

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

Expedited Application of SAN DIEGO GAS &
ELECTRIC COMPANY (U 902-E) under the Energy
Resource Recovery Account Trigger Mechanism

Application 13-04-____
(Filed April 30, 2013)

**EXPEDITED TRIGGER APPLICATION OF
SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E)**

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April 30, 2013

TABLE OF CONTENTS

I.	INTRODUCTION	1
II.	BACKGROUND	3
III.	REQUESTED RELIEF	5
IV.	STATUTORY AND PROCEDURAL REQUIREMENTS	6
A.	Rule 2.1 (a) – (c)	6
1.	Rule 2.1 (a) - Legal Name	6
2.	Rule 2.1 (b) - Correspondence	7
3.	Rule 2.1 (c)	7
a.	Proposed Category of Proceeding	7
b.	Need for Hearings	7
c.	Issues to be Considered	7
d.	Proposed Schedule	8
B.	Rule 2.2 – Articles of Incorporation	8
C.	Rule 3.2 (a) – (d) – Authority to Change Rates	8
1.	Rule 3.2 (a) (1) – balance sheet	9
2.	Rule 3.2 (a) (2) – statement of effective rates	9
3.	Rule 3.2 (a) (3) – statement of proposed rate change	9
4.	Rule 3.2 (a) (4) – description of property and equipment	9
5.	Rule 3.2 (a) (5) and (6) – summary of earnings	9
6.	Rule 3.2 (a) (7) – statement re tax depreciation	9
7.	Rule 3.2 (a) (8) – proxy statement	10
8.	Rule 3.2 (a) (10) – statement re pass through to customers	10
9.	Rule 3.2 (b) – notice to state, cities and counties	10
10.	Rule 3.2 (c) – newspaper publication	11
11.	Rule 3.2 (d) – bill insert notice	11
V.	CONFIDENTIAL INFORMATION	11
VI.	SERVICE	11
VII.	CONCLUSION	12

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I. INTRODUCTION

Pursuant to Decision (“D.”) 02-10-062 and in accordance with the California Public Utilities Commission’s (“Commission”) Rules of Practice and Procedure, San Diego Gas & Electric Company (“SDG&E”) respectfully submits this Expedited Trigger Application (“Application”) addressing the disposition of SDG&E’s current Energy Resource Recovery Account (“ERRA”) balance. As noted below in Section IV.B, and in accordance with D.02-10-062, this Application contains a proposed, expedited schedule “for approval in 60 days to adjust rates under an AB57 trigger mechanism” for the reasons stated herein.¹

As explained in more detail in the accompanying Direct Testimony of SDG&E witness Norma G. Jasso, the ERRA balance subject to trigger at the end of February 2013 and March 2013 was \$102.3 million and \$132.9 million, respectively, which exceeds the four percent (“4%”) trigger point and the five percent (“5%”) trigger threshold. Accordingly, SDG&E requests that the Commission authorize recovery of the ERRA undercollected balance using the most current recorded ERRA balance (excluding Greenhouse Gas [GHG] costs) at the time this Application is implemented and adding the best estimate for activity in the month just prior to

¹ D.02-10-062 at 76, Conclusion of Law (“COL”) 15. The proposed schedule includes, in addition to a shortened protest and reply comments period, a Technical Workshop, if needed, to facilitate a full understanding and expeditious handling of this Application.

implementation. As seen in Attachment A to the Direct Testimony of Norma G. Jasso and provided herein for illustrative purposes, SDG&E is currently projecting the ERRA balance to be approximately \$108.5 million undercollected as of August 31, 2012² (based on recorded ERRA balances for January through March 2013 and forecasted ERRA balances for April through August 2013), which is the date prior to the expected implementation. SDG&E proposes that this undercollection (estimated to be approximately \$108.5 million) be collected from ratepayers over a 12-month amortization period beginning with SDG&E's next anticipated rate change after a final decision is received in this proceeding, currently anticipated to be September 1, 2013. The purpose of this timing is to promote rate stability and ensure that ratepayers do not have to experience multiple rate changes within a short period of time. Further, SDG&E proposes to implement the balance authorized in this ERRA Application by Tier 1 Advice Letter.

If this Application is approved as proposed, the impact of the Application based on the illustrative balance of \$108.5 million for a typical residential Inland customer with basic service using 500 kWh on their monthly summer electric bill will be an increase from approximately \$84.38 to \$85.58 (or 1.4 percent).³ For an Inland customer with basic service using 1,000 kilowatt-hours per month, their summer electric bill will increase from approximately \$228.14 to \$238.88 (or 4.7 percent). Customers' actual bill impacts will vary with usage per month, by season and by climate zone. SDG&E's small commercial customers will see an increase of approximately \$8.21 on their monthly summer electric bill or 3.3 percent (based on 1,500 kWh of electricity for secondary service).⁴

² Note that June 30, 2013 is approximately 60 days after the filing of this Application. According to D.02-10-062, trigger applications are to include a projected account balance in 60 days *or more* from the date of the filing. *Id.* at 76, COL 15 (emphasis added).

³ Assumes service on SDG&E's standard residential rate Schedule DR.

⁴ Assumes service on SDG&E's standard small commercial rate, Schedule A.

II. BACKGROUND

The ERRA balancing account was established by the Commission to record the investor-owned utilities' ("IOUs") fuel and purchased power revenues against actual recorded costs, excluding revenues collected for the California Department of Water Resources ("CDWR").⁵ AB 57 mandates a trigger threshold if the balance in the ERRA is either 5% above or below the electrical utility's actual recorded generation revenues for the prior calendar year.⁶

In accordance with D.02-10-062, the ERRA is subject to a trigger mechanism designed to avoid ERRA balances above the 5% threshold. The trigger mechanism requires the filing of an expedited application for the Commission's approval within 60 days from the filing date when the recorded monthly ERRA balance (undercollection or overcollection) exceeds a 4% trigger point and when the balance is projected to exceed the 5% threshold.⁷ According to the Commission's requirements, the application should address a projected account balance, an amortization period for the balance of not less than 90 days, and a proposed allocation of the overcollection and/or undercollection among customers for rate adjustment based on the existing allocation methodology recognized by the Commission.⁸ SDG&E witness Jasso's accompanying testimony addresses each of these requirements.

D.07-05-008 added a new rule to the trigger procedures by allowing SDG&E to file an advice letter seeking to maintain rates when it expected an overcollection or undercollection above the 4% trigger point to self-correct below the trigger within 120 days.⁹ However, as explained in the accompanying testimony of SDG&E witness Jasso, self-correction is not expected within 120 days in the instant case, thus necessitating this Application.

⁵ California Public Utilities Code ("P.U. Code") Section 454.5(d)(3), initiated by Assembly Bill ("AB") 57.

⁶ *Id.*

⁷ D.02-10-062 at 64-66.

⁸ *Id.*

⁹ D.07-05-008 at 6 and 9, Ordering Paragraph ("OP") 2.

As noted by SDG&E witness Jasso in her accompanying testimony, on February 7, 2013, SDG&E filed a Petition for Modification (“Petition”) in Rulemaking (“R.”) 01-10-024 to change the date on which SDG&E is currently required to file its annual ERRA Forecast Application from October 1 to April 15. SDG&E explained that the current October 1 filed dates has proven to be infeasible in achieving the rate stability because the Commission’s decisions on SDG&E’s ERRA Forecast Application have not been issued until well into the start of the forecast year. The October 1 filing date – and the 90 days remaining in the calendar year -- simply does not afford the Commission a reasonable opportunity to review SDG&E’s application and render a final decision in that time. SDG&E’s Petition seeks to eliminate the systemic delay as a “driver” or “cause” for future trigger applications, which have a destabilizing and deleterious effect on SDG&E’s customers’ rates.

As a case in point, SDG&E’s current ERRA Forecast Application, A.12-10-002, was filed on October 1, 2012. No interveners filed testimony, and no hearings or briefs were necessary. Yet, SDG&E received its Proposed Decision on April 8, 2013, which the Commission may vote out no sooner than May 2013. Thus, for the 2013 forecast year, as in most of the prior years of the ERRA program, SDG&E will begin to implement new rates to collect its forecasted ERRA expenses several months into the forecast year. The time lag in commencing the recovery of ERRA-related expenses creates an undercollection, which, if large enough, will cause SDG&E to be in a trigger situation. Such is the case, again, necessitating the instant Application. SDG&E would hope to avoid future trigger applications in which a “cause” of the trigger relates to a delayed issuance of an ERRA Forecast Application.¹⁰

¹⁰ SDG&E witness Jasso’s testimony indicates other factors contributed to the current undercollection: the timing differences in revenue collections versus the recording of expenses; electric and gas price variance from the forecasted amounts; and amortizations from SDG&E’s prior two trigger applications.

Furthermore, pursuant to D.04-01-050, SDG&E is required to file an advice letter by April 1 of each year to establish the current year's trigger amount. In AL 2335-E, dated March 7, 2012, SDG&E reported that its 2011 electric commodity revenue, excluding CDWR revenue, was \$1,085 million. Consequently, for the period of March 1, 2012 through February 28, 2013, SDG&E's approved 4% trigger point was \$43.4 million and the 5% ERRA threshold was \$54.2 million. In AL 2463-E, dated March 1, 2013, SDG&E reported its 2012 electric commodity revenues, excluding CDWR revenue, of \$1,143 million. Accordingly, the current 4% trigger point and 5% trigger threshold in effect as of March 1, 2013 is \$45.7 million and \$57.2 million, respectively. As explained by Ms. Jasso, the projected undercollection exceeds these trigger and threshold amounts.

III. REQUESTED RELIEF

Through this Application, and in accordance with the statutory and regulatory directives noted above, SDG&E is seeking the Commission's expedited authorization to increase rates for relief of the ERRA undercollection, excluding GHG costs, expected at the time the decision on this immediate Application is implemented and best estimate for activity in the month just prior to implementation. SDG&E is seeking the following relief in the Final Order in this proceeding:

- 1) Approval to implement the balance in the ERRA using the most current recorded ERRA balance (excluding GHG costs) at the time this Application is implemented (currently anticipated to be September 1, 2013) and SDG&E's best estimate for activity in the month just prior to implementation (currently forecasted to be \$108.5 million as of August 31, 2013 excluding GHG costs);
- 2) Approval to implement the proposed rate increase over a 12-month amortization period, effective with SDG&E's next anticipated rate change (currently estimated to be September 1, 2013);

- 3) Approval to implement the Commission's Final Order on this Application by filing a Tier 1 Advice Letter;
- 4) Authorization not to file advice letters or other trigger applications for the period of time between the expected issuance date of a final order in this proceeding of June 30, 2013 (60 days after the filing of this Application) and the expected implementation date of new rates associated with the relief granted in this Application (anticipated to be September 1, 2013), in the event that SDG&E remains in a triggered situation during that interim period; and
- 5) Approval to exclude the SDG&E's GHG-related expenses for purposes of calculating its monthly trigger amount, until such time as the Commission renders further directives regarding the treatment of such expenses in the current trigger calculation.

IV. STATUTORY AND PROCEDURAL REQUIREMENTS

A. Rule 2.1 (a) – (c)

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

1. Rule 2.1 (a) - Legal Name

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

2. Rule 2.1 (b) - Correspondence

Correspondence or communications regarding this Application should be addressed to:

Jamie York
Regulatory Case Administrator
San Diego Gas & Electric Company
8330 Century Park Court, CP32D
San Diego, California 92123
Telephone: (858) 637-7960
Facsimile: (858) 654-1788
JYork@semprautilities.com

with copies to:

Paul A. Szymanski
Attorney for:
San Diego Gas & Electric Company
101 Ash Street
San Diego, CA 92101-3017
Telephone: (619) 699-5078
Facsimile: (619) 699-5027
PSzymanski@semprautilities.com

3. Rule 2.1 (c)

a. Proposed Category of Proceeding

In accordance with Rule 7.1, SDG&E requests that this Application be categorized as ratesetting because SDG&E's proposed recovery of an ERRA undercollection will influence SDG&E's rates.

b. Need for Hearings

SDG&E does not believe that approval of this Application will require hearings. SDG&E has provided ample supporting testimony, analysis and documentation that provide the Commission with a sufficient record upon which to grant the relief requested on an ex parte basis.

c. Issues to be Considered

The issues to be considered are described in this Application and the accompanying testimony and exhibits.

d. Proposed Schedule

SDG&E proposes the following expedited schedule:¹¹

<u>ACTION</u>	<u>DATE</u>
Application filed	April 30, 2013
Expedited Protests	May 14, 2013
Technical Workshop in San Francisco (if needed)	May 21, 2013
Expedited Reply	May 28, 2013
Prehearing Conference	June 4, 2013
Proposed Decision	June 18, 2013
Comments on Proposed Decision (reduced comment period)	June 20, 2013
Reply Comments on Proposed Decision (reduced comment period)	June 25, 2013
Commission Decision Adopted	June 27, 2013

B. Rule 2.2 – Articles of Incorporation

A copy of SDG&E's Restated Articles of Incorporation as last amended, presently in effect and certified by the California Secretary of State, was filed with the Commission on 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) – Authority to Change Rates¹²

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

¹¹ Pursuant to D.02-10-062, trigger applications are to be expedited for approval in 60 days from the filing date. D.02-10-062 at 64 and COL 15.

