

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

Application of San Diego Gas & Electric
Company (U902M) for Authority to Establish Its
Authorized Cost of Capital for Utility Operations
for 2023 and to Reset the Annual Cost of Capital
Mechanism.

A.22-04-_____
(Filed April 20, 2022)

**TEST YEAR 2023 COST OF CAPITAL APPLICATION OF
SAN DIEGO GAS & ELECTRIC COMPANY (U 902 M)**

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I. INTRODUCTION

In accordance with the California Public Utilities Commission’s (“Commission” or “CPUC”) Rules of Practice and Procedure, and Commission decisions (“D.”) 08-05-035, D.13-03-015, and D.19-12-056, San Diego Gas & Electric Company (“SDG&E” or “Company”) respectfully submits this Application to establish its authorized Cost of Capital (“COC”) for Test Year (“TY”) 2023, and to reset the currently authorized Cost of Capital Mechanism (“CCM”) for January 1, 2023 through December 31, 2025. SDG&E seeks authority to revise its rates accordingly—which will result in a decrease in SDG&E’s rate of return and no increase in the average residential customer’s monthly costs compared to SDG&E’s current cost of capital.

This Application applies to SDG&E’s electric distribution, gas distribution and gas transmission businesses, together with the electric generation and the electric and natural gas procurement functions.¹ SDG&E’s TY 2023 application requests a newly authorized capital structure, cost of debt, return on equity (“ROE”), and overall rate of return (“ROR”). SDG&E’s capital structure proposal of 54 percent common equity, 46 percent long-term debt would move the Company’s authorized capital structure closer to its actual capital structure.

¹ The return on SDG&E’s electric transmission assets is not included in the scope of this Application since that return is regulated by the Federal Energy Regulatory Commission (“FERC”).

For nearly a decade, SDG&E has maintained a 56 percent common equity ratio, benefitting ratepayers by strengthening SDG&E's credit ratings—lowering borrowing costs—without any corresponding return to shareholders. If SDG&E reduced its actual common equity ratio to its currently authorized one, it would harm the Company's credit ratings, increasing costs for ratepayers. And it removes a fictitious preferred equity layer. SDG&E has not possessed preferred equity since 2013, with preferred equity now an ineffective method of financing a utility operating company.

Yet SDG&E's capital structure proposal is also consistent with the Commission's D.19-12-056 ("2019 Decision"). SDG&E does not propose that its authorized capital structure should match its actual one. Instead, it balances an increase in common equity with an increase in long-term debt.

SDG&E's ROE and overall ROR proposals are consistent with financial modeling and capital market data demonstrating that the cost of equity for utilities, and SDG&E in particular, has increased as utility risks have increased despite the decline in interest rates brought on by the federal government's actions to minimize the impacts from the COVID-19 pandemic—and the fact that interest rates are now increasing in response to the Federal Reserve tightening monetary supply to counter sustained inflation. Yet although SDG&E's proposal reflects a fair cost of equity—particularly considering the Company's unique, above average risks including wildfire-related threats—it results in a *decrease* in SDG&E's rate of return compared to SDG&E's current cost of capital, will not result in an increase in monthly costs for most customers, and balances the interests of shareholders and ratepayers.

II. SDG&E’S COST OF CAPITAL PROPOSALS ARE REASONABLE, CONSISTENT WITH APPLICABLE STANDARDS, AND WOULD RESULT IN A DECREASE IN SDG&E’S COST OF CAPITAL

SDG&E requests that the Commission adopt a TY 2023 cost of capital, as shown below.

TABLE 1: PROPOSED TY 2023 COST OF CAPITAL

Component	Capital Ratio	Cost	Weighted Cost
Long-Term Debt	46.00%	3.87%	1.78%
Preferred Stock	0.00%	0.00%	0.00%
Common Equity	54.00%	10.55%	5.70%
Rate of Return (ROR)			7.48%

The Company’s currently authorized cost of capital, as approved in the 2019 Decision is shown below.

TABLE 2: CURRENTLY AUTHORIZED COST OF CAPITAL

Component	Capital Ratio	Cost	Weighted Cost
Long-Term Debt	45.25%	4.59%	2.08%
Preferred Stock	2.75%	6.22%	0.17%
Common Equity	52.00%	10.2%	5.30%
ROR	100%	N/A	7.55%

If adopted, SDG&E’s proposals will *decrease* the Company’s currently authorized rate of return by 0.07% or seven basis points, which will result in an estimated \$0.4 million (an electric reduction of \$0.6 million electric with a \$0.2 million gas increase) revenue requirement *decrease*.²

² SDG&E’s revenue requirement impact is illustrative and will be updated as a result of the final outcome of this proceeding. In addition to the cost of capital components, the revenue requirement calculation reflects the adjustment associated with the equity rate base exclusion for wildfire mitigation capital expenditures required by Assembly Bill (“AB”) 1054, as adopted by the Commission in Resolution E-5071.

A. SDG&E’s Proposal is Consistent with the Cost of Capital Legal Standards

To invest in ‘rate base assets,’ such as wires, poles, and substations to deliver electricity and/or natural gas to customers, a utility raises funds by either issuing debt or selling equity.

Both methods have costs. The company pays interest to debt creditors on borrowed funds.

Or it pays a portion of its profits or dividends to equity investors, *i.e.*, shareholders. These costs are known as the cost of capital. The Commission sets the weighted cost of capital by adopting a capital structure, cost of debt, and return on equity by examining returns in companies with comparable risks.³ To set ROE, the Commission considers multiple models applied to a proxy group of comparable companies, before addressing “additional risk factors not specifically included in the financial models” and applying informed judgment.⁴ This weighted cost of capital becomes the utility’s authorized rate of return on rate base.⁵

As the Commission has recognized, the United States Supreme Court has long established the legal standard for setting a fair rate of return in the *Bluefield*, and *Hope* decisions.⁶ In applying those constitutional requirements, the Commission “attempt[s] to set the ROE at a level of return commensurate with market returns on investments having corresponding risks and adequate to enable a utility to attract investors,”⁷ ensuring a return that is “reasonably sufficient to ensure confidence in the financial soundness of the utility, and adequate, under

³ *SFPP, L.P. v. Pub. Util. Comm’n*, 217 Cal. App. 4th 784, 801-802 (4th App. Dist. 2013) (citation omitted).

⁴ D.19-12-056 at 21-22, 25.

⁵ *Id.*

⁶ *Id.* at 15-16 (citing *Federal Power Com. v. Hope Nat’l Gas Co.*, 320 U.S. 591, 601 (1944); *Bluefield Co. v. Pub. Serv. Comm’n*, 262 U.S. 679, 692 (1923)).

⁷ D.19-12-056 at 16.

efficient management, to maintain and support its credit and to enable it to raise the money necessary for the proper discharge of its public duties.”⁸

The Commission, credit rating agencies, and independent parties such as the California State Auditor all recognize that significant investments in wildfire mitigation, grid modernization, and electrification are urgently necessary to meet policy goals that benefit all Californians. These investments can only happen with a sufficient rate of return to attract the necessary financing. If ROE is not set at the level required by the company’s risk, then investors in competitive capital markets will invest in other businesses that provide the same returns for less risk.

Setting an ROE that “fairly represents the true cost of equity [thus] balances the interest of both ratepayers as well as shareholders.”⁹ If ROE is set too low it harms both groups, impairing “the financial health and integrity of the utility [such] that they are unable to make the investments they need to maintain the safety, integrity, and reliability of the system—such as through wildfire mitigation—in addition to meeting important public policy goals.”¹⁰ And it can impair a utility’s credit ratings—raising costs for ratepayers through higher borrowing costs—and creating a vicious cycle that results in the need for an even higher ROE later.¹¹

In the 2019 Decision, the Commission granted SDG&E an ROE of 10.20 percent for 2020-2022 after “considering the evidence on market conditions, trends, creditworthiness,

⁸ *Id.*

⁹ Prepared Direct Testimony of James M. Coyne – Return of Equity on Behalf of SDG&E (April 20, 2022) (“SDG&E-04 (Coyne)”) at JMC-10.

