

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

Application of SAN DIEGO GAS & ELECTRIC  
COMPANY (U 902-E) for Approval of Electric Vehicle  
High Power Charging Rate

Application 19-07-\_\_\_\_

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E)  
FOR APPROVAL OF ELECTRIC VEHICLE HIGH POWER CHARGING RATE**

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July 3, 2019

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**I. INTRODUCTION**

Pursuant to Senate Bill (“SB”) 350,<sup>1</sup> including California Public Utilities Code (“P.U. Code”) §§ 237.5, 740.8, and 740.12; P.U. Code § 740.3; the “Assigned Commissioner’s Ruling Regarding the Filing of the Transportation Electrification Applications Pursuant to Senate Bill 350” (“ACR”) issued in Rulemaking (“R.”) 13-11-007; and California Public Utilities Commission (“CPUC” or “Commission”) Rules of Practice and Procedure, San Diego Gas & Electric Company (“SDG&E”) hereby submits this Application for Approval of Electric Vehicle High Power Charging Rate (“Application”). The proposed new rate, which SDG&E is referring to as the EV High Power (“EV-HP”) rate, is designed to serve electric vehicle (“EV”) direct current fast charging (“DCFC”)<sup>2</sup> and medium-duty and heavy-duty (“MD/HD”) charging.<sup>3</sup> SDG&E is proposing the EV-HP rate to help accelerate the EV market, which supports important California policies related to greenhouse gas (“GHG”) emission reduction.

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<sup>1</sup> SB 350, Stats. 2015, Ch. 547.

<sup>2</sup> DCFC is defined as direct current EV supply equipment with an output of 20 kilowatts or greater.

<sup>3</sup> The term MD/HD EVs is used to refer to electric vehicles, including forklifts, truck stop electrification, transport refrigeration units, port cargo trucks, transit buses, school buses, airport ground support equipment, medium-duty vehicles, heavy-duty vehicles, and Class 2 through Class 8 on-road vehicles.

SDG&E proposes that the EV-HP rate be optionally applicable to DCFC and MD/HD EV charging. Additionally, SDG&E proposes an interim rate discount for these customers until the EV-HP rate can be implemented by SDG&E's Customer Information System ("CIS"), which is currently being replaced.<sup>4</sup> Overall, the EV-HP rate is intended to provide a competitive price for electricity to customers who charge their vehicle(s) during off-peak and super off-peak hours, increased bill stability, and increased bill simplicity. Additionally, the proposed EV-HP rate supports customer choice by making this rate optional and promotes state transportation electrification ("TE") policy goals through a transparent incentive mechanism.

As discussed in greater detail in the testimony accompanying this Application, SDG&E specifically requests approval of:

- the proposed EV-HP rate, including time-of-use ("TOU") periods to encourage off-peak and super off-peak charging and a subscription charge to replace traditional demand charges;
- a discount on the proposed EV-HP subscription charge that is designed to encourage early EV adoption (the discount will phase out from 50% to 0% over ten years, declining by 5% each year);
- an interim 50% discount on the single highest priced demand charge in each applicable existing general service Utility Distribution Company ("UDC") rate for DCFC and MD/HD EV customers until the EV-HP rate can be fully implemented via SDG&E's forthcoming new billing system;

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<sup>4</sup> Pursuant to Decision ("D.") 18-08-008, SDG&E's current, legacy billing system (*i.e.*, SDG&E's CIS) is expected to be replaced by early 2021. Until that time, SDG&E's billing system is subject to a "freeze period," during which new rates cannot be implemented so as to reduce the overall risks and customer impact during the transition to the new system.

- a two-way balancing account called the EV-HP Incentive Balancing Account (“EVHPIBA”) to record revenue and costs associated with the (1) EV-HP subscription charge discount and (2) interim existing rate discount;
- recovery of costs recorded in the EVHPIBA from all customers through Public Purpose Program (“PPP”) charges;
- disposition of the EVHPIBA via SDG&E’s Annual Electric PPP Update filing, which is filed as a Tier 2 advice letter (effective upon CPUC Energy Division approval);
- cost recovery of a forecasted \$1.1 million revenue requirement to fund implementation of the interim existing rate discount (*i.e.*, costs associated with manually billing the interim existing rate demand charge discount) during the “freeze period” when SDG&E cannot make changes to its current, legacy customer information system;
- a two-way balancing account called the EV Implementation Balancing Account (“EVIBA”) to record the authorized revenue requirement and operating and maintenance costs associated with manually billing the interim existing rate demand charge discount;
- recovery of costs recorded in the EVIBA through distribution rates; and
- disposition of the EVIBA via SDG&E’s Annual Electric Regulatory Update filing (once the implementation is completed), which is filed as a Tier 2 advice letter (effective upon CPUC Energy Division approval).

## **II. SUMMARY OF APPLICATION**

The proposed EV-HP rate design is intended to provide support for the nascent DCFC and MD/HD EV market by simplifying the rate structure as compared to existing general service

rates and creating an electric fueling option that is competitive with fossil fuels. It is expected that the EV-HP rate will offer some DCFC and MD/HD EV customers savings compared to existing general service rates. However, savings will depend on customer behavior. The EV-HP rate also aligns with state policies, including Assembly Bill (“AB”) 32, SB 350, SB 32, Executive Orders (“EO”) B-48-18 and B-55-18, and the California Public Utilities Commission’s TE policy.<sup>5</sup> Commission approval of the proposed EV-HP rate will help to reduce barriers to TE in important commercial markets in SDG&E’s territory. The rate will provide electricity at a competitive cost for commercial EV charging operators who manage their maximum demand and avoid on-peak charging.

