

**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 2026 and to Reset the Annual Cost of Capital  
Mechanism.

A.25-03-\_\_\_\_\_  
(Filed March 20, 2025)

**TEST YEAR 2026 COST OF CAPITAL APPLICATION OF  
SAN DIEGO GAS & ELECTRIC COMPANY (U 902 M)**

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

**I. INTRODUCTION**

In accordance with the California Public Utilities Commission’s (“Commission” or “CPUC”) Rules of Practice and Procedure, and Commission decision (“D.”) 24-10-008, 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”) 2026, and to reset the Cost of Capital Mechanism (“CCM”) for January 1, 2026 through December 31, 2028. SDG&E seeks authority to revise its rates accordingly.

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.<sup>1</sup> SDG&E proposes a Return on Equity (“ROE”) of 11.25%, a capital structure ratio of 54% common equity and 46% long term debt, and an overall rate of return (“ROR”) of 8.21%. These 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 with the rise in interest rates. And they are reflective of SDG&E’s above-average risks—particularly given the acute concern of investors and credit rating agencies regarding the

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<sup>1</sup> 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”).

durability of the Assembly Bill (“AB”) 1054 wildfire fund following the January 2025 Eaton Fire and the “regulatory uncertainty” facing SDG&E that has led Moody’s to opine that SDG&E is “weakly positioned” at its current credit rating.<sup>2</sup> SDG&E’s proposals here will help counteract those risks and buttress SDG&E’s credit ratings, supporting lower borrowing costs for customers.<sup>3</sup>

**II. SDG&E’S COST OF CAPITAL PROPOSALS REFLECT MODELING, THE CURRENT HIGH-INTEREST RATE ENVIRONMENT, AND SDG&E’S ABOVE-AVERAGE RISKS**

For 2026, SDG&E proposes the following cost of capital.

**Table 1 – Proposed 2026 Authorized Cost of Capital**

Component	Capital Ratio	Cost	Weighted Cost
Long-Term Debt	46.00%	4.62%	2.13%
Preferred Stock	0.00%	6.22%	0.00%
Common Equity	54.00%	11.25%	6.08%
ROR	100%	N/A	8.21%

The Company’s currently authorized cost of capital, as set in D.22-12-031 (“2023 CoC Phase 1 Decision” and last modified in D.24-10-008 (the “2023 CoC Phase 2 Decision”), is shown below.

**Table 2 – Currently Authorized Cost of Capital**

Component	Capital Ratio	Cost	Weighted Cost
Long-Term Debt	45.25%	4.34%	1.96%

<sup>2</sup> Moody’s, San Diego Gas & Electric Company Credit Opinion (Mar. 10, 2025) at 2 (“Moody’s March 2025”).

<sup>3</sup> *Id.* at 5, 7 (noting that SDG&E’s above-average authorized ROEs have been credit supportive).

Component	Capital Ratio	Cost	Weighted Cost
Preferred Stock	2.75%	6.22%	0.17%
Common Equity	52.00%	10.23%	5.32%
ROR	100%	N/A	7.45%

If adopted, SDG&E’s proposals will increase the Company’s currently authorized rate of return by 0.76%, which will result in an estimated \$96.45 million revenue requirement increase.<sup>4</sup> SDG&E has included the relevant affordability metrics required by D22-08-023 as Attachment G.

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

To invest in the wires, poles, pipelines and substations needed to deliver clean, safe, and reliable electricity and/or natural gas to customers, SDG&E 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.

Capital markets are competitive. Investors will only choose to invest with SDG&E to fund critical projects for wildfire mitigation, grid modernization for electrification, and other critical safety and reliability programs for gas and electric operations if SDG&E presents a reasonable return on those investments relative to the Company’s risks. As the Commission recently reiterated, the “legal standard for setting the fair rate of return has been established by the United States Supreme Court in the *Bluefield* and *Hope* cases.”<sup>5</sup> The Commission continued

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<sup>4</sup> 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 AB 1054, as adopted by the Commission in Resolution E-5071.

<sup>5</sup> D.24-10-008 at 30 (citing *Federal Power Com. v. Hope Natural Gas Co.*, 320 U.S. 591, 601 (1944); *Bluefield Co. v. Pub. Serv. Comm’n*, 262 U.S. 679, 692 (1923)).

that the return must be set at a level that is comparable to the return for other businesses with corresponding risks.<sup>6</sup> As the Commission added, the “issue of affordability as it relates to the cost of capital is subsumed under the *Hope* and *Bluefield* standards. Consideration of affordability beyond the *Hope* and *Bluefield* standards risk undermining them.”<sup>7</sup>

If ROE is set too low it harms both ratepayers and shareholders, as investors will invest in other companies that have the same return with lower risk profiles<sup>8</sup>—preventing adequate investments in needed areas like wildfire mitigation, gas pipeline safety programs, or grid modernization. And it can lead to increased financial leverage and/or credit rating downgrades, raising costs for customers.<sup>9</sup> As the Commission has recognized, a strong investment grade credit rating—which is based on the soundness of the Company as an investment—benefits both the utility and ratepayers.<sup>10</sup>

The riskier that SDGE is considered as an investment, the more expensive it is for the Company to raise capital—because it must compensate bond and stockholders for that increased risk—through higher interest rates, a higher return on equity or, most likely, both.<sup>11</sup> Ratepayers

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<sup>6</sup> D.24-10-008 at 30.

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

<sup>8</sup> Prepared Direct Testimony of Joshua C. Nowak - Return on Equity on Behalf of SDG&E (March 20, 2025) (“Ex. SDG&E-03 (Nowak)”) at JCN-16 – JCN-20; *see* D.22-12-031 at 15 (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,” ensuring a return that is “reasonably sufficient to ensure confidence in the financial soundness of the utility, and adequate, under 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.”).

<sup>9</sup> *See* D.22-12-031 at 15 (finding that ROR must be set at a level to “maintain and support” a utility’s credit rating).

<sup>10</sup> D.12-12-034 at 7-8.

<sup>11</sup> *See* D.03-12-035 at 42 (“the cost of investment grade debt is considerably less . . . the lower cost of a utility’s debt translates into lower rates, all else being equal.” (citation omitted)).

ultimately bear these costs. For example, the fact that SDG&E’s credit ratings remain at least two notches below the A rating that SDG&E possessed through 2018 through no fault of its own but instead stemming from the perceived increased risk environment in California results in higher costs for both SDG&E and its customers.

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

Maritza Mekitarian’s direct testimony supports SDG&E’s proposed capital structure of 54 percent common equity, 46 percent long-term debt, and zero percent preferred stock.<sup>12</sup> SDG&E’s proposal better aligns SDG&E’s authorized capital structure with its five-year average actual capital structure of 54.90 percent common equity, 45.10 percent long-term debt, and zero percent preferred equity.<sup>13</sup> By having an actual capital structure with a higher common equity ratio than its authorized one, SDG&E’s investors are buttressing the Company’s credit ratings—providing a benefit to ratepayers through lower borrowing costs—without receiving a return on their investment. If SDG&E reduced its actual common equity ratio to its currently authorized one it could harm the Company’s credit ratings, potentially resulting in higher borrowing costs for ratepayers.<sup>14</sup> Moody’s has stated that a “downgrade of SDG&E’s ratings is possible if the company generates weaker credit metrics in the aftermath of the implementation of the 2024 GRC such that its ratio of CFO pre-WC to debt falls below 20%.”<sup>15</sup>

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<sup>12</sup> Prepared Direct Testimony of Maritza Mekitarian – Capital Structure, Embedded Cost of Debt, and Preferred Equity on Behalf of SDG&E (March 20, 2025) (“Ex. SDG&E-02 (Mekitarian)”) at MM-5; Ex. SDG&E-03 (Nowak) at JCN-58 – JCN-58.