¹² Note Rule 3.2(a) (9) is not applicable to this application.

1. Rule 3.2 (a) (1) – balance sheet

SDG&E’s financial statement, balance sheet and income statement for the twelve-month period ending December 31, 2012 are included with this Application as Attachment A.

2. Rule 3.2 (a) (2) – statement of effective rates

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

3. Rule 3.2 (a) (3) – statement of proposed rate change

A statement of proposed decreases 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 twelve-month period ending December 31, 2012 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) for twelve-month period ending December 31, 2012, 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 plan properties. For federal income tax accrual purposes, SDG&E generally computes depreciation using the

straight-line method for tax property additions prior to 1954, and liberalized depreciation, which includes Class Life and Asset Depreciation Range Systems, on tax property additions after 1954 and prior to 1981. For financial reporting and rate-fixing purposes, “flow through accounting” has been adopted for such properties. For tax property additions in years 1981 through 1986, SDG&E has computed its tax depreciation using the Accelerated Cost Recovery System. For years after 1986, SDG&E has computed its tax depreciation using the Modified Accelerated Cost Recovery Systems and, since 1982, has normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

7. Rule 3.2 (a) (8) – proxy statement

A copy of SDG&E’s most recent proxy statement, dated April 25, 2013, as sent to all shareholders of SDG&E’s parent company, Sempra Energy, was mailed to the Commission on April 30, 2013 and is incorporated herein by reference.

8. Rule 3.2 (a) (10) – statement re pass through to customers

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

9. Rule 3.2 (b) – notice to state, cities and counties

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

10. Rule 3.2 (c) – newspaper publication

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

11. Rule 3.2 (d) – bill insert notice

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

V. CONFIDENTIAL INFORMATION

SDG&E is submitting the testimony supporting this Application in both public (redacted) and non-public (unredacted and confidential) form, consistent with SDG&E’s declaration of confidential treatment attach to the witness’ testimony and submitted in conformance with D.06-06-066 and D.08-04-023. The confidential information appears only in Attachment A accompanying the testimony of SDG&E witness Norma Jasso. Confidential treatment is necessary in this proceeding to avoid inappropriate disclosure of the confidential and commercially sensitive information (pertaining to SDG&E’s electric procurement resources and strategies).

VI. SERVICE

This is a new application. No service list has been established. Accordingly, SDG&E will serve this Application, testimony and related exhibits on parties to the service lists for A.12-10-017, A.12-10-002 and R.10-05-006. Hard copies will be sent by overnight mail to the

Assigned Commissioner in A.12-10-017, Michel Peter Florio, Assigned ALJ in A.12-10-017, ALJ Stephen C. Roscow, and Chief ALJ Karen Clopton.

VII. CONCLUSION

Based on this Application and the supporting testimony and exhibits, SDG&E respectfully requests that the Commission grant the relief requested above and such additional relief as the Commission believes is just and reasonable.

Respectfully submitted,

By: /s/ Paul A. Szymanski
Paul A. Szymanski
Attorney for:
SAN DIEGO GAS & ELECTRIC COMPANY
101 Ash Street
San Diego, CA 92101
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SAN DIEGO GAS & ELECTRIC COMPANY

By: 

Lee Schavrien
San Diego Gas & Electric Company
Senior Vice President – Finance, Regulatory and Legislative Affairs

DATED at San Diego, California, this 30th day of April 2013

OFFICER VERIFICATION

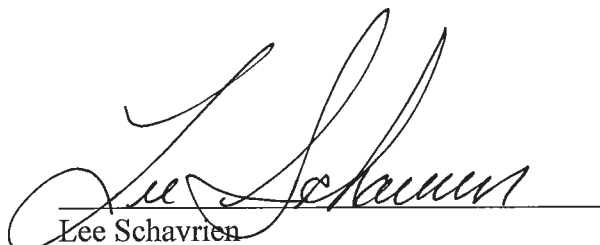
OFFICER VERIFICATION

Lee Schavrien declares the following:

I am an officer of San Diego Gas & Electric Company and am authorized to make this verification on its behalf. I am informed and believe that the matters stated in the foregoing **EXPEDITED TRIGGER APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E)** are true to my own knowledge, except as to matters which are therein stated on information and belief, and as to those matters, I believe them to be true.

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

Executed on April 30th, 2013 at San Diego, California.

A handwritten signature in black ink, appearing to read "Lee Schavrien", written over a horizontal line.

Lee Schavrien
San Diego Gas & Electric Company
Senior Vice President – Finance, Regulatory and Legislative Affairs

ATTACHMENT A

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
DECEMBER 31, 2012**

		2012
1. UTILITY PLANT		
101	UTILITY PLANT IN SERVICE	\$13,696,518,601
102	UTILITY PLANT PURCHASED OR SOLD	-
104	UTILITY PLANT LEASED TO OTHERS	85,194,000
105	PLANT HELD FOR FUTURE USE	8,151,201
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	691,068,682
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,965,954,932)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(272,550,080)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(250,048)
118	OTHER UTILITY PLANT	744,511,540
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(203,081,015)
120	NUCLEAR FUEL - NET	115,041,809
	TOTAL NET UTILITY PLANT	9,902,400,480
2. OTHER PROPERTY AND INVESTMENTS		
121	NONUTILITY PROPERTY	6,137,820
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(364,300)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	908,305,196
	TOTAL OTHER PROPERTY AND INVESTMENTS	914,078,716

Data from SPL as of April 17, 2013

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
DECEMBER 31, 2012**

3. CURRENT AND ACCRUED ASSETS		2012
131	CASH	16,113,855
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	63,100,000
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	194,168,204
143	OTHER ACCOUNTS RECEIVABLE	20,741,509
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(3,260,107)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	38,501,644
151	FUEL STOCK	3,342,312
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	76,238,558
156	OTHER MATERIALS AND SUPPLIES	-
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	131,485
165	PREPAYMENTS	85,946,128
171	INTEREST AND DIVIDENDS RECEIVABLE	17,065
173	ACCRUED UTILITY REVENUES	60,908,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	9,280,577
175	DERIVATIVE INSTRUMENT ASSETS	76,639,420
TOTAL CURRENT AND ACCRUED ASSETS		641,869,150
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	35,124,228
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	2,562,175,737
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	5,376,368
184	CLEARING ACCOUNTS	485,213
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	35,328,924
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	16,320,866
190	ACCUMULATED DEFERRED INCOME TAXES	679,556,860
TOTAL DEFERRED DEBITS		3,334,368,196
TOTAL ASSETS AND OTHER DEBITS		14,792,716,542

Data from SPL as of April 17, 2013

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
DECEMBER 31, 2012**

5. PROPRIETARY CAPITAL

	2012
201 COMMON STOCK ISSUED	(\$291,458,395)
204 PREFERRED STOCK ISSUED	(\$78,475,400)
207 PREMIUM ON CAPITAL STOCK	(\$592,222,753)
210 GAIN ON RETIRED CAPITAL STOCK	-
211 MISCELLANEOUS PAID-IN CAPITAL	(479,665,368)
214 CAPITAL STOCK EXPENSE	25,688,571
216 UNAPPROPRIATED RETAINED EARNINGS	(2,896,569,733)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	10,831,646
TOTAL PROPRIETARY CAPITAL	(4,301,871,432)

6. LONG-TERM DEBT

221 BONDS	(3,536,905,000)
223 ADVANCES FROM ASSOCIATED COMPANIES	-
224 OTHER LONG-TERM DEBT	(253,720,000)
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	11,669,077
TOTAL LONG-TERM DEBT	(3,778,955,923)

7. OTHER NONCURRENT LIABILITIES

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(668,952,173)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(43,491,417)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(345,366,219)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	0
230 ASSET RETIREMENT OBLIGATIONS	(739,340,718)
TOTAL OTHER NONCURRENT LIABILITIES	(1,797,150,527)

Data from SPL as of April 17, 2013

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
DECEMBER 31, 2012**

8. CURRENT AND ACCRUED LIABILITES		2012
231	NOTES PAYABLE	0
232	ACCOUNTS PAYABLE	(340,380,894)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(19,466,063)
235	CUSTOMER DEPOSITS	(60,233,827)
236	TAXES ACCRUED	(28,635,659)
237	INTEREST ACCRUED	(40,066,965)
238	DIVIDENDS DECLARED	(1,204,917)
241	TAX COLLECTIONS PAYABLE	(5,024,309)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(518,519,764)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(34,192,450)
244	DERIVATIVE INSTRUMENT LIABILITIES	(185,355,061)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	0
TOTAL CURRENT AND ACCRUED LIABILITIES		(1,233,079,909)
9. DEFERRED CREDITS		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(29,217,065)
253	OTHER DEFERRED CREDITS	(330,237,826)
254	OTHER REGULATORY LIABILITIES	(967,929,841)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(25,491,489)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	(5,201,256)
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,796,595,641)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(526,985,633)
TOTAL DEFERRED CREDITS		(3,681,658,751)
TOTAL LIABILITIES AND OTHER CREDITS		(\$14,792,716,542)

Data from SPL as of April 17, 2013

**SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
DECEMBER 31, 2012**

(a) Amounts and Kinds of Stock Authorized:

Preferred Stock	1,375,000	shares	Par Value \$27,500,000
Preferred Stock	10,000,000	shares	Without Par Value
Preferred Stock	Amount of shares not specified		\$80,000,000
Common Stock	255,000,000	shares	Without Par Value

Amounts and Kinds of Stock Outstanding:

PREFERRED STOCK

5.0%	375,000	shares	\$7,500,000
4.50%	300,000	shares	6,000,000
4.40%	325,000	shares	6,500,000
4.60%	373,770	shares	7,475,400
\$1.70	1,400,000	shares	35,000,000
\$1.82	640,000	shares	16,000,000

COMMON STOCK

116,583,358 shares 291,458,395

(b) Terms of Preferred Stock:

Full information as to this item is given in connection with Application Nos. 93-09-069, 04-01-009, 06-05-015 and 10-10-023 to which references are hereby made.

(c) Brief Description of Mortgage:

Full information as to this item is given in Application Nos. 08-07-029, 10-10-023 and 12-03-005 to which references are hereby made.

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

	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid in 2012
<u>First Mortgage Bonds:</u>				
6.8% Series KK, due 2015	12-01-91	14,400,000	14,400,000	979,200
Var% Series OO, due 2027	12-01-92	250,000,000	150,000,000	7,612,500
5.85% Series RR, due 2021	06-29-93	60,000,000	60,000,000	3,510,000
5.875% Series VV, due 2034	06-17-04	43,615,000	43,615,000	2,562,378
5.875% Series WW, due 2034	06-17-04	40,000,000	40,000,000	2,350,000
5.875% Series XX, due 2034	06-17-04	35,000,000	35,000,000	2,056,250
5.875% Series YY, due 2034	06-17-04	24,000,000	24,000,000	1,410,000
5.875% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000	1,976,936
4.000% Series AAA, due 2039	06-17-04	75,000,000	75,000,000	172,498
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
5.30% Series CCC, due 2015	11-17-05	250,000,000	250,000,000	13,250,000
6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000	15,000,000
1.6500 Series EEE, due 2018	09-21-06	161,240,000	161,240,000	349,305
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	08-15-10	500,000,000	500,000,000	22,500,000
3.00% Series JJJ, due 2021	08-18-11	350,000,000	350,000,000	10,412,500
3.95% Series LLL, due 2041	11-17-11	250,000,000	250,000,000	9,820,139
4.30% Series MMM, due 2042	03-22-12	250,000,000	250,000,000	5,643,750
<u>Unsecured Bonds:</u>				
5.9% CPCFA96A, due 2014	06-01-96	129,820,000	129,820,000	7,659,380
5.3% CV96A, due 2021	08-02-96	38,900,000	38,900,000	2,061,700
5.5% CV96B, due 2021	11-21-96	60,000,000	60,000,000	3,300,000
4.9% CV97A, due 2023	10-31-97	25,000,000	25,000,000	1,225,000

**SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
DECEMBER 31, 2012**

<u>Other Indebtedness:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Outstanding</u>	<u>Interest Paid 2012</u>
Commercial Paper & ST Bank Loans	Various	Various	Various	0	\$71,644

Amounts and Rates of Dividends Declared:

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

Preferred Stock	Shares	Dividends Declared				
	Outstanding 12-31-12	2008	2009	2010	2011	2012
5.0%	375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000
4.50%	300,000	270,000	270,000	270,000	270,000	270,000
4.40%	325,000	286,000	286,000	286,000	286,000	286,000
4.60%	373,770	343,868	343,868	343,868	343,868	343,868
\$ 1.7625	0	242,344	0	0	0	0
\$ 1.70	1,400,000	2,380,000	2,380,000	2,380,000	2,380,000	2,380,000
\$ 1.82	640,000	1,164,800	1,164,800	1,164,800	1,164,800	1,164,800
	<u>3,413,770</u>	<u>\$5,062,012 [1]</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>

Common Stock

Dividend to Parent	\$0	\$150,000,000 [2]	\$0	\$0	\$0
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A balance sheet and a statement of income and retained earnings of Applicant for the twelve months ended December 31, 2012 are attached hereto.