Utility electric rates can have a major impact on the cost of operating EVs, and SDG&E believes that they should be designed to incentivize the conversion of commercial vehicles to commercial EVs. SDG&E currently offers several dedicated EV rates, including residential EV TOU rates, the innovative day-ahead hourly dynamic Vehicle Grid Integration (“VGI”) rate, and the Public Grid Integration Rate (“Public GIR”). The latter two rates are restricted to customers participating in specific SDG&E EV infrastructure programs. SDG&E does not currently offer a generally-applicable rate dedicated to DCFC and MD/HD EV charging. At present, most DCFC and MD/HD EV sites are served on SDG&E general service rates for commercial and industrial (“C&I”) customers.

Stakeholders have identified utility general service rates as a barrier to meeting California TE goals.<sup>6</sup> Medium and large C&I rate design favors customers with consistent energy usage

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<sup>5</sup> A commercial EV rate proposal by Southern California Edison Company was approved in D.18-05-040. The Commission is currently considering a commercial EV rate proposal submitted by Pacific Gas and Electric Company in Application (“A.”) 18-11-003.

<sup>6</sup> See California Public Utilities Commission, *CPUC ZEV Rate Design Forum 2018*, June 7-8, 2018, available at <http://www.cpuc.ca.gov/energy/electricrates/>.

relative to their maximum demand, a metric referred to as the customer's load factor. However, DCFC and MD/HD EV customers can have lower load factors than is typical of other C&I customers. Utility general service rates typically include billing components based on maximum kilowatt ("kW") power demand – commonly referred to as demand charges – which can result in high bills for DCFC and MD/HD EV customers with low load factors (e.g., high maximum demand relative to energy use). Demand charges can also be confusing to customers. This is especially true when drivers are considering the switch from conventional fuels to electricity. As a result, some DCFC and MD/HD EV customers who do not or cannot manage their load can pay an average price for electricity above the equivalent per-mile cost of gasoline or diesel fuel, reducing the incentive to adopt EVs or deploy EV charging infrastructure.

To address the barriers that demand-metered, general service rates pose to TE, SDG&E proposes to offer a new optional EV-HP rate applicable to separately-metered DCFC and a wide range of MD/HD EV charging, including public transit buses, school buses, and airport shuttles – “beach head” sectors for advancing TE – as well as other on and off-road MD/HD trucks and off-road equipment like forklifts.

### **III. SUMMARY OF PREPARED TESTIMONY**

In support of this Application, including the requests outlined above, SDG&E provides the prepared testimony of five witnesses. The testimony is summarized below:

- Brittany Applestein Syz describes the policy justifications for the proposed EV-HP rate and subscription charge incentives. She also describes SDG&E's proposal to offer a bill discount for DCFC and MD/HD EV customers on existing general service rates until the EV-HP rate can be implemented by SDG&E's new customer information system.



- William Saxe describes the proposed EV-HP rate design in detail.
- Praem Kodiath estimates the monthly bill reduction for illustrative customers who switch to the proposed EV-HP rate.
- Woo-Jin Shim describes the revenue requirement needed to implement the existing rate discount until the EV-HP rate can be implemented by SDG&E's new customer information system.
- Jenny Phan presents SDG&E's proposed recovery mechanisms for the discounts and costs of implementation requested in this Application.

#### **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 John A. Pacheco.

##### **2. Rule 2.1 (b) Correspondence**

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

Dean Kinports  
Regulatory Case Manager  
San Diego Gas & Electric Company

8330 Century Park Court, #CP32F  
San Diego, California 92123  
Telephone: (619) 654-8679  
Fax: (858) 654-1788  
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with copies to:

John A. Pacheco  
San Diego Gas & Electric Company  
8330 Century Park Court, #CP32D  
San Diego, CA 92123  
Telephone: (858) 654-1761  
Fax: (619) 699-5027  
jpacheco@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 the costs associated with the proposed new EV-HP described in this Application rate will impact 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.

**c. Issues to be Considered**

The issues to be considered are described in this Application and the accompanying testimony and exhibits. SDG&E does not believe there are any issues related to safety considerations that need to be considered in this Application.

**d. Proposed Schedule**

SDG&E proposes the following schedule:

<b><u>ACTION</u></b>	<b><u>DATE</u></b>
Application filed	July 3, 2019
Approx. End of Response Period (including Applicant Reply)	August 12, 2019
Prehearing Conference	August 16, 2019
Intervener Testimony	August 30, 2019
Rebuttal Testimony	September 13, 2019
Evidentiary Hearings (if needed)	September 25, 2019
Concurrent Opening Briefs	October 9, 2019
Concurrent Reply Briefs	October 23, 2019
Commission Final Decision	December 19, 2019

**B. Rule 2.2 – Articles of Incorporation**

A copy of SDG&E’s Restated Articles of Incorporation as last amended, presently in effect and certified by the California Secretary of State, was previously filed with the Commission on September 10, 2014 in connection with SDG&E Application 14-09-008, and is incorporated herein by reference.

**C. Rule 3.2 – Authority to Change Rates**

In accordance with Rule 3.2 (a) – (d) of the Commission’s Rules of Practice and Procedure, SDG&E provides the following information.<sup>7</sup>

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

SDG&E’s financial statement, balance sheet and income statement for the nine-month period ending December 31, 2018 are included with this Application as Attachment A.

