

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

Application of SAN DIEGO GAS & ELECTRIC
COMPANY (U 902-E) for Approval of its 2025
Electric Procurement Revenue Requirement
Forecasts, 2025 Electric Sales Forecast, and GHG-
Related Forecasts

Application 24-05-_____
(Filed May 15, 2024)

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY
(U 902-E) FOR APPROVAL OF ITS 2025 ELECTRIC PROCUREMENT REVENUE
REQUIREMENT FORECASTS, 2025 ELECTRIC SALES FORECAST, AND GHG-
RELATED FORECASTS**

****REDACTED – PUBLIC VERSION****

Roger A. Cerda
8330 Century Park Court, CP32D
San Diego, CA 92123
Telephone: (858) 654-1781
Facsimile: (619) 699-5027
Email: rcerda@sdge.com

Attorney for:
SAN DIEGO GAS & ELECTRIC COMPANY

May 15, 2024

TABLE OF CONTENTS

I.	INTRODUCTION	1
II.	BACKGROUND AND SUMMARY OF APPLICATION.....	6
	A. ERRA	7
	B. PABA	9
	C. CTC.....	9
	D. LG	10
	E. PCIA	10
	F. SONGS Unit 1 Offsite Spent Fuel Storage Costs.....	13
	G. TMNBC	13
	H. GHG Costs and Allowance Revenues	13
	I. Proposed Rate Components for the Green Tariff Shared Renewables Program.....	15
	J. MCAM.....	16
	K. BNBCBA	16
	L. SDCP DAC-GT and CS-GT	17
	M. Sales Forecast.....	18
	N. Investment Tax Credits	19
III.	SUMMARY OF PREPARED TESTIMONY	19
	A. Erica Wissman	19
	B. Jimmy Elias.....	20
	C. LaRee Felan	20
	D. Stephen M. Elliot	21
	E. Sheri Miller	21
	F. James Simmerman	22
	G. Dan Skopec	22
IV.	STATUTORY AND PROCEDURAL REQUIREMENTS.....	22
	A. Rule 2.1 (a) – (c)	22
	1. Rule 2.1 (a) - Legal Name.....	22
	2. Rule 2.1 (b) - Correspondence	23
	3. Rule 2.1 (c).....	23
	a. Proposed Category of Proceeding.....	23
	b. Need for Hearings	23
	c. Issues to be Considered.....	24
	d. Proposed Schedule	25
	B. Rule 2.2 – Articles of Incorporation	26

C.	Rule 3.2 – Authority to Change Rates	26
1.	Rule 3.2 (a) (1) – Balance Sheet	26
2.	Rule 3.2 (a) (2) – Statement of Effective Rates	26
3.	Rule 3.2 (a) (3) – Statement of Proposed Rate Change	26
4.	Rule 3.2 (a) (4) – Description of Property and Equipment.....	27
5.	Rule 3.2 (a) (5) and (6) – Summary of Earnings	27
6.	Rule 3.2 (a) (7) – Statement Regarding Tax Depreciation	27
7.	Rule 3.2 (a) (8) – Proxy Statement	28
8.	Rule 3.2 (a) (10) – Statement re Pass Through to Customers.....	28
9.	Rule 3.2 (b) – Notice to State, Cities and Counties	28
10.	Rule 3.2 (c) – Newspaper Publication	28
11.	Rule 3.2 (d) – Bill Insert Notice.....	28
V.	MEET-AND-CONFER EFFORTS, WORKSHOP ACTIVITIES, AND MISCELLANEOUS COMPLIANCE REQUIREMENTS	29
A.	Departing Load Forecasting.....	29
B.	Sales Forecast Workshop.....	30
C.	Consultation with Energy Division Staff Regarding Confidentiality Issues	30
VI.	CONFIDENTIAL INFORMATION	32
VII.	SERVICE.....	32
VIII.	CONCLUSION AND SUMMARY OF RELIEF REQUESTED	32

OFFICER VERIFICATION

- ATTACHMENT A BALANCE SHEET AND INCOME STATEMENT AND FINANCIAL STATEMENT
- ATTACHMENT B STATEMENT OF PRESENT RATES
- ATTACHMENT C STATEMENT OF PROPOSED RATES
- ATTACHMENT D COST OF PROPERTY AND DEPRECIATION RESERVE
- ATTACHMENT E SUMMARY OF EARNINGS
- ATTACHMENT F GOVERNMENTAL ENTITIES RECEIVING NOTICE
- ATTACHMENT G GHG REVENUE AND RECONCILIATION FORM
(PORTIONS IN ATTACHMENT G ARE CONFIDENTIAL)

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

Application of SAN DIEGO GAS & ELECTRIC
COMPANY (U 902-E) for Approval of its 2025
Electric Procurement Revenue Requirement
Forecasts, 2025 Electric Sales Forecast, and GHG-
Related Forecasts

Application 24-05-_____
(Filed May 15, 2024)

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY
(U 902-E) FOR APPROVAL OF ITS 2025 ELECTRIC PROCUREMENT REVENUE
REQUIREMENT FORECASTS, 2025 ELECTRIC SALES FORECAST, AND GHG-
RELATED FORECASTS**

I. INTRODUCTION

In compliance with California Public Utilities Commission (“Commission”) Decisions (“D.”) 02-10-062, D.02-12-074, D.04-01-050, D.13-09-003, D.14-10-033, D.19-06-026, D.20-03-019, D.21-12-040, D.22-01-023,¹ D.22-03-003, and D.22-12-042, San Diego Gas & Electric Company (“SDG&E”) hereby submits this Application (“Application”) for Approval of its 2025 forecast of: (1) the Energy Resource Recovery Account (“ERRA”) revenue requirement, which includes greenhouse gas (“GHG”) costs; (2) the Portfolio Allocation Balancing Account (“PABA”) revenue requirement; (3) the Competition Transition Charge (“CTC”) revenue requirement tracked in the Transition Cost Balancing Account (“TCBA”);² (4) the Local Generation (“LG”) revenue requirement tracked in the Local Generating Balancing Account (“LGBA”);³ (5) the San Onofre Nuclear Generating Station (“SONGS”) Unit 1 Offsite Spent Fuel Storage Cost revenue requirement tracked in SDG&E’s Nuclear Decommissioning Adjustment Mechanism (“NDAM”)

¹ D.22-01-023, Ordering Paragraph (“OP”) 3 moved the deadline for SDG&E to file its ERRA forecast application to May 15 of each year.

² The purpose of the TCBA is to accrue all the CTC revenues and recover all CTC-eligible generation-related costs.

³ The purpose of the LGBA is to record revenues and costs of generation and other energy sources where the Commission has determined that the resource is subject to the Cost Allocation Mechanism (“CAM”).

account; (6) the Modified Cost Allocation Methodology (“MCAM”) revenue requirement; (7) San Diego Community Power’s (“SDCP”) Disadvantaged Communities – Green Tariff (“DAC-GT”) and Community Solar – Green Tariff (“CS-GT”) revenue requirements; (8) the Tree Mortality Non-Bypassable Charge (“TMNBC”) revenue requirement; (9); the BioMat Non-Bypassable Charge Balancing Account (“BNBCBA”) revenue requirement; and, (10) the GHG allowance revenues and return allocations. By this Application, SDG&E also seeks Commission approval of its 2025 electric sales forecast as directed by D.22-03-003.

SDG&E also requests approval for its proposed 2025: (1) GHG Allowance Return rates; (2) vintage Power Charge Indifference Adjustment (“PCIA”) rates; (3) rate components for the Green Tariff Shared Renewables (“GTSR”) Program; and (4) MCAM rates. SDG&E respectfully requests that the Commission approve the forecasts and proposals in this Application for recovery in rates beginning January 1, 2025.

As discussed in greater detail below and in the testimonies accompanying this Application, SDG&E hereby requests approval of a total 2025 forecasted revenue requirement of \$469.4 million.^{4 5} This total forecast is comprised of 2025 forecasts of the following:

- (1) the ERRA revenue requirement: \$432.3 million and the projected 2024 ERRA year-end balance of \$34.1 million;

⁴ This forecasted revenue requirement excludes Franchise Fees and Uncollectibles (“FF&U”) unless otherwise noted. SDG&E is also requesting approval of its 2025 TMNBC revenue requirement, which is set forth in the direct testimony of LaRee Felan and confidentiality declaration attached thereto. SDG&E omitted the 2025 TMNBC revenue requirement figures from the text of this Application due to confidentiality concerns.

⁵ SDG&E is also requesting approval of the 2025 BNBCBA revenue requirement, however, as of the filing of this Application, there are no costs recorded in that account. If costs are subsequently recorded and approved in this account during the year, then SDG&E will include the updated balance for recovery as part of the October Update.

- (2) the PABA revenue requirement: \$251.0⁶ million and the projected 2024 PABA year-end balance of \$(107.1) million;
- (3) the CTC revenue requirement: \$2.1 million;
- (4) the LG revenue requirement: \$214.4 million and the projected 2024 year-end balance recorded to the LGBA of \$(51.6) million;
- (5) the SONGS Unit 1 Offsite Spent Fuel Storage Cost revenue requirement: \$1.3 million;
- (6) the MCAM revenue requirement of \$0.3 million;
- (7) the SDCP DAC-GT and CS-GT program revenue requirements of \$0.4 million and \$0.3 million, respectively;
- (8) the TMNBC revenue requirement as set forth in the testimony of LeRee Felan and confidentiality declaration attached thereto;
- (9) the BNBCBA (BioMat) revenue requirement as to be set forth in the October Update; and
- (10) the following GHG allowance revenue return allocations:⁷
 - (a) \$(305.5) million for small business and residential California Climate Credit (“CCC”).⁸
 - (b) \$(2.5) million for Emissions-Intensive and Trade-Exposed (“EITE”) Customer Return.

These GHG allowance revenue return allocations are based on the following 2025 forecasts of GHG revenues and expenses, for which SDG&E also requests approval:

⁶ The PABA revenue requirement figure set forth in this Application differs from the amount presented in the direct testimony of Ms. Felan because the PABA revenue requirement in the Application reflects the amount that will be collected through rates, which *includes* the above-market costs of utility owned generation (“UOG”) that will be transferred to PABA. UOG costs are approved in SDG&E’s GRC proceedings and therefore SDG&E is not requesting any changes to the total UOG costs in this ERRRA Forecast Application

⁷ The GHG allowance revenue return allocations set forth here and in the Table 1 below include FF&U.

⁸ The California Climate Credit is the semi-annual line item credit that goes to residential and small business customers. It was previously referred to as the “climate dividend.” Pursuant to D.14-01-012, the Energy Division issued a letter on January 27, 2014 notifying the electric utilities that “California Climate Credit” will be used as the name for all on-bill credits of GHG allowance revenues.

- (1) the GHG allowance revenues: \$(271.3) million;
- (2) the GHG allowance revenue set aside for clean energy/energy efficiency programs of \$14.7 million; and
- (3) the GHG administration, customer education and outreach plan costs of \$0.08 million.

The 2025 revenue requirement forecasts sought in this application result in a total revenue requirement decrease of \$284.9⁹ million compared to the amounts currently effective in rates.¹⁰

These components are shown in detail in Table 1, below.

TABLE 1 Proposed Revenue Requirements (\$M)¹¹					
Line	Description	Currently Effective Revenue Requirement	2025 Revenue Requirement	Change from Current	Change (%)
		w/out FF&U	w/out FF&U	w/out FF&U	w/out FF&U
1	ERRA	481.2	432.3	(48.9)	-10.2%
2	ERRA Year-end Balance	(91.2)	34.1	125.3	-137.4%
3	PABA	122.6	251.0	128.4	104.7%
4	PABA Year-end Balance	103.2	(107.1)	(210.3)	-203.7%
5	CTC	4.9	2.1	(2.8)	-57.0%
6	LG	205.1	214.4	9.3	4.5%
7	LGBA Year-end Balance	159.3	(51.6)	(210.9)	-132.4%
8	SONGS	1.3	1.3	-	0.0%
9	Modified CAM	0.4	0.3	(0.1)	-24.4%
10	SDCP DAC-GT	0.4	0.4	-	0.0%
11	SDCP CS-GT	0.3	0.3	-	0.0%
12	BioMat	-	-	-	-

⁹ This amount excludes FF&U, the TMNBC revenue requirement due to confidentiality concerns, and the BNBCBA which will be included as part of the October Update.

¹⁰ The rate impacts resulting from the revenue requirements requested in this Application are calculated using current effective rates as of March 1, 2024 per Advice Letter (“AL”) 4366-E, approved on April 9, 2024.

¹¹ Sums may not add up due to rounding.

13	GHG Revenues for Return ¹²	(233.1)	(308.0)	(74.9)	-32.1%
14	Total ¹³	754.4	469.4	(284.9)	-37.8%

In addition, the testimony of Mr. James Simmerman presents SDG&E’s 2025 Electric Sales Forecast as set forth in Table 2 below:

TABLE 2
Proposed 2025 Annual Electric Net Sales (GWh)¹⁴

Sector	Proposed 2025
Residential	6,059
Small Commercial	2,428
Med & Large Com/Ind	9,368
Agricultural	355
Lighting	80
Total	18,291

In total, these changes, when implemented with SDG&E’s 2025 sales forecast, would decrease the total bundled system average rate 3.3 cents per kWh, or -9.9%. Without the Residential and Small Business Semi-Annual CCC, the total bundled system average rate would decrease by 2.9 cents per kWh, or -8.3%. For unbundled customers, SDG&E’s system average delivery plus PCIA rates will decrease 1.4 cents per kWh, or -7.7%. Without the Residential and Small Business Semi-Annual CCC, SDG&E’s system average delivery plus PCIA rates would decrease 1.0 cents per kWh, or -5.2%.

A typical bundled non-California Alternative Rates for Energy (“CARE”) residential customer using 400 kilowatt-hours (“kWh”) per month on Schedule TOU-DR1 could see a monthly

¹² The GHG Revenues for Return figures include FF&U.

¹³ Sums may not equal due to rounding. Sums do not include the TMNBC or BNBCBA revenue requirement.

¹⁴ Note that the total amount reflected in the table may not sum up due to rounding.

bill decrease of -13.3%, or \$20 (from \$152 to \$132). A typical bundled CARE residential customer using 400 kWh per month on Schedule TOU-DR1 could see a monthly bill decrease of -15.1%, or \$14 (from \$93 to \$79).¹⁵ A typical unbundled non-CARE residential customer using 400 kWh per month on Schedule TOU-DR1, PCIA Vintage 2021 could see a monthly bill decrease of -11.3%, or \$11 (from \$96 to \$85). A typical unbundled CARE residential customer using 400 kWh month on Schedule TOU-DR1, PCIA Vintage 2021 could see a monthly bill decrease of -14.8%, or \$8 (from \$56 to \$48).¹⁶

Section VIII below summarizes the relief SDG&E requests from the Commission in this Application.

II. BACKGROUND AND SUMMARY OF APPLICATION

SDG&E's 2025 forecasts and proposals in this Application contain several categories of electric procurement activities, each of which is described below and discussed in testimony. Prior to 2016, SDG&E had filed an annual application seeking approval of its forecasted revenue requirements for ERRA, CTC and LG and a separate application regarding GHG-related forecasts. In accordance with D.14-10-033, in which the Commission directed the utilities to incorporate GHG-related forecasts and proposals into their annual ERRA forecast applications, SDG&E began including its GHG-related forecasts in its 2016 Application and has continued that approach ever since. Also, in accordance with D.22-03-003, SDG&E is now including the approval of its 2025 Electric Sales Forecast as part of this Application.

¹⁵ Customers' actual bill impacts will vary with usage per month, by season and by climate zone. Please refer to the testimony of SDG&E witness Wissman for additional details on rate and bill impacts.

¹⁶ Customers' actual bill impacts will vary with usage per month, by season and climate zone and when a customer became an unbundled customer (Power Charge Indifference Adjustment ("PCIA")) vintage. Please refer to the testimony of SDG&E witness Wissman for additional details on rate and bill impacts.

Likewise, as in prior Applications, SDG&E is again proposing to incorporate its 2025 forecast of its SONGS Unit 1 Offsite Spent Fuel Storage Cost revenue requirement – formerly an element of its General Rate Cases (“GRC”) – in this Application. In accordance with D.19-10-001, SDG&E has included its PABA revenue requirement in this Application. In addition, SDG&E seeks to recover its 2025 LGBA forecasted revenue requirement as further described in Section II.D below. SDG&E has also included 2025 proposed rate components for the Green Tariff Shared Renewables Program, as further described in Section II.I below. In accordance with Resolution E-5241, SDG&E has also included its 2025 MCAM revenue requirement and proposed MCAM rate components in this Application. Finally, pursuant to Resolution E-5246, SDG&E included SDCP’s DAC-GT and CS-GT program revenue requirements in this Application.

A. ERRA

In D.02-10-062, the Commission established the ERRA balancing account – the power procurement balancing account required by Pub. Util. Code Section 454.5(d)(3). The purpose of the ERRA balancing account is to provide California investor-owned utilities (“IOUs”) with a mechanism for timely recovery of energy procurement costs, including expenses associated with fuel and purchased power, utility retained generation, California Independent System Operator-related costs, and costs associated with the residual net short procurement requirements to serve their bundled electric service customers.¹⁷

The ERRA regulatory process consists of: (1) an annual forecast proceeding to adopt a forecast of the utility’s electric procurement cost revenue requirement and electricity sales for the upcoming year; and (2) an annual compliance proceeding to review the utility’s compliance in the preceding year regarding energy resource contract administration, least-cost dispatch, fuel procurement, and the ERRA balancing account. There is also an update process for new

¹⁷ See D.02-10-062 at pp. 60-61.

information (*e.g.*, fuel and purchased power forecasts, GHG verified volumes and associated costs, and additional GHG estimates for current year) which takes place in the Fall of each year (“October Update”).¹⁸

Pub. Util. Code Section 454.5(d)(3) also specified that the balance of the ERRA was not to exceed 5% of the IOUs’ actual recorded generation revenues for the prior calendar year, excluding revenues collected for the Department of Water Resources (“DWR”).¹⁹ Accordingly, in D.02-10-062, the Commission established a trigger mechanism designed to avoid the 5% threshold point, pursuant to which IOUs must file an expedited application for approval to adjust rates in 60 days from the date when their ERRA balance reaches an undercollection or overcollection of 4% and is projected to exceed the 5% trigger.²⁰ As currently implemented, the trigger process exists independently of, but in conjunction with, the forecast process used for this Application.

