

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

Application of San Diego Gas & Electric Company  
(U 902 M) for Authorization to Recover Costs Related to  
the 2007 Southern California Fires Recorded in the  
Catastrophic Event Memorandum Account (CEMA)

Application 09-03-\_\_\_\_\_  
(Filed March 6, 2009)

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 M)  
UNDER THE CATASTROPHIC EVENT MEMORANDUM ACCOUNT**

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March 6, 2009

**TABLE OF CONTENTS**

<b>I.</b>	<b>INTRODUCTION .....</b>	<b>1</b>
<b>II.</b>	<b>EXECUTIVE SUMMARY .....</b>	<b>1</b>
<b>III.</b>	<b>BACKGROUND.....</b>	<b>2</b>
	<b>A. Description of CEMA Event .....</b>	<b>2</b>
	<b>B. Overview of Cost for CEMA Recovery.....</b>	<b>4</b>
	<b>C. Insurance Proceeds .....</b>	<b>6</b>
<b>IV.</b>	<b>ESTABLISHMENT OF THE CEMA .....</b>	<b>6</b>
	<b>A. Authorization to Establish the CEMA.....</b>	<b>6</b>
	<b>B. CEMA Preliminary Statement .....</b>	<b>7</b>
	<b>C. CEMA Tariff.....</b>	<b>8</b>
<b>V.</b>	<b>GENERAL STATEMENT OF RELIEF SOUGHT AND SUMMARY OF TESTIMONY.....</b>	<b>8</b>
	<b>A. General Statement of Relief Sought.....</b>	<b>8</b>
	<b>B. Summary of Testimony .....</b>	<b>9</b>
<b>VI.</b>	<b>STATUTORY AND PROCEDURAL REQUIREMENTS .....</b>	<b>10</b>
	<b>A. Rule 2.1 (a) – (c) .....</b>	<b>10</b>
	1. Statutory Authority .....	10
	2. Rule 2.1 (a) - Legal Name.....	11
	3. Rule 2.1 (b) - Correspondence .....	11
	4. Rule 2.1 (c).....	12
	<b>B. Rule 2.2 – Articles of Incorporation.....</b>	<b>13</b>
	<b>C. Rule 3.2 (a) – (d) – Authority to Increase Rates.....</b>	<b>13</b>
	1. Rule 3.2 (a) (1) – Balance Sheet .....	14
	2. Rule 3.2 (a) (2) – Statement of Effective Rates.....	14
	3. Rule 3.2 (a) (3) – Statement of Proposed Increases.....	14
	4. Rule 3.2 (a) (4) – Description of Property and Equipment .....	14
	5. Rule 3.2 (a) (5) and (6) – Summary of Earnings .....	14
	6. Index of Appendices and Exhibits to this Application .....	14
	7. Rule 3.2 (a) (7) – Statement Regarding Tax Depreciation .....	15
	8. Rule 3.2 (a) (8) – Proxy Statement.....	16
	9. Rule 3.2 (a) (10) – Statement re Pass Through to Customers.....	16
	10. Rule 3.2 (b) – Notice to State, Cities and Counties .....	16
	11. Rule 3.2 (c) – Newspaper Publication .....	16
	12. Rule 3.2 (d) – Bill Insert Notice.....	16
<b>VII.</b>	<b>SERVICE .....</b>	<b>17</b>
<b>VIII.</b>	<b>CONCLUSION.....</b>	<b>18</b>

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**I. INTRODUCTION**

Pursuant to California Public Utilities Code Section 454.9, California Public Utilities Commission Resolution No. E-3238, and the Commission's Rules of Practice and Procedure, San Diego Gas & Electric Company (SDG&E) hereby files its Application under its Catastrophic Event Memorandum Account (CEMA) for authorization to recover incremental disaster-related expenses and capital costs incurred in responding to a catastrophic event, the 2007 Southern California fires (hereafter, the "2007 Fires").

**II. EXECUTIVE SUMMARY**

SDG&E submits this Application requesting that the California Public Utilities Commission (Commission or CPUC) issue an Order authorizing SDG&E to recover its expense and capital-related costs incurred as a result of the 2007 Fires. In this application, SDG&E seeks to recover its incremental costs associated with responding to this event. The purpose of the attached accounting documentation and supporting testimony is to present the incremental costs incurred for the repairing, replacing, or restoring damaged electric and gas utility facilities

pursuant to the CEMA tariff, and to provide an adequate level of background information to assist the CPUC in its review of these costs, including capital costs, recorded in the CEMA account. This CEMA request also describes the process used to determine the CEMA-related costs associated with the October 2007 Fires for which SDG&E is seeking recovery.

In response to the 2007 Fires, SDG&E has incurred approximately \$112.1 million to date in total costs associated with (1) restoring utility services to customers; (2) repairing, replacing, or restoring damaged utility facilities; and (3) complying with governmental agency orders in connection with the events. As provided by Commission Resolution No. E-3238, SDG&E seeks to recover only those costs that meet the above criteria and that are not already recovered through SDG&E's current rates. Of SDG&E's recorded costs of the 2007 Fires through December 31, 2008, \$82.1 million is under CPUC jurisdiction and \$30.1 million is under Federal Energy Regulatory Commission (FERC) jurisdiction.

### **III. BACKGROUND**

#### **A. Description of CEMA Event**

According to statistics compiled by the Governor's Office of Emergency Services (OES), beginning on October 20, 2007, Southern California experienced a series of 23 major fires and numerous smaller fires, combined with extreme Santa Ana winds, unseasonably sustained hot temperatures, low humidity, and dry vegetative conditions.<sup>1</sup> These fires impacted seven heavily-populated Southern California counties, including Orange, San Diego, Los Angeles, San Bernardino, Ventura, Santa Barbara, and Riverside.

The first fire reported within SDG&E's service territory was the Harris Fire, which started on October 21, 2007, in the border community of Potrero. It was followed in order by the

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<sup>1</sup> SoCal 2007 Fires, OES, <http://www.oes.ca.gov/WebPage/oeswebsite.nsf/Content/F15BB2D9647AAFD588257369004E86EB?OpenDocument> (last visited 3/06/09).

Witch, McCoy, Guejito, Coronado Hills, Rice, Poomacha, and Ammo fires. The Witch and Guejito Fires, became the largest of the 2007 Fires, burning areas north and northeast of San Diego. The second largest, the Harris Fire, burned northwest from the U.S–Mexico border towards San Diego. The Poomacha fire was the last to be contained. The Governor’s incident summaries show these eight fires burn an estimated combined area of more than 360,000 acres of land, and as a result of these fires, SDG&E suffered significant damage to portions of its infrastructure and operations throughout its service territory.<sup>2</sup> Formal declarations of emergency were made by the City of San Diego, County of San Diego, State of California, and U.S. Government between the period of October 21, 2007 and October 24, 2007.<sup>3</sup>

The October 2007 Fires were the largest catastrophic event that SDG&E’s electric and gas distribution system had experienced since the major fires in October of 2003, now generally referred to as the Cedar Fire, which similarly burned out of control through a large area of Southern California. For SDG&E, the fires affected five of the six Construction and Operations (C&O) districts, with most damage concentrated in the Northeast and Eastern Districts, and their respective satellites, Ramona and Mt. Empire. In total, 117 distribution circuits were affected by either transmission or distribution system disturbances. The 2007 Fires disrupted service to over 80,000 SDG&E electric customers and required SDG&E to incur \$112.1 million in recorded cost to repair and replace utility facilities, restore service, and respond to customer inquiries. SDG&E personnel were deployed to Public Evacuation Centers and crew staging areas across the fire-affected areas to assist customers wherever possible. The Customer Resource Centers

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<sup>2</sup> Fire Summary, OES, [http://www.oes.ca.gov/Operational/OESHome.nsf/PDF/Fire%20PDFs%202007/\\$file/FireSummary.pdf](http://www.oes.ca.gov/Operational/OESHome.nsf/PDF/Fire%20PDFs%202007/$file/FireSummary.pdf); *see also*, Southern California Fire Report - 2007 Season, <http://gov.ca.gov/fact-sheet/8020/> (last visited 3/06/09).

<sup>3</sup> On October 21, 2007, California Governor Arnold Schwarzenegger proclaimed a State of Emergency in the seven Southern California counties where fires were continuing to burn. President George W. Bush concurred on October 23, 2007, and ordered federal aid to supplement California state and local response efforts.

also responded to customer inquires about safety, billing, restoration of service, the process of having gas and electric service reestablished for homes that needed to be rebuilt, and other related topics.

**B. Overview of Costs for CEMA Recovery**

SDG&E seeks recovery for the costs incurred in response to a CEMA event referred to as the 2007 Fires. Costs included in this filing are associated with work performed from October 21, 2007 through December 31, 2008 to restore service or repair facilities as a result of damages caused by the fires.

In determining the costs recorded in the CEMA, SDG&E took reasonable steps and measures to ensure that the cost are not duplicative of the items included in the revenues requested and authorized in SDG&E's applicable General Rate Case (GRC) and other proceedings. Total recorded costs of the 2007 Fires through December 31, 2008 were \$112.1 million, of which \$82.1 million is under CPUC jurisdiction and \$30.1 million is under FERC jurisdiction. Of the \$82.1 million under CPUC jurisdiction, \$6.8 million Operation and Maintenance (O&M) and \$43.0 million capital are determined to be incremental and therefore recoverable through this Application. For the \$43.0 million in capital costs, SDG&E is requesting the recovery of depreciation, return and taxes that have already been expensed or will be expensed through 2011, or until SDG&E's next GRC becomes effective.<sup>4</sup> The incremental costs reflected in this Application were reviewed to determine whether those costs would have been otherwise incurred had the 2007 Fires not occurred.