<sup>13</sup> See D.12-12-034 at 11 (setting SDG&E’s capital structure to reflect its actual capital structure).

<sup>14</sup> See Ex. SDG&E-02 (Mekitarian) at MM-9 – MM-10 (credit rating agencies assess SDG&E financial risks based upon the Company’s actual capital structure).

<sup>15</sup> Moody’s March 2025 at 3.



SDG&E's proposed capital structure also reasonably removes the fictitious preferred equity layer from the Company's authorized capital structure that lacks any relationship to SDG&E's actual management of the Company. Preferred stock is no longer an advantageous method for a utility operating company to raise capital. SDG&E has not issued preferred stock since 1993, redeemed all outstanding shares of preferred stock in 2013, and does not plan to issue this type of financing.<sup>16</sup>

SDG&E's proposed capital structure thus better rewards the Company for the judicious management of its capital structure 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 does not have. The proposal would validate SDG&E's prudent business decision to maintain a higher actual equity ratio to manage the Company's above average risks from operating in California; helping counterbalance the fact that SDG&E's credit ratings remain at least two notches below the A rating that SDG&E held prior to 2019 from all three credit rating agencies due to the Company's unique, above average risks. Indeed, the stability provided by SDG&E's proposed capital structure is more important now than ever—in the face of credit rating agency concerns resulting from the durability of the wildfire fund following this winter's wildfires, the resulting equity market sell-off, and SDG&E's increased regulatory and financial uncertainty.<sup>17</sup> And it would be consistent with prior Commission precedent that based SDG&E's authorized capital structure on its actual one.<sup>18</sup>

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<sup>16</sup> Ex. SDG&E-02 (Mekitarian) at MM-9.

<sup>17</sup> Prepared Direct Testimony of Valerie A. Bille – Policy Overview on Behalf of SDG&E (March 20, 2025) (“Ex. SDG&E-01 (Bille)”) at VAB-21 – VAB-22.

<sup>18</sup> *See, e.g.*, D.12-12-034 at 11.

The proposal also provides a prudent counter to help SDG&E manage increased financial risks. As Moody’s recently stated, SDG&E is “weakly positioned” at its current A3 credit rating due to “considerable uncertainty regarding the utility’s 2025-2027 cash flow” resulting from SDG&E’s 2024 GRC Decision, SDG&E’s outstanding track 2 and 3 requests to address deferred recovery of wildfire mitigation investments, and the elimination and/or reduction of two-way balancing accounts.<sup>19</sup> As discussed in testimony, SDG&E is having to finance costs subject to cost recovery—including those in balancing and memorandum accounts—for longer terms, with more expensive long-term financing.<sup>20</sup> SDG&E’s proposed capital structure would help counterbalance those regulatory lag risks, potentially supporting further upgrades to SDG&E’s credit ratings (and thus lower borrowing costs).

**C. SDG&E’S ROE Should be Set at 11.25 Percent to Reflect SDG&E’s Cost of Equity and Above Average Risks**

Mr. Nowak provides SDG&E ROE proposal of 11.25 percent. Mr. Nowak’s recommendation is eminently supportable—given Mr. Nowak quantitative analysis showing an ROE range of 10.50-11.50 percent, the current high-interest rate environment, the increase in authorized ROEs nationwide, and the above-average risks that SDG&E faces relative to the proxy group as detailed both here and Mr. Nowak’s testimony—in particular, as noted, the extreme wildfire liability risk that SDG&E faces that has further increased following the Eaton Fire along with SDG&E’s increased cost-recovery uncertainty.

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<sup>19</sup> Moody’s March 2025 at 1, 2.

<sup>20</sup> Moody’s, San Diego Gas & Electric Co. Credit Opinion (Dec. 4, 2023) at 6-7 (finding that the “material deterioration in [SDG&E’s] financial metrics during 2023 is largely attributable to the drag on its cash flow from the net unrecovered regulatory assets and growing debt to finance its funding requirements.”).

## 1. Mr. Nowak Analysis Shows an ROE Range of 10.50-11.50 Percent

To determine a reasonable return on equity for SDG&E, Mr. Nowak applied the results of three ROE-models (Discounted Cash Flow (“DCF”), Capital Asset Pricing Model (“CAPM”), and Bond Yield Plus Risk Premium (“Risk Premium”) to a proxy group of 26 investment-grade, dividend-paying electric and/or combined electric and gas utilities to establish a just and reasonable ROE range.<sup>21</sup> He found a reasonable range for the proxy group to be 10.50-11.50 percent. As Mr. Nowak noted, interest rates have dramatically increased and remain high over the past several years in response to the Federal Reserve’s focus on record high inflation following the COVID-19 pandemic.

Although the Federal Reserve has reduced the federal funds rate from a high of 5.25 percent to 5.50 percent in August 2024 (the highest level in the last 20 years) to its current target of 4.25 percent to 4.50 percent, the Federal Reserve maintained that rate level at its January 2025 meeting and remains concerned about “elevated inflation.”<sup>22</sup> As Mr. Nowak noted, the last time that interest rates were at these levels, the Commission authorized SDG&E an 11.10 percent ROE.<sup>23</sup> Indeed, as S&P’s Regulatory Research Associates (“RRA”) has found, the average authorized ROE by state regulatory commissions has likewise continued to increase in response to elevated interest rates.<sup>24</sup> Specifically, the average authorized ROE for electric utilities was

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<sup>21</sup> Ex. SDG&E-03 (Nowak) at JCN-3 – JCN-4.

<sup>22</sup> *Id.* at JCN-14 – JCN-16.

<sup>23</sup> *Id.* at 5 (citing D.07-12-049).

<sup>24</sup> RRA, Major energy rate case decisions in the US January-December 2024 (Feb. 4, 2025) at 4 (“In 2024, the average authorized returns for electric and gas utilities rose moderately compared to 2024, driven by a higher interest-rate environment.”).

9.74 percent in 2024 compared to 9.60 percent in 2023—and has increased by over 30 basis points since 2021.<sup>25</sup>

**2. SDG&E’s Above Average Risks Justify an ROE in the Upper Half of the Zone of Reasonableness**

Mr. Nowak then considered SDG&E’s risk profile—as described both by Mr. Nowak and in the testimony of Valerie Bille—to develop an ROE recommendation within that range. Mr. Nowak concluded that SDG&E’s above-average risk compared to other regulated utilities outside of California—principally with regards to wildfire and wildfire liability risk—supports an ROE in the top half of the just and reasonable range. Mr. Nowak thus recommended an ROE of 11.25 percent.

**a. SDG&E faces unique and significant wildfire and wildfire liability risk**

SDG&E is considered a “leader in wildfire prevention.”<sup>26</sup> Nevertheless, California electric utilities face unique risks related to catastrophic wildfires in California from a combination of the higher risk of wildfires in the state and the threat of massive uninsured and unrecoverable losses for California investor-owned utilities due to California’s application of “inverse condemnation” to utility-caused wildfires. This legal doctrine makes a California electric utility strictly liable for any wildfire resulting from the utility’s equipment, regardless of fault.

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<sup>25</sup> *Id.*; RRA, Major energy rate case decisions in the US January-September 2023 (November 1, 2023) at 1; *cf.* D.22-12-031 at 32-33 (citing nationwide state commission authorized ROE averages for 2021 and 2022 and “recogniz[ing] that since the 2020 Test Year Decision, there has been a continued downward trend for the authorization of ROE for peer utilities in the United States, representing a downward trend of 20-30 basis points.”).

