

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

Application of San Diego Gas & Electric Company
(U 902 G) to Recover Costs Recorded in the
Transmission Integrity Management Program
Balancing Account from January 1, 2019 to
December 31, 2023.

A.25-02-XXX

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G) TO
RECOVER COSTS RECORDED IN THE TRANSMISSION INTEGRITY
MANAGEMENT PROGRAM BALANCING ACCOUNT FROM
JANUARY 1, 2019 TO DECEMBER 31, 2023**

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February 27, 2025

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I. INTRODUCTION

San Diego Gas & Electric Company (SDG&E) respectfully submits this Application (Application) requesting review and recovery of \$7.4 million in under-collected revenue requirement recorded in the Transmission Integrity Management Program (TIMP) Balancing Account (TIMPBA). The \$7.4 million represents the TIMPBA under-collections associated with expenditures that are above 24% of the authorized Test Year (TY) 2019 General Rate Case (GRC) cycle capital and operations and maintenance (O&M) expenditures from August 1, 2023 through December 31, 2023.¹

¹ See D.19-09-051 at 694-695 and 700, which allows SDG&E to recover under-collections when actual expenditures exceed authorized O&M and capital expenditures by up to 35 percent via advice letter; and under-collections above 35 percent of authorized O&M and capital expenditures could be recovered through a separate application.

II. BACKGROUND

A. TIMP Procedural History

SDG&E's TIMP implements the federal regulatory requirements set forth in 49 CFR § 192, Subpart O, and later 49 CFR § 192.710.^{2,3} TIMP federal pipeline regulations were first adopted effective February 14, 2004, following the passage of the Pipeline Safety Improvement Act of 2002, to promote the continued safe and reliable operation of the country's natural gas infrastructure. Under these regulations, operators of natural gas transmission pipelines are required to continually identify threats to their pipelines in high consequence areas (HCAs); determine the risks posed by those threats; schedule and track assessments to address threats within prescribed timelines; collect information about the physical condition of their pipelines, take actions to minimize applicable threats and integrity concerns to reduce the risk of a pipeline failure, and report findings to regulators.⁴

In 2011, the California Legislature passed Senate Bill (SB) 879, codified as Public Utilities Code (PUC) Section 969, which expressly requires that gas corporations "establish and maintain a balancing account" to recover TIMP expenses and related capital expenditures for the maintenance and repair of transmission pipelines. Accordingly, SDG&E's TIMPBA was authorized through Decision (D.) 13-05-010 which approved SDG&E's TY 2012 GRC. SDG&E's TIMPBA was established to record actual O&M and capital-related costs associated with SDG&E's TIMP and to track the difference between authorized and actual expenditures.⁵

² Subpart O is incorporated into the Commission's General Order (GO) 112-F.

³ 49 CFR § 192.710 was incorporated into the CFR in 2019 as part of the Pipeline Safety: Safety of Gas Transmission Pipelines: Maximum Allowable Operating Pressure (MAOP) Reconfirmation, Expansion of Assessment Requirements, and Other Related Amendments final rule (84 FR 52180).

⁴ See A.17-10-007, Ex. SDG&E-11 at MTM-9 to MTM-10 (Direct Testimony of Maria T. Martinez dated Oct. 6, 2017); available at: <https://www.sdge.com/sites/default/files/SDG%2526E-11%2520Direct%2520Testimony%2520of%2520Maria%2520Martinez%2520-%2520TIMP-DIMP.pdf>.

⁵ SDG&E's TIMPBA effective for the TY 2019 GRC Cycle, see <https://tariffsprd.sdge.com/view/historical/?utilId=SDGE&bookId=GAS&tarfKey=757&tarfYear=2019>.

The TimpBA was reauthorized in D.19-09-051 which approved SDG&E's TY 2019 GRC for the five-year GRC cycle ending December 31, 2023.^{6,7} Further, D.19-09-051 and D.21-05-003 authorized imputed O&M and capital expenditures totaling \$84.5 million for the TY 2019 GRC cycle. Pursuant to D.19-09-051, SDG&E is authorized to submit a Tier 3 advice letter to seek recovery of any TimpBA under-collections of revenue requirement when actual expenditures exceed the total authorized O&M and capital expenditures for the entire cycle by up to 35%.⁸ For any under-collections of revenue requirement as a result of actual expenditures greater than or equal to 35% of the total authorized O&M and capital expenditures, SDG&E is authorized to seek recovery through a separate application.⁹

On December 15, 2023, SDG&E submitted Advice Letter (AL) 3257-G requesting authority to recover its TimpBA under-collected balance of \$23.3 million as of July 31, 2023. The requested balance represents the cumulative incremental revenue requirement associated with reasonably incurred TimpBA expenditures, which exceeded the authorized TY 2019 GRC cycle O&M and capital expenditures by 24% as of July 31, 2023. On September 30, 2024, SDG&E submitted supplemental AL 3257-G-A which updated the TimpBA under-collected balance, as of July 31, 2023, to \$21.7 million to account for certain TimpBA expenditure corrections, and to true up on-going capital-related revenue requirements, interest, and revenue recorded to the TimpBA.¹⁰ Since August 1, 2023, SDG&E has continued to record under-collections in its TimpBA due to on-going O&M and capital expenditures for the TY 2019 GRC cycle.