¹⁰ *Id.*

¹¹ *Id.*

interest rate forecasts, quantitative financial models, additional risk factors including business risk.”¹² In so doing, the Commission:

- “[C]onclude[d] that” SDG&E’s “adopted ROE should be set at the upper end of the just and reasonable range;”
- Found that SDG&E’s authorized ROE was “reasonably sufficient to assure confidence in the financial soundness of the utility and to maintain investment grade credit ratings while balancing the interests between shareholders and ratepayers;” and
- Observed approvingly that SDG&E’s “10.20% authorized ROE is significantly higher than the 9.60% average ROEs granted to United States electric utilities during 2018.”¹³

Similarly, here, SDG&E’s proposed 10.55 percent ROE and 54 percent common equity, 46 percent long term debt capital structure would assure confidence in SDG&E’s financial standing, support the Company’s credit ratings, and balance the interests between shareholders and ratepayers, while not resulting in an increase in costs for most customers compared to SDG&E’s currently authorized cost of capital. SDG&E proposes to implement any revenue requirement change resulting from the decision in rates effective on January 1, 2023, and to reset the CCM cycle, such that SDG&E is not required to file an application until April 2025 for a TY 2026 effective date.

B. SDG&E’s Capital Structure Proposal Better Reflects SDG&E’s Actual Capital Structure and Counterbalances SDG&E’s Increased Financial Risks

SDG&E’s capital structure proposal of 54 percent common equity, 46 percent long-term debt, as described in the Prepared Direct Testimonies of Ms. Mekitarian and Mr. Coyne, moves SDG&E’s authorized capital ratios closer to its actual capital structure since 2013 of 56 percent common equity, 44 percent long term debt, and zero percent preferred equity. Although the cost

¹² D.19-12-056 at 42.

¹³ *Id.* at 42-43 (citing S&P [RRA] Global Market Intelligence, July 22, 2019 at Table 1).

of debt is currently rising, SDG&E also proposes to reduce (compared to its currently authorized cost) its embedded costs for long-term debt to 3.87%.

As noted, SDG&E’s capital structure proposal is more reflective of the Company’s longstanding actual capital structure. By having an actual capital structure possessing a higher common equity ratio than its authorized one, SDG&E’s investors are bolstering the Company’s credit ratings—providing a benefit to ratepayers—without receiving a return on their investment. If SDG&E reduced its actual common equity ratio to its currently authorized one it would harm the Company’s credit ratings, resulting in higher borrowing costs.

SDG&E’s proposed capital structure thus better rewards the Company for prudent management by moving SDG&E’s authorized capital structure closer to its actual one—instead of continuing with a fictitious authorized capital structure that includes preferred equity that the Company has not possessed since 2013 and has no intention of issuing, as it is a disadvantageous method for financing utilities. SDG&E’s proposal is also consistent with prior Commission precedent setting SDG&E’s authorized capital structure to mirror its actual one.¹⁴ And it helps SDG&E respond to significant risks—reflected in the fact that SDG&E’s credit ratings remain at least two notches below the longstanding “A” rating that SDG&E had possessed as of 2018 from all three credit rating agencies due to the heightened risk for catastrophic wildfire liability in California—despite SDG&E being lauded as a “global leader in wildfire prevention” and not being the cause of a significant wildfire ignition since 2007.¹⁵

¹⁴ D.12-12-034 at 11.

¹⁵ S&P, *How Are California’s Wildfire Risks Affecting Utility Credit Quality?* (June 3, 2021) (“S&P June 3, 2021”) at 8, available at <https://www.spglobal.com/ratings/en/research/articles/210603-credit-faq-how-are-california-s-wildfire-risks-affecting-utility-credit-quality-11954953>.

Such a counterweight is critical, as SDG&E faces increased financial risks that could result in further credit rating downgrades. SDG&E is having to finance larger amounts of costs subject to cost recovery—including those in balancing and memorandum accounts—for longer terms, with more expensive long-term financing. As of the end of February 2022, SDG&E’s undercollected balances are \$720 million; compared to a historical average closer to \$300-\$400 million.

For instance, a recent proposed decision would deny SDG&E interim rate relief for wildfire mitigation costs, leaving SDG&E potentially responsible for carrying hundreds of millions in additional debt for years¹⁶—pushing SDG&E closer to the 20 percent funds from operations to total debt ratio falls where Moody’s stated it could again downgrade SDG&E’s credit rating.¹⁷

Yet SDG&E’s proposal is also cognizant of the Commission’s statement in the 2019 Decision that any increase in SDG&E’s common equity ratio should be paired with an increase in the Company’s common equity long-term debt ratio.¹⁸ SDG&E thus does not propose its actual common equity as its authorized one. Instead, it moves incrementally towards that ratio, increasing both the Company’s common equity and long-term debt, while removing a fictitious preferred equity layer.

¹⁶ A.21-07-017, Proposed Decision Denying SDG&E’s Application for Interim Rate Relief (March 15, 2022) at 6.

¹⁷ Moody’s, *Rating Action: Moody’s upgrades San Diego Gas & Electric to A3 from Baa1; outlook stable*, (Mar. 30, 2021) (“Moody’s Mar. 30, 2021) at 2, available at https://www.moody.com/research/Moodys-upgrades-San-Diego-Gas-Electric-to-A3-from-Baa1--PR_443599.

¹⁸ D.19-12-056 at 11, 25-26.

C. SDG&E Supports the Continuation of the CCM, in Conjunction with a Utility’s Right to File an Application, With Three Technical Modifications

As provided in the Prepared Direct Testimony of Patrick Billings, SDG&E supports that the CCM, combined with SDG&E’s right to file an application in lieu of the CCM when applicable as provided in D.08-05-035,¹⁹ be continued for a new three-year cycle from 2023-2025. The CCM streamlines the cost of capital process by measuring the cost of capital in interim years between applications based solely on changes in interest rates—on the premise that changes in interest rates can “indicate changes in the equity costs of utilities”²⁰ to “maintain fair and reasonable” ROEs.²¹ A CCM based upon this framework remains suitable for many economic circumstances, while appropriately providing SDG&E and other utilities the right to file a cost of capital application in lieu of the CCM when appropriate.

SDG&E does request three clarifications to the CCM process to address situations that SDG&E has faced during the current cost of capital cycle:

- Indicate what index applies to each utility after a cost of capital decision;
- Specify what Moody’s utility bond index applies when a utility has split credit ratings; and
- Provide that a utility can switch to a different Moody’s bond index within a CCM cycle if its credit ratings change.²²

¹⁹ D.08-05-035 at 19, Conclusion of Law 6 (“The utilities have a right to file a cost of capital application outside of the CCM process upon an extraordinary or catastrophic event that materially impacts their respective cost of capital and/or capital structure and impacts them differently than the overall financial markets.”).

²⁰ D.08-03-035 at 18, Finding of Fact 16.

²¹ *Id.* at 3.

²² Prepared Direct Testimony of Patrick Billings – Cost of Capital Mechanism on Behalf of SDG&E (April 20, 2022) at PB-8.

D. SDG&E’S ROE Should be Set at 10.55 Percent to Reflect SDG&E’s Cost of Equity and Above Average Risks, While Not Resulting In an Increase In Monthly Costs for the Average Residential Customer

As described in the Prepared Direct Testimony of Valerie Bille, SDG&E proposes to increase its currently authorized ROE from 10.20% to 10.55%.²³ As Mr. Coyne notes, this proposal is a “conservative”²⁴ reflection of SDG&E’s market-based measure of the cost of equity. SDG&E’s proposals do not result in a rate increase relative to its current authorized cost of capital.

