

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

Application of San Diego Gas & Electric Company
(U 902 M) To Adopt 2028-2035 Energy Efficiency
Rolling Portfolio Business Plan Application.

Application 26-03-____

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 M) TO
ADOPT 2028-2035 ENERGY EFFICIENCY ROLLING PORTFOLIO BUSINESS
PLAN APPLICATION**

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TABLE OF CONTENTS

I.	INTRODUCTION	1
II.	RELIEF REQUESTED.....	2
III.	BACKGROUND	3
IV.	SUMMARY OF PREPARED DIRECT TESTIMONY	6
A.	Ex. SDG&E-01: Kazeem Omidiji (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Executive Summary)	7
B.	Ex. SDG&E-01: Alton Kwok (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Portfolio Summary)	7
C.	Ex. SDG&E-01: Alton Kwok (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Portfolio Strategies).....	7
D.	Ex. SDG&E-01: Alton Kwok (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Forecast Methodology and Zero-Based Budgeting).....	8
E.	Ex. SDG&E-01: Alton Kwok (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Portfolio Management).....	8
F.	Ex. SDG&E-01: Alton Kwok (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Segmentation and Sector Strategy)	8
G.	Ex. SDG&E-01: Alton Kwok (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Portfolio Coordination)	8
H.	Ex. SDG&E-01: Kazeem Omidiji (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Stakeholder Engagement).....	8
I.	Ex. SDG&E-01: Alton Kwok (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Evaluation, Measurement & Verification)	9
J.	Ex. SDG&E-01: Kennth Pitsko (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Budget Request & Cost Recovery)	9
K.	Ex. SDG&E-01: Kazeem Omidiji (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Recommendations for New or Modified EE Policy)	9
L.	Ex. SDG&E-02: Alton Kwok (Program Cards)	9
M.	Ex. SDG&E-03: Alton Kwok (CEDARS Confirmation)	10

N.	Ex. SDG&E-04: Alton Kwok (Testimony Workpapers).....	10
O.	Ex. SDG&E-05: Alton Kwok (Joint Program Administrator Statewide Process Proposal per D.23-06-055 OP 2)	10
V.	STATUTORY AND PROCEDURAL REQUIREMENTS.....	10
A.	Rule 2.1 (a) – (c)	10
1.	Rule 2.1 (a) – Legal Name	10
2.	Rule 2.1 (b) –Correspondence.....	11
3.	Rule 2.1 (c).....	11
B.	Rule 2.2 – Articles of Incorporation	13
C.	Rule 3.2 – Authority to Change Rates	13
1.	Rule 3.2 (a) (1) – Balance Sheet	13
2.	Rule 3.2 (a) (2) – Statement of Effective Rates	14
3.	Rule 3.2 (a) (3) – Statement of Proposed Rate Change	14
4.	Rule 3.2 (a) (4) – Description of Property and Equipment.....	14
5.	Rule 3.2 (a) (5) and (6) – Summary of Earnings	14
6.	Rule 3.2 (a) (7) – Statement Regarding Tax Depreciation	15
7.	Rule 3.2 (a) (8) – Proxy Statement	15
8.	Rule 3.2 (a) (10) – Statement re Pass Through to Customers.....	15
9.	Rule 3.2 (b) – Notice to State, Cities and Counties	16
10.	Rule 3.2 (c) – Newspaper Publication	16
11.	Rule 3.2 (d) – Bill Insert Notice.....	16
VI.	SERVICE.....	16
VII.	CONCLUSION.....	16

OFFICER VERIFICATION

ATTACHMENT A: Balance Sheet, Income Statement and Financial Statement

ATTACHMENT B: Statement of Effective Rates

ATTACHMENT C: Statement of Proposed Rate Change

ATTACHMENT D: Statement of Original Cost and Depreciation Reserves

ATTACHMENT E: Summary of Earnings

ATTACHMENT F: Notice List

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APPLICATION**

I. INTRODUCTION

Pursuant to Article 2 of the California Public Utilities Commission (Commission or CPUC) Rules of Practice and Procedure (Rule), and Decisions (D.) 15-10-028, D.16-08-019, and D.21-05-031 which establish the rolling portfolio process, San Diego Gas & Electric Company (SDG&E) hereby submits its 2028-2035 Energy Efficiency (EE) Rolling Portfolio Business Plan Application.

On November 25, 2025, Southern California Gas Company submitted a Request for Extension of Time to Comply with the aforementioned decisions, on behalf of the investor-owned utilities (IOUs), seeking a 44-day extension. On December 15, 2025, Executive Director Rachel Peterson granted the extension, in-part, until March 16, 2026, for all Program Administrators (PAs) to file the associated EE Applications.

On January 23, 2026, pursuant to Rule 16.6, SDG&E submitted an extension of time to comply letter to the Executive Director requesting a second extension of time to comply with filing requirements directed in Ordering Paragraph (OP) 5 of D.21-05-031 and OP 2 of D.23-06-055. Specifically, SDG&E requested an extension to stay the March 16, 2026 deadline to file the instant Application until 60 days after issuance of a final, unappealable decision in Application (A.) 25-04-014, which is SDG&E's pending Application to revise its 2024-2031 EE rolling

portfolio business plan, approved in D.23-06-055, and discontinue regional EE program administration. On February 3, 2026, Executive Director Leuwam Tesfai denied the extension, stating:

SDG&E has been on notice since the issuance of the Assigned Commissioner’s Scoping Memo in the energy efficiency rulemaking (R.) 25-04-010, issued on July 23, 2025, that SDG&E is required to ‘fulfill its obligations as a full portfolio administrator, including the filing of a portfolio application by February 16, 2026, unless and until the Commission determines otherwise in A.25-04-014’ . . . [a]ccordingly, SDG&E shall file its 2028-2031 portfolio plan and 2028-2035 business plan no later than March 16, 2026.¹

As such, SDG&E submits the instant Application, which is timely filed.

II. RELIEF REQUESTED

- To protect ratepayer affordability, SDG&E respectfully requests the Commission reject the instant 4-year Portfolio budget request and 8-year Strategic Business Plan Application and instead approve Application (A.) 25-04-014. Approval of A.25-04-014 aligns with the affordability priorities advanced in the state of California by Governor Newsom, The Public Advocates Office (Cal Advocates), and other stakeholders. Accordingly, SDG&E urges the Commission to approve A.25-04-014 in full.
- Approve SDG&E’s request to transition the HVAC Quality Installation / Quality Maintenance (HVAC QI/QM) program to Southern California Gas Company (SoCalGas).
- Approve SDG&E’s policy recommendations to reform the California EE Coordinating Council (CAEECC).
- Approve SDG&E’s policy recommendation regarding statewide program allocation pertaining to non-IOU led statewide programs.
- Approve SDG&E’s policy recommendation pertaining to the timing of true up and mid cycle advice letters, and 4-year Applications.
- Approve SDG&E’s request to eliminate the Notice of Conveyance requirement required in D.23-02-002.

¹ Disposition Letter RE: SDG&E Request for Extension of Time to Comply with OP 5 of D.21-05-031 and OP 2 of D.23-06-055 (February 2, 2026) at 1.

III. BACKGROUND

As noted above, on April 25, 2025, SDG&E filed A.25-04-014 to revise SDG&E's 2024-2031 EE Rolling Portfolio Business Plan. The Application seeks to discontinue regional EE program administration.² The Application requests a budget *reduction* of approximately \$300 million for 2026-2031.³ SDG&E's Application explains that, in the interest of affordability and optimizing energy savings, why the Commission should revise goal targets for SDG&E and allow discontinuation of SDG&E's regional EE programs.⁴ The Application proactively identifies and eliminates underperforming programs, in alignment with Executive Order (EO) N-5-24, and targets customer affordability.⁵

On August 8, 2025, Commissioner Houck issued the Assigned Commissioner's Scoping Memo and Ruling (Scoping Ruling), bifurcating the proceeding schedule into two tracks: 1) a legal issues track and, 2) a policy and factual track. The Scoping Ruling establishes that a proposed decision for track one will be issued in November 2025. The Scoping Ruling also establishes that a second proposed decision for track two will be issued as early as June 2026 if evidentiary hearings are not necessary, and July 2026 if evidentiary hearings are needed.

On November 3, 2025, Administrative Law Judge (ALJ) Fitch issued a Ruling amending the schedule. The Ruling determined that the Commission "would prefer to see Parties' Opening and Rebuttal testimony on the additional factual and policy issues, prior to the development of a comprehensive proposed decision based on the full record of the proceeding on all issues. Thus,

² A.25-04-014, Application of San Diego Gas & Electric Company to Revise its 2024-2031 Energy Efficiency Rolling Portfolio Business Plan (April 25, 2025) (SDG&E Application) at 1.

³ *Id.* at 2. SDG&E notes that the budget reduction of approximately \$300 million for 2026-2031 was the approximate reduction as of the filing date of SDG&E's Application.

⁴ *Id.* at 3.

⁵ *See id generally.*

there will not be an interim decision addressing legal issues alone.”⁶ The Ruling also establishes that a Proposed Decision (PD) will be on the Commission agenda for vote in either July 2026, if evidentiary hearings are not needed, or August 2026, if evidentiary hearings are held.⁷ As of the date of filing of this Application, A.25-04-014 is ongoing, and pending a decision.

Rulemaking (R.) 25-04-010 is the ongoing Rulemaking for Oversight of EE Portfolios, Policies, Programs, and Evaluation. Pursuant to OP 5 of D.21-05-031, SDG&E hereby submits the 2028-2031 EE Program Portfolio Plan and 2028-2035 EE Business Plan (2028-2035 Application).

As noted in the EE Rulemaking, SDG&E is required to fulfill “its obligation to file an application . . . unless and until the Commission makes a determination on SDG&E’s application to withdraw.”⁸ As such, and to comply with Commission directives, SDG&E is submitting the instant Application. However, SDG&E maintains that A.25-04-014 is a proactive approach to address long-standing and ongoing challenges within the EE framework. SDG&E views the adoption of A.25-04-014, as opposed to approval of this application, as essential to address ongoing affordability concerns in the region, to facilitate real savings and ensure that future dollars spent will bring genuine and meaningful benefits to SDG&E ratepayers.⁹ As noted, SDG&E agrees it is legally permissible for the Commission to allow SDG&E to withdraw.¹⁰

⁶ A.25-04-014, Administrative Law Judge’s Ruling Amending Schedule (November 3, 2025) at 2.