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<sup>7</sup> Note Rule 3.2(a) (9) is not applicable to SDG&E.

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

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

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

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

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

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

Applicant’s original cost of utility plant, together with the related reserves for depreciation and amortization nine-month period ending December 31, 2018 is shown on the Statement of Original Cost and Depreciation Reserves included in Attachment D.

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

A summary of SDG&E’s earnings (for the total utility operations for the company) for nine-month period ending December 31, 2018 is included as Attachment E to this Application.

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

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

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

A copy of the most recent proxy statement sent to all shareholders of SDG&E’s parent company, Sempra Energy, dated March 22, 2019, was mailed to the Commission on March 26, 2019, and is incorporated herein by reference.

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

The rate increases reflected in this Application pass 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. 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 list for the Order Instituting Rulemaking to Continue the Development of Rates and Infrastructure for Vehicle Electrification (R.18-12-006) and Application of San Diego Gas & Electric Company For Approval of Senate Bill 350 Transportation Electrification Proposals Regarding Medium and Heavy-Duty Electric Vehicles and a Vehicle-To-Grid Pilot (A.18-01-012).

Hard copies will be sent via FedEx to Chief ALJ Anne Simon and ALJs Patrick Doherty, Sasha Goldberg and Kelly Hymes.

## VI. CONCLUSION AND SUMMARY OF RELIEF REQUESTED

WHEREFORE, San Diego Gas & Electric Company requests that the Commission approve the following:

- (1) the proposed EV-HP rate, including TOU periods to encourage off-peak and super off-peak charging and a subscription charge to replace traditional demand charges;
- (2) a discount on the proposed EV-HP subscription charge that is designed to encourage early EV adoption (the discount will phase out from 50% to 0% over ten years, declining by 5% each year);
- (3) an interim 50% discount on the single highest priced demand charge in each applicable existing general service UDC rate for DCFC and MD/HD EV customers until the EV-HP rate can be fully implemented via SDG&E's forthcoming new customer information system;
- (4) a two-way balancing account called the EVHPIBA to record revenue and costs associated with the (1) EV-HP subscription charge discount and (2) interim existing rate discount;
- (5) recovery of costs recorded in the EVHPIBA from all customers through PPP charges;
- (6) disposition of the EVHPIBA via SDG&E's Annual Electric PPP Update filing, which is filed as a Tier 2 advice letter (effective upon CPUC Energy Division approval);
- (7) cost recovery of a forecasted \$1.1 million revenue requirement to fund implementation of the interim existing rate discount (*i.e.*, costs associated with

manually billing the interim existing rate demand charge discount) during the “freeze period” when SDG&E cannot make changes to its current, legacy customer information system;

- (8) a two-way balancing account called the EVIBA to record the authorized revenue requirement and operating and maintenance costs associated with manually billing the interim existing rate demand charge discount;
- (9) recovery of costs recorded in the EVIBA through distribution rates;
- (10) disposition of the EVIBA via SDG&E’s Annual Electric Regulatory Update filing (once the implementation is completed), which is filed as a Tier 2 advice letter (effective upon CPUC Energy Division approval); and
- (11) grant such additional relief as the Commission believes is just and reasonable.

SDG&E is ready to proceed with its showing in this Application.

Respectfully submitted,

By:           /s/ John A. Pacheco            
John A. Pacheco  
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Attorney for:  
SAN DIEGO GAS & ELECTRIC COMPANY



SAN DIEGO GAS & ELECTRIC COMPANY

By: Michael M. Schneider

Michael M. Schneider  
San Diego Gas & Electric Company  
Vice President – Clean Transportation & Asset Management

DATED at San Diego, California, this 3rd day of July 2019

**OFFICER VERIFICATION**

**OFFICER VERIFICATION**

Michael M. Schneider 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-E) FOR APPROVAL OF ELECTRIC VEHICLE HIGH POWER CHARGING RATE** 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 July 3, 2019 at San Diego, California.

By: Michael M. Schneider

Michael M. Schneider  
San Diego Gas & Electric Company  
Vice President – Clean Transportation and Asset Management