<sup>26</sup> S&P Global Ratings, San Diego Gas & Elec. Co. (June 26, 2024) at 2.

Regarding the former, as S&P states, “California wildfires have been increasing in intensity and frequency, occurring in all seasons, and spreading into more densely populated areas, resulting in more structural and infrastructure damage than in the past.”<sup>27</sup> As the credit rating’s agency recently added, “[e]nvironmental factors are a negative consideration in our credit rating analysis of SDG&E, reflecting *above-average* physical risk compared with peers because of wildfires in California, which may also experience drought-like conditions.”<sup>28</sup> And S&P has likewise noted that SDG&E faces a “high threat of wildfires in its service territory relative to utility peers across North America.”<sup>29</sup>

According to Cal Fire, seventeen of the State’s twenty most destructive wildfires in recorded history have been subsequent to 2007—including the Eaton and Palisades fires in January 2025, which are already the second and third most destructive.<sup>30</sup> As credit rating agencies note, 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.<sup>31</sup> The Federal Energy Management Agency last fall ranked San Diego County as the

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<sup>27</sup> S&P Global Ratings, Credit Risks Associated with Wildfires Are Increasing for California Public Finance Entities (Feb. 20, 2025) at 1, available at <https://www.spglobal.com/ratings/en/research/articles/250220-credit-risks-associated-with-wildfires-are-increasing-for-california-public-finance-entities-13421042>.

<sup>28</sup> S&P: Tear Sheet: Sand Diego Gas & Electric Co. Monitored Due to Risk of Material Draw on Wildfire Fund (Feb. 11, 2025) at 4 (emphasis added) (“S&P Feb. 11, 2025”).

<sup>29</sup> S&P, Sempra Outlook Revised to Negative, Ratings Affirmed; Southern California Gas Downgraded, Outlook Stable (Jan. 9, 2025) at 2 (“S&P Jan. 9, 2025”).

<sup>30</sup> See Cal Fire, Statistics, available at <https://www.fire.ca.gov/our-impact/statistics>.

<sup>31</sup> Moody’s Investor Services, San Diego Gas & Elec. Co. Credit Opinion (Dec. 4, 2023) (“Moody’s Dec. 2023”) at 1, 7.

most at-risk California county for wildfires.<sup>32</sup> And the CPUC has classified 57% of SDG&E’s service territory as being in a High Fire Threat District.<sup>33</sup>

This enhanced wildfire threat is exacerbated by inverse condemnation, which, as noted, makes California electric utilities strictly liable for liability damages if their facilities were a contributing cause to the wildfire, even if the utility was not negligent.<sup>34</sup> SDG&E has not experienced a catastrophic wildfire in its service territory since 2007. S&P found that SDG&E “has developed a 17-year track record of not causing a significant wildfire (in part due to its robust wildfire mitigation practices).”<sup>35</sup>

Nevertheless, the combination of high wildfire risk and the significant costs associated with that risk have resulted in SDG&E’s credit ratings in 2018-2019 being reduced two notches below the A-credit rating that SDG&E had in 2018 from all three credit rating agencies following significant wildfires in the state in 2018-2019 and Pacific Gas and Electric Company

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<sup>32</sup> See FEMA, National Risk Index, available at <https://hazards.fema.gov/nri/report/viewer?dataLOD=Counties&dataIDs=C06073,C06065,C06025,C06071,C06079,C06029,C06111,C06083,C06037,C06059,C06107,C06031,C06053,C06019,C06027,C06039,C06085,C06001,C06013,C06087#SectionRiskIndex>; see also ABC 10 News San Diego, FEMA ranking shows San Diego County tops list of most at risk for Wildfires in Southern California, available at <https://www.10news.com/news/local-news/fema-ranking-shows-san-diego-county-tops-list-of-most-at-risk-for-wildfires-in-southern-california#:~:text=FEMAranks%20San%20Diego%20County,to%20date%20with%20possible%20evacuations>.

<sup>33</sup> See also Moody’s March 2025 at 8 (“According to SDG&E’s 2023-2025 base wildfire plan, about 64% of its service territory is within High Fire Threat Districts subject to conditions with an increased potential for wildfires.”).

<sup>34</sup> S&P Feb. 11, 2025 at 1; accord Moody’s Dec. 2025 at 8 (Under inverse condemnation, “utilities are strictly liable for damages from fires ignited by their equipment, regardless of fault or how reasonably they acted.”).

<sup>35</sup> S&P Feb. 11, 2025 at 1; accord S&P, Jan. 9, 2025 at 2 (“In addition, we expect SDG&E to remain a global leader in wildfire prevention and mitigation given the high threat of wildfires in its service territory relative to utility peers across North America.”).

(“PG&E”) on January 29, 2019 filing for Chapter 11 bankruptcy protection based, at least in part, on risk and potential liability from wildfires in California.<sup>36</sup>

AB 1054 was signed into law on July 12, 2019. As Moody’s states, there are three primary sources of wildfire liability risk reduction from that legislation: (1) it creates liquidity through the creation of a \$21 billion wildfire fund that a utility can immediately use to pay claims and then reimburse the fund later if there are any disallowances should the utility be deemed imprudent; (2) it caps the amount that the utility would have to reimburse the fund at 20% of the equity portion of the utility’s rate base; and (3) it revises the prudence standard that applies at the Commission if the utility has a valid state safety certification.<sup>37</sup>

Although AB 1054’s establishment of a wildfire fund with a cap on expenses meaningfully reduces risks, it does not eliminate them. This is reflected in the fact that, while Moody’s raised SDG&E’s credit rating one notch in 2021, SDG&E’s credit ratings remain at least two notches lower from all three credit rating agencies even after AB 1054’s passage. As Moody’s states, exposure to wildfire risk continues to “temper[] SDG&E’s credit quality,”<sup>38</sup> even after AB 1054’s passage, resulting from the “combination of (i) severe wind events; (ii) growing housing developments in fire-prone areas; and (iii) the California courts’ application of the inverse condemnation doctrine, which heightens the utilities’ risk exposure to property

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<sup>36</sup> See PG&E Corporation, PG&E Files for Reorganization Under Chapter 11 (January 29, 2019), available at <https://investor.pgecorp.com/news-events/press-releases/press-release-details/2019/PGE-Files-for-Reorganization-Under-Chapter-11/default.aspx>.

<sup>37</sup> Moody’s March 2025 at 8; Moody’s Dec. 2023 at 7-8.

<sup>38</sup> Moody’s Dec. 2023 at 1.

damage.”<sup>39</sup> Investor analysts likewise continue to discount Sempra’s stock due to SDG&E’s wildfire risk.<sup>40</sup>

In addition, as discussed further in the testimony of Mr. Nowak, the wildfire fund has no replenishment mechanism.<sup>41</sup> If the fund’s claim paying capability is exhausted, “the majority of the credit supportive elements, including the liability cap, will terminate.”<sup>42</sup> This concern regarding the wildfire fund’s durability (and with it, the liability cap)—and the resulting increase in risk as viewed by credit rating agencies and equity investors—has become increasingly acute following the January 2025 wildfires.

On February 3, 2025, S&P placed Southern California Edison Company (“SCE”) on negative watch, stating that, it “reflect[s] the potential that the California wildfire fund could materially deplete given the significant number and value of structures that have been damaged or destroyed (over 10,000) due to the Eaton fire, and the possibility that SCE’s equipment may be linked to the fire.”<sup>43</sup> As Moody’s stated, the “fires illustrate California’s increasing exposure to physical climate risks and will exacerbate strains on the state’s property insurance market.”<sup>44</sup> The concern about the fund’s facing a “material draw down” is putting pressure on SDG&E’s

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<sup>39</sup> *Id.* at 8.