[1] Includes \$242,344 of interest expense related to redeemable preferred stock.

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
TWELVE MONTHS ENDED DECEMBER 31, 2012

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		\$4,219,376,506
401	OPERATING EXPENSES	\$2,693,911,449	
402	MAINTENANCE EXPENSES	197,159,810	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	463,895,657	
408.1	TAXES OTHER THAN INCOME TAXES	94,118,732	
409.1	INCOME TAXES	(77,792,823)	
410.1	PROVISION FOR DEFERRED INCOME TAXES	978,299,079	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(643,531,138)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(311,405)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>3,705,749,361</u>
	NET OPERATING INCOME		513,627,145

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(2,368)	
418	NONOPERATING RENTAL INCOME	381,780	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	4,450,485	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	71,482,989	
421	MISCELLANEOUS NONOPERATING INCOME	810,196	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	<u>77,123,082</u>	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	250,048	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	<u>4,068,664</u>	
	TOTAL OTHER INCOME DEDUCTIONS	<u>4,318,712</u>	
408.2	TAXES OTHER THAN INCOME TAXES	516,291	
409.2	INCOME TAXES	(17,137,418)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	12,051,118	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	<u>(61,729,390)</u>	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>(66,299,399)</u>	
	TOTAL OTHER INCOME AND DEDUCTIONS		<u>139,103,769</u>
	INCOME BEFORE INTEREST CHARGES		652,730,914
	NET INTEREST CHARGES*		<u>163,778,616</u>
	NET INCOME		<u><u>\$488,952,298</u></u>

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (29,748,262)

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
TWELVE MONTHS ENDED DECEMBER 31, 2012**

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$2,412,437,103
NET INCOME (FROM PRECEDING PAGE)	488,952,298
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(4,819,668)
OTHER RETAINED EARNINGS ADJUSTMENTS	
RETAINED EARNINGS AT END OF PERIOD	<u>\$2,896,569,733</u>

ATTACHMENT B



TABLE OF CONTENTS

Sheet 1

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

	<u>Cal. P.U.C. Sheet No</u>
TITLE PAGE.....	16015-E
TABLE OF CONTENTS.....	23464, 23430, 23465, 23401, 23462, 23450, 23330-E 23244, 22892, 23245, 23267, 23247, 19529-E
PRELIMINARY STATEMENT:	
I. General Information.....	8274, 18225, 22140-E
II. <u>Balancing Accounts</u>	
Description/Listing of Accounts	19402, 20706-E
California Alternate Rates for Energy (CARE) Balancing Account.....	21639, 21640-E
Rewards and Penalties Balancing Account (RPBA).....	21643, 22802-E
Transition Cost Balancing Account (TCBA).....	22803, 19411, 22804, 22805, 19414-E
Post-1997 Electric Energy Efficiency Balancing Account (PEEEBA).....	19415, 19416-E
Research, Development and Demonstration (RD&D) Balancing Account.....	19417, 19418-E
Renewables Balancing Account (RBA).....	19419, 19420-E
Tree Trimming Balancing Account (TTBA).....	19421, 19422-E
Baseline Balancing Account (BBA).....	21377, 19424-E
EI Paso Turned-Back Capacity Balancing Account (EPTCBA).....	19425-E
Energy Resource Recovery Account (ERRA).....	23421, 23422, 23423, 23454, 23455-E
Low-Income Energy Efficiency Balancing Account (LIEEBA).....	19431, 19432-E
Non-Fuel Generation Balancing Account (NGBA).....	21484, 22081, 22810, 21487-E
Electric Procurement Energy Efficiency Balancing Account (EPEEBA).....	19438-E
Common Area Balancing Account (CABA).....	19439-E
Nuclear Decommissioning Adjustment Mechanism (NDAM).....	22811-E
Pension Balancing Account (PBA).....	19441, 19442-E
Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA).....	19443, 19444-E
Community Choice Aggregation Implementation Balancing Account (CCAIBA).....	19445-E

(Continued)



TABLE OF CONTENTS

II. Balancing Accounts (Continued)

Electric Distribution Fixed Cost Account (EDFCA).....	22812, 22813, 2116-E
Rate Design Settlement Component Account (RDSCA)....	19448-E
California Solar Initiative Balancing Account (CSIBA).....	21843, 21844, 21845-E
SONGS O&M Balancing Account (SONGSBA).....	21130-E
Advanced Metering Infrastructure Balancing Account (AIMBA)	22393, 22394, 22395-E
Research, Development & Demonstration Expense Acct (RDDEA)	20733-E
On-Bill Financing Balancing Account (OBFBA)	22061-E
Solar Energy Project Balancing Account (SEPBA).....	22078-E
Electric Program Investment Charge Balancing Acct (EPICBA)...	22991, 22992-E
Tax Equity Investment Balancing Account (TEIBA)	22797-E
California Energy Systems 21 st Century Balancing Acct (CES-21BA)	23337-E
Dynamic Pricing Balancing Account (DPBA).....	23410-E
Greenhouse Gas Revenue Balancing Account (GHGRBA).	23426-E

III. Memorandum Accounts

Description/Listing of Accounts	19451, 22553-E
Catastrophic Event Memorandum Account (CEMA).....	19453, 19454, 22814-E
Generation Divestiture Transaction Costs Memo Acct (GDTCTMA)...	19458-E
Streamlining Residual Account (SRA).....	20137, 20138-E
Nuclear Claims Memorandum Account (NCMA).....	19465-E
Real-Time Energy Metering Memorandum Account (RTEMMA).....	19472-E
Net Energy Metering Memorandum Account (NEMMA).....	19473-E
Interval Metering Program Memorandum Account (IMPMA)....	19474-E
Self-Generation Program Memorandum Acct (SGPMA).....	19530, 19531-E
Bond Payment Memorandum Account (BPMA).....	19481-E
Direct Access Cost Responsibility Surcharge Memo Acct (DACRSMA)	19576, 19577, 19578-E
Advanced Metering & Demand Response Memo Acct (AMDRMA)	22815, 20873, 20874, 22816, 22817-E
Procurement Transaction Auditing Memo Account (PTAMA).....	19492-E
Reliability Costs Memorandum Account (RCMA).....	19493-E
Litigation Cost Memorandum Account (LCMA).....	20893-E
Community Choice Aggregation Surcharge Memo Account (CCASMA)	19988-E
Independent Evaluator Memorandum Account (IEMA)	22548-E
Community Choice Aggregation Procurement Memo Acct (CCAPMA)	19703-E
CSI Performance-Based Incentive Memorandum Account (CSIPMA)	19681-E
Renewables Portfolio Standard Memorandum Account (RPSMA)	20808-E
Market Redesign Technology Upgrade Memo Account (MRTUMA)...	22549-E
Gain/Loss On Sale Memorandum Account (GLOSMA).....	20157-E
Non-Residential Sub-metering Memo Account (NRSMA)...	20474-E
Long Term Procurement Plan Technical Assistance Memo Acct (LTAMA)	20640-E

(Continued)



TABLE OF CONTENTS

Sheet 3

III. Memorandum Accounts (Continued)

Energy Efficiency 2009-2011 Memorandum Acct (EEMA)	20910-E
Fire Hazard Prevention Memorandum Account (FHPMA)...	21344, 21345-E
Wildfire Expense Memorandum Account (WEMA).....	21959-E
Dynamic Pricing Memorandum Account (DPMA).....	22248-E
Smart Grid Memorandum Account (SGMA).....	21476-E
Disconnect Memorandum Account (DMA).....	22210-E
El Dorado Transition Cost Memorandum Account (EDTCMA)	22408-E
Environmental Fee Memorandum Account (EFMA)...	22098-E
General Rate Case Memorandum Account (GRCMA)	22511-E
Energy Savings Assistance Programs Memo Acct (ESAPMA)	23032-E
Cuyamaca Peak Energy Plant Memo Account (CPEPMA)...	22620-E
Smart Meter Opt-Out Memorandum Account (SMOMA).....	22820, 22821-E
Sutter Energy Center Memorandum Account (SECMA).....	22847-E
Greenhouse Gas Admin Costs Memo Account (GHGACMA)	23427-E
Greenhouse Gas Customer Outreach and Education Memorandum Account (GHGCOEMA).....	23428-E

IV. Electric Distribution and Gas Performance

20867, 21378, 20738, 20739, 20868, 20869-E

V. SONGS 2&3 Procedures

17006, 17007-E

VI. Miscellaneous

Listing of Accounts	20158-E
Income Tax Component of Contributions and Advances Provision (ITCCAP).....	23404, 19501, 19502-E
Hazardous Substance Cleanup Cost Account (HSCCA)	19503, 19504, 21291, 19506-19513-E
Competition Transition Charge Responsibility (CTCR)	19514-E
Public Purpose Programs Adjustment Mechanism (PPPAM)	20610, 19516-E
Gain/Loss On Sale Mechanism (GLOSM)	20159, 20160, 20161, 20162, 20163-E

VII. Cost of Capital Mechanism (CCM).....

23463-E

INDEX OF RATE AREA MAPS

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

(Continued)

3C5

Advice Ltr. No. 2474-E

Decision No. _____

Issued by
Lee Schavrien
Senior Vice President
Regulatory Affairs

Date Filed Apr 17, 2013

Effective Mar 21, 2013

Resolution No. _____

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TABLE OF CONTENTS

Sheet 4

SCHEDULE OF RATES

<u>SCHEDULE NUMBER</u>	<u>SERVICE</u>	<u>CAL. P.U.C. SHEET NO.</u>	
<u>Residential Rates</u>			
DR	Domestic Service	23340, 23341, 20896, 21402-E	T
DR-TOU	Domestic Time-of-Use Service.....	23342, 23343, 21535, 21536, 21537-E	T
DR-SES	Domestic Households with a Solar Energy System	23344, 21407, 22146, 20482-E	T
E-CARE	California Alternate Rates for Energy	23345, 22867, 22868, 19373, 19374-E	T
DM	Multi-Family Service	23346, 22062, 21409, 21410-E	T
DS	Submetered Multi-Family Service.....	23347, 22150, 13674, 21412, 21413, 19707-E	T
DT	Submetered Multi-Family Service Mobilehome Park	23348, 23349, 14020, 21415, 19382, 21416-E 19384-E	T
DT-RV	Submetered Service – Recreational Vehicle Parks and Residential Marinas	23350, 23351, 13686, 21418, 21419, 19708-E	T
EV-TOU	Domestic Time-of-Use for Electric Vehicle Charging	23352, 20246, 21424-E	T
EV-TOU-2	Domestic Time-of-Use for Households With Electric Vehicles	23353, 20248, 18242, 21426-E	T
DE	Domestic Service to Utility Employee	20017-E	
FERA	Family Electric Rate Assistance.....	22335, 17102-E	
EPEV-X	Experimental Electric Plug-In Vehicle Rate – Low Ratio	23354, 22116, 22117-E	T
EPEV-Y	Experimental Electric Plug-In Vehicle Rate – Med Ratio	23355, 22119, 22120-E	T
EPEV-Z	Experimental Electric Plug-In Vehicle Rate – High Ratio	23356, 22122, 22123-E	T
E-SMOP	Electric Smart Meter Opt-Out Program.....	22919, 22920-E	
<u>Commercial/Industrial Rates</u>			
A	General Service.....	23357, 20496, 21770-E	T
A-TC	Traffic Control Service.....	23358, 20498, 21771-E	T
AD	General Service - Demand Metered	23359, 20500, 21772-E	T
A-TOU	General Service - Small - Time Metered	23360, 20502, 20503, 21773-E	T
AL-TOU	General Service - Time Metered	20504, 23361, 23362, 20507, 20508, 21434-E 21774-E	T
AY-TOU	General Service – Time Metered – Optional	23363, 23364, 20518, 21776-E	T
A6-TOU	General Service - Time Metered	23365, 23366, 20271, 20521, 21777-E	T
DG-R	Distributed Generation Renewable – Time Metered	21438, 23367, 23368, 20525, 21059, 21060-E, 21061-E	T
OL-TOU	Outdoor Lighting – Time Metered	23380, 21447, 21448, 21449-E	

