

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

Application of San Diego Gas & Electric Company  
(U 902-E) for Recovery of Undercollection Recorded in  
the Tree Trimming Balancing Account.

Application 22-12-008

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E)  
FOR RECOVERY OF UNDERCOLLECTION RECORDED IN THE TREE TRIMMING  
BALANCING ACCOUNT**

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December 9, 2022

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**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E)  
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BALANCING ACCOUNT**

**I. INTRODUCTION**

Pursuant to San Diego Gas & Electric Company's (SDG&E) Test Year 2019 General Rate Case (GRC) Decision (D.) 19-09-051 (2019 GRC Decision), D.22-03-009, and the California Public Utilities Commission's (CPUC or Commission) Rules of Practice and Procedure, SDG&E submits this Application for Recovery of the Undercollected Balance Recorded in its Tree Trimming Balancing Account related to the years 2020 and 2021 (TTBA). The TTBA is used to record costs associated with tree trimming practices, including the inspection of, pruning, and removing trees to prevent them from growing or falling into overhead powerlines.<sup>1</sup>

SDG&E's 2019 GRC forecasts were submitted in 2017, before the catastrophic fire seasons of 2017 and 2018, the creation of the Wildfire Mitigation Plans (WMP) in Senate Bill 901, and the passage of Assembly Bill 1054 in 2019. Thus, the 2017 forecasts supporting SDG&E's requested vegetation management revenue requirement did not include several significant and necessary enhancements to the Vegetation Management Program implemented

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<sup>1</sup> D.19-09-051 at 266-267; *see e.g.*, SDG&E Preliminary Statement, Balancing Accounts, TTBA, available at [https://tariff.sdge.com/tm2/pdf/tariffs/ELEC\\_ELEC-PRELIM\\_TTBA.pdf](https://tariff.sdge.com/tm2/pdf/tariffs/ELEC_ELEC-PRELIM_TTBA.pdf).

through SDG&E's WMP. Understanding the need for these expanded vegetation management efforts, the Commission recognized that "SDG&E may find it necessary to conduct enhanced and additional risk mitigation activities which are difficult to predict at this time."<sup>2</sup> The Commission authorized the modification of the TTBA from a one-way to a two-way balancing account to "enable SDG&E to act more quickly in case further activities to mitigate wildfire risk become necessary and at the same time allow SDG&E to return excess funds not utilized to ratepayers."<sup>3</sup>

SDG&E's 2019 GRC Decision also established a process by which SDG&E would be authorized to recover undercollections related to vegetation management. Specifically, when the TTBA undercollected balance exceeds 35% of the authorized revenue requirement, SDG&E is required to file an application for recovery.<sup>4</sup>

SDG&E's Application seeks recovery of the undercollected combined \$70.3 million balance in the TTBA for the years 2020-2021. For 2020, the authorized revenue requirement was approximately \$24.8 million. The ending TTBA undercollection for 2020 was approximately \$43.5 million, which is approximately 175% of the revenue requirement. For 2021, the authorized revenue requirement was approximately \$25.4 million. The ending TTBA undercollection for 2021 was approximately \$26.7 million, which is approximately 105% of the revenue requirement.

The Commission should authorize recovery of the TTBA costs requested in this Application because they arose from enhanced wildfire mitigation activities intended to promote safety—as anticipated by the Commission—and SDG&E's corresponding obligations to comply

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<sup>2</sup> D.19-09-051 at 267.

<sup>3</sup> *Id.*

<sup>4</sup> D.19-09-051, Ordering Paragraph (OP) 8.b at 778.

with its WMP and subsequent updates. Vegetation management is integral to, and a cornerstone of SDG&E's efforts to promote reliability and the mitigate the risk of catastrophic wildfire. Many of California's largest utility-related catastrophic wildfires were the result of vegetation contacts with energized electrical infrastructure. For similar reasons the Commission has already found that many of SDG&E's similar vegetation management efforts were reasonable in D.22-03-009, when it authorized SDG&E to recover the \$10.4 million 2019 TTBA undercollected balance.<sup>5</sup> As in 2019, SDG&E continued its efforts to enhance inspections of trees in the High Fire Threat District (HFTD), pursue vegetation clearances in excess of regulatory requirements, and more thoroughly audit completed tree work. These efforts have resulted in a larger number of trees trimmed and removed, including hazard trees and complicated trimming operations. These efforts have had a directly observable positive impact on SDG&E's customers, who generally continue to experience fewer tree-related outages than prior years.

SDG&E's vegetation management costs also increased in 2020 and 2021 due to its obligation to comply with SB 247, which substantially increased labor costs per state law, and other labor market changes and constraints. On average, SDG&E's tree trimming, and removal fixed rates increased by approximately 55% and hourly labor rates increased by approximately 70% due to SB 247.<sup>6</sup> Additionally, due to ongoing demand for tree trimmers in 2020, SDG&E continued to require outsourced tree contractors to support its ability to meet its vegetation management requirements. SDG&E continues to prudently manage its spending on vegetation management through long term contractual relationships, competitive pricing, and audit assurance.

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<sup>5</sup> D.22-03-009, OP 1 at 25.

<sup>6</sup> Prepared Direct Testimony of Don Akau on Behalf of SDG&E (December 9, 2022) at DA-18 – DA-20.