In assessing the cost of equity for SDG&E, Mr. Coyne demonstrates that, although interest rates have been driven to extremely low levels since March 2020 by the COVID-19 pandemic and the federal government and Federal Reserve’s response to lower interest rates to minimize the pandemic’s economic impacts, the cost of equity for utilities—and SDG&E in particular—has increased, driven by utilities’ increased risk. This is reflected in:

- Utilities’ direct stock market underperformance (and further underperformance of the California utilities) relative to the overall stock market;
- Utility betas (which is a measure of risk relative to the market) increasing relative to the market; and
- State utility commissions nationwide holding utility ROEs largely stagnant despite the significant interest rate decline, underscoring that utility commissions have recognized that artificially suppressed interest rates due to the Federal Reserve’s actions do not reflect corresponding decreases in the cost of equity.²⁵

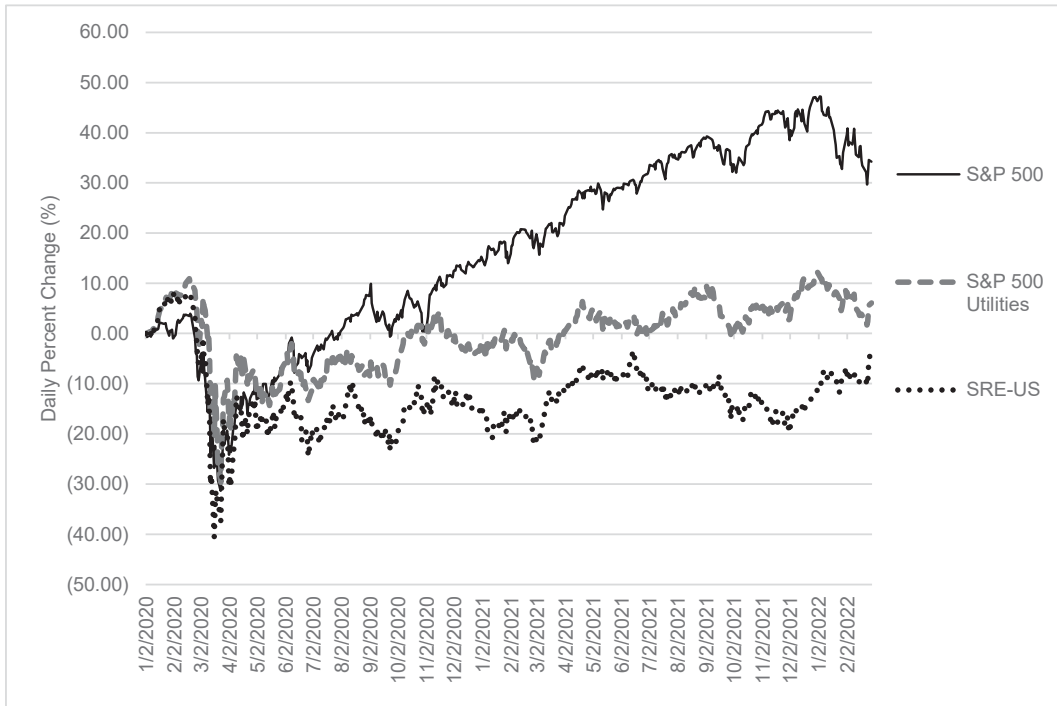
²³ Prepared Direct Testimony of Valerie A. Bille – Policy Overview on Behalf of SDG&E (April 20, 2022) at VAB-06.

²⁴ SDG&E-04 (Coyne) at JMC- 3 and JMC-70.

²⁵ *Id.* at JMC-22.

For example, from the onset of the pandemic in mid-February 2020 through February 28, 2022, the S&P 500 increased 31.04 percent, while the S&P 500 Utilities Index declined 3.42 percent and Sempra Energy’s stock price declined 8.97 percent.

FIGURE 1: RELATIVE PERFORMANCE OF UTILITIES AND THE S&P 500 , January 2020 – February 2022²⁶



Similarly, beta coefficients—the measure of risk in the CAPM, where 1.0 is the market average and where higher betas translate to greater risk and higher required equity returns—increased substantially between January 2020 and February 2022 for utilities.²⁷

²⁶ SDG&E-04 (Coyne) at JMC-20 and Figure 5 (citing Source: S&P Capital IQ Pro) (“a decline in stock price indicates an increase in the cost of equity in the DCF model”).

²⁷ SDG&E-04 (Coyne) at JMC-18; *id.* at JMC-19 - JMC-20 (“an increase in Beta signals an increase in the cost of equity in the CAPM model”).

FIGURE 2: BETA COEFFICIENT FOR PROXY GROUP AND SEMPRA ENERGY

	January 2020	February 2022
<i>Proxy Group Average</i>		
Value Line Beta	0.56	0.88
Bloomberg Beta	0.532	0.873
<i>Sempra Energy</i>		
Value Line Beta	0.70	0.95
Bloomberg Beta	0.633	0.912

This is true even when using shorter time periods for beta and when removing the initial spike in betas at the onset of the pandemic (February-April 2020).²⁸

To quantify this increase in the cost of equity, Mr. Coyne applied the results of four ROE models (DCF, CAPM, Risk Premium, and Expected Earnings) to a proxy group of 20 investment-grade, dividend-paying electric utilities, finding a reasonable range for the proxy group to be 10.40-11.40 percent. Mr. Coyne and Mr. Beer then both testify to SDG&E’s unique, above-average risks compared to the proxy group—including the heightened, ongoing risks associated with the overall threat of wildfire and the state’s wildfire liability regime of inverse condemnation strict liability for any utility caused wildfire, regardless of fault.²⁹ This unique wildfire risk is reflected in SDG&E’s depressed credit ratings. Although, as noted, Moody’s recently upgraded SDG&E’s credit rating to A3 based, in part, on “SDG&E’s track record of

²⁸ *Id.* at JMC-18.

²⁹ *See, e.g.*, D.17-11-033 (denying SDG&E’s Application to recover \$379 million recorded to its Wildfire Expense Memorandum Account.).

effective wildfire risk mitigation practices,”³⁰ SDG&E’s credit ratings remain at least two notches below SDG&E’s longstanding pre-2019 A-credit rating from all three rating agencies based upon those agencies’ assessment of SDG&E’s heightened risks including wildfires and wildfire liability—despite credit agencies recognizing SDG&E as a “global leader in wildfire prevention” and SDG&E not being responsible for a significant fire since 2007.³¹

While AB 1054 meaningfully reduces the risk from wildfire liability, it does not eliminate it. In fact, S&P recently placed SDG&E’s business risk profile at the low end of the excellent category, because, “[d]espite SDG&E’s leadership role in wildfire prevention, we view the threat of wildfires in its service territory as high relative to that of its utility peers across North America.”³² This is partly because, as S&P notes, regardless of liability regime, “California’s environment remains highly prone to catastrophic wildfires, continuing to pressure utility credit quality.”³³ The increased duration of wildfire season and the higher frequency of wildfire-prone conditions has increased the opportunities for a utility’s equipment to be involved in an ignition, expanding the risks both for the utility bearing costs and/or not obtaining cost recovery.

Moreover, credit rating agencies have noted that AB 1054 did not address inverse condemnation.³⁴ And uncertainty remains regarding how effective AB 1054 will be

³⁰ Moody’s Mar. 30, 2021 at 1.

³¹ S&P June 3, 2021 at 8; *accord* S&P, *San Diego Gas & Electric Co.*, (July 9, 2021) (“S&P July 9, 2021”) at 3 (“SDG&E has been a leader in wildfire prevention through the implementation of technology and system hardening”).

³² S&P July 9, 2021 at 6.

³³ S&P, June 3, 2021 at 1; *accord* Moody’s Investors Service, *San Diego Gas & Electric Company, Update to credit analysis following upgrade to A3* (May 10, 2021) (“Moody’s May 10, 2021”) at 5.