In D.22-01-023, the Commission directed each of the IOUs to modify their respective Electric Preliminary Statements governing the ERRA and PABA accounts to allow them to place year-end ERRA balances in the most-recent vintage subaccount of PABA each year.²¹ The modifications clarify that disposition of the year-end balance in the ERRA account shall be to the PABA upon submission (where a Tier 1 advice letter is currently required) or approval (where a Tier 2 advice letter is currently required) by the Commission of the applicable compliance advice letter addressing such balance.

¹⁸ D.22-01-023, OP 1 changed the release of the Market Price Benchmarks from November 1st to October 1st of each year to allow for the update process to take place in October instead of November.

¹⁹ D.02-10-062 at p.58, n.30; *see also* D.11-05-005.

²⁰ In D.07-05-008 at 6, the Commission modified D.02-10-062 by adding a new rule to the trigger procedures, pursuant to which SDG&E is permitted to file an advice letter seeking to maintain rates when it expects an undercollection or overcollection above the 4% trigger will self-correct within 120 days.

²¹ D.22-01-023 at OP 4.

B. PABA

Pursuant to D.18-10-019 and Advice Letter 3318-E,²² the PABA was established to record the “above-market” costs and revenues associated with all generation resources that are eligible for cost recovery through the PCIA rates, including SDG&E’s Utility-Owned Generation (“UOG”). The PABA is comprised of a series of subaccounts referred to as “vintage subaccounts.” Costs recorded in each vintage subaccount include, but are not limited to, fuel, GHG costs, third-party power purchase contracts, and UOG’s revenue requirement. The above-market costs of all generation resources that are eligible for cost recovery through the PCIA rates, including SDG&E’s UOG, are recorded in the PABA. D.19-10-001 authorized any over/under collection in the PABA vintage subaccounts in a given year to be rolled into the next year’s ERRA Forecast filing.

C. CTC

The TCBA is designed to accrue all ongoing CTC revenues and recover all ongoing CTC-eligible generation-related costs.²³ In accordance with D.02-12-074 and D.02-11-022, payments to Qualifying Facilities (“QFs”) that are above the market benchmark proxy price (*i.e.*, above-market QF power costs) are charged to the TCBA. Eligible above market CTC expenses reflect the difference between the market benchmark proxy price and the costs associated with QF contracts.

However, as explained in Ms. Felan’s testimony, SDG&E proposes to change this cost recovery methodology to discontinue the market benchmark proxy for SDG&E’s CTC-eligible resources. SDG&E proposes to use actual CAISO revenues as the market value of its two remaining CTC contracts for calculating the amount of contract costs to be recovered in ERRA, which may prevent any under/overcollections in ERRA that are resulting from the current CTC cost recovery mechanism.

²² SDG&E AL 3318-E, filed on December 10, 2018, and approved on May 30, 2019.

²³ Assembly Bill (“AB”) 1890 established the expenses that are eligible for CTC recovery.

D. LG

The LGBA is designed to record the costs and revenues of Local Generation where the Commission has determined that the generation resource is subject to the CAM.²⁴ Such generation may take the form of power purchase agreements, company-owned generation units associated with new generation resources, or any other resources approved by the Commission for CAM treatment. The costs recorded in the LGBA are recovered via the Local Generation Charge (“LGC”) rate component.

In this Application, SDG&E is requesting recovery for costs related to peaker generators that have been previously approved for CAM treatment, including Carlsbad, Pio Pico, and Escondido. These plants are described in testimony, along with the CAM-eligible combined heat & power plants. SDG&E is also requesting recovery for costs related to nine energy storage facilities and four microgrid energy storage resources in SDG&E’s service territory that have been approved for CAM treatment. In addition, LGBA also includes one contract to purchase RA only, costs for excess RA as approved in D.21-12-015, and Modified CAM cost subject to a CAM mechanism pursuant to D.22-05-015.

E. PCIA

The PCIA is another rate component of this Application. In D.06-07-030, as modified by D.07-01-030, the Commission resolved various issues relating to the cost responsibility surcharge applicable to Direct Access (“DA”) and Municipal Departing Load customers within the service territories of the IOUs.²⁵ The PCIA component of the cost responsibility surcharge is intended to preserve bundled customer indifference to customers that migrate from bundled load by ensuring

²⁴ The Commission adopted its CAM policy in D.06-07-029, which it later modified in D.11-05-005. The basic purpose of the CAM is to allow the advantages and costs of new generation to be shared by all benefiting customers in an IOU’s service territory.

²⁵ In D.07-01-025, the Commission adopted the PCIA methodology for Community Choice Aggregation (“CCA”) customers.

that departing load customers pay their share of the cost responsibility associated with the above-market-costs of the utilities' total procurement portfolio. Under the methodology adopted by the Commission in D.08-09-012, the Commission refined the indifference amount methodology by introducing the requirement to vintage departing load customers, based on their departure date, when assigning responsibility for the total portfolio of resources.

In D.18-10-019, the Commission adopted an annual true-up mechanism as well as a cap that limits the change of the PCIA rate from one year to the next. Starting in forecast year 2020, the cap level of the PCIA rate was set at 0.5 cents/kWh more than the prior year's PCIA, differentiated by system average vintage rate. AL 3436-E established the PCIA under-collection balancing account (CAPBA).²⁶ CAPBA establishes an interest-bearing balance account that will be used in the event that the PCIA cap is reached, in order to track any obligation that accrues for departing load customers by vintage subaccounts. However, D.21-05-030 in the PCIA Order Instituting Rulemaking, R.17-06-026, subsequently removed the PCIA cap and required SDG&E to dispose of any remaining CAPBA balance in PCIA Rates through December 31, 2023. In addition, D.23-12-021 authorized SDG&E's request to transfer any remaining balance in the CAPBA subaccounts to the corresponding PABA vintage subaccounts and close the CAPBA preliminary statement.²⁷ SDG&E is not requesting any 2025 revenue requirement for CAPBA. In December 2023, the CAPBA undercollected balance of \$1.265 million was transferred to PABA, effectively closing the CAPBA.

The PCIA rates are based on applicable costs from SDG&E's total portfolio of resources, including its forecasted ERRR, PABA and CTC revenue requirements, as well as its authorized Non-Fuel Generation Balancing Account ("NGBA") revenue requirement. Although SDG&E

²⁶ SDG&E AL 3436-E was filed on September 30, 2019, approved on October 31, 2019.

²⁷ D.22-12-042, p. 32.

proposes to update the currently effective PCIA rates in this Application, it will not be able to provide final PCIA rates until certain market price information, such as the forecasted 2025 Market Price Benchmarks and final NGBA revenue requirement, become available.²⁸ Once the necessary information becomes available, SDG&E will update its proposed PCIA rates in the October Update to this Application.

In addition, as reflected in Ms. Miller’s testimony, accruals for the estimated renewable energy credits (“RECs”) and RA market values of PCIA eligible resources are recorded monthly to PABA and ERRA. Pursuant to D.19-10-001, these amounts get adjusted when the final 2025 market price benchmarks (“MPBs”) are received from Energy Division in October. In the October Update filing, SDG&E includes a true-up of the REC and RA market values recorded during January-August 2024, to reflect the updated benchmarks. However, SDG&E notes that as of the filing of this Application, prices for RECs and RA are significantly higher than the current benchmarks. If this rise in prices continues, SDG&E is concerned that the current RA MPB methodology could result in materially higher benchmarks in October, and in turn, materially higher bundled rates for 2025. SDG&E will continue to monitor the situation and reserves the right to seek appropriate relief in the course of this proceeding, including but not limited to, requesting Commission authorization to adopt an alternative ratesetting scenario that would allow SDG&E to continue the use of the 2024 system RA MPB for 2025 ratesetting purposes.²⁹

²⁸ SDG&E notes that the 2025 NGBA revenue requirement is not expected to be available until the resolution of SDG&E’s pending General Rate Case. As such, SDG&E plans to utilize the current authorized NGBA revenue requirements to calculate PCIA rates.

²⁹ SDG&E understands that Pacific Gas & Electric Company intends to make a similar request in its 2025 ERRA Forecast Application to be filed on May 15, 2023. SDG&E intends to monitor PG&E’s 2025 ERRA Forecast Application for any developments on this issue.

F. SONGS Unit 1 Offsite Spent Fuel Storage Costs

As noted above, SDG&E tracks the authorized spent fuel storage costs revenue requirement in its NDAM account. SDG&E is seeking authorization to recover these costs through the ERRA forecast application process, and it is thus seeking authorization of the forecast 2025 revenue requirement for SONGS Unit 1 Offsite Spent Fuel Costs in this Application.

G. TMNBC

AL 3343-E established the Tree Mortality Non-Bypassable Charge Balancing Account (“TMNBCBA”) to record the tree mortality related procurement costs incurred as directed by Resolution E-4770 and Resolution E-4805.³⁰ As noted in D.18-12-003, OP 9, the TMNBCBA cost will be recovered through the Public Purpose Programs (“PPP”) charge. Details regarding the TMNBC revenue requirement are discussed in the testimonies of Jimmy Elias and LaRee Felan.

H. GHG Costs and Allowance Revenues

Pursuant to the California Global Warming Solutions Act of 2006, AB 32, the California Air Resources Board (“CARB”) designed a statewide GHG cap-and-trade program in which certain utilities are required to participate. The cap-and-trade program creates a cap on major sources of GHG emissions – including power plants, fuel suppliers and industrial facilities – to achieve GHG reduction goals.

Utilities incur costs both by purchasing allowances for their own compliance obligation under the cap-and-trade program and, indirectly, through GHG costs embedded in the wholesale price of electricity. These GHG costs are incorporated into the generation component of electricity rates through the ERRA process in the same manner as other procurement-related costs, and they result in a carbon price signal intended to incent an overall reduction in GHG emission. The state allocates GHG allowances to ratepayers with the utilities acting as intermediaries to hold and then

³⁰ AL 3343-E was approved on July 19, 2019, with an effective date of July 2, 2019.

sell the allowances for ratepayers' benefit. The revenue from the sale of these GHG allowances is then returned to ratepayers and helps offset the increases in electricity costs that result from GHG compliance.

In D.14-10-033, the Commission adopted methodologies for calculating forecasts of GHG allowance revenue and GHG costs, as well as recorded GHG allowance revenue and GHG costs. The decision further adopted Confidentiality Protocols for cap-and-trade related data and required the utilities to use a proxy price in their forecasts. However, in D.19-04-016, the Commission found that the language in OP 9 of D.14-10-033 was ambiguous as it failed to distinguish between the differing compliance obligations in the utilities' ERRA forecast and ERRA compliance proceedings.³¹ The Commission clarified the requirements of D.14-10-033 to state that compliance with Attachment C shall be demonstrated in the ERRA compliance proceeding and not the ERRA forecast proceeding.³² Accordingly, SDG&E is not including Attachment C (or supporting testimony regarding methodologies) in this ERRA forecast application. Rather, SDG&E will comply with D.19-04-016, OP 3, which directs the IOUs to demonstrate compliance with the revised D.15-01-024 Attachment C in its ERRA compliance filings and not in its ERRA forecasts. SDG&E will submit the GHG Weighted Average Cost compliance testimony for record year 2023 in its record year 2023 ERRA Compliance testimony, which will be filed on June 3, 2024.

Nonetheless, this Application includes SDG&E's GHG Revenue and Reconciliation Application Form (Attachment D of the Decisions listed above) as Attachment G to this Application. SDG&E will further update this information in its forthcoming October Update.

³¹ D.19-04-016 at FOF 17.

³² *Id.* at OP 3.

I. Proposed Rate Components for the Green Tariff Shared Renewables Program

In 2013, California enacted the Green Tariff Shared Renewables (“GTSR”) Program, established in Senate Bill (“SB”) 43.³³ That legislation intended to promote renewable energy by expanding access to renewable energy resources to all ratepayers who are currently unable to access the benefits of onsite generation (*e.g.*, residential customers who could not install onsite solar panels). In D.15-01-051 – implementing SB 43 – the Commission required the three large California IOUs to establish the GTSR Program. This program has two features administered by the utilities: (1) a Green Tariff component, which allows customers to purchase energy with a greater share of renewables; and (2) an Enhanced Community Renewables component, which allows customers to purchase renewable energy from community-based projects.

On August 25, 2022, Administrative Law Judges Petersen and Pulsifer issued a ruling in A.22-05-022, *et al.* immediately suspending SDG&E’s EcoChoice, Green Tariff program and directed SDG&E to “quickly disenroll customers from its Green Tariff option who will remain on their otherwise applicable rate.”³⁴ The ruling declined to suspend SDG&E’s EcoShare, Enhanced Community Renewables (“ECR”) program; therefore, SDG&E presents only ECR 2025 rates in this Application.

However, SDG&E notes that a Proposed Decision in A.22-05-022 was issued on March 3, 2024 that would, if adopted, discontinue the ECR program to new projects. SDG&E does not currently have any ECR projects, and so this requirement would effectively terminate SDG&E’s

³³ SB 43, Stats. 2013-2014, Ch. 413 (Cal. 2013).

³⁴ August 25, 2022, *Administrative Law Judge’s Ruling Granting Request for Green Tariff Suspension*, OP 1 (issued in A.22-05-022 *et al.*). In light of this ruling, D.22-12-042 directed that Green Tariff rates should remain at \$0 until further guidance is provided in A.22-05-022 or in an appropriate proceeding.

ECR program. SDG&E will continue to monitor A.22-05-022 and if the Proposed Decision gets adopted, will make the appropriate updates in its ERRA October Update filing.

J. MCAM

Pursuant to D.22-05-015 and Advice Letter 4043-E,³⁵ the purpose of MCAM balancing account is to record the net costs related with the procurement of energy resources by SDG&E incurred on behalf of certain load-serving entities (“LSEs”) in the following circumstances: (1) opt-out procurement-related costs, including incremental administrative costs for customers of LSEs that have opted out of self-procurement; (2) backstop procurement-related costs, including incremental administrative costs for customers of LSEs that fail to provide the capacity required by D.19-11-016 and or/D.21-06-035; and (3) opt-out LSEs that have left the market and no longer serve customers.

On January 12, 2023, the Commission issued Resolution E-5241 approving SDG&E’s cost recovery to implement MCAM.³⁶ As such, SDG&E implemented its MCAM balancing account and transferred the costs from Resource Adequacy Procurement Memorandum Account (“RAPMA”) to this account.³⁷ In accordance with Resolution E-5241, SDG&E presents its 2025 MCAM revenue requirement and proposed MCAM rate components in this Application.

K. BNBCBA

Pursuant to D.20-08-043, the purpose of the BNBCBA is to provide full recovery of the net costs of the Bioenergy Market Adjusting Tariff (“BioMAT”) procurement costs for the BioMAT program. D.20-08-043 imposes a non-bypassable charge (“NBC”) on all customers in each IOUs service territory. The revenues from this NBC and the net costs of the BioMAT contracts shall be

³⁵ See SDG&E AL 4043-E, filed on July 18, 2022 and approved on January 12, 2023.

³⁶ E-5241, OP 1.

³⁷ See Resolution E-5117. RAPMA is an interim memorandum account that existed to record costs until the MCAMBA was created and approved in D.22-05-015.

recorded in the BNBCBA. The IOUs are required to retain the BioMAT contract Resource Adequacy (“RA”) and Renewable Portfolio Standard (“RPS”) attributes for bundled customer compliance requirements per Public Utility Code section 399.20(h) and (i). The BNBCBA shall therefore reflect credits for the market value of these attributes, which will be calculated using the latest Commission approved market price benchmarks that are provided by Energy Division annually as part of the Power Charge Indifference Adjustment regulatory process. Pursuant to D. 23-11-084, each Community Choice Aggregator’s (“CCA”) BioMAT program costs, net of Resource Adequacy and Renewable Portfolio Standard attribute costs, will be recovered from customers through SDG&E’s NBC included in PPP rates.

Currently, there are no costs recorded in the BNBCBA. However, SDG&E shall include any Commission-approved CCA BioMAT costs in the October Update to the ERRR forecast application (if applicable).

L. SDCP DAC-GT and CS-GT

Resolution E-5246 approved SDCP’s Advice Letter 10-E to create tariffs to implement its Disadvantaged Communities – Green Tariff (“DAC-GT”) and Community Solar – Green Tariff (“CS-GT”) programs.³⁸ SDCP’s DAC-GT and CS-GT estimated program revenue requirements for 2025 are presented in this Application. However, at the time of this Application, SDCP’s 2025 program funding has not yet been approved by the Commission. Therefore, SDG&E is proposing to keep the program funding constant at the 2024 amount for purposes of this initial

³⁸ Resolution E-5246 issued March 16, 2023.

Application.^{39,40} If SDCP’s DAC-GT and CS-GT funding amount is approved before SDG&E files its October Update, SDG&E will update the funding amount in its October Update.

M. Sales Forecast

In D.22-03-003, the Commission directed SDG&E to file its subsequent annual electric sales forecast in its ERRR forecast applications. D.22-03-003 also requires the application to include the testimony required in OP 8 of D.21-12-040. SDG&E submits the testimony of Mr. Simmerman in compliance with these directives.

By this Application, SDG&E seeks approval of its electric sales forecast for the year 2025, reflected in Table 2 above. The overall system forecast in the table above is the same as the 2024 current authorized system sales forecast⁴¹, which was presented in the 2024 ERRR/sales forecast application and subsequently approved in decision D.23-12-021 and implemented on January 1, 2024.⁴² This approved sales forecast was based on the California Energy Commission’s (“CEC”) 2022 California Energy Demand Update forecast (“2022 CEC Forecast” or “CEC Forecast”), which was adopted by the CEC on January 25, 2023.⁴³ SDG&E is proposing to maintain the 2025 overall system sales forecast at the current 2024 authorized levels because the 2023 CEC Forecast showed significant variance from both the 2022 CEC Forecast and the 2023 Integrated Energy Policy

³⁹ The 2024 budgets are found in SDCP’s AL 010-E, which was approved by Resolution E-5246 (March 16, 2023).

⁴⁰ Pursuant to Resolution E-5246, the 2025 SDCP DAC-GT and CS-GT funding will be approved through its 2025 Annual Budget Advice Letter.

⁴¹ Individual class sales have been updated in the 2025 Sales Forecast to reflect recent historical class sales trends.

⁴² As implemented via advice letter (“AL”) 4344-E.