**ATTACHMENT A**

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**FINANCIAL STATEMENT**

December 31, 2018

<b>(a) Amounts and Kinds of Stock Authorized:</b>					
Common Stock			255,000,000	shares	Without Par Value
<b>Amounts and Kinds of Stock Outstanding:</b>					
Common Stock			116,583,358	shares	291,458,395
<b>(b) Brief Description of Mortgage:</b>					
Full information as to this item is given in Application Nos. 93-09-069,04-01-009, 06-05-015, 08-07-029, 10-10-023, 12-03-005, 15-08-011, and 18-02-012 to which references are hereby made.					
<b>(c) Number and Amount of Bonds Authorized and Issued:</b>					
	<b>Nominal</b>		<b>Par Value</b>		
	<b>Date of</b>		<b>Authorized</b>		<b>Interest Paid</b>
	<b>Issue</b>		<b>and Issued</b>	<b>Outstanding</b>	<b>(update required in Q4' 20xx)</b>
<b>First Mortgage Bonds:</b>					<b>as of Q4' 2018</b>
5.875% Series VV, due 2034	06-17-04		43,615,000	43,615,000	2,562,288
5.875% Series WW, due 2034	06-17-04		40,000,000	40,000,000	2,349,915
5.875% Series XX, due 2034	06-17-04		35,000,000	35,000,000	2,056,175
5.875% Series YY, due 2034	06-17-04		24,000,000	24,000,000	1,409,949
5.875% Series ZZ, due 2034	06-17-04		33,650,000	33,650,000	1,976,866
4.00% Series AAA, due 2039	06-17-04		75,000,000	75,000,000	3,000,000
5.35% Series BBB, due 2035	05-19-05		250,000,000	250,000,000	13,375,000
6.00% Series DDD, due 2026	06-08-06		250,000,000	250,000,000	15,000,000
1.65% Series EEE, due 2018	09-21-06		161,240,000	0	1,330,230
6.125% Series FFF, due 2037	09-20-07		250,000,000	250,000,000	15,312,500
6.00% Series GGG, due 2039	05-14-09		300,000,000	300,000,000	18,000,000
5.35% Series HHH, due 2040	05-13-10		250,000,000	250,000,000	13,375,000
4.50% Series III, due 2040	08-26-10		500,000,000	500,000,000	22,500,000
3.00% Series JJJ, due 2021	08-18-11		350,000,000	350,000,000	10,500,000
3.95% Series LLL, due 2041	11-17-11		250,000,000	250,000,000	9,875,000
4.30% Series MMM, due 2042	03-22-12		250,000,000	250,000,000	10,750,000
3.60% Series NNN, due 2023	09-09-13		450,000,000	450,000,000	16,200,000
1.9140% Series PPP, due 2022	03-12-15		250,000,000	48,469,082	2,905,194
2.50% Series QQQ, due 2026	05-19-16		500,000,000	500,000,000	12,500,000
3.75% Series RRR, due 2047	06-08-17		400,000,000	400,000,000	15,000,000
4.15% Series SSS, due 2048	05-15-18		400,000,000	400,000,000	8,207,778
<b>Total First Mortgage Bonds:</b>				<b>4,699,734,082</b>	<b>198,185,895</b>
<b>Total Bonds:</b>					<b>198,185,895</b>
<b>TOTAL LONG-TERM DEBT</b>				<b>4,699,734,082</b>	

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**December 31, 2018**

1. UTILITY PLANT		2018
101	UTILITY PLANT IN SERVICE	19,011,534,533
102	UTILITY PLANT PURCHASED OR SOLD	279,422
104	UTILITY PLANT LEASED TO OTHERS	85,194,000
105	PLANT HELD FOR FUTURE USE	0
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	1,219,293,740
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(5,608,215,611)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(899,402,714)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(1,750,336)
118	OTHER UTILITY PLANT	1,390,625,790
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(277,802,590)
120	NUCLEAR FUEL - NET	-
	TOTAL NET UTILITY PLANT	<u>\$ 14,923,506,956</u>
<b>2. OTHER PROPERTY AND INVESTMENTS</b>		
121	NONUTILITY PROPERTY	\$ 6,030,598
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION	(326,050)
158	NON-CURRENT PORTION OF ALLOWANCES	155,016,001
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	973,933,996
175	LONG-TERM PORTION OF DERIVATIVE ASSETS	232,394,419
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>\$ 1,367,048,964</u>

Data from SPL as of April 16, 2019

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**December 31, 2018**

<b>3. CURRENT AND ACCRUED ASSETS</b>		2018
131	CASH	\$ 7,252,036
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	302,508,480
143	OTHER ACCOUNTS RECEIVABLE	106,130,463
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(5,015,424)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	(12)
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	-
151	FUEL STOCK	217,142
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	136,203,688
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	170,495,651
158	LESS: NON-CURRENT PORTION OF ALLOWANCES	(155,016,001)
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	367,464
165	PREPAYMENTS	76,241,970
171	INTEREST AND DIVIDENDS RECEIVABLE	2,433,968
173	ACCRUED UTILITY REVENUES	70,728,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	3,700,000
175	DERIVATIVE INSTRUMENT ASSETS	314,735,501
175	LESS: LONG -TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	(232,394,419)
	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	<b>\$ 798,589,007</b>
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	\$ 34,501,516
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	1,811,729,460
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	813,362
184	CLEARING ACCOUNTS	(1,231,487)
185	TEMPORARY FACILITIES	629,731
186	MISCELLANEOUS DEFERRED DEBITS	108,837,345
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	6,483,720
190	ACCUMULATED DEFERRED INCOME TAXES	147,260,603
	<b>TOTAL DEFERRED DEBITS</b>	<b>\$ 2,109,024,249</b>
	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 19,198,169,176</b>

Data from SPL as of April 16, 2019

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**December 31, 2018**

<b>5. PROPRIETARY CAPITAL</b>		<b>2018</b>
201	COMMON STOCK ISSUED	\$ 291,458,395
204	PREFERRED STOCK ISSUED	-
207	PREMIUM ON CAPITAL STOCK	591,282,978
210	GAIN ON RETIRED CAPITAL STOCK	-
211	MISCELLANEOUS PAID-IN CAPITAL	479,665,368
214	CAPITAL STOCK EXPENSE	(24,605,640)
216	UNAPPROPRIATED RETAINED EARNINGS	4,683,700,304
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	(9,578,079)
TOTAL PROPRIETARY CAPITAL		\$ 6,011,923,326
<b>6. LONG-TERM DEBT</b>		
221	BONDS	\$ 4,776,266,000
223	ADVANCES FROM ASSOCIATED COMPANIES	-
224	OTHER LONG-TERM DEBT	(12,609,585)
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	0
TOTAL LONG-TERM DEBT		\$ 4,763,656,415
<b>7. OTHER NONCURRENT LIABILITIES</b>		
227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	\$ 1,254,952,617
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	25,902,087
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	217,186,910
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
244	LONG TERM PORTION OF DERIVATIVE LIABILITIES	97,429,293
230	ASSET RETIREMENT OBLIGATIONS	872,109,559
TOTAL OTHER NONCURRENT LIABILITIES		\$ 2,467,580,466