³⁴ S&P, RRA Regulatory Focus, *California Regulatory Review* (December 14, 2020), (“RRA Dec. 14, 2020”) at 2 (noting with approval that California’s “recent [ROE] authorizations have been above the

implemented, such as whether the new prudence review standard will be applied in a manner that continues to make it more difficult to achieve cost recovery compared to the “industry norm” for prudence review, such as applied by FERC.³⁵ As S&P has stated, if “the CPUC does not implement AB 1054 in a credit-supportive manner then much of the new law’s credit-supportive elements related to the revised standards of a utility’s reasonable conduct could potentially be negligible.”³⁶

Ongoing uncertainty likewise remains regarding how the Office of Energy Infrastructure Safety will implement the safety certification review process upon which many of the law’s benefits depend; or how conflicting directives between the new office and the Commission will be addressed. As such, RRA has found that California’s “unique” and “significant” wildfire and wildfire liability risks post-AB 1054 continue to offset the “relatively constructive” aspects of California’s regulatory regime.³⁷ S&P likewise recently stated that “because we view the likelihood of a change to California’s interpretation of inverse condemnation as remote, and favorable climate change patterns are also unlikely to emerge for a state with a long history of

industry averages when established,” helping offset the unique, significant risks from inverse condemnation).

³⁵ SDG&E-04 (Coyne) at JMC-53; *see* SDG&E, 146 FERC ¶ 63,017, P 60 (FERC’s finding that SDG&E was prudent on the same conduct and granted recovery, determining that even if SDG&E’s presumption of prudence was not dispositive, the recovery of SDG&E’s wildfire costs was valid because SDG&E would likely be held responsible for such costs under inverse condemnation regardless of fault); Moody’s May 10, 2021 at 6 (noting that it is “important” that AB 1054 revised the state’s prudency standard for wildfire cost recovery to be in line with FERC’s because, “in the case of SDG&E’s 2007 wildfires, while the CPUC denied recovery, the FERC ruled that SDG&E acted prudently and allowed the recovery of the wildfire costs.”).

³⁶ S&P Jun. 3, 2021 at 6; *accord* Moody’s Mar. 30, 2021 at 2 (noting that it could again downgrade SDG&E if there is an “unsupportive application of the new prudency standard”).

³⁷ *See* RRA Dec. 14, 2020 at 1 (noting that AB 1054 “does nothing to alter the inverse condemnation policy, thus a substantial risk for PG&E and other utilities in the state remains.”).

drought conditions, we are unlikely to raise ratings for utilities with meaningful wildfire-related risks in the near term.”³⁸

As noted, SDG&E is also facing increasing risks from carrying larger amount of costs that remain subject to cost recovery—including those in balancing and memorandum accounts—for longer periods of time, with more expensive long-term financing. Although memorandum accounts preserve the ability to recovery those costs, they do not protect against the risks that those costs will be disallowed when spending decisions on matters such as wildfire mitigation must be made in the absence of Commission approval. As Moody’s noted, a deterioration in regulatory support could result in a ratings downgrade—such as from SDG&E having to bear extensive costs for years (increasing SDG&E’s debt ratio) and/or the subsequent disapproval of those needed investments.³⁹

Moody’s and other credit rating agencies have likewise identified additional unique risks for SDG&E, including:

- “[H]igh political risk and public scrutiny in both San Diego and the state of California,”⁴⁰ with the potential for a ratings downgrade if there is “a deterioration in regulatory support or increase in regulatory contentiousness,” including from PSPS events;⁴¹
- Credit challenges from SDG&E’s “[m]aterial capital investment program that will “require incremental debt;”⁴² and

³⁸ S&P, June 3, 2021 at 10.

³⁹ Moody’s May 10, 2021 at 3, 9.

⁴⁰ *Id.* at 2, 5.

⁴¹ *Id.* at 3.

⁴² *Id.* at 2.

- The “significant demands that are placed on the California utilities amid many ambitious public policy initiatives.”⁴³

SDG&E’s heightened risks are likewise reflected in the discount that equity analysts have explicitly placed on Sempra Energy and other California electric utilities’ stock⁴⁴—based upon “lingering risks related to CA’s inverse condemnation policy and highly politicized regulatory environment”⁴⁵—despite SDG&E’s “superior wildfire mitigation protocols.”⁴⁶

Based upon his assessment of these risks and quantification of the wildfire risk premium required by shareholders, Mr. Coyne believes that SDG&E’s ROE could reasonably be placed at the top of his 10.40-11.40 percent range.⁴⁷ Correspondingly, in the 2019 Decision, after “considering the evidence on market conditions, trends, creditworthiness, interest rate forecasts, quantitative financial models, additional risk factors including business risk,” the Commission, “conclude[d] that [SDG&E’s] adopted ROE should be set at the upper end of the just and reasonable range.”⁴⁸ In so doing, the Commission noted approvingly that SDG&E’s 10.2 percent “authorized ROE is significantly higher than the 9.60% average ROEs granted to United States electric utilities during 2018.”⁴⁹

SDG&E’s credit ratings remain largely the same as in the 2019 Decision while its risks have increased, as evidenced by (among other things) an increased beta. SDG&E’s proposal

⁴³ *Id.* at 10.

⁴⁴ Evercore ISI, *Sempra Energy* (June 29, 2021) at 2.

⁴⁵ Wells Fargo, Equity Research, *Sempra Energy Analysis (SRE), SRE: Analyst Day Previews CapEx Upside in Texas* (June 29, 2021) at 3.

⁴⁶ Evercore, ISI, *Sempra Energy* (June 29, 2021) at 2.

⁴⁷ SDG&E-04 (Coyne) at JMC-3.

⁴⁸ D.19-12-056 at 42.

⁴⁹ *Id.* at 43 (citation omitted).

similarly remains consistent with the relationship that the Commission set in 2019 between SDG&E's ROE and the nationwide electric utility authorized ROE average. As noted, that average has only (at most) moderately declined since the 2019 Decision. As Mr. Coyne testifies, since the Commission's 2019 Decision, "authorized returns for utilities have largely been consistent,"⁵⁰ with the 12-month average authorized ROE remaining within "9.47 percent to 9.71 percent for electric utilities"⁵¹—despite the decline in interest rates due to the Federal Reserve's unprecedented intervention to lower interest rates to mitigate the economic impacts of the COVID-19 pandemic. As S&P has added:

While authorized ROEs generally move directionally with Treasury Bond yields, over the past several years, state commissions have approved ROEs that contain a higher premium over Treasury bond yields than have historically prevailed. State utility commissions have recognized that long-term bond yields have been artificially suppressed due to the Fed's unprecedent intervention in the capital markets. As such, authorized returns have been somewhat resistant to the decline in interest rates, with the spread increasing as interest rates decline.⁵²

SDG&E's proposal is also consistent with credit rating agencies finding that SDG&E and other California utilities' current ROEs that are "above the industry average" have been credit supportive.⁵³ As RRA recently noted, California's "recent [ROE] authorizations have been above

⁵⁰ SDG&E-04 (Coyne) at JMC-22.

⁵¹ *Id.* at JMC-22 and JMC-23, Figure 6. Compare D.19-12-056 at 43 (comparing SDG&E's 10.20% authorized ROE to the 9.60% authorized average ROEs in 2018), with RRA, *Major Energy Rate Case Decisions – January-December 2021* (February 10, 2022) ("RRA February 10, 2022") at 3 (observing a 9.38% ROE all electric average, with a 9.53% authorized average for vertically integrated utilities).

⁵² S&P, *The Big Picture: 2022 Electric, Natural Gas and Water Utilities Outlook* (October 2021) ("S&P Oct. 2021 Report") at 5, available at <https://www.spglobal.com/marketintelligence/en/news-insights/blog/the-big-picture-2022-electric-natural-gas-and-water-utilities-outlook>; see also RRA February 10, 2022 at 6 ("the gap between authorized ROEs and interest rates widened somewhat over this period, largely as a result of regulators' often-unstated understanding that the drop in interest rates caused by Federal Reserve intervention was unusual").