⁴³ CEC, Minutes of the January 25 2023 Business Meeting available at <https://efiling.energy.ca.gov/GetDocument.aspx?tn=248808&DocumentContentId=83344>

Report (“IEPR”) forecast that was submitted by SDG&E for the year 2025. *See* Direct Testimony of James Simmerman for additional information.

N. Investment Tax Credits

In August 2022, the United States congress passed the Inflation Reduction Act (“IRA”) which included Investment Tax Credits (“ITCs”) for renewable energy infrastructure, including standalone energy storage technology. SDG&E has eight energy storage and microgrid projects that came online in 2023 and are eligible for these credits. SDG&E is eligible to claim the ITCs on these projects on its 2023 federal tax return, which is expected to be filed in October 2024. SDG&E intends to provide these benefits to customers via a reduction to the same account as the capital projects after the final amount of the ITCs are determined at the time of filing the federal tax return. In December 2023, SDG&E included the estimated tax credits in the 2023 year-end PABA and LGBA balancing accounts. The recorded amount of estimated tax credits in PABA is \$94.234 million and in LGBA is \$102.963 million. The recorded amounts will be updated in SDG&E’s October Update filing to reflect final amounts captured in SDG&E’s filing of 2023 federal tax returns. SDG&E plans to apply the final tax credits towards customer rates over a two-year period starting 2025. The treatment of tax credits in customer rates is further discussed in the testimony of SDG&E witness Erica Wissman.

III. SUMMARY OF PREPARED TESTIMONY

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

A. Erica Wissman

Ms. Wissman’s testimony presents the illustrative rate and bill impacts associated with the cost recovery of SDG&E’s 2025 forecast of its: (1) ERRA revenue requirement and the projected 2024 ERRA year-end balance; (2) PABA revenue requirement and the projected 2024 PABA year-end balance; (3) CTC revenue requirement; (4) LG revenue requirement and the projected 2024

year-end balance; (5) SONGS Unit 1 Offsite Spent Fuel Cost revenue requirement; (6) GHG allowance revenue return; (7) MCAM revenue requirement; (8) SDCP's DAC-GT and CS-GT revenue requirements; and (9) TMNBC revenue requirement. Ms. Wissman also proposes the 2025 PCIA component of the cost responsibility surcharge applicable to departing load customers. Further, Ms. Wissman presents the methodology for the GHG allowance revenue returns, which involves identifying and supporting the 2025 forecast GHG allowance revenue return allocation amounts (including the California Climate Credit) in Attachment G to this Application. Ms. Wissman also proposes the 2025 rate components associated with the GTSR program (specifically the ECR). Finally, Ms. Wissman proposes the 2025 MCAM rates.

B. Jimmy Elias

Mr. Elias's testimony describes the resources that SDG&E expects to use in 2025 to meet its forecast bundled customer load. Mr. Elias then forecasts the procurement costs that SDG&E expects to record to the ERRA, TCBA, PABA and LGBA, as well as procurement costs related to the Green Tariff Shared Renewables program in 2025. In addition, Mr. Elias provides a forecast of the SONGS Unit 1 Offsite Spent Fuel Storage Costs. Mr. Elias also presents SDG&E's forecast of 2025 total GHG costs – both direct and indirect – incurred in connection with SDG&E's compliance with California's cap-and-trade program, which (as noted below) Ms. Felan uses in her 2025 forecast of the ERRA revenue requirement. Additionally, Mr. Elias provides a 2025 forecast of GHG allowance revenues, and the amount of revenue available for energy efficiency and clean energy investments in 2025. Mr. Elias also provides the 2025 TMNBC forecast.

C. LaRee Felan

Ms. Felan's testimony describes the purpose of the ERRA, PABA, TCBA, LGBA and CAPBA. Using cost information provided by Mr. Elias, Ms. Felan then presents SDG&E's 2025 forecast of: (1) the ERRA revenue requirement, which includes GHG costs; (2) the CTC revenue requirement; (3) the LG revenue requirement; and (4) the PABA revenue requirement. Ms. Felan

also presents LGBA year-end balance that SDG&E seeks to recover in this Application.

Additionally, Ms. Felan compares the 2023 year-end recorded balances with the 2023 year-end actual balances in the GHG balancing accounts used for GHG expenses (GHG Customer Outreach and Education Memorandum Account and GHG Administrative Costs Memorandum Account) and GHG allowance revenues (GHG Revenue Balancing Account). Ms. Felan also presents SDG&E's 2025 forecast of the SONGS Unit 1 Offsite Spent Fuel Storage Cost revenue requirement. Ms. Felan discusses the history of the TMNBCBA and how the related revenue requirement provided in Mr. Elias's testimony is recorded and collected from ratepayers via the PPP charge. Ms. Felan's testimony also sets forth the BNBCBA (BioMat) revenue requirement.

Ms. Felan also explains the justification for SDG&E proposal to change current cost recovery methodology for CTC-eligible resources – specifically, SDG&E's proposal to discontinue the market benchmark proxy for SDG&E's CTC-eligible resources. Ms. Felan's testimony also explains SDG&E's proposed accounting treatment of Investment Tax Credits for renewable energy infrastructure.

D. Stephen M. Elliot

Mr. Stephen M. Elliot's testimony presents SDG&E's 2023 costs for GHG compliance instruments used to satisfy obligations under the CARB's cap-and-trade program. Additionally, Mr. Elliot provides the 2023 revenues. Mr. Elliot's testimony also describes the cap-and-trade program and details the methodology behind SDG&E's calculation of its unadjusted 2023 actual revenues and estimated costs. Mr. Elliot's testimony also includes a forecast of the costs of ongoing customer education and outreach as well as the ongoing administrative and billing costs associated with the return of GHG allowance revenues to customers.

E. Sheri Miller

Ms. Sheri Miller's testimony describes the process of forecasting SDG&E's PCIA costs in the 2025 ERRA forecast Application. The forecasted PCIA costs are calculated using the modeled

forecast costs and volumes provided by SDG&E witness Mr. Elias, and the final PCIA costs presented in this testimony are used by SDG&E witness Ms. Felan in her testimony describing the 2025 balancing account revenue requirements. Ms. Miller’s testimony also supports SDG&E witness Ms. Wissman’s development of customer PCIA rates. Ms. Miller’s testimony also presents the projected PABA year-end balance. Ms. Miller’s testimony also explains SDG&E’s new proposed treatment of portfolio administration costs for electric and fuel procurement, specifically that they be recovered through the “non-vintaged” PABA subaccount.

F. James Simmerman

Mr. Simmerman’s testimony presents SDG&E’s 2025 Electric Sales Forecast as set forth in the Table 2 above. Mr. Simmerman’s testimony also describes SDG&E’s meet-and-confer activities as required by D.19-06-026, D.20-03-019, and D.22-03-003.

G. Dan Skopec

As required by D.21-04-010, OP 10, Mr. Skopec’s testimony describes the implementation, use and oversight of an effective internal control and review process to ensure the accuracy of the information submitted in connection with this year’s ERRRA forecast 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 Roger A. Cerda.

2. Rule 2.1 (b) - Correspondence

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

Geneveve Bucsit
Regulatory Case Manager
San Diego Gas & Electric Company
8330 Century Park Court, CP31D
San Diego, California 92123
Telephone: (619) 676-8991
Email: gbucsit@sdge.com

with copies to:

Roger A. Cerda
Cameron H. Biscay
San Diego Gas & Electric Company
8330 Century Park Court, CP32D
San Diego, CA 92123
Telephone: (858) 654-1781
Facsimile: (619) 699-5027
Email: rcerda@sdge.com
cbiscay@sdge.com

3. Rule 2.1 (c)

a. Proposed Category of Proceeding

In accordance with Rule 7.1, SDG&E requests that this Application be categorized as ratesetting because SDG&E proposes to recover the forecasted revenue requirements described in this Application from its ratepayers, and the costs will thus influence SDG&E's rates.

b. Need for Hearings

SDG&E does not believe that approval of this application will require evidentiary 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. However, to the extent that evidentiary hearings may be required, SDG&E requests that any schedule set forth by the Commission include a procedural mechanism by which the parties can specifically identify

material issues of fact in dispute that warrant an evidentiary hearing. Similarly, pursuant to Rule 2.6 (b), any protest that requests evidentiary hearings “must state the facts the protestant would present at an evidentiary hearing to support its request for whole or partial denial of the application.”

c. Issues to be Considered

The issues to be considered in this Application are as follows:

1. Whether the Commission should approve SDG&E’s total 2025 forecast revenue requirement of \$469.4 million and the amount of the 2025 Tree Mortality Non-Bypassable Charge forecast revenue requirement, to become effective in rates on January 1, 2025;
2. Whether the Commission should approve SDG&E’s 2025 Energy Resource Recovery Account forecast revenue requirement of \$432.3 million and the projected 2024 ERRA year-end balance of \$34.1 million;
3. Whether the Commission should approve a 2025 Portfolio Allocation Balancing Account forecast revenue requirement of \$251.0 million and the projected 2024 PABA year-end balance of \$(107.1) million;
4. Whether the Commission should approve a 2025 Competition Transition Charge (“CTC”) forecast revenue requirement of \$2.1 million;
5. Whether the Commission should approve a 2025 Local Generation forecast revenue requirement of \$214.4 million and the projected 2024 LGBA year-end balance of \$(51.6) million;
6. Whether the Commission should approve the 2025 San Onofre Nuclear Generating Station Unit 1 Offsite Spent Fuel Storage Cost forecast revenue requirement of \$1.3 million;
7. Whether the Commission should approve SDG&E’s 2025 Modified Cost Allocation Methodology revenue requirement of \$0.3 million;
8. Whether the Commission should approve SDG&E to recover San Diego Community Power’s 2025 Disadvantaged Communities – Green Tariff and Community Solar – Green Tariff revenue requirements of \$0.4 million and \$0.3 million, respectively.
9. Whether the Commission should approve SDG&E’s 2025 Tree Mortality Non-Bypassable Charge forecast revenue requirement;
10. Whether the Commission should approve SDG&E’s 2025 forecasts of GHG revenues, revenue set-asides and returns and administrative expenses, which include:
 - a. Forecast GHG allowance revenues;
 - b. Forecast set asides for clean energy/energy efficiency programs.
 - c. Forecast revenue returns to emissions intensive trade-exposed retail customers;

- d. GHG administration, customer education and outreach plan costs; and
 - e. Forecast revenue returns to residential and small business customers via the California Climate Credit.
11. Whether the Commission should approve SDG&E’s proposed vintage Power Charge Indifference Adjustment in rates;
 12. Whether the Commission should approve SDG&E’s proposed 2025 rate components for the Green Tariff Shared Renewables Program (*i.e.*, the Enhanced Community Renewables program);
 13. Whether the Commission should approve SDG&E’s proposed 2025 Modified Cost Allocation Methodology rates;
 14. Whether the Commission should approve SDG&E’s 2025 Electric Sales Forecast; and
 15. Whether the Commission should approve SDG&E’s proposal to change its current cost recovery methodology for SDG&E’s CTC-eligible resources; and
 16. Whether the Commission should approve any other just and reasonable relief as may be needed.

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 for this year’s ERRA Forecast proceeding:

<u>ACTION</u>	<u>DATE</u>
Application filed	May 15, 2024
Protests / Responses	June 14, 2024
Reply to Protests / Responses	June 26, 2024
Prehearing Conference	July 12, 2024
Intervenor Testimony	August 19, 2024
Rebuttal Testimony	September 9, 2024
Rule 13-9 Meet and Confer deadline - Parties inform ALJ whether hearings are necessary and identify the specific disputed issues of material fact, witness lists and cross-examination estimates	September 19, 2024
Evidentiary Hearings (if needed)	September 26, 2024
Concurrent Opening Briefs	October 4, 2024
Concurrent Reply Briefs	October 11, 2024
SDG&E October Update	October 14, 2024

<u>ACTION</u>	<u>DATE</u>
Comments on October Update	October 30, 2024
Reply Comments on October Update	November 8, 2024
Proposed Decision	November 15, 2024
Comments on Proposed Decision	November 22 2024
Reply Comments on Proposed Decision	November 27, 2024
Commission Final Decision	December 5, 2024

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.⁴⁴

1. Rule 3.2 (a) (1) – Balance Sheet

SDG&E’s financial statement, balance sheet and income statement for the six-month period ending December 31, 2023 are included with this Application as **Attachment A**.

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

A statement of all of SDG&E’s presently effective electric rates can be viewed electronically 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**.

⁴⁴ Note Rule 3.2(a)(9) is not applicable to SDG&E.

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

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

Applicant's original cost of utility plant, together with the related reserves for depreciation and amortization six-month period ending December 31, 2023 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 six-month period ending December 31, 2023 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 25, 2024, was electronically mailed to the Commission on April 15, 2024, 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. MEET-AND-CONFER EFFORTS, WORKSHOP ACTIVITIES, AND MISCELLANEOUS COMPLIANCE REQUIREMENTS

A. Departing Load Forecasting

D.19-06-026 adopted a meet-and-confer requirement whereby: (a) A meeting between load-serving LSEs that anticipate load migration shall occur reasonably in advance of the filing deadline for initial year ahead forecasts; and (b) In each LSE's initial year ahead forecast filing, each LSE shall describe the dates of meetings with other LSEs to discuss load migration, any agreements, and any continued areas of disagreement.⁴⁵

Additionally, in OP 1 of D.20-03-019 Considering Working Group Proposals on Departing Load Forecast and Presentation of Power Charge Indifference Adjustment Rate on Bills and Tariffs (filed February 25, 2020), the Commission ordered SDG&E to report in each regulatory filing its meet-and-confer activities and information exchange with Community Choice Aggregators in SDG&E's service territory, if the regulatory filing involves a departing load forecast.⁴⁶

SDG&E held a meet-and-confer meeting regarding load forecasting on March 27, 2024. SDG&E invited numerous entities to participate in that meet-and-confer meeting. Attendees to the meeting included representatives for San Diego Community Power ("SDCP"), Clean Energy Alliance ("CEA"), Pacific Energy Advisors ("PEA"), Regents of the UC, Calpine PowerAmerica, Shell Energy North America ("SENA"), New Gen Strategies, and CalCCA. The items addressed at the meet-and-confer meeting included: (1) an overview of SDG&E's load forecast process for departing load; (2) an overview of the meet-and-confer requirement; and (3) an overview of

⁴⁵ *Decision Adopting Local Capacity Obligations for 2020-2022, Adopting Flexible Capacity Obligations for 2020, and Refining the Resource Adequacy Program* at OP 14 (filed in Rulemaking (R.) 17-09-020).

⁴⁶ Filed in R.17-06-026.

regulatory proceedings and schedules. The parties have reached agreement on the process by which the non-IOU LSEs are to provide forecast data to SDG&E as well as the templates to be used to submit their data. There were no specific areas of disagreement, including on SDG&E's proposal to maintain the 2025 sales forecast at the current 2024 authorized levels. Information provided by the non-IOU LSEs to SDG&E includes monthly energy sales, peak demand and customer forecast data.

B. Sales Forecast Workshop

D.22-03-033 directed SDG&E to hold an all-party workshop no later than March 31 of each year to work with stakeholders and to consider any input they may propose prior to filing its annual sales forecast with the Commission for the upcoming year.⁴⁷ In preparation for filing its ERRA forecast application (which now includes the annual sales forecast), SDG&E held an all-party workshop on March 22, 2024. Participants to the workshop included SDCP, CEA, The Direct Access Customer Coalition ("DACC") and Alliance for Retail Energy Markets ("AReM"). The agenda included a review of the CEC forecasting process, SDG&E's proposed 2025 sales forecast (based on the CEC forecast), and a description of how the CEC sales forecast is used to establish the rate schedule level forecast. There were no specific areas of disagreement, including on SDG&E's proposal to maintain the 2025 overall system sales forecast at the current 2024 authorized levels.

C. Consultation with Energy Division Staff Regarding Confidentiality Issues

In D.23-12-021, the Commission agreed with SDG&E's rationale for designating class average bundled rates as confidential consistent with D.06-06-066.⁴⁸ However, the Commission found it appropriate for the parties to consult with Energy Division to determine whether there are more appropriate ways to submit the detailed information that Energy Division requires, while at

⁴⁷ D.22-03-003 at OP 4.

⁴⁸ D.23-12-021, pp. 28-29.

the same time addressing the access and transparency concerns raised by the CCA Parties.⁴⁹ To that end, SDG&E has taken the following measures, which SDG&E understands satisfy Energy Division's needs while at the same time addressing the concerns raised by the CCA Parties.

As a threshold matter, bundled retail sales are confidential pursuant to the Confidentiality Matrix adopted in D.06-06-066. In general, rates equal revenues divided by sales, so in order to comply with D.06-06-006, revenues or rates data must be either aggregated between bundled and departed load, or redacted. In its 2024 ERRR Forecast Application, Energy Division requested that SDG&E include the detailed breakdown of class average revenues and rates by component for both bundled and departed load customers.⁵⁰ To maintain bundled sales confidentiality while also providing the details requested, SDG&E redacted bundled class average commodity rates in its 2024 ERRR Forecast Application because at the time, bundled and departed load revenue requirements were separately identified publicly in its implementation Advice Letters. However, the CCA parties objected to SDG&E redacting bundled class average commodity rates.⁵¹ SDG&E met with Energy Division on October 18, 2023 to discuss changing its implementation Advice Letters to aggregate bundled and departed load revenue requirements, which would allow SDG&E to present bundled class average commodity rates publicly. Energy Division agreed to this change, and SDG&E made this change beginning with its January 1, 2024 consolidated rate change.⁵² This change enables SDG&E to publicize bundled class average commodity rates while still maintaining

⁴⁹ *Id.*

⁵⁰ D.23-12-021, p.28.

⁵¹ A.23-05-0143 Opening Brief of San Diego Community Power, Clean Energy Alliance, and the California Community Choice Association, pp. 10 – 13.

⁵² AL 4319-E, SDG&E's Preliminary Consolidated Advice Letter for January 1 rates filed November 15, 2023, and AL 4344-E, SDG&E's Consolidated Advice Letter for January 1 rates filed December 29, 2023.

bundled sales confidentiality. SDG&E is taking this same approach in the 2025 ERRA Forecast Application.