⁷ *Id.* at 3.

⁸ R.25-04-010, Reporter’s Transcript (June 17, 2025) at 68; *see also* Disposition Letter RE: SDG&E Request for Extension of Time to Comply with OP 5 of D.21-05-031 and OP 2 of D.23-06-055 (February 2, 2026) at 1.

⁹ *See generally* SDG&E Application and corresponding testimony.

¹⁰ A.25-04-014, Reply Brief of San Diego Gas & Electric Company (September 26, 2025) at 1 – 2.

A.25-04-014 estimates that if SDG&E is authorized to withdraw from regional EE program administration, customers could save an estimated \$300 million between 2026 and 2031. SDG&E notes that its original estimate assumed a 2026 transition, and because SDG&E continues to administer EE programs into 2026, the projected savings will reflect the timing change. However, SDG&E maintains that withdrawing from regional program administration will still result in significant customer savings, though an updated estimate will differ from the original. In the required instant application, SDG&E proposes an eight year program cycle that meets all compliance requirements, but requires a budget of approximately \$565 million. When combined with the San Diego Regional Energy Network's (SDREN) forecast budget of roughly \$375 million, the total request approaches \$1 billion for the next eight year period (2028-2035). SDG&E emphasizes, however, that if A.2504014 is approved, SDG&E's eight year budget could be reduced to approximately \$164 million, generating approximately \$400 million in customer savings over that same period.

As such, SDG&E's instant Application, and associated Exhibits, meet the minimum required thresholds for portfolio compliance. However, the Application is only forecasted to be marginally cost-effective, which is not an indicator of actual performance. As previously noted, historically, SDG&E's portfolio does not achieve the originally forecasted cost-effectiveness levels.¹¹ As a result, the instant Application does not demonstrate meaningful customer savings, when compared to A.25-04-014. The instant Application is intended to maintain compliance within the EE portfolio with little or no changes to the EE framework.

¹¹ California Energy Data and Reporting System (CEDARS) indicates a 0.79 TRC for the RA segment in 2023 and a 0.98 in 2024. See CEDARS, available at <https://cedars.cpuc.ca.gov/>.

IV. SUMMARY OF PREPARED DIRECT TESTIMONY

The accompanying prepared direct testimony provides support for SDG&E's request in the instant Application, as described further below.

<u>Exhibit (Ex.) #</u>	<u>Subject</u>
Ex. SDG&E-01	Prepared Direct Testimony of Kazeem Omidiji, Chapter 1 (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Executive Summary)
Ex. SDG&E-01	Prepared Direct Testimony of Alton Kwok, Chapter 2 (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Portfolio Summary)
Ex. SDG&E-01	Prepared Direct Testimony of Alton Kwok, Chapter 3 (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Portfolio Strategies)
Ex. SDG&E-01	Prepared Direct Testimony of Alton Kwok, Chapter 4 (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Forecast Methodology and Zero-Based Budgeting)
Ex. SDG&E-01	Prepared Direct Testimony of Alton Kwok, Chapter 5 (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Portfolio Management)
Ex. SDG&E-01	Prepared Direct Testimony of Alton Kwok, Chapter 6 (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Portfolio Sector and Segment Strategy)
Ex. SDG&E-01	Prepared Direct Testimony of Alton Kwok, Chapter 7 (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Portfolio Coordination)
Ex. SDG&E-01	Prepared Direct Testimony of Kazeem Omidiji, Chapter 8 (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Stakeholder Engagement)
Ex. SDG&E-01	Prepared Direct Testimony of Alton Kwok, Chapter 9 (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Evaluation, Measurement & Verification)
Ex. SDG&E-01	Prepared Direct Testimony of Kenneth Pitsko, Chapter 10 (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Budget)

	Request & Cost Recovery)
Ex. SDG&E-01	Prepared Direct Testimony of Kazeem Omidiji, Chapter 11 (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan New or Modified EE Policy)
Ex. SDG&E-02	Prepared Direct Testimony of Alton Kwok, Program Cards
Ex. SDG&E-03	Prepared Direct Testimony of Alton Kwok, CEDARS Confirmation
Ex. SDG&E-04	Prepared Direct Testimony of Alton Kwok, Testimony Workpapers
Ex. SDG&E-05	Prepared Direct Testimony of Alton Kwok, Joint Program Administrator Statewide Process Proposal per D.23-06-055, OP 2

A. Ex. SDG&E-01: Kazeem Omidiji (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Executive Summary)

Witness Omidiji's prepared direct testimony summarizes SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Application, and highlights activities occurring in A.25-04-014, which is SDG&E's pending Application to revise its 2024-2031 EE rolling portfolio business plan.

B. Ex. SDG&E-01: Alton Kwok (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Portfolio Summary)

Witness Kwok's prepared direct testimony provides an overview of SDG&E's service territory, service territory-related factors, and includes summary tables of expected performance metrics covering the 4-year and 8-year budget request.

C. Ex. SDG&E-01: Alton Kwok (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Portfolio Strategies)

Witness Kwok's prepared direct testimony details SDG&E's efforts to advance affordability and mitigate overall rate impacts consistent with EO N-5-24. In furtherance of these objectives, SDG&E respectfully requests that the Commission decline to approve the

instant 4-year portfolio budget request and 8-year Strategic Business Plan Application, and instead, approve A.25-04-014. Approval of A.25-04-014 most appropriately aligns with the affordability priorities advanced by the State of California, including those articulated by Governor Newsom, Cal Advocates, and other stakeholders. Accordingly, SDG&E urges the Commission to adopt A.25-04-014 in its entirety.

D. Ex. SDG&E-01: Alton Kwok (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Forecast Methodology and Zero-Based Budgeting)

Witness Kwok’s prepared direct testimony summarizes methodologies to forecast and allocate Resource Acquisition, Equity, Market Support, and Codes and Standards program budget and benefits.

E. Ex. SDG&E-01: Alton Kwok (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Portfolio Management)

Witness Kwok’s prepared direct testimony provides an overview for 4-year plan and 8-year plan to include key metrics and outcomes.

F. Ex. SDG&E-01: Alton Kwok (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Segmentation and Sector Strategy)

Witness Kwok’s prepared direct testimony summarizes SDG&E’s Portfolio Sector Strategy.

G. Ex. SDG&E-01: Alton Kwok (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Portfolio Coordination)

Witness Kwok’s prepared direct testimony describes segment and sector specific coordination efforts.

H. Ex. SDG&E-01: Kazeem Omidiji (SDG&E’s EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Stakeholder Engagement)

Witness Omidiji’s prepared direct testimony describes SDG&E’s engagement with other stakeholders relevant to policy and developmental changes in EE.

I. Ex. SDG&E-01: Alton Kwok (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Evaluation, Measurement & Verification)

Witness Kwok's prepared direct testimony describes SDG&E's EM&V activities pursuant to CPUC Decisions, policies, regulatory mandates, and statewide priorities.

J. Ex. SDG&E-01: Kenneth Pitsko (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Budget Request & Cost Recovery)

Witness Pitsko's prepared direct testimony describes SDG&E's budget request and cost recovery mechanism for its 2028-2031 portfolio plan and the various balancing accounts (BAs) used to manage the revenue collection and program expenditures.

K. Ex. SDG&E-01: Kazeem Omidiji (SDG&E's EE 2028-2031 Portfolio Plan and 2032-2035 Business Plan Recommendations for New or Modified EE Policy)

Witness Omidiji's prepared direct testimony summarizes SDG&E specific policy recommendations including:

- SDG&E's request to transition the HVAC QI/QM program to SoCalGas.
- SDG&E's policy recommendations to reform CAEECC.
- SDG&E's policy recommendation regarding statewide program allocation pertaining to non-IOU led statewide programs.
- SDG&E's policy recommendation pertaining to the timing of true up and mid cycle advice letters, and 4-year Applications.
- SDG&E's request to eliminate the Notice of Conveyance requirement required in D.23-02-002.

L. Ex. SDG&E-02: Alton Kwok (Program Cards)

Program cards included in Ex. SDG&E-02 represent individual program information, including program descriptions, budgets, etc. SDG&E utilized the template issued by the CPUC for this exhibit.

M. Ex. SDG&E-03: Alton Kwok (CEDARS Confirmation)

Witness Kwok's CEDARS confirmation is a receipt generated from CEDARS after SDG&E uploaded its quantitative data pertaining to this Application.

N. Ex. SDG&E-04: Alton Kwok (Testimony Workpapers)

Witness Kwok's workpapers include quantitative data associated with SDG&E's Application. SDG&E utilized the excel template issued by the Energy Division for standard Business Plan Application workpapers.

O. Ex. SDG&E-05: Alton Kwok (Joint Program Administrator Statewide Process Proposal per D.23-06-055 OP 2)

Witness Kwok includes the Joint Program Administrator Statewide Process Proposal pursuant to OP 2 of D.23-06-055. As directed, SDG&E collaborated with other Program Administrators, including IOUs, Regional Energy Networks (RENs) and one Community Choice Aggregators (CCA) Program Administrator to complete this effort.

V. STATUTORY AND PROCEDURAL REQUIREMENTS

A. Rule 2.1 (a) – (c)

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

1. Rule 2.1 (a) – Legal Name

SDG&E is a corporation organized and existing under the laws of the state of California. SDG&E is engaged in the business of providing electric service in a portion of Orange County and electric and gas service in San Diego County. SDG&E's principal place of business is 8330 Century Park Court, San Diego, California 92123.