⁵³ S&P, Ratings Direct, *PG&E Corp.* (May 20, 2021) at 8.

the industry averages when established,” helping offset the unique, significant risks that SDG&E and other California electric utilities face from inverse condemnation.⁵⁴ Even at SDG&E’s current ROE, Sempra Energy’s beta has significantly increased, its stock has underperformed both the S&P 500 and S&P Utility 500, and investor analysts have explicitly priced Sempra’s stock at a “discount.”

Moreover, interest rates are quickly increasing. As Mr. Coyne testifies, the Federal Reserve has reversed its pandemic-induced unprecedented intervention to keep interest rates low as economic conditions return to pre-pandemic levels and the country faces sustained inflation, with the consumer price index rising by 7.9 percent through February, the fastest pace of annual inflation in over 40 years.⁵⁵ In November 2021, the Federal Reserve began curtailing “quantitative easing.” And on March 16, 2022, it announced a 25-basis point increase in the federal funds rate, from 0-25% to .25%-.50%—its first increase in the federal funds rate (which impacts all other interest rates) since reducing that rate to zero in March 2020—while projecting six more rate hikes this year. S&P further added that, going forward, it expects ROEs may increase as interest rates rise.⁵⁶

Yet although financial modeling and SDG&E’s quantitative and qualitative risk profile support placing SDG&E’s ROE at the top of Mr. Coyne’s range, SDG&E proposes a 10.55 percent ROE. Given SDG&E’s unique risks and the overall financial environment, this proposal is eminently reasonable. And most customers—including combined gas and electric customers—will not see an increase in monthly costs. SDG&E’s overall proposal instead results in a decrease

⁵⁴ RRA Dec. 14, 2020 at 2.

⁵⁵ SDG&E-04 (Coyne) at JMC-5.

⁵⁶ S&P Oct. 2021 Report at 5.

in SDG&E's rate of return and revenue requirement compared to the Company's currently authorized cost of capital.

III. RELIEF REQUESTED

SDG&E respectfully requests that the Commission take the following actions:

1. Adopt the proposed Test Year 2023 comprehensive Cost of Capital structure, which yields an updated Rate of Return of 7.48%;
2. Adopt an authorized capital structure with the following ratios: Long-Term Debt of 46.00%; Preferred Equity of 0%; and Common Equity of 54.00%;
3. Adopt an authorized ROE of 10.55%;
4. Adopt the embedded cost calculations for Long-Term Debt as presented in this Application;
5. Authorize a new three-year cost of capital cycle using the current Cost of Capital Mechanism, combined with SDG&E's right to file an application in applicable circumstances as provided in D.08-05-035, with the three clarifications to the CCM proposed by SDG&E, making SDG&E's next required application due in April 2025 for TY 2026; and

Pursuant to Rule 2.1, the relief being sought is summarized above and is further described in the testimony, preliminarily identified as follows:

- Exhibit SDG&E-01, entitled Policy Overview
- Exhibit SDG&E-02, entitled Capital Structure
- Exhibit SDG&E-03, entitled Company Risk
- Exhibit SDG&E-04, entitled Return on Equity
- Exhibit SDG&E-05, entitled Cost of Capital Mechanism.

IV. STATUTORY AND PROCEDURAL REQUIREMENTS

A. Rule 2.1 (a) – (c)

This application is made pursuant to Sections 451, 454, 489, 491, 701, 728, and 729 of the California Public Utilities Code, the Commission's Rules of Practice and Procedure, and relevant decisions, orders, and resolutions of the Commission, including D.08-05-035, D.13-03-

015, and D.19-12-056. In accordance with Rule 2.1 (a) – (c) of the Commission’s Rules of Practice and Procedure, SDG&E provides the following information.

1. Rule 2.1 (a) - Legal Name

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

2. Rule 2.1 (b) - Correspondence

Correspondence or communications regarding this Application should be addressed to:

Lisa Browy
2023 Cost of Capital Program Manager
SAN DIEGO GAS & ELECTRIC COMPANY
8330 Century Park Court
San Diego, CA 92123
Telephone: (619) 676-7009
Facsimile: (619) 699-5027
Email: lbrowy@sdge.com

with copies to:

Ross R. Fulton
Attorney for:
SAN DIEGO GAS & ELECTRIC COMPANY
8330 Century Park Court
San Diego, CA 92123
Telephone: (858) 654-1861
Facsimile: (619) 699-5027
Email: rfulton@sdge.com

3. Rule 2.1 (c)

a. Proposed Category of Proceeding

SDG&E proposes that this Application be categorized as ratesetting under Rule 1.3(e), since SDG&E proposes to establish new rates based on proposed changes to its ROR reflecting adjustments to capital costs.

b. Need for Hearings

SDG&E believes that an evidentiary hearing may be necessary to address questions of material fact pertaining to its request. It proposes dates in the procedural schedule below.

i. Issues to be Considered and Relevant Safety Considerations

The primary issues to be considered in this application include:

- The appropriate capital structure;
- The appropriate cost of Long-Term Debt;
- The appropriate cost of Common Equity; and
- The appropriateness of establishing a new three-year cost of capital cycle using the current Cost of Capital Mechanism, combined with SDG&E’s right to file an application as provided in D.08-05-035, with the three clarifications proposed by SDG&E.

With respect to relevant safety considerations, SDG&E does not expect there to be specific safety-related issues or considerations that will need to be addressed by the Commission in this proceeding.

ii. Proposed Schedule

SDG&E proposes the following schedule for this application:

Activity	Date
Application Filed	April 20, 2022
Protests and Responses Due (approximate deadline, depending on notice in Daily Calendar)	May 23, 2022
Reply to Protests / Responses Due (approximate deadline, depending on notice in Daily Calendar)	June 2, 2022
Prehearing Conference	By June 10, 2022
Public Advocates/Intervenor Testimony	July 27, 2022
Rebuttal Testimony	August 19, 2022
Evidentiary Hearings	August 29 - September 1, 2022
Late-Filed Exhibit (cost of debt)	September 14, 2022
Opening Briefs	September 27, 2022
Reply Briefs	October 12, 2022
Proposed Decision	November 2022

Final Decision	December 2022
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B. Articles of Incorporation

A copy of SDG&E's Restated Articles of Incorporation as last amended, presently in effect and certified by the California Secretary of State, was filed with the Commission on August 31, 2009 in connection with SDG&E's Application No. 09-08-019 and is incorporated herein by reference.

C. Rule 3.2 (a) – (d)⁵⁷

SDG&E provides the following information consistent with Rule 3.2 (a) – (d).

1. Rule 3.2 (a) (1) – Balance Sheet

SDG&E's financial statement, balance sheet, and income statement for the nine-month period ending September 30, 2021 are included with this Application as Attachment A.

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

A statement of all of SDG&E's presently effective electric rates can be viewed on SDG&E's website. A copy is attached hereto as Attachment B.

3. Rule 3.2 (a) (3) – Statement of Proposed Rates

SDG&E's Statement of Proposed Rates is attached as Attachment C.

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

A general description of SDG&E's property and equipment was filed with the Commission on October 5, 2001, in connection with Application 01-10-005, and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve for the nine-month period ending September 30, 2021 is attached as Attachment D.

⁵⁷ Rule 3.2(a) (9) is not applicable to this Application.

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

A summary of SDG&E’s earnings (for the total utility operations for the company) for the nine-month period ending September 30, 2021, is included as Attachment E to this Application.

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

For financial statement purposes, depreciation of utility plant has been computed on a straight-line remaining life basis, at rates based on the estimated useful lives of plant properties. For federal income tax accrual purposes, SDG&E generally 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 29, 2022, was mailed to the Commission on April 13, 2022, and is incorporated by reference.

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

This application both reallocates costs among customer classes as well as passes through to customers of SDG&E the costs for the services provided as authorized by the Commission.

