

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

Application of San Diego Gas & Electric  
Company (U 902 M) for Authority, Among  
Other Things, to Update its Electric and Gas  
Revenue Requirement and Base Rates Effective on  
January 1, 2024.

Application 22-05-\_\_\_\_  
(Filed May 16, 2022)

**TEST YEAR 2024 GENERAL RATE CASE APPLICATION OF  
SAN DIEGO GAS & ELECTRIC COMPANY (U 902 M)**

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**TEST YEAR 2024 GENERAL RATE CASE APPLICATION OF  
SAN DIEGO GAS & ELECTRIC COMPANY (U 902 M)**

San Diego Gas and Electric Company (SDG&E or the Company) respectfully requests authority to update its electric and gas revenue requirement and base rates for Test Year 2024 (TY 2024) and to implement a post-test year ratemaking mechanism for the remaining years of the four-year General Rate Case (GRC) cycle. Incorporated in this GRC filing is a TY 2024 cost of service study, pursuant to which SDG&E's rates should be set beginning January 1, 2024.<sup>1</sup>

In the sections below, SDG&E: (1) summarizes several of the key activities the Company is undertaking in the TY 2024 GRC cycle and how they benefit customers; (2) summarizes the relief it requests in this Application; (3) lists the exhibits SDG&E is submitting in support of this Application; (4) summarizes its proposed post-test year ratemaking mechanism; (5) summarizes its regulatory accounts proposals; (6) outlines SDG&E's proposal for a tracked approach to its Wildfire Mitigation Reasonableness Review; and (7) provides the information necessary to comply with the statutory and procedural requirements associated with this Application, including a recommended procedural schedule.

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<sup>1</sup> Forecasts are based on current regulations. Future enactment of any legislation that significantly impacts future labor costs, *e.g.*, California Assembly Bill (AB) 2932 or similar legislation, may impact several cost forecasts throughout the Company's GRC testimony chapters and require additional regulatory relief.

## I. SUMMARY OF RELIEF REQUESTED

SDG&E seeks to revise its authorized revenue requirement, effective on January 1, 2024, to recover the reasonable costs of SDG&E's electric and gas operations, facilities, infrastructure, and other functions necessary to provide utility services to its customers. SDG&E has examined the specific changes expected to occur over the term of this GRC and proposes corresponding investments in the following areas, among other things:<sup>2</sup>

Safety, Reliability, and Resiliency: SDG&E continues to invest in its electric, gas, and information technology systems, consistent with safety as a core value and its commitment to providing safe and reliable service to its customers. Resiliency extends beyond reliability to help SDG&E prevent, withstand, adapt to and quickly recover from challenges, including adapting to climate change, using new technologies and renewable energy sources, and addressing challenges such as the recent COVID pandemic.

SDG&E's revenue request for this GRC cycle supports investments to keep the public, customers, employees, and contractors safe and service reliable and resilient; for example, by continuing SDG&E's longstanding dedication to building, maintaining, and enhancing its best-in-class wildfire prevention and mitigation program, including vegetation management, in response to drivers such as new mandates and changing climate conditions, including drought. SDG&E will continue to make investments in its system to reduce the risk of wildfire and the impacts of Power Safety Power Shutoff (PSPS) events on customers.<sup>3</sup>

SDG&E has also continued to prioritize safety, reliability, and resiliency through its implementation of a Safety Management System (SMS), which incorporates public safety, asset safety, system safety, cyber safety, and psychological safety.<sup>4</sup> Safety and reliability are also enhanced through SDG&E's commitment to evolving its risk management processes and

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<sup>2</sup> These areas are summarized in the Policy Overview testimony of Bruce Folkmann (Exhibit (Ex.) SDG&E-01) and directly supported throughout the testimony exhibits identified *infra*, including Section III.

<sup>3</sup> These projects and programs are described in greater detail in the Electric Distribution – Capital testimony of Oliva Reyes (Ex. SDG&E-11), the Electric Distribution - Wildfire Mitigation and Vegetation Management testimony of Jonathan T. Woldemariam (Ex. SDG&E-13) and the Electric Distribution - O&M testimony of Tyson Swetek (Ex. SDG&E-12).

<sup>4</sup> See the Safety Management System: Safety, Risk, and Asset Management testimony of Kenneth J. Deremer (Ex. SDG&E-31).

reporting through the new risk-informed GRC framework, as shown through its May 2021 Risk Assessment Mitigation Phase (RAMP) Report and its integration into the TY 2024 GRC.<sup>5</sup>

Sustainability: SDG&E’s sustainability strategy focuses on three major categories: mitigating climate change, adapting to climate change, and transforming the grid to be the resilient catalyst for clean energy. These categories aim to evolve the grid as a reliable and resilient catalyst for clean energy and offer a framework to integrate environmental and social justice, as well as climate equity considerations in SDG&E’s operations and investment decisions. SDG&E has initiated a “living” sustainability vision and strategy that focuses on decarbonization through regional collaboration, stakeholder engagement, and strategic initiatives to advance clean energy innovation reliably and equitably.<sup>6</sup> SDG&E will continue to evolve this living strategy as technologies, policies, and stakeholder preferences change.

Customer Service: SDG&E will continue to provide value-added services and meet the needs of our customers by investing and innovating in customer service, including providing customers access to information about their energy consumption, energy prices, and tools to manage and control their energy use, for example, by deploying the next generation of smart meters.<sup>7</sup> SDG&E’s customers encompass a wide range of market segments with varying levels of market knowledge understanding and communications needs. Through the TY 2024 GRC, SDG&E strives to offer integrated and personalized solutions, giving them more choice, convenience, and control over how they interact with us and manage their energy use while continuing to maintain safe, efficient, effective, and reliable customer service. SDG&E’s approach is customer-centric and technology-based, to deliver a customer experience that is meaningful and relevant today and can help inform decisions for a more sustainable tomorrow.<sup>8</sup>

Investing in Our Workforce: Maintaining a skilled, qualified, dedicated, and diverse workforce is critical to SDG&E’s continued success in providing the safe and reliable delivery of

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<sup>5</sup> A discussion of these topics is found in the RAMP to GRC Integration testimony of Gregory S. Flores and R. Scott Pearson, Ex. SCG-03/SDG&E-03, Chapter 2.

<sup>6</sup> The Sustainability Policy testimony of Estela de Llanos (Ex. SDG&E-02) describes SDG&E’s living sustainability vision and strategy in detail.

<sup>7</sup> SDG&E’s smart meter initiatives to improve and streamline field operations are explained in the Customer Services – Field Operations testimony of David H. Thai (Ex. SDG&E-17).

<sup>8</sup> This approach is reflected in the Customer Services – Information testimony of Sandra F. Baule (Ex. SDG&E-19).

electric and gas services to SDG&E's 3.6 million customers, complying with governmental mandates for our regulated business, and maintaining the integrity of its infrastructure at a reasonable cost. The recent COVID-19 pandemic and other societal challenges have resulted in increased pressures associated with maintaining a highly trained and qualified workforce. Increased turnover, due primarily to retirements and employee movement as a result of promotions and transfers, and a competitive labor market, continues to pose challenges to SDG&E, particularly in the areas of knowledge transfer, skills development, and overall proficiency of the replacement workforce. SDG&E's ability to attract and retain a skilled and dedicated workforce requires adequate funding for employee training, compensation and benefits, and human resources. SDG&E must attract and retain the best possible talent by offering a competitive total compensation package, including pension and post-retirement health benefits, and other programs to support our employees, such as the employee assistance program (EAP).<sup>9</sup>

SDG&E remains committed to building a diverse and inclusive workplace, where we embrace different views, backgrounds, and experiences and where employees feel valued and empowered to bring their authentic and best selves to work. We demonstrate this commitment through concrete actions to advance the company culture and maintain a workplace that evokes engagement and is rich in opportunities for all employees to reach their full career potential.<sup>10</sup>

## **II. REQUEST AND RATE IMPACT**

SDG&E requests that the California Public Utilities Commission (Commission or CPUC) authorize a combined \$3.022 billion revenue requirement (\$674 million gas and \$2.348 billion electric) to be effective January 1, 2024. If approved, this revenue requirement would be an increase of \$475 million over the expected 2023 revenue requirement, or an 18.7% increase.<sup>11</sup>

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<sup>9</sup> In the testimony of Corporate Center - Compensation and Benefits witness, Debbie S. Robinson (Ex. SCG-25/SDG&E-29) describes SDG&E's total compensation programs. Pension and Postretirement Benefits other than Pension are discussed in the prepared direct testimony of Peter H. Andersen (Ex. SCG-26/SDG&E-30).