## II. SUMMARY OF APPLICATION

### *The Vegetation Management Program and SDG&E's Tree Trimming Practices*

SDG&E's Vegetation Management Program is responsible for inspecting and maintaining an inventory of approximately 485,000 trees that have the potential to encroach within the minimum required compliance distance between vegetation and overhead power lines. This work includes pruning healthy trees growing into overhead power lines, as well as the pruning or removal of dead, dying, diseased, or structurally unsound trees with the potential to fall into overhead lines. Tree trimming is just one aspect of SDG&E's comprehensive Vegetation Management Program, which is run by its team of certified arborists with an eye toward sustainability and conservation. Vegetation management is also integral to system reliability, safety, and wildfire mitigation. SDG&E is committed to best practices with respect to vegetation management and has been recognized by the Arbor Day Foundation as a Tree Line USA Utility every year since 2002 for best practices in tree care, worker training, and public education. SDG&E's tree-trimming activities are covered by a two-way balancing account, as approved by the Commission in the 2019 GRC Decision.<sup>7</sup>

On average (2019-2021), SDG&E prunes approximately 184,000 trees each year. But the scope of SDG&E's vegetation management efforts—including tree trimming—substantially increased in SDG&E's service area as SDG&E enhanced its wildfire mitigation measures in accordance with its 2020 Wildfire Mitigation Plan and 2021 WMP Update. SDG&E's top priority is the safety of its employees, customers, and communities. SDG&E strives to be an industry leader in the prevention and mitigation of utility wildfires.<sup>8</sup> The Vegetation

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<sup>7</sup> D.19-09-051 at 266-267.

<sup>8</sup> See, 2020 SDG&E Wildfire Mitigation Plan (February 7, 2020) (2020 SDG&E WMP), which is publicly available on its website.

Management Program is an important and effective tool in reducing wildfire risk and promoting safety, as evidenced by the reduced number of tree-caused outages and reduced number of tree-related ignitions.<sup>9</sup> SDG&E’s enhanced vegetation management efforts are aimed at preventing outages and tree or limb related ignitions, and reducing the need for Public Safety Power Shutoff (PSPS) events.

In 2019, SDG&E first implemented enhanced vegetation management efforts, including but not limited to additional audits and patrols in the HFTD, enhanced hazard tree identification and mitigation, and increased tree clearances beyond industry standards and regulatory requirements. The Commission’s Wildfire Safety Division and its successor, the Office of Energy Infrastructure Safety (Energy Safety), reviewed and approved these initiatives in SDG&E’s 2020 and 2021 WMP updates.<sup>10</sup> Consistent with its WMPs, the Vegetation Management Program continued its success by conducting the activities of tracking and maintaining its database of inventory trees, routing and enhanced patrolling, pruning and removing hazardous trees, and replacing unsafe trees with species compatible with infrastructure. In 2020, this resulted in the inspections of over 457,000 trees, pruning 221,500 trees, and removing approximately 12,985 trees.<sup>11</sup>

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<sup>9</sup> 2020 SDG&E WMP at 5.

<sup>10</sup> Resolution WSD-005 (June 11, 2020) (WSD-005) at 38-39. The Commission found that SDG&E had “satisfied the requirement” of an approved WMP for purposes of Public Utilities Code § 8389(e)(1) with this conditional approval. *Wildfire Safety Division Approval of San Diego Gas & Electric Company’s 2020 Safety Certification Request*, CPUC (September 14, 2020) at 3; *See Final Decision on San Diego Gas & Electric Company’s WMP 2022 Update*, Office of Energy Infrastructure Safety (July 5, 2022) at 64-65, 71.

<sup>11</sup> Energy Safety, Action Statement on 2021 SDG&E’s Wildfire Mitigation Plan Update (July 20, 2021) at 51, available at <https://energysafety.ca.gov/what-we-do/electrical-infrastructure-safety/wildfire-mitigation-and-safety/wildfire-mitigation-plans/2021-wmp/>.

2020 was also the first complete year that SDG&E pursued enhanced vegetation clearances for high-risk, targeted species in the HFTD, leading to almost 9,000 trees trimmed and over 3,900 trees removed in the HFTD. While the Commission and Energy Safety continued to require SDG&E to collect and analyze data to better understand the effectiveness of enhanced vegetation clearances, SDG&E's 2020 WMP and 2021 WMP Update approvals approved SDG&E's Enhanced Vegetation Management Program as well as the pursuit of enhanced clearances. SDG&E has continued to utilize data obtained from its enhanced vegetation management initiative, as well as data from across its service territory, to conclusively demonstrate that clearances that exceed 12 feet, ranging up to 25 feet, from electrical infrastructure reduce instances of vegetation-related outages and ignitions.<sup>12</sup> The prepared direct testimony of Shaun Gahagan further discusses the evolution of SDG&E's Enhanced Vegetation Management efforts.