9. Rule 3.2(b) - (d) – Service and Notice

SDG&E is serving this application and testimony on all parties to A.19-04-014, *et al.* and A.21-08-013, *et al.* Within 20 days of filing, SDG&E will mail notice of this application to the State of California and to cities and counties served by SDG&E in its service territory and to all those persons listed in Attachment F to this Application and will post the notice in their offices and publish the notice in newspapers of general circulation in each county in their service territories.

V. CONCLUSION

SDG&E requests that the Commission grant SDG&E’s Application.

Respectfully submitted,

/s/ Ross R. Fulton

8330 Century Park Court
San Diego, CA 92123
Telephone: (858) 654-1861
Facsimile: (619) 699-5027
Email: rfulton@sdge.com

Attorney for
SAN DIEGO GAS & ELECTRIC COMPANY

April 20, 2022

SAN DIEGO GAS & ELECTRIC COMPANY

/s/ Valerie A. Bille

Valerie A. Bille
San Diego Gas & Electric Company
Vice President, Controller, and Chief Accounting Officer

DATED at San Diego, this 20th day of April, 2022

OFFICER VERIFICATION

I am an officer of San Diego Gas & Electric Company and am authorized to make this verification on behalf of San Diego Gas & Electric Company. The matters stated in the foregoing application are true to my own knowledge, except as to matters that are stated therein 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 this 20th day of April 2022, at San Diego, California.

By: /s/ Valerie A. Bille
Valerie A. Bille
San Diego Gas & Electric Company
Vice President, Controller, and Chief Accounting Officer

ATTACHMENT A

BALANCE SHEET, INCOME STATEMENT AND FINANCIAL STATEMENT

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
SEP 2021

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		\$ 4,541,329,686
401	OPERATING EXPENSES	2,636,546,245	
402	MAINTENANCE EXPENSES	197,780,551	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	644,821,578	
408.1	TAXES OTHER THAN INCOME TAXES	157,983,247	
409.1	INCOME TAXES	37,697,823	
410.1	PROVISION FOR DEFERRED INCOME TAXES	218,153,398	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(90,333,766)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(349,111)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	<u>-</u>	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>3,802,299,965</u>
	NET OPERATING INCOME		739,029,721

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES OF NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(7,597,419)	
418	NONOPERATING RENTAL INCOME	27,818	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	5,840,618	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	62,813,700	
421	MISCELLANEOUS NONOPERATING INCOME	189,789	
421.1	GAIN ON DISPOSITION OF PROPERTY	<u>2,015,252</u>	
	TOTAL OTHER INCOME	<u>63,289,758</u>	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	187,536	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	<u>25,962,785</u>	
	TOTAL OTHER INCOME DEDUCTIONS	<u>\$ 26,150,321</u>	
408.2	TAXES OTHER THAN INCOME TAXES	599,208	
409.2	INCOME TAXES	(2,402,854)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	47,724,696	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	<u>(42,253,172)</u>	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>\$ 3,667,878</u>	
	TOTAL OTHER INCOME AND DEDUCTIONS		<u>\$ 33,471,559</u>
	INCOME BEFORE INTEREST CHARGES		772,501,280
	EXTRAORDINARY ITEMS AFTER TAXES		-
	NET INTEREST CHARGES*		<u>169,948,615</u>
	NET INCOME		<u>\$ 602,552,665</u>

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$18,763,475)

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
SEP 2021

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 6,079,146,682
NET INCOME (FROM PRECEDING PAGE)	602,552,665
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	-
DIVIDENDS DECLARED - COMMON STOCK	
OTHER RETAINED EARNINGS ADJUSTMENTS	
RETAINED EARNINGS AT END OF PERIOD	<u>\$ 6,681,699,347</u>

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
SEP 2021**

5. PROPRIETARY CAPITAL		2021
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	6,681,699,347
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	(9,329,502)
TOTAL PROPRIETARY CAPITAL		\$ 8,332,670,946
6. LONG-TERM DEBT		
221	BONDS	\$ 6,417,859,000
223	ADVANCES FROM ASSOCIATED COMPANIES	-
224	OTHER LONG-TERM DEBT	-
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	(17,144,731)
TOTAL LONG-TERM DEBT		\$ 6,400,714,269
7. OTHER NONCURRENT LIABILITIES		
227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	\$ 1,308,169,764
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	26,724,300
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	67,215,598
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
244	LONG TERM PORTION OF DERIVATIVE LIABILITIES	14,375,694
230	ASSET RETIREMENT OBLIGATIONS	873,398,302
TOTAL OTHER NONCURRENT LIABILITIES		\$ 2,289,883,658

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
SEP 2021**

8. CURRENT AND ACCRUED LIABILITIES		2021
231	NOTES PAYABLE	\$ 375,000,000
232	ACCOUNTS PAYABLE	661,866,975
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	60,483,526
235	CUSTOMER DEPOSITS	42,938,542
236	TAXES ACCRUED	62,361,327
237	INTEREST ACCRUED	73,550,844
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	9,311,419
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	289,927,697
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	50,654,134
244	DERIVATIVE INSTRUMENT LIABILITIES	34,891,718
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	(14,375,694)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
TOTAL CURRENT AND ACCRUED LIABILITIES		\$ 1,646,610,488
9. DEFERRED CREDITS		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 120,477,963
253	OTHER DEFERRED CREDITS	455,598,366
254	OTHER REGULATORY LIABILITIES	2,230,131,650
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	13,028,758
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	1,901,002,349
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	389,807,172
TOTAL DEFERRED CREDITS		5,110,046,258
TOTAL LIABILITIES AND OTHER CREDITS		\$ 23,779,925,619

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
September 30, 2021

(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. 04-01-009, 06-05-015, 08-07-029, 10-10-023, 12-03-005, 15-08-011, 18-02-012, and 20-04-015 to which references are hereby made.

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

First Mortgage Bonds:	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid as of Q4' 2020
5.875% Series VV, due 2034	06-17-04	43,615,000	0	2,683,106
5.875% Series WW, due 2034	06-17-04	40,000,000	0	2,460,718
5.875% Series XX, due 2034	06-17-04	35,000,000	0	2,153,128
5.875% Series YY, due 2034	06-17-04	24,000,000	0	1,476,431
5.875% Series ZZ, due 2034	06-17-04	33,650,000	0	2,070,079
4.00% Series AAA, due 2039	06-17-04	75,000,000	0	3,891,667
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
3.00% Series JJJ, due 2021	08-18-11	350,000,000	0	10,500,000
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
3.60% Series NNN, due 2023	09-09-13	450,000,000	450,000,000	16,200,000
1.9140% Series PPP, due 2022	03-12-15	250,000,000	9,794,167	1,538,062
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	6,935,111
1.70% Series VVV, due 2030	09-22-20	800,000,000	800,000,000	-
2.95% Series WWW, due 2051	08-13-21	750,000,000	750,000,000	-
Total First Mortgage Bonds:			6,409,794,167	228,595,802
Total Bonds:				228,595,802

Line Of Credit Drawdown	03-16-20	0	0	1,056,694
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TOTAL LONG-TERM DEBT			6,409,794,167	
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1. Bond series PPP reduced by SONGS regulatory asset per 2014 SONGS settlement agreement.