In this Application, SDG&E is requesting to recover an electric distribution revenue requirement of \$11.2 million, and a gas distribution revenue requirement of \$0.4 million related

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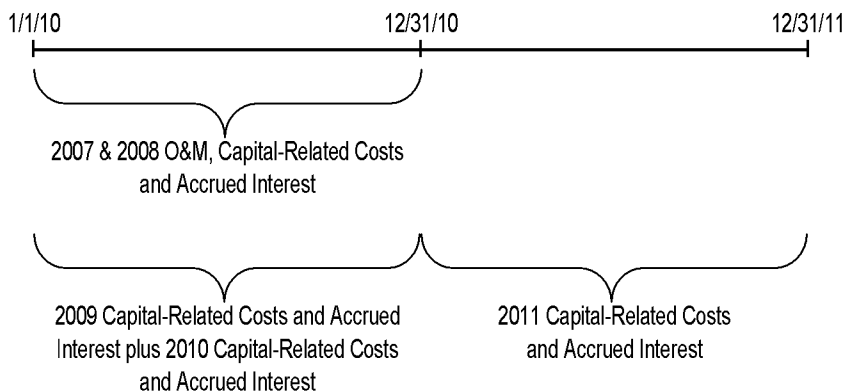
<sup>4</sup> Pursuant to the 4-year term of SDG&E's Test-Year 2008 General Rate Case authorized in D.08- 07-046.

to incremental costs incurred during 2007 and 2008 as recorded to the CEMA. In addition, SDG&E is requesting to recover the on-going annual electric and gas capital-related costs of \$7.3 million, \$6.8 million, and \$6.5 million for 2009, 2010, and 2011, respectively, for a total cumulative authorized revenue requirement of \$32.2 million including interest.

<b>Revenue Requirement, by year, \$000</b>						
	2007	2008	2009	2010	2011	Total
Electric	\$ 3,963	\$ 7,199	\$ 7,205	\$ 6,700	\$ 6,452	\$ 31,519
Gas	\$ 360	\$ 102	\$ 82	\$ 62	\$ 61	\$ 667
Total	\$ 4,323	\$ 7,301	\$ 7,287	\$ 6,762	\$ 6,513	\$ 32,186

\$11.3 million is recorded in the CEMA through December 31, 2008. SDG&E is requesting the 2007 through 2010 revenue requirement of \$25.1 million be amortized into electric distribution rates over a period of no less than twelve months ending December 31, 2010. The 2011 revenue requirement related to on-going annual capital-related costs should be recovered in that year. This proposal for the recovery of the electric distribution revenue requirement is illustrated in Chart A below. SDG&E is further requesting recovery of the gas portion of the revenue requirements of \$0.6 million via a transfer to the Core and Noncore Fixed Cost Accounts beginning in 2010.

Chart A – Proposed Timing for Recovery of Electric Revenue Requirements



### **C. Insurance Proceeds**

SDG&E did not file an insurance claim for damage caused to utility electric and gas facilities, as associated equipment was not covered against losses by first party insurance policies. Due to the frequency and severity of losses for catastrophic events in the United States, the availability and cost of this type of insurance coverage is prohibitive. Similar to other investor owned utilities in California, SDG&E does not carry Transmission and Distribution (T&D) property insurance.

## **IV. ESTABLISHMENT OF THE CEMA**

### **A. Authorization to Establish the CEMA**

Resolution E-3238, adopted July 24, 1991, authorized the establishment of CEMA accounts to record the costs of: “(a) restoring utility service to its customers; (b) repairing, replacing or restoring damaged utility facilities; and (c) complying with government agency orders resulting from declared disasters.”<sup>5</sup> Resolution E-3238 further provides that “[w]hile costs incurred for repairs may well be significant, they may not necessarily all be properly recoverable from ratepayers. Recovery may be limited by consideration of the extent to which losses are covered by insurance, the level of loss already built into existing rates, and possibly other factors relevant to the particular utility and event.”<sup>6</sup>

In 1994, the requirements for recovery of reasonable cost recorded in the CEMA accounts were codified in Public Utilities Code section 454.9, which states:

(a) The commission shall authorize public utilities to establish catastrophic event memorandum accounts and to record in those accounts the cost of the following:

(1) Restoring utility services to customers.

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<sup>5</sup> Public Utilities Commission of The State of California, Commission Advisory & Compliance Division, Resolution E-3238, *Order Authorizing All Utilities To Establish Catastrophic Event Memorandum Accounts, As Defined, To Record Cost Resulting From Declared Disasters*, p. 2.

<sup>6</sup> *Id.*



(2) Repairing, replacing, or restoring damaged utility facilities.

(3) Complying with governmental agency orders in connection with events declared disasters by competent state or federal authorities.

(b) The costs, including capital costs, recorded in the accounts set forth in subdivision (a) shall be recoverable in rates following a request by the affected utility, a commission finding of their reasonableness, and approval by the commission. The commission shall hold expedited proceedings in response to utility applications to recover cost associated with catastrophic events.

The significant difference between Public Utilities Code section 454.9 and Resolution E-3238 is that section 454.9 requires a state or federal disaster declaration before a utility can request relief. The other significant difference is that Resolution E-3238 states that CEMA costs “may be recovered” in rates only after a request by the affected utility, a showing of their reasonableness, and approval by the Commission, while Section 454.9 states that they “shall be recoverable.”

This application is SDG&E’s formal request for inclusion in rates for the revenue requirement associated with the costs incurred due to the CEMA event that occurred in 2007. As set forth below, the criteria for recording costs in the CEMA have been met. SDG&E has carefully reviewed the costs included in this CEMA application to ensure that it is seeking recovery of only CEMA-eligible costs relating to the 2007 Fires.

**B. CEMA Preliminary Statement**

Pursuant to Resolution E-3238, dated July 24, 1991, SDG&E notified the Executive Director of the CPUC by letter on November 20, 2007, that it had invoked its CEMA for both its electric and gas departments to record the costs associated with the 2007 Fires. In accordance with SDG&E’s adopted CEMA tariff, the letter stated that the event had been declared a state of

emergency by the federal and state governments. The letter included a description of the event as well as a preliminary total cost estimate, which was updated by letter on January 16, 2008. Upon the submittal of the letter of notification, SDG&E was authorized to record to CEMA the appropriate costs incurred as a result of the catastrophic event. A copy of both letters to the Executive Director is included with this Application.<sup>7</sup>

### **C. CEMA Tariff**

In accordance with the adopted CEMA tariff, SDG&E is authorized to record to the account the incremental O&M and capital-related costs associated with restoring utility services to customers for repairing, replacing or restoring damaged utility facilities with an event declared as a disaster.<sup>8</sup> In addition, any insurance proceeds received as a result of the disaster are to be credited to the CEMA. Interest accrues on the average monthly CEMA balance at a rate equal to 1/12 the annual interest rate on three-month commercial paper as reported in the Federal Reserve Statistical Release H.15 or its successor.<sup>9</sup>

## **V. GENERAL STATEMENT OF RELIEF SOUGHT AND SUMMARY OF TESTIMONY**

### **A. General Statement of Relief Sought**

In this application, SDG&E seeks to recover its incremental costs associated with responding to the 2007 Fires. SDG&E respectfully requests a decision finding that, in accordance with the proposed schedule, the Commission:

1. Authorize SDG&E's recovery in rates of incremental fire-related costs as reflected in the balance recorded in the CEMA and the ongoing capital-related costs;

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<sup>7</sup> See Exhibit A and B attached to the supporting testimony of Craig R. Gentes.

<sup>8</sup> See CPUC Advice Letters 1820-E and 1632-G point 1.

<sup>9</sup> See CPUC Advice Letters 1820-E and 1632-G point 4.e.

2. Provide for the 2007 through 2010 revenue requirements to be amortized into electric distribution rates over a period of no less than twelve months ending December 31, 2010;
3. Provide for an annual adjustment to rates to reflect the recovery of ongoing capital-related costs (i.e. depreciation, return and taxes) through 2011 or until the incremental fire capital additions are incorporated into the utility's authorized rate base; and
4. Grant SDG&E such other and further relief as the Commission finds to be just and reasonable.

**B. Summary of Testimony**

This Application is supported by, includes and incorporates by reference the testimony of two SDG&E witnesses, Alan Dulgeroff and R. Craig Gentes. This testimony is summarized below.

Testimony of Alan Dulgeroff (SDG&E-2): The purpose of Mr. Dulgeroff's testimony is to describe the system impacts of the fires of October and November 2007 on SDG&E's distribution operations and infrastructure and SDG&E's response to this emergency event.

Testimony includes information related to:

- SDG&E's utility operations and how these operations are organized;
- Procedures and systems in place for use during times of emergency and the need to invoke these emergency procedures during this particular event;
- A description of the damages the 2007 Fires caused to SDG&E's system;
- The resulting customer outages and the significant efforts required by SDG&E and others to repair critical parts of the utility's electric distribution system in order to restore service quickly to affected customers, repair or replace damaged utility

facilities, and comply with governmental agency orders in connection with the disaster.

