	Lighting	82,252,760	82,252,760	21,626,766	21.944	2.863	0.330	0.001	0.001	0.717	0.001	0.000	0.000	25.857	0.593	0.000	12.408	38.858	11
12	System Total	17,431,428,836	19,476,455,218	3,218,717,093	13.664	4.674	2.039	0.001	0.020	0.849	0.001	0.000	(0.855)	20.393	0.458	0.000	18.453	39.304	12
<b>RATE CHANGE SUMMARY</b>																			
13	Residential				0.658	(0.162)	0.036	0.000	(0.008)	0.309	0.000	0.000	1.248	2.081	0.019	0.000	3.152	5.252	13
14	Small Comm.				0.946	0.000	(0.018)	0.000	(0.008)	0.216	0.000	0.000	0.339	1.475	(0.003)	0.000	2.656	4.128	14
15	Med & Lg C&I				0.558	(0.058)	0.015	0.000	(0.008)	0.220	0.000	0.000	0.001	0.728	(0.007)	0.000	3.288	4.009	15
16	Agriculture				0.563	(0.059)	(0.046)	0.000	(0.005)	0.127	0.000	0.000	0.057	0.637	(0.002)	0.000	2.210	2.845	16
17	Lighting				1.112	0.000	(0.054)	0.000	(0.001)	0.207	0.000	0.000	0.000	1.264	0.000	0.000	2.067	3.331	17
18	System Total				0.639	(0.141)	0.019	0.000	(0.008)	0.242	0.000	0.000	0.493	1.244	0.005	0.000	2.938	4.187	18
<b>AVERAGE % CHANGE SUMMARY</b>																			
19	Residential				4.36%	-2.27%	2.00%	0.00%	-26.67%	40.77%	0.00%	0.00%	33.15%	9.89%	4.40%	0.00%	19.98%	14.10%	19
20	Small Comm.				5.34%	0.00%	-0.82%	0.00%	-27.59%	40.75%	0.00%	0.00%	46.57%	6.40%	-0.51%	0.00%	19.71%	11.12%	20
21	Med & Lg C&I				5.31%	-1.51%	0.69%	0.00%	-29.63%	40.59%	0.00%	0.00%	33.33%	4.26%	-1.63%	0.00%	20.35%	11.91%	21
22	Agriculture				5.33%	-4.06%	-2.31%	0.00%	-29.41%	41.10%	0.00%	0.00%	44.53%	4.49%	-0.35%	0.00%	19.35%	10.86%	22
23	Lighting				5.34%	0.00%	-14.06%	0.00%	-50.00%	40.59%	0.00%	0.00%	0.00%	5.14%	0.00%	0.00%	19.99%	9.38%	23
24	System Total				4.91%	-2.93%	0.94%	0.00%	-28.57%	39.87%	0.00%	0.00%	36.57%	6.50%	1.10%	0.00%	18.94%	11.92%	24

## **ATTACHMENT B.2**

### **ILLUSTRATIVE CLASS AVERAGE RATE CHANGES BY RATE COMPONENT**

#### **UNBUNDLED CUSTOMERS**

**SAN DIEGO GAS & ELECTRIC COMPANY – ELECTRIC DEPARTMENT**  
**2026 ERRRA FORECAST APPLICATION**  
**ATTACHMENT B.2**  
**ILLUSTRATIVE CLASS AVERAGE RATE CHANGES BY RATE COMPONENT**  
**UNBUNDLED CUSTOMERS**