(Continued)



TABLE OF CONTENTS

Sheet 5

<u>SCHEDULE NO.</u>	<u>SERVICE</u>	<u>CAL. P.U.C. SHEET NO.</u>
	<u>Lighting Rates</u>	
LS-1	Lighting - Street and Highway – Utility-Owned Installations	23369, 23370, 23371, 12626, 12627, 12628-E 21439-E
LS-2	Lighting - Street and Highway – Customer-Owned Installations	23372, 23373, 23374, 23375, 23376, 22362-E 22363, 22364-E
LS-3	Lighting - Street and Highway - Customer-Owned Installations	23377, 14943, 21441-E
OL-1	Outdoor Area Lighting Service	23378, 20280, 21442-E
OL-2	Outdoor Area Lighting Service Metered – Customer- Owned Installation	23379, 21444, 21445-E
DWL	Residential Walkway Lighting.....	23381, 21450-E
	<u>Miscellaneous</u>	
PA	Power – Agricultural	23382, 20539, 21451-E
PA-T-1	Power – Agricultural – Optional Time-of-Use	23383, 23384, 20542, 20543, 21385, 21452-E
S	Standby Service	23385, 18256, 21453-E
S-I	Standby Service – Interruptible	17678, 6085, 6317-E
SE	Service Establishment Charge	18651, 11594-E
DA	Transportation of Electric Power for Direct Access Customers	17679, 14953, 14954, 21894, 15111, 16976-E 21454, 21895-E
NDA	UDC Meter Services for Non-Direct Access Customers	17892, 11850, 11851, 21455, 16427-E
E-Depart	Departing Load Nonbypassable ND & PPP Charges.	18385-E, 18386-E
BIP	Base Interruptible Program	22951, 22952, 23042, 22954, 22955-E
OBMC	Optional Binding Mandatory Curtailment Plan.....	14625, 15198, 14627, 21948, 21949 21950-E 21951-E
SLRP	Scheduled Load Reduction Program	14584, 22957, 22958, 14587, 18367-E
RBRP	Rolling Blackout Reduction Program.....	18259, 18260, 20546, 18262-E
DBP2012	Demand Bidding 2012 Program	22913, 22914, 22915, 22916-E
NEM	Net Energy Metering	21362, 21363, 21364, 22493, 21366, 22494-E 22495, 23231, 22497, 22498-E
NEM-FC	Net Energy Metering for Fuel Cell Customer Generators.....	23436, 23437, 23438, 23439, 23440, 23441-E 23442, 23442-E
E-PUC	Surcharge to Fund Public Utilities Commission Reimbursement Fee.....	15214-E
DWR-BC	Department of Water Resources Bond Charge.....	23323-E
DA-CRS	Direct Access Cost Responsibility Surcharge.....	23089, 22456, 21814, 21815-E
CGDL-CRS	Customer Generation Departing Load Cost Responsibility Surcharge.....	19581, 19582, 18583, 18584, 18391-E
CCA	Transportation of Electric Power, For Community Choice Aggregation Customers.....	17894, 17895, 17896, 17897-E
CCA-CRS	Community Choice Aggregation Cost Responsibility Surcharge.....	23090, 21817-E
CCA-INFO	Information Release to Community Choice Providers.....	22783, 17858, 22784, 17860-E
CBP	Capacity Bidding Program	22959, 21178, 23029, 22960, 23460, 22962-E 22963, 21180, 21181, 22964, 22965, 19657-E
UM	Unmetered Electric Service	23386, 19337, 19338-E

(Continued)



TABLE OF CONTENTS

Sheet 6

SCHEDULE OF RATES

<u>SCHEDULE NUMBER</u>	<u>SERVICE</u>	<u>CAL. P.U.C. SHEET NO</u>
	<u>Miscellaneous</u>	
WATER	Water Agency Tariff for Eligible Renewables.....	20287,19337,19338-E 20429,20430-E
PTR	Peak Time Rebate	22301, 22926, 22302, 20553-E
CRE	Customer Renewable Energy.....	20882, 20883-E
VNM-A	Virtual Net Metering for Multi-Family Affordable Housing.....	22385, 22402, 22403, 22404, 22405-E
ECO	Energy Credit Option.....	21280, 21281, 21282, 21283-E
SPSS	Station Power Self Supply.....	21625, 21626, 21627, 21628-E
CHP	Combined Heat and Power.....	22625, 22626-E
	<u>Commodity Rates</u>	
EECC	Electric Energy Commodity Cost.....	23387, 23388,23389, 23390, 23391-E 23392, 23393, 23394, 23451, 20563-E 20564,20565-E
EECC-TBS	Electric Energy Commodity Cost – Transitional Bundled Service.....	22903, 22904, 16432, 19750-E
EECC-CPP-E	Electric Energy Commodity Cost – Critical Peak Pricing Emergency.....	23396, 23397, 21007, 20575, 20576-E
EECC-CPP-D	Electric Energy Commodity Cost – Critical Peak Pricing Default	23398, 23399, 20579, 20580, 20581-E 22927, 22928, 22929-E
LIST OF CONTRACTS AND DEVIATIONS.....		14296, 5488, 5489, 6205, 6206, 5492-E 16311, 22320, 5495, 6208, 6209, 8845-E 6109, 5902, 5750, 8808, 8809, 6011-E 8001, 8891, 23407, 22533-E

(Continued)



TABLE OF CONTENTS

<u>RULE NO.</u>	<u>SERVICE</u>	<u>CAL. P.U.C. SHEET NO.</u>
1	Definitions	20584, 20585, 23310, 20587, 20588, 17687, 22066, 18413-E 14854, 22067, 19394, 22411, 20590, 22068-E
2	Description of Service	15591, 15592, 15593, 15594, 15595, 15596, 15597, 15598-E 15599, 15600, 15601, 15602, 15603, 20415-E
3	Applications for Service	15484, 15485-E
4	Contracts	15488, 15489, 15490-E
5	Special Information Available for Customers	20644, 20645-E
6	Establishment & Re-establishment of Credit.....	20223, 22128-E
7	Deposits	22315, 20228-E
8	Notices	17405-E
9	Rendering and Payment of Bills.....	23297, 20141, 20142, 20143-E
10	Disputed Bills	19756-E
11	Discontinuance of Service	22212, 19691 – 19697, 22793-E
12	Rates and Optional Rates.....	19399-E
13	Temporary Service	19757-E
14	Shortage of Electric Supply/Interruption of Delivery	4794-E
15	Distribution Line Extensions.....	19758, 11221, 11222, 22237, 13202, 13203, 20417, 12777-E 17074, 17075, 17076, 22238, 22239, 20420-E
16	Service Extensions	11233, 22794, 10501, 11235, 11236, 13238-E 11238, 11239, 11240, 19759, 11242, 11243, 11244, 11245-E
17	Meter Reading	20144, 20343-E
18	Meter Tests and Adjustment of Bills	16585, 22130, 22131-E
19	Supply to Separate Premises and Resale	18704, 20591, 20925, 22515-E
20	Replacement of Overhead With Underground Electric Facilities.....	15504, 15505, 15506, 15507, 15508-E
21	Interconnection Standards for Non-Utility Owned Generation	23110-23130, 23131-23151, 23152-23172, 23173-23193-E 23194-23214, 23215-E
21.1	Final Standard Offer 4 Qualifying Facilities.....	7966-7976, 7977-7986, 7989-E
22	Special Service Charges.....	8713, 8714-E
23	Competition Transition Charge Responsibility	19760, 15189, 15190, 15191, 15192, 15123, 10623, 10624-E 10625, 12720, 12721, 12722, 12723, 12724-E
25	Direct Access Rules.....	10526, 23311, 21669-21671, 23312, 21673, 23313-23314, 21676-E 23315, 21678-21691, 23316, 21693, 11915, 20294, 20295-E 11918-11920, 20296, 11922-11924, 20297, 11926, 20298- E 11928-11930-E
25.1	Switching Exemptions.....	23413, 22644, 22727, 22646, 21889, 21699, 21700, 22728-E 23317, 23318, 21704, 23414, 23415, 23416-E
25.2	Direct Access Service for Qualified Nonprofit Charitable Organizations	19818-E
27	Community Choice Aggregation.....	19763-19770, 20299, 21898, 19773-76, 21899, 21900, 21901-E 19780, 19781, 22824, 22825, 19784-91, 20300, 22826, 19794-98-E 19799, 19800, 20466, 20467-E
27.2	Community Choice Aggregation Open Season ...	14167, 14168, 14169, 14170, 14171-E
28	Provision of Utility Right-of-Way Information.	
29	Third-Party Marketers for BIP	22966, 22967, 22968, 22969, 22970, 22971, 22972, 22973-E
30	Capacity Bidding Program	19658, 19659, 19660, 19661, 19662, 19663-E
31	Participating Load Pilot	21265, 21266, 21267, 21268, 21269, 21270-E
31.1	Demand Response Wholesale Market Pilot.....	22041, 22042, 22043, 22044, 22045, 22046-E
33	Privacy & Security – Energy Use Data.....	23298, 23299, 23300, 23301, 23302, 23303, 23304, 23305-E
40	On-Bill Financing Program	20937-E
41	Demand Response Multiple Program Participation	21501, 21502, 21503, 21504, 21505, 21506-E

(Continued)



TABLE OF CONTENTS

Sheet 8

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements & Contracts</u>	<u>Cal. P.U.C. Sheet No.</u>
101-663A	10-68	Agreement - Bills/Deposits.....	2497-E
101-4152G	6-69	Sign Up Notice for Service.....	1768-E
106-1202	6-96	Contract for Special Facilities.....	9118-E
106-1502C	5-71	Contract for Agricultural Power Service.....	1919-E
106-1959A	5-71	Absolving Service Agreement, _____ Service from Temporary Facilities.....	1921-E
106-2759L	4-91	Agreement for Replacement of Overhead with Underground Facilities.....	7063-E
106-3559	- - -	Assessment District Agreement.....	6162-E
106-3559/1	- - -	Assessment District Agreement.....	6202-E
106-3859	01-01	Request for Service at Secondary/Primary Substation Level Rates.....	14102-E
106-3959	6-96	Contract for Special Facilities Refund.....	9120-E
106-4059	6-96	Contract for Buyout Special Facilities.....	9121-E
106-5140A	10-72	Agreement for _____ Service.....	2573-E
106-15140	5-71	Agreement for Temporary Service.....	1920-E
106-36140	11-73	Agreement for Street Lighting - Schedule LS-1.....	2575-E
106-37140	11-73	Agreement for Street Lighting - Schedule LS2-A.....	2576-E
106-38140	11-73	Agreement for Street Lighting - Schedule LS2-B.....	2577-E
106-13140	6-95	General Street Lighting Contract.....	8785-E
106-14140A	1-79	Street Lighting Contract, Supplement.....	3593-E
106-2059A	6-69	Contract for Outdoor Area Lighting Service.....	1773-E
106-23140	9-72	Contract for Residential Walkway Lighting Service.....	2581-E
106-35140E	11-85	Underground Electric General Conditions.....	5547-E
106-43140	11-85	Overhead Line Extension General Conditions.....	5548-E
106-44140	1-08	Agreement for Extension and Construction of _____.....	20421-E
65502	5-04	Statement Of Applicant's Contract Anticipated Cost For Applicant Installation Project.....	17139-E
107-00559	3-98	Proposal to Purchase and Agreement for Transfer of Ownership of Distribution Systems.....	11076-E
116-2001	12-11	Combined Heat & Power System Contract less than 20 MW	22627-E
116-0501	12-11	Combined Heat & Power System Contract less than 5 MW	22628-E
116-0502	06-12	Combined Heat & Power System Contract less than 500kW	22997-E
117-2159B	- - -	Standard Offer for Power Purchase and Interconnection - Qualifying Facilities Under 100 Kw.....	5113-E
117-2160	10-12	Generating Facility Interconnection Agreement (NEM/Non- NEM Generating Facility Export).....	23233-E
117-2259	8-95	Electronic Data Interchange (EDI) and Funds Transfer Agreement.....	8802-E
118-159	7-91	Group Load Curtailment Demonstration Program - Curtailment Agreement	7153-E
118-00228	7-98	Agreement for Illuminated Transit Shelters.....	11455-E