Information also will be presented discussing how SDG&E overcame the huge challenge of this event to successfully meet its goal of repairing critical parts of the system to quickly place customers back in service. Details of costs associated with the 2007 Fires can be found in the prepared direct testimony of Mr. R. Craig Gentes.

Testimony of R. Craig Gentes (SDG&E-3): The purpose of Mr. Gentes' testimony is to present and request the Commission approve the recovery of the SDG&E incremental costs recorded in the CEMA related to the company's response to restore service to its customers caused by the 2007 Fires, pursuant to SDG&E's authorized CEMA tariff. In addition, this testimony describes the accounting procedures which SDG&E used in recording the costs incurred for restoring utility service to customers and repairing, replacing or restoring damaged utility facilities in connection with the 2007 Fires. This testimony also includes the criteria used in determining incremental costs and how these costs were recorded in the CEMA.

## **VI. 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. Statutory Authority**

This Application is made pursuant to Sections 451, 454, 489, 491, 532, 701, 728 and 729 of the Public Utilities Code of the State of California, Commission Resolution No. E-3238, the

Commission's Rules of Practice and Procedure, and prior decisions, orders, and resolutions of this Commission.

**2. 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.

**3. Rule 2.1 (b) - Correspondence**

Correspondence or communications regarding this Application should be addressed to:

ANDREW STEINBERG  
Regulatory Case Manager  
San Diego Gas & Electric Company  
555 W. Fifth Street, Mail Stop GT14D6  
Los Angeles, California 90013  
Telephone: (213) 244-3817  
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with copies to:

ALLEN K. TRIAL  
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#### **4. 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 the key issue to be considered in this case is whether the incremental costs SDG&E recorded in its CEMA are reasonable, and because the Application neither raises questions of policy or rules of general applicability, nor adjudicates any allegations of violations of law. In addition, because this Application raises ancillary issues that do not fall clearly into a single category, Rule 7.1(e)(2) requires that it be categorized as a ratesetting proceeding.

##### **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. However, in the event hearings are requested, SDG&E has provided adequate time in the proposed schedule, below.

##### **c. Issues to be Considered**

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

##### **d. Proposed Schedule**

With respect to a proposed schedule, Pub. Util. Code Section 454.9(b) provides that the Commission “shall hold expedited proceedings in response to utility applications to recover costs associated with catastrophic events.” In this regard, SDG&E requests that the Commission adopt a final decision in response to this application by no later than September 2009. SDG&E proposes the following schedule:

<u><b>ACTION</b></u>	<u><b>DATE</b></u>
Application filed	March 6, 2009
End of Response Period (including expedited Applicant Reply)	April 20, 2009
Prehearing Conference	April 29, 2009
Intervener Testimony	June 5, 2009
Concurrent Rebuttal Testimony	June 19, 2009
Evidentiary Hearings (if necessary)	June 29 – July 1, 2009
Concurrent Opening Briefs Due	July 15, 2009
Concurrent Reply Briefs Due	July 22, 2009
Proposed Decision	September 9, 2009
Comments on Proposed Decision (reduced comment period)	September 16, 2009
Reply Comments on Proposed Decision	September 23, 2009
Commission Decision Adopted	October, 2009

**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 December 4, 1997 in connection with SDG&E's Application No. 97-12-012, and is incorporated herein by reference.

**C. Rule 3.2 (a) – (d) – Authority to Increase Rates<sup>10</sup>**

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

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<sup>10</sup> 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 are included with this Application as Appendix 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 [www.sdge.com/regulatory/tariff/current\\_tariffs.shtml](http://www.sdge.com/regulatory/tariff/current_tariffs.shtml). Appendix B to this Application provides the table of contents from SDG&E's electric tariffs on file with the Commission.

**3. Rule 3.2 (a) (3) – Statement of Proposed Increases**

A statement of proposed increases is included as Appendix 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 is included as Appendix D.

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

A summary of SDG&E's earnings on a combined basis is included herein as Appendix E to this Application.

**6. Index of Appendices and Exhibits to this Application**

SDG&E's submission in support of this Application includes the following items, which are incorporated herein by reference.



Appendices to Application:

Appendix A	Financial Statement, Balance Sheet, and Income Statement
Appendix B	Statement of Presently Effective Rates (Electric)
Appendix C	Statement of Proposed Rates (Electric)
Appendix D	Statement of Original Cost and Depreciation Reserve
Appendix E	Summary of Earnings
Appendix F	Service List of City, County, and State Officials

Exhibits to Application:

SDG&E-1	Testimony of Alan Dulgeroff
SDG&E-2	Testimony of R. Craig Gentes

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

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

**8. Rule 3.2 (a) (8) – Proxy Statement**

A copy of SDG&E’s most recent proxy statement, dated April 4, 2008, was mailed to the California Public Utilities Commission on April 29, 2008, and is incorporated herein by reference.

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

SDG&E hereby states that the request herein is limited to passing through to customers only increased costs to the corporation for the services or commodities furnished by it.

**10. 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 ten 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 Appendix F to this Application.

**11. Rule 3.2 (c) – Newspaper Publication**

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

**12. 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, within 45 days of the filing of this Application, will 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 revenue requirement changes addressed in this Application.

**VII. 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.04-06-035 (SDG&E's CEMA Application for Recovery of Costs Related to the 2003 Southern California Wildfires); R.08-11-005 (Order Instituting Rulemaking to Revise and Clarify Commission Regulations Relating to the Safety of Electric Utility and Communications Infrastructure Provider Facilities); A.08-12-021 (SDG&E's Application for Review of its Proactive De-Energization Measures and Approval of Proposed Tariff Revisions); and A.06-12-009 (SDG&E's Application for Authority to Increase Rates and Charges for Electric and Gas Service).

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**VIII. CONCLUSION**

WHEREFORE, SDG&E requests that the Commission grant SDG&E's Application as described herein.

DATED this 6th day of March 2009 at San Diego, California.

Respectfully submitted,

SAN DIEGO GAS & ELECTRIC COMPANY

By:   
LEE SCHAVRIEN  
Vice President – Regulatory & Finance  
SAN DIEGO GAS & ELECTRIC COMPANY

By: /s/ Allen K. Trial  
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## APPENDIX A

### FINANCIAL STATEMENT, BALANCE SHEET, AND INCOME STATEMENT

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**DECEMBER 31, 2008**

(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
<b>COMMON STOCK</b>	<b>116,583,358 shares</b>	<b>291,458,395</b>

(b) Terms of Preferred Stock:

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

(c) Brief Description of Mortgage:

Full information as to this item is given in Application No. 06-05-015 and 08-07-029 to which reference is hereby made.

(d) Number and Amount of Bonds Authorized and Issued

	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid in 2008
<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
2.539% Series VV, due 2034	06-17-04	43,615,000	43,615,000	1,107,385
2.539% Series WW, due 2034	06-17-04	40,000,000	40,000,000	1,015,600
2.516% Series XX, due 2034	06-17-04	35,000,000	35,000,000	880,600
2.832% Series YY, due 2034	06-17-04	24,000,000	24,000,000	679,680
2.832% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000	952,968
2.8275% Series AAA, due 2039	06-17-04	75,000,000	75,000,000	2,120,625
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
Var Series EEE, due 2018	09-21-06	161,240,000	161,240,000	7,919,707
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	15,099,826
<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, 2008**

<u>Other Indebtedness:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Outstanding</u>	<u>Interest Paid 2008</u>
Commercial Paper & ST Bank Loans	Various	Various	Various	0	\$82,105

Amounts and Rates of Dividends Declared:

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

<u>Preferred Stock</u>	<u>Shares Outstanding</u>	<u>Dividends Declared</u>				
	<u>12-31-08</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
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	1,498,125	1,321,875	1,145,625	969,375	242,344
\$ 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>\$6,317,793</u>	<u>\$6,141,543</u>	<u>\$5,965,293</u>	<u>\$5,789,043</u>	<u>\$5,062,012</u> [2]

Common Stock

Amount	\$200,000,000	\$75,000,000	\$0	\$0	\$0 [1]
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A balance sheet and a statement of income and retained earnings of Applicant for the twelve months ended December 31, 2008, are attached hereto.