2. Rule 2.1 (b) –Correspondence

Correspondence or communications, including data requests, regarding this Application should be addressed to

Leah Watts
Regulatory Case Manager
San Diego Gas & Electric Company
8326 Century Park Ct.
San Diego, CA 92123
Telephone: 510-504-0948
Email: lwatts1@sdge.com

with copies to:

Siobhán E. Murillo
Attorney for
San Diego Gas & Electric Company
8330 Century Park Court, CP32D
San Diego, CA 92123
Telephone: 619-616-0624
Email: smurill1@sdge.com

3. Rule 2.1 (c)

a. Proposed Category of Proceeding

In accordance with Rule 7.1, SDG&E requests that this Application be categorized as ratesetting because SDG&E proposes to recover the forecasted revenue requirements described in this Application from its ratepayers, and the costs will thus influence SDG&E's rates.

b. Need for hearings

SDG&E does not believe that approval of this Application will require evidentiary hearings. SDG&E has provided ample supporting testimony, analysis, and documentation that provide the Commission with a sufficient record upon which to grant the relief requested. SDG&E believes the Commission can receive stakeholder input through the briefing process and policy issues can be examined and resolved through written comments. However, to the extent evidentiary hearings may be required, SDG&E requests that any schedule set forth by the

Commission include a procedural mechanism by which the parties can specifically identify material issues of fact in dispute that warrant an evidentiary hearing. Similarly, and pursuant to Rule 2.6 (b), any protest that requests evidentiary hearings “must state the facts the protestant would present at an evidentiary hearing to support its request for whole or partial denial of the application.” As such, and although SDG&E does not believe that evidentiary hearings are necessary, it includes hearing dates in the proposed procedural schedule below should the Commission determine that hearings are necessary.

c. Issues to be Considered

Key issues to be considered in this Application include:

1. Whether the Commission should authorize SDG&E to collect \$460 million over a four-year period (2028–2031) to continue funding EE programs offered by SDG&E and SDREN. About \$175 million (38%) of the proposed amount would support SDREN’s programs.
2. Whether, given the affordability concerns cited in A.25-04-014, the Commission should stay a decision on this Application until a determination is made on A.25-04-014.
3. Impacts to customer affordability if the instant Application is approved, including alignment with the State’s goal to ensure cost-effective program portfolios.
4. Reasonableness of the policy proposals and recommendations presented herein.
5. Consideration of ongoing EE Statewide programs, designated leads, amongst other issues.

d. Proposed Schedule

SDG&E proposes the following schedule:

Action	Date
Application filed	March 16, 2026
Protests/Responses	30 days from the Application's Appearance on the Daily Calendar
Reply to Protests/Responses	10 days from the Response/Protest Deadline
Prehearing Conference	May 2026
Scoping Memo Issued	May 2026
Intervenor Testimony	September 21, 2026
Concurrent Rebuttal Testimony	October 21, 2026
Rule 13.9 Meet and Confer Deadline	Q4 2026
Evidentiary Hearings (if needed)/Discovery cutoff	November 2, 2026
Concurrent Opening Briefs	January 11, 2027
Concurrent Reply Briefs	February 11, 2027
Proposed Decision	May 2027
Final Decision	June 2027

B. Rule 2.2 – Articles of Incorporation

A copy of SDG&E's Restated Articles of Incorporation as last amended, presently in effect and certified by the California Secretary of State, was previously filed with the Commission on September 10, 2014 in connection with SDG&E Application No. 14-09-008, and is incorporated herein by reference.

C. Rule 3.2 – Authority to Change Rates

In accordance with Rule 3.2 (a) – (d) of the Commission's Rules of Practice and Procedure, SDG&E provides the following information.¹²

1. Rule 3.2 (a) (1) – Balance Sheet

SDG&E's financial statement, balance sheet and income statement as of September 30, 2025 are included with this Application as Attachment A.

¹² Note: Rule 3.2(a) (9) is not applicable to SDG&E.

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

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

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

A statement of proposed rate increases is attached as Attachment C.

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

SDG&E is in the business of generating, transmitting and distributing electric energy to San Diego County and part of Orange County. SDG&E also purchases, transmits and distributes natural gas to customers in San Diego County. SDG&E has electric transmission, distribution and service lines in San Diego, Orange and Imperial Counties. This includes a composite 92% ownership in the 500,000-volt Southwest Powerlink including substations and transmission lines, which run through San Diego and Imperial Counties to the Palo Verde substation in Arizona. This also includes full ownership of the 500,000-volt Sunrise Powerlink including substations and transmission lines, which run through San Diego and Imperial Counties to the Imperial Valley substation. Gas facilities consist of the Moreno gas compressor station in Riverside County and the Rainbow compressor station located in San Diego County. The gas is transmitted through high and low-pressure distribution mains and service lines.

SDG&E's original cost of utility plant, together with the related reserves for depreciation and amortization as of September 30, 2025 is shown on the Statement of Original Cost and Depreciation Reserves included in Attachment D.

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

A summary of SDG&E's earnings (for the total utility operations for the company) as of September 2025, is included as Attachment E to this Application.

6. Rule 3.2 (a) (7) – Statement Regarding Tax Depreciation

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

7. Rule 3.2 (a) (8) – Proxy Statement

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

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

The rate impact increases presented in this Application reflect costs incurred by SDG&E for the services or commodities it provides, which are passed through directly to customer. As fiscal agent, SDG&E is also requesting an increase in revenue on behalf of San Diego Regional Energy Network (SDREN) for funding to support SDREN’s Energy Efficiency programs for the same period.

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

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

10. Rule 3.2 (c) – Newspaper Publication

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

11. Rule 3.2 (d) – Bill Insert Notice

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

VI. SERVICE

This is a new application. No service list has been established. Accordingly, SDG&E will serve this application, testimony, and corresponding exhibits on parties to the service list for the following proceeding: R.25-04-010. Electronic copies will also be served on Administrative Law Judges Fitch and Kao.

VII. CONCLUSION

Based on this Application and the corresponding testimony and exhibits, and in the interest of affordability, SDG&E respectfully requests that the Commission grant A.25-04-014, and deny the instant Application. If the Commission ultimately denies A.25-04-014, SDG&E believes the relief requested herein, while only marginally cost-effective, is reasonable given the

required compliance with Commission deliverables as a program administrator.

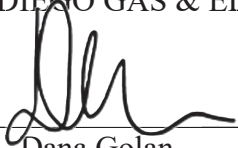
Respectfully submitted this 16th day of March 2026.

Respectfully submitted,

By: /s/ Siobhán E. Murillo
Siobhán E. Murillo
8330 Century Park Court, CP32D
San Diego, California 92123
Telephone: 619-616-0624
Email: smurill1@sdge.com

Attorney for:
SAN DIEGO GAS & ELECTRIC COMPANY

SAN DIEGO GAS & ELECTRIC COMPANY

By: 
Dana Golan
Chief Customer Officer
San Diego Gas & Electric Company

OFFICER VERIFICATION

I, Dana Golan, declare the following:

I am the Chief Customer Officer of San Diego Gas & Electric Company and am authorized to make this verification on its behalf. I am informed and believe that the matters stated in the foregoing Application are true to my own knowledge, except as to matters which are therein stated on information and belief, and as to those matters, I believe them to be true.

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

Executed on March 16, 2026 at San Diego, California.

A handwritten signature in black ink, appearing to read 'Dana Golan', is written over a horizontal line.

Dana Golan
Chief Customer Officer
San Diego Gas & Electric Company

ATTACHMENT A

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

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

		1. UTILITY PLANT	
			<u>2025</u>
101	UTILITY PLANT IN SERVICE	\$	31,277,488,872
102	UTILITY PLANT PURCHASED OR SOLD		-
104	UTILITY PLANT LEASED TO OTHERS		112,194,000
105	PLANT HELD FOR FUTURE USE		-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED		-
107	CONSTRUCTION WORK IN PROGRESS		2,040,114,843
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT		(9,229,495,622)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT		(1,418,851,829)
114	ELEC PLANT ACQUISITION ADJ		3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ		(3,438,160)
118	OTHER UTILITY PLANT		2,710,540,884
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT		(620,912,131)
120	NUCLEAR FUEL - NET		-
			<u> </u>
TOTAL NET UTILITY PLANT		\$	<u>24,871,391,579</u>
		2. OTHER PROPERTY AND INVESTMENTS	
121	NONUTILITY PROPERTY	\$	13,398,464
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION		(4,003,947)
158	NON-CURRENT PORTION OF ALLOWANCES		282,525,966
123	INVESTMENTS IN SUBSIDIARY COMPANIES		-
124	OTHER INVESTMENTS		-
125	SINKING FUNDS		-
128	OTHER SPECIAL FUNDS		896,625,951
175	LONG-TERM PORTION OF DERIVATIVE ASSETS		4,743,818
			<u> </u>
TOTAL OTHER PROPERTY AND INVESTMENTS		\$	<u>1,193,290,252</u>

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

3. CURRENT AND ACCRUED ASSETS		<u>2025</u>
131	CASH	\$ 27.00
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	-
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	815,631,387
143	OTHER ACCOUNTS RECEIVABLE	119,790,823
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(66,503,350)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	12,925,287
151	FUEL STOCK	1,383,711
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	271,295,784
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	308,638,272
158	LESS: NON-CURRENT PORTION OF ALLOWANCES	(282,525,966)
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	410,559
165	PREPAYMENTS	164,485,055
171	INTEREST AND DIVIDENDS RECEIVABLE	2,431,388
173	ACCRUED UTILITY REVENUES	103,303,781
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	14,006,310
175	DERIVATIVE INSTRUMENT ASSETS	30,368,952
175	LESS: LONG -TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	(4,743,818)
TOTAL CURRENT AND ACCRUED ASSETS		<u>\$ 1,490,898,202</u>
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	\$ 64,957,626
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	5,097,831,304
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	4,337,071
184	CLEARING ACCOUNTS	2,819,806
185	TEMPORARY FACILITIES	678,103
186	MISCELLANEOUS DEFERRED DEBITS	323,200,912
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	3,833,825
190	ACCUMULATED DEFERRED INCOME TAXES	565,830,153
TOTAL DEFERRED DEBITS		<u>\$ 6,063,488,800</u>
TOTAL ASSETS AND OTHER DEBITS		<u>\$ 33,619,068,833</u>

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

5. PROPRIETARY CAPITAL		<u>2025</u>
201	COMMON STOCK ISSUED	\$ 291,458,395
204	PREFERRED STOCK ISSUED	-
207	PREMIUM ON CAPITAL STOCK	591,282,978
210	GAIN ON RETIRED CAPITAL STOCK	-
211	MISCELLANEOUS PAID-IN CAPITAL	802,165,368
214	CAPITAL STOCK EXPENSE	(24,605,640)
216	UNAPPROPRIATED RETAINED EARNINGS	9,695,308,773
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>(11,520,600)</u>
TOTAL PROPRIETARY CAPITAL		<u>\$ 11,344,089,274</u>
6. LONG-TERM DEBT		
221	BONDS	\$ 9,800,000,000
223	ADVANCES FROM ASSOCIATED COMPANIES	-
224	OTHER LONG-TERM DEBT	-
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>(33,680,104)</u>
TOTAL LONG-TERM DEBT		<u>\$ 9,766,319,896</u>
7. OTHER NONCURRENT LIABILITIES		
227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	\$ 2,117,408,614
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	15,463,797
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	40,179,418
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	475,943
244	LONG TERM PORTION OF DERIVATIVE LIABILITIES	217,826
230	ASSET RETIREMENT OBLIGATIONS	<u>893,521,528</u>
TOTAL OTHER NONCURRENT LIABILITIES		<u>\$ 3,067,267,126</u>