VI. CONFIDENTIAL INFORMATION

SDG&E is submitting the confidential testimony supporting this Application in both public (redacted) and non-public (unredacted and confidential) form, consistent with SDG&E's declarations of confidential treatment attached to the confidential testimonies and submitted in conformance with D.06-06-066, D.08-04-023 and other applicable orders and statutory provisions. In short, confidential treatment is necessary in this proceeding to avoid inappropriate disclosure of the confidential and commercially sensitive information (pertaining to SDG&E's electric procurement resources and strategies) that SDG&E witnesses must identify to support SDG&E's revenue requirements forecasts for 2025. Additionally, SDG&E is contemporaneously filing a motion for leave to file confidential information in **Attachment G** to this Application under seal.

VII. SERVICE

This is a new application. No service list has been established. Accordingly, SDG&E will electronically serve this application, testimony and related exhibits on parties to the service list for the following proceeding: *Application of SDG&E for Approval of its 2024 Electric Procurement Revenue Forecasts, 2024 Electric Sales Forecast, and GHG-related Forecasts* (A.23-05-013). Electronic copies will also be served on Chief Administrative Law Judge ("ALJ") Michelle Cooke.

VIII. CONCLUSION AND SUMMARY OF RELIEF REQUESTED

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

- (1) grant authority to change rates by approving as reasonable SDG&E's 2025 forecast of its ERRA revenue requirement pertaining to SDG&E's load, the resources available to meet SDG&E's load, and various input assumptions regarding fuel costs, GHG costs, and costs for SDG&E's various electric resources;
- (2) grant authority to change rates by approving as reasonable SDG&E's projected 2024 ERRA year-end balance;

- (3) grant authority to change rates by approving as reasonable SDG&E's 2025 forecast of its PABA revenue requirement;
- (4) grant authority to change rates by approving as reasonable SDG&E's projected 2024 PABA year-end balance;
- (5) grant authority to change rates by approving as reasonable SDG&E's 2025 forecast of its CTC revenue requirement;
- (6) grant authority to change rates by approving as reasonable SDG&E's 2025 forecast of its LG revenue requirement;
- (7) grant authority to change rates by approving as reasonable SDG&E's projected 2024 LGBA year-end balance;
- (8) grant authority to change rates by approving as reasonable SDG&E's 2025 forecast of its SONGS Unit 1 Offsite Spent Fuel Cost revenue requirement;
- (9) grant authority to change rates by approving as reasonable SDG&E's 2025 MCAM revenue requirement;
- (10) grant authority to change rates by approving as reasonable SDG&E to collect SDCP's 2025 DAC-GT and CS-GT program revenue requirements;
- (11) grant authority to change rates by approving as reasonable SDG&E's 2025 forecast of its TMNBC revenue requirement;
- (12) grant authority to change rates by approving as reasonable SDG&E's 2025 forecast of its BNBCBA revenue requirement;
- (13) approve SDG&E's 2025 forecast of its GHG allowance revenues;
- (14) approve SDG&E's 2025 forecast for its GHG administration, customer education and outreach activities;
- (15) adopt SDG&E's 2025 forecast of its GHG allowance revenue return allocations for the residential and small business California Climate Credit;
- (16) adopt SDG&E's proposed vintage PCIA rates;
- (17) adopt SDG&E's proposed 2025 rate components for the Green Tariff Shared Renewables Program (specifically the ECR program);
- (18) adopt SDG&E's proposed 2025 MCAM rates;
- (19) approve SDG&E's 2025 Electric Sales Forecast;
- (20) grant authority to change the cost recovery methodology for SDG&E's CTC-eligible resources;

(21) grant authority to implement the revenue requirements and PCIA rates adopted herein, as updated with November 2024 actuals and December 2024 forecasts in SDG&E's annual year-end process pursuant to Resolution E-5217, on January 1, 2025; and,

(22) 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,

/s/ Roger A. Cerda

Roger A. Cerda

Attorney for:

SAN DIEGO GAS & ELECTRIC COMPANY

8330 Century Park Court, CP32D

San Diego, CA 92123

Telephone: (858) 654-1781

Email: rcerda@sdge.com

SAN DIEGO GAS & ELECTRIC COMPANY

By: /s/ Adam Pierce

Adam Pierce

San Diego Gas & Electric Company

Vice President – Energy Procurement and Rates

DATED at San Diego, California, this 15th day of May 2024.

OFFICER VERIFICATION

I, Adam Pierce, declare as follows:

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 ITS 2025 ELECTRIC PROCUREMENT REVENUE REQUIREMENT FORECASTS, 2025 ELECTRIC SALES FORECAST, AND GHG-RELATED FORECASTS** 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 May 15, 2024 at San Diego, California.

By: /s/ Adam Pierce
Adam Pierce
San Diego Gas & Electric Company
Vice President – Energy
Procurement and Rates

ATTACHMENT A

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

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
December 31, 2023

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

(b) Brief Description of Mortgage

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

(c) Number and Amount of Bonds Authorized and Issued

First Mortgage Bonds	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid as of Q4' 2023
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000	15,000,000
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	15,312,500
6.00% Series GGG, due 2039	05-14-09	300,000,000	300,000,000	18,000,000
5.35% Series HHH, due 2040	05-13-10	250,000,000	250,000,000	13,375,000
4.50% Series III, due 2040	08-26-10	500,000,000	500,000,000	22,500,000
3.95% Series LLL, due 2041	11-17-11	250,000,000	250,000,000	9,875,000
4.30% Series MMM, due 2042	03-22-12	250,000,000	250,000,000	10,750,000
3.60% Series NNN, due 2023	09-09-13	0	0	16,200,000
2.50% Series QQQ, due 2026	05-19-16	500,000,000	500,000,000	12,500,000
3.75% Series RRR, due 2047	06-08-17	400,000,000	400,000,000	15,000,000
4.15% Series SSS, due 2048	05-17-18	400,000,000	400,000,000	16,600,000
4.10% Series TTT, due 2049	05-31-19	400,000,000	400,000,000	16,400,000
3.32% Series UUU, due 2050	04-07-20	400,000,000	400,000,000	13,280,000
1.70% Series VVV, due 2030	09-28-20	800,000,000	800,000,000	13,600,000
2.95% Series WWW, due 2051	08-13-21	750,000,000	750,000,000	22,125,000
3.00% Series XXX, due 2032	03-11-22	500,000,000	500,000,000	15,000,000
3.70% Series YYY, due 2052	03-11-22	500,000,000	500,000,000	18,500,000
5.35% Series ZZZ, due 2053	03-10-23	800,000,000	800,000,000	23,896,667
4.95% Series AAAA, due 2028	08-11-23	600,000,000	600,000,000	-
Total First Mortgage Bonds		8,350,000,000	8,350,000,000	301,289,167
Total Bonds				
				301,289,167
Variable Term Loan, due 2024 (5.99% at 12/31/2023)	02-18-22 and 05-18-22	400,000,000	400,000,000	22,111,587
TOTAL LONG-TERM DEBT		8,750,000,000	8,750,000,000	323,400,754

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
December 31, 2023

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

Amounts and Rates of Dividends Declared:

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

Preferred Stock	Shares Outstanding	2019	2020	2021	2022	2023
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

Common Stock	2019	2020	2021	2022	2023
Dividend to Parent [1]	-	200,000,000	300,000,000	100,000,000	100,000,000

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
DEC 2023

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		\$ 6,428,084,894
401	OPERATING EXPENSES	3,537,991,788	
402	MAINTENANCE EXPENSES	392,887,301	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	1,074,656,105	
408.1	TAXES OTHER THAN INCOME TAXES	245,381,786	
409.1	INCOME TAXES	(148,876,094)	
410.1	PROVISION FOR DEFERRED INCOME TAXES	514,782,520	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(392,115,607)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	3,516,142	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		5,228,223,941
	NET OPERATING INCOME		1,199,860,953

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES OF NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(9,697,099)	
418	NONOPERATING RENTAL INCOME	27,023	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	106,596,705	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	85,522,358	
421	MISCELLANEOUS NONOPERATING INCOME	67,903	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	182,516,890	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	250,048	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	64,319,157	
	TOTAL OTHER INCOME DEDUCTIONS	\$ 64,569,205	
408.2	TAXES OTHER THAN INCOME TAXES	927,842	
409.2	INCOME TAXES	(12,006,368)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	9,988,440	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(1,656,658)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	\$ (2,746,744)	
	TOTAL OTHER INCOME AND DEDUCTIONS		\$ 120,694,429
	INCOME BEFORE INTEREST CHARGES		1,320,555,382
	EXTRAORDINARY ITEMS AFTER TAXES		-
	NET INTEREST CHARGES*		384,449,194
	NET INCOME		\$ 936,106,188

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (30,462,968)

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
DEC 2023

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 7,413,146,878
NET INCOME (FROM PRECEDING PAGE)	936,106,188
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	-
DIVIDENDS DECLARED - COMMON STOCK	(100,000,000)
OTHER RETAINED EARNINGS ADJUSTMENTS	
RETAINED EARNINGS AT END OF PERIOD	<u>\$ 8,249,253,066</u>

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
DEC 2023

1. UTILITY PLANT		2023
101	UTILITY PLANT IN SERVICE	\$ 27,347,891,358
102	UTILITY PLANT PURCHASED OR SOLD	-
104	UTILITY PLANT LEASED TO OTHERS	112,194,000
105	PLANT HELD FOR FUTURE USE	2,405,427.00
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	1,619,761,798
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(8,051,426,647)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(1,033,312,874)
114	ELEC PLANT ACQUISITION ADJ	3,750,723
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(3,000,576)
118	OTHER UTILITY PLANT	2,455,291,341
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(504,011,923)
120	NUCLEAR FUEL - NET	-
	TOTAL NET UTILITY PLANT	\$ 21,949,542,627
2. OTHER PROPERTY AND INVESTMENTS		
121	NONUTILITY PROPERTY	\$ 6,003,644
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION	(1,165,137)
158	NON-CURRENT PORTION OF ALLOWANCES	201,776,532
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	871,932,934
175	LONG-TERM PORTION OF DERIVATIVE ASSETS	6,105,626
	TOTAL OTHER PROPERTY AND INVESTMENTS	\$ 1,084,653,599

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
DEC 2023

3. CURRENT AND ACCRUED ASSETS		2023
131	CASH	\$ 50,096,636
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	-
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	896,169,942
143	OTHER ACCOUNTS RECEIVABLE	307,998,727
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(117,245,586)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	465,159
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	162,338,516
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	359,780,386
158	LESS: NON-CURRENT PORTION OF ALLOWANCES	(201,776,532)
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	736,097
165	PREPAYMENTS	199,725,840
171	INTEREST AND DIVIDENDS RECEIVABLE	2,453,563
173	ACCRUED UTILITY REVENUES	91,217,897
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	33,417,884
175	DERIVATIVE INSTRUMENT ASSETS	31,202,073
175	LESS: LONG -TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	(6,105,626)
	TOTAL CURRENT AND ACCRUED ASSETS	\$ 1,810,474,976
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	\$ 59,834,209
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	3,583,376,245
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	941,100
184	CLEARING ACCOUNTS	818,007
185	TEMPORARY FACILITIES	(187,855)
186	MISCELLANEOUS DEFERRED DEBITS	329,143,872
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	5,010,124
190	ACCUMULATED DEFERRED INCOME TAXES	397,600,675
	TOTAL DEFERRED DEBITS	4,376,536,377
	TOTAL ASSETS AND OTHER DEBITS	\$ 29,221,207,579

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
DEC 2023**

5. PROPRIETARY CAPITAL		2023
201	COMMON STOCK ISSUED	\$ 291,458,395
204	PREFERRED STOCK ISSUED	-
207	PREMIUM ON CAPITAL STOCK	591,282,978
210	GAIN ON RETIRED CAPITAL STOCK	-
211	MISCELLANEOUS PAID-IN CAPITAL	802,165,368
214	CAPITAL STOCK EXPENSE	(24,605,640)
216	UNAPPROPRIATED RETAINED EARNINGS	8,249,253,066
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	(8,347,914)
TOTAL PROPRIETARY CAPITAL		\$ 9,901,206,253
6. LONG-TERM DEBT		
221	BONDS	\$ 8,350,000,000
223	ADVANCES FROM ASSOCIATED COMPANIES	-
224	OTHER LONG-TERM DEBT	400,000,000
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	(29,212,842)
TOTAL LONG-TERM DEBT		\$ 8,720,787,158
7. OTHER NONCURRENT LIABILITIES		
227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	\$ 1,516,577,573
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	17,726,234
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	81,632,871
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
244	LONG TERM PORTION OF DERIVATIVE LIABILITIES	478,847
230	ASSET RETIREMENT OBLIGATIONS	893,950,798
TOTAL OTHER NONCURRENT LIABILITIES		\$ 2,510,366,323

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
DEC 2023**

8. CURRENT AND ACCRUED LIABILITIES		2023
231	NOTES PAYABLE	\$ -
232	ACCOUNTS PAYABLE	855,980,270
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	73,491,967
235	CUSTOMER DEPOSITS	57,226,198
236	TAXES ACCRUED	1,206,777
237	INTEREST ACCRUED	81,365,721
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	8,046,973
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	416,052,157
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	90,998,971
244	DERIVATIVE INSTRUMENT LIABILITIES	6,129,082
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	(478,847)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	TOTAL CURRENT AND ACCRUED LIABILITIES	\$ 1,590,019,269
9. DEFERRED CREDITS		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 92,245,982
253	OTHER DEFERRED CREDITS	431,495,177
254	OTHER REGULATORY LIABILITIES	2,569,971,004
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	145,324,167
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	2,514,349,785
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	745,442,461
	TOTAL DEFERRED CREDITS	6,498,828,576
	TOTAL LIABILITIES AND OTHER CREDITS	\$ 29,221,207,579

ATTACHMENT B

STATEMENT OF PRESENT RATES



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.

	Cal. P.U.C. Sheet No
TITLE PAGE.....	16015-E
TABLE OF CONTENTS.....	62081, 37816, 35486, 37817, 62007, 62008-E 62055, 62010, 62082, 35665, 61622, 31804-E 62083, 62084, 61624, 31176, 61624-E
PRELIMINARY STATEMENT:	
I. General Information.....	8274, 30670, 34739-E
II. Balancing Accounts	
Description/Listing of Accounts	19402, 32302, 37533-E
California Alternate Rates for Energy (CARE) Balancing Acct	26553, 26554-E
Rewards and Penalties Balancing Account (RPBA).....	21929, 23295-E
Transition Cost Balancing Account (TCBA).....	31213, 31214, 31215, 31216, 31631, 31632-E
Post-1997 Electric Energy Efficiency Balancing Acct (PEEEBA)	22059, 30893-E
Tree Trimming Balancing Account (TTBA).....	27944, 19422-E
Baseline Balancing Account (BBA).....	35268, 35269-E
Energy Resource Recovery Account (ERRA).....	26358, 26359, 26360, 26361, 62059-E 62060-E
Low-Income Energy Efficiency Balancing Acct (LIEEBA).....	19431, 19432-E
Non-Fuel Generation Balancing Account (NGBA).....	31217, 31218, 31219, 25575-E
Electric Procurement Energy Efficiency Balancing Account (EPEEBA)	30675-E
Common Area Balancing Account (CABA).....	28770-E
Nuclear Decommissioning Adjustment Mechanism (NDAM)...	30676-E
Pension Balancing Account (PBA).....	29835, 27949-E
Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA)	29836, 27951-E
Community Choice Aggregation Implementation Balancing Account (CCAIBA).....	19445-E
Electric Distribution Fixed Cost Account (EDFCA).....	31453, 22813, 21116-E
Rate Design Settlement Component Account (RDSCA)	26555-E
California Solar Initiative Balancing Account (CSIBA)....	30647, 30648, 30649-E
SONGS O&M Balancing Account (SONGSBA).....	30998, 30999-E
On-Bill Financing Balancing Account (OBFBA).....	30677-E
Solar Energy Project Balancing Account (SEPBA)....	22078-E
Electric Program Investment Charge Balancing Acct (EPICBA)	35693, 30103, 27692-E
Tax Equity Investment Balancing Account (TEIBA)	22797-E
California Energy Systems 21st Century Balancing Acct (CES-21BA)	30678-E
Greenhouse Gas Revenue Balancing Account (GHGRBA).	30820-E
Local Generation Balancing Account (LGBA).....	36732, 36733-E
New Environmental Regulatory Balancing Account (NERBA).....	27955, 27956-E
Master Meter Balancing Account (MMBA).....	31664, 31665-E
Smart Meter Opt-Out Balancing Account (SMOBA).....	26898, 26899-E

T
T
T

(Continued)



TABLE OF CONTENTS

II. Balancing Accounts (Continued)

Low Carbon Fuel Standard Balancing Account (LCFSBA).....	37184, 37185-E
Green Tariff Shared Renewables Balancing Account (GTSRBA).....	28264, 28265-E
Cost of Financing Balancing Account (CFBA).....	26180-E
Family Electric Rate Assistance Balancing Account (FERABA).....	26631-E
Vehicle Grid Integration Balancing Account (VGIBA).....	30679-E
Demand Response Generation Balancing Account (DRGMA).....	28123-E
Incentive Pilot Contract Payment Balancing Account (IPCPBA).....	28919-E
Incentive Pilot Incentive Balancing Account (IPIBA).....	28920-E
Distribution Resources Plan Demonstration Balancing Acct (DRPDBA)	28885-E
Food Bank Balancing Account (FBBA).....	29282-E
Clean Transportation Priority Balancing Account (CTPBA).....	30731-E
Solar on Multifamily Affordable Housing Balancing Acct (SOMAHBA)..	30099-E
Community Solar Green Tariff Balancing Account (CSGRBA).....	30811-E
Disadvantaged Communities Green Tariff Balancing Acct (DACGTBA)	30812-E
Disadvantaged Communities Single Family Solar Homes Balancing Account (DACSASHBA)	32383-E
Statewide Energy Efficiency Balancing Account (SWEEBA).....	30894, 30895-E
Customer Information System Balancing Account (CISBA).....	31042, 31043-E
Transition, Stabilization and OCM Balancing Account (TSOBA).....	31044-E
Net Energy Metering Measurement and Evaluation BA (NEMMEBA)	31181-E
Portfolio Allocation Balancing Account (PABA).....	32542, 31221, 32543, 31223, 32544-E
Tree Mortality Non-Bypassable Charge Balancing Account (TMNBCBA)	31587, 31588-E
Rule 21 Material Modifications Balancing Account (R21MMBA).....	32233-E
BioMAT Non-Bypassable Charge Balancing Account (BNBCBA)...	61625, 61626, 61627, 62628-E
Essential Usage Study Balancing Account (EUSBA)	33636, 33637-E
School Energy Efficiency Stimulus Program Balancing Account (SEESPBA)....	34130, 3131-E
High Power Rate Balancing Account (HPRBA)	34161-E
High Power Interim Rate Waiver Balancing Account (HPWBA)	34163, 34164-E
Flex Alert Balancing Account (FABA)	34673, 34674-E
Power Your Drive 2 Balancing Account (PYD2BA)	34814, 34815-E
Rule 20 Balancing Account (R20BA)	35011,35012-E
Microgrid Reservation Capacity Component-Standby Charge Suspension Account (MSSA).....	35302, 35303, 35304-E
Wildfire And Natural Disaster Resiliency Rebuild Balancing Account (WDRBA)	35686, 35687-E
DWR Excess Bond and Power Charge Refund (AB1XBA)	35914-E
High DER Consulting Funds Balancing Account (DERBA)....	37534-E