(Continued)



TABLE OF CONTENTS

Sheet 9

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements & Contracts</u>	<u>Sheet No.</u>
118-459	07-91	Group Load Curtailment Demonstration Program - Peak Capacity Agreement.....	7154-E
118-228	01-11	Operating Entity Agreement for Illuminated Transit Shelters.....	22224-E
118-1228	01-11	Agreement for Illuminated Transit Shelters	22225-E
124-363	- - -	Declaration of Eligibility for Lifeline Rates.....	2857-E
124-463	07-07	Continuity of Service Agreement.....	20126-E
124-463/1	07-07	Continuity of Service Agreement Change Request.....	20127-E
124-1000	09-07	Community Choice Aggregator (CCA) Service Agreement.....	20301-E
124-1010	10-12	Community Choice Aggregator Non-Disclosure Agreement.....	23228-E
124-1020	03-12	Declaration by Mayor or Chief County Administrator Regarding Investigation, Pursuit or Implementation of Community Choice Aggregation.....	22786-E
124-5152F	08-73	Application for Gas/Electric Service.....	2496-E
132-150	07-02	Medical Baseline Allowance Application.....	22307-E
132-150/1	07-02	Medical Baseline Allowance Self-Certification.....	22308-E
132-01199	02-99	Historical Energy Usage Information Release (English).....	11886-E
132-01199/1	02-99	Historical Energy Usage Information Release (Spanish).....	11887-E
132-1259C	06-74	Contract for Special Electric Facilities.....	2580-E
-----		Contract for Electric Service - Agua Caliente – Canebrake.....	1233-E
132-2059C		Resident's Air Conditioner Cycling Agreement.....	4677-E
132-6263	06-07	On-Bill Financing Loan Agreement.....	21100-E
132-6263/1	06-07	On-Bill Financing Loan Agreement for Self Installers.....	21101-E
132-6263/2	11-12	On-Bill Financing Loan Agreement for CA State Government Customers	23268-E
132-20101	12-10	Affidavit for Small Business Customer.....	22132-E
135-00061	12-00	Voluntary Rate Stabilization Program Contract for Fixed Price Electric Energy with True-up.....	14001-E
135-559	07-87	Power Line Analysis and/or Engineering Study Agreement.....	5978-E
135-659	10-92	Annual Certification Form - Master Metered Accounts.....	7542-E
139-0001	02-07	Energy Payment Deferral Plan for Citrus & Agricultural Growers...	19981-E
142-00012	02-03	Scheduled Load Reduction Program Contract.....	16102-E
142-140	08-93	Request for Service on Schedule LR.....	7912-E
142-259	07-87	Contract for Service, Schedule S-I (Standby Service - Interruptible).....	5975-E
142-359A	07-87	Contract for Service, Schedule S (Standby Service).....	5974-E
142-459		Agreement for Standby Service.....	6507-E
142-732	05-12	Application and Statement of Eligibility for the California Alternate Rates for Energy (CARE) Program.....	22869-E
142-732/1	05-12	Residential Rate Assistance Application (IVR/System-Gen).....	22870-E
142-732/2	05-12	Sub-metered Household Application and Statement of Eligibility for California Alternate Rates for Energy (CARE) Program.....	22871-E
142-732/3	05-12	CARE Program Recertification Application & Statement of Eligibility	22872-E
142-732/4	05-12	CARE/FERA Program Renewal – Application & Statement of Eligibility for Sub-metered Customers.....	22873-E
142-732/5	05-12	CARE Post Enrollment Verification.....	22874-E
142-732/6	05-12	Residential Rate Assistance Application (Vietnamese).....	22875-E
142-732/8	05-12	Residential Rate Assistance Application (Direct Mail).....	22876-E
142-732/10	05-12	Residential Rate Assistance Application (Mandarin Chinese).....	22877-E
142-732/11	05-12	Residential Rate Assistance Application (Arabic).....	22878-E
142-732/12	05-12	Residential Rate Assistance Application (Armenian).....	22879-E
142-732/13	05-12	Residential Rate Assistance Application (Farsi).....	22880-E
142-732/14	05-12	Residential Rate Assistance Application (Hmong).....	22881-E
142-732/15	05-12	Residential Rate Assistance Application (Khmer).....	22882-E
142-00832	05-12	Application for CARE Program for Qualified Nonprofit Group Living Facilities.....	22888-E

N

(Continued)



TABLE OF CONTENTS

Sheet 10

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements & Contracts</u>	<u>Cal. P.U.C. Sheet No.</u>
142-732/16	05-12	Residential Rate Assistance Application (Korean).....	22883-E
142-732/17	05-12	Residential Rate Assistance Application (Russian).....	22884-E
142-732/18	05-12	Residential Rate Assistance Application (Tagalog).....	22885-E
142-732/19	05-12	Residential Rate Assistance Application (Thai).....	22886-E
142-740	05-12	Residential Rate Assistance Application (Easy/App)	22887-E
142-959	06-96	Standard Form Contract for Service New Job Incentive Rate Service.....	9129-E
142-1059	06-96	Standard Form Contract for Service New Job Connection Credit.....	9130-E
142-1159	03-94	Standard Form Contract - Use of Rule 20A Conversion Funds to Fund New Job Connection Credit.....	8103-E
142-1359	05-95	Request for Contract Minimum Demand.....	8716-E
142-1459	05-95	Agreement for Contact Closure Service.....	8717-E
142-1559	05-95	Request for Conjunctive Billing.....	8718-E
142-1659	05-95	Standard Form Contract - Credits for Reductions in Overhead to Underground Conversion Funding Levels.....	8719-E
142-01959	01-01	Consent Agreement.....	14172-E
142-02559	01-98	Contract to Permit Billing of Customer on Schedule AV-1 Prior to Installation of all Metering and Equipment Required to Provide a Contract Closure in Compliance With Special Condition 12 of Schedule AV-1.....	11023-E
142-02760	12-12	Interconnection Agreement for Net Energy Metering Solar or Wind Electric Generating Facilities for Other than Residential or Small Commercial of 10 Kilowatts or Less.....	22735-E
142-02760.5	05-12	Interconnection Agreement for Virtual Net Metering (VNM) Photovoltaic Electric Generating Facilities.....	22857-E
142-02761	10-03	Biogas Digester Generating Facility Net Energy Metering and Interconnection Agreement.....	16697-E
142-02762	01-13	Fuel Cell Generating Facility NEM and Interconnection Agreement.....	23444-E
142-02763	10-12	NEM/VNM-A Inspection Report.....	23234-E
142-02765	10-12	NEM Application & Interconnection Agreement for Customers with Solar and/or Wind Electric Generating Facilities of 30 kW or Less.....	23235-E
142-02768	02-09	Photovoltaic Generation Allocation Request Form.....	21148-E
142-02770	12-12	Generation Credit Allocation Request Form.....	23288-E
142-3201	- - -	Residential Hotel Application for Residential Rates.....	5380-E
142-3242		Agreement for Exemption from Income Tax Component on Contributions and Refundable Advances.....	6041-E
142-4032	05-12	Application for California Alternate Rates for Energy (CARE) Program for Qualified Agricultural Employee Housing Facilities.....	22889-E
142-4035	06-05	Application for California Alternate Rates for Energy (CARE) Program for Migrant Farm Worker Housing Centers.....	18415-E
142-05200	09-12	Generator Interconnection Agreement for Fast Track Process.....	23216-E
142-05201	09-12	Exporting Generating Facility Interconnection Request.....	23217-E
142-05202	01-01	Generating Facility Interconnection Application Agreement....	14152-E
142-05203	10-12	Generating Facility Interconnection Application.....	23236-E
142-05205	07-02	Optional Binding Mandatory Curtailment Plan Contract.....	17729-E
142-05207	04-06	Base Interruptible Program Contract.....	23043-E
142-05209	04-01	No Insurance Declaration.....	15476-E
142-05210	06-04	Rolling Blackout Reduction Program Contract.....	18273-E
142-05211	06-04	Bill Protection Application.....	18273-E
142-05212	07-03	Demand Bidding Program Non-Disclosure Agreement.....	17152-E
142-05215	04-06	Third Party Marketer Agreement for BIP.....	22975-E

(Continued)



TABLE OF CONTENTS

Sheet 11

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements and Contracts</u>	<u>Cal. P.U.C. Sheet No.</u>
142-05216	04-06	Notice to Add, Change or Terminate Third Party Marketer for BIP	22976-E
142-05218	07-12	Demand Bidding 2012 Program Contract.....	23035-E
142-05300	10-06	Capacity Bidding Program Customer Contract.....	19664-E
142-05301	10-06	Aggregator Agreement for Capacity Bidding Program (CBP).....	22977-E
142-05302	10-06	Notice to Add, Change, or Terminate Aggregator for Capacity Bidding Program.....	19666-E
142-05303	10-06	Notice by Aggregator to Add or Delete Customer.....	19667-E
142-05213	07-03	Technical Assistance Incentive Application.....	16568-E
142-05219	11-12	Technical Incentive Program Application.....	23264-E
142-05219/1	11-12	Technical Incentive Program Agreement.....	23265-E
142-0541	06-02	Customer Generation Agreement.....	15384-E
142-0542	10-12	Generating Facility Interconnection Agreement..... (3 rd Party Inadvertent Export)	23237-E
142-0543	10-12	Generating Facility Interconnection Agreement..... (3 rd Party Non-Exporting)	23238-E
142-0544	10-12	Generating Facility Interconnection Agreement..... (Inadvertent Export)	23239-E
142-0545	06-06	Generating Facility Interconnection Agreement (Continuous Export)...	19323-E
142-0546	05-10	Generation Bill Credit Transfer Allocation Request Form.....	21852-E
143-359		Resident's Agreement for Water Heater Switch Credit.....	3542-E
143-00212		Service Agreement between the Customer and SDG&E for Optional UDC Meter Services.....	11854-E
143-359		Resident's Agreement for Water Heater Switch Credit.....	3542-E
143-459		Resident's Agreement for Air Conditioner or Water Heater Switch.....	3543-E
143-559		Owner's Agreement for Air Conditioner or Water Heater Switch Payment.....	3544-E
143-659		Owner's Agreement for Air Conditioner or Water Heater Switch.....	3545-E
143-759	12-97	Owner's Agreement for Air Conditioner Switch Payment.....	3699-E
143-859	1-99	Occupant's Agreement for Air Conditioner Switch Payment....	3700-E
143-01212		Letter of Understanding between the Customer's Authorized Meter Supplier and SDG&E for Optional UDC Meter Services.....	11855-E
143-1459B	12-97	Thermal Energy Storage Agreement.....	5505-E
143-01759	12-97	Meter Data and Communications Request.....	11004-E
143-01859	2-99	Energy Service Provider Service Agreement.....	10572-E
143-01959	8-98	Request for the Hourly PX Rate Option Service Agreement....	11005-E
143-01959/1	2-99	Request for the Hourly PX Rate Option (Spanish).....	11888-E
143-02059	12-99	Direct Access Service Request (DASR).....	13196-E
143-02159	12-97	Termination of Direct Access (English).....	11889-E
143-02159/1	12-97	Termination of Direct Access (Spanish).....	11890-E
143-2259	12-97	Departing Load Competition Transition Charge Agreement.....	10629-E
143-02359	12-97	Customer Request for SDG&E to Perform Telecommunication Service.....	11007-E
143-02459	12-97	ESP Request for SDG&E to Perform ESP Meter Services.....	11008-E
143-02659	3-98	ESP Request to Receive Meter Installation/Maintenance Charges	11175-E
143-02759	04-10	Direct Access Customer Relocation Declaration.....	23417-E
143-02760	12-12	Six Month Notice to Return to Direct Access Service.....	23319-E
143-02761	01-12	Six Month Notice to Return to Bundled Portfolio Service....	22730-E
143-02762	02-13	Direct Access Customer Assignment Affidavit.....	23432-E
143-02763	04-10	Notice of Intent to Transfer to DA During OEW.....	21709-E
143-02764	02-13	Direct Access Customer Replacement Declaration.....	23433-E
144-0810	03-08	Critical Peak Pricing (CPP) Opt-Out Form.....	20594-E
144-0811	03-09	Capacity Reservation Election & Event Notification Form.....	21133-E

(Continued)