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

8. CURRENT AND ACCRUED LIABILITIES		<u>2025</u>
231	NOTES PAYABLE	27,300,000
232	ACCOUNTS PAYABLE	886,201,615
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	65,120,810
235	CUSTOMER DEPOSITS	26,349,308
236	TAXES ACCRUED	79,007,149
237	INTEREST ACCRUED	137,617,120
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	5,747,833
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	248,906,377
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	129,375,342
244	DERIVATIVE INSTRUMENT LIABILITIES	384,419
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	(217,826)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
TOTAL CURRENT AND ACCRUED LIABILITIES		<u>\$ 1,605,792,147</u>
9. DEFERRED CREDITS		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 60,262,996
253	OTHER DEFERRED CREDITS	558,633,504
254	OTHER REGULATORY LIABILITIES	3,057,113,639
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	231,816,521
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	2,771,182,833
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	<u>1,156,590,897</u>
TOTAL DEFERRED CREDITS		<u>\$ 7,835,600,390</u>
TOTAL LIABILITIES AND OTHER CREDITS		<u>\$ 33,619,068,833</u>

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
SEPTEMBER 2025

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

(b) Brief Description of Mortgage:

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

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

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

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

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

Amounts and Rates of Dividends Declared:

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

Preferred Stock	Shares Outstanding	2021	2022	2023	2024	2025
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

Common Stock	2021	2022	2023	2024	2025
Dividend to Parent [1]	300,000,000	100,000,000	100,000,000	225,000,000	

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

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

1. UTILITY OPERATING INCOME

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

2. OTHER INCOME AND DEDUCTIONS

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

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

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

3. RETAINED EARNINGS

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

ATTACHMENT B

STATEMENT OF EFFECTIVE RATES



San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 64328-E
Canceling Revised Cal. P.U.C. Sheet No. 64320-E

TABLE OF CONTENTS

Sheet 1

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

	Cal. P.U.C. Sheet No
TITLE PAGE.....	16015-E
TABLE OF CONTENTS.....	64328, 64097, 64098, 37817, 37525, 64311-E 64329, 64321, 64314, 35665, 61622, 31804-E 62623, 37305, 61666, 31176, 61624-E
PRELIMINARY STATEMENT:	
I. General Information.....	8274, 30670, 34739-E
II. Balancing Accounts	
Description/Listing of Accounts	19402, 31002, 37533-E
California Alternate Rates for Energy (CARE) Balancing Acct	26553, 26554-E
Rewards and Penalties Balancing Account (RPBA).....	21929, 23295-E
Transition Cost Balancing Account (TCBA).....	31213, 31214, 31215, 31216, 31631, 31632-E
Post-1997 Electric Energy Efficiency Balancing Acct (PEEEBA)	22059, 30893-E
Tree Trimming Balancing Account (TTBA).....	27944, 19422-E
Baseline Balancing Account (BBA).....	35268, 35269-E
Energy Resource Recovery Account (ERRA).....	26358, 26359, 26360, 26361, 37445-E 37446-E
Low-Income Energy Efficiency Balancing Acct (LIEEBA).....	19431, 19432-E
Non-Fuel Generation Balancing Account (NGBA).....	31217, 31218, 31219, 25575-E
Electric Procurement Energy Efficiency Balancing Account (EPEEBA)	30675-E
Common Area Balancing Account (CABA).....	28770-E
Nuclear Decommissioning Adjustment Mechanism (NDAM)...	30676-E
Pension Balancing Account (PBA).....	29835, 27949-E
Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA)	29836, 27951-E
Community Choice Aggregation Implementation Balancing Account (CCAIBA).....	19445-E
Electric Distribution Fixed Cost Account (EDFCA).....	31453, 22813, 21116-E
Rate Design Settlement Component Account (RDSCA)	26555-E
California Solar Initiative Balancing Account (CSIBA)....	30647, 30648, 30649-E
SONGS O&M Balancing Account (SONGSBA).....	30998, 30999-E
On-Bill Financing Balancing Account (OBFBA).....	30677-E
Solar Energy Project Balancing Account (SEPBA)....	22078-E
Electric Program Investment Charge Balancing Acct (EPICBA)	35693, 30103, 27692-E
Tax Equity Investment Balancing Account (TEIBA)	22797-E
California Energy Systems 21st Century Balancing Acct (CES-21BA)	30678-E
Greenhouse Gas Revenue Balancing Account (GHGRBA).	30820-E
Local Generation Balancing Account (LGBA).....	36732, 36733-E
New Environmental Regulatory Balancing Account (NERBA).....	27955, 27956-E
Master Meter Balancing Account (MMBA).....	31664, 31665-E
Smart Meter Opt-Out Balancing Account (SMOBA).....	26898, 26899-E

(Continued)

1C5

Advice Ltr. No. 4806-E

Decision No. _____

Issued by
Dan Skopec
Senior Vice President
Regulatory Affairs

Submitted Feb 17, 2026

Effective Feb 17, 2026

Resolution No. E-5425



San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 64097-E
Canceling Revised Cal. P.U.C. Sheet No. 64014-E

TABLE OF CONTENTS

Sheet 2

II. Balancing Accounts (Continued)

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

III. Memorandum Accounts

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

(Continued)

2C6	Issued by	Submitted	Dec 8, 2025
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San Diego Gas & Electric Company
San Diego, California

Revised	Cal. P.U.C. Sheet No.	64098-E
Canceling	Revised	Cal. P.U.C. Sheet No.
		64021-E

TABLE OF CONTENTS

Sheet 3

III. Memorandum Accounts (Continued)

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

(Continued)

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San Diego Gas & Electric Company
San Diego, California

Revised	Cal. P.U.C. Sheet No.	64317-E
Canceling	Revised	Cal. P.U.C. Sheet No.
		62886-E

TABLE OF CONTENTS

Sheet 4

III. Memorandum Accounts (Continued)

Customer Information System Memorandum Account (CISMA).... 28971-E
High DER Memorandum Account (HDERM)..... 62541, 62542-E

Medium-Large Commercial And Industrial COVID-19 Disconnection
Moratorium Memorandum Account (CDMMA) 35050,35051-G
Adaptive Streetlight Implementation Memorandum Acct (ASLIMA) 30268-E
Adaptive Streetlight Maintenance Memorandum Acct (ASLMMA) 30269-E
Integrated Resource Plan Costs Memorandum Acct (IRPCMA) 62031-E
General Rate Case Memorandum Acct 2024 (GRCMA2024) 37565-E
Emergency Customer Protections Memorandum Acct (ECPMA) 30899-E
Disadvantaged Communities Single Family Solar Homes Memorandum
Account (DACSASHMA)..... 30817-E
Power Charge Indifference Adjustment Customer Outreach
Memorandum Account (PCIACOMA)..... 30856-E
Officer Compensation Memorandum Account 2019 (OCMA2019) 31239, 31240-E
Fire Risk Mitigation Memorandum Account (FRMMA) 31449-E

Third-Party Claims Memorandum Account (TPCMA)... 32649, 32650-E
COVID-19 Pandemic Protections Memorandum Account (CPPMA) 62561, 62562-E
Climate Adaptation Assessment Vulnerability Memorandum Account 37537-E
Microgrid Memorandum Account (MGMA)..... 34193, 34194-E
Voluntary Allocation and Market Offer Memorandum Account (VAMMA) 35646-E
Plug-In Electric Vehicle Submetering Protocol Memo Account (SPMA) 36878
Net Billing Tariff Memorandum Account (NBTMA) 37169-E
Demand Flexibility Memorandum Account (DFMA)..... 62884-E
Infrastructure Investment and Jobs Act Memorandum Account (IIJAMA) 37609-E, 37610-E
Tariff On-Bill Memorandum Account (TOBMA)..... 37814-E
Income Graduated Fixed Charge Memorandum Account (IGFCMA) 62158-E
Provider Of Last Resort Memorandum Account (POLRMA) 62310-E, 62312-E
IV. Electric Distribution and Gas Performance 32405,21378,20738-39,32406, 30688, 29481-E

VI. Miscellaneous

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

Gain/Loss On Sale Mechanism (EGOS) 20159, 20160, 20161, 20162, 20163-E

VII. Cost of Capital Mechanism (CCM)..... 64315-E T

INDEX OF RATE AREA MAPS

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

(Continued)

4C5	Issued by	Submitted	Jan 12, 2026
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	Regulatory Affairs	Resolution No.	



San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 64311-E
Canceling Revised Cal. P.U.C. Sheet No. 63381-E

TABLE OF CONTENTS

Sheet 5

SCHEDULE OF RATES

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

(Continued)

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San Diego Gas & Electric Company
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Canceling Revised Cal. P.U.C. Sheet No. 63382-E

TABLE OF CONTENTS

Sheet 6

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

(Continued)