Line No.		Determinants System Net (kWh)	Determinants System Delivered (kWh)	Determinants Departed Load (kWh)	Distribution Avg Rate (£/kWh)	Transmission Avg Rate (£/kWh)	Public Goods Avg Rate (£/kWh)	Nuclear Decommissioning Avg Rate (£/kWh)	Non-Going CTC Avg Rate (£/kWh)	LGC Avg Rate (£/kWh)	RS Avg Rate (£/kWh)	TRAC Avg Rate (£/kWh)	GHG Avg Rate (£/kWh)	Total UDC Avg Rate (£/kWh)	WF-NBC Avg Rate (£/kWh)	DWR-BC Avg Rate (£/kWh)	PCIA Avg Rate (£/kWh)	Total Avg Rate (£/kWh)	Line No.
<u>PRESENT 2/1/2025</u>																			
1	Residential	6,059,160,276	7,793,802,938	4,543,884,921	15.306	5.247	2.101	0.001	0.030	0.758	0.001	0.000	(3.765)	19.679	0.432	0.000	(1.599)	18.512	1
2	Small Comm.	2,428,289,241	2,465,317,822	1,925,748,625	17.912	2.668	2.253	0.001	0.029	0.530	0.001	0.000	(0.728)	22.666	0.587	0.000	(1.067)	22.186	2
3	Med & Lg C&I	9,367,446,739	9,566,707,755	7,622,105,807	10.625	2.524	2.224	0.001	0.027	0.542	0.001	0.000	(0.003)	15.941	0.430	0.000	(0.909)	15.462	3
4	Agriculture	355,305,819	366,795,413	261,680,234	10.679	0.776	2.039	0.001	0.017	0.309	0.001	0.000	(0.128)	13.694	0.571	0.000	(1.071)	13.194	4
5	Lighting	80,243,577	80,243,577	59,191,379	21.078	2.156	0.384	0.001	0.002	0.510	0.001	0.000	0.000	24.132	0.593	0.000	(1.032)	23.693	5
6	System Total	18,290,445,653	20,272,867,504	14,412,610,966	13.190	3.410	2.169	0.001	0.028	0.607	0.001	0.000	(1.348)	18.058	0.453	0.000	(1.151)	17.360	6
<u>PROPOSED 2026 ERRA APPLICATION</u>																			
7	Residential	5,529,244,757	7,311,830,317	4,215,846,206	15.978	5.128	2.177	0.001	0.021	0.348	0.001	0.000	(2.731)	20.923	0.451	0.000	(1.119)	20.255	7
8	Small Comm.	2,442,100,457	2,479,597,973	1,923,983,007	18.871	2.668	2.282	0.001	0.021	0.244	0.001	0.000	(0.423)	23.665	0.584	0.000	(0.202)	24.047	8
9	Med & Lg C&I	8,986,556,065	9,198,653,626	7,731,990,326	11.190	2.486	2.289	0.001	0.019	0.249	0.001	0.000	(0.002)	16.233	0.423	0.000	(0.055)	16.601	9
10	Agriculture	391,274,797	404,120,542	280,266,210	11.251	0.733	2.016	0.001	0.012	0.142	0.001	0.000	(0.076)	14.080	0.569	0.000	(0.318)	14.331	10
11	Lighting	82,252,760	82,252,760	60,625,993	22.206	2.156	0.374	0.001	0.001	0.234	0.001	0.000	0.000	24.973	0.593	0.000	(0.042)	25.524	11
12	System Total	17,431,428,836	19,476,455,218	14,212,711,743	13.839	3.308	2.232	0.001	0.020	0.277	0.001	0.000	(0.928)	18.750	0.458	0.000	(0.396)	18.812	12
<u>RATE CHANGE SUMMARY</u>																			
13	Residential				0.672	(0.119)	0.076	0.000	(0.009)	(0.410)	0.000	0.000	1.034	1.244	0.019	0.000	0.480	1.743	13
14	Small Comm.				0.959	0.000	0.029	0.000	(0.008)	(0.286)	0.000	0.000	0.305	0.999	(0.003)	0.000	0.865	1.861	14
15	Med & Lg C&I				0.565	(0.038)	0.065	0.000	(0.008)	(0.293)	0.000	0.000	0.001	0.292	(0.007)	0.000	0.854	1.139	15
16	Agriculture				0.572	(0.043)	(0.023)	0.000	(0.005)	(0.167)	0.000	0.000	0.052	0.386	(0.002)	0.000	0.753	1.137	16
17	Lighting				1.128	0.000	(0.010)	0.000	(0.001)	(0.276)	0.000	0.000	0.000	0.841	0.000	0.000	0.990	1.831	17
18	System Total				0.649	(0.102)	0.063	0.000	(0.008)	(0.330)	0.000	0.000	0.420	0.692	0.005	0.000	0.755	1.452	18
<u>AVERAGE % CHANGE SUMMARY</u>																			
19	Residential				4.39%	-2.27%	3.62%	0.00%	-30.00%	-54.09%	0.00%	0.00%	27.46%	6.32%	4.40%	0.00%	30.02%	9.42%	19
20	Small Comm.				5.35%	0.00%	1.29%	0.00%	-27.59%	-53.96%	0.00%	0.00%	41.90%	4.41%	-0.51%	0.00%	81.07%	8.39%	20
21	Med & Lg C&I				5.32%	-1.51%	2.92%	0.00%	-29.63%	-54.06%	0.00%	0.00%	33.33%	1.83%	-1.63%	0.00%	93.95%	7.37%	21
22	Agriculture				5.36%	-5.54%	-1.13%	0.00%	-29.41%	-54.05%	0.00%	0.00%	40.63%	2.82%	-0.35%	0.00%	70.31%	8.62%	22
23	Lighting				5.35%	0.00%	-2.60%	0.00%	-50.00%	-54.12%	0.00%	0.00%	0.00%	3.48%	0.00%	0.00%	95.93%	7.73%	23
24	System Total				4.92%	-2.99%	2.90%	0.00%	-28.57%	-54.37%	0.00%	0.00%	31.16%	3.83%	1.10%	0.00%	65.60%	8.36%	24