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

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**DECEMBER 31, 2008**

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<b>1. UTILITY PLANT</b>		<u>2008</u>
101	UTILITY PLANT IN SERVICE	\$8,800,155,757
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	2,973,017
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	276,187,392
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,039,976,970)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(226,452,636)
118	OTHER UTILITY PLANT	631,201,987
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(136,960,666)
120	NUCLEAR FUEL - NET	<u>41,199,368</u>
TOTAL NET UTILITY PLANT		<u>5,348,327,249</u>

<b>2. OTHER PROPERTY AND INVESTMENTS</b>		
121	NONUTILITY PROPERTY	5,849,836
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(481,512)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	<u>602,013,834</u>
TOTAL OTHER PROPERTY AND INVESTMENTS		<u>607,382,158</u>



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**DECEMBER 31, 2008**

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**3. CURRENT AND ACCRUED ASSETS**

	<u>2008</u>
131 CASH	7,502,232
132 INTEREST SPECIAL DEPOSITS	-
134 OTHER SPECIAL DEPOSITS	-
135 WORKING FUNDS	3,000
136 TEMPORARY CASH INVESTMENTS	-
141 NOTES RECEIVABLE	571,359
142 CUSTOMER ACCOUNTS RECEIVABLE	179,709,688
143 OTHER ACCOUNTS RECEIVABLE	30,146,627
144 ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(3,941,518)
145 NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	38,405,829
146 ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	8,670,505
151 FUEL STOCK	-
152 FUEL STOCK EXPENSE UNDISTRIBUTED	-
154 PLANT MATERIALS AND OPERATING SUPPLIES	61,482,768
156 OTHER MATERIALS AND SUPPLIES	-
163 STORES EXPENSE UNDISTRIBUTED	-
164 GAS STORED	398,438
165 PREPAYMENTS	35,299,074
171 INTEREST AND DIVIDENDS RECEIVABLE	31,400
173 ACCRUED UTILITY REVENUES	48,868,000
174 MISCELLANEOUS CURRENT AND ACCRUED ASSETS	(100)
175 DERIVATIVE INSTRUMENT ASSETS	<u>47,976,067</u>
TOTAL CURRENT AND ACCRUED ASSETS	<u>455,123,369</u>

**4. DEFERRED DEBITS**

181 UNAMORTIZED DEBT EXPENSE	20,093,163
182 UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	1,509,933,322
183 PRELIMINARY SURVEY & INVESTIGATION CHARGES	111,999,883

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**DECEMBER 31, 2008**

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**5. PROPRIETARY CAPITAL**

	<u>2008</u>
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	279,618,042
214 CAPITAL STOCK EXPENSE	(25,688,571)
216 UNAPPROPRIATED RETAINED EARNINGS	1,417,747,578
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>(12,340,426)</u>
TOTAL PROPRIETARY CAPITAL	<u>2,621,493,171</u>

**6. LONG-TERM DEBT**

221 BONDS	1,636,905,000
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	<u>(2,673,450)</u>
TOTAL LONG-TERM DEBT	<u>1,887,951,550</u>

**7. OTHER NONCURRENT LIABILITIES**

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	-
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**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**DECEMBER 31, 2008**

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**8. CURRENT AND ACCRUED LIABILITES**

	<u>2008</u>
231 NOTES PAYABLE	-
232 ACCOUNTS PAYABLE	263,930,255
233 NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234 ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	14,783,977
235 CUSTOMER DEPOSITS	52,675,790
236 TAXES ACCRUED	2,559,478
237 INTEREST ACCRUED	31,750,737
238 DIVIDENDS DECLARED	1,204,917
241 TAX COLLECTIONS PAYABLE	8,734,423
242 MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	214,666,462
243 OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	-
244 DERIVATIVE INSTRUMENT LIABILITIES	335,032,279
245 DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	<u>2,237,580</u>
TOTAL CURRENT AND ACCRUED LIABILITIES	<u>927,575,898</u>

**9. DEFERRED CREDITS**

252 CUSTOMER ADVANCES FOR CONSTRUCTION	19,443,844
253 OTHER DEFERRED CREDITS	175,846,372
254 OTHER REGULATORY LIABILITIES	820,463,834
255 ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	26,357,509
257 UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281 ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	5,201,256
282 ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	624,480,776
283 ACCUMULATED DEFERRED INCOME TAXES - OTHER	<u>236,942,280</u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**TWELVE MONTHS ENDED DECEMBER 31, 2008**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$3,314,028,588
401	OPERATING EXPENSES	\$2,239,372,668	
402	MAINTENANCE EXPENSES	140,602,207	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	297,761,071	
408.1	TAXES OTHER THAN INCOME TAXES	68,707,433	
409.1	INCOME TAXES	44,732,397	
410.1	PROVISION FOR DEFERRED INCOME TAXES	232,044,540	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(120,827,173)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(2,125,000)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	<u>(3,157,081)</u>	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>2,897,111,062</u>
	NET OPERATING INCOME		416,917,526

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(70,836)	
418	NONOPERATING RENTAL INCOME	394,501	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	14,097,980	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	27,319,884	
421	MISCELLANEOUS NONOPERATING INCOME	1,553,716	
421.1	GAIN ON DISPOSITION OF PROPERTY	<u>-</u>	
	TOTAL OTHER INCOME	<u>43,295,245</u>	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	<u>2,413,387</u>	
	TOTAL OTHER INCOME DEDUCTIONS	<u>2,413,387</u>	
408.2	TAXES OTHER THAN INCOME TAXES	313,437	
409.2	INCOME TAXES	(13,710,906)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	3,938,012	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	165,819	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>(9,293,638)</u>	
	TOTAL OTHER INCOME AND DEDUCTIONS		<u>55,002,270</u>
	INCOME BEFORE INTEREST CHARGES		471,919,796
	NET INTEREST CHARGES*		<u>128,025,379</u>
	NET INCOME		<u>\$343,894,417</u>

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (10,071,740)

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT OF INCOME AND RETAINED EARNINGS  
TWELVE MONTHS ENDED DECEMBER 31, 2008**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$1,078,672,830
NET INCOME (FROM PRECEDING PAGE)	343,894,417
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(4,819,669)
OTHER RETAINED EARNINGS ADJUSTMENTS	-
RETAINED EARNINGS AT END OF PERIOD	<u>\$1,417,747,578</u>

## APPENDIX B

### STATEMENT OF PRESENTLY EFFECTIVE RATES (ELECTRIC)



San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 20620-E  
Canceling Revised Cal. P.U.C. Sheet No. 20617-E

**TABLE OF CONTENTS**

Sheet 1

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

	<u>Cal. P.U.C. Sheet No</u>
TITLE PAGE.....	16015-E
TABLE OF CONTENTS.....	20620, 20597, 20612, 20599, 20618, 20615, 20602-E 20424, 20621, 20325, 20603, 20607, 19529-E
<b>PRELIMINARY STATEMENT:</b>	
I. General Information.....	8274, 18225, 18226-E
<b>II. <u>Balancing Accounts</u></b>	
Description/Listing of Accounts	19402, 20309-E
California Alternate Rates for Energy (CARE) Balancing Account.....	19406, 19407-E
Rewards and Penalties Balancing Account (RPBA).....	19408, 19409-E
Transition Cost Balancing Account (TCBA).....	19410, 19411, 19412, 19413, 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).....	20608, 20609-E
Tree Trimming Balancing Account (TTBA).....	19421, 19422-E
Baseline Balancing Account (BBA).....	19423, 19424-E
El Paso Turned-Back Capacity Balancing Account (EPTCBA).....	19425-E
Energy Resource Recovery Account (ERRA).....	19426, 19427, 20472, 19429, 19430-E
Low-Income Energy Efficiency Balancing Account (LIEEBA).....	19431, 19432-E
Electric Vehicle Balancing Account (EVBA).....	19433, 19434-E
Non-Fuel Generation Balancing Account (NGBA).....	20337, 19436, 19437-E
Electric Procurement Energy Efficiency Balancing Account (EPEEBA).....	19438-E
Common Area Balancing Account (CABA).....	19439-E
Nuclear Decommissioning Adjustment Mechanism (NDAM).....	19440-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

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(Continued)

1C6

Advice Ltr. No. 1989-E  
Decision No. 08-04-056

Issued by  
**Lee Schavrien**  
Senior Vice President  
Regulatory Affairs

Date Filed May 5, 2008  
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Resolution No. \_\_\_\_\_



San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 20642-E  
Canceling Revised Cal. P.U.C. Sheet No. 20597-E

**TABLE OF CONTENTS**

Sheet 2

II. Balancing Accounts (Continued)

Electric Distribution Fixed Cost Account (EDFCA).....	19978, 19979, 19980-E
Rate Design Settlement Component Account (RDSCA)	19448-E
California Solar Initiative Balancing Account (CSIBA).....	19954, 19955-E
SONGS O&M Balancing Account (SONGSBA).....	19826-E
Advanced Metering Infrastructure Balancing Account (AMIBA)	20037, 20038, 20039-E

III. Memorandum Accounts

Description/Listing of Accounts	19451, 20639-E
Catastrophic Event Memorandum Account (CEMA).....	19453, 19454, 19455-E
Rate Reduction Bond Memorandum Account (RRBMA)	19456, 19457-E
Generation Divestiture Transaction Costs Memorandum Account (GDTCMA).....	19458-E
Streamlining Residual Account (SRA).....	20137, 20138-E
Nuclear Claims Memorandum Account (NCMA).....	19465-E
Electric Meter Pilot Memorandum Account (EMPMA).....	19467-E
Interruptible Load and Rotating Outage Programs Memorandum Account (ILROPMA).....	19469, 19470, 19471-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
Residential Demand Responsiveness Program Memorandum Account (RDRPMA).....	19475, 19476-E
Self-Generation Program Memorandum Account (SGPMA).....	19530, 19531-E
Bond Payment Memorandum Account (BPMA).....	19481-E
Direct Access Cost Responsibility Surcharge Memorandum Account (DACRSMA).....	19576, 19577, 19578-E
Electric Energy Transaction Administration Memorandum Account (EETAMA).....	19484-E
Advanced Metering and Demand Response Memorandum Account (AMDRMA).....	19673, 19486, 19487, 19488, 19489-E
Distributed Generation Implementation Cost Memorandum Account (DGICMA).....	19490-E
Annual Earnings Assessment Proceeding Memorandum Account (AEAPMA).....	19491-E
Procurement Transaction Auditing Memorandum Account (PTAMA).....	19492-E
Reliability Costs Memorandum Account (RCMA).....	19493-E