<sup>10</sup> SDG&E's commitment to a diverse and inclusive workplace is described in the People and Culture Department testimony of Alexandra G. Taylor (Ex. SDG&E-32)

<sup>11</sup> This GRC Application requests approval of Phase 1 Cost of Service proposals. SDG&E separately files a GRC Application for Phase 2, which addresses electric marginal costs, revenue allocation, and rate design. Cost of Capital is also determined in a separate proceeding.

When the impact of commodity costs and other ratemaking items such as regulatory account balances are included, these increases result in a 2024 system average electric rate revenue increase of \$286 million, or 6.7%, and a system average gas revenue increase of \$160 million, or 16.5%, when compared to the expected 2023 revenue requirement. If the Commission approves SDG&E’s proposed TY 2024 revenue requirement, a typical electric residential customer<sup>12</sup> will see a monthly bill increase of \$9.00 (or 5.6%), as compared to the expected rates for 2023. For gas customers, a typical residential customer<sup>13</sup> will see a monthly bill increase of \$9.57 (or 18.1%), as compared to the expected rates for 2023.

SDG&E’s proposed post-test year ratemaking mechanism would be used to set rates beginning January 1, 2025. Rates in 2026 and 2027 will be adjusted using the same mechanism (see Post-Test Year Ratemaking testimony of Melanie E. Hancock, Exhibit SDG&E-45).

SDG&E files this Application concurrently with Southern California Gas Company’s (SoCalGas) GRC filing and will request consolidation of the proceedings initiated by these filings at the earliest possible opportunity, consistent with past practice and to promote administrative efficiency.

### III. LIST OF TESTIMONY EXHIBITS

Support for SDG&E’s request is provided by the prepared direct testimonies from various witnesses sponsoring specific subjects about the Company’s operations, functions, or activities. The table below lists each sponsoring witness by exhibit number and subject matter.

#### SDG&E PREPARED DIRECT TESTIMONY EXHIBITS AND SPONSORING WITNESSES

EXH#	SUBJECT	WITNESS
<b>SDG&amp;E-01</b>	Policy Overview	Bruce Folkmann
<b>SDG&amp;E-02</b>	Sustainability Policy	Estela de Llanos
<b>SDG&amp;E-03, Chapter 1</b>	Risk Management Policy	Michael M. Schneider
<b>SCG/SDG&amp;E-03, Chapter 2</b>	RAMP to GRC Integration	R. Scott Pearson

<sup>12</sup> A typical electrical residential customer is based upon an average of Coastal/Inland non-CARE bundled customers on basic service using 400 kWh of electricity per month.

<sup>13</sup> A typical gas residential customer is based upon an average of residential non-CARE customers on basic service using 24 therms of gas per month. The average does not include the California greenhouse gas climate credit distribution to residential customers.



<b>EXH#</b>	<b>SUBJECT</b>	<b>WITNESS</b>
		Gregory S. Flores
<b>SDG&amp;E-04</b>	Gas Distribution	L. Patrick Kinsella
<b>SDG&amp;E-05</b>	Gas System Staff & Technology	Wallace Rawls
<b>SDG&amp;E-06</b>	Gas Transmission (O&M and Capital)	Rick Chiapa Steve Hruby
<b>SDG&amp;E-07</b>	Gas Engineering	Maria T. Martinez
<b>SDG&amp;E-08</b>	Pipeline Safety Enhancement Plan (PSEP)	Norm G. Kohls
<b>SDG&amp;E-09</b>	Gas Integrity Management Programs	Amy Kitson Travis Sera
<b>SDG&amp;E-10</b>	Energy Procurement	Christopher Summers
<b>SDG&amp;E-11</b>	Electric Distribution -Capital	Oliva Reyes
<b>SDG&amp;E-12</b>	Electric Distribution - O&M	Tyson Swetek
<b>SDG&amp;E-13</b>	Electric Distribution - Wildfire Mitigation and Vegetation Management	Jonathan T. Woldemariam
<b>SDG&amp;E-14</b>	Electric Generation	Daniel S. Baerman
<b>SDG&amp;E-15</b>	Clean Energy Innovation	Fernando Valero
<b>SDG&amp;E-16</b>	Customer Information System Replacement Policy	Therese C. Sacco
<b>SDG&amp;E-17</b>	Customer Services – Field Operations	David H. Thai
<b>SDG&amp;E-18</b>	Customer Services - Office Operations	Sandra F. Baule
<b>SDG&amp;E-19</b>	Customer Services – Information	Sandra F. Baule
<b>SDG&amp;E-20</b>	Supply Management, Logistics, & Supplier Diversity	Daniel Castillo
<b>SDG&amp;E-21</b>	Clean Transportation	Jennifer L. Reynolds
<b>SDG&amp;E-22</b>	Fleet Services	Arthur Alvarez
<b>SDG&amp;E-23</b>	Real Estate, Land Services & Facility Operations	Dale Tattersall
<b>SDG&amp;E-24</b>	Environmental Services and San Onofre Nuclear Generating Station (SONGS)	Brittany Applestein Syz
<b>SDG&amp;E-25</b>	Information Technology	Ben W. Gordon, Tia L. Ballard, and William J. Exon
<b>SDG&amp;E-26</b>	Cybersecurity	Lance R. Mueller
<b>SCG-23/SDG&amp;E-27</b>	Corporate Center - General Administration	Derick R. Cooper
<b>SCG-24/SDG&amp;E-28</b>	Corporate Center - Insurance	Dennis J. Gaughan
<b>SCG-25/SDG&amp;E-29</b>	Corporate Center - Compensation & Benefits	Debbie S. Robinson

<b>EXH#</b>	<b>SUBJECT</b>	<b>WITNESS</b>
<b>SCG-26/SDG&amp;E-30</b>	Corporate Center - Pension & Post Retirement Benefits Other than Pension	Peter H. Andersen
<b>SDG&amp;E-31</b>	Safety Management Systems	Kenneth J. Deremer
<b>SDG&amp;E-32</b>	People and Culture Department	Alexandra G. Taylor
<b>SDG&amp;E-33</b>	Accounting and Finance/Legal/Regulatory Affairs and Policy/External Affairs/	Rajan Agarwal
<b>SDG&amp;E-34</b>	Shared Services Billing, Shared Assets Billing, Segmentation, & Capital Reassignments	Angel Le; Paul Malin
<b>SDG&amp;E-35</b>	Rate Base	Steven P. Dais
<b>SDG&amp;E-36</b>	Depreciation	Dane A. Watson
<b>SDG&amp;E-37</b>	Tax	Ragan G. Reeves
<b>SDG&amp;E-38</b>	Working Cash	Jack M. Guidi
<b>SDG&amp;E-39</b>	Gas Customer Forecast	Scott Wilder
<b>SDG&amp;E-40</b>	Electric Customer Forecast	Ken Schiermeyer
<b>SDG&amp;E-41</b>	Cost Escalation	Scott Wilder
<b>SDG&amp;E-42</b>	Miscellaneous Revenues	Christine Fischer
<b>SDG&amp;E-43</b>	Regulatory Accounts	Jason Kupfersmid
<b>SDG&amp;E-44</b>	Summary of Earnings	Ryan Hom
<b>SDG&amp;E-45</b>	Post-Test Year Ratemaking	Melanie E. Hancock
<b>SDG&amp;E-46</b>	Compliance	Lauren Godinez Frazer
<b>SDG&amp;E-47</b>	Present and Proposed Gas Transportation Revenues & Rates	Sharim B. Chaudhury
<b>SDG&amp;E-48</b>	Present and Proposed Electric Revenues & Rates	Jeff P. Stein

### Workpapers

SDG&E plans to submit workpapers supporting testimony into the evidentiary record. Workpapers will be numbered the same as each witness' testimony exhibit but ending with "-WP" or, for capital workpapers, "-CWP." For example, O&M workpapers for SDG&E witness L. Patrick Kinsella (Gas Distribution - O&M) will be marked and offered as Exhibit SDG&E-04-WP, and the

associated capital workpapers will be marked as Ex. SDG&E-04-CWP.<sup>14</sup>

#### **IV. SUMMARY OF THE POST-TEST YEAR RATEMAKING MECHANISM**

As shown in Ms. Hancock's testimony (Ex. SDG&E-45), SDG&E is proposing a post-test year ratemaking mechanism that is designed to implement the policies and initiatives described in Mr. Folkmann's testimony (Ex. SDG&E-01) and the direct testimonies of several other functional witnesses in support of this Application, to continue providing safe and reliable service to customers beyond TY 2024. SDG&E's post-test year proposal features: (1) a post-test year ratemaking mechanism to adjust authorized revenue requirements for operating and capital-related expenditures; (2) incorporation of certain post-test year capital exceptions; and (3) the continuation of the currently authorized Z-factor mechanism.