Line No.		Determinants System Net (kWh)	Determinants System Delivered (kWh)	Determinants Departed Load (kWh)	Distribution Avg Rate (¢/kWh)	Transmission Avg Rate (¢/kWh)	Public Goods Avg Rate (¢/kWh)	Nuc Decom Avg Rate (¢/kWh)	On-Going CTC Avg Rate (¢/kWh)	LGC Avg Rate (¢/kWh)	RS Avg Rate (¢/kWh)	TRAC Avg Rate (¢/kWh)	GHG Avg Rate (¢/kWh)	Total UDC Avg Rate (¢/kWh)	WF-NBC Avg Rate (¢/kWh)	DWR-BC Avg Rate (¢/kWh)	PCIA Avg Rate (¢/kWh)	Total Avg Rate (¢/kWh)	Line No.
<b><u>PRESENT 10/1/2025</u></b>																			
1	Residential	6,059,160,276	7,793,802,938	4,543,884,921	15.088	7.136	1.802	0.001	0.030	0.758	0.001	0.000	(3.765)	21.051	0.432	0.000	(1.599)	19.884	1
2	Small Comm.	2,428,289,241	2,465,317,822	1,925,748,625	17.703	3.312	2.193	0.001	0.029	0.530	0.001	0.000	(0.728)	23.041	0.587	0.000	(1.067)	22.561	2
3	Med & Lg C&I	9,367,446,739	9,566,707,755	7,622,105,807	10.505	3.847	2.167	0.001	0.027	0.542	0.001	0.000	(0.003)	17.087	0.430	0.000	(0.909)	16.608	3
4	Agriculture	355,305,819	366,795,413	261,680,234	10.556	1.452	1.991	0.001	0.017	0.309	0.001	0.000	(0.128)	14.199	0.571	0.000	(1.071)	13.699	4
5	Lighting	80,243,577	80,243,577	59,191,379	20.832	2.863	0.384	0.001	0.002	0.510	0.001	0.000	0.000	24.593	0.593	0.000	(1.032)	24.154	5
6	System Total	18,290,445,653	20,272,867,504	14,412,610,966	13.025	4.815	2.020	0.001	0.028	0.607	0.001	0.000	(1.348)	19.149	0.453	0.000	(1.151)	18.451	6
<b><u>PROPOSED 2026 ERRa - OCTOBER UPDATE</u></b>																			
7	Residential	5,529,244,757	7,311,830,317	4,215,846,206	15.746	6.974	1.838	0.001	0.022	1.067	0.001	0.000	(2.517)	23.132	0.451	0.000	3.198	26.781	7
8	Small Comm.	2,442,100,457	2,479,597,973	1,923,983,007	18.649	3.312	2.175	0.001	0.021	0.746	0.001	0.000	(0.389)	24.516	0.584	0.000	2.365	27.465	8
9	Med & Lg C&I	8,986,556,065	9,198,653,626	7,731,990,326	11.063	3.789	2.182	0.001	0.019	0.762	0.001	0.000	(0.002)	17.815	0.423	0.000	1.754	19.992	9