*The TTBA Undercollections for 2020 and 2021 are the Result of Reasonable and Prudent Wildfire Mitigation Practices and Statutorily Mandated Labor Rate Increases*

SDG&E's 2019 GRC Decision granted SDG&E's request to modify treatment of the TTBA from a one-way to a two-way balancing account. The 2019 GRC Decision noted that two-way balancing account treatment was appropriate for tree-trimming costs "[b]ecause of the enhanced wildfire risk," noting that "SDG&E may find it necessary to conduct enhanced and additional risk mitigation activities which are difficult to predict at this time."<sup>13</sup> The two-way balancing account allows SDG&E to "act more quickly in case further activities to mitigate wildfire risk become necessary, and at the same time allow SDG&E to return excess funds not

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<sup>12</sup> SDG&E 2020-2022 WMP Update (February 11, 2022) (2022 WMP Update), Attachment E at 14-15, available at <https://www.sdge.com/2022-wildfire-mitigation-plan..>

<sup>13</sup> D.19-09-051 at 267.



utilized to ratepayers.”<sup>14</sup> The flexibility of the two-way balancing account permits SDG&E to respond to vegetation management issues—such as drought or overgrowth as a result of heavy rainfall, or labor shortage issues—as they materialize, and continue to best mitigate wildfire risk and promote compliance in real time. The 2019 GRC Decision requires SDG&E to file an application for TTBA undercollections if costs exceed 35% of the authorized revenue requirement.

SDG&E’s enhanced vegetation management practices in 2020 and 2021 resulted in increased TTBA expenses that exceeded 35% of the authorized level for several reasons, as identified in this Application and testimony in support. First, the passage of Senate Bill 247 resulted in substantial increases to vegetation management costs through union labor and Time and Equipment (T&E) rates. Further, SDG&E’s enhanced tree trimming efforts in 2020 and 2021 coincided with increased vegetation management throughout the state of California, as the major utilities continued to address wildfire mitigation statewide. All the Investor-Owned Utilities are simultaneously implementing enhanced vegetation management practices to mitigate fire risk, resulting in substantial increases in demand for certified arborists and specialized labor. In 2020, in response to these labor constraints, SDG&E continued to recruit tree crews from out of state to support the increased workload in the HFTD. Second, SDG&E’s wildfire mitigation efforts have resulted in substantial increases in the number of trees trimmed or removed, the identification and mitigation of hazard trees, and additional qualified labor for inspections and audits.

Given the nature of these activities and the increased costs of labor and services in 2020 and 2021, as addressed in the prepared direct testimony of Don Akau, SDG&E’s costs exceeding

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<sup>14</sup> *Id.*

the authorized revenue requirement for the respective years are reasonable and the result of prudent management.

When approved, SDG&E proposes to amortize the undercollection in rates over a two-year period beginning in January 1 of the year following a decision, or at the next available rate increase if applicable. As described in the prepared direct testimonies of Rachelle Baez and Jason Kupfersmid, the average bill for a typical bundled residential customer living in the inland climate zone and using 400 kilowatt-hours would reflect an increase of 0.7%.

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

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

- Shaun Gahagan addresses SDG&E's Wildfire Mitigation Plan and wildfire mitigation initiatives, namely SDG&E's Enhanced Vegetation Management program and SDG&E's studies demonstrating the ignition reductions that result from clearances exceeding 12 feet.
- Don Akau describes the background of SDG&E's Vegetation Management Program, enhanced tree trimming practices in 2020 and 2021 to mitigate the risk of wildfire, and other drivers for the increased 2020 and 2021 TTBA recorded costs. Mr. Akau further summarizes the reasonableness of SDG&E's tree-trimming costs and the company's efforts at cost stewardship.
- Jason Kupfersmid addresses the 2020 and 2021 undercollection in the TTBA, the proposed rate recovery and amortization period, and rate impacts. Mr. Kupfersmid further describes SDG&E's history of TTBA overcollections and cost effectiveness.

- Rachelle Baez presents the required Affordability Ratio (AR) and Hours at Minimum Wage Metrics (pursuant to D. 22-08-023), along with additional analysis on the impact of including the CARE discount in the AR calculations and Energy Burden.

#### **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 Laura M. Fulton.

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

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

Kaitlin Barlow  
Regulatory Case Manager  
San Diego Gas & Electric Company  
8330 Century Park Court, CP31E  
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**3. Rule 2.1 (c)**

**a. Proposed Category of Proceeding**

In accordance with Rule 7.1, SDG&E requests that this Application be categorized as ratesetting because the costs associated with this Application rate will impact SDG&E's rates.

**b. Need for Hearings**

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

**c. Issues to be Considered**

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

**d. Proposed Schedule**

SDG&E proposes the following schedule:

<b><u>ACTION</u></b>	<b><u>DATE</u></b>
Application filed	December 9, 2022
Approx. End of Response Period (including Applicant Reply)	January 20, 2023
Prehearing Conference	February 10, 2023
Intervenor Testimony	April 28, 2023

<u><b>ACTION</b></u>	<u><b>DATE</b></u>
Rebuttal Testimony	June 30, 2023
Evidentiary Hearings (if needed)	July 24, 2023
Concurrent Opening Briefs	August 11, 2023
Concurrent Reply Briefs	August 25, 2023
Proposed Decision	October 26, 2023

**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(a) – (d) – Authority to Change Rates**

In accordance with Rule 3.2 (a) – (e) of the Commission’s Rules of Practice and Procedure, SDG&E provides the following information.<sup>15</sup>

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

SDG&E’s most recent financial statement, balance sheet and income statement 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.

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<sup>15</sup> Note Rule 3.2(a) (9) is not applicable to SDG&E.

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

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

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

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

Applicant's original cost of utility plant, together with the most recent related reserves for depreciation and amortization 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) 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 29, 2022, was mailed to the Commission on April 13, 2022, 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.