6C11

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TABLE OF CONTENTS

Sheet 7

SCHEDULE OF RATES

<u>SCHEDULE NUMBER</u>	<u>SERVICE</u>	<u>CAL P.U.C. SHEET NO.</u>
	<u>Miscellaneous</u>	
CCA-INFO	Info Release to Community Choice Providers.....	22783, 26128, 22784, 17860-E
CBP	Capacity Bidding Program	63213, 63214, 63215, 63216, 63217, 63218-E 63220, 63221, 30363 30206, 30773, 63222-E 63223, 63224, 63225, 63226, 63228, 19338-E 63228, 63229-E
WATER	Water Agency Tariff for Eligible Renewables...	
PTR	Peak Time Rebate ...	30564, 22926, 23475, 28069-E
TCRE	Customer Renewable Energy...	20882, 20883-E
NEM-V	Virtual Net Metering for Multi-Tenant and Meter Properties...	23222, 22934, 23333, 23334, 23965-E 23966, 23967, 30565, 61593-95-E
NEM-V-ST	Virtual Net Metering for Multi-Tenant and Meter Properties Successor Tariff....	61806-07, 37389, 27696, 33582, 37390, 31030-E 36839, 37391-99, 62047, 61808-09, 37402-4-E 61810-13, 37409-10, 62471-72, 61755-E
VNM-A	Virtual Net Metering Multi-Family Affordable Housing	22385, 22402, 22403, 22404, 37269, 61598-9-E
VNM-A-ST	Virtual Net Metering for Multi-Family Affordable Housing Successor Tariff....	27707-08, 33598, 27212, 37270 27214-6-E 30294, 30568, 30295, 61600-01-E
RES-BCT	Renewable Energy Self-Generation Bill Credit Trans	35611, 36890, 35613, 35614, 35629-E
ECO	Energy Credit Option...	21280, 21281, 21282, 21283-E
SPSS	Station Power Self Supply...	37413, 21626, 21627, 21628-E
CHP	Combined Heat and Power...	22625, 22626-E
GHG-ARR	Greenhouse Gas Allowance Rate Return...	64249, 33008, 27052-E
ReMAT	Renewable Market Adjusting Tariff	37569-70, 36001-04, 37571, 63196, 36007-10-E
BIOMAT	Bioenergy Market Adjusting Tariff...	33618, 33619, 33620-21, 28286, 33622-E 33623, 30060, 26836, 30400, 33264-E 33625-27, 28291-92, 33628, 30401-E
ECR	Enhanced Community Renewables...	37116, 37117, 29888, 28269, 33473-E 33474, 33475, 29889-E
GT	Green Tariff.....	37118, 37119, 33477, 33478, 33479-E 33480, 33481-E
ECR-PDT	Enhanced Community Renewables Project Development Tariff...	26860, 26861, 26862, 26863, 26864-E 26865, 26866, 26867, 26868, 26869-E 26870, 26871, 26872, 26873-E
AC SAVER	Air Conditioner (AC) Saver...	31672, 30069, 30070-E
VGI	Vehicle Grid Integration...	35630, 64250, 64251, 35633, 35634-E
Public GIR	Grid Integrated Rate	31014, 64252, 64253, 31017, 35433-E
Residential GIR	Residential Grid Integrated Rate	31162, 31455, 31164, 31165-E
BTMM	Behind-The Meter Microgrid	34677, 34678, 34679, 34680-E
EDR	Economic Development Rate	32358, 32359, 36898-E
VNEM-SOMAH	Virtual Net Metering, Affordable Housing	30702, 33601, 30303, 37271, 30704-5, 30705-E 30707, 8, 30309-12, 61602-03 -E
NBT	Net Billing Tariff	37363, 61767-68, 3722261769, 37244-25-E 61770, 37237, 61771, 61829-33, 61772-79-E
PURPA	Public Utility Regulatory Policies Act	64327, 63049, 63050, 63051-E

(Continued)

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San Diego, California

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

TABLE OF CONTENTS

Sheet 8

COMMODITY RATES

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

CONTRACTS & DEVIATIONS

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

RULES

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

(Continued)

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TABLE OF CONTENTS

Sheet 9

RULES

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

(Continued)

9C6 Issued by Submitted Aug 29, 2025
Advice Ltr. No. 4714-E Dan Skopec Effective Aug 29, 2025
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San Diego Gas & Electric Company
San Diego, California

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

TABLE OF CONTENTS

Sheet 10

SAMPLE FORMS

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

(Continued)

10C6

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San Diego Gas & Electric Company
San Diego, California

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

TABLE OF CONTENTS

Sheet 11

SAMPLE FORMS

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

(Continued)

11C6

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 63044-E
Canceling Revised Cal. P.U.C. Sheet No. 62996-E

TABLE OF CONTENTS

Sheet 12

SAMPLE FORMS

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

(Continued)

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San Diego Gas & Electric Company
San Diego, California

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

TABLE OF CONTENTS

Sheet 13

SAMPLE FORMS

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

(Continued)

13C6

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San Diego Gas & Electric Company
San Diego, California

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

TABLE OF CONTENTS

Sheet 14

SAMPLE FORMS

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

(Continued)

14C10

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San Diego, California

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TABLE OF CONTENTS

Sheet 15

SAMPE FORMS

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

(Continued)

15C7

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Regulatory Affairs

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San Diego Gas & Electric Company
San Diego, California

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TABLE OF CONTENTS

Sheet 16

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

BILLS AND STATEMENTS

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

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(Continued)

16C5

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Decision No. _____

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Regulatory Affairs

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Resolution No. _____



San Diego Gas & Electric Company
San Diego, California

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

TABLE OF CONTENTS

Sheet 17

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

BILLS AND STATEMENTS

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

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

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(Continued)

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San Diego Gas & Electric Company
San Diego, California

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

TABLE OF CONTENTS

Sheet 18

COLLECTION NOTICES

<u>FORM NO.</u>	<u>DATE</u>		<u>CAL C.P.U.C. SHEET NO.</u>	
101-00751	04-25	Final Notice Before Disconnect (MDTs).....	62958-E	T
10100752	08-22	Final Notice Before Disconnected (Delivered)	36869-E	
101-00753	03-14	Back of Urgent Notice Applicable to Forms 101-00753/1 through 101-00753/11	62831-E	
101-00753/1	02-25	Urgent Notice Payment Request Security Deposit to Establish Credit	62832-E	
101-00753/2	03-05	Urgent Notice Payment Request Security Deposit to Re-Establish Credit.	18084-E	
101-00753/3	02-25	Urgent Notice Payment Request for Past Due Security Deposit	62833-E	
101-00753/4	04-11	Urgent Notice Payment Request for Past Due Bill	22327-E	
101-00753/5	02-04	Urgent Notice Payment Request for Returned Payment	16948-E	
101-00753/6	02-04	Urgent Notice Payment Request for Final Bill.	16949-E	
101-00753/7	02-04	Urgent - Sign Up Notice for Service	16950-E	
101-00753/8	04-25	Reminder Notice – Payment Request for Past Due Bill	62959-E	T
101-00753/9	02-04	Closing Bill Transfer Notification	16952-E	T
101-00753/10	04-25	Payment Agreement Confirmation	62960-E	T
101-00753/11	02-04	ESP Reminder Notice – Payment Request for Past Due Bill	16954-E	
101-00754	03-14	Final Notice Before Disconnection (mailed), Notice of Past Due Closing	24581-E	
101-01071	08-22	Notice of Disconnect	36870-E	
101-01072	04-25	Notice of Disconnect (delivered).....	62961-E	T
101-01073	04-25	Notice of Shut-off (Mailed).....	62962-E	T
101-02171	05-10	Notice to Landlord - Termination of Tenant's Gas/Electric Service (two or more units)	21885-E	
101-02172	03-14	Notice of Disconnect (MDTs).....	24582-E	
101-2452G	02-04	Notice to Tenants - Request for Termination of Gas and Electric Service Customer Payment Notification.....	16959-E	

OPERATIONS NOTICES

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

18C6

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San Diego Gas & Electric Company
San Diego, California

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Canceling	Revised	Cal. P.U.C. Sheet No.
		63444-G

TABLE OF CONTENTS

Sheet 1

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

Cal. P.U.C. Sheet No.

TITLE PAGE..... 12805-G

TABLE OF CONTENTS..... 63461, 27656, 63445, 63462, 63370-G
26881, 63180, 27809, 26883, 26884-G

PRELIMINARY STATEMENT

I. General Information.....	7270, 19259-G
II. Statement of Rates.....	11981, 63452, 63434, 63312, 63313, 16688-G
III. Cost Allocation and Revenue Requirement.....	20597, 23749, 24446, 24447, 14249, 7281-G
IV. <u>Balancing Accounts</u>	7489, 14250, 14251, 14252, 7493, 7494-G
Description/Listing of Accounts.....	15671, 25935-G
Curtailment Penalty Funds Account (CPFA).....	20599-G
California Alternate Rates for Energy (CARE)	
Balancing Account.....	15681, 15682-G
Gas Energy Efficiency Balancing Account (GEEBA)	19260, 19261-G
Rewards & Penalties Balancing Account (RPBA)....	19262, 19510-G
Pension Balancing Account (PBA).....	22923, 17754-G
Post-Retirement Benefits Other Than Pensions	
Balancing Account (PBOPBA).....	22924, 17755-G
Core Fixed Cost Account (CFCA).....	27632, 27633, 24449, 24615, 24616-G
Noncore Fixed Cost Account (NFCA).....	27634, 20603, 19269-G
Post-2005 Gas Energy Efficiency Balancing	
Account (PGEEBA).....	18442, 18443-G
Post-2005 Gas Low Income Energy Efficiency	
Balancing Account (PGLIEEBA).....	15710, 15711-G
Integrated Transmission Balancing Account (ITBA)	27635, 24618-G
Advanced Metering Infrastructure Account (AMIBA)	16271, 17757, 16273-G
Hazardous Substance Cleanup Cost Acct (HSCCA)...	15741, 15742, 17651, 15744, 15745, 15746-G
	15747, 19270, 15749, 15750, 15751-G
Distribution Integrity Management Program	
Balancing Account (DIPMBA).....	17172-G
On-Bill Financing Balancing Account (OBFBA).....	18444-G
Post-2011 Distribution Integrity Management Program	
Balancing Account (P-11 DIMPBA).....	19974-G
Transmission Integrity Management Program	
Balancing Account (TIMPBA).....	19975-G
New Environmental Regulatory Balancing Account	
(NERBA).....	21026, 21027-G
Master Meter Balancing Account (MMBA).....	63171, 63172-G
Safety Enhancement Capital Cost Balancing Account	
(SECCBA).....	22098-G
Safety Enhancement Expense Balancing Account	
(SEEBA).....	22099-G
Greenhouse Gas Balancing Account (GHGBA).....	25835, 25974, 25975, 25976-G
Smart Meter Opt-Out Balancing Account (SMOBA)....	21113, 21114-G
Low Carbon Fuel Standard Balancing Account (LCFSBA)	21124-G
Biomethane Cost Incentive Program Balancing Account	
(BCIPBA).....	22429-G

(Continued)

1C6

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San Diego Gas & Electric Company
San Diego, California

Revised	Cal. P.U.C. Sheet No.	63179-G
Canceling	Revised	Cal. P.U.C. Sheet No.
		63118-G