(Continued)

2C5

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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 20749-E  
Canceling Revised Cal. P.U.C. Sheet No. 20699-E

**TABLE OF CONTENTS**

Sheet 3

III. Memorandum Accounts (Continued)

Litigation Cost Memorandum Account (LCMA).....	19494-E
Community Choice Aggregation Surcharge Memorandum Account (CCASMA).....	19988-E
Advanced Metering Infrastructure Memorandum Account (AMIMA).....	19496-E
Interim Call Center Memorandum Account (ICCMA).....	19497-E
Independent Evaluator Memorandum Account (IEMA)...	19498-E
Renewables Portfolio Standard Memorandum Account (RPSMA).....	19686-E
Market Redesign Technology Upgrade Memorandum Account.....	19972-E
Gain/Loss On Sale Memorandum Account (GLOSMA)....	20157-E
General Rate Case Revenue Requirements Memorandum Account (GRCRRMA).....	20735-E
Non-Residential Submetering Memorandum Account (NRSMA)	20474-E
Long Term Procurement Plan Technical Assistance Memorandum Account (LTAMA).....	20640-E

IV. Electric Distribution and Gas Performance Based Ratemaking (PBR) Mechanism.....	20736, 20737, 20738, 20739, 20740, 20741, 20742-E 20743, 20744, 20745, 20746-E
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V. SONGS 2&3 Procedures.....	17006, 17007-E
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VI. Miscellaneous

Listing of Accounts	20158-E
Income Tax Component of Contributions and Advances Provision (ITCCAP).....	20435, 19501, 19502-E
Hazardous Substance Cleanup Cost Account (HSCCA)	19503, 19504, 19505, 19506, 19507, 19508-E 19509, 19510, 19511, 19512, 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).....	20697-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)

3C7

Advice Ltr. No. 2014-E

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

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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 21094-E

Canceling Revised Cal. P.U.C. Sheet No. 20687-E

**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 .....	20946, 20947, 19944, 19704-E	T
DR-TOU	Domestic Time-of-Use Service.....	20948,20478, 18232, 20949, 19705-E	T
DR-SES	Domestic Households with a Solar Energy System	21027, 20480, 20950, 20482-E	T
E-CARE	California Alternate Rates for Energy .....	20951, 20622, 19372, 19373, 19374-E	T
DM	Multi-Family Service .....	20952, 15902, 18234, 18235, 19706-E	T
DS	Submetered Multi-Family Service.....	20953, 20954, 13674, 18236, 18311-E 18237, 19707-E	T
DT	Submetered Multi-Family Service Mobilehome Park	20955, 20956, 14020, 18238, 18312-E 14023, 18239, 14897-E	T
DT-RV	Submetered Service – Recreational Vehicle Parks and Residential Marinas .....	20957, 20958, 13686, 18240, 18313-E 19708, 14900-E	T
DR-TOU-DER	Domestic Time-of Use Service – Distributed Energy	20959, 20491, 19709, 16231-E	T
EV-TOU	Domestic Time-of-Use for Electric Vehicle Charging	20960, 19929, 19710-E	T
EV-TOU-2	Domestic Time-of-Use for Households With Electric Vehicles .....	20961, 19930, 18242, 19711-E	T
EV-TOU-3	Domestic Time-of-Use for Electric Vehicle Charging with a Dual Meter Adapter.....	20962, 19931, 12545, 19712-E	T
DE	Domestic Service to Utility Employee .....	10777.1-E	T
FERA	Family Electric Rate Assistance.....	20623, 19713-E	T
<u>Commercial/Industrial Rates</u>			
A	General Service.....	20963, 20496, 18244, 19985-E	T
A-TC	Traffic Control Service .....	20964, 20498, 19715-E	T
AD	General Service - Demand Metered .....	20965, 20500, 19716-E	T
A-TOU	General Service - Small - Time Metered .....	20966, 20502, 20503, 19717-E	T
AL-TOU	General Service - Time Metered .....	20825, 20967, 20968, 20507, 20508-E 19718, 20509-E	T
AL-TOU-DER	General Service – Time Metered Distributed Energy Resources .....	20510, 20969, 20970, 20513, 20514-E 20515, 16974, 18937-E	T
AY-TOU	General Service – Time Metered – Optional .....	20971, 20972, 20518, 19721-E	T
A6-TOU	General Service - Time Metered .....	20973, 20974, 19936, 20521, 19722-E	T
DG-R	Distributed Generation Renewable – Time Metered	20522, 20975, 20976, 20525, 20977, 20978-E, 20979-E	T

(Continued)

4C9

Advice Ltr. No. 2053-E

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**TABLE OF CONTENTS**  
**SCHEDULE OF RATES**

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 .....	20529, 20530, 20531, 12626, 12627, 12628-E 14939-E
LS-2	Lighting - Street and Highway – Customer-Owned Installations .....	20532, 20533, 20534, 15923, 12634, 14941-E
LS-3	Lighting - Street and Highway - Customer-Owned Installations .....	20535, 14943-E
OL-1	Outdoor Area Lighting Service .....	20536, 20280, 18254-E
DWL	Residential Walkway Lighting .....	20537, 14948-E
	<u>Miscellaneous</u>	
PA	Power – Agricultural .....	20888, 20539, 20889-E
PA-T-1	Power – Agricultural – Optional Time-of-Use .....	20890, 20541, 20542, 20543, 12662, 18962-E
S	Standby Service .....	20544, 18256, 17677-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, 14955, 15111, 16976-E 14957-E
NDA	UDC Meter Services for Non-Direct Access Customers	17892, 11850, 11851, 16426, 16427-E
E-Depart	Departing Load Nonbypassable ND & PPP Charges.	18385-E, 18386-E
BIP	Base Interruptible Program .....	19829, 19830, 20315, 20545-E
OBMC	Optional Binding Mandatory Curtailment Plan.....	14625, 15198, 14627, 14628, 14629, 15199-E
SLRP	Scheduled Load Reduction Program .....	14584, 14675, 15203, 14587, 18367-E
RBRP	Rolling Blackout Reduction Program.....	18259, 18260, 20546, 18262-E
DBP	Demand Bidding Program .....	19833, 19834, 19835, 19836, 19162-E
NEM	Net Energy Metering .....	20441, 20442, 20443, 20444, 20445, 20446, 20447-E
NEM-BIO	Net Energy Metering Service for Biogas Customer- Generators	20448, 20449, 20450, 20451, 20452, 20453E
NEM-FC	Net Energy Metering for Fuel Cell Customer- Generators.....	20454,20455,20456,20457, 20458-E
E-PUC	Surcharge to Fund Public Utilities Commission Reimbursement Fee.....	15214-E
DWR-BC	Department of Water Resources Bond Charge.....	19857-E
DA-CRS	Direct Access Cost Responsibility Surcharge.....	19579, 19816-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.....	19817, 17899-E
CCA-INFO	Information Release to Community Choice Providers.....	17857, 17858, 17859, 17860-E
Peak-TOU	Commercial & Industrial Peak Day Credit-TOU Program .....	19837,20547,19839,19840-E
CBP	Capacity Bidding Program .....	19646,19647,19648,19649,19650,19651-E 19652,19653,19654,20616,19656,19657-E
UM	Unmetered Electric Service .....	20287,19337,19338-E

T  
T

(Continued)

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**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	20550, 20551, 20552, 20553-E	
CRE	Customer Renewable Energy	20882, 20883-E	
	<u>Commodity Rates</u>		
EECC	Electric Energy Commodity Cost.....	20994, 20995,20996, 20997, 20998-E 20999, 21000, 21001, 21002, 20563-E 20564,20565-E	T T
EECC-TBS	Electric Energy Commodity Cost – Transitional Bundled Service.....	19748, 19749, 16432, 19750-E	
EECC-CPP-VOL	Electric Energy Commodity Cost – Critical Peak Pricing - Voluntary.....	21003, 21004,20568,20569, 20570-E 20571-E	T
EECC-CPP-E	Electric Energy Commodity Cost – Critical Peak Pricing Emergency.....	21005, 21006, 21007, 20575, 20576-E	T
EECC-CPP-D	Electric Energy Commodity Cost – Critical Peak Pricing Default	21007, 20803, 20579, 20580, 20581-E 20582, 20583-E	T
LIST OF CONTRACTS AND DEVIATIONS.....		14296, 5488, 5489, 6205, 6206, 5492-E 16311, 6439, 5495, 6208, 6209, 8845-E 6109, 5902, 5750, 8808, 8809, 6011-E 8001, 8891, 16403, 20461-E	

(Continued)