T
N



TABLE OF CONTENTS

Sheet 12

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements and Contracts</u>	<u>Cal. P.U.C. Sheet No.</u>
165-1000	06-09	Participating Load Pilot Customer Contract.....	21271-E
165-1000/1	06-10	Demand Response Wholesale Market Pilot Customer Contract.....	22047-E
165-1001	06-09	Aggregator Agreement for Participating Load Pilot.....	21272-E
165-1001/1	06-10	Aggregator Agreement for Demand Response Wholesale Market Pilot....	22048-E
165-1002	06-09	Notice to Add, Change or Terminate Aggregator for PLP.....	21273-E
165-1002/1	06-10	Notice to Add, Change or Terminate Aggregator for DRWMP.....	22049-E
165-1003	06-09	Notice by Aggregator to Add or Delete Customers for PLP.....	21274-E
165-1003/1	06-10	Notice by Aggregator to Add or Delete Customers for DRWMP.....	22050-E
175-1000	07-09	Customer Energy Network – Terms and Conditions.....	21298-E
<u>Deposits, Receipts and Guarantees</u>			
144-0812	03-09	Critical Peak Pricing - Event Notification Information Form	21134-E
144-0813	03-09	Critical Peak Pricing - Future Communications Contact Information Form	21135-E
155-100	03-06	Application and Contract for Unmetered Service.....	19128-E
160-1000	10-12	Public Agency and Wastewater Agency Agreement.....	23240-E
160-2000	10-12	Customer Renewable Energy Agreement.....	23241-E
101-00197	09-08	Payment Receipt for Meter Deposit	11197-E
101-363	04-98	Guarantor's Statement	20604-E
101-1652B	04-08	Receipt of Payment.....	2501-E
103-1750-E	03-68	Return of Customer Deposit.....	2500-E
<u>Bills and Statements</u>			
108-01214	02-01	Residential Meter Re-Read Verification	14280-E
110-00432	09-07	Form of Bill - General, Domestic, Power, and Lighting Service - Opening, Closing, and Regular Monthly Statements.....	20302-E
110-00432/2	06-07	Form of Bill - Pink Past Due Format.....	20120-E
<u>Collection Notices</u>			
101-00751	04-11	Final Notice Before Disconnect (MDTs).....	22864-E
101-00752	04-11	Final Notice Before Disconnect (delivered)	22324-E
101-00753	02-04	Back of Urgent Notice Applicable to Forms 101-00753/1 through 101-00753/11	16944-E
101-00753/1	04-11	Urgent Notice Payment Request Security Deposit to Establish Credit.....	22325-E
101-00753/2	03-05	Urgent Notice Payment Request Security Deposit to Re-Establish Credit.....	18084-E
101-00753/3	04-11	Urgent Notice Payment Request for Past Due Security Deposit	22326-E
101-00753/4	04-11	Urgent Notice Payment Request for Past Due Bill	22327-E
101-00753/5	02-04	Urgent Notice Payment Request for Returned Payment.....	16948-E
101-00753/6	02-04	Urgent Notice Payment Request for Final Bill	16949-E
101-00753/7	02-04	Urgent - Sign Up Notice for Service	16950-E
101-00753/8	02-04	Reminder Notice – Payment Request for Past Due Bill	16951-E
101-00753/9	02-04	Closing Bill Transfer Notification	16952-E
101-00753/10	04-11	Payment Agreement Confirmation	22328-E
101-00753/11	02-04	ESP Reminder Notice – Payment Request for Past Due Bill	16954-E
101-00754	04-11	Final Notice Before Disconnection (mailed), Notice of Past Due Closing Bill, and Notice of Past Due Closing Bill Final Notice	22329-E
101-01071	04-11	Bill, and Notice of Past Due Closing Bill Final Notice	22330-E
101-01072	04-11	Notice of Disconnect (delivered).....	22331-E

(Continued)



San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 22055-E

Canceling Revised Cal. P.U.C. Sheet No. 21529-E

TABLE OF CONTENTS

Sheet 13

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>		<u>Cal. P.U.C. Sheet No.</u>	
<u>Collection Notices (Continued)</u>				
101-02171	05-10	Notice to Landlord - Termination of Tenant's Gas/Electric Service (two or more units).....	21885-E	L
101-02172	03-09	Notice of Disconnect (MDTs).....	21139-E	
101-2452G	02-04	Notice to Tenants - Request for Termination of Gas and Electric Service Customer Payment Notification	16959-E	L
<u>Operation Notices</u>				
101-2371	11-95	No Access Notice.....	8826-E	
101-3052B	3-69	Temporary "After Hour" Turn On Notice.....	2512-E	
101-15152B		Door Knob Meter Reading Card.....	2515-E	
107-04212	4-99	Notice of Temporary Electric Service Interruption (English & Spanish).....	12055-E	
115-00363/2	9-00	Sorry We Missed You.....	13905-E	
115-002363	9-00	Electric Meter Test.....	13906-E	
115-7152A		Access Problem Notice.....	3694-E	
124-70A		No Service Tag.....	2514-E	

13C6

Advice Ltr. No. 2177-E-A

Decision No. 10-06-002

Issued by
Lee Schavrien
Senior Vice President
Regulatory Affairs

Date Filed Sep 23, 2010

Effective Oct 23, 2010

Resolution No. _____



TABLE OF CONTENTS

Sheet 1

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

	<u>Cal. P.U.C. Sheet No.</u>
TITLE PAGE.....	12805-G
TABLE OF CONTENTS.....	19835, 19832, 19829, 19836, 19636-G 19591, 19637, 16350, 19182-G
PRELIMINARY STATEMENT	
I. General Information.....	7270, 19259-G
II. Statement of Rates.....	11981, 19819, 19803, 19707, 19655, 16688-G
III. Cost Allocation and Revenue Requirement.....	17873, 19656, 17875, 19657, 14249, 7281-G
IV. <u>Balancing Accounts</u>	7489, 14250, 14251, 14252, 7493, 7494-G
Description/Listing of Accounts.....	15671, 17834-G
Curtailment Penalty Funds Account (CPFA).....	15680-G
California Alternate Rates for Energy (CARE)	
Balancing Account.....	15681, 15682-G
Gas Energy Efficiency Balancing Account (GEEBA)	19260, 19261-G
Rewards & Penalties Balancing Account (RPBA)....	19262, 19510-G
Pension Balancing Account (PBA).....	15698, 17754-G
Post-Retirement Benefits Other Than Pensions	
Balancing Account (PBOPBA).....	15700, 17755-G
Core Fixed Cost Account (CFCA).....	19264, 19265, 19266-G
Noncore Fixed Cost Account (NFCA).....	19267, 19268, 19269-G
Post-2005 Gas Energy Efficiency Balancing	
Account (PGEEBA).....	18442, 18443-G
Post-2005 Gas Low Income Energy Efficiency	
Balancing Account (PGLIEEBA).....	15710, 15711-G
Integrated Transmission Balancing Account (ITBA)	17881, 17882-G
Advanced Metering Infrastructure Account (AMIBA)	16271, 17757, 16273-G
Distribution Integrity Management Program	
Balancing Account (DIPMBA).....	17172-G
On-Bill Financing Balancing Account (OBFBA).....	18444-G
Hazardous Substance Cleanup Cost Acct (HSCCA)...	15741, 15742, 17651, 15744, 15745, 15746-G 15747, 19270, 15749, 15750, 15751-G

T
T

(Continued)



TABLE OF CONTENTS

Sheet 2

V. Memorandum Accounts

Description/Listing of Accounts..... 15714, 19308-G

Catastrophic Event Memorandum Account (CEMA) 15716, 15717, 15718-G

Core Reclassification Shortfall Memorandum Account (CRSMA)..... 15719-G

Liquefied Natural Gas Service Tracking Account (LNGSTA)..... 15723, 15724-G

Self-Generation Program Memorandum Account (SGPMA)..... 15761, 16002-G

FERC Settlements Proceeds Memorandum Account (FSPMA)..... 18100-G

Interim Call Center Memorandum Account (ICCMA) 15733-G

Gain/Loss On Sale Memorandum Account (GLOSMA)..... 16402-G

General Rate Case Revenue Requirement Memorandum Account (GRCRRMA)..... 17174-G

Natural Gas Appliance Testing Memorandum Account (NGATMA)..... 17686-G

Wildfire Expense Memorandum Account (WEMA)... 17758-G

Disconnect Memorandum Account (DMA)..... 18625-G

California Solar Initiative Thermal Program Memorandum Account (CSITPMA)..... 18503-G

General Rate Case Memorandum Account (GRCMA)..... 19011-G

2012-2014 Energy Savings Assistance Programs Memorandum Account (ESAPMA)..... 19430-G

Smart Meter Opt-Out Memorandum Acct (SMOMA)..... 19304, 19305-G

Pipeline Safety and Reliability Memorandum Account (PSRMA)..... 19309-G

VI. Electric Distribution and Gas Performance Based Ratemaking (PBR) Mechanism..... 17246, 17776, 17177, 17178, 17247, 17248-G

VII. Gas Procurement Performance-Based Ratemaking Mechanism Procedure..... 16634, 15056, 15057, 13262, 13263, 13264-G

VIII. Miscellaneous

Listing of Accounts..... 16680-G

California Public Utilities Commission Mobilehome Park Gas Safety Inspection and Enforcement Program Surcharge (PUCMPGS)..... 15736-G

Income Tax Component of Contributions and Advances Provisions..... 19690, 15739, 15740-G

Gain/Loss on Sale Mechanism (GLOSM)..... 16404, 16405, 16406, 16407, 16408-G

Consolidated Gas Portfolio..... 16681-G

IX. Cost of Capital Mechanism (CCM)..... 19830-G

(Continued)



TABLE OF CONTENTS

Sheet 3

SCHEDULE OF RATES

<u>Schedule Number</u>	<u>Core Services</u>	<u>Cal. P.U.C. Sheet No.</u>	
GR	Domestic Natural Gas Service.....	19820, 17884, 17885-G	T
G-CARE	California Alternate Rates for Energy (CARE) Program.....	15429, 19349, 19350, 14756, 15119-G	
GM	Multi-Family Natural Gas Service.....	15897, 19821, 13200-G	T
GS/GT	Submetered Multi-Family Natural Gas Service.....	19822, 16871, 16872, 16873, 16874-G	T
G-NGVR	Natural Gas Service for Home refueling of Motor Vehicles	19826, 16628, 16878-G	T
GN-3	Natural Gas Service for Core Commercial Customers.....	18496, 19823, 18447, 18448, 18449-G	T
G-NGV	Sale of Natural Gas for Motor-Vehicle Fuel.....	19824, 19825, 18450, 17891-G	T
GPC	Gas Procurement for Core Customers.....	19827, 19545, 17893-G	T
G-SMOP	Gas Smart Meter Opt Out Program	19316, 19317-G	
	<u>Noncore Services</u>		
GTNC	Natural Gas Transmission Service for Noncore Customers..	19665, 19750, 18453, 18454, 18455-G	
EG	Natural Gas Interstate Transportation Service for Electric Generation Customers.....	19751, 17900, 17901, 17902-G	
TLS	Intrastate Transportation Service for Transmission Level Customers.....	17903, 19667, 19668, 19708, 19752-G 17908, 17909, 17910, 17911, 17912-G 17913, 17914, 17915-G	

(Continued)



San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 19836-G

Canceling Revised Cal. P.U.C. Sheet No. 19818-G

TABLE OF CONTENTS

Sheet 4

<u>Schedule Number</u>	<u>Other Services</u>	<u>Cal. P.U.C. Sheet No.</u>
G-90	Service to Utility Employees.....	3386-G
G-91	Service Establishment Charge.....	15124, 9930-G
GL-1	Service from Liquefied Natural Gas Facilities (Borrego Territory).....	12004, 3464-G
G-PUC	Surcharge to Fund PUC Reimbursement Fee.....	17916-G
G-MHPS	Surcharge to Fund PUC Master-Metered Mobilehome Park Gas Safety Inspection and Enforcement Program.....	11242-G
GP-SUR	Customer-procured Gas Franchise Fee Surcharge.....	19812, 6859-G
G-IMB	Transportation Imbalance Service.....	17917, 19756, 19834-G 19816, 17919, 17920-G
G-PPPS	Surcharge to Fund Public Purpose Programs.....	19597, 15006, 15007-G
G-CBS	Utility Distribution Company (UDC) Consolidated Billing Service.....	12257, 12258, 12259-G
LIST OF CONTRACTS AND DEVIATIONS.....		4092, 3812, 3813, 4562-G 4562, 5717, 19711, 18531-G

T

(Continued)