#### **V. REGULATORY ACCOUNTS PROPOSALS**

In the Regulatory Accounts testimony of Jason Kupfersmid (Ex. SDGE-43), SDG&E proposes the following actions with respect to regulatory accounts:

- Amortize balances for 4 accounts that will remain open.<sup>15</sup> These existing regulatory accounts have balances subject to disposition through the implementation of this GRC. Actual regulatory account balances as of December 31, 2023, as it pertains to costs reviewed in this GRC will be incorporated into the development of the adopted 2024 GRC rates if a TY 2024 GRC decision is issued on or after January 1, 2024. In the event that a decision is issued before January 1, 2024, SDG&E will incorporate a forecast of the ending balances of the accounts as of December 31, 2023, for inclusion in 2024 GRC rates.

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<sup>14</sup> As noted in the RAMP to GRC Integration testimony of Gregory S. Flores and R. Scott Pearson, (Ex. SCG-03/SDG&E-03, Chapter 2), SDG&E separately will also make available workpapers in support of its risk-informed presentation to parties via a newly established GRC discovery portal.

<sup>15</sup> Pension Balancing Account (PBA); Post Retirement Benefits Other Than Pensions Balancing Account (PBOPBA); Safety Enhancement Capital Cost Balancing Account (SECCBA); Safety Enhancement Expense Balancing Account (SEEBA).

- Close 22 accounts.<sup>16</sup>
- Continue 16 accounts.<sup>17</sup>
- Modify three accounts.<sup>18</sup>
- Create nine new accounts.<sup>19</sup>

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<sup>16</sup> Accounts to close are: Clean Transportation Balancing Account (CTBA); Community Choice Aggregation Procurement Memorandum Account (CCAPMA); Core Gas Balancing Memorandum Account (CGBMA); Customer Information Systems Balancing Account (CISBA); Dairy Biomethane Solicitation Development Memorandum Account (DBSDMA); Direct Access Cost Responsibility Surcharge Memorandum Account (DACRSMA); Distributed Generation Statistics Memorandum Account (DGSMA); Distribution Interconnection Memorandum Account (DIMA); El Dorado Transition Cost Memorandum Account (EDTCMA); Electric Vehicle Infrastructure Memorandum Account (EVIMA); Fire Hazard Prevention Memorandum Account (FHPMA); Line 1600 Records Audit Memorandum Account (L1600RAMA); Net Energy Metering Memorandum Account (NEMMA); Overhead Pools Balancing Account (OPBA); Pipeline Safety and Reliability Memorandum Account (PSRMA); Rate Reform Memorandum Account (RRMA); Tax Equity Investment Balancing Account (TEIBA); Transition, Stabilization, and Organizational Change Management Balancing Account (TSOBA); Vehicle Grid Integration Balancing Account (VGIBA); Vehicle Grid Integration Memorandum Account (VGIMA); Wildfire Consumer Protections Memorandum Account (WCPMA); and Working Group Facilitator Memorandum Account (WGFMA).

<sup>17</sup> Accounts to continue are: Avoided Cost Calculator Update Memorandum Account (ACCUMA); California Consumer Privacy Act Memorandum Account (CCPAMA); Emergency Customer Protections Memorandum Account (ECPMA); Fire Risk Mitigation Memorandum Account (FRMMA); Higher-Power Interim Rate Waiver Balancing Account (HPWBA); Integration Capacity Analysis and Locational Net Benefit Memorandum Account (ICLNBMA); Liability Insurance Premiums Balancing Account (LIPBA); New Environmental Regulation Balancing Account (NERBA), (excluding Natural Gas Leak Abatement Program (NGLAP) subaccount); Natural Gas Leak Abatement Program Memorandum Account (NGLAPMA); Pension Balancing Account (PBA); Post Retirement Benefits Other Than Pensions Balancing Account (PBOPBA); Residential Disconnect Protections Memorandum Account (RDPMA); Rule 20 Balancing Account (R20BA); Safety Enhancement Capital Cost Balancing Account (SECCBA); Safety Enhancement Expense Balancing Account (SEEBA); Third-Party Claims Memorandum Account (TPCMA); and Wildfire Mitigation Plan Memorandum Account (WMPMA).

<sup>18</sup> Accounts to modify are: Transmission Integrity Management Program Balancing Account (TIMPBA); Distribution Integrity Management Program Balancing Account (DIMPBA); and Tree Trimming Balancing Account (TTBA).

<sup>19</sup> Accounts to create are: Electric Vehicle Infrastructure Balancing Account (EVIBA); Facilities Integrity Management Program Balancing Account (FIMPBA); Gas Safety Enhancement Programs Balancing Account (GSEPBA); Hydrogen Build-Ready Balancing Account (HBRBA); Locate and Mark Balancing Account (LMBA); Litigated Project Costs Memorandum Account (LPCMA); Research, Development & Demonstration Balancing Account (RDDBA); Track 2 Costs Memorandum Account (T2CMA); and Wildfire Mitigation Plan Balancing Account (WMPBA).

## VI. PROPOSAL FOR A TRACKED REASONABLENESS REVIEW OF RECORDED WILDFIRE MITIGATION COSTS

On September 21, 2018, the California Legislature passed Senate Bill (SB) 901, which is codified at Public Utilities (Pub. Util.) Code Section 8386, *et seq.* Among other requirements, SB 901 required California’s electric Investor-Owned Utilities to submit for Commission approval annual Wildfire Mitigation Plans (WMPs).<sup>20</sup> SB 901 also permitted the utilities to track costs associated with implementing their respective WMPs, and/or not otherwise included in their approved revenue requirements, in a memorandum account.<sup>21</sup> Accordingly, SDG&E established its Wildfire Mitigation Plan Memorandum Account (WMPMA).<sup>22</sup>

Through this Application and as set forth in the proposed schedule below, SDG&E includes a description of its currently forecasted wildfire mitigation activities (and their associated forecasted costs) for Test Year 2024 in the testimony of Jonathan Woldemariam (Ex. SDG&E-13). Mr. Woldemariam’s testimony seeks recovery of forecasted costs across the entire suite of SDG&E’s Wildfire Mitigation Program for SDG&E’s upcoming GRC cycle, 2024-2027. While Mr. Woldemariam’s testimony includes cost information for 2022-2023, these forecasts are provided as illustrative only. SDG&E *is not* requesting recovery of forecasted 2022-2023 wildfire mitigation costs through this initial track of the GRC.

To permit an after-the-fact reasonableness review of costs, SDG&E proposes that the Commission review and approve the recorded amounts in SDG&E’s WMPMA from the inception of the account in May 2019 through December 31, 2023 through two additional tracks of this proceeding. First, SDG&E proposes to submit supplemental testimony in mid-2023 (initiating “Track 2” of this proceeding) to commence a review of the WMPMA balances

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<sup>20</sup> Oversight of the Wildfire Mitigation Plans was transitioned from the Commission’s Wildfire Safety Division to the newly formed Office of Energy Infrastructure Safety in 2021.

<sup>21</sup> *See* Pub. Util. Code Section 8386.4(a) and (b)(1). SB 901 required these costs to be reviewed in a GRC. AB 1054 continued to allow these costs to be reviewed in a GRC but does not require them to be. *See* Pub. Util. Code Section 8386.4(b)(1) and (2).