6C8

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**TABLE OF CONTENTS**

Sheet 7

RULES

<u>RULE NO.</u>	<u>SERVICE</u>	<u>CAL. P.U.C. SHEET NO.</u>
1	Definitions .....	19043, 19044, 19045, 20288, 18867, 17687, 14852, 15188-E 14854, 18972, 18973, 18268, 20289, 18270-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 .....	14157, 11452, 5925, 8797, 6499-E
6	Establishment & Re-establishment of Credit.....	15481-E
7	Deposits.....	18271, 6652-E
8	Notices.....	17405-E
9	Rendering and Payment of Bills.....	15695, 9112, 16598, 13231, 16599, 16094, 18981, 19975, 19047-E
10	Disputed Bills .....	19048-E
11	Discontinuance of Service .....	19690, 19691, 19692, 19693, 19694, 19695, 19696, 19697-E
12	Rates and Optional Rates.....	15765-E
13	Temporary Service .....	19049-E
14	Shortage of Electric Supply/Interruption of Delivery .....	4794-E
15	Distribution Line Extensions.....	19050, 11221, 11222, 20416, 13202, 13203, 20417, 12777-E 17074, 17075, 17076, 20418, 20419, 20420-E
16	Service Extensions .....	11233, 13237, 10501, 11235, 11236, 13238-E 11238, 11239, 11240, 19051, 11242, 11243-E, 11244, 11245-E
18	Meter Tests and Adjustment of Bills .....	16585, 16586, 16587-E
19	Supply to Separate Premises and Resale .....	18457, 18458,, 20925, 20926-E
20	Replacement of Overhead With Underground Electric Facilities.....	15504, 15505, 15506, 15507, 15508-E
21	Interconnection Standards for Non-Utility Owned Generation.....	17275, 17276, 17277, 17278, 19597, 19598, 19599, 17282-E 17283, 17284, 17285, 17286, 17287, 17288, 19108, 19109-E 17291, 19600, 19111, 19112, 19113, 19114, 19115, 19116-E 17299, 17300, 17301, 19601, 17303, 17304, 17305, 17306-E 17307, 18699, 17309, 17310, 17311, 17312, 17313, 17314-E 17315, 17316, 17317, 17318, 17319, 17320, 17321, 17322-E 17323-E
21.1	Final Standard Offer 4 Qualifying Facilities.....	7966 to 7986, 7989-E
22	Special Service Charges.....	8713, 8714-E
23	Competition Transition Charge Responsibility .....	19052, 15189, 15190, 15191, 15192, 15123, 10623, 10624-E 10625, 12720, 12721, 12722, 12723, 12724-E
24	The Hourly EECC Rate Option Rules .....	13986, 20290, 13988, 13989, 13990-E 20291, 13992, 13993, 13994-E
25	Direct Access Rules.....	10526, 19053, 20292, 10529-10534, 20293, 10536, 12198-E 10538, 10539, 12199, 10903-10915, 20294, 20295-E 10918-10920, 20296, 10922-10924, 20297, 20298, 10927-11930-E
25.1	Switching Exemptions.....	19612, 19613, 19614, 19615, 16758-E
25.2	Direct Access Service for Qualified Nonprofit Charitable Organizations	19818-E
27	Community Choice Aggregation.....	19055-19063, 20299, 19065-68, 20464, 20465, 19071 to 19084-E, 20300, 19086-19090-E
27.2	Community Choice Aggregation Open Season ...	19091, 19092, 20466, 20467-E
28	Provision of Utility Right-of-Way Information.	14167, 14168, 14169, 14170, 14171-E
29	Third-Party Marketers for BIP	19190, 19191, 19192, 19848, 19194, 19195, 19196, 19197-E
40	On-Bill Financing Program	19674-E

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7C13

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**TABLE OF CONTENTS**

Sheet 8

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements &amp; 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
106-39140	11-71	Agreement for Street Lighting - Schedule LS4-A.....	2578-E
106-40140	11-73	Agreement for Street Lighting - Schedule LS4-B.....	2579-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
117-2159B	---	Standard Offer for Power Purchase and Interconnection - Qualifying Facilities Under 100 Kw.....	5113-E
117-2160	8-06	Generating Facility Interconnection Agreement (NEM/Non- NEM Generating Facility Export).....	19602-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

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**TABLE OF CONTENTS**

Sheet 9

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements &amp; Contracts</u>	<u>Sheet No.</u>
118-459	07-91	Group Load Curtailment Demonstration Program - Peak Capacity Agreement.....	7154-E
118-1228	05-92	Operating Entity Agreement for Illuminated Transit Shelters.....	7410-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	11-06	Community Choice Aggregator Non-Disclosure Agreement....	19804-E
124-1020	02-05	Declaration by Mayor or Chief County Administrator Regarding Investigation, Pursuit or Implementation of Community Choice Aggregation.....	17862-E
124-5152F	08-73	Application for Gas/Electric Service.....	2496-E
132-150	07-02	Medical Baseline Allowance Application.....	15554-E
132-150/1	07-02	Medical Baseline Allowance Self-Certification.....	15555-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.....	20113-E
132-6263/1	06-07	On-Bill Financing Loan Agreement for Self Installers.....	20114-E
135-00061	12-00	Voluntary Rate Stabilization Program Contract for Fixed Price Electric Energy with True-p.....	14001-E
135-559	07-87	Power Line Analysis and/or Engineering Study Agreement.....	5978-E 7542-E
135-659	07-03	Annual Certification Form - Master Metered Accounts.....	19181-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		Contract for Service, Schedule S-I (Standby Service - Interruptible).....	5975-E
142-359A		Contract for Service, Schedule S (Standby Service).....	5974-E
142-459	03-89	Agreement for Standby Service.....	6507-E
142-732	05-08	Application and Statement of Eligibility for the California Alternate Rates for Energy (CARE) Program.....	20624-E
142-732/1	05-08	Residential Rate Assistance Application (IVR/System-Gen)....	20625-E
142-732/2	05-08	Submetered Household Application and Statement of Eligibility for California Alternate Rates for Energy (CARE) Program.....	20626-E
142-732/3	05-08	CARE Program Recertification - Application & Statement of Eligibility .....	20627-E
142-732/4	05-08	CARE/FERA Program Renewal - Application & Statement of Eligibility for Submetered Customers...	20628-E
142-732/5	05-08	CARE Post Enrollment Verification.....	20629-E
142-732/6	05-08	Residential Rate Assistance Application (Vietnamese).....	20630-E
142-732/8	05-08	Residential Rate Assistance Application (Direct Mail).....	20631-E
142-732/10	05-08	Residential Rate Assistance Application (Mandarin Chinese)...	20632-E
142-00832	05-08	Application for CARE Program for Qualified Nonprofit Group Living Facilities.....	20633-E

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**TABLE OF CONTENTS**

Sheet 10

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements &amp; Contracts</u>	<u>Cal. P.U.C. Sheet No.</u>	
142-732/16	08-08	Residential Rate Assistance Application (Korean).....	20855-E	N
142-732/17	08-08	Residential Rate Assistance Application (Russian).....	20856-E	N
142-732/18	08-08	Residential Rate Assistance Application (Tagalog).....	20857-E	N
142-732/19	08-08	Residential Rate Assistance Application (Thai).....	20858-E	N
142-859	03-94	Request for Service on Schedule NJ - New Job Incentive Rate Service.....	8100-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 the Billing of a 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	02-02	Interconnection Agreement for Net Energy Metering Solar or Wind Electric Generating Facilities for Other than Residential or Small Commercial of 10 Kilowatts or Less.....	16707-E	
142-02761	10-03	Biogas Digester Generating Facility Net Energy Metering and Interconnection Agreement.....	16697-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	05-08	Application for California Alternate Rates for Energy (CARE) Program for Qualified Agricultural Employee Housing Facilities.....	20634-E	
142-4035	06-05	Application for California Alternate Rates for Energy (CARE) Program for Migrant Farm Worker Housing Centers.....	18415-E	
142-05202	01-01	Generating Facility Interconnection Application Agreement....	14152-E	
142-05203	01-05	Generating Facility Interconnection Application.....	14698-E	
142-05205	07-02	Optional Binding Mandatory Curtailment Plan Contract.....	17729-E	
142-05207	04-06	Base Interruptible Program Contract.....	19198-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.....	19199-E	
142-05216	04-06	Notice to Add, Change or Terminate Third Party Marketer for BIP	19200-E	
142-05300	10-06	Capacity Bidding Program Customer Contract.....	19664-E	
142-05301	10-06	Aggregator Agreement for Capacity Bidding Program (CBP).....	19665-E	
142-05302	10-06	Notice to Add, Change, or Terminate Aggregator for Capacity Bidding Program.....	19666-E	

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**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>
142-05303	10-06	Notice by Aggregator to Add or Delete Customer.....	19667-E
142-05213	07-03	Technical Assistance Incentive Application.....	16568-E
142-0541	06-02	Customer Generation Agreement.....	15384-E
142-0542	06-02	Generating Facility Interconnection Agreement.....	15385-E
		(3 <sup>rd</sup> Party Inadvertent Export)	
142-0543	06-02	Generating Facility Interconnection Agreement.....	15386-E
		(3 <sup>rd</sup> Party Non-Exporting)	
142-0544	06-02	Generating Facility Interconnection Agreement.....	15387-E
		(Inadvertent Export)	
143-59	01-99	Resident's Agreement for Air Conditioner Switch Credit.....	3541-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 and Maintenance Charges.....	11175-E
143-02759	11-04	Direct Access Customer Relocation/Replacement Declaration	17427-E
144-0810	03-08	Critical Peak Pricing (CPP) Opt-Out Form.....	20594-E
144-0811	03-08	Capacity Reservation Election & Event Notification Form.....	20595-E
155-100	03-06	Application and Contract for Unmetered Service.....	19128-E
160-1000	02-08	Public Agency and Wastewater Agency Agreement.....	21022-E
160-2000	09-08	Customer Renewable Energy Agreement.....	21023-E