10	Agriculture	391,274,797	404,120,542	280,266,210	11.119	1.393	1.945	0.001	0.012	0.436	0.001	0.000	(0.071)	14.836	0.569	0.000	2.626	18.031	10
11	Lighting	82,252,760	82,252,760	60,625,993	21.944	2.863	0.330	0.001	0.001	0.717	0.001	0.000	0.000	25.857	0.593	0.000	2.297	28.747	11
12	System Total	17,431,428,836	19,476,455,218	14,212,711,743	13.664	4.674	2.039	0.001	0.020	0.849	0.001	0.000	(0.855)	20.393	0.458	0.000	2.285	23.136	12
<b><u>RATE CHANGE SUMMARY</u></b>																			
13	Residential				0.658	(0.162)	0.036	0.000	(0.008)	0.309	0.000	0.000	1.248	2.081	0.019	0.000	4.797	6.897	13
14	Small Comm.				0.946	0.000	(0.018)	0.000	(0.008)	0.216	0.000	0.000	0.339	1.475	(0.003)	0.000	3.432	4.904	14
15	Med & Lg C&I				0.558	(0.058)	0.015	0.000	(0.008)	0.220	0.000	0.000	0.001	0.728	(0.007)	0.000	2.663	3.384	15
16	Agriculture				0.563	(0.059)	(0.046)	0.000	(0.005)	0.127	0.000	0.000	0.057	0.637	(0.002)	0.000	3.697	4.332	16
17	Lighting				1.112	0.000	(0.054)	0.000	(0.001)	0.207	0.000	0.000	0.000	1.264	0.000	0.000	3.329	4.593	17
18	System Total				0.639	(0.141)	0.019	0.000	(0.008)	0.242	0.000	0.000	0.493	1.244	0.005	0.000	3.436	4.685	18
<b><u>AVERAGE % CHANGE SUMMARY</u></b>																			
19	Residential				4.36%	-2.27%	2.00%	0.00%	-26.67%	40.77%	0.00%	0.00%	33.15%	9.89%	4.40%	0.00%	300.00%	34.69%	19
20	Small Comm.				5.34%	0.00%	-0.82%	0.00%	-27.59%	40.75%	0.00%	0.00%	46.57%	6.40%	-0.51%	0.00%	321.65%	21.74%	20
21	Med & Lg C&I				5.31%	-1.51%	0.69%	0.00%	-29.63%	40.59%	0.00%	0.00%	33.33%	4.26%	-1.63%	0.00%	292.96%	20.38%	21
22	Agriculture				5.33%	-4.06%	-2.31%	0.00%	-29.41%	41.10%	0.00%	0.00%	44.53%	4.49%	-0.35%	0.00%	345.19%	31.62%	22
23	Lighting				5.34%	0.00%	-14.06%	0.00%	-50.00%	40.59%	0.00%	0.00%	0.00%	5.14%	0.00%	0.00%	322.58%	19.02%	23
24	System Total				4.91%	-2.93%	0.94%	0.00%	-28.57%	39.87%	0.00%	0.00%	36.57%	6.50%	1.10%	0.00%	298.52%	25.39%	24