<sup>22</sup> On July 18, 2019, SDG&E filed Advice Letter 3406-E seeking to establish its electric WMPMA in accordance with D.19-05-039 and applicable law. Advice Letter 3454-E/2817-G, approved January 23, 2020 and effective May 30, 2019, revised the electric and gas preliminary statements.

recorded from 2019 through 2022. SDG&E further proposes to submit supplemental testimony in mid-2024 so that the Commission may review WMPMA recorded costs through 2023 for reasonableness (“Track 3” of the proceeding).

SDG&E’s proposal for multiple GRC tracks to address WMPMA cost recovery is both reasonable and consistent with past Commission precedent. The Commission adopted similar approaches to review the wildfire mitigation costs of Southern California Edison Company (SCE) and Pacific Gas and Electric Company (PG&E) in their respective General Rate Cases.<sup>23</sup> Moreover, the approach recommended by SDG&E is consistent with the schedule anticipated by The Utility Reform Network (TURN) and other intervening parties in SDG&E’s recent Application Requesting Interim Relief for Wildfire Mitigation Costs (A.21-07-017). In ordering SDG&E to seek recovery of its wildfire-related costs in this GRC or another proceeding,<sup>24</sup> the Commission implied general acceptance of the track proposal anticipated by the parties to that proceeding.

## **VII. IMPLEMENTATION**

This GRC Application will result in new rates, effective January 1, 2024. SDG&E may seek authorization to establish a regulatory account or mechanism to record the difference between the current rates for gas service and the final rates adopted in this GRC. This regulatory account/mechanism would be effective on January 1, 2024. Similar relief has been granted in SDG&E’s past GRCs and the GRCs of the other California investor-owned utilities.

SDG&E’s proposed post-test year ratemaking framework, as described in the testimony of Melanie E. Hancock (Ex. SDG&E-45), requests the continued use of annual Post Test Year advice letter regulatory filings to update the authorized revenue requirements per the adopted Post Test Year ratemaking mechanism.

## **VIII. STATUTORY AND PROCEDURAL REQUIREMENTS**

### **A. Rule 2.1 (a) – (c)**

This Application is filed under Public Utilities (Pub. Util.) Code Sections 451, 454, 491, 701, 728, 729, 740.4, and 795, the Commission’s Rules of Practice and Procedure, and applicable prior Commission decisions, orders, and resolutions.

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<sup>23</sup> See A.19-08-013 (SCE); A.21-06-012 (PG&E).

<sup>24</sup> See D.22-05-001 at 9 – 10 and Conclusion of Law 3 at 21.

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 public utility corporation organized and existing under the laws of the State of California. SDG&E is engaged in the business of providing electric service in a portion of Orange County and electric and gas service in San Diego County. SDG&E’s principal place of business is 8330 Century Park Court, San Diego, California 92123.

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

Correspondence or communications regarding this Application should be addressed to:

Jamie K. York  
8330 Century Park Court, CP31E  
San Diego, CA 92123-1530  
Telephone: (858) 654-1739  
[jjork@semprautilities.com](mailto:jjork@semprautilities.com)

with copies to:

Sharon L. Cohen  
San Diego Gas & Electric Company  
8330 Century Park Court, CP32D  
San Diego, CA 92123  
Telephone: (619) 696-4355  
[SLCohen@sdge.com](mailto:SLCohen@sdge.com)

Elliott S. Henry  
Southern California Gas Company  
555 West Fifth Street, Suite 1400  
Los Angeles, CA 90013  
Telephone: (213) 244-8234  
[EHenry@socalgas.com](mailto:EHenry@socalgas.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.

**b) Issues to be Considered and Relevant Safety Considerations**

The principal issues to be considered in this proceeding are as follows:

1. Whether SDG&E’s proposed TY 2024 revenue requirement is just and reasonable and should be adopted by the Commission and reflected in rates;



2. Whether SDG&E’s proposed post-test year ratemaking mechanism is just and reasonable; and

3. Whether SDG&E’s regulatory accounts proposals are just and reasonable.

**c) Need for Hearings**

SDG&E anticipates that evidentiary hearings will be necessary.

**d) Proposed Schedule**

According to the GRC Application Filing Schedule, as modified by D.20-01-002,

SDG&E proposes the following schedule:

**TRACK 1 PROPOSED SCHEDULE**

May 16, 2022	Application Filed
May 31, 2022	Workshop on Application
Around June 15, 2022	Protests to Application Due
June 30, 2022	Prehearing Conference
September, 2022	Public Participation Hearings
December 15, 2022	Intervenor Testimony Served
January 30, 2023	Concurrent Rebuttal Testimony Served
February 27, 2023 – March 17, 2023	Evidentiary Hearings
Early April 2023	Update Testimony and Hearings, If Necessary
April 20, 2023	Opening Briefs Filed
May 12, 2023	Reply Briefs Filed
November 1, 2023	Proposed Decision of Track 1
September/October 2023	Commission Decision of Track 1
January 1, 2024	Effective Date of Track 1 Final Decision

SDG&E also proposes two additional tracks focused to facilitate an after the fact reasonableness review and approval of incremental costs recorded in SDG&E’s Wildfire



Mitigation Plan Memorandum Account from 2019-2023.<sup>25</sup> Below are proposed schedules for Tracks 2 and 3 of this proceeding.

### **TRACK 2 PROPOSED SCHEDULE**

July 21, 2023	SDG&E Testimony Served
November 15, 2023	Intervenor Testimony Served
December 14, 2023	Rebuttal Testimony Served
January 25-26, 2024	Evidentiary Hearings (if necessary)
February 16, 2024	Opening Briefs Filed
March 8, 2024	Reply Briefs Filed

### **TRACK 3 PROPOSED SCHEDULE**

July 22, 2024	SDG&E Testimony Served
November 15, 2024	Intervenor Testimony Served
December 13, 2024	Rebuttal Testimony Served
January 15-17, 2025	Evidentiary Hearings (if necessary)
February 7, 2025	Opening Briefs Filed
February 28, 2025	Reply Briefs Filed

Consistent with past practice, SDG&E plans to request that the Commission consolidate SoCalGas’s GRC Application with SDG&E’s GRC Application and that the Commission adopt the same procedural schedule for both utilities. This request is reasonable because the utilities file their respective applications simultaneously and share common witnesses.

#### **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, with SDG&E A.14-09-008, and is incorporated herein by

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<sup>25</sup> See Pub. Util. Code Section 8386.4 (b)(1) and (2). Consistent with statute, SDG&E’s proposed schedule allows for “a proposed decision within 12 months of the filing date of the application [in this case SDG&E’s supplemental testimony] unless the commission issues an order extending the deadline upon a finding of good cause.” Pub. Util. Code Section 8386.4 (b)(2).

reference.

**1. Rule 3.2 (a) – (d) – Authority to Change Rates<sup>26</sup>**

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

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

SDG&E’s balance sheet, income statement, and financial statement for the six months ending September 2021, are included with this Application as Appendix B.

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

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

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

A statement of proposed electric rate changes is attached as Appendix E. Appendix E includes Tables 1 and 2 showing the allocation of SDG&E’s electric revenues, by customer class, of proposed 2024 rates compared to as-expected authorized 2023 and present 2022 rates.

A statement of proposed gas rate changes is attached as Appendix F. Appendix F includes Tables 1 and 2 showing the allocation of SDG&E’s gas revenues, by customer class, of proposed 2024 rates compared to as-expected authorized 2023 present 2022 rates.

These proposals further discussed in the Present and Proposed Gas Transportation Revenues and Rates testimony of Sharim B. Chaudhury (Ex. SDG&E-47) and the Present and Proposed Electric Revenues and Rates testimony of Jeff P. Stein (Ex. SDG&E-48), both of which are being served concurrently with this Application.

**5. 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%

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<sup>26</sup> Commission’s Rules of Practice and Procedure, Rule 3.2(a)(9) does not apply to this Application.

ownership in the 500,000 volt 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 500,000 volt Sunrise Powerlink including substations and transmission lines, which run through San Diego and Imperial Counties to the Imperial Valley substation. Gas facilities consist of the Moreno gas compressor station in Riverside County and the Rainbow compressor station located in San Diego County. The gas is transmitted through high and low-pressure distribution mains and service lines.