TABLE OF CONTENTS

Sheet 2

Natural Gas Leak Abatement Program Balancing Account (NGLAPBA)	22691-G	
Statewide Energy Efficiency Gas Balancing Account (SWEEGA)	26859, 26860-G	
Liability Insurance Premium Balancing Account (LIPBA)	27716-8-G	
Port Energy Management Plan Balancing Account (PEMPBA)	24354, 24355-G	
School Energy Efficiency Stimulus Program Balancing Account (SEESPBA).....	25322,25209-G	
Concurrent Application System Balancing Account (CASBA)	26551, 26552-G	
Gas Line Extension Balancing Account (GLEBA)	27720-2	
 V. Memorandum Accounts		
Description/Listing of Accounts.....	22100,63175-G	
Catastrophic Event Memorandum Account (CEMA)	15716, 27462, 15718-G	T
Core Reclassification Shortfall Memorandum Account (CRSMA).....	15719-G	
Liquefied Natural Gas Service Tracking Account (LNGSTA).....	15723, 15724-G	
Self-Generation Program Memo Acct (SGPMA)	24419, 24420-G	
FERC Settlements Proceeds Memorandum Account (FSPMA).....	25977-G, 25978-G	
Gain/Loss On Sale Memo Acct (GLOSMA).....	16402-G	
Energy Efficiency 2009-2011 Memo Acct (EEMA)	17287-G	
Wildfire Expense Memorandum Account (WEMA)...	18350-G	
California Solar Initiative Thermal Program Memorandum Account (CSITPMA).....	22101-G	
	23795-G	
2012-2014 Energy Savings Assistance Programs Memorandum Account (ESAPMA).....	22347-G	
Residential Disconnect Protections Memo Account (RDPMA)....	63116-G	
Greenhouse Gas Administrative Costs Memorandum Account (GHGACMA).....	21520-G	
Deductible Tax Repairs Benefits Memorandum Account (DTRBMA).....	21937-G	
Tax Memorandum Account (TMA).....	24196-G	
General Rate Case Memorandum Account 2016 (GRCMA2016).....	21938-G	
Assembly Bill 802 Memorandum Account (AB802MA)..	21728-G	
Pipeline Safety Enhancement Plan – Phase 2 Memorandum Account (PSEP-P2MA).....	22102-G	
Avoided Cost Calculator Update Memorandum Account (ACCUMA).....	27183, 26989-G	
Customer Information System Memorandum Account (CISMA).....	22997-G	
Emergency Customer Protections Memorandum Account (ECPMA).....	23411-G	
	24040-G	
General Rate Case Memorandum Account 2024 (GRCMA2024)	27636-G	
COVID-19 Protections Memorandum Account (CPPMA)	27578, 27579-G	
Cost of Capital Memorandum Account (CCMA)	25704-G	
New Environmental Regulation Memorandum Account (NERMA)	27722,29,30-G	
Transmission Integrity Management Program Memo Acct. (TIMPMA)	27723-4-G	
Distribution Integrity Management Program Memo Acct. (DIMPMA)	27725-6-G	
Gas Safety Enhancement Plan Memo, Acct. (GSEPMA)	27734-G	
Neighborhood Decarbonization Pilot Program Memorandum Account (NDPPMA).....	63176-77-G	N

(Continued)

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 63462-G
Canceling Revised Cal. P.U.C. Sheet No. 63445-G

TABLE OF CONTENTS

Sheet 3

V. Memorandum Account (continued)	
Climate Adaptation Vulnerability Assessment Memorandum Account (CAVAMA)i	26555-G
Percentage of Income Payment Plan Memorandum Account (PIPPMA)	25786, 25787-G
Tariff On-Bill Memorandum Account (TOBMA)	26762-G
Hydrogen Compendium Report Memo Acct. (HCRMA)	27463, 27464-G
VI. Electric Distribution and Gas Performance	23295, 17776-77, 17178, 22839, 23296-G
Based Ratemaking (PBR) Mechanism.....	22841G
VII. Gas Procurement Performance-Based	20206, 15056, 15057, 13262, 13263, 13264G
Ratemaking Mechanism Procedure.....	
VII. Miscellaneous	
Listing of Accounts.....	22754-G
California Public Utilities Commission Mobilehome Park Gas Safety Inspection and Enforcement	
Program Surcharge (PUCMPGS).....	16680-G
Income Tax Component of Contributions and Advances Provisions.....	23549, 15739, 15740-G
Gain/Loss on Sale Mechanism (GLOSM).....	16404, 16405, 16406, 16407, 16408-G
Consolidated Gas Portfolio.....	16681-G
IX. Cost of Capital Mechanism (CCM).....	27459-G

SCHEDULE OF RATES

<u>Schedule Number</u>	<u>Core Services</u>	<u>Cal. P.U.C. Sheet No.</u>
GR	Domestic Natural Gas Service.....	63453, 26187, 17885-G
G-CARE	California Alternate Rates for Energy (CARE) Program.....	15429, 24520, 24521, 14756, 15119-G
GM	Multi-Family Natural Gas Service.....	15897, 63454, 26189-G
GS/GT	Submetered Multi-Family Natural Gas Service.....	63455, 26740, 26191, 16873, 16874-G
G-NGVR	Natural Gas Service for Home refueling of Motor Vehicles	63459, 16668, 16878-G
GN-3	Natural Gas Service for Core Commercial Customers.....	18496, 63456, 63318, 21524, 21525-G
G-NGV	Sale of Natural Gas for Motor-Vehicle Fuel.....	21526-G
GPC	Gas Procurement for Core Customers.....	63457, 63458, 21779, 21529, 21530-G
G-SMOP	Gas Smart Meter Opt Out Program	63460, 19545, 17893-G
	Noncore Services	21116, 21117-G
GTNC	Natural Gas Transmission Service for Noncore Customers..	63422, 63323, 18453, 18454, 18455-G
EG	Natural Gas Interstate Transportation Service for Electric Generation Customers.....	63423, 63325, 21534, 21535, 21536-G
TLS	Intrastate Transportation Service for Transmission Level Customers.....	17903, 63424, 63425, 63426, 63329-G
		17908-15-G

(Continued)

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 63446-G
Canceling Revised Cal. P.U.C. Sheet No. 63432-G

TABLE OF CONTENTS

Sheet 4

<u>Schedule Number</u>	<u>Other Services</u>	<u>Cal. P.U.C. Sheet No.</u>
G-90	Service to Utility Employees.....	3386-G
G-91	Service Establishment Charge.....	15124, 26179-G
GL-1	Service from Liquefied Natural Gas Facilities (Borrego Territory).....	12004, 3464-G
G-PUC	Surcharge to Fund PUC Reimbursement Fee.....	26263-G
G-MHPS	Surcharge to Fund PUC Master-Metered Mobilehome Park Gas Safety Inspection and Enforcement Program.....	11242-G
GP-SUR	Customer-procured Gas Franchise Fee Surcharge.....	63443, 6859-G
G-IMB	Transportation Imbalance Service.....	63073, 63410, 63403-G 63076, 21297, 63077-G
G-PPPS	Surcharge to Fund Public Purpose Programs.....	25653, 15006, 15007-G
G-CBS	Utility Distribution Company (UDC) Consolidated Billing Service.....	23066, 12258, 23067-G
G-CCC	Greenhouse Gas California Climate Credit.....	63331-G
LIST OF CONTRACTS AND DEVIATIONS.....		4092, 3812, 3813, 4562-G 4562, 5717, 19711, 18531-G

(Continued)

4C6

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San Diego, California

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Canceling Revised Cal. P.U.C. Sheet No. 64040-E

TABLE OF CONTENTS

Sheet 5

<u>RULE NO.</u>	<u>RULES</u>	<u>CAL. P.U.C. SHEET NO.</u>
1	Definitions.....	27677-27007-G 19179, 17586, 17587, 17764, 17934, 26086-G 12377, 12378-G 12381, 12382-G 23628, 23629-G 16447, 20647-G 20648, 16452-G 26181-G 20649, 22696, 16395, 16396-G 23630, 23631-G 23721, 23790, 23723, 23634, 23724, 23636-G 23637, 23791, 15926-G 24726, 63367, 23723-24, 27593, 24736-37-G 24729, 63368-G
2	Description of Service.....	
3	Application for Service.....	
4	Contracts.....	
5	Special Information Required on Forms.....	
6	Establishment and Re-establishment of Credit.....	
7	Deposits.....	
8	Notices.....	
9	Rendering and Payment of Bills.....	
10	Disputed Bills.....	
11	Discontinuance of Service.....	
12	Rates and Optional Rates.....	
13	Temporary Service.....	22206, 22207, 22208, 22209, 22210, 22211-G 63270-G
14	Shortage of Gas Supply, Interruption of Delivery and Priority of Service.....	9596, 9597, 26562, 26563, 26564, 26565-G 26566, 26567, 26568, 26569, 26570 -G 26571, 26572, 26573, 26574-G 9606, 9607, 20023, 9609, 26575, 9611-G 9612, 9613, 27008, 26577, 27009-G
15	Gas Main Extensions.....	25045, 25046, 25047, 25048, 26575, 25050, 25051-G 25052, 26576, 26577, 26578, 27010, 27011, 26581-G 21118, 20471-G 13151, 18563, 26091, 26092-G 14922, 14923, 14924-G 13359-G
16	Gas Service Extensions.....	
17	Meter Reading.....	
18	Meter Tests and Adjustment of Bills.....	
19	Supply to Separate Premises and Resale.....	
22	Interstate Capacity Brokering.....	
25	Gas Transportation Rules for Noncore Customers	22215, 22216, 22217, 22218, 22219-G 11191, 11192-G
27	Automatic Meter Reading.....	
28	Provision of Utility Right-of-Way Information.....	
30	Transportation of Customer-Owned Gas.....	11505, 11506, 11507, 11508, 11509-G 18869, 24775, 26784, 63078, 21401, 25096-G 63079, 25098, 24779, 24780, 26785, 27299-G 27300, 24784, 24785, 24786, 24787, 24879-G 27301, 24881-G
32	Core Aggregation Transportation.....	23068, 23069, 23070, 20908, 20909, 23071-G 23072, 23073, 23074, 23075, 23076, 23077-G 23078, 23079, 23080, 23081, 23082, 23083-G 23084, 23085-G
33	Privacy & Security for Energy Use Data.....	19626, 19627, 19628, 19629, 19630, 19631-G 19632, 19633, 20688, 20689, 20690, 20691-G
35	Contracted Marketer Transportation.....	12819, 12165, 12166, 13114, 12168, 13115-G 12170-G
39	Access to the SDG&E Pipeline System.....	22430, 22431, 22432, 22433-G
40	On-Bill Financing.....	17357-G
43	On-Bill Repayment Pilots.....	21388, 20816, 21389, 21390, 21391, 21392-G 21393-G
44	Mobilehome Park Utility Upgrade Program.....	23766, 22833, 22834, 22835, 20777, 20778-G
45	Standard Renewable Gas Interconnections to the Utility's Pipeline System	20779, 20780-G 26374-26375, 24887-89, 26376-80-G 24895-911, 26381, 24913-G