<sup>40</sup> Ex. SDG&E-01 (Bille) at VAB-12 – VAB-13.

<sup>41</sup> *See also* S&P Feb. 11, 2025 at 1.

<sup>42</sup> Moody’s March 2025 at 9.

<sup>43</sup> S&P, Edison International and Subsidiary SoCalEdison Outlooks Revised to Negative from Stable on Potential Risk for Wildfire Fund Depletion (Feb. 3, 2025) at 1-2.

<sup>44</sup> Moody’s, LA wildfires pose biggest challenges for utilities, local governments and insurers at 1 (Jan. 17, 2025).



equity and credit ratings despite there not being a significant wildfire in SDG&E's service territory.<sup>45</sup>

As Mr. Nowak details, this has led to a swift stock market response. Edison International ("EIX"), PG&E, and Sempra experienced stock price declines of 35, 20, and five percent respectively between December 9, 2024 and February 10, 2025; despite an overall increase in the S&P Utilities 500 index over that same period.<sup>46</sup> Although, as Mr. Nowak discusses, concerns about Edison's role in the Eaton fire could reflect some of the decline in EIX's stock, PG&E and SDG&E do not face any liability concerns and yet have likewise experienced significant dips, reflecting overall wildfire liability worries in California. And as Mr. Nowak details, given that less than half of Sempra's assets are associated with SDG&E, the EIX and PG&E decline better represent the increased concern that investors have regarding the ongoing risks to California utilities such as SDG&E.<sup>47</sup>

**b. Credit Rating Agencies and Equity Analysts Also View SDG&E as Facing Increased Regulatory and Other Risks**

The concern about the wildfire fund's durability (or lack thereof) has amplified overall investor concerns about the risk environment for utilities in California. As Guggenheim recently stated:

We have been nervous around the CA construct, in general: As we have highlighted in our '25 outlook, the recent decisions, cost of capital changes, and the governor's executive order on rates led to the optics of CPUC goal-seeking for outcomes. In other words, rather than support prospective spending and accelerated risk mitigation (including faster undergrounding program), the state appeared to have a specific customer rate inflation in mind and the spending

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<sup>45</sup> S&P Feb. 11, 2025 at 1; *see* Moody's March 2025 at 3 ("Negative momentum on [SDG&E's] rating is also possible if SDG&E's wildfire risk exposure unexpectedly increases or the state's wildfire fund is materially depleted.").

<sup>46</sup> Ex. SDG&E-03 (Nowark) at JCN-48 – JCN-50.

<sup>47</sup> *Id.* at JCN-50.

approvals needed to fit within that box. We have seen delays on undergrounding plan implementation, reduction of wildfire mitigation recovery, reductions to PCG GRC capex, changing escalation factors, changing the cost of capital mechanism, etc.<sup>48</sup>

Moody’s likewise views SDG&E as facing a credit challenge compared to utilities outside California from the “[e]levated political risk and public scrutiny in California amid demanding public policy goals.”<sup>49</sup> Specifically, Moody’s stated that SDG&E’s final 2024 general rate case (“GRC”) decision has “introduced some regulatory uncertainty” regarding SDG&E’s “2025-2027 cash flow” from regulatory lag due to deferred recovery of wildfire mitigation expenditures, the deferral of cost recovery to other proceedings, and the reduction in use of two-way balancing accounts that leaves SDG&E “[w]eakly positioned at the A3 [credit] rating level.”<sup>50</sup>

SDG&E also faces numerous public policy goal challenges, including decarbonization goals that are as aggressive, if not more aggressive, than any in the country. And SDG&E must handle challenges from extremely high solar rooftop adoption in its service territory. This heavy rooftop solar adoption presents risks—given the Company’s current system design and volumetric based rate structure—and puts SDG&E in a challenging position both in terms of reliability and in terms of affordability pressures placed upon the remaining non-rooftop solar customers. SDG&E’s request for an ROE in the upper midpoint of the zone of just and reasonable ROEs is thus amply justified by the Company’s above-average risks.

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<sup>48</sup> Guggenheim, PCG: Goodbye Hotel California, Downgrading To Neutral as We Hold Out for External Factors; Despite Strong Fundamentals, Policy Uncertainty Creates a Vacuum Of Investors (Feb. 18, 2025) at 1.

<sup>49</sup> Moody’s March 2025 at 2.

<sup>50</sup> *Id.* at 1, 2.

### **III. RELIEF REQUESTED**

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

1. Adopt the proposed Test Year 2026 comprehensive Cost of Capital structure, which yields an updated Rate of Return of 8.21%;
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 11.25%;
4. Adopt the embedded cost calculations for Long-Term Debt;
5. Authorize a new three-year cost of capital cycle using the Cost of Capital Mechanism, combined with SDG&E's right to file an application in applicable circumstances as provided for in D.08-05-035; 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 Return on Equity

### **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.24-10-008. 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:

Will Fuller  
2026 Cost of Capital Program Manager  
San Diego Gas & Electric Company  
8330 Century Park Court  
San Diego, CA 92123  
Email: wfuller@sdge.com

with copies to:

Ross R. Fulton  
Attorney for  
San Diego Gas & Electric Company  
8330 Century Park Court  
San Diego, CA 92123  
Telephone: (619) 372-7529  
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**

Although SDG&E does not believe that evidentiary hearings are necessary to address questions of material fact pertaining to its request, it includes hearing dates in the proposed procedural schedule below should the Commission determine that hearings are necessary.

**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 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:

<b>Activity</b>	<b>Date</b>
Application Filed	March 20, 2025
Protests and Responses Due	April 3, 2025
Reply to Protests / Responses Due	April 8, 2025
Prehearing Conference	As soon as permitted
Public Advocates/Intervenor Testimony	June 5, 2025
Rebuttal Testimony	June 30, 2025
Evidentiary Hearings (if necessary)	July 14, 2025
Opening Briefs	July 31, 2025
Reply Briefs	August 15, 2025
Late-Filed Exhibit (cost of debt)	September 14, 2025
Proposed Decision	November 2025
Final Decision	December 2025

**B. Articles of Incorporation**

A certified 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’s Application 14-09-008, and is incorporated herein by reference.

**C. Rule 3.2 (a) – (d)**<sup>51</sup>

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

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

SDG&E’s most recent financial statement, balance sheet, and income statement 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**

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

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<sup>51</sup> Rule 3.2(a) (9) is not applicable to this Application.