**12. Rule 3.2(e) – Proof of Compliance**

In compliance with Rule 3.2(e) of the Commission’s Rules of Practice and Procedure, SDG&E will, within 20 days after compliance with the last of these subsections that is applicable, file proof of compliance with the notice requirements of subsections (b), (c), and (d).

**V. SERVICE**

This is a new application. No service list has been established. Accordingly, SDG&E will serve this Application, testimony and related exhibits on parties to the service lists for the previous Application of San Diego Gas & Electric for Recovery of Undercollection Recorded in the Tree Trimming Balancing Account (A.20-07-003), and Order Instituting Rulemaking to Implement Electric Wildfire Mitigation Plans Pursuant to Senate Bill 901 (R.18-10-007).

Hard copies will be sent via FedEx to Chief Administrative Law Judge Anne Simon.



**VI. CONCLUSION AND SUMMARY OF RELIEF REQUESTED**

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

- (1) recovery of the undercollected balance in the Tree Trimming Balancing Account;
- (2) grant such additional relief as the Commission believes is just and reasonable.

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

Respectfully submitted,

By:  /s/ Laura M. Fulton

Laura M. Fulton  
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Attorney for: SAN DIEGO GAS & ELECTRIC  
COMPANY

SAN DIEGO GAS & ELECTRIC COMPANY

By:  /s/ Brian J. D'Agostino

Brian J. D'Agostino  
San Diego Gas & Electric Company  
Vice President – Wildfire and Climate Science

DATED at San Diego, California, this 9th day of December 2022

**OFFICER VERIFICATION**

**OFFICER VERIFICATION**

Brian J. D'Agostino declares the following:

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

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

Executed on December 9, 2022 at San Diego, California.

By: /s/ Brian J. D'Agostino

Brian J. D'Agostino  
San Diego Gas & Electric Company  
Vice President – Wildfire and Climate Science

**ATTACHMENT A**

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**Jun 2022**

**1. UTILITY PLANT**

		2022
101	UTILITY PLANT IN SERVICE	\$ 23,649,514,187
102	UTILITY PLANT PURCHASED OR SOLD	-
104	UTILITY PLANT LEASED TO OTHERS	112,194,000
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	1,779,464,417
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(7,201,094,231)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(756,325,011)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(2,625,505)
118	OTHER UTILITY PLANT	1,997,773,668
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(439,501,621)
120	NUCLEAR FUEL - NET	-
	TOTAL NET UTILITY PLANT	\$ 19,143,150,626

**2. OTHER PROPERTY AND INVESTMENTS**

121	NONUTILITY PROPERTY	\$ 6,003,644
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION	(326,050)
158	NON-CURRENT PORTION OF ALLOWANCES	126,871,593
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	862,615,166
175	LONG-TERM PORTION OF DERIVATIVE ASSETS	25,393,111
	TOTAL OTHER PROPERTY AND INVESTMENTS	\$ 1,020,557,464

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**Jun 2022**

**3. CURRENT AND ACCRUED ASSETS**

		2022
131	CASH	\$ 324,638,122
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	-
136	TEMPORARY CASH INVESTMENTS	208,100,000
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	685,675,328
143	OTHER ACCOUNTS RECEIVABLE	79,159,628
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(63,320,995)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	-
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	133,839,412
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	140,141,254
158	LESS: NON-CURRENT PORTION OF ALLOWANCES	(126,871,593)
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	564,746
165	PREPAYMENTS	102,364,945
171	INTEREST AND DIVIDENDS RECEIVABLE	2,745,920
173	ACCRUED UTILITY REVENUES	73,098,471
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	32,648,083
175	DERIVATIVE INSTRUMENT ASSETS	85,459,358
175	LESS: LONG -TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	(25,393,111)
	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	<b>\$ 1,652,849,568</b>

**4. DEFERRED DEBITS**

181	UNAMORTIZED DEBT EXPENSE	\$ 52,237,617
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	2,868,309,001
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	372,631
184	CLEARING ACCOUNTS	258,281
185	TEMPORARY FACILITIES	1,033,131
186	MISCELLANEOUS DEFERRED DEBITS	356,044,776
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	6,075,271
190	ACCUMULATED DEFERRED INCOME TAXES	121,647,733
	<b>TOTAL DEFERRED DEBITS</b>	<b>3,405,978,441</b>
	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 25,222,536,099</b>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**Jun 2022**

<b>5. PROPRIETARY CAPITAL</b>		2022
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	7,008,275,965
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	(9,650,524)
TOTAL PROPRIETARY CAPITAL		\$ 8,658,926,542
<b>6. LONG-TERM DEBT</b>		
221	BONDS	\$ 7,400,000,000
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	(20,520,546)
TOTAL LONG-TERM DEBT		\$ 7,779,479,454
<b>7. OTHER NONCURRENT LIABILITIES</b>		
227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	\$ 1,393,454,467
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	22,278,644
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	29,065,111
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
244	LONG TERM PORTION OF DERIVATIVE LIABILITIES	8,638,096
230	ASSET RETIREMENT OBLIGATIONS	884,577,956
TOTAL OTHER NONCURRENT LIABILITIES		\$ 2,338,014,274