Applicants original cost of utility plant, together with the related reserves for depreciation and amortization for the six months ending September 30, 2021, is shown on the Statement of Original Cost and Depreciation Reserve attached as Appendix G.

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

A summary of SDG&E’s earnings for the six months ending September 2021, is included in Appendix H to this Application.

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

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

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

A copy of the most recent proxy statement sent to all shareholders of SDG&E’s parent company, Sempra Energy, dated March 26, 2021, was mailed to the Commission on April 13, 2021, and is incorporated herein by reference.

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

This GRC Application will seek the Commission’s authorization to revise SDG&E’s current base rate revenue requirement to recover the projected costs of its operations, as well as owning and operating its electricity and natural gas facilities and infrastructure, for the purposes of serving its customers. It is not only a pass-through of costs.

**10. Rule 3.2 (b) – Notice to State, Cities, and Counties**

In compliance with Rule 3.2 (b) of the Commission’s Rules of Practice and Procedure, SDG&E will, within 20 days after the filing this Application, mail a notice to the State of California and the cities and counties in its service territory and all those persons listed in Appendix I to this Application.

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

In compliance with Rule 3.2 (c) of the Commission’s Rules of Practice and Procedure, SDG&E will, within 20 days after the filing of this Application, publish in newspapers of general circulation in each county in its service territory notice of this Application.

**12. Rule 3.2 (d) – Bill Insert Notice**

In compliance with Rule 3.2 (d) of the Commission’s Rules of Practice and Procedure, SDG&E 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.

**IX. ADDITIONAL DOCUMENTATION**

The following is an index of the attached Appendices to this Application:

- Appendix A: Assembly Bill 1054 Certification;
- Appendix B: Balance Sheet, Income Statement, and Financial Statement;
- Appendix C: Statement of Presently Effective Electric Rates;
- Appendix D: Statement of Presently Effective Gas Rates;
- Appendix E: Statement of Proposed Electric Rate Changes;
- Appendix F: Statement of Proposed Gas Rate Changes;
- Appendix G: Statement of Original Cost and Depreciation Reserve;
- Appendix H: Summary of Earnings;
- Appendix I: State, Counties, and Cities List;
- Appendix J: Service List; and

**X. SERVICE**

This is a new Application. No service list has been established for this proceeding. SDG&E will serve this Application, including its appendices, accompanying prepared direct testimony, and related exhibits on the parties included in the service lists for the consolidated 2019 GRC Phase 1 proceeding for SDG&E and SoCalGas (A.17-10-007/008 (cons.)) and the SDG&E and SoCalGas RAMP proceeding (A.21-05-011/014 (cons.)). Copies of these service lists are attached to this Application as Appendix J. According to the Rate Case Plan, SDG&E will send via overnight mail two hard copies to Chief Administrative Law Judge (ALJ) Anne E. Simon and three hard copies to the Public Advocates Office (Cal Advocates). Under Commission Rule 1.10(e), service will be accomplished by providing a link to the published documents located on SDG&E’s website at: <https://www.sdge.com/sdge-2024-general-rate-case>.

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## **XI. CONCLUSION**

For all the foregoing reasons, SDG&E respectfully requests that the Commission:

1. Consider this Application and grant all the relief requested herein;
2. Issue an Order authorizing SDG&E to make such changes to its tariffs as are consistent with the relief requested herein; and
3. Grant such other and further relief as the Commission finds just and reasonable.

Respectfully submitted,

SAN DIEGO GAS & ELECTRIC COMPANY

/s/ Daniel Skopec

Daniel Skopec  
Senior Vice President - State Government Affairs  
& Chief Regulatory Officer for San Diego Gas &  
Electric Company

Signed at San Diego, California on May 16, 2022

/s/ Sharon L. Cohen

Sharon L. Cohen

Attorney for:  
San Diego Gas & Electric Company  
8330 Century Park Court, CP32D  
San Diego, CA 92123  
Telephone: (619) 696-4355  
Email: slcohen@sdge.com

## OFFICER VERIFICATION

Dan Skopec declares the following:

I am an officer of San Diego Gas & Electric Company and am authorized to make this verification on behalf of San Diego Gas & Electric Company. I am informed and believe that the matters stated in the foregoing **TEST YEAR 2024 GENERAL RATE CASE APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 M)** 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 16, 2022, at San Diego, California.

*/s/ Daniel Skopec*

Daniel Skopec  
San Diego Gas & Electric Company  
Senior Vice President – State Government Affairs  
and Chief Regulatory Officer

## **Appendix A**

### **Assembly Bill 1054 Certification**



**ASSEMBLY BILL 1054 CERTIFICATION (PUB. UTIL. CODE SECTION 8386.4)**

1. I am the Chief Executive Officer of San Diego Gas & Electric Company (SDG&E).
2. After reasonable inquiry, I am informed and believe, and upon such information and belief, certify that SDG&E has not, in a previous proceeding, received authorization from the California Public Utilities Commission to recover the costs of the activities described in SDG&E's Wildfire Mitigation Plans (WMP) that are sought in this Test Year 2024 General Rate Case (GRC) application.
3. SDG&E established its Wildfire Mitigation Plan Memorandum Account (WMPMA) to record SDG&E's costs to implement its approved WMP initiatives and activities. Prior to the filing of this GRC, the Commission has not reviewed for reasonableness, nor has it authorized the recovery of the WMPMA balance associated with SDG&E's WMP activities and tracked in the account.
4. In this GRC, SDG&E is requesting an authorized revenue requirement for wildfire mitigation programs and activities for the 2024-2027 period to be recorded in a new two-way Wildfire Mitigation Plan Balancing Account (WMPBA) and recovered on a forecast basis, as discussed in the Wildfire Mitigation and Vegetation Management testimony of Jonathan T. Woldemariam (Exhibit SDG&E-13). If authorized, to the extent that SDG&E spends less than the full amounts the Commission authorized for the WMPBA, SDG&E will return the revenue requirement for those amounts to customers in rates.
5. SDG&E is also requesting an after the fact reasonableness review and recovery of the incremental wildfire-mitigation related costs recorded in SDG&E's WMPMA from 2019 through 2023, to be completed in proposed second and third tracks of this proceeding. The costs SDG&E is seeking to recover in this GRC are incremental to amounts authorized by the Commission for wildfire mitigation activities in SDG&E's Test Year 2019 GRC (Application 17-10-007).
6. SDG&E is presenting testimony reflecting its reasoned position on which costs are incremental, but I recognize that whether a particular cost is incremental may be contested and that the Commission will make the ultimate determination. My certification therefore reflects my belief that SDG&E's position on which costs are eligible for rate

recovery is reasonable and based on SDG&E's interpretation and understanding of California Public Utilities Code Section 8386.4 and information from SDG&E employees on whom I rely for their knowledge about the details of these issues.

Executed on May 16, 2022, at San Diego, California.

*/s/ Caroline Winn* \_\_\_\_\_  
Caroline Winn  
Chief Executive Officer  
San Diego Gas & Electric Company

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**SEP 2021**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$ 4,541,329,686
401	OPERATING EXPENSES	2,636,546,245	
402	MAINTENANCE EXPENSES	197,780,551	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	644,821,578	
408.1	TAXES OTHER THAN INCOME TAXES	157,983,247	
409.1	INCOME TAXES	37,697,823	
410.1	PROVISION FOR DEFERRED INCOME TAXES	218,153,398	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(90,333,766)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(349,111)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		3,802,299,965
	NET OPERATING INCOME		739,029,721

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES OF NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(7,597,419)	
418	NONOPERATING RENTAL INCOME	27,818	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	5,840,618	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	62,813,700	
421	MISCELLANEOUS NONOPERATING INCOME	189,789	
421.1	GAIN ON DISPOSITION OF PROPERTY	2,015,252	
	TOTAL OTHER INCOME	63,289,758	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	187,536	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	25,962,785	
	TOTAL OTHER INCOME DEDUCTIONS	\$ 26,150,321	
408.2	TAXES OTHER THAN INCOME TAXES	599,208	
409.2	INCOME TAXES	(2,402,854)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	47,724,696	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(42,253,172)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	\$ 3,667,878	
	TOTAL OTHER INCOME AND DEDUCTIONS		\$ 33,471,559
	INCOME BEFORE INTEREST CHARGES		772,501,280
	EXTRAORDINARY ITEMS AFTER TAXES		-
	NET INTEREST CHARGES*		169,948,615
	NET INCOME		\$ 602,552,665