Applicant's original cost of utility plant, together with the related reserves for depreciation and amortization is shown on the Statement of Original Cost and Depreciation Reserve is attached as 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) 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 25, 2024, was mailed to the Commission on April 15, 2024, 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.22-04-008, *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  
Email: rfulton@sdge.com

Attorney for  
SAN DIEGO GAS & ELECTRIC COMPANY

March 20, 2025

SAN DIEGO GAS & ELECTRIC COMPANY

/s/ Valerie A. Bille

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

DATED at San Diego, this 20th day of March 2025



## 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 March 2025, at San Diego, California.

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

**ATTACHMENT A**

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

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
SEP 2024**

		2024
<b>8. CURRENT AND ACCRUED LIABILITIES</b>		
231	NOTES PAYABLE	\$ 384,428,450.00
232	ACCOUNTS PAYABLE	894,547,008
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	48,441,954
235	CUSTOMER DEPOSITS	39,488,595
236	TAXES ACCRUED	69,706,264
237	INTEREST ACCRUED	117,116,969
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	7,040,262
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	351,062,002
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	98,102,358
244	DERIVATIVE INSTRUMENT LIABILITIES	1,569,579
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	-
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
		-
	TOTAL CURRENT AND ACCRUED LIABILITIES	\$ 2,011,503,441
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 97,294,058
253	OTHER DEFERRED CREDITS	517,599,343
254	OTHER REGULATORY LIABILITIES	2,819,369,252
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	186,543,901
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	2,578,635,625
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	866,114,387
		866,114,387
	TOTAL DEFERRED CREDITS	\$ 7,065,556,566
	TOTAL LIABILITIES AND OTHER CREDITS	\$ 30,978,139,681

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**September 30, 2024**

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

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

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

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

First Mortgage Bonds:	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid as of Q4' 2023
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
3.60% Series NNN, due 2023	09-09-13	0	0	16,200,000
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	23,896,667
4.95% Series AAAA, due 2028	08-11-23	600,000,000	600,000,000	-
5.55% Series BBBB, due 2054	03-22-24	600,000,000	600,000,000	-
<b>Total First Mortgage Bonds:</b>		<b>8,950,000,000</b>	<b>8,950,000,000</b>	<b>301,289,167</b>

<b>Total Bonds:</b>				<b>301,289,167</b>
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<b>TOTAL LONG-TERM DEBT</b>		<b>8,950,000,000</b>	<b>8,950,000,000</b>	<b>301,289,167</b>
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**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
September 30, 2024

Other Indebtedness	Date of Issue	Date of Maturity	Interest Rate	Outstanding	Interest Paid as of Q4' 2023
Commercial Paper & ST Bank Loans	Various	Various	Various	384,428,450	\$2,297,001

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	2020	2021	2022	2023	2024
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

Common Stock	2020	2021	2022	2023	2024
Dividend to Parent [1]	200,000,000	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**  
**SEP 2024**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$	4,480,984,356
401	OPERATING EXPENSES	\$		2,120,622,072
402	MAINTENANCE EXPENSES			290,698,427
403-7	DEPRECIATION AND AMORTIZATION EXPENSES			896,329,321
408.1	TAXES OTHER THAN INCOME TAXES			203,384,956
409.1	INCOME TAXES			(9,786,531)
410.1	PROVISION FOR DEFERRED INCOME TAXES			266,720,440
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT			(156,353,729)
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS			(21,067,039)
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT			(2,491,634)
				(2,491,634)
	TOTAL OPERATING REVENUE DEDUCTIONS		\$	3,588,056,283
	NET OPERATING INCOME		\$	892,928,073

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	\$		-
417	REVENUES OF NONUTILITY OPERATIONS			-
417.1	EXPENSES OF NONUTILITY OPERATIONS			(7,176,768)
418	NONOPERATING RENTAL INCOME			1,350
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES			-
419	INTEREST AND DIVIDEND INCOME			81,443,780
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION			59,773,612
421	MISCELLANEOUS NONOPERATING INCOME			632,133
421.1	GAIN ON DISPOSITION OF PROPERTY			-
				-
	TOTAL OTHER INCOME	\$		134,674,107
421.2	LOSS ON DISPOSITION OF PROPERTY	\$		-
425	MISCELLANEOUS AMORTIZATION			187,536
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS			27,280,358
				27,280,358
	TOTAL OTHER INCOME DEDUCTIONS	\$		27,467,894
408.2	TAXES OTHER THAN INCOME TAXES	\$		688,643
409.2	INCOME TAXES			4,893,486
410.2	PROVISION FOR DEFERRED INCOME TAXES			65,970,602
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT			(60,945,464)
				(60,945,464)
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	\$		10,607,267
	TOTAL OTHER INCOME AND DEDUCTIONS		\$	96,598,946
	INCOME BEFORE INTEREST CHARGES			989,527,019
	EXTRAORDINARY ITEMS AFTER TAXES			-
	NET INTEREST CHARGES*			319,282,100
				319,282,100
	NET INCOME		\$	670,244,919

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$20,224,910)

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**SEP 2024**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 8,249,253,066
NET INCOME (FROM PRECEDING PAGE)	670,244,919
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	-
DIVIDENDS DECLARED - COMMON STOCK	(225,000,000)
OTHER RETAINED EARNINGS ADJUSTMENTS	-
RETAINED EARNINGS AT END OF PERIOD	<u>\$ 8,694,497,985</u>

**ATTACHMENT B**  
**STATEMENT OF PRESENT RATES**





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Sheet 1

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

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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)	62323, 62324-E
Tree Trimming Balancing Account (TTBA).....	27944, 19422-E
Baseline Balancing Account (BBA).....	35268, 35269-E
Energy Resource Recovery Account (ERRA).....	62478, 62479, 26360, 26361, 62059-E 62060-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
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Community Choice Aggregation Implementation Balancing Account (CCAIBA).....	19445-E
Electric Distribution Fixed Cost Account (EDFCA).....	31453, 22813, 21116-E
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SONGS O&M Balancing Account (SONGSBA).....	30998, 30999-E
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Solar Energy Project Balancing Account (SEPBA)....	22078-E
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Tax Equity Investment Balancing Account (TEIBA)	22797-E
California Energy Systems 21st Century Balancing Acct (CES-21BA)	30678-E
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Master Meter Balancing Account (MMBA).....	31664, 31665-E
Smart Meter Opt-Out Balancing Account (SMOBA).....	26898, 26899-E

(Continued)

1C5

Advice Ltr. No. 4626-E

Decision No. D.25-01-039

Issued by  
**Dan Skopec**  
Senior Vice President  
Regulatory Affairs  
B-1

Submitted Mar 14, 2025

Effective Mar 14, 2025

Resolution No. \_\_\_\_\_



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Sheet 2

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Family Electric Rate Assistance Balancing Account (FERABA).....	26631-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
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142-05215	06-19	Third Party Marketer Agreement for BIP...	32132-E
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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 62838-E

Canceling Revised Cal. P.U.C. Sheet No. 62272-E

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**BILLS AND STATEMENTS**

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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 27756-G

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Advice Ltr. No. 3400-G

Decision No. D.22-06-008

Issued by  
**Dan Skopec**  
Senior Vice President  
Regulatory Affairs  
B-27

Submitted Feb 4, 2025

Effective Feb 4, 2025

Resolution No. \_\_\_\_\_



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108-4132B	---	Caution Unvented Heater.....	1938-G
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108-5132A	---	Notice of Potentially Unsafe Gas Appliance.....	1937-G
108-8213	---	Interruption of Service Notice.....	1932-G
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Advice Ltr. No. 3319-G

Decision No. \_\_\_\_\_

Issued by  
**Dan Skopec**  
Senior Vice President  
Regulatory Affairs  
B-28

Submitted Jul 30, 2024

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Resolution No. \_\_\_\_\_



San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 26884-G

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

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Advice Ltr. No. 3264-G

Decision No. \_\_\_\_\_

Issued by  
**Dan Skopec**  
Senior Vice President  
Regulatory Affairs  
B-29

Submitted Dec 15, 2023

Effective \_\_\_\_\_

Resolution No. \_\_\_\_\_

**ATTACHMENT C**  
**STATEMENT OF PROPOSED RATES**

**Summary of Illustrative Electric Class Average Rates - Electric Delivery**

<b>Customer Class</b>	Current Elec. Delivery Class Average Rates Effective 2/1/2025 <sup>1</sup> (¢/kWh)	Proposed 2026 Elec. Delivery Class Average Rates (¢/kWh)	Total Rate Increase (¢/kWh)	Total Rate Increase (%)
Residential	20.111	20.590	0.479	2.38%
Small Comm.	23.253	23.712	0.459	1.97%
Med & Lg C&I	16.371	16.635	0.264	1.61%
Agricultural	14.265	14.537	0.272	1.91%
Lighting	24.725	25.265	0.540	2.18%
System Total	18.511	18.874	0.363	1.96%

<sup>1</sup> Rates effective 2/1/2025 per Advice Letter (AL) 4588-E.