4C5
Advice Ltr. No. 2191-G
Decision No. _____

Issued by
Lee Schavrien
Senior Vice President

Date Filed Apr 23, 2013
Effective Apr 23, 2013
Resolution No. _____



TABLE OF CONTENTS

Sheet 5

<u>RULE NO.</u>	<u>RULES</u>	<u>CAL. P.U.C. SHEET NO.</u>
1	Definitions.....	11616, 17921, 19546, 17923, 17924, 17925-G 17926, 17927, 17928, 17929, 17930, 18559-G 18560, 17933-G
2	Description of Service.....	19179, 17586, 17587, 17764, 17934-G
3	Application for Service.....	12377, 12378-G
4	Contracts.....	12381, 12382-G
5	Special Information Required on Forms.....	17025, 17026-G
6	Establishment and Re-establishment of Credit.....	16447, 18561-G
7	Deposits.....	18755, 16452-G
8	Notices.....	13909-G
9	Rendering and Payment of Bills.....	16393, 16394, 16395, 16396-G
10	Disputed Bills.....	14896, 14897-G
11	Discontinuance of Service.....	18627, 15919, 15920, 15921, 15922, 15923-G 15924, 15925, 15926-G
12	Rates and Optional Rates.....	12637-G
13	Temporary Service.....	9595-G
14	Shortage of Gas Supply, Interruption of Delivery and Priority of Service.....	9390, 16505, 17935, 18839, 9394, 11181-G 12872, 12701, 11759, 11760, 11761, 13248-G 16508, 12703, 12859, 12705, 12873 -G
15	Gas Main Extensions.....	9596, 9597, 18667, 10878, 10879, 10566-G 13682, 13683, 18668, 18669, 13686 -G
16	Gas Service Extensions.....	9606, 9607, 9608, 9609, 9610, 9611-G 9612, 9613, 9614, 9615, 9616-G
17	Meter Reading.....	16397, 16398-G
18	Meter Tests and Adjustment of Bills.....	13151, 18563, 18564, 13154-G
19	Supply to Separate Premises and Resale.....	14922, 14923, 14924-G
22	Interstate Capacity Brokering.....	13359-G
25	Gas Transportation Rules for Noncore Customers	17936, 18840, 16511 17938, 17939, 17940-G 17941, 17942, 17943-G
27	Automatic Meter Reading.....	11191, 11192-G
28	Provision of Utility Right-of-Way Information.....	11505, 11506, 11507, 11508, 11509-G
30	Transportation of Customer-Owned Gas.....	18869, 17944, 18842 18843, 18844, 16807-G 16808, 18845, 17947, 17948, 17949, 16813-G 16814, 17747, 16816-G
32	Core Aggregation Transportation.....	12265, 12266, 12267, 12268, 16817, 13250-G 12271, 17766, 12582, 12583, 12275, 12276-G 12277, 12278, 16818, 16819-G
35	Contracted Marketer Transportation.....	12819, 12165, 12166, 13114, 12168, 13115-G 12170-G
39	Access to the SDG&E Pipeline System.....	16520, 16521, 16522-G
40	On-Bill Financing Program.....	17357-G

(Continued)



TABLE OF CONTENTS

Sheet 6

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements & Contracts</u>	<u>Cal. P.U.C. Sheet No.</u>
65502	05-04	Statement Of Applicant's Contract Anticipated Cost For Applicant Installation Project.....	13751-G
65503	12-05	Gas Rule 2 - Special Facilities Contract.....	15246-G
101-663A	10-68	Agreement - Bills/Deposits.....	1915-G
101-4152G	06-69	Sign Up Notice for Service.....	1124-G
106-1959A	05-71	Absolving Service Agreement, Service from Temporary Facilities.....	1255-G
106-2659	06-68	Contract for Natural Gas Service Supplied by a Liquefied Natural Gas Installation, (Borrego Springs).....	1082-G
106-3359	---	Contract for Extension of Gas Facilities for Gas Cogeneration.....	3228-G
106-3559		Assessment District Agreement.....	4503-G
106-3559/1		Assessment District Agreement.....	4559-G
106-5140A	---	Agreement for _____ Service.....	2097-G
106-8140	05-71	Contract for _____ Gas Service from Existing Main and Service Pipe.....	1252-G
106-9140	05-71	Agreement for _____ Gas Service and Extension / Enlargement.....	1253-G
106-15140	05-71	Agreement for Temporary Service.....	1254-G
106-42140	11-85	Agreement for Extension and Construction of.....	3758-G
106-42140/1	11-85	General Conditions and Specifications for Applicant Gas Extensions Construction.....	7947-G
106-44140	07-05	Agreement for Extension and Construction of _____	16752-G
107-00559	03-98	Proposal to Purchase and Agreement for Transfer Of Ownership of Distribution Systems.....	9470-G
117-13A	07-92	Assignment of Accounts Payable.....	5978-G
117-32	04-92	Billing Credit Pass Through Agreement.....	5879-G
117-186A	07-92	Spot Natural Gas Sales and Purchase Agreement.....	5979-G
117-659	06-91	Imbalance Trading Agreement.....	5623-G
117-2259	08-95	Electronic Data Interchange (EDI) and Funds Transfer Agreement... ..	8041-G
122-1003	10-03	Contract for Fiber Optic Cable in Gas Pipelines Services.....	13311-G
124-363	---	Declaration of Eligibility for Lifeline Rates.....	2336-G
124-463	07-07	Continuity of Service Agreement.....	16354-G
124-463/1	07-07	Continuity of Service Agreement Change Request.....	16355-G
124-4152E	08-73	Application for Gas Service.....	1913-G
124-5152F	08-73	Application for Gas/Electric Service.....	1914-G
132-150	07-02	Medical Baseline Allowance Application.....	18719-G
132-150/1	07-02	Medical Baseline Allowance Self-Certification.....	18720-G
132-01199	02-99	Historical Energy Usage Information Release (English).....	10150-G
132-01199/1	02-99	Historical Energy Usage Information Release (Spanish).....	10151-G
132-6263	06-07	On-Bill Financing Loan Agreement.....	17453-G
132-6263/1	06-07	On-Bill Financing Loan Agreement for Self Installers	17454-G
132-6263/2	11-12	On-Bill Financing Loan Agreement for California State Government Customers.....	19589-G
132-7151	09-92	CAT Program - Historical Gas Usage Information Release Form.....	6188-G
132-122010	12-10	Small Business Affidavit Form.....	18565-G
135-659	10-92	Annual Certification Form - Master Metered Accounts.....	6302-G
135-1559	10-92	Annual Certification Form - Gas Residential Common Use Service... ..	6301-G
139-0001	02-07	Energy Payment Deferral Plan for Citrus & Agricultural Growers.....	16143-G
141-100	01-06	NGV Home Refueling Authorization Agreement.....	15343-G

N

(Continued)



TABLE OF CONTENTS

Sheet 7

SAMPLE FORMS

(Continued)

Applications, Agreements & Contracts

Cal. P.U.C.
Sheet No.

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements & Contracts</u>	<u>Cal. P.U.C. Sheet No.</u>	
142-732	05-12	Application and Statement of Eligibility for the California Alternate Rates for Energy (CARE) Program.....	19351-G	T
142-732/1	05-12	Residential Rate Assistance Application (IVR/SYS-Gen)	19352-G	T
142-732/2	05-12	Submetered Household Application and Statement of Eligibility for (CARE) Program.....	19353-G	T
142-732/3	05-12	CARE Program Recertification - Application and Statement of Eligibility.....	19354-G	T
142-732/4	05-12	CARE Program Recertification – Application and Statement of Eligibility for Submetered Customers.....	19355-G	T
142/732/5	05-12	CARE Post Enrollment Verification.....	19356-G	T
142-732/6	05-12	Residential Rate Assistance Application (Vietnamese).....	19357-G	T
142-732/8	05-12	Residential Rate Assistance Application (Direct Mail).....	19358-G	T
142-732/10	05-12	Residential Rate Assistance Application (Mandarin Chinese).....	19359-G	T
142-732/11	05-12	Residential Rate Assistance Application (Arabic).....	19360-G	T
142-732/12	05-12	Residential Rate Assistance Application (Armenian).....	19361-G	T
142-732/13	05-12	Residential Rate Assistance Application (Farsi).....	19362-G	T
142-732/14	05-12	Residential Rate Assistance Application (Hmong).....	19363-G	T
142-732/15	05-12	Residential Rate Assistance Application (Khmer).....	19364-G	T
142-732/16	05-12	Residential Rate Assistance Application (Korean).....	19365-G	T
142-732/17	05-12	Residential Rate Assistance Application (Russian).....	19366-G	T
142-732/18	05-12	Residential Rate Assistance Application (Tagalog).....	19367-G	T
142-732/19	05-12	Residential Rate Assistance Application (Thai).....	19368-G	T
142-740	05-12	Application for California Alternate Rates for Energy (CARE) Program for Qualifying Nonprofit Group Living Facilities.....	19369-G	T
142-00832	05-12	Residential Rate Assistance Application (Easy/App).....	19370-G	N
		Request for Retail Noncore Gas Services.....	17950-G	
142-1259	12-09	Transmission Level Service Rate Selection Form (Sched. TLS)	17951-G	
142-1265	12-09	Report of Exemption From Surcharge to Fund CA Public Utilities Commission (Schedule G-PUC).....	17952-G	
142-1270	12-09	Imbalance Correction Agreement.....	8986-G	
142-01759	06-97	Request for Core Transportation-Only Services.....	13252-G	
142-1859	10-03	Consent Agreement.....	11510-G	
142-01959	01-01	Scheduled Quantity Addendum.....	15983-G	
142-2000	12-06	Constrained Area Firm Capacity Trading Agreement.....	15984-G	
142-2010	12-06	Residential Hotel Application for Residential Rates.....	3682-G	
142-3201	---	Agreement for Exemption from Income Tax Component		
142-3242	---	on Contributions and Refundable Advances.....	4271-G	
142-4032	05-12	Application for California Alternate Rates for Energy (CARE) Program for Qualified Agricultural Employee Housing Facilities.....	19371-G	T
142-4035	06-05	Application for California Alternate Rates for Energy (CARE) Program for Migrant Farm Worker Housing Centers (MFHC).....	15092-G	
		Consulting Services Agreement.....	14858-G	
143-002	10-05	Collectible System Upgrade Agreement.....	15093-G	
143-003	10-05	Confidentiality Agreement.....	15094-G	
143-004	10-05	Interconnection Agreement.....	3964-G	
143-005	11-06	Exhibit D, Interconnect Collectible System Upgrade Agreement	15881-G	
143-006	11-06	Operational Balancing Agreement.....	15882-G	
143-007	11-06			

(Continued)



TABLE OF CONTENTS

Sheet 8

SAMPLE FORMS

(Continued)

<u>Form No.</u>	<u>Date</u>	<u>Bills and Statements</u>	<u>CPUC Sheet No.</u>	
143-1559	08-86	Gas Cooling Agreement.....	15883-G	
143-1560	02-03	Contracted Marketer Agreement.....	12172-E	
143-1561	02-03	Notice by Contracted Marketer to Add or Delete Customers.....	12173-E	
143-1562	02-03	Notice to Add or Change Contracted Marketer.....	12174-E	
143-1563	02-03	Notice to Terminate a Contracted Marketer.....	12175-E	
143-1659	04-88	Cogeneration Standby Equipment Affidavit.....	4491-G	
143-02059	12-99	Direct Access Service Request (DASR).....	10846-G	
<u>Deposit Receipts and Guarantees</u>				
101-00197		Payment Receipt for Meter Deposit.....	9550-G	
101-363	04-98	Guarantor's Statement.....	8558-G	
103-1750E	10-96	Return of Customer Deposit.....	1917-G	
108-01214	- - -	Residential Meter Re-Read Verification.....	11536-G	
110-00432	02-01	Form of Bill - Gas Service - Opening, Closing and Regular Monthly		
110-00432/2	06-07	Statements.....	16347-G	
	06-07	Form of Bill – Gas Service – Pink Past Due Format.....	16348-G	
<u>Collection Notices</u>				
101-00751	04-11	Final Notice Before Disconnect (MDTs).....	18762-G	T
101-00752	04-11	Final Notice Before Disconnect (delivered).....	18763-G	T
101-00753	02-04	Back of Urgent Notice Applicable to Forms 101-00753/1 through 101-00753/11.....	13552-G	
101-00753/1	04-11	Urgent Notice Payment Request Security Deposit to Establish Credit.....	18764-G	T
101-00753/2	03-05	Urgent Notice Payment Request Security Deposit to Re-establish Credit..	14443-G	
101-00753/3	04-11	Urgent Notice Payment Request for Past Due Security Deposit.....	18765-G	T
101-00753/4	04-11	Urgent Notice Payment Request for Past Due Bill.....	18766-G	T
101-00753/5	02-04	Urgent Notice Payment Request for Returned Payment.....	13557-G	
101-00753/6	02-04	Urgent Notice Payment Request for Final Bill.....	13558-G	
101-00753/7	02-04	Urgent - Sign up Notice for Service - Final Bill.....	13559-G	
101-00753/8	02-04	Reminder Notice - Payment Request for Past Due Bill.....	13560-G	
101-00753/9	02-04	Closing Bill Transfer Notification.....	13561-G	
10100753/10	04-11	Payment Agreement Confirmation.....	18767-G	T
101-00753/11	02-04	ESP Reminder Notice - Payment Request for Past Due Bill.....	13563-G	
101-00754	04-11	Final Notice Before Disconnection (mailed), Notice of Past Due Closing Bill, and Notice of Past Due Closing Bill Final Notice.....	18768-G	T
101-01071	04-11	Notice of Disconnect (delivered).....	18769-G	T
101-01072	04-11	Notice of Disconnect (MDTs).....	18770-G	T
101-02171	08-10	Notice to Tenants -Termination of Gas/Electric Service (two or more units)	18367-G	
101-02172	03-09	Notice to Tenants – Request for Termination of Gas and Electric Service..	17516-G	
101-2452G	02-04	Customer Payment Notification.....	13567-G	

(Continued)



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

TABLE OF CONTENTS

Sheet 9

SAMPLE FORMS
(Continued)

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

INDEX OF AREA MAPS

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

T

9C7

Advice Ltr. No. 2087-G

Decision No. _____

Issued by
Lee Schavrien
Senior Vice President

Date Filed Jan 19, 2012

Effective Feb 15, 2012

Resolution No. _____

ATTACHMENT C

ATTACHMENT C

ILLUSTRATIVE IMPACT ON ELECTRIC RATES AND BILLS

If the CPUC approves SDG&E's request, a typical non-CARE residential customer living in the inland climate zone and using 500 kilowatt-hours per month could see a monthly summer bill increase of 1.4%, or \$1.20. A typical monthly electric bill could increase from \$84.38 to \$85.58. Changes in individual bills will also depend on how much electricity each customer uses.