(Continued)

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 27494-G
Canceling Revised Cal. P.U.C. Sheet No. 26881-G

TABLE OF CONTENTS

Sheet 6

SAMPLE FORMS

Form No.	Date	Applications, Agreements & Contracts	Cal. P.U.C. Sheet No.
65502	05-04	Statement Of Applicant's Contract Anticipated Cost For Applicant Installation Project.....	13751-G
65503	12-05	Gas Rule 2 - Special Facilities Contract.....	15246-G
101-663A	10-68	Agreement - Bills/Deposits.....	1915-G
101-4152G	06-69	Sign Up Notice for Service.....	1124-G
106-1959A	05-71	Abolving Service Agreement, Service from Temporary Facilities.....	1255-G
106-2659	06-68	Contract for Natural Gas Service Supplied by a Liquefied Natural Gas Installation, (Borrego Springs).....	1082-G
106-3359	- - -	Contract for Extension of Gas Facilities for Gas Cogeneration.....	3228-G
106-3559		Assessment District Agreement.....	4503-G
106-3559/1		Assessment District Agreement.....	4559-G
106-5140A	- - -	Agreement for _____ Service.....	2097-G
106-8140	05-71	Contract for _____ Gas Service from Existing Main and Service Pipe.....	1252-G
106-9140	05-71	Agreement for _____ Gas Service and Extension / Enlargement.....	1253-G
106-15140	05-71	Agreement for Temporary Service.....	1254-G
106-42140	11-85	Agreement for Extension and Construction of.....	3758-G
106-42140/1	11-85	General Conditions and Specifications for Applicant Gas Extensions Construction.....	7947-G
106-44140	05-19	Agreement for Extension and Construction of _____.....	27492-G
107-00559	03-98	Proposal to Purchase and Agreement for Transfer Of Ownership of Distribution Systems.....	9470-G
117-13A	07-92	Assignment of Accounts Payable.....	5978-G
117-32	04-92	Billing Credit Pass Through Agreement.....	5879-G
117-186A	07-92	Spot Natural Gas Sales and Purchase Agreement.....	5979-G
117-659	06-91	Imbalance Trading Agreement.....	5623-G
117-2259	08-95	Electronic Data Interchange (EDI) and Funds Transfer Agreement...	8041-G
122-1003	10-03	Contract for Fiber Optic Cable in Gas Pipelines Services.....	13311-G
124-363	- - -	Declaration of Eligibility for Lifeline Rates.....	2336-G
124-463	07-07	Continuity of Service Agreement.....	16354-G
124-463/1	07-07	Continuity of Service Agreement Change Request.....	16355-G
124-4152E	08-73	Application for Gas Service.....	1913-G
124-5152F	08-73	Application for Gas/Electric Service.....	1914-G
		:	
132-01199	02-99	Historical Energy Usage Information Release (English).....	10150-G
132-01199/1	02-99	Historical Energy Usage Information Release (Spanish).....	10151-G
132-6263	06-07	On-Bill Financing Loan Agreement.....	17453-G
132-6263/1	06-07	On-Bill Financing Loan Agreement for Self Installers	17454-G
132-6263/2	11-12	On-Bill Financing Loan Agreement for California State Government Customers.....	19589-G
132-6264	08-15	Authorization to Add Charges to Utility Bill.....	26050-G
132-7151	09-92	CAT Program - Historical Gas Usage Information Release Form.....	6188-G
132-122010	12-10	Small Business Affidavit Form.....	18565-G
135-659	10-92	Annual Certification Form - Master Metered Accounts.....	6302-G
135-1559	10-92	Annual Certification Form - Gas Residential Common Use Service...	6301-G
139-0001	02-07	Energy Payment Deferral Plan for Citrus & Agricultural Growers.....	16143-G
141-100	01-06	NGV Home Refueling Authorization Agreement.....	15343-G

(Continued)

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 63180-G
Canceling Revised Cal. P.U.C. Sheet No. 27861-G

TABLE OF CONTENTS

Sheet 7

SAMPLE FORMS (Continued)

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements & Contracts</u>	<u>Cal. P.U.C. Sheet No.</u>
142-732	05-25	Application and Statement of Eligibility for the California Alternate Rates for Energy (CARE) Program.....	27096-G
142-732/1	05-25	Residential Rate Assistance Application (IVR/SYS-Gen).....	27097-G
142-732/2	05-25	Submetered Household Application and Statement of Eligibility for (CARE) Program.....	27098-G
142-732/3	05-25	CARE Program Recertification - Application and Statement of Eligibility.....	27262-G
142-732/4	05-25	CARE Program Recertification – Application and Statement of Eligibility for Submetered Customers.....	27100-G
142/732/5	05-25	CARE Post Enrollment Verification.....	27101-G
142-732/6	05-25	Residential Rate Assistance Application (Vietnamese).....	27102-G
142-732/8	05-25	Residential Rate Assistance Application (Direct Mail)	27103-G
142-732/10	05-25	Residential Rate Assistance Application (Mandarin Chinese).....	27104-G
142-732/11	05-25	Residential Rate Assistance Application (Arabic).....	27105-G
142-732/12	05-25	Residential Rate Assistance Application (Armenian).....	27106-G
142-732/13	05-25	Residential Rate Assistance Application (Farsi).....	27107-G
142-732/14	05-25	Residential Rate Assistance Application (Hmong).....	27108-G
142-732/15	05-25	Residential Rate Assistance Application (Khmer).....	27109-G
142-732/16	05-25	Residential Rate Assistance Application (Korean).....	27110-G
142-732/17	05-25	Residential Rate Assistance Application (Russian).....	27111-G
142-732/18	05-25	Residential Rate Assistance Application (Tagalog).....	27112-G
142-732/19	05-25	Residential Rate Assistance Application (Thai).....	27113-G
142-740	05-25	Residential Rate Assistance Application (Easy/App).....	27114-G
142-00832	05-25	Application for California Alternate Rates for Energy (CARE) Program for Qualifying Nonprofit Group Living Facilities.....	27115-G
142-1259	11-16	Noncore Gas Transportation Service Contract.....	22221-G
142-1265	11-16	Transmission Level Service Rate Selection Form (Sched. TLS).	22222-G
142-1270	12-09	Report of Exemption From Surcharge to Fund CA Public Utilities Commission (Schedule G-PUC).....	27435-G
142-1859	10-13	Request for Core Transportation-Only Services.....	27436-G
142-2000	12-06	Scheduled Quantity Contract.....	15983-G
142-2010	11-16	Curtailment Trading Agreement.....	22223-G
142-4032	05-25	Application for CARE Program for Qualified Agricultural Employee Housing Facilities.....	27116-G
142-4035	06-05	Application for CARE Program for Migrant Farm Worker Housing Centers.....	14858-G
143-002	04-17	Consulting Services Agreement.....	22556-G
143-003	10-05	Collectible System Upgrade Agreement.....	15093-G
143-004	10-05	Confidentiality Agreement.....	15094-G
143-005	06-07	Interconnection Agreement.....	16332-G
143-006	11-06	Interconnect Collectible System Upgrade Agreement.....	15882-G
143-007	11-06	Operational Balancing Agreement.....	15883-G
180-100	12-12	Authorization or Revocation to Receive Customer Usage Information.....	19634-G
185-1000	02-14	Customer Information Service Request Form (CISR).....	20356-G
185-2000	02-16	Energy Efficiency Financing Pilot Programs Authorization or Revocation of Authorization to Release Customer Information.....	21691-G
187-1000	07-14	Rule 33 Standard Non-Disclosure Agreement (NDA).....	21177-G
187-2000	07-14	Rule 33 Terms of Service Acceptance Form.....	21178-G
189-1000	09-25	Mobilehome Park Utility Upgrade Program Agreement.....	63180-G
189-2000	06-21	Mobilehome Park Utility Conversion Program Application.....	25429-G

(Continued)

7C7 Issued by Submitted Sep 18, 2025
Advice Ltr. No. 3453-G **Dan Skopec** Effective Sep 18, 2025
Decision No. Senior Vice President Regulatory Affairs Resolution No.



San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 27809-G
Canceling Revised Cal. P.U.C. Sheet No. 27688-G

TABLE OF CONTENTS

Sheet 8

SAMPLE FORMS

(Continued)

<u>Form No.</u> <u>No.</u>	<u>Date</u>	<u>Bills and Statements</u>	<u>CPUC</u> <u>Sheet</u>	
143-1559	08-86	Gas Cooling Agreement.....	15883-G	
143-1560	02-03	Contracted Marketer Agreement.....	27437-G	
143-1561	02-03	Notice by Contracted Marketer to Add or Delete Customers.....	27438-G	
143-1562	02-03	Notice to Add or Change Contracted Marketer.....	27439-G	
143-1563	02-03	Notice to Terminate a Contracted Marketer.....	27440-G	
143-1659	04-88	Cogeneration Standby Equipment Affidavit.....	4491-G	
143-02059	12-99	Direct Access Service Request (DASR).....	10846-G	
		<u>Deposit Receipts and Guarantees</u>		
101-00197		Payment Receipt for Meter Deposit.....	9550-G	
101-00363	02-25	Guarantor's Statement.....	27678-G	
103-1750E	10-96	Return of Customer Deposit.....	1917-G	
108-01214	- - -	Residential Meter Re-Read Verification.....	11536-G	
110-00432	04-25	Form of Bill - Gas Service - Opening, Closing and Regular Monthly Statements.....	27801-G	T
110-00432/2	04-25	Form of Bill - Gas Service - Pink Past Due Format.....	27802-G	T
		<u>Collection Notices</u>		
101-00751	04-25	Final Notice Before Disconnect (MDTs).....	27803-G	T
101-00752	08-22	Final Notice Before Disconnection (Delivered)	26126-G	
101-00753	02-25	Back of Urgent Notice Applicable to Forms 101-00753/1 through 101-00753/11	27681-G	
101-00753/1	02-25	Urgent Notice Payment Request Security Deposit to Establish Credit	27682-G	
101-00753/2	04-11	Urgent Notice Payment Request Security Deposit to Re-establish Credit..	14443-G	
101-00753/3	02-25	Urgent Notice Payment Request for Past Due Security Deposit	27683-G	
101-00753/4	04-11	Urgent Notice Payment Request for Past Due Bill.....	18766-G	
101-00753/5	04-11	Urgent Notice Payment Request for Returned Payment	13557-G	
101-00753/6	02-04	Urgent Notice Payment Request for Final Bill.....	13558-G	
101-00753/7	02-04	Urgent - Sign up Notice for Service - Final Bill.....	13559-G	
101-00753/8	04-25	Reminder Notice - Payment Request for Past Due Bill.....	27804-G	T
101-00753/9	02-04	Closing Bill Transfer Notification.....	13561-G	
101-00753/10	04-25	Payment Agreement Confirmation	27805-G	T
101-00753/11	04-11	ESP Reminder Notice - Payment Request for Past Due Bill.....	13563-G	
101-00754	02-19	Final Notice Before Disconnection (mailed), Notice of Past Due Closing Bill, and Notice of Past Due Closing Bill Final Notice.....	23641-G	
101-01071	08-22	Notice of Disconnect	26127-G	
101-01072	04-25	Notice of Disconnect (MDTs).....	27806-G	T
101-01073	04-25	Notice of Shut-off (Mailed).....	27807-G	T
101-02171	08-10	Notice to Tenants -Termination of Gas/Electric Service (two or more units)	18367-G	
101-02172	03-14	Notice to Tenants - Request for Termination of Gas and Electric Service..	20449-G	
101-2452G	02-04	Customer Payment Notification.....	13567-G	