**Summary of Illustrative Electric Class Average Rates - Total Electric Rate**

<b>Customer Class</b>	Current Total Class Average Rates Effective 2/1/2025 <sup>1</sup> (¢/kWh)	Proposed 2026 Total Class Average Rates (¢/kWh)	Total Rate Increase (¢/kWh)	Total Rate Increase (%)
Residential	35.888	36.403	0.515	1.44%
Small Comm.	36.731	37.220	0.489	1.33%
Med & Lg C&I	32.527	32.827	0.300	0.92%
Agricultural	25.689	25.986	0.297	1.16%
Lighting	35.066	35.630	0.564	1.61%
System Total	34.026	34.424	0.398	1.17%

<sup>1</sup> Rates effective 2/1/2025 per Advice Letter (AL) 4588-E.

### Summary of Illustrative Gas Class Average Rates

<b>Customer Class</b>	<b>Current 2/1/2025 Total Rate (¢/th)</b>	<b>Proposed Total Rate (¢/th)</b>	<b>Increase (¢/th)</b>	<b>Increase (%)</b>
Residential	213.724	220.756	7.033	3.3%
Core Commercial / Industrial	94.345	96.387	2.042	2.2%
Non-Core Commercial / Industrial (distribution level service)	40.679	41.443	0.764	1.9%
Electric Generation	12.732	12.993	0.261	2.0%
Transmission Level Service Commercial / Industrial	7.362	7.538	0.176	2.4%
System Total	98.755	101.677	2.922	3.0%



**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, 2024**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	222,841.36	202,900.30
303	Misc. Intangible Plant	214,965,827.98	88,227,261.38
	Intangible Contra Accounts	0.00	(83,828.43)
	<b>TOTAL INTANGIBLE PLANT</b>	<u>215,188,669.34</u>	<u>88,346,333.25</u>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	94,079,377.66	68,497,266.36
312	Boiler Plant Equipment	167,259,084.55	123,451,067.49
314	Turbogenerator Units	135,320,469.23	85,659,093.44
	Palomar Contra E-314	0.00	0.00
315	Accessory Electric Equipment	88,056,412.98	67,443,482.48
316	Miscellaneous Power Plant Equipment	78,720,245.58	31,085,128.75
	Palomar Contra E-316	0.00	0.00
	<b>TOTAL STEAM PRODUCTION</b>	<u>577,962,108.29</u>	<u>376,182,556.81</u>
340.1	Land	224,368.91	0.00
340.2	Land Rights	2,427.96	2,427.96
341.00	Structures and Improvements	24,876,293.85	17,101,027.62
341.10	Structures and Improvements-Solar	96,363.93	27,519.16
341.20	Structures and Improvements-Other	0.00	0.00
342.00	Fuel Holders, Producers & Accessories	21,651,513.75	13,668,695.02
342.10	Fuel Holders, Producers & Accessories-Solar	0.00	0.00
342.20	Fuel Holders, Producers & Accessories-Other	0.00	0.00
343.00	Prime Movers	94,780,877.40	71,664,418.75
343.10	Prime Movers-Solar	0.00	0.00
343.20	Prime Movers-Other	0.00	0.00
344.00	Generators	271,957,553.05	186,445,542.03
344.10	Generators-Solar	81,446,420.89	24,841,650.59
344.20	Generators-Other	7,581,014.90	3,297,530.29
345.00	Accessory Electric Equipment	30,705,901.84	22,200,512.33
345.10	Accessory Electric Equipment-Solar	2,459,678.30	1,523,411.97
345.20	Accessory Electric Equipment-Other	0.00	0.00
346.00	Miscellaneous Power Plant Equipment	90,148,974.81	36,055,223.76
346.10	Miscellaneous Power Plant Equipment-Solar	0.00	0.00
346.20	Miscellaneous Power Plant Equipment-Other	0.00	0.00
	<b>TOTAL OTHER PRODUCTION</b>	<u>625,931,389.59</u>	<u>376,827,959.47</u>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<u>1,203,893,497.88</u>	<u>753,010,516.28</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.10	Land - Trans - future use	0.00	0.00
350.11	Land - Other	79,497,209.76	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	79,160,418.88	15,900,587.23
350.22	Land Rights - SWPL	18,638,712.99	6,654,773.07
350.26	Land Rights - SRPL	77,120,373.17	13,197,774.40
	Camp Pendleton Easement top-side	0.00	0.00
352.10	Structures and Improvements-Other	752,455,970.77	130,603,544.47
352.20	Structures and Improvements-SWPL	58,990,316.59	13,247,911.32
352.60	Structures and Improvements-SRPL	121,605,588.44	29,174,876.97
353.10	Station Equipment-Other	1,890,923,707.89	534,672,442.72
353.20	Station Equipment-SWPL	344,625,357.31	145,731,581.18
353.20		0.00	0.00
353.40	Station Equipment-CTC	1,420,392.88	687,373.94
353.60	Station Equipment-SRPL	167,429,836.99	52,282,173.24
354.10	Towers and Fixtures-Other	93,290,392.63	55,976,661.55
354.20	Towers and Fixtures-SWPL	66,825,323.49	71,912,746.52
354.60	Towers and Fixtures-SRPL	766,913,153.67	190,671,739.52
355.10	Poles and Fixtures-Other	1,282,851,854.35	261,200,518.75
355.20	Poles and Fixtures-SWPL	10,337,209.17	14,297,347.77
355.60	Poles and Fixtures-SRPL	3,343,703.96	1,496,211.66
356.10	Overhead Conductors and Devices-Other	843,544,281.91	204,809,951.61
356.20	Overhead Conductors and Devices-SWPL	46,890,820.23	72,003,950.79
356.60	Overhead Conductors and Devices-SRPL	173,822,757.29	52,834,551.12
357.00	Underground Conduit-Other	583,887,702.75	120,147,008.62
357.60	Underground Conduit-SRPL	80,541,402.53	19,607,135.16
358.00	Underground Conductors and Devices-Other	518,542,616.38	105,365,339.26
358.60	Underground Conductors and Devices-SRPL	126,452,463.41	32,784,498.95
359.10	Roads and Trails-Other	149,439,070.78	21,853,303.74
359.20	Roads and Trails-SWPL	5,612,422.91	3,322,797.39
359.60	Roads and Trails-SRPL	243,364,727.24	47,939,606.89
	<b>TOTAL TRANSMISSION</b>	<b>8,593,229,265.88</b>	<b>2,218,376,407.84</b>
360.1	Land	23,671,556.97	0.00
360.2	Land Rights	91,389,632.84	56,337,702.33
361	Structures and Improvements	19,081,240.38	4,240,298.78
362	Station Equipment	722,406,676.27	366,033,284.20
363	Storage Battery Equipment	746,211,408.70	187,086,590.89
364	Poles, Towers and Fixtures	1,336,721,803.22	331,309,618.63
365	Overhead Conductors and Devices	1,602,455,039.45	297,817,804.31
366	Underground Conduit	2,127,442,507.21	724,061,121.00
	Reversal of retirements	0.00	0.00
367	Underground Conductors and Devices	2,436,220,284.90	1,142,481,518.79
368.1	Line Transformers	956,160,247.00	373,305,578.78
368.2	Protective Devices and Capacitors	46,971,668.76	28,225,626.24
369.1	Services Overhead	441,561,207.99	112,827,656.28
369.2	Services Underground	477,108,638.90	311,162,691.49
370.1	Meters	11,625,337.96	1,302,738.21
370.11	Meters-Electronic	220,416,654.91	172,477,074.23
370.2	Meter Installations	16,365,057.64	1,099,505.29
370.2	Meter Installations-Electronic	80,381,265.98	51,647,819.19
371	Installations on Customers' Premises	12,668,918.34	11,800,987.72