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$18,763,475)

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**SEP 2021**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 6,079,146,682
NET INCOME (FROM PRECEDING PAGE)	602,552,665
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	-
DIVIDENDS DECLARED - COMMON STOCK	
OTHER RETAINED EARNINGS ADJUSTMENTS	
RETAINED EARNINGS AT END OF PERIOD	<u>\$ 6,681,699,347</u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**SEP 2021**

**5. PROPRIETARY CAPITAL**

	<u>2021</u>
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	6,681,699,347
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>(9,329,502)</u>
TOTAL PROPRIETARY CAPITAL	<u>\$ 8,332,670,946</u>

**6. LONG-TERM DEBT**

221 BONDS	\$ 6,417,859,000
223 ADVANCES FROM ASSOCIATED COMPANIES	-
224 OTHER LONG-TERM DEBT	-
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>(17,144,731)</u>
TOTAL LONG-TERM DEBT	<u>\$ 6,400,714,269</u>

**7. OTHER NONCURRENT LIABILITIES**

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	\$ 1,308,169,764
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	26,724,300
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	67,215,598
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
244 LONG TERM PORTION OF DERIVATIVE LIABILITIES	14,375,694
230 ASSET RETIREMENT OBLIGATIONS	<u>873,398,302</u>
TOTAL OTHER NONCURRENT LIABILITIES	<u>\$ 2,289,883,658</u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**SEP 2021**

**8. CURRENT AND ACCRUED LIABILITIES**

		2021
231	NOTES PAYABLE	\$ 375,000,000
232	ACCOUNTS PAYABLE	661,866,975
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	60,483,526
235	CUSTOMER DEPOSITS	42,938,542
236	TAXES ACCRUED	62,361,327
237	INTEREST ACCRUED	73,550,844
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	9,311,419
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	289,927,697
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	50,654,134
244	DERIVATIVE INSTRUMENT LIABILITIES	34,891,718
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	(14,375,694)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	TOTAL CURRENT AND ACCRUED LIABILITIES	\$ 1,646,610,488

**9. DEFERRED CREDITS**

252	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 120,477,963
253	OTHER DEFERRED CREDITS	455,598,366
254	OTHER REGULATORY LIABILITIES	2,230,131,650
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	13,028,758
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	1,901,002,349
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	389,807,172
	TOTAL DEFERRED CREDITS	5,110,046,258
	TOTAL LIABILITIES AND OTHER CREDITS	\$ 23,779,925,619

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**SEP 2021**

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411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(90,333,766)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(349,111)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		3,802,299,965
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**2. OTHER INCOME AND DEDUCTIONS**

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411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(42,253,172)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	\$ 3,667,878	
	TOTAL OTHER INCOME AND DEDUCTIONS		\$ 33,471,559
	INCOME BEFORE INTEREST CHARGES		772,501,280
	EXTRAORDINARY ITEMS AFTER TAXES		-
	NET INTEREST CHARGES*		169,948,615
	NET INCOME		\$ 602,552,665

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$18,763,475)



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**SEP 2021**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 6,079,146,682
NET INCOME (FROM PRECEDING PAGE)	602,552,665
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	-
DIVIDENDS DECLARED - COMMON STOCK	
OTHER RETAINED EARNINGS ADJUSTMENTS	
RETAINED EARNINGS AT END OF PERIOD	<u>\$ 6,681,699,347</u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
September 30, 2021

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

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

Full information as to this item is given in Decision Nos. 04-01-009, 06-05-015, 08-07-029, 10-10-023, 12-03-005, 15-08-011, 18-02-012, and 20-04-015 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' 2020
5.875% Series VV, due 2034	06-17-04	43,615,000	0	2,683,106
5.875% Series WW, due 2034	06-17-04	40,000,000	0	2,460,718
5.875% Series XX, due 2034	06-17-04	35,000,000	0	2,153,128
5.875% Series YY, due 2034	06-17-04	24,000,000	0	1,476,431
5.875% Series ZZ, due 2034	06-17-04	33,650,000	0	2,070,079
4.00% Series AAA, due 2039	06-17-04	75,000,000	0	3,891,667
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
3.00% Series JJJ, due 2021	08-18-11	350,000,000	0	10,500,000
3.95% Series LLL, due 2041	11-17-11	250,000,000	250,000,000	9,875,000
4.30% Series MMM, due 2042	03-22-12	250,000,000	250,000,000	10,750,000
3.60% Series NNN, due 2023	09-09-13	450,000,000	450,000,000	16,200,000
1.9140% Series PPP, due 2022	03-12-15	250,000,000	9,794,167 <sup>1</sup>	1,538,062
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	6,935,111
1.70% Series VVV, due 2030	09-22-20	800,000,000	800,000,000	-
2.95% Series WWW, due 2051	08-13-21	750,000,000	750,000,000	-
<b>Total First Mortgage Bonds:</b>			<b>6,409,794,167</b>	<b>228,595,802</b>
<b>Total Bonds:</b>				<b>228,595,802</b>

Line Of Credit Drawdown	03-16-20	0	0	1,056,694
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<b>TOTAL LONG-TERM DEBT</b>			<b>6,409,794,167</b>	
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1. Bond series PPP reduced by SONGS regulatory asset per 2014 SONGS settlement agreement.

**SAN DIEGO GAS & ELECTRIC COMPANY  
FINANCIAL STATEMENT**

September 30, 2021

Other Indebtedness	Date of Issue	Date of Maturity	Interest Rate	Outstanding	Interest Paid 2020
Commercial Paper & ST Bank Loans	Various	Various	Various	375,000,000	\$2,586,282

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	2016	2017	2018	2019	2020
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

Common Stock	2016	2017	2018	2019	2020
Dividend to Parent [1]	175,000,000	450,000,000	250,000,000	-	200,000,000

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

**APPENDIX C**  
**STATEMENT OF PRESENTLY EFFECTIVE ELECTRIC RATES**



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Sheet 1

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Decision No. 18-05-022

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**Dan Skopec**  
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Regulatory Affairs

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**Dan Skopec**  
Vice President  
Regulatory Affairs

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**Dan Skopec**  
Vice President  
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**Dan Skopec**  
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**Dan Skopec**  
Vice President  
Regulatory Affairs

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Advice Ltr. No. 3893-E Dan Skopec Effective Dec 24, 2021

Decision No. Senate Bill No. 479 Vice President Regulatory Affairs Resolution No.



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San Diego Gas & Electric Company  
San Diego, California

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San Diego Gas & Electric Company  
San Diego, California

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187-1000	07-14	Rule 33 Standard Non-Disclosure Agreement (NDA).....	21177-G
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Advice Ltr. No. 2951-G

Decision No. 20-06-003

Issued by  
**Dan Skopec**  
Vice President  
Regulatory Affairs

Submitted Feb 5, 2021  
Effective Mar 7, 2021  
Resolution No. \_\_\_\_\_

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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 19182-G

Canceling Revised Cal. P.U.C. Sheet No. 15760-G

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Advice Ltr. No. 2087-G

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

Issued by  
**Lee Schavrien**  
Senior Vice President

Date Filed Jan 19, 2012

Effective Feb 15, 2012

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

**APPENDIX E**  
**STATEMENT OF PROPOSED ELECTRIC RATE CHANGES**



### Proposed Electric Rate Increase

Line No.	Customer Class	Total Rates			2022 to 2024 Change		2023 to 2024 Change	
		Current (¢/kWh) 1/1/2022 <sup>1</sup>	As Expected (¢/kWh) 2023 <sup>2</sup>	Proposed (¢/kWh) 2024 <sup>3</sup>	Change (¢/kWh)	%	Change (¢/kWh)	%
1	Residential	34.523	35.772	38.078	3.555	10.3%	2.306	6.5%
2	Small Comm.	32.243	33.433	35.611	3.368	10.4%	2.178	6.5%
3	Med & Lg C&I	29.113	29.811	31.219	2.106	7.2%	1.408	4.7%
4	Agriculture	23.165	23.876	25.228	2.063	8.9%	1.352	5.7%
5	Lighting	29.009	30.408	32.865	3.856	13.3%	2.457	8.1%
6	System Total	31.059	31.996	33.786	2.727	8.8%	1.790	5.6%

<sup>1</sup> Rates effective 1/1/2022 per Advice Letters 3928-E, AL 3928-E-A, AL 3928-E-B.