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

September 30, 2021

Other Indebtedness	Date of Issue	Date of Maturity	Interest Rate	Outstanding	Interest Paid 2020
Commercial Paper & ST Bank Loans	Various	Various	Various	375,000,000	\$2,586,282

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	2016	2017	2018	2019	2020
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

Common Stock	2016	2017	2018	2019	2020
Dividend to Parent [1]	175,000,000	450,000,000	250,000,000	-	200,000,000

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
SEP 2021

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408.1	TAXES OTHER THAN INCOME TAXES	157,983,247	
409.1	INCOME TAXES	37,697,823	
410.1	PROVISION FOR DEFERRED INCOME TAXES	218,153,398	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(90,333,766)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(349,111)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		3,802,299,965
	NET OPERATING INCOME		739,029,721

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES OF NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(7,597,419)	
418	NONOPERATING RENTAL INCOME	27,818	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	5,840,618	
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421	MISCELLANEOUS NONOPERATING INCOME	189,789	
421.1	GAIN ON DISPOSITION OF PROPERTY	2,015,252	
	TOTAL OTHER INCOME	63,289,758	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	187,536	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	25,962,785	
	TOTAL OTHER INCOME DEDUCTIONS	\$ 26,150,321	
408.2	TAXES OTHER THAN INCOME TAXES	599,208	
409.2	INCOME TAXES	(2,402,854)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	47,724,696	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(42,253,172)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	\$ 3,667,878	
	TOTAL OTHER INCOME AND DEDUCTIONS		\$ 33,471,559
	INCOME BEFORE INTEREST CHARGES		772,501,280
	EXTRAORDINARY ITEMS AFTER TAXES		-
	NET INTEREST CHARGES*		169,948,615
	NET INCOME		\$ 602,552,665

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$18,763,475)

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
SEP 2021

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 6,079,146,682
NET INCOME (FROM PRECEDING PAGE)	602,552,665
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	-
DIVIDENDS DECLARED - COMMON STOCK	
OTHER RETAINED EARNINGS ADJUSTMENTS	
RETAINED EARNINGS AT END OF PERIOD	<u>\$ 6,681,699,347</u>

ATTACHMENT B
STATEMENT OF PRESENT RATES



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Advice Ltr. No. 3893-E Dan Skopec Effective Dec 24, 2021

Decision No. Senate Bill Vice President Regulatory Affairs Resolution No.

No. 479



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San Diego, California

Original Cal. P.U.C. Sheet No. 31176-E

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San Diego, California

Revised Cal. P.U.C. Sheet No. 25897-G

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(Continued)

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Advice Ltr. No. 2951-G

Decision No. 20-06-003

Issued by
Dan Skopec
Vice President
Regulatory Affairs

B - 25

Submitted Feb 5, 2021

Effective Mar 7, 2021

Resolution No. _____

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 19182-G

Canceling Revised Cal. P.U.C. Sheet No. 15760-G

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Advice Ltr. No. 2087-G

Decision No. _____

Issued by
Lee Schavrien
Senior Vice President
B - 26

Date Filed Jan 19, 2012

Effective Feb 15, 2012

Resolution No. _____

ATTACHMENT C
STATEMENT OF PROPOSED RATES

Summary of Illustrative Electric Class Average Rates

Customer Class	Current 1/1/2022 Total Rate (¢ / kWh)	Proposed Total Rate (¢ / kWh)	Decrease ¢ / kWh	Decrease % / kWh
Residential	34.523	34.519	(0.004)	-0.01%
Small Commercial	32.243	32.239	(0.004)	-0.01%
Medium and Large C&I	29.113	29.112	(0.001)	0.00%
Agricultural	23.165	23.163	(0.002)	-0.01%
Lighting	29.009	29.005	(0.004)	-0.01%
System Total	31.059	31.056	(0.003)	-0.01%

Summary of Illustrative Gas Class Average Rates

<u>Customer Class</u>	<u>Present Rates (¢/therm)</u>	<u>Proposed Rates for 2023 (¢/therm)</u>	<u>¢/therm Increase (¢/therm)</u>	<u>% Increase Rates</u>
Residential (Core)	147.1	147.2	0.04	0.03%
Average Residential Bill \$/month	\$46.76	\$46.77	\$0.01	0.02%
Commercial/Industrial (Core)	61.1	61.1	0.01	0.02%
Commercial/Industrial (Noncore Distribution Level Service)	16.3	16.3	0.00	0.01%
Electric Generation (Noncore Distribution Level Service)	17.8	17.9	0.15	0.84%
Transmission Level Service	3.01	3.01	0.00	0.09%
Backbone Transmission Service	36.8	36.8	0.00	0.00%
System Total	55.9	55.9	0.03	0.1%

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, 2021

<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	192,327,420.84	171,034,561.64
	Intangible Contra Accounts	(979,446.23)	(587,459.08)
	TOTAL INTANGIBLE PLANT	<u>191,570,815.97</u>	<u>170,650,002.86</u>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	91,430,413.60	54,402,794.78
312	Boiler Plant Equipment	164,294,063.74	98,489,639.43
314	Turbogenerator Units	133,511,708.78	67,093,555.55
315	Accessory Electric Equipment	86,961,890.56	53,264,204.79
316	Miscellaneous Power Plant Equipment	65,539,111.21	22,233,277.51
		0.00	0.00
	Palomar Contra E-316	(1,621,911.83)	(662,489.89)
	TOTAL STEAM PRODUCTION	<u>554,641,794.35</u>	<u>294,867,500.46</u>
340.1	Land	224,368.91	0.00
340.2	Land Rights	2,427.96	2,427.96
341	Structures and Improvements	24,895,662.62	12,636,003.96
342	Fuel Holders, Producers & Accessories	21,651,513.75	10,850,150.29
343	Prime Movers	94,499,877.71	56,380,689.16
344	Generators	327,198,489.71	161,912,072.04
345	Accessory Electric Equipment	32,888,863.01	19,299,032.92
346	Miscellaneous Power Plant Equipment	70,851,153.92	22,205,192.17
	TOTAL OTHER PRODUCTION	<u>572,212,357.59</u>	<u>283,285,568.50</u>
	TOTAL ELECTRIC PRODUCTION	<u>1,126,854,151.94</u>	<u>578,153,068.96</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	80,294,985.16	0.00
350.2	Land Rights	172,455,914.38	29,633,543.03
352	Structures and Improvements	706,003,961.59	118,657,536.60
353	Station Equipment	2,106,461,888.07	515,287,726.96
354	Towers and Fixtures	926,884,636.77	248,242,430.28
355	Poles and Fixtures	956,300,281.08	168,440,655.57
355	Pole retirement error correction-top side	0.00	0.00
356	Overhead Conductors and Devices	853,407,343.78	282,952,061.15
357	Underground Conduit	559,305,264.60	99,888,512.76
358	Underground Conductors and Devices	569,020,673.87	99,670,302.70
359	Roads and Trails	367,439,469.20	53,894,978.18
	TOTAL TRANSMISSION	7,297,574,418.50	1,616,667,747.23
360.1	Land	17,456,813.30	0.00
360.2	Land Rights	96,511,119.82	50,070,190.41
361	Structures and Improvements	13,236,811.29	2,570,178.84
362	Station Equipment	657,037,773.13	275,678,574.88
363	Storage Battery Equipment	182,731,559.20	65,241,994.65
364	Poles, Towers and Fixtures	1,000,351,878.74	304,778,859.42
364	Pole retirement error correction-top side	0.00	0.00
365	Overhead Conductors and Devices	1,090,919,285.34	261,880,584.50
366	Underground Conduit	1,668,114,261.48	603,455,151.51
367	Underground Conductors and Devices	1,917,294,487.64	1,054,322,882.93
368.1	Line Transformers	755,096,036.54	266,808,817.66
368.2	Protective Devices and Capacitors	34,983,785.45	16,529,976.32
369.1	Services Overhead	269,854,564.48	105,088,422.99
369.2	Services Underground	403,963,883.17	280,430,467.49
370.1	Meters	213,371,428.79	138,892,998.89
370.2	Meter Installations	71,563,863.68	37,699,560.30
371	Installations on Customers' Premises	74,699,165.46	29,041,635.55
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	35,215,448.94	23,536,837.53
		0.00	(4,709,476.00)
	TOTAL DISTRIBUTION PLANT	8,502,402,166.45	3,511,317,657.87
389.1	Land	7,312,142.54	0.00
389.2	Land Rights	0.00	0.00
390	Structures and Improvements	45,469,034.54	29,424,683.73
392.1	Transportation Equipment - Autos	0.00	49,884.21
392.2	Transportation Equipment - Trailers	58,145.67	25,722.82
393	Stores Equipment	46,031.37	5,930.79
394.1	Portable Tools	39,900,796.35	12,536,701.36
394.2	Shop Equipment	278,147.42	232,240.02
395	Laboratory Equipment	5,336,019.09	1,631,293.84
396	Power Operated Equipment	60,528.93	117,501.67
397	Communication Equipment	403,747,284.81	168,140,441.98
398	Miscellaneous Equipment	3,283,046.75	1,393,600.90
	TOTAL GENERAL PLANT	505,491,177.47	213,558,001.32
101	TOTAL ELECTRIC PLANT	17,623,892,730.33	6,090,346,478.24