⁶ D.19-09-051 at 777-778 (Ordering Paragraph (OP) 8). D.21-05-003 at 33-34 (OP 1-2), authorized SDG&E's revenue requirements and the continuation of the post-test year mechanism adopted in D.19-09-051 for the additional attrition years of 2022 and 2023 required by D.20-01-002.

⁷ The TimpBA was most recently reauthorized for the four year cycle of SDG&E's TY 2024 GRC through D.24-12-074.

⁸ D.19-09-051 at 694-695, 700. *See also* Application (A.) 17-10-007, Ex. SDG&E-41 at NGJ-11 to NGJ-12 (Direct Testimony of Norma G. Jasso dated Oct. 6, 2017); *available at*: <https://www.sdge.com/sites/default/files/SDG%2526E-41%2520Direct%2520Testimony%2520of%2520Norma%2520Jasso%2520-%2520Regulatory%2520Accounts.pdf>.

⁹ *Id.*

¹⁰ *See* SDG&E AL 3257-G-A at 1. Additional details regarding SDG&E AL 3257-G-A are discussed in the Prepared Direct Testimony of Eric Dalton (Chapter III) at 3-4.

SDG&E increased and enhanced TIMP activities throughout 2019-2023 in efforts to reduce risk and enhance safety by: (1) complying with new or updated sections within 49 CFR Part 192 that were incorporated as part of the Gas Transmission Safety Rule (GTSR),¹¹ updated interpretations of existing regulations, and the federal Pipeline and Hazardous Materials Safety Administration (PHMSA) advisory bulletins that expanded the scope of the TIMP; and (2) executing SDG&E's commitment to providing safe and reliable service at reasonable rates through a process of continual safety enhancement by proactively identifying, evaluating, and reducing pipeline integrity risks for transmission pipelines. The broadened scope and accelerated pace of work exceeded what was originally proposed for TIMP in 2017 when the TY 2019 GRC was first filed and subsequently also exceeded the authorized revenue requirement in the TY 2019 GRC.

III. COSTS INCLUDED IN THIS APPLICATION

In this Application and accompanying direct testimony and workpapers, SDG&E demonstrates a commitment to pipeline safety and integrity management, and that the activities undertaken are in compliance with new federal and state requirements enacted over the 2019-2023 timeframe. The TIMP was designed to continually identify and assess risks, remediate conditions that present a potential threat to pipeline integrity, monitor program effectiveness, and promote safety and reliability to its customers, and has continued to evolve in accordance with 49 CFR Part 192. SDG&E has generally separated TIMP O&M and TIMP capital additions into the following four categories for presenting and describing TIMP activities: (1) Assessments and Remediation; (2) Preventative and Mitigative (P&M) Measures; (3) Data and Geographic Information Systems (GIS); and (4) Program Management and Support/Risk and Threat.

As of December 31, 2023, SDG&E's TIMP actual combined O&M and capital expenditures are approximately \$128.7 million compared to \$84.5 million in authorized

¹¹ On October 1, 2019, Pipeline and Hazardous Materials Safety Administration (PHMSA) issued the Pipeline Safety: Safety of Gas Transmission Pipelines: Maximum Allowable Operating Pressure (MAOP) Reconfirmation, Expansion of Assessment Requirements, and Other Related Amendments final rule, which took effect July 1, 2020. On April 8, 2022, PHMSA issued the Pipeline Safety: Requirement of Valve Installation and Minimum Rupture Detection Standards final rule, which took effect October 5, 2022. On August 24, 2022, PHMSA issued the Pipeline Safety: Safety of Gas Transmission Pipelines: Repair Criteria, Integrity Management Improvements, Cathodic Protection, Management of Change, and Other Related Amendments final rule, which took effect May 24, 2023. The TIMPBA includes costs associated with the expansion of the TIMP requirements.

expenditures, exceeding authorized TY 2019 GRC expenditure levels by 52%. This application seeks to recover \$7.4 million of revenue requirement, which is the under-collected balance in the TIMPBA for the period of August 1, 2023 through December 31, 2023.¹²

IV. REVENUE REQUIREMENT ALLOCATION

SDG&E proposes to recover the TIMPBA based on a functionalized allocation of transmission-related costs adopted in SDG&E's most recent Cost Allocation Proceeding (CAP), D.24-07-009, as discussed in the Prepared Direct Testimony of Marjorie Schmidt-Pines (Chapter IV). This method was approved in Commission Resolution G-3599, G-3533, and most recently in G-3600.¹³

V. RATE IMPACT

Once the TIMPBA revenue requirement has been allocated, it can be incorporated into customer rates; resulting in the illustrative Backbone Transportation (BTS) and residential bundled rates presented in the Prepared Direct Testimony of Marjorie Schmidt-Pines (Chapter IV).