<sup>2</sup> Includes revenues effective 1/1/2022 per AL 3928-E-A adjusted for expected 2023 GRC revenue requirements and other revenues expected to be implemented in 2023.

<sup>3</sup> Includes Utility Distribution Company revenues plus Generation/Commodity revenues based on current authorized sales.

**APPENDIX F**  
**STATEMENT OF PROPOSED GAS RATE CHANGES**

**Proposed Gas Rate Increase**

		Total Rates		2022 to 2024 Change		2023 to 2024 Change	
Line No.	Customer Class	Current (\$/Therm) 3/1/2022 <sup>2</sup>	As Expected (\$/Therm) 2023 <sup>3</sup>	Proposed (\$/Therm) 2024	Change (\$/Therm) %	Change (\$/Therm) %	Change
1	Residential	\$2.00804	\$2.19490	\$2.60242	\$0.59437 29.6%	\$0.40751 18.6%	
2	Core C&I	\$1.06667	\$1.13531	\$1.27836	\$0.21168 19.8%	\$0.14304 12.6%	
3	NGV	\$0.58585	\$0.61057	\$0.64710	\$0.06125 10.5%	\$0.03652 6.0%	
4	Total Core	\$1.59899	\$1.73523	\$2.02912	\$0.43013 26.9%	\$0.29389 16.9%	
5	Noncore C&I	\$0.20935	\$0.24781	\$0.27889	\$0.06954 33.2%	\$0.03109 12.5%	
6	EG	\$0.04908	\$0.06856	\$0.07276	\$0.02368 48.2%	\$0.00419 6.1%	
7	Noncore Avg.	\$0.06211	\$0.08314	\$0.08952	\$0.02741 44.1%	\$0.00638 7.7%	
8	System Total	\$0.79936	\$0.87565	\$1.01995	\$0.22059 27.6%	\$0.14430 16.5%	

<sup>1</sup> 2023 and 2024 reflect the Commission-ordered updates to the 2020 TCAP cost allocation studies to reflect more recent costs, and to be implemented on 1/1/2023 rates per AL 3042-G.

<sup>2</sup> Rates effective 3/1/2022 per AL 3066-G, 3027-G-A, and the commodity price reflected in these tables are a forecast of 2022 gas price per AL 3024-G.

<sup>3</sup> Includes revenues effective 3/1/2022 per AL 3066-G and 3027-G-A adjusted for expected 2023 GRC revenue requirements and other revenues expected to be implemented in 2023.

**APPENDIX G**  
**STATEMENT OF ORIGINAL COST AND DEPRECIATION RESERVE**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**COST OF PROPERTY AND**  
**DEPRECIATION RESERVE APPLICABLE THERETO**  
**AS OF SEPTEMBER 30, 2021**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	222,841.36	202,900.30
303	Misc. Intangible Plant	192,327,420.84	171,034,561.64
	Intangible Contra Accounts	<u>(979,446.23)</u>	<u>(587,459.08)</u>
	<b>TOTAL INTANGIBLE PLANT</b>	<u>191,570,815.97</u>	<u>170,650,002.86</u>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	91,430,413.60	54,402,794.78
312	Boiler Plant Equipment	164,294,063.74	98,489,639.43
314	Turbogenerator Units	133,511,708.78	67,093,555.55
315	Accessory Electric Equipment	86,961,890.56	53,264,204.79
316	Miscellaneous Power Plant Equipment	65,539,111.21	22,233,277.51
		0.00	0.00
	Palomar Contra E-316	<u>(1,621,911.83)</u>	<u>(662,489.89)</u>
	<b>TOTAL STEAM PRODUCTION</b>	<u>554,641,794.35</u>	<u>294,867,500.46</u>
340.1	Land	224,368.91	0.00
340.2	Land Rights	2,427.96	2,427.96
341	Structures and Improvements	24,895,662.62	12,636,003.96
342	Fuel Holders, Producers & Accessories	21,651,513.75	10,850,150.29
343	Prime Movers	94,499,877.71	56,380,689.16
344	Generators	327,198,489.71	161,912,072.04
345	Accessory Electric Equipment	32,888,863.01	19,299,032.92
346	Miscellaneous Power Plant Equipment	<u>70,851,153.92</u>	<u>22,205,192.17</u>
	<b>TOTAL OTHER PRODUCTION</b>	<u>572,212,357.59</u>	<u>283,285,568.50</u>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<u>1,126,854,151.94</u>	<u>578,153,068.96</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	80,294,985.16	0.00
350.2	Land Rights	172,455,914.38	29,633,543.03
352	Structures and Improvements	706,003,961.59	118,657,536.60
353	Station Equipment	2,106,461,888.07	515,287,726.96
354	Towers and Fixtures	926,884,636.77	248,242,430.28
355	Poles and Fixtures	956,300,281.08	168,440,655.57
355	Pole retirement error correction-top side	0.00	0.00
356	Overhead Conductors and Devices	853,407,343.78	282,952,061.15
357	Underground Conduit	559,305,264.60	99,888,512.76
358	Underground Conductors and Devices	569,020,673.87	99,670,302.70
359	Roads and Trails	367,439,469.20	53,894,978.18
	<b>TOTAL TRANSMISSION</b>	<b>7,297,574,418.50</b>	<b>1,616,667,747.23</b>
360.1	Land	17,456,813.30	0.00
360.2	Land Rights	96,511,119.82	50,070,190.41
361	Structures and Improvements	13,236,811.29	2,570,178.84
362	Station Equipment	657,037,773.13	275,678,574.88
363	Storage Battery Equipment	182,731,559.20	65,241,994.65
364	Poles, Towers and Fixtures	1,000,351,878.74	304,778,859.42
364	Pole retirement error correction-top side	0.00	0.00
365	Overhead Conductors and Devices	1,090,919,285.34	261,880,584.50
366	Underground Conduit	1,668,114,261.48	603,455,151.51
367	Underground Conductors and Devices	1,917,294,487.64	1,054,322,882.93
368.1	Line Transformers	755,096,036.54	266,808,817.66
368.2	Protective Devices and Capacitors	34,983,785.45	16,529,976.32
369.1	Services Overhead	269,854,564.48	105,088,422.99
369.2	Services Underground	403,963,883.17	280,430,467.49
370.1	Meters	213,371,428.79	138,892,998.89
370.2	Meter Installations	71,563,863.68	37,699,560.30
371	Installations on Customers' Premises	74,699,165.46	29,041,635.55
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	35,215,448.94	23,536,837.53
		0.00	(4,709,476.00)
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>8,502,402,166.45</b>	<b>3,511,317,657.87</b>
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	29,424,683.73
392.1	Transportation Equipment - Autos	0.00	49,884.21
392.2	Transportation Equipment - Trailers	58,145.67	25,722.82
393	Stores Equipment	46,031.37	5,930.79
394.1	Portable Tools	39,900,796.35	12,536,701.36
394.2	Shop Equipment	278,147.42	232,240.02
395	Laboratory Equipment	5,336,019.09	1,631,293.84
396	Power Operated Equipment	60,528.93	117,501.67
397	Communication Equipment	403,747,284.81	168,140,441.98
398	Miscellaneous Equipment	3,283,046.75	1,393,600.90
	<b>TOTAL GENERAL PLANT</b>	<b>505,491,177.47</b>	<b>213,558,001.32</b>
101	<b>TOTAL ELECTRIC PLANT</b>	<b>17,623,892,730.33</b>	<b>6,090,346,478.24</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>GAS PLANT</b>			
302	Franchises and Consents	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	0.00	0.00
	<b>TOTAL INTANGIBLE PLANT</b>	<b>86,104.20</b>	<b>86,104.20</b>
360.1	Land	0.00	0.00
361	Structures and Improvements	0.00	0.00
362.1	Gas Holders	0.00	0.00
362.2	Liquefied Natural Gas Holders	0.00	0.00
363	Purification Equipment	0.00	0.00
363.1	Liquefaction Equipment	0.00	0.00
363.2	Vaporizing Equipment	0.00	0.00
363.3	Compressor Equipment	0.00	0.00
363.4	Measuring and Regulating Equipment	0.00	0.00
363.5	Other Equipment	0.00	0.00
363.6	LNG Distribution Storage Equipment	2,168,803.11	1,471,715.53
	<b>TOTAL STORAGE PLANT</b>	<b>2,168,803.11</b>	<b>1,471,715.53</b>
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	3,514,781.26	1,691,753.71
366	Structures and Improvements	22,250,754.97	12,030,326.82
367	Mains	450,224,142.81	99,856,426.68
368	Compressor Station Equipment	104,685,773.36	76,470,191.94
369	Measuring and Regulating Equipment	29,126,273.69	19,089,713.13
371	Other Equipment	2,820,111.41	363,671.65
	<b>TOTAL TRANSMISSION PLANT</b>	<b>617,270,981.25</b>	<b>209,502,083.93</b>
374.1	Land	1,514,272.84	0.00
374.2	Land Rights	8,519,345.65	7,579,540.27
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	1,477,730,230.05	463,090,475.99
378	Measuring & Regulating Station Equipment	21,137,579.33	10,111,008.47
380	Distribution Services	485,564,860.58	309,778,418.30
381	Meters and Regulators	186,872,108.16	83,063,663.88
382	Meter and Regulator Installations	121,313,422.45	49,724,752.09
385	Ind. Measuring & Regulating Station Equipment	1,516,810.70	1,342,306.73
386	Other Property On Customers' Premises	0.00	0.00
387	Other Equipment	11,397,017.90	6,937,352.36
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,315,609,094.57</b>	<b>931,688,771.19</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	0.00	25,503.00
392.2	Transportation Equipment - Trailers	0.00	0.13
394.1	Portable Tools	22,140,750.53	5,052,769.83
394.2	Shop Equipment	63,820.21	32,499.57
395	Laboratory Equipment	0.00	(7,344.15)
396	Power Operated Equipment	0.00	(1,088.04)
397	Communication Equipment	2,256,363.98	1,087,252.25
398	Miscellaneous Equipment	465,787.29	186,473.37
	TOTAL GENERAL PLANT	24,926,722.01	6,376,065.96
101	TOTAL GAS PLANT	2,960,061,705.14	1,149,124,740.81
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	2,555,893.38	470,502.07
303	Miscellaneous Intangible Plant	836,984,980.23	426,952,034.83
	Common Contra Account	(4,128,951.21)	(1,838,550.83)
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	552,264,123.35	190,338,360.05
391.1	Office Furniture and Equipment - Other	40,879,114.82	14,622,572.63
391.2	Office Furniture and Equipment - Computer E	123,742,408.14	55,570,698.61
	Common Contra Account	(19,579.43)	(12,491.14)
392.1	Transportation Equipment - Autos	406,252.33	276,038.77
392.2	Transportation Equipment - Trailers	107,977.72	17,640.12
392.3	Transportation Equipment - Aviation	12,139,287.63	4,352,100.81
393	Stores Equipment	332,982.68	68,530.04
394.1	Portable Tools	1,520,840.18	660,471.37
394.2	Shop Equipment	142,759.33	98,192.92
394.3	Garage Equipment	1,837,003.62	645,724.12
395	Laboratory Equipment	1,731,094.98	998,373.00
396	Power Operated Equipment	0.00	(192,979.10)
397	Communication Equipment	346,325,548.22	126,216,365.21
398	Miscellaneous Equipment	3,585,062.47	774,810.60
118.1	TOTAL COMMON PLANT	1,927,929,370.79	820,046,170.42
	TOTAL ELECTRIC PLANT	17,623,892,730.33	6,090,346,478.24
	TOTAL GAS PLANT	2,960,061,705.14	1,149,124,740.81
	TOTAL COMMON PLANT	1,927,929,370.79	820,046,170.42
101 & 118.1	TOTAL	22,511,883,806.26	8,059,517,389.47
101	PLANT IN SERV-SONGS FULLY RECOVERE	0.00	0.00
101	PLANT IN SERV-ELECTRIC NON-RECON		
	Electric	0.00	0.00
	Gas	0.00	0.00
	Common	0.00	0.00
		0.00	0.00