III. Memorandum Accounts

Description/Listing of Accounts.....	19451, 31002, 37813-E
Catastrophic Event Memorandum Account (CEMA).....	19453, 19454, 22814-E
Streamlining Residual Account (SRA).....	30680, 28771-E
Nuclear Claims Memorandum Account (NCMA).....	30681-E
Real-Time Energy Metering Memorandum Account (RTEMMA).....	19472-E
Net Energy Metering Memorandum Account (NEMMA).....	19473-E
Self-Generation Program Memorandum Acct (SGPMA).....	330900, 33091-E
Bond Payment Memorandum Account (BPMA).....	19481-E
Direct Access Cost Responsibility Surcharge Memo Acct (DACRSMA)	19576, 19577, 19578-E
Covid-19 Pandemic Protections Memorandum Account (CPPMA)	34957, 33403-E
Percent Income Payment Plan Memorandum Account (PIPPMA)	35972, 35973-E

(Continued)



TABLE OF CONTENTS

Sheet 3

III. Memorandum Accounts (Continued)

Greenhouse Gas Admin Costs Memo Account (GHGACMA)	30684-E
Advanced Metering & Demand Response Memo Acct (AMDRMA)	34974, 34975, 34976, 34977-E
Reliability Costs Memorandum Account (RCMA).....	19493-E
Litigation Cost Memorandum Account (LCMA).....	20893-E
Community Choice Aggregation Surcharge Memo Account (CCASMA)	19988-E
Independent Evaluator Memorandum Account (IEMA)	22548-E
Community Choice Aggregation Procurement Memo Acct (CCAPMA)	19703-E
CSI Performance-Based Incentive Memorandum Account (CSIPMA)	19681-E
Gain/Loss On Sale Memorandum Account (GLOSMA).....	20157-E
Non-Residential Sub-metering Memo Account (NRSMA)...	20474-E
Long Term Procurement Plan Technical Assistance Memo Acct (LTAMA)	20640-E
Fire Hazard Prevention Memorandum Account (FHPMA)...	26366, 26367-E
Dynamic Pricing Memorandum Account (DPMA).....	22248-E
El Dorado Transition Cost Memorandum Account (EDTCMA)	22408-E
Energy Savings Assistance Programs Memo Acct (ESAPMA)	28362-E
Greenhouse Gas Customer Outreach and Education Memorandum Account (GHGCOEMA).....	23428-E
Renewable Portfolio Standard Cost Memorandum Acct (RPSCMA)	24939-E
Alternative Fuel Vehicle Memorandum Account (AFVMA).....	28772-E
Net Energy Metering Aggregation Memorandum Acct (NEMAMA)	32648-E
Energy Data Request Memorandum Account (EDRMA).....	25177-E
Residential Disconnect Memorandum Account (RDMA).....	37274-E
SONGS 2&3 Permanent Closure Non-Investment Relates Expense (SPCEMA).....	30685-E
Marine Mitigation Memorandum Account (MMA).....	32091, 32092-E
Deductible Tax Repairs Benefits Memo Account (DTRBMA)....	27753-E
Green Tariff Shared Renewables Administrative Costs Memorandum Account (GTSRACMA).....	27434-E
Green Tariff Marketing, Edu & Outreach Memo Acct (GTME&OMA).	27435-E
Enhanced Community Renewables Marketing, Education & Outreach Memorandum Account (ECRME&OMA).....	27436-E
Direct Participation Demand Response Memo Acct (DPDRMA)	33277, 33278-E
Tax Memorandum Account (TMA).....	28101-E
Officer Compensation Memorandum Account (OCMA).....	27981-E
Rate Reform Memorandum Account (RRMA).....	26407-E
Assembly Bill 802 Memorandum Account (AB802MA).....	27395-E
California Consumer Privacy Act Memorandum Account (CCPAMA)	35484-E
Cost of Capital Memorandum Account (CCMA)	61355-E
Avoided Cost Calculator Update Memorandum Account (ACCUMA)	61710, 61711-E

(Continued)



TABLE OF CONTENTS

Sheet 4

III. Memorandum Accounts (Continued)

Customer Information System Memorandum Account (CISMA)....	28971-E
Integration Capacity Analysis and Location Net Benefit Analysis Memorandum Account (ICLNBMA).....	30328, 30329-E
Wildfire Consumer Protections Memorandum Account (WCPMA)	30091-E
Medium-Large Commercial And Industrial COVID-19 Disconnection Moratorium Memorandum Account (CDMMA)	35050,35051-G
Adaptive Streetlight Implementation Memorandum Acct (ASLIMA)	30268-E
Adaptive Streetlight Maintenance Memorandum Acct (ASLMMA)	30269-E
Integrated Resource Plan Costs Memorandum Acct (IRPCMA)	62031-E T
General Rate Case Memorandum Acct 2024 (GRCMA2024)	37565-E
Emergency Customer Protections Memorandum Acct (ECPMA)	30899-E
Disadvantaged Communities Single Family Solar Homes Memorandum Account (DACSASHMA).....	30817-E
Power Charge Indifference Adjustment Customer Outreach Memorandum Account (PCIACOMA).....	30856-E
Officer Compensation Memorandum Account 2019 (OCMA2019)	31239, 31240-E
Fire Risk Mitigation Memorandum Account (FRMMA)	31449-E
Working Group Facilitator Memorandum Account (WGFMA)	32228-E
Third-Party Claims Memorandum Account (TPCMA)...	32649, 32650-E
COVID-19 Pandemic Protections Memorandum Account (CPPMA)	33369, 33370-E
Climate Adaptation Assessment Vulnerability Memorandum Account	37537-E
Microgrid Memorandum Account (MGMA).....	34193, 34194-E
Voluntary Allocation and Market Offer Memorandum Account (VAMMA)	35646-E
Plug-In Electric Vehicle Submetering Protocol Memo Account (SPMA)	36878
Net Billing Tariff Memorandum Account (NBTMA)	37169-E
Interruption Cost Estimate (ICE) 2.0 Calculator (ICEMA)....	37478-E
Demand Flexibility Memorandum Account (DFMA).....	37522-E
Infrastructure Investment and Jobs Act Memorandum Account (IJJAMA)	37609-E, 37610-E
Tariff On-Bill Memorandum Account (TOBMA)....	37814-E

IV. Electric Distribution and Gas Performance 32405,21378,20738-39,32406, 30688, 29481-E

VI. Miscellaneous

Listing of Accounts	20158-E
Hazardous Substance Cleanup Cost Account (HSCCA)	19503,19504,25384,19506,19507,19508-E 19509,19510,19511,19512,19513-E
Income Tax Component of Contributions and Advances Provision (ITCCAP)	31209, 19501, 19502-E
Public Purpose Programs Adjustment Mechanism (PPPAM)	20610, 19516-E
Gain/Loss On Sale Mechanism (EGOS)	20159, 20160, 20161, 20162, 20163-E

VII. Cost of Capital Mechanism (CCM)..... 23463-E

INDEX OF RATE AREA MAPS

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

(Continued)



TABLE OF CONTENTS

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.....	61876, 61877, 61878, 61405, 33096, 24223-E	T
TOU-DR	Residential – Time of Use Service	61879, 61880, 61881, 61882, 36984, 30415-E 36985, 36307, 36308, 36309, 1826-E	T
DR-SES	Domestic Households with a Solar Energy System	61883, 61411, 30425, 36988, 36989-E	T
E-CARE	California Alternate Rates for Energy	26573, 61884, 34683, 34684, 31779, 26578-79-E	T
DM	Multi-Family Service	61885, 61886, 61897, 61416, 33118 24242-E	T
DS	Submetered Multi-Family Service.....	61888, 61889, 61890, 61420, 32150, 33123, 32664, 31727, 24779-E	T
DT	Submetered Multi-Family Service Mobilehome Park	61891 61892, 61893, 61424, 24455, 33128-E 24257, 24258, 24259-E	T
DT-RV	Submetered Service – Recreational Vehicle Parks and Residential Marinas	61894, 61895, 61896, 61428, 24264, 33133, 24789-E	T
EV-TOU	Domestic Time-of-Use for Electric Vehicle Charging	61897, 61898, 37009, 37010, 37011-E	T
EV-TOU-2	Domestic Time-of-Use for Households With Electric Vehicles	61899, 61900, 37013, 37014, 37015, 37016-E	T
EV-TOU-5	Cost-Based Domestic Time-of-Use for Households with Electric Vehicles	61901, 61902, 61903, 61436, 32667, 37587-E	T
DE	Domestic Service to Utility Employee	20017-E	
FERA	Family Electric Rate Assistance.....	61437, 33372-E	
PEVSP	Plug-In Electric Vehicle Submetering Pilot	25237, 26183, 26184, 26185, 26186-E	
E-SMOP	Electric Smart Meter Opt-Out Program	26151, 26152-E	
TOU-DR1	Residential Time-of-Use DR1 (Experimental)	61438, 61904, 61905, 61906, 61442-E	T
TOU-DR2	Residential Time-of-Use DR2 (Experimental)	61443, 61907, 61908, 61909, 61447-E	T
DAC-GT	Disadvantaged Communities Green Tariff.....	32247, 37295, 32249, 32250-E	
CSGT	Community Solar Green Tariff.....	32251, 37296, 37297, 37298, 32255-E	
TOU-ELEC	Domestic Time-Of-Use for Households with Electric Vehicles, Energy Storage, or Heat Pumps.....	61911, 61912, 61913, 61451, 37199, 37200-E	T
<u>Commercial/Industrial Rates</u>			
TOU-A	General Service – Time of Use Service.....	61452, 61913, 30458, 30459, 37588, 61914-E	T
TOU-A-2	Optional Cost-Based Service – Time of Use Service	61455, 61915, 30464, 30465, 30466-E	T
TOU-A-3	Optional 3-Period Time of Use Service	61457, 61916, 30499, 30500, 30501- 30504	T
A-TC	Traffic Control Service	61917, 24282, 24283-E	T
TOU-M	General Service - Small - Time Metered.....	61918, 61461, 30487, 30488, 61919, 30490-E	T
AL-TOU	General Service - Time Metered.....	61463, 37043, 61920, 61921 29353, 29354-E 29355, 29356, 37589, 30494, 61922, 61923, 32680-E	T
AL-TOU-2	Optional Cost-Based Service – Time Metered	61468, 30498, 61924, 61925, 30501 – 30504, 32681-E	T
A6-TOU	General Service - Time Metered.....	61926, 61927, 25435, 20521, 29974, 30507, 61928, 61929-E 61474, 61475-E	T
DG-R	Distributed Generation Renewable –Time Metered	61476, 37058, 61477, 61930, 21059, 21060, 29979-E 30512, 37061, 61479, 61931-E	T
OL-TOU	Outdoor Lighting – Time Metered	61932, 24302, 21448, 21449. 61933-E	T

(Continued)



TABLE OF CONTENTS

Sheet 6

<u>SCHEDULE NO.</u>	<u>SERVICE</u>	<u>CAL. P.U.C. SHEET NO.</u>	
	Lighting Rates		
LS-1	Lighting - Street and Highway – Utility-Owned Installations	61934, 61935, 61936, 37071, 37072, 37073-E 37074, 37075, 37076-E	T
LS-2	Lighting - Street and Highway – Customer-Owned Installations	61937, 61938, 61939, 61940, 61941, 22362-E 22363, 22364-E	T
LS-3	Lighting - Street and Highway -Customer-Owned Install	61943, 14943, 21441-E	T
OL-1	Outdoor Area Lighting Service	61944, 37087, 37088, 37089, 37090,-E	T
OL-2	Outdoor Area Lighting Service Metered – Customer-Owned Installation	61945, 21444, 21445-E	T
DWL	Residential Walkway Lighting	61946, 21450-E	T
LS-2DS	Lighting - Street & Highway - Customer-Owned Dimmable Installations.....	30711, 36486, 37082, 36488, 36489, 36490-E	T
LS-2AD	Lighting -Street & Highway - Customer-Owned Ancillary Device Installations..... Miscellaneous	37083, 61942, 30721, 30722, 30723, 30724-E	T
PA	Power – Agricultural	29995, 29996, 26508-E	T
TOU-PA	Power - Agricultural Time of Use (TOU) Service	37093, 61947, 30531, 32161, 32162, 61948-E 61949-E	T
TOU-PA-2	Power-Agricultural - Optional Cost Based TOU	37097, 61950, 30539, 30540, 30541-E	T
TOU-PA-3	Power - Agricultural Time of Use (TOU) Service	37099, 61951,61952, 30545, 30546, 30547-E	T
PA-T-1	Power – Agricultural – Optional Time-of-Use	37102, 61953, 61954, 26516,26517, 29593,29667-E 61955, 61956-E	T
S	Standby Service	37107, 61957, 21453-E	T
S-I	Standby Service – Interruptible	17678, 6085, 6317-E	T
SE	Service Establishment Charge	27816, 27817-E	T
DA	Transportation of Electric Power for Direct Access Customers	17679, 14953, 14954, 21894, 15111-E 37201, 21454, 21895-E	T
NDA	UDC Meter Services for Non-Direct Access Cust.	17892, 11850, 11851, 21455, 16427-E	T
E-Depart	Departing Load Nonbypassable ND & PPP Charges	18385-E, 35055-E	T
BIP	Base Interruptible Program	34918, 34919, 34920, 34921, 34922, 32623-E 32624, 32625, 32626-E	T
OBMC	Optional Binding Mandatory Curtailment Plan	14625, 15198, 14627, 21948-21951-E	T
PEVSP	Plug-in Electric Vehicle Submetering Pilot (Phase I)	25237, 25378, 25239, 25379, 25241-E	T
SLRP	Scheduled Load Reduction Program	14584, 22957, 22958, 14587, 18367-E	T
RBRP	Rolling Blackout Reduction Program	18259, 18260, 20546, 18262-E	T
DBP	Demand Bidding Program	25218, 23478, 23479, 25219-E	T
DBP-DA	Demand Bidding - Day Ahead (US Navy)...	25220, 25221, 23630, 23631-E	T
NEM	Net Energy Metering	28166, 25273, 25274-75, 28167-68, 25278-79-E 28169, 25281-88, 33435, 28170-71, 28847, 61584-86-E	T
NEM ST	Net Energy Metering Successor Tariff.....	28173, 27171-72, 27696-97, 28174-76, 27701-E 27179-80,37268,27181-95 33436, 31808, 28848, 35062,61587-89-E	T
NEM-FC	Net Energy Metering for Fuel Cell Customer Generators.....	35987, 36897, 23438, 23439, 23440, 35988-E 23442, 23442-E	T
E-PUC	Surcharge to Fund PUC Reimbursement Fee	29841-E	T
DWR-BC	Department of Water Resources Bond Charge.	37108-E	T
DA-CRS	Direct Access Cost Responsibility Surcharge...	21812, 61958, 61959, 61960, 32166, 37202-E	T
CGDL-CRS	Customer Generation Departing Load Cost Responsibility Surcharge	30008, 19582, 35056, 18584, 18391-E	T
CCA	Transportation of Electric Power, For Community Choice Aggregation Customers.....	19736, 19739, 37805, 37806, 37807-E	T
CCA-CRS	Community Choice Aggregation Cost Resp Surcharge	61961, 61962, 32169-E	T
UM	Unmetered Electric Service	61963,36400, 20549, 35427-E	T

(Continued)



TABLE OF CONTENTS

SCHEDULE OF RATES

<u>SCHEDULE NUMBER</u>	<u>SERVICE</u>	<u>CAL P.U.C. SHEET NO.</u>
<u>Miscellaneous</u>		
CCA-INFO	Info Release to Community Choice Providers.....	22783, 26128, 22784, 17860-E
CBP	Capacity Bidding Program	31671, 31229, 31230, 30772, 31186-E 31231, 30361, 30698, 30699, 30363-E 30206, 30773, 30774, 30776, 32170-E
WATER	Water Agency Tariff for Eligible Renewables...	31897, 19337, 19338-E 20287, 19337, 19338, 20429, 20430-E
PTR	Peak Time Rebate ...	30564, 22926, 23475, 28069-E
TCRE	Customer Renewable Energy...	20882, 20883-E
NEM-V	Virtual Net Metering for Multi-Tenant and Meter Properties...	62034, 22934, 23333, 23334, 62035-E 23966, 23967, 30565, 61593, 62036-37-E
NEM-V-ST	Virtual Net Metering for Multi-Tenant and Meter Properties Successor Tariff....	62038, 36950-51, 37269, 36953-61, 62039-41-E
VNM-A	Virtual Net Metering Multi-Family Affordable Housing	62042, 22402, 62043, 22404, 37269, 62044-5-E
VNM-A-ST	Virtual Net Metering for Multi-Family Affordable Housing Successor Tariff....	62046, 33598, 27212, 37270, 62047-E 30294, 30568, 30295, 61600, 62048-E
RES-BCT	Renewable Energy Self-Generation Bill Credit Trans	35611, 36890, 35613, 35614, 35629-E
ECO	Energy Credit Option...	21280, 21281, 21282, 21283-E
SPSS	Station Power Self Supply...	37413, 21626, 21627, 21628-E
CHP	Combined Heat and Power...	22625, 22626-E
GHG-ARR	Greenhouse Gas Allowance Rate Return...	37258, 33008, 27052-E
ReMAT	Renewable Market Adjusting Tariff	37569-70, 36001-04, 37571-72, 36007-10-E
BIOMAT	Bioenergy Market Adjusting Tariff...	33618, 33619, 33620-21, 28286, 33622-E 33623, 30060, 26836, 30400, 33264-E 33625-27, 28291-92, 33628, 30401-E
ECR	Enhanced Community Renewables...	37116, 61964, 29888, 28269, 33473-E 33474, 33475, 29889-E
GT	Green Tariff.....	37118, 37119, 33477, 33478, 33479-E 33480, 33481-E
ECR-PDT	Enhanced Community Renewables Project Development Tariff...	26860, 26861, 26862, 26863, 26864-E 26865, 26866, 26867, 26868, 26869-E 26870, 26871, 26872, 26873-E
AC SAVER	Air Conditioner (AC) Saver...	31672, 30069, 30070-E
VGI	Vehicle Grid Integration...	35630, 61965, 61966, 35633, 35634-E
Public GIR	Grid Integrated Rate	31014, 61967, 61968, 31017, 35433-E
Residential GIR	Residential Grid Integrated Rate	31162, 31455, 31164, 31165-E
BTMM	Behind-The Meter Microgrid	34677, 34678, 34679, 34680-E
EDR	Economic Development Rate	32358, 32359, 36898-E
VNEM-SOMAH	Virtual Net Metering, Affordable Housing	62050, 33601, 30303, 37271, 62051, 62052-53-E 30707, 8, 30309-12, 61602-03 -E