## **ATTACHMENT C**

### **2026 ILLUSTRATIVE PCIA RATES**

**SAN DIEGO GAS & ELECTRIC COMPANY – ELECTRIC DEPARTMENT  
2026 ERRA FORECAST APPLICATION**

**ATTACHMENT C**

**ILLUSTRATIVE POWER CHARGE INDIFFERENCE ADJUSTMENT (PCIA) RATES FOR DIRECT ACCESS AND COMMUNITY  
CHOICE AGGREGATION CUSTOMERS<sup>80,81</sup>**

(\$/kWh)

Rate Group	PCIA 2001 Vintage	PCIA 2002 Vintage	PCIA 2003 Vintage	PCIA 2004 Vintage	PCIA 2005 Vintage	PCIA 2006 Vintage	PCIA 2007 Vintage	PCIA 2008 Vintage	PCIA 2009 Vintage	PCIA 2010 Vintage	PCIA 2011 Vintage	PCIA 2012 Vintage
Residential	(0.00023)	(0.00033)	(0.00033)	(0.01467)	(0.01377)	(0.01313)	0.00976	0.00705	0.00538	0.00391	0.01436	0.02158
<del>Small Commercial</del>	<del>(0.00017)</del>	<del>(0.00025)</del>	<del>(0.00025)</del>	<del>(0.01117)</del>	<del>(0.01048)</del>	<del>(0.01000)</del>	<del>0.00743</del>	<del>0.00537</del>	<del>0.00409</del>	<del>0.00298</del>	<del>0.01097</del>	<del>0.01650</del>
Medium & Large C&I	(0.00014)	(0.00022)	(0.00022)	(0.01213)	(0.01139)	(0.01086)	0.00816	0.00591	0.00452	0.00328	0.01247	0.01895
Agriculture	(0.00020)	(0.00028)	(0.00028)	(0.01295)	(0.01216)	(0.01159)	0.00863	0.00623	0.00476	0.00346	0.01308	0.01975
Streetlighting	(0.00017)	(0.00024)	(0.00024)	(0.01060)	(0.00996)	(0.00949)	0.00705	0.00510	0.00389	0.00283	0.01039	0.01562
System Total	(0.00017)	(0.00026)	(0.00026)	(0.01293)	(0.01214)	(0.01157)	0.00865	0.00626	0.00478	0.00347	0.01295	0.01955

<sup>80</sup> As noted in Section V, SDG&E has implemented the common workpapers for PCIA rates, which do not distinguish between Continuous and Non-Continuous customers. SDG&E's PCIA rates are applicable to both DA and CCA customers.

<sup>81</sup> The PCIA rates will be updated with updated ERRA and PABA forecasted year-end balances in SDG&E's year-end consolidated electric rates advice letter pursuant to Resolution E-5217.

PCIA 2013 Vintage	PCIA 2014 Vintage	PCIA 2015 Vintage	PCIA 2016 Vintage	PCIA 2017 Vintage	PCIA 2018 Vintage	PCIA 2019 Vintage	PCIA 2020 Vintage	PCIA 2021 Vintage	PCIA 2022 Vintage	PCIA 2023 Vintage	PCIA 2024 Vintage	PCIA 2025 Vintage	PCIA 2026 Vintage
0.02112	0.02100	0.02294	0.02188	0.02449	0.02123	0.01843	0.02054	(0.00928)	(0.01744)	(0.02971)	0.01384	0.01366	0.01366
<del>0.01615</del>	<del>0.01606</del>	<del>0.01754</del>	<del>0.01673</del>	<del>0.01873</del>	<del>0.01622</del>	<del>0.01405</del>	<del>0.01570</del>	<del>(0.03037)</del>	<del>(0.03768)</del>	<del>(0.04785)</del>	<del>(0.01116)</del>	<del>(0.01131)</del>	<del>(0.01131)</del>
0.01855	0.01843	0.02018	0.01921	0.02159	0.01858	0.01590	0.01794	(0.03916)	(0.04991)	(0.06249)	(0.01879)	(0.01897)	(0.01897)
0.01933	0.01921	0.02100	0.02003	0.02243	0.01943	0.01685	0.01880	(0.02192)	(0.02832)	(0.03851)	(0.00769)	(0.00782)	(0.00782)
0.01529	0.01520	0.01661	0.01584	0.01773	0.01537	0.01335	0.01488	(0.02693)	(0.03334)	(0.04198)	(0.01332)	(0.01344)	(0.01344)
0.01914	0.01902	0.02080	0.01982	0.02223	0.01921	0.01657	0.01857	(0.02129)	(0.03010)	(0.04205)	(0.00009)	(0.00026)	(0.00026)