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**Jun 2022**

**8. CURRENT AND ACCRUED LIABILITIES**

		2022
231	NOTES PAYABLE	\$ -
232	ACCOUNTS PAYABLE	685,719,178
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	67,310,901
235	CUSTOMER DEPOSITS	38,056,062
236	TAXES ACCRUED	9,317,500
237	INTEREST ACCRUED	61,324,555
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	8,240,886
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	188,322,282
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	68,224,461
244	DERIVATIVE INSTRUMENT LIABILITIES	25,556,983
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	(8,638,096)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
		-
	TOTAL CURRENT AND ACCRUED LIABILITIES	\$ 1,143,434,712

**9. DEFERRED CREDITS**

252	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 128,997,926
253	OTHER DEFERRED CREDITS	471,491,297
254	OTHER REGULATORY LIABILITIES	2,210,266,282
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	12,661,650
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	1,973,463,857
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	505,800,105
		5,302,681,117
	TOTAL DEFERRED CREDITS	5,302,681,117
	TOTAL LIABILITIES AND OTHER CREDITS	\$ 25,222,536,099



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
Jun 2022

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$	3,067,377,755
401	OPERATING EXPENSES	1,708,852,407		
402	MAINTENANCE EXPENSES	160,179,629		
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	472,412,246		
408.1	TAXES OTHER THAN INCOME TAXES	105,828,257		
409.1	INCOME TAXES	64,589,511		
410.1	PROVISION FOR DEFERRED INCOME TAXES	102,149,057		
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(64,383,957)		
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(444,421)		
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-		
	TOTAL OPERATING REVENUE DEDUCTIONS			2,549,182,729
	NET OPERATING INCOME			518,195,026

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-		
417	REVENUES OF NONUTILITY OPERATIONS	-		
417.1	EXPENSES OF NONUTILITY OPERATIONS	(2,848,604)		
418	NONOPERATING RENTAL INCOME	19,089		
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-		
419	INTEREST AND DIVIDEND INCOME	6,805,329		
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	41,700,699		
421	MISCELLANEOUS NONOPERATING INCOME	165,754		
421.1	GAIN ON DISPOSITION OF PROPERTY	-		
	TOTAL OTHER INCOME	45,842,267		
421.2	LOSS ON DISPOSITION OF PROPERTY	-		
425	MISCELLANEOUS AMORTIZATION	125,024		
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	17,541,552		
	TOTAL OTHER INCOME DEDUCTIONS	\$ 17,666,576		
408.2	TAXES OTHER THAN INCOME TAXES	421,993		
409.2	INCOME TAXES	1,054,752		
410.2	PROVISION FOR DEFERRED INCOME TAXES	40,963,136		
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(37,459,854)		
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	\$ 4,980,027		
	TOTAL OTHER INCOME AND DEDUCTIONS			\$ 23,195,664
	INCOME BEFORE INTEREST CHARGES			541,390,690
	EXTRAORDINARY ITEMS AFTER TAXES			-
	NET INTEREST CHARGES*			131,514,309
	NET INCOME			\$ 409,876,381

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$12,714,576)

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**Jun 2022**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 6,598,399,584
NET INCOME (FROM PRECEDING PAGE)	409,876,381
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	-
DIVIDENDS DECLARED - COMMON STOCK	
OTHER RETAINED EARNINGS ADJUSTMENTS	
RETAINED EARNINGS AT END OF PERIOD	<u>\$ 7,008,275,965</u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
June 30, 2022

<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. 93-09-069, 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' 2021
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	-	-	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	-	-	854,496
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	13,713,333
2.95% Series WWW, due 2051	08-13-21	750,000,000	750,000,000	-
3.00% Series XXX, due 2032	03-11-22	500,000,000	500,000,000	-
3.70% Series YYY, due 2052	03-11-22	500,000,000	500,000,000	-
<b>Total First Mortgage Bonds:</b>		<b>7,400,000,000</b>	<b>7,400,000,000</b>	<b>233,235,329</b>
<b>Total Bonds:</b>				
		<b>7,400,000,000</b>	<b>7,400,000,000</b>	<b>233,235,329</b>
1.893% Term Loan, due 2024	02-18-22	200,000,000	200,000,000	-
1.893% Term Loan, due 2024	05-18-22	200,000,000	200,000,000	-
<b>TOTAL LONG-TERM DEBT</b>		<b>7,600,000,000</b>	<b>7,600,000,000</b>	<b>233,235,329</b>

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

June 30, 2022

<b>Other Indebtedness</b>	<b>Date of Issue</b>	<b>Date of Maturity</b>	<b>Interest Rate</b>	<b>Outstanding</b>	<b>Interest Paid 2021</b>
Commercial Paper & ST Bank Loans	Various	Various	Various	-	\$1,818,092

Amounts and Rates of Dividends Declared:

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

<b>Preferred Stock</b>	<b>Shares Outstanding</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

<b>Common Stock</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Dividend to Parent [1]	450,000,000	250,000,000	-	200,000,000	300,000,000

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

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



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Sheet 1

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

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Advice Ltr. No. 4053-E-A

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

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

Submitted Nov 2, 2022

Effective Nov 2, 2022

Resolution No. E-5172



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Advice Ltr. No. 4003-E

Decision No. 22-04-036

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

Submitted \_\_\_\_\_  
Effective \_\_\_\_\_  
Resolution No. \_\_\_\_\_

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142-740	04/22	Residential Rate Assistance Application (Easy/App)	36081-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	
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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	
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142-02760.5	07-14	Interconnection Agreement for Virtual Net Metering (VNM) Photovoltaic Electric Generating Facilities...	16697-E	

(Continued)