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**TABLE OF CONTENTS**

Sheet 12

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Deposits, Receipts and Guarantees</u>	<u>Cal. P.U.C. Sheet No.</u>
101-00197	04-98	Payment Receipt for Meter Deposit .....	11197-E
101-363	04-08	Guarantor's Statement .....	20604-E
101-1652B	03-68	Receipt of Payment.....	2501-E
103-1750-E		Return of Customer Deposit.....	2500-E

Bills and Statements

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

Collection Notices

101-00751	03-07	Final Notice Before Disconnect (MDTs).....	20000-E
101-00752	03-07	Final Notice Before Disconnect (delivered) .....	20001-E
101-00753	02-04	Back of Urgent Notice Applicable to Forms 101-00753/1 through 101-00753/11.....	16943-E
101-00753/1	04-08	Urgent Notice Payment Request Security Deposit to Establish Credit.....	20605-E
101-00753/2	03-05	Urgent Notice Payment Request Security Deposit to Re-Establish Credit.....	18084-E
101-00753/3	02-04	Urgent Notice Payment Request for Past Due Security Deposit.....	16946-E
101-00753/4	02-04	Urgent Notice Payment Request for Past Due Bill .....	16947-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	02-04	Payment Agreement Confirmation .....	16953-E
101-00753/11	02-04	ESP Reminder Notice - Payment Request for Past Due Bill .....	16954-E
101-00754	03-05	Final Notice Before Disconnection (mailed), Notice of Past Due Closing Bill, and Notice of Past Due Closing Bill Final Notice .....	18085-E
101-01071	03-07	Notice of Disconnect (delivered).....	20002-E
101-01072	03-07	Notice of Disconnect (MDTs).....	20003-E
101-02171	02-04	Notice to Landlord - Termination of Tenant's Gas/Electric Service (two or more units) .....	16957-E
101-2452G	02-04	Customer Payment Notification.....	16959-E

(Continued)

12C8

Advice Ltr. No. 1980-E

Decision No.

Issued by

**Lee Schavrien**

Senior Vice President  
Regulatory Affairs

Date Filed

Apr 4, 2008

Effective

May 4, 2008

Resolution No.



San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 19529-E

Canceling Original Cal. P.U.C. Sheet No. 15392-E

**TABLE OF CONTENTS**

Sheet 13

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Operation Notices</u>	<u>Cal. P.U.C. Sheet No.</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

13C10

Advice Ltr. No. 1820-E

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

Issued by

**Lee Schavrien**

Vice President  
Regulatory Affairs

Date Filed Aug 15, 2006

Effective \_\_\_\_\_

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

## APPENDIX C

### STATEMENT OF PROPOSED RATES (ELECTRIC)

**San Diego Gas & Electric Company - Electric Department  
CEMA Revenue Allocation and Class Average Rates**

**Revenue Allocation**

<b>Customer Class</b>	<b>1/1/2009</b>	<b>1/1/2010</b>	<b>Change</b>	
	<b>Distribution Revenues</b>	<b>Distribution Revenues</b>	<b>\$</b>	<b>%</b>
<b>Residential</b>	<b>565,189,058</b>	<b>579,115,757</b>	<b>13,926,699</b>	<b>2.5%</b>
<b>Small Commercial</b>	<b>120,563,408</b>	<b>123,513,165</b>	<b>2,949,757</b>	<b>2.4%</b>
<b>Medium &amp; Large C&amp;I</b>	<b>335,147,397</b>	<b>343,110,442</b>	<b>7,963,044</b>	<b>2.4%</b>
<b>Agricultural</b>	<b>5,031,433</b>	<b>5,154,644</b>	<b>123,212</b>	<b>2.4%</b>
<b>Street Lighting</b>	<b>8,431,069</b>	<b>8,534,927</b>	<b>103,859</b>	<b>1.2%</b>
<b>System</b>	<b>1,034,362,365</b>	<b>1,059,428,936</b>	<b>25,066,571</b>	<b>2.4%</b>

**Class Average Rates**

<b>Customer Class</b>	<b>1/1/2009</b>	<b>1/1/2010</b>	<b>Change</b>	
	<b>Rates</b>	<b>Rates</b>	<b>¢/kWhr</b>	<b>%</b>
<b>Residential</b>	<b>18.265</b>	<b>18.443</b>	<b>0.178</b>	<b>1.0%</b>
<b>Small Commercial</b>	<b>18.616</b>	<b>18.753</b>	<b>0.137</b>	<b>0.7%</b>
<b>Medium &amp; Large C&amp;I</b>	<b>15.344</b>	<b>15.417</b>	<b>0.073</b>	<b>0.5%</b>
<b>Agricultural</b>	<b>18.079</b>	<b>18.215</b>	<b>0.136</b>	<b>0.8%</b>
<b>Street Lighting</b>	<b>15.948</b>	<b>16.041</b>	<b>0.093</b>	<b>0.6%</b>
<b>System</b>	<b>16.726</b>	<b>16.845</b>	<b>0.119</b>	<b>0.7%</b>

\*Pursuant to California Assembly Bill 1X, electric rates for residential usage up to 130% of baseline allowances will not exceed rate levels in effect February 1, 2001.

## APPENDIX D

### STATEMENT OF ORIGINAL COST AND DEPRECIATION RESERVE

**SAN DIEGO GAS & ELECTRIC COMPANY**

**COST OF PROPERTY AND  
DEPRECIATION RESERVE APPLICABLE THERETO  
AS OF DECEMBER 31, 2008**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	\$ 222,841	\$ 202,900
303	Misc. Intangible Plant	26,878,263	24,264,198
	<b>TOTAL INTANGIBLE PLANT</b>	<b>27,101,104</b>	<b>24,467,098</b>
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	42,779,169	11,038,705
312	Boiler Plant Equipment	115,884,317	16,573,821
314	Turbogenerator Units	99,425,091	16,034,531
315	Accessory Electric Equipment	33,388,899	5,100,307
316	Miscellaneous Power Plant Equipment Steam Production Decommissioning	18,988,284 0	1,973,814 0
	<b>TOTAL STEAM PRODUCTION</b>	<b>324,992,278</b>	<b>50,767,697</b>
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	272,255,875	269,019,435
322	Boiler Plant Equipment	392,828,548	392,828,548
323	Turbogenerator Units	138,179,421	135,506,884
324	Accessory Electric Equipment	166,850,728	166,659,409
325	Miscellaneous Power Plant Equipment	270,074,066	216,200,909
107	ICIP CWIP	0	0
	<b>TOTAL NUCLEAR PRODUCTION</b>	<b>1,240,472,315</b>	<b>1,180,498,863</b>
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	4,720,452	508,317
342	Fuel Holders, Producers & Accessories	15,295,980	1,467,491
343	Prime Movers	20,824,413	2,895,160
344	Generators	185,474,690	10,289,882
345	Accessory Electric Equipment	9,817,071	1,111,423
346	Miscellaneous Power Plant Equipment	359,058	49,451
	<b>TOTAL OTHER PRODUCTION</b>	<b>236,637,567</b>	<b>16,324,152</b>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<b>1,802,102,160</b>	<b>1,247,590,712</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	\$ 34,598,156	\$ 0
350.2	Land Rights	61,863,995	10,036,656
352	Structures and Improvements	95,041,076	28,552,944
353	Station Equipment	605,285,771	133,601,293
354	Towers and Fixtures	108,000,168	78,845,221
355	Poles and Fixtures	135,091,835	40,515,151
356	Overhead Conductors and Devices	230,467,911	151,781,253
357	Underground Conduit	125,052,734	12,273,899
358	Underground Conductors and Devices	101,955,594	15,009,419
359	Roads and Trails	22,647,414	5,254,381
	<b>TOTAL TRANSMISSION</b>	<b>1,520,004,655</b>	<b>475,870,217</b>
360.1	Land	16,176,228	0
360.2	Land Rights	68,437,315	27,646,563
361	Structures and Improvements	3,304,893	1,826,071
362	Station Equipment	318,008,418	73,401,024
364	Poles, Towers and Fixtures	409,417,131	187,478,987
365	Overhead Conductors and Devices	322,946,381	109,512,275
366	Underground Conduit	815,763,008	305,628,208
367	Underground Conductors and Devices	1,086,530,039	587,020,220
368.1	Line Transformers	406,566,462	70,305,350
368.2	Protective Devices and Capacitors	18,219,475	(2,882,415)
369.1	Services Overhead	102,917,019	119,035,083
369.2	Services Underground	275,835,836	168,895,564
370.1	Meters	90,691,585	33,205,032
370.2	Meter Installations	43,820,879	10,296,369
371	Installations on Customers' Premises	6,181,111	9,638,067
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	23,322,948	15,831,286
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>4,008,138,727</b>	<b>1,716,837,685</b>
389.1	Land	7,511,040	0
389.2	Land Rights	0	0
390	Structures and Improvements	29,509,782	12,881,586
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	175,979	145,669
393	Stores Equipment	54,331	49,015
394.1	Portable Tools	14,616,840	4,441,635
394.2	Shop Equipment	372,653	166,438
395	Laboratory Equipment	292,331	(25,022)
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	107,995,020	49,337,326
398	Miscellaneous Equipment	462,560	5,188
	<b>TOTAL GENERAL PLANT</b>	<b>161,082,696</b>	<b>67,200,854</b>
101	<b>TOTAL ELECTRIC PLANT</b>	<b>7,518,429,342</b>	<b>3,531,966,566</b>