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
371.1	EV Charging Units	74,255,393.28	39,914,126.04
	VGI Reserve for Expense	(22,679,654.84)	(11,064,340.04)
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	43,189,948.13	27,045,595.01
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>11,463,624,833.99</b>	<b>4,229,112,997.37</b>
389.1	Land	7,312,142.54	0.00
389.2	Land Rights	0.00	0.00
390	Structures and Improvements	45,330,343.57	32,741,442.70
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	58,145.67	33,209.43
393	Stores Equipment	46,031.37	11,464.89
394.1	Portable Tools	43,888,730.91	16,498,826.26
394.2	Shop Equipment	34,699.92	6,565.43
395	Laboratory Equipment	6,262,250.80	2,403,184.15
396	Power Operated Equipment	60,528.93	117,501.67
397.10	Communication Equipment-Other	482,224,691.09	218,772,049.65
397.20	Communication Equipment-SWPL	8,233,223.20	6,673,828.69
397.60	Communication Equipment-SRPL	14,167,520.72	5,947,963.48
397.70	Communication Equipment-CPD	38,170,349.70	2,774,033.17
398	Miscellaneous Equipment	3,129,641.60	1,819,140.28
	<b>TOTAL GENERAL PLANT</b>	<b>648,918,300.02</b>	<b>287,799,209.81</b>
101	<b>TOTAL ELECTRIC PLANT</b>	<b>22,124,854,567.11</b>	<b>7,576,645,464.55</b>
	<b>GAS PLANT</b>		
302	Franchises and Consents	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	0.00	0.00
	<b>TOTAL INTANGIBLE PLANT</b>	<b>86,104.20</b>	<b>86,104.20</b>
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	1,741,080.82
	<b>TOTAL STORAGE PLANT</b>	<b>2,168,803.11</b>	<b>1,741,080.82</b>
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	3,493,178.35	1,886,193.24
366	Structures and Improvements	23,893,315.03	13,645,011.65

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
367	Mains	922,155,944.32	151,126,966.17
368	Compressor Station Equipment	140,111,122.80	84,985,638.09
369	Measuring and Regulating Equipment	30,498,287.14	21,302,008.52
371	Other Equipment	2,845,770.57	679,150.23
	<b>TOTAL TRANSMISSION PLANT</b>	<b>1,127,646,761.96</b>	<b>273,624,967.89</b>
374.1	Land	1,514,272.84	0.00
374.2	Land Rights	8,529,212.64	7,848,647.91
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	1,843,221,685.43	533,970,927.85
	Top-side retirement adjustment	0.00	0.00
378	Measuring & Regulating Station Equipment	21,608,876.68	11,425,712.16
380	Distribution Services	780,038,601.66	342,314,113.03
	Top-side retirement adjustment	0.00	0.00
381	Meters and Regulators	103,043,522.31	37,740,283.29
381.01	Meters and Regulators-Electronic	111,045,044.93	68,515,975.24
382	Meter and Regulator Installations	152,075,511.84	44,298,407.05
382.01	Meter and Regulator Installations-Electronic	27,216,743.88	24,350,656.10
385	Ind. Measuring & Regulating Station Equipme	1,516,810.70	1,420,612.16
387.11	Other Equipment	993,722.26	908,804.99
387.12	Other Equipment-CNG Depreciable	8,910,372.92	4,921,999.48
387.13	Other Equipment-CNG Bal Account	658,196.33	658,196.33
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>3,060,416,021.33</b>	<b>1,078,435,588.70</b>
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	0.00	0.00
394.1	Portable Tools	28,519,801.73	7,395,016.46
394.2	Shop Equipment	18,459.73	(7,068.02)
395	Laboratory Equipment	0.00	0.00
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	2,232,499.33	1,547,346.63
398	Miscellaneous Equipment	1,292,400.41	357,317.15
	<b>TOTAL GENERAL PLANT</b>	<b>32,063,161.20</b>	<b>9,292,612.21</b>
101	<b>TOTAL GAS PLANT</b>	<b>4,222,380,851.80</b>	<b>1,363,180,353.82</b>

#### COMMON PLANT

303	Miscellaneous Intangible Plant - Cloud	59,632,310.65	16,214,408.60
303	Miscellaneous Intangible Plant	1,059,963,521.96	576,814,495.65
	Common Contra Account	0.00	0.00
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.11	Land	7,494,796.01	0.00
389.2	Land Rights	27,776.34	27,776.34
390	Structures and Improvements	655,876,369.18	237,716,457.62
391.1	Office Furniture and Equipment - Other	47,330,988.57	18,887,005.22
391.2	Office Furniture and Equipment - Computer E	129,256,073.99	69,420,778.41
	Common Contra Account	0.00	(0.00)
392.1	Transportation Equipment - Autos	770,859.91	393,522.59
392.2	Transportation Equipment - Trailers	107,977.72	33,193.01
392.3	Transportation Equipment - Aviation	29,444,917.06	10,487,183.09

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
393	Stores Equipment	332,982.68	115,496.47
394.1	Portable Tools	1,503,266.67	844,153.91
394.2	Shop Equipment	136,283.14	98,732.16
394.3	Garage Equipment	1,860,742.38	531,650.02
395	Laboratory Equipment	2,445,798.83	1,236,036.72
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	551,085,868.73	190,097,186.43
398	Miscellaneous Equipment	3,293,182.06	1,131,611.30
118.1	TOTAL COMMON PLANT	2,550,563,715.88	1,124,049,687.55
	TOTAL ELECTRIC PLANT	22,124,854,567.11	7,576,645,464.55
	TOTAL GAS PLANT	4,222,380,851.80	1,363,180,353.82
	TOTAL COMMON PLANT	2,550,563,715.88	1,124,049,687.55
101 & 118.1	TOTAL	28,897,799,134.79	#####
101	PLANT IN SERV-CLOUD CONTRA Common	(59,632,310.65) (59,632,310.65)	(16,214,408.59) (16,214,408.59)
118	PLANT IN SERV-COMMON NON-RECON Common - Transferred Asset Adjustment	0.00 0.00	0.00 0.00
101	ACCRUAL FOR RETIREMENTS Electric Gas	(56,104,777.82) (1,569,498.17)	(56,104,777.82) (1,569,498.17)
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	(57,674,275.99)	(57,674,275.99)
102	PLANT PURCHASED OR SOLD Electric Gas	0.00 0.00	0.00 0.00
	TOTAL PLANT PURCHASED OR SOLD	0.00	0.00
104	PLANT LEASED TO OTHERS Electric Gas	112,194,000.02 0.00	44,163,772.74 0.00
	TOTAL PLANT LEASED TO OTHERS	112,194,000.02	44,163,772.74
105	PLANT HELD FOR FUTURE USE Electric Gas	0.00 0.00	0.00 0.00
	TOTAL PLANT HELD FOR FUTURE USE	0.00	0.00
107	CONSTRUCTION WORK IN PROGRESS Electric Gas Common	1,505,687,489.17 231,425,768.39 195,307,915.29	