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Advice Ltr. No. 3994-E

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

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

Submitted Apr 29, 2022  
Effective Jun 1, 2022  
Resolution No. \_\_\_\_\_



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**SAMPLE FORMS**

<b><u>FORM NO.</u></b>	<b><u>DATE</u></b>	<b><u>APPLICATIONS, AGREEMENTS AND CONTRACTS</u></b>	<b><u>CAL C.P.U.C. SHEET NO.</u></b>
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142-02771	08-16	Rule 21 Generator Interconnection Agreement (GIA)...	28051-E
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142-05200	08-16	Generator Interconnection Agreement for Fast Track Process...	28054-E
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142-05203	07-21	Generating Facility Interconnection Application...	35023-E
142-05204	07-16	Rule 21 Pre-Application Report Request...	27744-E
142-05205	07-02	Optional Binding Mandatory Curtailment Plan Contract...	17729-E
142-05207	06-19	Base Interruptible Program Contract...	32132-E
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142-05213	07-03	Technical Incentive Program Application...	30079-E
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142-05300	07-18	Capacity Bidding Program Customer Contract...	30801-E
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Advice Ltr. No. 3994-E

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

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Effective Jun 1, 2022

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142-0545	06-06	Generation Bill Credit Transfer Allocation Request Form	21852-E
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		Request Form (RES-BCT)	35617-E
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143-00212		Resident's Agreement for Water Heater Switch Credit	
143-459		Resident's Agreement for Air Conditioner or Water Heater Switch...	3543-E
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143-01212	1-99	Letter of Understanding between the Customer's	11855-E
		Authorized Meter Supplier and SDG&E for	
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143-1459B	12-97	Thermal Energy Storage Agreement...	5505-E
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143-01959	8-98	Request for the Hourly PX Rate Option Service Agreement...	11005-E
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143-2259	12-97	Departing Load Competition Transition Charge Agreement...	10629-E
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14C12 Issued by Submitted Nov 24, 2021

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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175-1000	07-09	Customer Energy Network – Terms and Conditions.....	21298-E
182-1000	11-13	Renewable Energy Credits Compensation Agreement.....	23970-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
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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
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15C12

Advice Ltr. No. 4064-E

Decision No. 19-07-003

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

Submitted Aug 26, 2022  
Effective Sep 26, 2022  
Resolution No. \_\_\_\_\_

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San Diego Gas & Electric Company  
San Diego, California

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

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

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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

(Continued)

16C15

Advice Ltr. No. 3292-E

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**Dan Skopec**  
Vice President  
Regulatory Affairs

Submitted Nov 1, 2018

Effective \_\_\_\_\_

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

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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
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101-00753/6	02-04	Urgent Notice Payment Request for Final Bill.	16949-E
101-00753/7	02-04	Urgent - Sign Up Notice for Service	16950-E
101-00753/8	02-04	Reminder Notice – Payment Request for Past Due Bill	34135-E
101-00753/9	02-04	Closing Bill Transfer Notification	16952-E
101-00753/10	03-14	Payment Agreement Confirmation	24580-E
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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	05-14	Notice of Shut-off (Mailed).....	34137-E
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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

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17C6

Advice Ltr. No. 4065-E

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**Dan Skopec**  
Vice President  
Regulatory Affairs

Submitted                     Sep 9, 2022

Effective                     Sep 9, 2022

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

**ATTACHMENT C**  
**STATEMENT OF PROPOSED RATES**

## ATTACHMENT C

### STATEMENT OF PROPOSED RATES

If the CPUC approves SDG&E's request for an electric rate increase for this application, the average bill for a typical bundled residential customer living in the inland/coastal climate zone and using 400 kWh per month would **increase \$1.11 (or 0.7%)** per month. Individual customer bills may vary. **New rates would become effective January 1 of the year following approval of SDG&E's request.** SDG&E's request will not have any impact on gas rates.

#### SDG&E'S ELECTRIC RATE INCREASE Tree Trimming Balancing Account Application

Customer Class	Current Class Average Rates Effective 06/01/22 <sup>1</sup> (¢/kWh)	Proposed Class Average Rates Reflecting \$70.3 Million <sup>2</sup> Increase(¢/kWh)	Total Average Rate Increase (¢/kWh)	Percentage Average Rate Increase (%)
<b>Residential</b>	34.034	34.315	0.281	0.8%
<b>Small Comm.</b>	31.877	32.145	0.268	0.8%
<b>Med &amp; Lg C&amp;I</b>	28.472	28.627	0.155	0.5%
<b>Agriculture</b>	22.709	22.868	0.159	0.7%
<b>Lighting</b>	28.835	29.151	0.316	1.1%
<b>System Total</b>	30.510	30.719	0.209	0.7%

<sup>1</sup>Rates effective 6/1/22 per Advice Letter (AL) 4004-E.

#### Illustrative Electric Residential Monthly Bill

	Average Monthly Bill			
	Current 6/1/2022 <sup>1</sup>	Proposed TTBA	Change \$	Change %
Average Bill 400 kWh/month	\$148.46	\$149.57	\$1.11	0.7%

<sup>1</sup>Rates effective 6/1/22 per Advice Letter (AL) 4004-E.