<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-CLOUD CONTRA		
	Electric	0.00	0.00
	Common	(2,555,893.38)	(470,502.06)
		<u>(2,555,893.38)</u>	<u>(470,502.06)</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	(16,389,520.96)	(16,389,520.96)
	Gas	(119,197.76)	(119,197.76)
		<u>(16,508,718.72)</u>	<u>(16,508,718.72)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	<u>(16,508,718.72)</u>	<u>(16,508,718.72)</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	30,318,362.01
	Gas	0.00	0.00
		<u>112,194,000.02</u>	<u>30,318,362.01</u>
	TOTAL PLANT LEASED TO OTHERS	<u>112,194,000.02</u>	<u>30,318,362.01</u>
105	Plant Held for Future Use		
	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE	<u>0.00</u>	<u>0.00</u>
107	Construction Work in Progress		
	Electric	1,168,688,168.80	
	Gas	171,619,306.46	
	Common	309,576,400.23	
		<u>1,649,883,875.49</u>	<u>0.00</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>1,649,883,875.49</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	1,002,372,872.27
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	1,002,372,872.27
101.1	ELECTRIC CAPITAL LEASES	1,307,422,019.46	84,718,944.73
118.1	COMMON CAPITAL LEASE	76,864,671.05	21,200,581.63
		1,384,286,690.51	105,919,526.36
143	FAS 143 ASSETS - Legal Obligation	40,223,457.08	(994,022,774.29)
	SONGS Plant Closure - FAS 143 contra	0.00	0.00
	FIN 47 ASSETS - Non-Legal Obligation	139,869,876.96	52,285,977.05
143	FAS 143 ASSETS - Legal Obligation	0.00	(1,975,708,388.95)
	TOTAL FAS 143	180,093,334.04	(2,917,445,186.19)
	UTILITY PLANT TOTAL	25,817,782,248.16	6,262,208,897.08

**APPENDIX H**  
**SUMMARY OF EARNINGS**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**SUMMARY OF EARNINGS**  
**SEP 2021**  
**(\$ IN MILLIONS)**

Line No.	Item	Amount
1	Operating Revenue	\$ 4,541
2	Operating Expenses	<u>3,802</u>
3	Net Operating Income	<u>\$ 739</u>
4	Weighted Average Rate Base	\$ 12,099
5	Rate of Return*	7.55%

\*Authorized Cost of Capital

**APPENDIX I**  
**STATE, COUNTIES, AND CITIES LIST**

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

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

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

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

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

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

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

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

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

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

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

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99 Water Street, P.O. Box 158  
Markleeville, CA 96120

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Carlsbad, CA 92008-19589

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Coronado, CA 92118

City of Dana Point  
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33282 Golden Lantern  
Dana Point, CA 92629

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El Cajon, CA 92020

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Attn. City Clerk  
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Encinitas, CA 92024

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

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

City of Laguna Beach  
Attn. City Attorney  
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Laguna Beach, CA 92651

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

Borrego Springs Chamber of  
Commerce Attn. City Clerk  
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Julian Chamber of Commerce  
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2129 Main Street  
Julian, CA

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Laguna Niguel, California 92677

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Attn. City Clerk  
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La Mesa, CA 91941

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Attn. City Attorney  
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Lemon Grove, CA 92045

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Attn: City Attorney  
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National City, CA 92050

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Attn. City Attorney  
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Attn. City Attorney  
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10601 Magnolia Avenue  
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City of Solana Beach  
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Ste. 202  
Spring Valley, CA 91977-3142

Valley Center Chamber of  
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City of Vista  
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**APPENDIX J**

**SERVICE LIST**



California  
Public Utilities  
Commission



CPUC Home

## CALIFORNIA PUBLIC UTILITIES COMMISSION Service Lists

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**PROCEEDING: A1710007 - SDG&E - FOR AUTHORIT  
FILER: SAN DIEGO GAS & ELECTRIC COMPANY  
LIST NAME: LIST  
LAST CHANGED: JANUARY 18, 2022**

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