Data from SPL as of April 16, 2019



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**December 31, 2018**

<b>8. CURRENT AND ACCRUED LIABILITIES</b>		2018
231	NOTES PAYABLE	\$ 290,971,029
232	ACCOUNTS PAYABLE	478,117,692
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	60,547,337
235	CUSTOMER DEPOSITS	82,186,953
236	TAXES ACCRUED	29,872,707
237	INTEREST ACCRUED	42,378,076
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	5,310,800
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	176,709,521
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	329,962,233
244	DERIVATIVE INSTRUMENT LIABILITIES	134,348,425
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	(97,429,293)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
TOTAL CURRENT AND ACCRUED LIABILITIES		\$ 1,532,975,480
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 51,804,881
253	OTHER DEFERRED CREDITS	321,262,586
254	OTHER REGULATORY LIABILITIES	2,301,355,349
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	15,623,118
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	1,651,155,259
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	80,832,296
TOTAL DEFERRED CREDITS		\$ 4,422,033,489
TOTAL LIABILITIES AND OTHER CREDITS		\$ 19,198,169,176
		\$4,422,033,489

Data from SPL as of April 16, 2019

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
December 31, 2018

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$ 5,132,471,203
401	OPERATING EXPENSES	\$ 3,176,303,937	
402	MAINTENANCE EXPENSES	157,916,904	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	656,401,292	
408.1	TAXES OTHER THAN INCOME TAXES	146,482,506	
409.1	INCOME TAXES	137,138,675	
410.1	PROVISION FOR DEFERRED INCOME TAXES	242,146,627	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(206,348,948)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(2,016,932)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>\$4,308,024,061</u>
	NET OPERATING INCOME		\$ 824,447,142

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WOR	-	
417	REVENUES OF NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(314)	
418	NONOPERATING RENTAL INCOME	33,415	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	15,377,549	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	59,969,625	
421	MISCELLANEOUS NONOPERATING INCOME	763,823	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	<u>\$ 76,144,098</u>	
421.2	LOSS ON DISPOSITION OF PROPERTY	\$ -	
425	MISCELLANEOUS AMORTIZATION	250,048	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	<u>24,302,611</u>	
	TOTAL OTHER INCOME DEDUCTIONS	<u>\$ 24,552,659</u>	
408.2	TAXES OTHER THAN INCOME TAXES	\$ 700,161	
409.2	INCOME TAXES	(2,631,089)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	8,412,437	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	<u>(3,426,173)</u>	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>\$ 3,055,336</u>	
	TOTAL OTHER INCOME AND DEDUCTIONS		<u>\$ 48,536,103</u>
	INCOME BEFORE INTEREST CHARGES		872,983,245
	EXTRAORDINARY ITEMS AFTER TAXES		-
	NET INTEREST CHARGES*		<u>206,114,321</u>
	NET INCOME		<u><u>\$ 666,868,924</u></u>

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$20,320,890)

Data from SPL as of April 16, 2019

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
December 31, 2018

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 4,266,831,380
NET INCOME (FROM PRECEDING PAGE)	666,868,924
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	-
DIVIDENDS DECLARED - COMMON STOCK	(250,000,000)
OTHER RETAINED EARNINGS ADJUSTMENTS	-
RETAINED EARNINGS AT END OF PERIOD	<u>\$ 4,683,700,304</u>

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



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Sheet 1

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

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**Dan Skopec**  
Vice President  
Regulatory Affairs

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**Dan Skopec**  
Vice President  
Regulatory Affairs

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142-05211	06-04	Bill Protection Application...	18273-E
142-05213	07-03	Technical Incentive Program Application...	30079-E
142-05215	07-18	Third Party Marketer Agreement for BIP...	30798-E
142-05216	07-18	Notice to Add, Change or Terminate Third Party Marketer for BIP...	30799-E
142-05219	01-18	Technical Incentive Program Agreement...	30080-E
142-05219/1	01-18	Customer Generation Agreement	15384-E
142-05220	07-18	Armed Forces Pilot Contract...	30800-E
142-05300	07-18	Capacity Bidding Program Customer Contract...	30801-E
142-05301	07-18	Aggregator Agreement for Capacity Bidding Program (CBP)...	30802-E
142-05302	02-18	Notice to Add, Change, or Terminate Aggregator for Capacity Bidding...	30210-E

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Advice Ltr. No. 3372-E

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

Issued by  
**Dan Skopec**  
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Regulatory Affairs

Submitted May 1, 2019

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**SAMPLE FORMS**

<b><u>FORM NO.</u></b>	<b><u>DATE</u></b>	<b><u>APPLICATIONS, AGREEMENTS AND CONTRACTS</u></b>	<b><u>CAL C.P.U.C. SHEET NO.</u></b>
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142-0541	06-02	Generating Facility Interconnection Agreement	29058-E
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142-0543	06-17	(3 <sup>rd</sup> Party Non-Exporting)	29060-E
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142-0544	06-17	(Inadvertent Export)	19323-E
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142-0545	06-06	Generation Bill Credit Transfer Allocation Request Form	21852-E
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143-359		Service Agreement between the Customer and SDG&E for Optional UDC Meter Services	
143-00212		Resident's Agreement for Water Heater Switch Credit	
143-459		Resident's Agreement for Air Conditioner or Water Heater Switch...	3543-E
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143-02763	04-10	Notice of Intent to Transfer to DA During OEW	21709-E