(Continued)

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San Diego Gas & Electric Company
San Diego, California

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Canceling Revised Cal. P.U.C. Sheet No. 27702-G

TABLE OF CONTENTS

Sheet 9

SAMPLE FORMS (Continued)

<u>Form No.</u>	<u>Date</u>	<u>Operation Notices</u>	<u>Cal. P.U.C. Sheet No.</u>
101-15152B	---	Door Knob Meter Reading Card.....	1939-G
101-3052B	3-69	Temporary "After Hour" Turn On Notice.....	1930-G
108-2132D	---	Notice of Faulty Equipment.....	1933-G
108-4132B	---	Caution Unvented Heater.....	1938-G
108-4213/4C	6-70	Shut Off Notice for Work on Gas Service Line.....	1936-G
108-5132A	---	Notice of Potentially Unsafe Gas Appliance.....	1937-G
108-8213	---	Interruption of Service Notice.....	1932-G
115-00363/2	9-00	Sorry We Missed You.....	11342-G
115-01363	9-00	Gas Outage.....	11343-G
115-7152A	---	Access Problem Notice.....	2950-G
124-00020	3-01	Houseline Gas Leak Detection Doorhanger.....	11553-G
124-70A		No Service Tag.....	1935-G
132-150/1-2	7/24	Medical Baseline Renewal Forms.....	27296-7-G
132-150/ 20-24	7/24	Medical Baseline Applications -Various languages.....	27246-55-G
132-160/1-6	7/24	Medical Baseline Self Certifications – Various.....	27256-61-G
190-000	2/25	Standard Renewable Gas Interconnection Fact Sheet.....	27700-G
143-002/1	9/25	Services Agreement for Non-Interconnectors.....	63157-G

INDEX OF AREA MAPS

Map 1 – Territory Served.....	17583-G
Map 2 – Thermal Zones.....	19178-G

9C6

Advice Ltr. No. 3445-G

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San Diego Gas & Electric Company
San Diego, California

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Canceling Revised Cal. P.U.C. Sheet No. 26680-G

TABLE OF CONTENTS

Sheet 10

SAMPLE FORMS (Continued)

<u>Form No.</u>	<u>Date</u>	<u>Operation Notices</u>	<u>Cal. P.U.C. Sheet No.</u>
101-15152B	---	Door Knob Meter Reading Card.....	1939-G
101-3052B	3-69	Temporary "After Hour" Turn On Notice.....	1930-G
108-2132D	---	Notice of Faulty Equipment.....	1933-G
108-4132B	---	Caution Unvented Heater.....	1938-G
108-4213/4C	6-70	Shut Off Notice for Work on Gas Service Line.....	1936-G
108-5132A	---	Notice of Potentially Unsafe Gas Appliance.....	1937-G
108-8213	---	Interruption of Service Notice.....	1932-G
115-00363/2	9-00	Sorry We Missed You.....	11342-G
115-01363	9-00	Gas Outage.....	11343-G
115-7152A	---	Access Problem Notice.....	2950-G
124-00020	3-01	Houseline Gas Leak Detection Doorhanger.....	11553-G
124-70A		No Service Tag.....	1935-G

INDEX OF AREA MAPS

Map 1 – Territory Served.....	17583-G
Map 2 – Thermal Zones.....	19178-G

10C5

Advice Ltr. No. 3264-G

Decision No. _____

Issued by
Dan Skopec
Senior Vice President
Regulatory Affairs

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Effective _____

Resolution No. _____

ATTACHMENT C

STATEMENT OF PROPOSED RATE CHANGES

ILLUSTRATIVE IMPACT ON ELECTRIC AND GAS RATES AND BILLS

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

The typical residential electric customer using 400 kWh- per month, the average monthly electricity bill would see a bill increase of approximately \$0.04, per month in 2031 when compared to current effective rates. The increase will be phased in through 2031. The actual impact will vary based on usage, baseline territory, and other factors.

Illustrative Electric Rate Impacts by Customer Class (SDG&E + SDREN¹)

Customer Class	Proposed Rate Increase (¢/kWh)	Percentage Rate Increase(%)
Residential	0.007	0.0%
Small Commercial	0.002	0.0%
Medium/Large C&I	0.001	0.0%
Agricultural	0.005	0.0%
Streetlighting	0.013	0.0%
System Total	0.005	0.0%

The typical residential gas customer using 24 therms per month would see a monthly bill increase of approximately \$0.15, per month in 2031 when compared to current effective rates. The increase will be phased as early as 2028 through 2031. The actual impact will vary based on usage, baseline territory, and other factors.

¹ Increase calculated comparing 2031, which is the peak year rate/bill impact, to current effective rates as of 1/1/2026. Rate increase will be the same for bundled and unbundled customers. Percentage change reflects comparison to total bundled rates

Illustrative Gas Rate Impacts by Customer Class (SDG&E + SDREN)²

Customer Class	Proposed Rate Increase (¢/therm)	Percentage Rate Increase (%)
Core		
Residential	0.614	0.2%
Commercial/Industrial	2.129	1.4%
Natural Gas Vehicles	0.001	0.0%
Non-Core⁶		
Commercial/Industrial	2.078	4.1%
System Average Rate	1.216	0.9%

² Increase calculated comparing 2031, which is the peak year rate/bill impact, to current effective rates as of 3/1/2026. Percentage change reflects comparison to total bundled rates.

ATTACHMENT D

COST OF PROPERTY AND DEPRECIATION RESERVE

SAN DIEGO GAS & ELECTRIC COMPANY

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

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

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

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

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

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
385	Ind. Measuring & Regulating Station Equipment	1,516,810.70	1,443,667.65
387.11	Other Equipment	993,722.26	918,692.54
387.12	Other Equipment-CNG Depreciable	8,910,372.92	5,226,144.64
387.13	Other Equipment-CNG Bal Account	658,196.33	658,196.33
	TOTAL DISTRIBUTION PLANT	3,253,934,181.74	1,140,519,593.68
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	0.00	0.00
394.1	Portable Tools	28,759,358.13	8,140,160.79
394.2	Shop Equipment	18,459.73	(5,839.52)
395	Laboratory Equipment	0.00	0.00
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	2,331,509.48	1,712,839.10
398	Miscellaneous Equipment	1,160,607.66	287,424.11
	TOTAL GENERAL PLANT	32,269,935.00	10,134,584.49
101	TOTAL GAS PLANT	4,481,682,546.06	1,458,421,881.55
COMMON PLANT			
303	Miscellaneous Intangible Plant - Cloud	58,316,681.73	27,810,374.75
303	Miscellaneous Intangible Plant - Cloud	29,595,723.47	3,687,521.63
303	Miscellaneous Intangible Plant	1,129,611,216.89	643,784,161.34
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.11	Land	7,225,913.43	0.00
389.2	Land Rights	27,776.34	27,776.34
390	Structures and Improvements	703,523,600.93	259,835,227.97
391.1	Office Furniture and Equipment - Other	49,268,366.44	21,396,563.67
391.2	Office Furniture and Equipment - Computer E	128,060,439.06	88,711,671.43
392.1	Transportation Equipment - Autos	765,306.97	468,334.44
392.2	Transportation Equipment - Trailers	107,977.72	38,011.52
392.3	Transportation Equipment - Aviation	29,690,606.70	13,422,311.22
393	Stores Equipment	332,982.68	130,064.44
394.1	Portable Tools	1,503,266.67	902,029.70
394.2	Shop Equipment	136,283.14	100,871.76
394.3	Garage Equipment	1,801,884.51	583,053.03
395	Laboratory Equipment	2,391,445.88	1,210,575.72
396	Power Operated Equipment	0.00	0.00
397.1	Communication Equipment	0.00	0.00
397.3	Communication Equipment	561,619,004.34	229,642,383.88
397.3	Communication Equipment	0.00	0.00
398	Miscellaneous Equipment	3,282,153.93	1,319,107.37
118.1	TOTAL COMMON PLANT	2,707,260,630.83	1,293,070,040.21
	TOTAL ELECTRIC PLANT	23,774,153,260.32	8,229,751,388.52
	TOTAL GAS PLANT	4,481,682,546.06	1,458,421,881.55
	TOTAL COMMON PLANT	2,707,260,630.83	1,293,070,040.21
101 & 118.1	TOTAL	30,963,096,437.21	10,981,243,310.28

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

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

ATTACHMENT E

SUMMARY OF EARNINGS

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

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

ATTACHMENT F

NOTICE TO STATE, CITIES, AND COUNTIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Chula Vista
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276 Fourth Avenue
Chula Vista, California 91910-2631

City of Coronado
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Coronado, CA 92118

City of Del Mar
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1050 Camino Del Mar
Del Mar, CA 92014

City of El Cajon
Attn. City Attorney
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El Cajon, CA 92020

City of Escondido
Attn. City Clerk
201 N. Broadway
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City of Fallbrook
Chamber of Commerce
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111 S. Main Avenue
Fallbrook, CA 92028

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Poway
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Poway, CA 92064

City of Poway
Attn. City Attorney
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Poway, CA 92064

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Aliso Viejo
12 Journey
Aliso Viejo, CA 92656