T
T
T
T
T
T
T

(Continued)

7C11

Advice Ltr. No. 4409-E

Decision No. 23-11-068

Issued by
Dan Skopec
Senior Vice President
Regulatory Affairs

Submitted Mar 15, 2024

Effective Mar 15, 2024

Resolution No. _____



TABLE OF CONTENTS

Sheet 8

COMMODITY RATES

<u>Schedule No.</u>	<u>SERVICE</u>	<u>CAL. P.U.C. SHEET NO.</u>	
EECC	Electric Energy Commodity Cost	61969, 61970, 61971, 61972, 61973, 61974-E	T
		61975, 61976, 61977, 61978, 61979, 61980-E	T
		61553, 37206, 30588, 30589, 61981, 61982-E	T
		61983, 61984, 61985, 61986, 61987, 32832-E	T
		32832, 32833, 32834	
EECC-TOU-DR-P	Electric Commodity Cost - Time of Use Plus	61988, 37145, 25548, 26613, 36427, 37149-E	T
		36428, 29940-E	
EECC-TOU-A-P	Electric Commodity Cost – Time of Use Plus	30599, 61989, 61990, 30600, 26537, 36431-E	T
		61991, 36433-E	T
EECC-TOU-PA-P	Electric Commodity Cost – Time of Use Plus	61992, 61993, 36436, 30605, 30606, 36437-E	T
		32520, 61994-E	T
EECC-TBS	EECC – Transitional Bundled Service	22903, 22904, 37207, 19750-E	
EECC-CPP-D	EECC Critical Peak Pricing Default...	61995, 61996, 61997, 30613, 36442, 32186-E	T
		36443, 32188, 32531, 61998, 61999, 36446-E	T
EECC-CPP-D-AG	EECC, Critical Peak Pricing Default Agricultural	62000, 62001, 62002, 36450, 32190, 30627-E	T
		36451, 30184, 62003, 62004, 36454-E	T
EECC-EV-TOU-5-P	Electric Commodity Cost Time of Use Plus	62005, 37580, 37581, 37582, 37583, 37684-E	T

CONTRACTS & DEVIATIONS

23877, 5488, 5489, 6205, 6206, 5492, 16311-E
22320, 5495, 6208, 6209, 8845, 6109, 5902-E
5750, 8808, 8809, 6011, 8001, 8891, 35059-E
28762, 37518-E

RULES

<u>RULE NO.</u>	<u>SERVICE</u>	<u>CAL. P.U.C. SHEET NO.</u>
1	Definitions.....	20584, 20585, 36900, 36901, 20588, 27101, 22066, 18413-E
		14584, 24475, 19394, 24671, 36902, 22068-E
2	Description of Service.....	15591-15600, 15601, 15602, 15603, 20415-E
3	Applications for Service.....	15484, 15485-E
4	Contracts.....	15488, 15489, 15490-E
5	Special Information Available for Customers.....	31461, 31462-E
6	Establishment & Re-establishment of Credit.....	20223, 25228-E
7	Deposits.....	33373, 20228-E
8	Notices.....	36903-E
9	Rendering and Payment of Bills.....	25230, 29075, 20142, 33374-E
10	Disputed Bills.....	31463, 31464-E
11	Discontinuance of Service.....	33375, 33376, 31645, 31467, 31646, 31469, 31470-E
		31680, 30248, 32049-E
12	Rates and Optional Rates.....	23252-E
13	Temporary Service.....	19757-E
14	Shortage of Elec Supply/Interruption Delivery.....	4794-E
15	Distribution Line Extensions.....	33802-33816-E
16	Service Extensions.....	33817-33831-E
17	Meter Reading.....	26153, 24705-E
18	Meter Tests and Adjustment of Bills.....	16585, 22130, 22131-E

(Continued)

8C6

Advice Ltr. No. 4366-E

Decision No. _____

Issued by
Dan Skopec
Senior Vice President
Regulatory Affairs

Submitted Feb 29, 2024

Effective Mar 1, 2024

Resolution No. _____



TABLE OF CONTENTS

Sheet 10

SAMPLE FORMS

<u>FORM NO.</u>	<u>DATE</u>	<u>APPLICATIONS, AGREEMENTS AND CONTRACTS</u>	<u>CAL C.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
106-21600	08-19	Agreement for the Purchase of Electrical Energy...	32352-E
106-36140	11-73	Agreement for Street Lighting - Schedule LS-1...	2575-E
106-37140	11-73	Agreement for Street Lighting - Schedule LS2-A....	2576-E
106-38140	11-73	Agreement for Street Lighting - Schedule LS2-B...	2577-E
106-13140	6-95	General Street Lighting Contract....	8785-E
106-14140A	1-79	Street Lighting Contract, Supplement....	3593-E
106-2059A	6-69	Contract for Outdoor Area Lighting Service....	1773-E
106-23140	9-72	Contract for Residential Walkway Lighting Service....	2581-E
106-35140E	11-85	Underground Electric General Conditions....	5547-E
106-39140	9/14	Contract for Unmetered Service Agreement for Energy Use Adjustments for network Controlled Dimmable Streetlight ...	25464-E
106-43140	11-85	Overhead Line Extension General Conditions...	5548-E
106-44140	5-19	Agreement for Extension and Construction of _____	31943-E
65502	5-04	Statement Of Applicant's Contract Anticipated Cost For Applicant Installation Project...	17139-E
107-00559	3-98	Proposal to Purchase and Agreement for Transfer of Ownership of Distribution Systems...	11076-E
116-2001	12-11	Combined Heat & Power System Contract less than 20 MW	22627-E
116-0501	12-11	Combined Heat & Power System Contract less than 5 MW	22628-E
116-0502	06-12	Combined Heat & Power System Contract less than 500kW	22997-E
117-2159B	- - -	Standard Offer for Power Purchase and Interconnection – Qualifying Facilities Under 100 Kw...	5113-E
117-2160	03-23	Generating Facility Interconnection Agreement (NEM/NEM-ST/NBT And Non-NEM/Non-NBT Generating Facility Expert)	37372-E
117-2160-A	03-23	Generating Facility Interconnection Agreement (NEM/NEM-ST/NBT and Non-NEM/Non-NBT Generating Facility Export) Federal Govt Only	37373-E
117-2259	08-95	Electronic Data Interchange (EDI) and Funds Transfer Agreement	8802-E
117-2300	01-23	Generating Facility Material Modification Notifications Worksheet	37244-E

(Continued)

10C6

Issued by

Submitted

Dec 15, 2023

Advice Ltr. No. 4339-E

Dan Skopec

Effective

Jan 22, 2024

Decision No. _____

Senior Vice President
Regulatory Affairs

Resolution No. _____



TABLE OF CONTENTS

Sheet 11

SAMPLE FORMS

<u>FORM NO.</u>	<u>DATE</u>	<u>APPLICATIONS, AGREEMENTS AND CONTRACTS</u>	<u>CAL C.P.U.C. SHEET NO.</u>
117-2160	03-23	Generating Facility Interconnection Agreement (NEM/NEM-ST/NBT and Non-NEM/Non-NBT Generating Facility Export)	61604-E
117-2160-A	03-23	Generating Facility Interconnection Agreement (NEM/NEM-ST/NBT and Non-NEM/Non-NBT Generating Facility Export)	61605-E
117-2259	08-95	Federal Government Only Electronic Data Interchange (EDI) and Funds Transfer Agreement...	8802-E
117-2300	01-23	Generating Facility Material Modification Notifications Worksheet	37244-E
118-159	07-91	Group Load Curtailment Demonstration Program – Curtailment Agreement...	7153-E
118-00228	07-98	Agreement for Illuminated Transit Shelters	11455-E
118-459	07-91	Group Load Curtailment Demonstration Program - Peak Capacity Agreement	7154-E
118-228	01-11	Operating Entity Agreement for Illuminated Transit Shelters.....	22224-E
118-1228	01-11	Agreement for Illuminated Transit Shelters	22225-E
124-363	- - -	Declaration of Eligibility for Lifeline Rates.....	2857-E
124-463	07-07	Continuity of Service Agreement.....	20126-E
124-463/1	07-07	Continuity of Service Agreement Change Request.....	20127-E
124-1000	09-07	Community Choice Aggregator (CCA) Service Agreement.....	20301-E
124-1010	10-12	Community Choice Aggregator Non-Disclosure Agreement.....	23228-E
124-1020	03-12	Declaration by Mayor or Chief County Administrator Regarding Investigation, Pursuit or Implementation of Community Choice Aggregation	22786-E
124-5152F	08-73	Application for Gas/Electric Service.....	2496-E
132-150	12-23	Medical Baseline Allowance Application.....	37575-E
132-150/1	12-23	Medical Baseline Allowance Self-Certification.....	37576-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
132-2059C		Resident's Air Conditioner Cycling Agreement..	4677-E
132-6263	06-07	On-Bill Financing Loan Agreement...	21100-E
132-6263/1	06-07	On-Bill Financing Loan Agreement for Self Installers.....	21101-E
132-6263/2	11-12	On-Bill Financing Loan Agreement for CA State Government Customers	23268-E
132-6264	08-15	Authorization to Add Charges to Utility Bill....	36722-E
132-20101	12-10	Affidavit for Small Business Customer...	22132-E
135-00061	12-00	Voluntary Rate Stabilization Program Contract for Fixed Price Electric Energy with True-up...	14001-E
135-559	07-87	Power Line Analysis and/or Engineering Study Agreement...	5978-E
135-659	10-92	Annual Certification Form - Master Metered Accounts.....	7542-E
139-0001	02-07	Energy Payment Deferral Plan for Citrus & Agricultural Growers...	19981-E
142-00012	02-03	Scheduled Load Reduction Program Contract...	16102-E
142-140	08-93	Request for Service on Schedule LR.....	7912-E
142-259	07-87	Contract for Service, Schedule S-I(Standby Service - Interruptible)...	5975-E
142-359A	07-87	Contract for Service, Schedule S (Standby Service)....	5974-E
142-459		Agreement for Standby Service.....	6507-E

(Continued)

11C6

Issued by

Submitted

Dec 28, 2023

Advice Ltr. No. 4336-E

Dan Skopec

Effective

Dec 28, 2023

Decision No. 23-11-068

Senior Vice President
Regulatory Affairs

Resolution No. _____



TABLE OF CONTENTS

Sheet 12

SAMPLE FORMS

<u>FORM NO.</u>	<u>DATE</u>	<u>APPLICATIONS, AGREEMENTS AND CONTRACTS</u>	<u>CAL C.P.U.C. SHEET NO.</u>	
142-732	05/23	Application and Statement of Eligibility for the California Alternate Rates for Energy (CARE) Program...	37451-E	T
142-732/1	05/23	Residential Rate Assistance Application (IVR/System-Gen...	37452-E	T
142-732/2	05/23	Sub-metered Household Application and Statement of Eligibility for California Alternate Rates for Energy (CARE) Program...	37453-E	T
142-732-3	05/23	CARE Program Recertification Application & Statement of Eligibility...	37454-E	T
142-732/4	05/23	CARE/FERA Program Renewal – Application & Statement of Eligibility for Sub-metered Customers...	37455-E	T
142-732/5	05/23	CARE Post Enrollment Verification...	37456-E	T
142-732/6	05/23	Residential Rate Assistance Application (Vietnamese)...	37457-E	T
142-732/8	05/23	Residential Rate Assistance Application (Direct Mail)...	37458-E	T
142-732/10	05/23	Residential Rate Assistance Application (Mandarin Chinese)...	37459-E	T
142-732/11	05/23	Residential Rate Assistance Application (Arabic)...	37460-E	T
142-732/12	05/23	Residential Rate Assistance Application (Armenian)...	37461-E	T
142-732/13	05/23	Residential Rate Assistance Application (Farsi)...	37462-E	T
142-732/14	05/23	Residential Rate Assistance Application (Hmong)...	37463-E	T
142-732/15	05/23	Residential Rate Assistance Application (Khmer)...	37464-E	T
142-00832	05/23	Application for CARE for Qualified Nonprofit Group Living Facilities	37471-E	T
142-732/16	05/23	Residential Rate Assistance Application (Korean)	37465-E	T
142-732/17	05/23	Residential Rate Assistance Application (Russian)	37466-E	T
142-732/18	05/23	Residential Rate Assistance Application (Tagalog)...	37467-E	T
142-732/19	05/23	Residential Rate Assistance Application (Thai)...	37468-E	T
142-732/20	05/23	FERA Program Recertification Application & Statement of Eligibility..	37470-E	T
142-740	05/23	Residential Rate Assistance Application (Easy/App)	37469-E	T
142-959	06-96	Standard Form Contract for Service New Job Incentive Rate Service	9129-E	
142-1059	06-96	Standard Form Contract for Service New Job Connection Credit...	9130-E	
142-1159	03-94	Standard Form Contract - Use of Rule 20A Conversion Funds to Fund New Job Connection Credit	8103-E	
142-1359	05-95	Request for Contract Minimum Demand...	8716-E	
142-1459	05-95	Agreement for Contact Closure Service...	8717-E	
142-1559	05-95	Request for Conjunctive Billing...	8718-E	
142-1659	05-95	Standard Form Contract - Credits for Reductions in Overhead to Underground Conversion Funding Levels...	8719-E	
142-01959	01-01	Consent Agreement...	14172-E	
142-02559	01-98	Contract to Permit Billing of Customer on Schedule AV-1 Prior to Installation of all Metering and Equipment Required to Provide a Contract Closure in Compliance With Special Condition 12 of Schedule AV-1...	11023-E	
142-2760	12-12	Interconnection Agreement for Net Energy Metering Solar or Wind Electric Generating Facilities for Other than Residential or Small Commercial of 10 Kilowatts or Less...	26167-E	
142-02760.5	07-14	Interconnection Agreement for Virtual Net Metering (VNM) Photovoltaic Electric Generating Facilities...	16697-E	

(Continued)



TABLE OF CONTENTS

SAMPLE FORMS

<u>FORM NO.</u>	<u>DATE</u>	<u>APPLICATIONS, AGREEMENTS AND CONTRACTS</u>	<u>CAL C.P.U.C. SHEET NO.</u>	
132-150	02-21	Medical Baseline Allowance Application.....	34178-E	L
132-150/1	07-02	Medical Baseline Allowance Self-Certification.....	32879-E	L
132-150/20	10-23	Medical Baseline Allowance Application (Large Font)	37592-E	N
132-150/21	10-23	Medical Baseline Allowance Application (Spanish).....	37593-E	N
132-150/22	10-23	Medical Baseline Allowance Application (Chinese).....	37594-E	N
132-150/23	10-23	Medical Baseline Allowance Application (Tagalog).....	37595-E	N
132-150/24	10-23	Medical Baseline Allowance Application (Vietnamese).....	37596-E	N
132-150/21-A	10-23	Medical Baseline Allowance Application (Spanish Large Font)	37683-E	N
132-150/22-A	10-23	Medical Baseline Allowance Application (Chinese Large Font).....	37684-E	N
132-150/23-A	10-23	Medical Baseline Allowance Application (Tagalog Large Font).....	37685-E	N
132-150/24-A	10-23	Medical Baseline Allowance Application (Vietnamese Large Font).....	37586-E	N
132-01199	02-99		11886-E	L
		Historical Energy Usage Information Release (English).....		
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	
132-2059C		Resident's Air Conditioner Cycling Agreement..	4677-E	
132-6263	06-07	On-Bill Financing Loan Agreement...	21100-E	
132-6263/1	06-07	On-Bill Financing Loan Agreement for Self Installers.....	21101-E	
132-6263/2	11-12	On-Bill Financing Loan Agreement for CA State Government Customers	23268-E	
132-6264	08-15	Authorization to Add Charges to Utility Bill....	36722-E	
132-20101	12-10	Affidavit for Small Business Customer...	22132-E	
135-00061	12-00	Voluntary Rate Stabilization Program Contract for Fixed Price Electric Energy with True-up...	14001-E	
135-559	07-87	Power Line Analysis and/or Engineering Study Agreement....	5978-E	
135-659	10-92	Annual Certification Form - Master Metered Accounts.....	7542-E	
139-0001	02-07	Energy Payment Deferral Plan for Citrus & Agricultural Growers...	19981-E	
142-00012	02-03	Scheduled Load Reduction Program Contract...	16102-E	
142-140	08-93	Request for Service on Schedule LR.....	7912-E	
142-259	07-87	Contract for Service, Schedule S-I(Standby Service - Interruptible)...	5975-E	
142-359A	07-87	Contract for Service, Schedule S (Standby Service)....	5974-E	
142-459		Agreement for Standby Service.....	6507-E	

L
L
N
N
N
N
N
N
N
N
N
N

L

L

(Continued)