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>1,932,421,172.85</u>	<u>0.00</u>
108.5	ACCUMULATED NUCLEAR DECOMMISSIONING Electric	<u>0.00</u>	<u>904,994,038.24</u>
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0.00</u>	<u>904,994,038.24</u>
101.1	ELECTRIC CAPITAL LEASES	<u>1,307,422,019.46</u>	<u>162,992,785.77</u>
118.1	COMMON CAPITAL LEASE	<u>112,382,630.08</u>	<u>48,084,560.58</u>
		<u>1,419,804,649.54</u>	<u>211,077,346.35</u>
143	FAS 143 ASSETS - Legal Obligation	<u>23,843,279.88</u>	<u>(896,656,881.23)</u>
	FIN 47 ASSETS - Non-Legal Obligation	<u>205,347,356.64</u>	<u>65,144,709.05</u>
143	FAS 143 ASSETS - COR - Legal Obligation	<u>0.00</u>	<u>(2,468,121,413.38)</u>
	TOTAL FAS 143	<u>229,190,636.52</u>	<u>(3,299,633,585.56)</u>
	UTILITY PLANT TOTAL	<u><u>32,474,103,007.08</u></u>	<u><u>7,850,588,393.11</u></u>

**ATTACHMENT E**  
**SUMMARY OF EARNINGS**



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**SUMMARY OF EARNINGS**  
**SEP 2024**  
**(\$ IN MILLIONS)**

Line No.	Item	Amount
1	Operating Revenue	\$ 4,481
2	Operating Expenses	<u>3,588</u>
3	Net Operating Income	<u>\$ 893</u>
4	Weighted Average Rate Base	\$ 16,391
5	Rate of Return*	7.18%
	*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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**ATTACHMENT G**  
**AFFORDABILITY METRICS**

San Diego Gas and Electric  
2026 COST OF CAPITAL APPLICATION

ATTACHMENT G  
GAS AFFORDABILITY METRICS

Summary: The AR20 impacts of SDG&E's proposal for its most disadvantaged customers who are not enrolled in any low income programs are in the range of 0.93% to 3.05%. For households earning minimum wage at the City of San Diego level, the gas essential use bill increase equates to a reduction of 3 minutes of work per month. At the California statewide minimum wage level, the gas essential use bill increase equates to a reduction of 2 minutes of work per month. For households earning the California statewide minimum wage for fast food workers, the gas essential use bill increase equates to a reduction of 1 minutes of work per month. These results do not include low income program discounts for customers who are eligible and enrolled (such as CARE).

	Incremental Change in Affordability Ratio for 20th Percentile Households (AR20)	Incremental Change in Time for Households Earning Minimum Wage (HM)			Incremental Change in AR20 in Areas of Affordability Concern
		City of San Diego	CA Statewide	CA Statewide - Fast Food Workers	
Lowest - Highest Affordability Impact by Climate Zone	Non-CARE	Non-CARE			Non-CARE
	0.0% to 0.1%	-05 hours or -3 minutes	-.03 hours or -2 minutes	-.02 hours or -1 minutes	0.4% to 0.5%



MONTHLY GAS AVERAGE USAGE BILLS ( NON-CARE)

	Current Feb-2025	2026		
Climate Zone	Bill (\$)	Bill (\$)	Δ (\$)	Δ (%)
SDG&E	\$66.32	\$68.01	\$1.69	2.6%

MONTHLY GAS ESSENTIAL USAGE BILLS ( NON-CARE)

	Current Feb-2025	2026		
Climate Zone	Bill (\$)	Bill (\$)	Δ (\$)	Δ (%)
SDG&E	\$52.83	\$54.18	\$1.34	2.5%

HM METRIC FOR GAS CUSTOMERS (NON-CARE)

City of San Diego

	Current Feb-2025	2026		
Climate Zone	Hours	Hours	Δ (hrs)	Δ (%)
SDG&E	3.06	3.01	-0.05	-1.7%

HM METRIC FOR GAS CUSTOMERS (NON-CARE)

CA Statewide

	Current Feb-2025	2026		
Climate Zone	Hours	Hours	Δ (hrs)	Δ (%)
SDG&E	3.20	3.17	-0.03	-0.9%

HM METRIC FOR GAS CUSTOMERS (NON-CARE)

CA Statewide - Fast Food Workers

	Current Feb-2025	2026		
Climate Zone	Hours	Hours	Δ (hrs)	Δ (%)
SDG&E	2.64	2.62	-0.02	-0.9%

AR20 METRIC FOR GAS CUSTOMERS (NON-CARE)

	Current Feb-2025	2026	
Climate Zone	AR20	AR20	Change from Current (%)
Coastal	3.89%	3.95%	0.1%
Desert	3.08%	3.11%	0.0%
Inland	4.05%	4.11%	0.1%
Mountain	4.89%	5.04%	0.1%
<b>SDG&amp;E</b>	<b>3.98%</b>	<b>4.04%</b>	<b>0.1%</b>

AR50 METRIC FOR GAS CUSTOMERS (NON-CARE)

	Current Feb-2025	2026	
Climate Zone	AR50	AR50	Change from Current (%)
Coastal	0.85%	0.85%	0.0%
Desert	0.81%	0.81%	0.0%
Inland	0.86%	0.86%	0.0%
Mountain	1.24%	1.27%	0.0%
<b>SDG&amp;E</b>	<b>0.86%</b>	<b>0.86%</b>	<b>0.0%</b>

## SDG&E - HM Metrics

### Notes

1) Current City of San Diego minimum wage is \$17.25/hour. For 2026, SDG&E forecasted the minimum wage to increase to \$18.00/hour based on the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W). Source: <https://www.sandiego.gov/compliance/labor-standards-enforcement/minimum-wage>

2) Current California Statewide minimum wage at \$16.50/hour. For 2026, SDG&E forecasted the minimum wage to increase to \$17.08/hour based on the California Labor Code section 1182.12, where minimum wage to increase by the lesser of 3.5% or the 12-month period from July to June percentage change in the CPI-W. Source: [https://www.dir.ca.gov/dlse/minimum\\_wage.htm](https://www.dir.ca.gov/dlse/minimum_wage.htm)

3) Other variations available for healthcare worker minimum wage not included in analysis. Source: <https://www.dir.ca.gov/dlse/Health-Care-Worker-Minimum-Wage-FAQ.htm>

4) Current California Statewide minimum wage for Fast Food Workers at \$20.00/hour. For 2026, SDG&E forecasted the minimum wage to increase to \$20.70/hour based on the California Labor Code section 1182.12, where minimum wage to increase by the lesser of 3.5% or the 12-month period from July to June percentage change in the CPI-W. Source: <https://www.dir.ca.gov/dlse/Fast-Food-Minimum-Wage-FAQ.htm>

AR20 AREAS OF AFFORDABILITY CONCERN (AAC)  
BY PUBLIC USE MICRODATA AREAS (PUMA) (NON-CARE)

PUMA #	County / City	Climate Zone	# of Housing Units	2025	2026				Change from Current (%)
06515	Riverside County--Palm Desert, La Quinta (West) & Desert Hot Springs Cities PUMA	SDG&E DESERT	0	11.5%	11.9%				0.4%
06515	Riverside County--Palm Desert, La Quinta (West) & Desert Hot Springs Cities PUMA	SDG&E MOUNTAIN	6	12.1%	12.4%				0.4%
07317	San Diego County (South Central)--San Diego City (Central/Mid-City) PUMA	SDG&E COASTAL	16,076	10.7%	11.2%				0.4%
07317	San Diego County (South Central)--San Diego City (Central/Mid-City) PUMA	SDG&E INLAND	49,134	11.0%	11.4%				0.5%