SAN DIEGO GAS & ELECTRIC COMPANY ELECTRIC DEPARTMENT ILLUSTRATIVE ELECTRIC BUNDLED RATE IMPACT

	01/01/13 Class Average Rates (¢/kWh)	Class Average Rates Reflecting Proposed Revenue Changes (¢/kWh)	Total Rate Change (¢/kWh)	Percentage Rate Change %
Residential	18.322	18.919	0.597	3.26%
Small Commercial	18.158	18.800	0.642	3.54%
Medium and Large C&I*	14.474	15.108	0.634	4.38%
Agricultural	17.653	18.266	0.613	3.47%
Lighting	14.920	15.362	0.442	2.96%
System Total	16.269	16.886	0.617	3.79%

* C&I stands for Commercial and Industrial.

ATTACHMENT D

SAN DIEGO GAS & ELECTRIC COMPANY

**COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF DECEMBER 31, 2012**

<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	202,900
303	Misc. Intangible Plant	77,889,708	8,471,189
	TOTAL INTANGIBLE PLANT	78,112,550	8,674,089
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	83,865,618	28,805,163
312	Boiler Plant Equipment	163,687,597	49,499,028
314	Turbogenerator Units	113,554,420	32,784,017
315	Accessory Electric Equipment	81,990,605	25,361,261
316	Miscellaneous Power Plant Equipment	26,312,149	5,803,988
	Steam Production Decommissioning	0	0
	TOTAL STEAM PRODUCTION	483,936,908	142,299,976
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	276,983,287	270,760,960
322	Boiler Plant Equipment	589,052,699	406,399,121
323	Turbogenerator Units	143,829,202	137,312,303
324	Accessory Electric Equipment	173,357,692	167,839,591
325	Miscellaneous Power Plant Equipment	315,673,745	240,245,241
107	ICIP CWIP	0	0
	TOTAL NUCLEAR PRODUCTION	1,499,180,302	1,222,840,892
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	19,580,474	3,538,685
342	Fuel Holders, Producers & Accessories	20,348,101	4,411,200
343	Prime Movers	84,021,090	19,335,846
344	Generators	329,005,918	82,755,867
345	Accessory Electric Equipment	31,743,158	7,260,394
346	Miscellaneous Power Plant Equipment	23,517,224	9,372,206
	TOTAL OTHER PRODUCTION	508,361,868	126,676,625
	TOTAL ELECTRIC PRODUCTION	2,491,479,078	1,491,817,494

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	40,729,073	0
350.2	Land Rights	144,773,741	13,048,682
352	Structures and Improvements	287,038,621	39,790,892
353	Station Equipment	1,002,990,424	163,696,353
354	Towers and Fixtures	667,511,560	94,469,687
355	Poles and Fixtures	265,603,904	55,315,177
356	Overhead Conductors and Devices	408,227,426	176,748,219
357	Underground Conduit	292,697,759	27,844,558
358	Underground Conductors and Devices	324,019,406	28,899,692
359	Roads and Trails	187,980,885	8,456,668
	TOTAL TRANSMISSION	3,621,572,798	608,269,928
360.1	Land	16,176,228	0
360.2	Land Rights	75,661,011	33,534,594
361	Structures and Improvements	3,496,653	1,425,260
362	Station Equipment	403,208,893	85,160,419
364	Poles, Towers and Fixtures	523,135,965	232,117,289
365	Overhead Conductors and Devices	411,543,722	165,513,901
366	Underground Conduit	975,029,564	378,024,707
367	Underground Conductors and Devices	1,287,879,446	761,900,348
368.1	Line Transformers	498,603,434	83,583,443
368.2	Protective Devices and Capacitors	16,264,951	(8,141,912)
369.1	Services Overhead	122,101,650	123,253,712
369.2	Services Underground	309,182,406	219,826,021
370.1	Meters	203,195,037	(8,263,200)
370.2	Meter Installations	51,407,630	(24,229,156)
371	Installations on Customers' Premises	6,544,307	11,400,855
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	24,800,706	18,010,624
	TOTAL DISTRIBUTION PLANT	4,928,231,602	2,073,116,905
389.1	Land	7,312,143	0
389.2	Land Rights	0	0
390	Structures and Improvements	31,045,122	18,922,562
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	58,146	3,202
393	Stores Equipment	17,466	16,310
394.1	Portable Tools	20,985,643	6,279,051
394.2	Shop Equipment	328,720	196,745
395	Laboratory Equipment	302,226	49,149
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	171,084,469	70,632,038
398	Miscellaneous Equipment	1,367,470	228,290
	TOTAL GENERAL PLANT	232,593,567	96,526,367
101	TOTAL ELECTRIC PLANT	11,351,989,595	4,278,404,783

<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	86,104
303	Miscellaneous Intangible Plant	0	0
	TOTAL INTANGIBLE PLANT	86,104	86,104
360.1	Land	0	0
361	Structures and Improvements	43,992	43,992
362.1	Gas Holders	0	0
362.2	Liquefied Natural Gas Holders	0	0
363	Purification Equipment	0	0
363.1	Liquefaction Equipment	0	0
363.2	Vaporizing Equipment	0	0
363.3	Compressor Equipment	0	0
363.4	Measuring and Regulating Equipment	0	0
363.5	Other Equipment	0	0
363.6	LNG Distribution Storage Equipment	2,052,614	723,638
	TOTAL STORAGE PLANT	2,096,606	767,630
365.1	Land	4,649,144	0
365.2	Land Rights	2,218,045	1,226,725
366	Structures and Improvements	11,541,403	9,661,827
367	Mains	140,220,035	58,758,493
368	Compressor Station Equipment	80,601,864	59,452,684
369	Measuring and Regulating Equipment	18,765,332	14,919,049
371	Other Equipment	0	0
	TOTAL TRANSMISSION PLANT	257,995,822	144,018,779
374.1	Land	102,187	0
374.2	Land Rights	8,130,157	6,085,002
375	Structures and Improvements	43,447	61,253
376	Mains	567,285,194	323,076,501
378	Measuring & Regulating Station Equipment	15,178,798	6,695,534
380	Distribution Services	243,575,891	282,483,747
381	Meters and Regulators	140,633,984	39,041,218
382	Meter and Regulator Installations	86,824,975	26,646,152
385	Ind. Measuring & Regulating Station Equipme	1,516,811	1,028,103
386	Other Property On Customers' Premises	0	0
387	Other Equipment	5,223,272	4,726,633
	TOTAL DISTRIBUTION PLANT	1,068,514,715	689,844,142

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	0	25,503
392.2	Transportation Equipment - Trailers	74,501	74,501
394.1	Portable Tools	7,689,809	3,150,877
394.2	Shop Equipment	76,864	30,572
395	Laboratory Equipment	283,094	241,982
396	Power Operated Equipment	162,284	97,547
397	Communication Equipment	1,541,611	980,115
398	Miscellaneous Equipment	198,325	58,227
	TOTAL GENERAL PLANT	10,026,487	4,659,323
101	TOTAL GAS PLANT	1,338,719,735	839,375,977
COMMON PLANT			
303	Miscellaneous Intangible Plant	196,454,189	111,765,517
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	7,168,803	0
389.2	Land Rights	1,080,961	27,275
390	Structures and Improvements	242,425,231	105,497,669
391.1	Office Furniture and Equipment - Other	23,482,223	9,999,944
391.2	Office Furniture and Equipment - Computer E	71,095,233	36,614,095
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	6,584
393	Stores Equipment	144,926	92,292
394.1	Portable Tools	1,193,702	147,481
394.2	Shop Equipment	248,289	142,125
394.3	Garage Equipment	978,325	(43,891)
395	Laboratory Equipment	2,236,234	890,330
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	112,129,060	48,783,985
398	Miscellaneous Equipment	2,472,920	926,595
118.1	TOTAL COMMON PLANT	661,177,408	314,318,093
	TOTAL ELECTRIC PLANT	11,351,989,595	4,278,404,783
	TOTAL GAS PLANT	1,338,719,735	839,375,977
	TOTAL COMMON PLANT	661,177,408	314,318,093
101 & 118.1	TOTAL	13,351,886,739	5,432,098,854
101	PLANT IN SERV-SONGS FULLY RECOVER	(1,164,131,236)	(1,164,131,236)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	0	0

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-ASSETS HELD FOR SALE		
	Electric	(2,075,007)	(600,716)
	Common	(8,861,299)	0
		<u>(10,936,305)</u>	<u>(600,716)</u>
101	PLANT IN SERV-LEGACY METER RECLASS		
	Electric	<u>(21,968,745)</u>	<u>67,733,583</u>
101	PLANT IN SERV-SUNRISE FIRE MITIGATION		
	Electric	<u>0</u>	<u>0</u>
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	<u>(2,894,035)</u>	<u>(2,894,035)</u>
101	Accrual for Retirements		
	Electric	(3,855,150)	(3,855,150)
	Gas	(151,216)	(151,216)
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	<u>(4,006,366)</u>	<u>(4,006,366)</u>
102	Electric	0	0
	Gas	0	0
	TOTAL PLANT PURCHASED OR SOLD	<u>0</u>	<u>0</u>
104	Electric	85,194,000	1,596,035
	Gas	0	0
	TOTAL PLANT LEASED TO OTHERS	<u>85,194,000</u>	<u>1,596,035</u>
105	Plant Held for Future Use		
	Electric	8,151,201	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	<u>8,151,201</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	737,531,241	
	Gas	46,476,682	
	Common	82,245,866	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>866,253,790</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	<u>0</u>	<u>221,468</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	814,935,228
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0	814,935,228
101.1	ELECTRIC CAPITAL LEASES	778,390,265	82,199,137
118.1	COMMON CAPITAL LEASE	22,523,825	15,570,330
		800,914,090	97,769,467
120	NUCLEAR FUEL FABRICATION	62,963,775	40,861,208
143	FAS 143 ASSETS - Legal Obligation	116,218,782	(702,908,102)
	FIN 47 ASSETS - Non-Legal Obligation	75,659,638	31,060,710
143	FAS 143 ASSETS - Legal Obligation	0	(1,357,649,779)
	TOTAL FAS 143	191,878,420	(2,029,497,171)
	UTILITY PLANT TOTAL	14,163,305,328	3,254,086,318

ATTACHMENT E

**SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF EARNINGS
TWELVE MONTHS ENDED DECEMBER 31, 2012
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$4,219
2	Operating Expenses	<u>3,706</u>
3	Net Operating Income	<u><u>\$514</u></u>
4	Weighted Average Rate Base	\$6,295
5	Rate of Return*	8.40%

*Authorized Cost of Capital

ATTACHMENT F

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Sacramento, CA 94244-2550

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Navy Rate Intervention
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Washing Navy Yard, DC 20374

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Los Angeles, CA 90012

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Borrego Springs CA 92004-0420

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City of La Mesa
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