12C12

Issued by _____

Submitted _____

Oct 6, 2023

Advice Ltr. No. 4272-E

Effective _____

Nov 5, 2023

Decision No. D.02-04-026

Resolution No. _____



TABLE OF CONTENTS

SAMPLE FORMS

<u>FORM NO.</u>	<u>DATE</u>	<u>APPLICATIONS, AGREEMENTS AND CONTRACTS</u>	<u>CAL C.P.U.C. SHEET NO.</u>
142-05220	07-18	Armed Forces Pilot Contract...	30800-E
142-05221	10-21	Application for Contract Demand Charge Suspension....	35507-E
142-05301	03-23	Aggregator Agreement for Capacity Bidding Program (CBP)...	37301-E
142-05302	02-18	Notice to Add, Change, or Terminate Aggregator for Capacity Bidding...	30210-E
142-05303	03-23	Notice to Add or Delete Customers by Aggregator	62080-E
142-05304	06-19	Prohibited Resources Attestation.....	32137-E
142-0541	06-02	Generating Facility Interconnection Agreement	29058-E
142-0542	06-17	(3 rd Party Inadvertent Export)	29059-E
142-0543	06-17	Generating Facility Interconnection Agreement (3 rd Party Non-Exporting)	29060-E
142-0544	06-17	Generating Facility Interconnection Agreement (Inadvertent Export)	19323-E
142-0545	06-06	Generating Facility Interconnection Agreement (Continuous Export)	
142-0546	11-21	Generation Bill Credit Transfer Allocation Request Form	21852-E
142-0546	11-21	Local Government – Generation Bill Credit Transfer Allocation Request Form (RES-BCT)	35617-E
142-0600	06-13	SDG&E's Final Standard Form Re-Mat PPA	23604-E
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
143-559		Owner's Agreement for Air Conditioner or Water Heater Switch...	3545-E
143-659		Owner's Agreement for Air Conditioner Switch Payment...	3699-E
143-759	12-97	Occupant's Agreement for Air Conditioner Switch Payment...	3700-E
143-01212	1-99	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	11007-E
143-02459	12-97	ESP Request for SDG&E to Perform ESP Meter Services...	11008-E
143-02659	3-98	ESP Request to Receive Meter Installation/Maintenance Charges	11175-E
143-02759	12-17	Direct Access Customer Relocation Declaration....	29838-E
143-02760	12-12	Six Month Notice to Return to Direct Access Service...	23319-E
143-02761	01-12	Six Month Notice to Return to Bundled Portfolio Service...	22730-E
143-02762	02-13	Direct Access Customer Assignment Affidavit...	23432-E
143-02763	04-10	Notice of Intent to Transfer to DA During OEW	21709-E

(Continued)

14C5

Advice Ltr. No. 4390-E-A

Decision No. D.23-12-005

Issued by
Dan Skopec
Senior Vice President
Regulatory Affairs

Submitted Apr 16, 2024
Effective Apr 22, 2024
Resolution No. _____



TABLE OF CONTENTS

Sheet 15

SAMPE FORMS

FORM NO.	DATE	APPLICATIONS, AGREEMENTS AND CONTRACTS	CAL C.P.U.C. SHEET NO.
142-05209	06-19	No Insurance Declaration...	32133-E
142-05210	06-04	Rolling Blackout Reduction Program Contract...	18273-E
142-05211	06-04	Bill Protection Application...	18273-E
142-05213	07-03	Technical Incentive Program Application...	30079-E
142-05215	06-19	Third Party Marketer Agreement for BIP...	32132-E
142-05216	06-19	Notice by Aggregator to Add, Change or Delete Customers for BIP...	32133-E
142-05217	06-19	Notice by Customer to Add, Change, or Terminate Aggregator for BIP...	18273-E
142-05219	01-18	Technical Incentive Program Agreement...	18273-E
142-05219/1	01-18	Customer Generation Agreement	30079-E
142-05220	07-18	Armed Forces Pilot Contract...	32134-E
142-05300	07-18	Capacity Bidding Program Customer Contract...	32135-E
142-05301	07-18	Aggregator Agreement for Capacity Bidding Program (CBP)...	32136-E
142-05302	02-18	Notice to Add, Change, or Terminate Aggregator for Capacity Bidding...	30080-E
142-05215	06-19	Third Party Marketer Agreement for BIP...	15384-E
142-05216	06-19	Notice by Aggregator to Add, Change or Delete Customers for BIP...	30800-E
143-02764	02-13	Direct Access Customer Replacement Declaration.....	23701-E
144-0810	03-08	Critical Peak Pricing (CPP) Opt-Out Form.....	20594-E
144-0811	03-09	Capacity Reservation Election.....	21133-E
144-0812	08-13	Event Notification Form.....	23703-E
144-0813	08-13	Future Communications Contact Information Form.....	23704-E
144-0820	04-18	CISR-DRP.....	61663-E
144-0821	01-16	DRP Service Agreement.....	27107-E
175-1000	07-09	Customer Energy Network – Terms and Conditions.....	21298-E
182-1000	01-24	Renewable Energy Credits Compensation Agreement.....	61747-E
183-1000	07-14	PEV Submetering Pilot (Phase I) Customer Enrollment Agreement	26187-E
183-2000	07-14	Submeter MDMA Registration Agreement.....	26188-E
185-1000	02-14	Customer Information Service Request Form.....	24202-E
185-2000	12-15	Energy Efficiency Financing Pilot Programs Authorization or Revocation of Authorization to Release Customer Information	26941-E
187-1000	04-15	Rule 33 Standard Non-Disclosure Agreement (NDA).....	26294-E
187-2000	04-15	Rule 33 Terms of Service Acceptance Form.....	26295-E
189-1000	10-21	Mobilehome Park Utility Upgrade Agreement.....	35481-E
189-2000	06-21	Mobilehome Park Utility Conversion Application.....	34960-E
190-1000	10-15	Bioenergy Market Adjusting Tariff Power Purchase Agreement	26846-E
190-2000	10-15	Green Tariff Shared Renewables (GTSR) Enhanced Community Renewables (ECR) Program Project Development Tariff Rider and Amendment	26874-E
195-1000	05-17	Station Power -Agreement for Energy Storage Devices	28966-E
200-1000	09-17	Declaration of Eligibility for Foodbank Discount	32193-E
205-1000	12-20	Eligible Economic Development Rate Customer Application	338546864-E

(Continued)

15C6

Advice Ltr. No. 4383-E

Decision No. D.23-11-068

Issued by
Dan Skopec
Senior Vice President
Regulatory Affairs

Submitted Jan 31, 2024

Effective Jan 31, 2024

Resolution No. _____



San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 61862-E

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

TABLE OF CONTENTS

Sheet 16

<u>FORM NO.</u>	<u>DATE</u>	<u>DEPOSITS, RECEIPTS AND GUARANTEEES</u>	<u>CAL C.P.U.C. SHEET NO.</u>
144-0812	03-09	Critical Peak Pricing - Event Notification Information Form	21134-E
144-0813	03-09	Critical Peak Pricing - Future Communications Contact Information Form	21135-E
155-100	03-06	Application and Contract for Unmetered Service.....	30273-E
160-2000	10-12	Customer Renewable Energy Agreement.....	23241-E
101-00197	09-08	Payment Receipt for Meter Deposit	11197-E
101-363	04-98	Guarantor's Statement	20604-E
101-1652B	04-08	Receipt of Payment	2501-E
103-1750-E	03-68	Return of Customer Deposit	2500-E

BILLS AND STATEMENTS

108-01214	03-14	Residential Meter Re-Read Verification	24576-E
110-00432	11-16	Form of Bill - General, Domestic, Power, and Lighting Service - Opening, Closing, and Regular Monthly Statements	61860-E
110-00432/2	07-16	Form of Bill - Past Due Format	27837-E

T

(Continued)

16C6

Advice Ltr. No. 4388-E

Decision No. _____

Issued by
Dan Skopec
Senior Vice President
Regulatory Affairs

Submitted Feb 23, 2024

Effective Mar 24, 2024

Resolution No. _____



TABLE OF CONTENTS

Sheet 17

<u>FORM NO.</u>	<u>DATE</u>	<u>DEPOSITS, RECEIPTS AND GUARANTEES</u>	<u>CAL C.P.U.C. SHEET NO.</u>
144-0812	03-09	Critical Peak Pricing - Event Notification Information Form	21134-E
144-0813	03-09	Critical Peak Pricing - Future Communications Contact Information Form	21135-E
155-100	03-06	Application and Contract for Unmetered Service.....	30273-E
160-2000	10-12	Customer Renewable Energy Agreement.....	23241-E
101-00197	09-08	Payment Receipt for Meter Deposit	11197-E
101-363	04-98	Guarantor's Statement	20604-E
101-1652B	04-08	Receipt of Payment	2501-E
103-1750-E	03-68	Return of Customer Deposit	2500-E

BILLS AND STATEMENTS

108-01214	03-14	Residential Meter Re-Read Verification	24576-E
110-00432	11-16	Form of Bill - General, Domestic, Power, and Lighting Service - Opening, Closing, and Regular Monthly Statements	28256-E
110-00432/2	07-16	Form of Bill - Past Due Format	27837-E

<u>FORM NO.</u>	<u>DATE</u>	<u>APPLICATIONS AGREEMENTS AND CONTRACTS CONT.</u>	<u>CAL C.P.U.C. SHEET NO.</u>
142-02779-A	12/23	Interconnection for NBT Facilities >30kW (Federal)	61615-E
142-02779	12/23	Interconnection for NBT Facilities >30 kW	61614-E
142-02760	12/23	Interconnection Agreement for NEM Renewable EG	61606-E
142-02760-A	12/23	Interconnection Agreement for NEM Renewable EG	61607-E
142-02760.5	12/23	VNM Interconnection	61608-E
142-02782	12/23	Prevailing Wage Checklist	61616-E
142-02783	12/23	Prevailing Wage Disclosure	61617-E

N
N
N
N
N
N
N

(Continued)



TABLE OF CONTENTS

Sheet 18

COLLECTION NOTICES

<u>FORM NO.</u>	<u>DATE</u>		<u>CAL C.P.U.C. SHEET NO.</u>
101-00751	08-22	Final Notice Before Disconnect (MDTs).....	36868-E
10100752	08-22	Final Notice Before Disconnected (Delivered)	36869-E
101-00753	03-14	Back of Urgent Notice Applicable to Forms 101-00753/1 through 101-00753/11	24579-E
101-00753/1	04-11	Urgent Notice Payment Request Security Deposit to Establish Credit	22325-E
101-00753/2	03-05	Urgent Notice Payment Request Security Deposit to Re-Establish Credit.	18084-E
101-00753/3	04-11	Urgent Notice Payment Request for Past Due Security Deposit	22326-E
101-00753/4	04-11	Urgent Notice Payment Request for Past Due Bill	22327-E
101-00753/5	02-04	Urgent Notice Payment Request for Returned Payment	16948-E
101-00753/6	02-04	Urgent Notice Payment Request for Final Bill.	16949-E
101-00753/7	02-04	Urgent - Sign Up Notice for Service	16950-E
101-00753/8	03-23	Reminder Notice – Payment Request for Past Due Bill	34135-E
101-00753/9	02-04	Closing Bill Transfer Notification	16952-E
101-00753/10	03-14	Payment Agreement Confirmation	24580-E
101-00753/11	02-04	ESP Reminder Notice – Payment Request for Past Due Bill	16954-E
101-00754	03-14	Final Notice Before Disconnection (mailed), Notice of Past Due Closing	24581-E
101-01071	08-22	Notice of Disconnect	36870-E
101-01072	08-22	Notice of Disconnect (delivered).....	36871-E
101-01073	03-23	Notice of Shut-off (Mailed).....	34137-E
101-02171	05-10	Notice to Landlord - Termination of Tenant's Gas/Electric Service (two or more units)	21885-E
101-02172	03-14	Notice of Disconnect (MDTs).....	24582-E
101-2452G	02-04	Notice to Tenants - Request for Termination of Gas and Electric Service Customer Payment Notification.....	16959-E

OPERATIONS NOTICES

101-2371	11-95	No Access Notice.....	8826-E
101-3052B	3-69	Temporary "After Hour" Turn On Notice	2512-E
101-15152B	3-69	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

ATTACHMENT C

STATEMENT OF PROPOSED RATES

ILLUSTRATIVE IMPACT ON ELECTRIC RATES AND BILLS

The tables shown below illustrate the changes in rates that would result from CPUC approval of this application, compared to current rate levels.

If SDG&E’s application is approved by the CPUC, the average monthly bill for a typical non-California Alternate Rates for Energy (CARE) bundled residential customer using 400 kilowatt-hours (kWh) per month in 2025 is estimated to decrease by \$20, or 13%.¹ The average monthly bill for a typical non-CARE unbundled residential customer using 400 kilowatt-hours (kWh) per month in 2025 is estimated to decrease by \$11, or 11%.

The first table below provides illustrative rate changes for bundled customers, while the second table presents illustrative rate changes for unbundled customers. The percentages shown do not necessarily reflect the changes that you may see on your bill. Actual bill impacts will vary based on a number of factors, including usage, pricing plan and, if unbundled, when the customer became an unbundled customer (Power Charge Indifference Adjustment (PCIA) vintage).

SAN DIEGO GAS & ELECTRIC COMPANY’S ILLUSTRATIVE ELECTRIC BUNDLED RATE CHANGE (TOTAL RATES INCLUDE AVERAGE ELECTRIC DELIVERY AND GENERATION)

Customer Class (Bundled Service)	Current Bundled Class Average Rates Effective 03/01/24 ² (¢/kWh)	Proposed Bundled Class Average Rates (¢/kWh)	Total Average Rate Decrease (¢/kWh)	Percentage Average Rate Decrease (%)
Residential	34.7	30.5	(4.2)	-12%
Small Commercial	34.8	32.1	(2.7)	-8%
Medium and Large C&I ³	32.2	29.2	(3.0)	-9%
Agricultural	25.1	23.0	(2.1)	-9%
Lighting	32.8	30.8	(2.0)	-6%
System Total	33.1	29.8	(3.3)	-10%

¹ Unbundled charges include SDG&E’s electric delivery rates along with PCIA rates. Electric generation rates for unbundled customers are set by a customer’s respective ESP such as a Community Choice Aggregator or Direct Access provider and are not reflected in unbundled rates and bill impacts.

² Rates effective March 1, 2024, per Advice Letter (AL) 4366-E.

³ C&I stands for Commercial and Industrial.

**SAN DIEGO GAS & ELECTRIC COMPANY'S ILLUSTRATIVE ELECTRIC
UNBUNDLED RATE CHANGE
(TOTAL RATES INCLUDE AVERAGE ELECTRIC DELIVERY AND PCIA)⁴**

Customer Class (Unbundled Service)	Current Unbundled Class Average Rates Effective 03/01/24⁵ (¢/kWh)	Proposed Unbundled Class Average Rates (¢/kWh)	Average Rate Decrease (¢/kWh)	Percentage Average Rate Decrease (%)
Residential	20.6	18.2	(2.4)	-12%
Small Commercial	22.5	21.4	(1.2)	-5%
Medium and Large C&I⁶	16.8	15.8	(1.0)	-6%
Agricultural	14.7	14.0	(0.7)	-5%
Lighting	23.4	22.8	(0.6)	-3%
System Total	18.8	17.3	(1.4)	-8%

⁴ Excludes electric generation costs which are provided by an unbundled customer's respective Energy Service Provider.

⁵ Rates effective March 1, 2024, per Advice Letter (AL) 4366-E.

⁶ C&I stands for Commercial and Industrial

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, 2023

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
ELECTRIC DEPARTMENT			
302	Franchises and Consents	222,841.36	202,900.30
303	Misc. Intangible Plant	125,194,796.49	76,693,975.38
	Intangible Contra Accounts	0.00	(83,828.43)
	TOTAL INTANGIBLE PLANT	<u>125,417,637.85</u>	<u>76,813,047.25</u>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	93,902,228.10	64,653,858.06
312	Boiler Plant Equipment	167,023,977.72	116,845,246.38
314	Turbogenerator Units	135,011,079.01	80,560,500.62
	Palomar Contra E-314	0.00	0.00
315	Accessory Electric Equipment	87,605,304.72	63,977,911.87
316	Miscellaneous Power Plant Equipment	77,316,195.27	27,494,908.24
	Palomar Contra E-316	0.00	0.00
	TOTAL STEAM PRODUCTION	<u>575,385,303.11</u>	<u>353,578,943.46</u>
340.1	Land	224,368.91	0.00
340.2	Land Rights	2,427.96	2,427.96
341	Structures and Improvements	24,962,861.78	16,001,113.42
342	Fuel Holders, Producers & Accessories	21,651,513.75	12,963,634.16
343	Prime Movers	94,666,257.32	67,835,448.47
344	Generators	360,878,866.61	200,382,946.12
345	Accessory Electric Equipment	33,070,154.31	22,609,918.41
346	Miscellaneous Power Plant Equipment	89,045,605.39	31,393,056.80
	TOTAL OTHER PRODUCTION	<u>624,502,056.03</u>	<u>351,188,545.34</u>
	TOTAL ELECTRIC PRODUCTION	<u>1,199,887,359.14</u>	<u>704,767,488.80</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	85,198,687.27	0.00
350.2	Land Rights	174,493,417.67	34,192,177.18
350.2	Camp Pendleton Easement top-side	0.00	0.00
352	Structures and Improvements	884,871,030.07	158,132,690.54
353	Station Equipment	2,378,839,402.93	675,429,886.96
354	Towers and Fixtures	939,903,553.76	300,967,898.28
355	Poles and Fixtures	1,231,461,317.30	242,890,364.56
356	Overhead Conductors and Devices	1,006,112,711.76	319,418,183.39
357	Underground Conduit	670,833,921.42	128,993,865.45
358	Underground Conductors and Devices	634,322,363.63	127,912,448.28
359	Roads and Trails	375,749,648.49	68,288,093.79
	TOTAL TRANSMISSION	8,381,786,054.30	2,056,225,608.43
360.1	Land	21,336,930.37	0.00
360.11	PHFU mis-mapped in PP	(2,405,427.36)	0.00
360.2	Land Rights	103,188,389.10	54,854,218.68
361	Structures and Improvements	18,429,351.90	3,759,408.73
362	Station Equipment	709,014,614.48	342,507,296.64
363	Storage Battery Equipment	732,645,489.21	130,943,944.50
364	Poles, Towers and Fixtures	1,250,444,513.47	326,585,257.30
365	Overhead Conductors and Devices	1,505,609,170.44	286,108,862.13
366	Underground Conduit	2,004,258,797.39	691,834,469.39
	Retirement reversal	0.00	0.00
367	Underground Conductors and Devices	2,325,557,829.40	1,118,576,091.22
368.1	Line Transformers	873,548,163.44	344,987,588.23
368.2	Protective Devices and Capacitors	43,572,528.46	24,489,429.96
369.1	Services Overhead	402,825,621.66	108,576,108.21
369.2	Services Underground	449,170,356.82	303,409,173.11
370.1	Meters	227,020,936.13	164,652,725.99
370.2	Meter Installations	89,115,923.74	48,595,032.23
371	Installations on Customers' Premises	83,669,149.66	45,795,778.47
	VGI Reserve	(22,679,654.84)	0.00
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	41,427,187.86	26,383,088.48
		0.00	(9,486,793.63)
	TOTAL DISTRIBUTION PLANT	10,855,749,871.33	4,012,571,679.64
389.1	Land	7,312,142.54	0.00
389.2	Land Rights	0.00	0.00
390	Structures and Improvements	45,469,034.54	32,031,254.30
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	58,145.67	31,400.71
393	Stores Equipment	46,031.37	10,083.93
394.1	Portable Tools	42,830,397.15	15,463,800.99
394.2	Shop Equipment	278,147.42	247,343.40
395	Laboratory Equipment	6,260,381.05	2,190,928.32
396	Power Operated Equipment	60,528.93	117,501.67
397	Communication Equipment	509,316,399.32	216,274,131.80
398	Miscellaneous Equipment	3,161,108.74	1,705,467.53
	TOTAL GENERAL PLANT	614,792,316.73	268,071,912.65
101	TOTAL ELECTRIC PLANT	21,177,633,239.35	7,118,449,736.77