**ATTACHMENT D**

**COST OF PROPERTY AND DEPRECIATION RESERVE**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**COST OF PROPERTY AND**  
**DEPRECIATION RESERVE APPLICABLE THERETO**  
**AS OF JUNE 30, 2022**

<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	89,259,829.77	66,822,664.95
	Intangible Contra Accounts	(979,446.23)	(760,897.71)
	<b>TOTAL INTANGIBLE PLANT</b>	<u>88,503,224.90</u>	<u>66,264,667.54</u>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	91,430,573.97	57,658,995.31
312	Boiler Plant Equipment	165,040,942.75	104,396,312.32
314	Turbogenerator Units	133,511,708.78	71,452,785.65
	Palomar Contra E-314	(772,160.26)	(361,921.94)
315	Accessory Electric Equipment	87,059,340.72	56,808,492.36
316	Miscellaneous Power Plant Equipment	67,401,055.52	24,212,796.62
	Palomar Contra E-316	(849,751.57)	(350,796.43)
	<b>TOTAL STEAM PRODUCTION</b>	<u>557,348,228.20</u>	<u>313,863,182.18</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	13,756,636.48
342	Fuel Holders, Producers & Accessories	21,651,513.75	11,555,213.96
343	Prime Movers	94,666,257.32	60,190,563.41
344	Generators	337,297,763.65	173,793,635.99
345	Accessory Electric Equipment	33,068,037.59	20,393,400.82
346	Miscellaneous Power Plant Equipment	69,097,387.01	24,263,175.37
	<b>TOTAL OTHER PRODUCTION</b>	<u>580,903,418.81</u>	<u>303,955,053.99</u>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<u>1,138,251,647.01</u>	<u>617,818,236.17</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	83,853,144.40	0.00
350.2	Land Rights	172,628,084.61	31,096,206.20
352	Structures and Improvements	756,735,759.78	131,005,427.73
353	Station Equipment	2,213,286,343.43	568,587,140.05
354	Towers and Fixtures	931,990,468.28	265,745,491.10
355	Poles and Fixtures	1,003,322,161.47	192,609,404.37
355	Pole retirement error correction-top side	0.00	0.00
356	Overhead Conductors and Devices	878,484,419.92	297,138,941.89
357	Underground Conduit	565,192,403.94	108,905,445.90
358	Underground Conductors and Devices	568,922,262.54	108,714,474.27
359	Roads and Trails	385,815,821.80	58,647,153.31
	<b>TOTAL TRANSMISSION</b>	<b>7,560,230,870.17</b>	<b>1,762,449,684.82</b>
360.1	Land	17,456,813.30	0.00
360.2	Land Rights	98,849,094.74	51,643,185.23
361	Structures and Improvements	12,109,427.39	2,856,739.30
362	Station Equipment	678,165,199.64	297,048,187.94
363	Storage Battery Equipment	211,513,392.09	79,643,424.55
364	Poles, Towers and Fixtures	1,085,016,675.40	317,674,606.79
364	Pole retirement error correction-top side	0.00	0.00
365	Overhead Conductors and Devices	1,254,019,321.85	267,620,779.77
366	Underground Conduit	1,737,977,213.92	633,494,001.26
367	Underground Conductors and Devices	2,068,960,416.99	1,068,944,813.87
368.1	Line Transformers	781,812,660.29	292,319,901.43
368.2	Protective Devices and Capacitors	37,111,272.00	18,205,111.70
369.1	Services Overhead	332,281,591.27	101,385,253.64
369.2	Services Underground	417,761,481.53	287,784,608.32
370.1	Meters	218,648,623.00	147,368,782.26
370.2	Meter Installations	76,804,743.61	41,090,488.23
371	Installations on Customers' Premises	75,231,652.64	34,428,685.46
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	36,846,589.31	24,491,750.18
		0.00	(6,307,433.66)
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>9,140,566,168.97</b>	<b>3,659,692,886.27</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	30,298,884.08
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	58,145.67	27,624.19
393	Stores Equipment	46,031.37	7,315.17
394.1	Portable Tools	40,849,697.08	13,359,395.82
394.2	Shop Equipment	278,147.42	237,649.98
395	Laboratory Equipment	5,362,045.10	1,815,131.26
396	Power Operated Equipment	60,528.93	117,501.67
397	Communication Equipment	442,518,744.17	183,495,195.20
398	Miscellaneous Equipment	3,207,227.05	1,453,430.36
	<b>TOTAL GENERAL PLANT</b>	<b>545,161,743.87</b>	<b>230,812,127.73</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	TOTAL ELECTRIC PLANT	<u>18,472,713,654.92</u>	<u>6,337,037,602.53</u>