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Advice Ltr. No. 3292-E

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185-1000	02-14	Customer Information Service Request Form.....	24202-E
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187-1000	04-15	Rule 33 Standard Non-Disclosure Agreement (NDA).....	26294-E
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Advice Ltr. No. 3292-E

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

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Vice President  
Regulatory Affairs

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Effective \_\_\_\_\_

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

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San Diego Gas & Electric Company  
San Diego, California

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

Canceling \_\_\_\_\_ Cal. P.U.C. Sheet No. \_\_\_\_\_

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Advice Ltr. No. 3292-E

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Vice President  
Regulatory Affairs

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Effective \_\_\_\_\_

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

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101-00752	04-11	Final Notice Before Disconnect (delivered)	22324-E
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101-00753/2	03-05	Urgent Notice Payment Request Security Deposit to Re-Establish Credit.	18084-E
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101-3052B	3-69	Temporary "After Hour" Turn On Notice .....	2512-E
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107-04212	4-99	Notice of Temporary Electric Service Interruption (English & Spanish)	12055-E
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115-002363	9-00	Electric Meter Test.....	13906-E
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124-70A		No Service Tag	2514-E

**ATTACMENT C**

**STATEMENT OF PROPOSED RATE CHANGES ASSOCIATED WITH SAN  
DIEGO GAS & ELECTRIC COMPANY'S APPLICATION TO APPROVE A  
NEW ELECTRIC VEHICLE – HIGH POWER RATE (EV-HP)**

**STATEMENT OF PROPOSED RATE CHANGES ASSOCIATED WITH SAN DIEGO GAS & ELECTRIC COMPANY'S APPLICATION TO APPROVE A NEW ELECTRIC VEHICLE – HIGH POWER RATE (EV-HP)**

This Application seeks approval to offer a new electric rate (EV-HP) for high power electric vehicle charging and an associated bill discount before the new proposed rate can be implemented. SDG&E also requests to increase rates to fund the implementation of this bill discount. The total costs of the requested improvements and associated support are approximately \$1.1 million incurred over two years. SDG&E requests that the approved amount be recorded in existing regulatory accounts and recovered annually in electric distribution rates starting January 1, 2021.

The proposed EV-HP rate is intended to be easy to understand and provide electricity at competitive cost for Direct Current Fast Charging (DCFC) and Medium and Heavy-Duty (MD/HD) Electric Vehicle (EV) customers. The requested rate increase covers costs associated with implementing the proposed discount before SDG&E launches its new Customer Information System (CIS). Costs include (but are not limited to) the IT work and labor for calculating, applying, and tracking the bill discount until the new CIS is launched.

**ESTIMATED IMPACT ON ELECTRIC RATES AND BILLS**

If the CPUC approves this Application, a typical non-CARE residential customer living in both the inland and coastal climate zones and using 500 kilowatt-hours per month could see an average annual bill increase in 2021 of \$0.03, or 0.02%. A typical current monthly bill could increase from \$150.14 to \$150.17.

The chart shown below illustrates the increase in rates that would result from CPUC approval of this Application, compared to current rate levels. The percentages shown do not necessarily reflect the changes that individual customers may see. Changes in individual bills will also depend on how much electricity each customer uses.

**ILLUSTRATIVE ELECTRIC BUNDLED RATE INCREASE IN 2021 ASSOCIATED WITH NON-RESIDENTIAL EV-HP RATE IMPLEMENTATION**

Customer Class	Current Rates		Proposed Rate		Increase	
	(6/1/2019)				¢	%
( a )	( b )	( c )	( d )	( e )		
Residential	27.368	27.376	0.008	0.029		
Small Commercial	25.305	25.312	0.007	0.028		
Med & Lg Commercial/Industrial	23.045	23.049	0.004	0.017		
Agriculture	17.625	17.630	0.005	0.028		
Street Lighting	22.239	22.248	0.009	0.040		
System Total	24.596	24.602	0.006	0.024		