<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>GAS PLANT</b>			
302	Franchises and Consents	\$ 86,104	\$ 86,104
303	Miscellaneous Intangible Plant	713,559	574,758
	<b>TOTAL INTANGIBLE PLANT</b>	<b>799,663</b>	<b>660,862</b>
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	407,546	372,331
	<b>TOTAL STORAGE PLANT</b>	<b>451,538</b>	<b>416,323</b>
365.1	Land	4,649,144	0
365.2	Land Rights	2,217,185	1,059,394
366	Structures and Improvements	11,011,093	7,945,074
367	Mains	125,397,093	50,340,034
368	Compressor Station Equipment	61,559,688	41,983,909
369	Measuring and Regulating Equipment	18,332,318	11,201,083
371	Other Equipment	0	0
	<b>TOTAL TRANSMISSION PLANT</b>	<b>223,166,521</b>	<b>112,529,494</b>
374.1	Land	102,187	0
374.2	Land Rights	8,018,662	5,208,012
375	Structures and Improvements	43,447	61,253
376	Mains	503,971,152	279,686,499
378	Measuring & Regulating Station Equipment	8,861,891	5,784,745
380	Distribution Services	230,430,437	258,845,795
381	Meters and Regulators	73,549,237	29,431,938
382	Meter and Regulator Installations	59,476,829	22,273,436
385	Ind. Measuring & Regulating Station Equipm	1,516,811	826,974
386	Other Property On Customers' Premises	0	0
387	Other Equipment	5,210,655	4,298,965
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>891,181,307</b>	<b>606,417,618</b>

<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	6,767,145	2,426,871
394.2	Shop Equipment	84,597	11,203
395	Laboratory Equipment	283,094	(26,193)
396	Power Operated Equipment	162,284	16,762
397	Communication Equipment	2,529,266	1,453,168
398	Miscellaneous Equipment	292,071	80,616
	<b>TOTAL GENERAL PLANT</b>	<b>10,192,958</b>	<b>4,062,430</b>
101	<b>TOTAL GAS PLANT</b>	<b>1,125,791,988</b>	<b>724,086,728</b>
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	187,803,279	157,014,151
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	5,654,409	0
389.2	Land Rights	1,385,339	27,275
390	Structures and Improvements	157,033,998	60,860,200
391.1	Office Furniture and Equipment - Other	26,709,034	12,429,678
391.2	Office Furniture and Equipment - Computer E	22,441,436	15,482,005
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	(69,945)
393	Stores Equipment	140,123	(105,459)
394.1	Portable Tools	164,532	8,942
394.2	Shop Equipment	312,954	150,449
394.3	Garage Equipment	2,441,986	811,266
395	Laboratory Equipment	2,463,298	887,916
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	85,957,027	46,408,940
398	Miscellaneous Equipment	2,003,542	206,592
118.1	<b>TOTAL COMMON PLANT</b>	<b>494,578,269</b>	<b>293,580,102</b>
	<b>TOTAL ELECTRIC PLANT</b>	<b>7,518,429,342</b>	<b>3,531,966,566</b>
	<b>TOTAL GAS PLANT</b>	<b>1,125,791,988</b>	<b>724,086,728</b>
	<b>TOTAL COMMON PLANT</b>	<b>494,578,269</b>	<b>293,580,102</b>
101 & 118.1	<b>TOTAL</b>	<b>9,138,799,598</b>	<b>4,549,633,396</b>
101	<b>PLANT IN SERV-SONGS FULLY RECOVER</b>	<b>\$ (1,164,131,236)</b>	<b>\$ (1,164,131,236)</b>
101	<b>PLANT IN SERV-ELECTRIC NON-RECON Electric</b>	<b>\$ 0</b>	<b>\$ 0</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	Accrual for Retirements		
	Electric	\$ (7,457,229)	\$ (7,457,229)
	Gas	(203,215)	(203,215)
	TOTAL PLANT IN SERV-NON RECON ACC'	<u>(7,660,443)</u>	<u>(7,660,443)</u>
	Electric	0	0
	Gas	0	0
	TOTAL PLANT PURCHASED OR SOLD	<u>0</u>	<u>0</u>
105	Plant Held for Future Use		
	Electric	2,973,017	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	<u>2,973,017</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	270,318,132	
	Gas	12,349,681	
	Common	135,843,266	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>418,511,078</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0	304,946
108	Accum. Depr SONGS SGRP Removal		
	Electric	0	2,359,000
108.5	Accumulated Nuclear Decommissioning		
	Electric	0	521,936,451
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0</u>	<u>521,936,451</u>
120	NUCLEAR FUEL FABRICATION	<u>97,538,885</u>	<u>62,819,937</u>
143	FAS 143 ASSETS - Legal Obligation	126,668,513	(446,809,575)
	FIN 47 ASSETS - Legal Obligation	30,046,366	12,389,446
143	FAS 143 ASSETS - Non-legal Obligation	0	(1,094,055,201)
	TOTAL FAS 143	156,714,879	(1,528,475,330)
	UTILITY PLANT TOTAL	<u>\$ 8,642,745,777</u>	<u>\$ 2,436,786,720</u>

## APPENDIX E

### STATEMENT OF EARNINGS

**SAN DIEGO GAS & ELECTRIC COMPANY  
SUMMARY OF EARNINGS  
TWELVE MONTHS ENDED DECEMBER 31, 2008  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$3,314
2	Operating Expenses	<u>2,897</u>
3	Net Operating Income	<u>\$417</u>
4	Weighted Average Rate Base	\$4,050
5	Rate of Return*	8.40%

\*Authorized Cost of Capital

## APPENDIX F

### SERVICE LIST OF CITY, COUNTY, AND STATE OFFICIALS

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

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

United States Government  
General Services Administration  
300 N. Los Angeles  
Los Angeles, CA 90012

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

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

City of Carlsbad  
Attn. City Clerk  
1200 Carlsbad Village Drive  
Carlsbad, CA 92008-1949

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

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

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

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

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

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

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

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

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

City of Laguna Niguel  
Attn. City Attorney  
22781 La Paz Ste. B  
Laguna Niguel, CA 92656

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

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

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

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

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

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

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

County of Orange  
Attn. County Clerk  
P.O. Box 838  
Santa Ana, CA 92702

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

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

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

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

Naval Facilities Engineering  
Command  
Navy Rate Intervention  
1314 Harwood Street SE  
Washing Navy Yard, DC 20374-5018

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

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

City of San Diego  
Attn. Mayor  
202 C St.  
San Diego, CA 92010

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

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

City of San Diego  
Attn. City Attorney  
202 C Street.  
San Diego, CA 92101

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

City of San Diego  
Attn. City Clerk  
202 C St.  
San Diego, CA 92010

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

City of San Diego  
Attn. City Manager  
202 C St.  
San Diego, CA 92101

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

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

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

City of Vista  
Attn. City Attorney  
PO Box 1988  
Vista, CA 92083

City of Vista  
Attn. City Clerk  
PO Box 1988  
Vista, CA 92083

City of El Cajon  
Attn. City Clerk  
200 E. Main St.  
El Cajon, CA 92020

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

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

City of Fallbrook  
Attn. City Clerk  
233 E. Mission Road  
Fallbrook, CA 92028

City of Julian  
Attn. City Clerk  
P.O. Box 1866  
2129 Main Street  
Julian, CA

City of Alpine  
Attn. City Clerk  
2707 Alpine Blvd  
Alpine, CA 91901

City of Rancho San Diego - Jamul  
Attn. City Clerk  
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Valley Center Chamber of Commerce  
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**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 **APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 M) UNDER THE CATASTROPHIC EVENT MEMORANDUM ACCOUNT** 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 this 4<sup>th</sup> day of March 2009 at San Diego, California.



---

LEE SCHAVRIEN

Senior Vice President – Regulatory & Finance  
SAN DIEGO GAS & ELECTRIC COMPANY

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing **APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 M) UNDER THE CATASTROPHIC EVENT MEMORANDUM ACCOUNT** has been served on each party of record on the service lists in A.04-06-035, R.08-11-005, A.08-12-021, and A.06-12-009 with an e-mail address by electronic service. Hard copies will be sent by overnight mail to those parties listed on the official service lists for A.04-06-035, R.08-11-005, A.08-12-021, and A.06-12-009 without an e-mail address.

Dated at San Diego, California, this 6<sup>th</sup> day of March 2009.

/s/ JOEL DELLOSA  
Joel Dellosa



California Public  
Utilities Commission

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## CALIFORNIA PUBLIC UTILITIES COMMISSION

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**TOP OF PAGE**  
**BACK TO INDEX OF SERVICE LISTS**



California Public  
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CPUC Home

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### Service Lists

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**[TOP OF PAGE](#)**  
**[BACK TO INDEX OF SERVICE LISTS](#)**



California Public  
Utilities Commission

CPUC Home

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### Service Lists

---

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**[Back to Service Lists Index](#)**

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**TOP OF PAGE**  
**BACK TO INDEX OF SERVICE LISTS**

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