Rate Group	PCIA 2001 Vintage	PCIA 2002 Vintage	PCIA 2003 Vintage	PCIA 2004 Vintage	PCIA 2005 Vintage	PCIA 2006 Vintage	PCIA 2007 Vintage	PCIA 2008 Vintage	PCIA 2009 Vintage	PCIA 2010 Vintage	PCIA 2011 Vintage	PCIA 2012 Vintage
Residential	(0.00002)	(0.00011)	(0.00011)	0.01111	0.01347	0.01523	0.01391	0.01413	0.01220	0.01862	0.02931	0.03678
Small Commercial	(0.00001)	(0.00008)	(0.00008)	0.00846	0.01026	0.01159	0.01059	0.01075	0.00929	0.01418	0.02236	0.02808
Medium & Large C&I	(0.00001)	(0.00009)	(0.00009)	0.00924	0.01120	0.01265	0.01156	0.01174	0.01014	0.01560	0.02502	0.03172
Agriculture	(0.00001)	(0.00010)	(0.00010)	0.00982	0.01190	0.01345	0.01229	0.01248	0.01078	0.01645	0.02629	0.03319
Streetlighting	(0.00001)	(0.00008)	(0.00008)	0.00803	0.00974	0.01101	0.01006	0.01021	0.00882	0.01346	0.02121	0.02661
System Total	(0.00001)	(0.00009)	(0.00009)	0.00982	0.01190	0.01345	0.01229	0.01248	0.01078	0.01651	0.02621	0.03304

PCIA 2013 Vintage	PCIA 2014 Vintage	PCIA 2015 Vintage	PCIA 2016 Vintage	PCIA 2017 Vintage	PCIA 2018 Vintage	PCIA 2019 Vintage	PCIA 2020 Vintage	PCIA 2021 Vintage	PCIA 2022 Vintage	PCIA 2023 Vintage	PCIA 2024 Vintage	PCIA 2025 Vintage	PCIA 2026 Vintage
0.03604	0.03611	0.03724	0.03622	0.03516	0.03419	0.03093	0.03280	0.03563	0.02870	0.02215	0.05493	0.05042	0.05042
0.02752	0.02756	0.02843	0.02765	0.02683	0.02608	0.02356	0.02501	0.02958	0.02319	0.01767	0.04533	0.04152	0.04152
0.03106	0.03111	0.03213	0.03120	0.03023	0.02933	0.02622	0.02802	0.03384	0.02429	0.01745	0.05039	0.04586	0.04586
0.03251	0.03257	0.03361	0.03267	0.03169	0.03079	0.02780	0.02952	0.03340	0.02794	0.02257	0.04592	0.04271	0.04271
0.02608	0.02612	0.02694	0.02620	0.02544	0.02473	0.02238	0.02373	0.02838	0.02203	0.01750	0.03902	0.03606	0.03606
0.03237	0.03242	0.03346	0.03252	0.03154	0.03064	0.02758	0.02934	0.03322	0.02559	0.01915	0.05076	0.04641	0.04641

**ATTACHMENT D**

**2026 MCAM RATES**

**SAN DIEGO GAS & ELECTRIC COMPANY – ELECTRIC DEPARTMENT**  
**2026 ERRR FORECAST APPLICATION**  
**ATTACHMENT D**  
**2026 MCAM RATES**

Modified Cost Allocation Mechanism  
(MCAM) (\$/kWh)

Customer Class MCAM-CRS	Opt-Out ESPs	Backstop ESPs
Residential	<u>0.00006</u> <del>0.00001</del>	
Small Commercial	<u>0.00009</u> <del>0.00002</del>	
Med/Large C&I	<u>0.00012</u> <del>0.00003</del>	
Agricultural	<u>0.00006</u> <del>0.00001</del>	
Lighting	<u>0.00004</u> <del>0.00001</del>	