**ATTACHMENT D**

**COST OF PROPERTY AND DEPRECIATION RESERVE**



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**COST OF PROPERTY AND**  
**DEPRECIATION RESERVE APPLICABLE THERETO**  
**AS OF DECEMBER 31, 2018**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	222,841.36	202,900.30
303	Misc. Intangible Plant	180,374,368.29	131,071,194.67
	<b>TOTAL INTANGIBLE PLANT</b>	<u>180,597,209.65</u>	<u>131,274,094.97</u>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	89,237,847.29	42,716,612.83
312	Boiler Plant Equipment	161,752,233.19	78,844,912.23
314	Turbogenerator Units	130,873,125.66	52,073,834.02
315	Accessory Electric Equipment	83,852,556.38	40,820,315.56
316	Miscellaneous Power Plant Equipment	52,128,579.95	15,010,638.08
	Steam Production Contra Accounts	<u>(1,621,911.83)</u>	<u>(485,279.02)</u>
	<b>TOTAL STEAM PRODUCTION</b>	<u>530,748,948.93</u>	<u>229,027,551.99</u>
340.1	Land	224,368.91	0.00
340.2	Land Rights	2,427.96	2,427.96
341	Structures and Improvements	23,529,985.96	9,152,884.32
342	Fuel Holders, Producers & Accessories	21,368,233.00	8,304,849.12
343	Prime Movers	95,333,635.07	43,350,538.65
344	Generators	361,265,935.51	159,435,902.38
345	Accessory Electric Equipment	32,510,919.85	15,391,410.00
346	Miscellaneous Power Plant Equipment	<u>30,275,817.14</u>	<u>15,775,815.02</u>
	<b>TOTAL OTHER PRODUCTION</b>	<u>564,511,323.40</u>	<u>251,413,827.45</u>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<u>1,095,260,272.33</u>	<u>480,441,379.44</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	77,827,328.46	0.00
350.2	Land Rights	161,412,381.16	24,265,432.99
352	Structures and Improvements	599,716,717.19	81,405,142.13
353	Station Equipment	1,817,621,790.44	358,277,257.07
354	Towers and Fixtures	901,633,076.67	188,386,416.72
355	Poles and Fixtures	611,303,688.52	124,281,540.41
356	Overhead Conductors and Devices	661,523,014.28	246,075,505.32
357	Underground Conduit	459,481,884.41	69,948,701.68
358	Underground Conductors and Devices	520,562,558.95	68,576,952.06
359	Roads and Trails	320,923,163.62	38,209,578.50
	<b>TOTAL TRANSMISSION</b>	<b>6,132,005,603.70</b>	<b>1,199,426,526.88</b>
360.1	Land	16,542,281.44	0.00
360.2	Land Rights	88,948,617.61	44,547,773.36
361	Structures and Improvements	9,338,050.85	1,666,116.16
362	Station Equipment	554,684,953.06	208,487,015.47
363	Storage Battery Equipment	124,355,579.14	29,382,240.97
364	Poles, Towers and Fixtures	777,112,873.68	286,120,280.92
365	Overhead Conductors and Devices	761,301,825.67	230,161,608.37
366	Underground Conduit	1,340,502,110.12	515,422,722.39
367	Underground Conductors and Devices	1,635,258,480.32	947,994,149.99
368.1	Line Transformers	647,054,829.10	186,332,860.95
368.2	Protective Devices and Capacitors	34,655,848.41	10,594,952.54
369.1	Services Overhead	178,884,937.41	117,428,669.97
369.2	Services Underground	364,726,670.20	256,474,655.69
370.1	Meters	197,517,639.05	102,764,101.53
370.2	Meter Installations	59,887,932.03	27,015,770.27
371	Installations on Customers' Premises	9,429,491.45	10,537,691.62
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	32,118,575.03	20,431,400.95
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>6,832,320,694.57</b>	<b>2,995,362,011.15</b>
389.1	Land	7,312,142.54	0.00
389.2	Land Rights	0.00	0.00
390	Structures and Improvements	45,486,084.79	26,181,774.72
392.1	Transportation Equipment - Autos	0.00	49,884.21
392.2	Transportation Equipment - Trailers	58,145.67	18,690.07
393	Stores Equipment	46,521.59	801.43
394.1	Portable Tools	34,032,326.00	9,907,964.58
394.2	Shop Equipment	278,147.42	209,487.60
395	Laboratory Equipment	5,333,953.73	954,809.81
396	Power Operated Equipment	60,528.93	117,501.67
397	Communication Equipment	312,796,339.33	122,800,139.72
398	Miscellaneous Equipment	23,844,465.88	2,303,173.15
	<b>TOTAL GENERAL PLANT</b>	<b>429,248,655.88</b>	<b>162,544,226.96</b>
101	<b>TOTAL ELECTRIC PLANT</b>	<b>14,669,432,436.13</b>	<b>4,969,048,239.40</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	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	0.00	0.00
	<b>TOTAL INTANGIBLE PLANT</b>	<b>86,104.20</b>	<b>86,104.20</b>
360.1	Land	0.00	0.00
361	Structures and Improvements	0.00	0.00
362.1	Gas Holders	0.00	0.00
362.2	Liquefied Natural Gas Holders	0.00	0.00
363	Purification Equipment	0.00	0.00
363.1	Liquefaction Equipment	0.00	0.00
363.2	Vaporizing Equipment	0.00	0.00
363.3	Compressor Equipment	0.00	0.00
363.4	Measuring and Regulating Equipment	0.00	0.00
363.5	Other Equipment	0.00	0.00
363.6	LNG Distribution Storage Equipment	2,168,803.11	1,205,874.55
	<b>TOTAL STORAGE PLANT</b>	<b>2,168,803.11</b>	<b>1,205,874.55</b>
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	3,515,541.91	1,492,682.62
366	Structures and Improvements	19,306,097.54	10,850,818.85
367	Mains	245,724,792.90	85,540,227.37
368	Compressor Station Equipment	92,393,328.87	71,993,041.19
369	Measuring and Regulating Equipment	27,929,795.62	17,502,251.72
371	Other Equipment	1,994,264.34	120,397.35
	<b>TOTAL TRANSMISSION PLANT</b>	<b>395,512,964.93</b>	<b>187,499,419.10</b>
374.1	Land	1,083,616.95	0.00
374.2	Land Rights	8,376,130.12	7,226,978.14
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	1,240,879,082.79	407,061,673.40
378	Measuring & Regulating Station Equipment	19,028,776.34	8,865,016.80
380	Distribution Services	325,699,221.01	297,554,193.62
381	Meters and Regulators	162,615,283.03	67,212,840.22
382	Meter and Regulator Installations	104,987,188.21	45,444,824.86
385	Ind. Measuring & Regulating Station Equipm	1,516,810.70	1,261,991.51
386	Other Property On Customers' Premises	0.00	0.00
387	Other Equipment	11,402,034.82	5,685,663.49
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,875,631,590.88</b>	<b>840,374,435.14</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	0.00	25,503.00
392.2	Transportation Equipment - Trailers	0.00	0.13
394.1	Portable Tools	11,628,835.55	4,474,448.24
394.2	Shop Equipment	71,501.71	32,539.42
395	Laboratory Equipment	0.00	(7,344.15)
396	Power Operated Equipment	16,162.40	13,679.67
397	Communication Equipment	2,377,110.36	767,725.10
398	Miscellaneous Equipment	465,784.09	116,908.58
	TOTAL GENERAL PLANT	14,559,394.11	5,423,459.99
101	TOTAL GAS PLANT	2,287,958,857.23	1,034,589,292.98
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	587,596,754.00	359,759,605.63
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.1	Land	7,494,792.37	0.00
389.2	Land Rights	856,578.73	27,775.68
390	Structures and Improvements	434,296,009.89	160,277,276.52
391.1	Office Furniture and Equipment - Other	41,165,372.56	15,306,326.38
391.2	Office Furniture and Equipment - Computer E	55,706,311.30	16,724,813.28
392.1	Transportation Equipment - Autos	675,487.34	253,523.97
392.2	Transportation Equipment - Trailers	107,977.72	2,061.63
392.3	Transportation Equipment - Aviation	11,580,557.15	1,184,586.85
393	Stores Equipment	333,835.97	21,260.63
394.1	Portable Tools	1,520,822.86	484,623.19
394.2	Shop Equipment	142,759.33	91,065.61
394.3	Garage Equipment	1,854,148.83	334,931.92
395	Laboratory Equipment	1,731,116.64	787,869.25
396	Power Operated Equipment	0.00	(192,979.10)
397	Communication Equipment	237,752,906.45	78,653,395.92
398	Miscellaneous Equipment	5,157,597.09	307,607.77
118.1	TOTAL COMMON PLANT	1,387,973,028.23	634,023,745.13
	TOTAL ELECTRIC PLANT	14,669,432,436.13	4,969,048,239.40
	TOTAL GAS PLANT	2,287,958,857.23	1,034,589,292.98
	TOTAL COMMON PLANT	1,387,973,028.23	634,023,745.13
101 & 118.1	TOTAL	18,345,364,321.59	6,637,661,277.51
101	PLANT IN SERV-SONGS FULLY RECOVER	0.00	0.00
101	PLANT IN SERV-ELECTRIC NON-RECON		
	Electric	0.00	0.00
	Gas	0.00	0.00
	Common	0.00	0.00
		0.00	0.00