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
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	1,471,715.53
	TOTAL STORAGE PLANT	2,168,803.11	1,471,715.53
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	3,514,781.26	1,691,753.71
366	Structures and Improvements	22,250,754.97	12,030,326.82
367	Mains	450,224,142.81	99,856,426.68
368	Compressor Station Equipment	104,685,773.36	76,470,191.94
369	Measuring and Regulating Equipment	29,126,273.69	19,089,713.13
371	Other Equipment	2,820,111.41	363,671.65
	TOTAL TRANSMISSION PLANT	617,270,981.25	209,502,083.93
374.1	Land	1,514,272.84	0.00
374.2	Land Rights	8,519,345.65	7,579,540.27
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	1,477,730,230.05	463,090,475.99
378	Measuring & Regulating Station Equipment	21,137,579.33	10,111,008.47
380	Distribution Services	485,564,860.58	309,778,418.30
381	Meters and Regulators	186,872,108.16	83,063,663.88
382	Meter and Regulator Installations	121,313,422.45	49,724,752.09
385	Ind. Measuring & Regulating Station Equipment	1,516,810.70	1,342,306.73
386	Other Property On Customers' Premises	0.00	0.00
387	Other Equipment	11,397,017.90	6,937,352.36
	TOTAL DISTRIBUTION PLANT	2,315,609,094.57	931,688,771.19

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	0.00	25,503.00
392.2	Transportation Equipment - Trailers	0.00	0.13
394.1	Portable Tools	22,140,750.53	5,052,769.83
394.2	Shop Equipment	63,820.21	32,499.57
395	Laboratory Equipment	0.00	(7,344.15)
396	Power Operated Equipment	0.00	(1,088.04)
397	Communication Equipment	2,256,363.98	1,087,252.25
398	Miscellaneous Equipment	465,787.29	186,473.37
	TOTAL GENERAL PLANT	<u>24,926,722.01</u>	<u>6,376,065.96</u>
101	TOTAL GAS PLANT	<u>2,960,061,705.14</u>	<u>1,149,124,740.81</u>
COMMON PLANT			
303	Miscellaneous Intangible Plant	2,555,893.38	470,502.07
303	Miscellaneous Intangible Plant	836,984,980.23	426,952,034.83
	Common Contra Account	(4,128,951.21)	(1,838,550.83)
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.1	Land	7,494,796.01	0.00
389.2	Land Rights	27,776.34	27,776.34
390	Structures and Improvements	552,264,123.35	190,338,360.05
391.1	Office Furniture and Equipment - Other	40,879,114.82	14,622,572.63
391.2	Office Furniture and Equipment - Computer E	123,742,408.14	55,570,698.61
	Common Contra Account	(19,579.43)	(12,491.14)
392.1	Transportation Equipment - Autos	406,252.33	276,038.77
392.2	Transportation Equipment - Trailers	107,977.72	17,640.12
392.3	Transportation Equipment - Aviation	12,139,287.63	4,352,100.81
393	Stores Equipment	332,982.68	68,530.04
394.1	Portable Tools	1,520,840.18	660,471.37
394.2	Shop Equipment	142,759.33	98,192.92
394.3	Garage Equipment	1,837,003.62	645,724.12
395	Laboratory Equipment	1,731,094.98	998,373.00
396	Power Operated Equipment	0.00	(192,979.10)
397	Communication Equipment	346,325,548.22	126,216,365.21
398	Miscellaneous Equipment	3,585,062.47	774,810.60
118.1	TOTAL COMMON PLANT	<u>1,927,929,370.79</u>	<u>820,046,170.42</u>
	TOTAL ELECTRIC PLANT	17,623,892,730.33	6,090,346,478.24
	TOTAL GAS PLANT	2,960,061,705.14	1,149,124,740.81
	TOTAL COMMON PLANT	<u>1,927,929,370.79</u>	<u>820,046,170.42</u>
101 & 118.1	TOTAL	<u>22,511,883,806.26</u>	<u>8,059,517,389.47</u>
101	PLANT IN SERV-SONGS FULLY RECOVERE	<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-ELECTRIC NON-RECON		
	Electric	0.00	0.00
	Gas	0.00	0.00
	Common	0.00	0.00
		<u>0.00</u>	<u>0.00</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-CLOUD CONTRA		
	Electric	0.00	0.00
	Common	(2,555,893.38)	(470,502.06)
		<u>(2,555,893.38)</u>	<u>(470,502.06)</u>
101	PLANT IN SERV-PP TO SAP OUT OF BAL		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	(1,494,846.06)	(1,494,846.06)
		<u>(1,494,846.06)</u>	<u>(1,494,846.06)</u>
101	Accrual for Retirements		
	Electric	(16,389,520.96)	(16,389,520.96)
	Gas	(119,197.76)	(119,197.76)
		<u>(16,508,718.72)</u>	<u>(16,508,718.72)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE		
		<u>(16,508,718.72)</u>	<u>(16,508,718.72)</u>
102	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT PURCHASED OR SOLD	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
104	Electric	112,194,000.02	30,318,362.01
	Gas	0.00	0.00
		<u>112,194,000.02</u>	<u>30,318,362.01</u>
	TOTAL PLANT LEASED TO OTHERS		
		<u>112,194,000.02</u>	<u>30,318,362.01</u>
105	Plant Held for Future Use		
	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
107	Construction Work in Progress		
	Electric	1,168,688,168.80	
	Gas	171,619,306.46	
	Common	309,576,400.23	
		<u>1,649,883,875.49</u>	
	TOTAL CONSTRUCTION WORK IN PROGRESS		0.00
		<u>1,649,883,875.49</u>	<u>0.00</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
108.5	Accumulated Nuclear Decommissioning Electric	0.00	1,002,372,872.27
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	1,002,372,872.27
101.1	ELECTRIC CAPITAL LEASES	1,307,422,019.46	84,718,944.73
118.1	COMMON CAPITAL LEASE	76,864,671.05	21,200,581.63
		1,384,286,690.51	105,919,526.36
143	FAS 143 ASSETS - Legal Obligation	40,223,457.08	(994,022,774.29)
	SONGS Plant Closure - FAS 143 contra	0.00	0.00
	FIN 47 ASSETS - Non-Legal Obligation	139,869,876.96	52,285,977.05
143	FAS 143 ASSETS - Legal Obligation	0.00	(1,975,708,388.95)
	TOTAL FAS 143	180,093,334.04	(2,917,445,186.19)
	UTILITY PLANT TOTAL	25,817,782,248.16	6,262,208,897.08

ATTACHMENT E
SUMMARY OF EARNINGS

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF EARNINGS
SEP 2021
(\$ IN MILLIONS)

Line No.	Item	Amount
1	Operating Revenue	\$ 4,541
2	Operating Expenses	<u>3,802</u>
3	Net Operating Income	<u>\$ 739</u>
4	Weighted Average Rate Base	\$ 12,099
5	Rate of Return*	7.55%

*Authorized Cost of Capital

ATTACHMENT F

GOVERNMENTAL ENTITIES RECEIVING NOTICE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Laguna Niguel
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