<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	1,541,605.21
	<b>TOTAL STORAGE PLANT</b>	<b>2,168,803.11</b>	<b>1,541,605.21</b>
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	3,514,781.26	1,745,964.50
366	Structures and Improvements	23,292,930.37	12,423,904.11
367	Mains	585,448,755.66	109,682,491.36
368	Compressor Station Equipment	105,164,120.47	78,142,633.17
369	Measuring and Regulating Equipment	29,960,636.65	19,624,974.45
371	Other Equipment	2,842,373.52	442,297.39
	<b>TOTAL TRANSMISSION PLANT</b>	<b>754,872,741.68</b>	<b>222,062,264.98</b>
374.1	Land	1,514,272.84	0.00
374.2	Land Rights	8,532,209.57	7,658,860.46
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	1,578,679,217.02	480,398,927.02
376	Top-side retirement adjustment	(3,359,331.00)	(3,359,331.00)
378	Measuring & Regulating Station Equipment	21,240,712.54	10,474,212.04
380	Distribution Services	572,824,534.57	315,921,867.92
380	Top-side retirement adjustment	(893,247.00)	(893,247.00)
381	Meters and Regulators	190,435,200.00	87,859,743.90
382	Meter and Regulator Installations	132,414,957.86	53,969,957.82
385	Ind. Measuring & Regulating Station Equipment	1,516,810.70	1,362,935.39
386	Other Property On Customers' Premises	0.00	0.00
387	Other Equipment	11,397,017.90	7,245,930.24
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,514,345,801.91</b>	<b>960,701,109.89</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	0.00
392.2	Transportation Equipment - Trailers	0.00	0.00
394.1	Portable Tools	25,265,338.01	5,536,602.51
394.2	Shop Equipment	42,767.98	13,288.57
395	Laboratory Equipment	0.00	0.00
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	2,256,363.98	1,205,344.53
398	Miscellaneous Equipment	1,226,254.36	206,556.53
	TOTAL GENERAL PLANT	<u>28,790,724.33</u>	<u>6,961,792.14</u>
101	TOTAL GAS PLANT	<u>3,300,264,175.23</u>	<u>1,191,352,876.42</u>
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	10,680,722.45	1,363,026.21
303	Miscellaneous Intangible Plant	843,639,681.12	374,858,765.75
	Common Contra Account	(4,128,951.21)	(2,451,738.26)
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	578,496,609.48	204,833,446.85
391.1	Office Furniture and Equipment - Other	41,416,974.66	15,062,842.61
	Common Contra Account	(331,887.00)	0.00
391.2	Office Furniture and Equipment - Computer E	126,479,933.52	67,972,085.38
	Common Contra Account	(19,579.43)	(15,663.00)
392.1	Transportation Equipment - Autos	406,252.33	297,289.45
392.2	Transportation Equipment - Trailers	107,977.72	21,674.54
392.3	Transportation Equipment - Aviation	12,139,287.63	5,213,079.78
393	Stores Equipment	332,982.68	80,574.97
394.1	Portable Tools	1,520,840.18	707,349.19
394.2	Shop Equipment	142,759.33	100,023.79
394.3	Garage Equipment	2,140,794.21	737,419.55
395	Laboratory Equipment	1,731,094.98	1,055,148.58
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	366,899,963.91	140,237,915.56
398	Miscellaneous Equipment	3,460,808.99	821,339.64
118.1	TOTAL COMMON PLANT	<u>1,992,638,837.90</u>	<u>810,922,356.93</u>
	TOTAL ELECTRIC PLANT	18,472,713,654.92	6,337,037,602.53
	TOTAL GAS PLANT	3,300,264,175.23	1,191,352,876.42
	TOTAL COMMON PLANT	<u>1,992,638,837.90</u>	<u>810,922,356.93</u>
101 & 118.1	TOTAL	<u>23,765,616,668.05</u>	<u>8,339,312,835.88</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

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
	Gas	0.00	0.00
	Common	0.00	0.00
		<hr/> 0.00	<hr/> 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	(10,680,722.45)	(1,363,026.20)
		<u>(10,680,722.45)</u>	<u>(1,363,026.20)</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	(12,350,929.10)	(12,350,929.10)
	Gas	(1,428,203.23)	(1,428,203.23)
		<u>(13,779,132.33)</u>	<u>(13,779,132.33)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	<u>(13,779,132.33)</u>	<u>(13,779,132.33)</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	33,779,693.07
	Gas	0.00	0.00
		<u>112,194,000.02</u>	<u>33,779,693.07</u>
	TOTAL PLANT LEASED TO OTHERS	<u>112,194,000.02</u>	<u>33,779,693.07</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	1,253,565,440.41	
	Gas	164,701,850.67	
	Common	350,439,416.36	
		<u>1,768,706,707.44</u>	<u>0.00</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>1,768,706,707.44</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	861,706,456.21
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	861,706,456.21
101.1	ELECTRIC CAPITAL LEASES	1,307,422,019.46	101,174,780.56
118.1	COMMON CAPITAL LEASE	86,410,041.13	26,682,140.75
		1,393,832,060.59	127,856,921.31
143	FAS 143 ASSETS - Legal Obligation	5,644,907.38	(853,297,371.03)
	SONGS Plant Closure - FAS 143 contra	0.00	0.00
	FIN 47 ASSETS - Non-Legal Obligation	174,391,052.31	56,313,382.72
143	FAS 143 ASSETS - COR - Legal Obligation	0.00	#####
	TOTAL FAS 143	180,035,959.69	#####
	UTILITY PLANT TOTAL	27,194,430,694.95	6,459,423,397.83

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**SUMMARY OF EARNINGS**  
**Jun 2022**  
**(\$ IN MILLIONS)**

Line No.	Item	Amount
1	Operating Revenue	\$ 3,067
2	Operating Expenses	<u>2,549</u>
3	Net Operating Income	<u>\$ 518</u>
4	Weighted Average Rate Base	\$ 13,250
5	Rate of Return*	7.55%
	*Authorized Cost of Capital	

**ATTACHMENT F**  
**GOVERNMENTAL ENTITIES RECEIVING NOTICE**

## 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, 11<sup>th</sup> Floor  
San Diego, CA 92101

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Aliso Viejo  
12 Journey  
Aliso Viejo, CA 92656