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-CONTRA-ELECTRIC		
	Electric	0.00	0.00
	Common	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-PP TO SAP OUT OF BAL		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	(1,540,513.52)	(1,540,513.52)
		<u>(1,540,513.52)</u>	<u>(1,540,513.52)</u>
101	Accrual for Retirements		
	Electric	(4,487,760.47)	(4,487,760.47)
	Gas	(451,368.65)	(451,368.65)
		<u>(4,939,129.12)</u>	<u>(4,939,129.12)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	<u>(4,939,129.12)</u>	<u>(4,939,129.12)</u>
102	Electric	279,421.69	0.00
	Gas	0.00	0.00
		<u>279,421.69</u>	<u>0.00</u>
	TOTAL PLANT PURCHASED OR SOLD	<u>279,421.69</u>	<u>0.00</u>
104	Electric	85,194,000.02	19,934,964.69
	Gas	0.00	0.00
		<u>85,194,000.02</u>	<u>19,934,964.69</u>
	TOTAL PLANT LEASED TO OTHERS	<u>85,194,000.02</u>	<u>19,934,964.69</u>
105	Plant Held for Future Use		
	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE	<u>0.00</u>	<u>0.00</u>
107	Construction Work in Progress		
	Electric	971,222,068.78	
	Gas	81,139,359.81	
	Common	168,794,208.23	
		<u>1,221,155,636.82</u>	<u>0.00</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>1,221,155,636.82</u>	<u>0.00</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
108.5	Accumulated Nuclear Decommissioning Electric	0.00	973,025,286
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	973,025,286.49
101.1	ELECTRIC CAPITAL LEASES	1,902,821,977.00	319,807,218
118.1	COMMON CAPITAL LEASE	12,902,206.78	11,002,115.78
		1,915,724,183.78	330,809,333.78
143	FAS 143 ASSETS - Legal Obligation	17,125,479.67	(970,349,475)
	SONGS Plant Closure - FAS 143 contra	0.00	0
	FIN 47 ASSETS - Non-Legal Obligation	109,841,313.16	42,895,209
143	FAS 143 ASSETS - Legal Obligation	0.00	(1,661,960,005)
	TOTAL FAS 143	126,966,792.83	(2,589,414,271.52)
	UTILITY PLANT TOTAL	21,688,204,714.09	5,365,536,948.31

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**SUMMARY OF EARNINGS**  
**December 31, 2018**  
**(\$ IN MILLIONS)**

Line No.	Item	Amount
1	Operating Revenue	\$ 5,132
2	Operating Expenses	<u>4,308</u>
3	Net Operating Income	<u>\$ 824</u>
4	Weighted Average Rate Base	\$ 9,634
5	Rate of Return*	7.55%
	*Authorized Cost of Capital	



**ATTACHMENT F**

**GOVERNMENTAL ENTITIES RECEIVING NOTICE**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Aliso Viejo  
12 Journey  
Aliso Viejo, CA 92656