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
GAS PLANT			
302	Franchises and Consents	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	0.00	0.00
	TOTAL INTANGIBLE PLANT	86,104.20	86,104.20
360.1	Land	0.00	0.00
361	Structures and Improvements	0.00	0.00
362.1	Gas Holders	0.00	0.00
362.2	Liquefied Natural Gas Holders	0.00	0.00
363	Purification Equipment	0.00	0.00
363.1	Liquefaction Equipment	0.00	0.00
363.2	Vaporizing Equipment	0.00	0.00
363.3	Compressor Equipment	0.00	0.00
363.4	Measuring and Regulating Equipment	0.00	0.00
363.5	Other Equipment	0.00	0.00
363.6	LNG Distribution Storage Equipment	2,168,803.11	1,677,155.35
	TOTAL STORAGE PLANT	2,168,803.11	1,677,155.35
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	3,514,781.26	1,854,074.48
366	Structures and Improvements	23,808,627.32	13,235,348.30
367	Mains	884,130,962.85	133,557,910.65
368	Compressor Station Equipment	139,232,194.68	82,422,269.10
369	Measuring and Regulating Equipment	30,911,149.03	20,742,812.24
371	Other Equipment	2,845,770.57	600,180.08
	TOTAL TRANSMISSION PLANT	1,089,092,629.46	252,412,594.85
374.1	Land	1,514,272.84	0.00
374.2	Land Rights	8,529,103.88	7,791,225.61
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	1,741,418,651.77	516,512,663.25
376	Top-side retirement adjustment	0.00	0.00
378	Measuring & Regulating Station Equipment	21,345,095.87	11,156,932.61
380	Distribution Services	717,245,329.11	332,183,889.65
380	Top-side retirement adjustment	0.00	0.00
381	Meters and Regulators	206,056,093.50	100,389,911.21
382	Meter and Regulator Installations	163,901,719.07	63,293,677.86
385	Ind. Measuring & Regulating Station Equipment	1,516,810.70	1,402,296.71
386	Other Property On Customers' Premises	0.00	0.00
387	Other Equipment	10,562,291.51	6,967,182.15
	TOTAL DISTRIBUTION PLANT	2,872,132,815.16	1,039,759,032.15

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	0.00	0.00
394.1	Portable Tools	27,382,070.59	6,832,803.27
394.2	Shop Equipment	42,767.98	16,239.55
395	Laboratory Equipment	0.00	0.00
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	2,332,579.75	1,423,724.12
398	Miscellaneous Equipment	1,292,400.41	307,204.34
	TOTAL GENERAL PLANT	<u>31,049,818.73</u>	<u>8,579,971.28</u>
101	TOTAL GAS PLANT	<u>3,994,530,170.66</u>	<u>1,302,514,857.83</u>
COMMON PLANT			
303	Miscellaneous Intangible Plant	57,901,910.14	7,421,248.57
303	Miscellaneous Intangible Plant	1,061,353,331.90	515,467,111.08
	Common Contra Account	(1,280,111.00)	0.00
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.1	Land	7,494,796.01	0.00
389.2	Land Rights	27,776.34	27,776.34
390	Structures and Improvements	629,089,052.75	233,747,150.58
391.1	Office Furniture and Equipment - Other	43,422,058.03	17,043,173.91
	Common Contra Account	0.00	0.00
391.2	Office Furniture and Equipment - Computer E	139,914,485.34	66,191,825.21
	Common Contra Account	0.00	0.00
392.1	Transportation Equipment - Autos	694,060.38	340,785.47
392.2	Transportation Equipment - Trailers	107,977.72	29,475.92
392.3	Transportation Equipment - Aviation	28,459,560.14	8,413,277.58
393	Stores Equipment	332,982.68	104,233.33
394.1	Portable Tools	1,520,840.18	799,588.09
394.2	Shop Equipment	142,759.33	103,557.01
394.3	Garage Equipment	1,970,777.86	557,536.97
395	Laboratory Equipment	1,731,094.98	1,167,323.56
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	475,788,931.84	171,115,236.44
398	Miscellaneous Equipment	3,293,182.06	976,996.42
118.1	TOTAL COMMON PLANT	<u>2,451,965,466.68</u>	<u>1,023,506,296.48</u>
	TOTAL ELECTRIC PLANT	21,177,633,239.35	7,118,449,736.77
	TOTAL GAS PLANT	3,994,530,170.66	1,302,514,857.83
	TOTAL COMMON PLANT	<u>2,451,965,466.68</u>	<u>1,023,506,296.48</u>
101 & 118.1	TOTAL	<u>27,624,128,876.69</u>	<u>9,444,470,891.08</u>
101	PLANT IN SERV-SONGS FULLY RECOVER	<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-ELECTRIC NON-RECON		
	Electric	0.00	0.00
	Gas	0.00	0.00
	Common	0.00	0.00
		<u>0.00</u>	<u>0.00</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-CLOUD CONTRA		
	Electric	0.00	0.00
	Common	(57,901,910.14)	(7,421,248.56)
		<u>(57,901,910.14)</u>	<u>(7,421,248.56)</u>
101	PLANT IN SERV-PP TO SAP OUT OF BAL		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	(1,494,846.06)	(1,494,846.06)
		<u>(1,494,846.06)</u>	<u>(1,494,846.06)</u>
101	Accrual for Retirements		
	Electric	(27,742,909.26)	(27,742,909.26)
	Gas	(1,083,088.18)	(1,083,088.18)
		<u>(28,825,997.44)</u>	<u>(28,825,997.44)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	<u>(28,825,997.44)</u>	<u>(28,825,997.44)</u>
102	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT PURCHASED OR SOLD	<u>0.00</u>	<u>0.00</u>
104	Electric	112,194,000.02	40,702,486.05
	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>112,194,000.02</u>	<u>40,702,486.05</u>
	TOTAL PLANT LEASED TO OTHERS	<u>112,194,000.02</u>	<u>40,702,486.05</u>
105	Plant Held for Future Use		
	Electric	2,405,427.36	0.00
	Gas	0.00	0.00
		<u>2,405,427.36</u>	<u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE	<u>2,405,427.36</u>	<u>0.00</u>
107	Construction Work in Progress		
	Electric	1,161,913,254.01	
	Gas	127,231,331.58	
	Common	330,617,212.00	
		<u>1,619,761,797.59</u>	<u>0.00</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>1,619,761,797.59</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	871,024,224.67
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	871,024,224.67
101.1	ELECTRIC CAPITAL LEASES	1,307,422,019.46	141,092,135.85
118.1	COMMON CAPITAL LEASE	104,605,807.29	38,290,871.77
		1,412,027,826.75	179,383,007.62
143	FAS 143 ASSETS - Legal Obligation	24,003,471.45	(863,491,904.56)
	SONGS Plant Closure - FAS 143 contra	0.00	0.00
	FIN 47 ASSETS - Non-Legal Obligation	205,347,356.64	62,849,188.81
143	FAS 143 ASSETS - COR - Legal Obligation	0.00	(2,329,267,515.04)
	TOTAL FAS 143	229,350,828.09	(3,129,910,230.79)
	UTILITY PLANT TOTAL	30,911,646,002.86	7,367,928,286.57

ATTACHMENT E
SUMMARY OF EARNINGS

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF EARNINGS
DEC 2023
(\$ IN MILLIONS)

Line No.	Item	Amount
1	Operating Revenue	\$ 6,428
2	Operating Expenses	<u>5,228</u>
3	Net Operating Income	<u>\$ 1,200</u>
4	Weighted Average Rate Base	\$ 15,220
5	Rate of Return*	7.18%

*Authorized Cost of Capital

ATTACHMENT F

GOVERNMENTAL ENTITIES RECEIVING NOTICE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of San Diego
Attn. Mayor
202 C Street, 11th 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, 2nd Floor
San Diego, CA 92101

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

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

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

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

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

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

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

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

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

City of Aliso Viejo
12 Journey
Aliso Viejo, CA 92656

ATTACHMENT G

**GHG REVENUE AND RECONCILIATION FORM
(ATTACHMENT D OF DECISIONS D.14-10-033
AND D.15-01-024)**

GHG Revenue and Reconciliation Application Form

Notes:

Utilities should complete the GHG Revenue and Reconciliation Application Form in accordance with the procedures described in Attachment D of Decision 14-10-033, as amended by advice letters listed below.

Yellow shading indicates confidential information. However, additional information may be confidential based on a utility's particular circumstances.

Advice Letter 4587-E-A/B/C

(Southern California Edison Company ID U 338 E)

Advice Letter 6326-E-A/B/C

(Pacific Gas and Electric Company ID U 39 E)

Advice Letter 3845-E-A/B/C

(San Diego Gas & Electric Company ID U 902 E)

Advice Letter 177-E-A/B/C

(Liberty Utilities (CalPeco Electric) LLC ID U 933 E)

Advice Letter 425-E-A/B/C

(Bear Valley Electric Service Company ID U 913 E)

Advice Letter 660-E-A/B/C

(PacifiCorp U 901 E)

Template D-1: Annual Allowance Revenue Receipts and Customer Returns

Line	Description	Year 2021		Year 2022		Year 2023		Year 2024		Year 2025	
		Forecast	Recorded	Forecast	Recorded ¹	Forecast	Recorded	Forecast	Recorded	Forecast	Recorded
1	Proxy GHG Price (\$/MT)	17.12	23.15	28.86	29.48	29.02	\$ 34.06	38.26	N/A	43.21	N/A
2	Allocated Allowances (MT)	6,766,147	6,732,862	6,737,256	6,651,508	6,586,708	6,491,305.00	6,435,664	-	6,279,487	-
3	Revenues (\$)	3,172,937									
4	Prior Balance		7,376,791	(15,086,698)	(19,307,155)	(5,109,732)	(1,132,447)	606,214	(18,481,272)	(47,382,119)	-
5	Allowance Revenue	(115,836,437)	(161,825,842)	(194,403,522)	(189,236,214)	(191,139,679)	(214,387,613)	(246,234,940)	(250,907,565)	(271,311,413)	-
6	Interest	2,372	13,371	(16,300)	(286,178)	(740,443)	350,661	856,139	(547,705)	(431,358)	-
7	Franchise Fees and Uncollectibles	(1,189,180)	(1,176,522)	(2,112,270)	(2,301,661)	(2,111,339)	(2,209,861)	(2,804,571)	(2,795,145)	(3,686,914)	-
8	Subtotal Revenues	(113,850,308)	(155,612,202)	(211,618,790)	(211,131,208)	(199,101,193)	(217,379,260)	(247,577,158)	(272,731,687)	(322,811,804)	-
9	Expenses (\$)										
10	Outreach and Administrative Expenses (from T	45,133	104,957	59,799	27,778	27,778	83,000	6,075	-	83,000	-
11	Franchise Fees and Uncollectibles	-	-	-	-	-	-	-	-	-	-
12	Interest	-	(25)	-	-	-	-	-	-	-	-
13	Subtotal Expenses	45,133	104,932	59,799	27,778	27,778	83,000	6,075	-	83,000	-
14	Total Allowance Revenue Approved for Clean Energy or Energy Efficiency Programs (\$) (Sum of Lines 14a through 14g)	17,773,708	38,035,035	20,261,326	16,039,939	16,039,939	14,462,722	14,462,722	(7,242,206)	14,725,635	-
14a	SOMAH (Current Year's Request) ³	11,583,644	31,023,996	19,440,352	12,015,972	12,015,972	12,015,972	12,015,972	-	12,015,972	-
14d	Prior Year SOMAH True-up ^{4,5}	100,486	(108,540)	(209,026)	2,933,967	2,933,967	1,351,750	1,351,750	(7,242,206)	1,614,663	-
14e	DAC SASH	1,030,000	2,060,000	1,030,000	1,090,000	1,090,000	1,095,000	1,095,000	-	1,095,000	-
14f	DAC-GT	-	-	-	-	-	-	-	-	-	-
14g	CS-GT	-	-	-	-	-	-	-	-	-	-
15	Net GHG Revenues Available for Customers in Forecast Year (\$) (Line 8 + Line 13 + Line 14)	(96,031,467)	(117,472,235)	(191,297,664)	(195,063,491)	(183,033,476)	(202,833,538)	(233,108,361)	(279,973,893)	(308,003,169)	-
16	GHG Revenue Returned to Eligible EITE Customers and Small Business Volumetric Customers(\$)										
17	EITE Customer Return	838,557	389,294	389,295	514,470	514,470	743,942	514,470	2,456,942	2,456,942	-
18	Small Business Volumetric Return	1,656,571	2,922,616	-	-	-	-	-	-	-	-
19	Semi-Annual Climate Credit										
20	Number of Eligible Residential Bundled	1,351,533	1,319,172	1,307,609	631,782	668,860	429,449	430,248	389,896	388,745	-
21	Number of Eligible Residential Unbundled	-	51,539	54,259	748,759	702,461	955,869	962,326	1,002,588	1,007,270	-
22	Number of Eligible Small Business Customers	-	-	125,715	126,523	131,966	126,941	94,210	78,492	120,368	-
23	Total Customers Eligible for Climate Credit	1,351,533	1,370,711	1,487,583	1,507,064	1,503,287	1,512,259	1,486,784	1,470,976	1,516,383	-
24	Per-Customer Semi-Annual Climate Credit (-0.5 x (Line 15 + 17 + 18) ÷ Line 23)	34.60	34.60	64.17	64.17	60.71	60.71	78.22	78.23	100.75	-
25	Total Revenue Distributed for the Climate Credit (\$) (2 x Line 23 x Line 24)	93,536,339	94,853,170	190,908,370	193,416,573	182,519,006	183,608,321	232,593,891	230,134,833	305,546,227	-
26	Revenue Balance (\$) (Line 15 + Line 17 + Line 18 + Line 25)	N/A	(19,307,155)	N/A	(1,132,447)	N/A	(18,481,272)	N/A	(47,382,119)	N/A	-

CONFIDENTIAL INFORMATION

¹ Recorded data is equal to Forecast for GHG Revenues and Expenses and will be updated with the October Update Filing.

² Forecasted Outreach & Administrative Expenses are the forecasted expenses (from Template D-3) adjusted for any forecasted prior year's under/over-collection in the GHGCOEMA and GHGACMA.

³ The IOUs' forecasted GHG proceeds exceed \$1 billion; therefore, pursuant to D.22-09-009, SDG&E has set aside the set amount of \$12,015,971.92.

⁴ The 2022 SOMAH True-up of additional \$1,351,750 was incorrect. It should have been a return of \$5,890,456. Therefore, a true-up of \$7,242,206 will be returned for the 2022 SOMAH funding reconciliation.

⁵ A Supplemental Joint IOU Advice Letter will be filed for the 2023 SOMAH True-Up Funding in May 2024. The \$1,614,663 true-up amount is SDGE's final proportional share of the \$100 million cap in the annual SOMAH Funding.

Template D-2: Annual GHG Emissions and Associated Costs

Line	Description	Year 2021		Year 2022		Year 2023		Year 2024		Year 2025	
		Forecast	Recorded	Forecast	Recorded	Forecast	Recorded ²	Forecast	Recorded	Forecast	Recorded
1	Direct GHG Emissions (MTCO ₂ e)										
2	Utility Owned Generation (UOG)										
3	Tolling Agreements										
4	Energy Imports (Specified)										
5	Energy imports (Unspecified)										
6	Qualifying Facility (QF) Contracts										
7	Contracts with Financial Settlement										
8	Subtotal										
9	Total Emissions (MTCO₂e)										
10	Proxy GHG Price (\$/MT)	\$ 17.12	\$ 23.15	\$ 28.86	\$ 29.48	\$ 29.02	\$ 34.06	\$ 38.26		\$ 43.21	
11	GHG Costs (\$)										
12	Direct GHG Costs										
13	Direct GHG Costs - Financial Settlement										
14	Previous Year's Forecast Reconciliation (Line 16)										
15	Total Costs										
16	Forecast Variance (\$)¹										

CONFIDENTIAL INFORMATION

¹Also reflects adjustment for shift in regulatory accounting from cash to accrual

²Recorded data is equal to forecast and will be updated with the October Update filing.

Template D-3: Detail of Outreach and Administrative Expenses

Line Description	2023		2024	
	Forecast	Recorded	Forecast	Recorded ¹
1 Utility Outreach Expenses (\$)				
2a SMB Communications	23,000	25,000	25,000	
2b Other (Consultant)				
3 Subtotal Outreach	23,000	25,000	25,000	
4 Utility Administrative Expenses (\$)				
5 Marketing - SDG&E (email, bill insert)	58,000	58,000	58,000	
6 Subtotal Administrative	58,000	58,000	58,000	
7 Utility Outreach and Administrative Expenses (\$) (Line 3 + Line 6)	81,000	83,000	83,000	
8 Additional (Non-Utility) Statewide Outreach (\$)	-	-	-	-
9 Total Outreach and Administrative Expenses (\$) (Line 7 + Line 8)	81,000	83,000	83,000	

¹ Recorded data is equal to Forecast and will be updated with the October Update Filing.