VI. DESCRIPTION OF TESTIMONY

Support for SDG&E's requests is provided in the accompanying prepared direct testimony and workpapers. The direct testimony describes SDG&E's TIMP activities and provides detail on program management and implementation and execution of projects. It also demonstrates that the revenue requirements correlated to SDG&E's efforts are just and reasonable and should be recovered in rates. The table below lists each prepared direct testimony chapter number, identifies each sponsoring witness, and provides a brief description of the testimony.

¹² The requested revenue requirement recovery amount of \$7.4 million is net of the 2023 natural gas safe harbor repairs tax benefit of \$8.2 million.

¹³ Resolution G-3600 at 6. "The TIMPBA amount will be amortized in gas transportation rates based on a functionalized allocation of transmission-related costs pursuant to Resolutions G-3499 and G-3533. The functionalized allocation of the TIMP balance is consistent with D.16-10-004 and D.12-12-030."

Table 1
Description of Testimony

Chapter	Witness(es)	Description and Purpose
I	Sera	<u>TIMP Development and Implementation</u> : Describes development and implementation efforts undertaken to demonstrate the prudent and reasonable management of the TIMP
II	Weim & Sera	<u>Technical – Project Execution and Management</u> : Describes the execution of the assessment and remediation component of TIMP
III	Dalton	<u>Balancing Account and Revenue Requirement</u> : Presents the revenue requirement associated with the TIMP costs presented for review in this Application that are recorded in SDG&E's TIMPBA
IV	Schmidt-Pines	<u>Rates</u> : Provides the cost allocation method for the TIMPBA and presents the BTS and residential bundled rates and bill impacts that would result from the amortization of the balance in the TIMPBA

VII. STATUTORY AND PROCEDURAL REQUIREMENTS

A. Rule 2.1 (a) – (c)

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

All correspondence and communications to SDG&E regarding this Application should be addressed to:

PAUL DEANG

Regulatory Case Manager for:

SAN DIEGO GAS & ELECTRIC COMPANY
555 West Fifth Street, GT14D6
Los Angeles, California 90013
Telephone: (213) 244-4375
Email: PDeang@SoCalGas.com

A copy should also be sent to:

JOHNNY Q. TRAN

Attorney for:

SAN DIEGO GAS & ELECTRIC COMPANY
555 West Fifth Street, Suite 1400
Los Angeles, California 90013
Telephone: (213) 244-2981
Facsimile: (213) 629-9620
Email: JQTran@SoCalGas.com

3. Rule 2.1 (c) – Proposed Category, Need for Hearings, Issues to be Considered, Relevant Safety Considerations, and Schedule

a) Proposed Category of Proceeding

SDG&E proposes that this proceeding be categorized as “Ratesetting” under Rule 1.3(e) because the Application will have a potential future effect on rates.

b) Need for Hearings

SDG&E anticipates that the Commission may set this matter for hearing. SDG&E has provided a proposed schedule below.

c) Issues to be Considered and Relevant Safety Considerations

The principal issues to be considered in this proceeding are (1) whether SDG&E demonstrated the reasonableness of the TIMP costs presented in this Application; and (2) whether SDG&E’s revenue requirement associated with the costs presented in this Application and recorded in their TIMPBA are justified for rate recovery.

The TIMP was implemented with a prospective, long-term objective to enhance the overall safety, integrity, and reliability of the gas system.

d) Proposed Schedule

SDG&E proposes the following schedule for this Application:

Event	Date
SDG&E files Application	February 27, 2025
Responses/Protests	within 30 days Daily Calendar notice
SDG&E Reply to Protests	within 10 days (see Rule 2.6)
Prehearing Conference	April 29, 2025
Intervenor Testimony	July 21, 2025
Rebuttal Testimony	August 20, 2025
Evidentiary Hearings	September 2025
Opening Briefs	October 2025
Reply Briefs	November 2025
Proposed Decision	March 2026
Commission Decision	May 2026

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 (A.) 14-09-008 and is incorporated herein by reference.

C. Rule 3.2 – Authority to Increase Rates

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

1. Rule 3.2 (a)(1) – Balance Sheet and Income Statement

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 and gas rates can be viewed electronically on SDG&E's website. Appendix B to this Application provides the table of contents from SDG&E's gas tariffs on file with the Commission.

3. Rule 3.2(a)(3) – Statement of Present and Proposed Rates

The illustrative rate changes that will result from this Application are described in Attachment C.

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

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

Applicant's original cost of utility plant, together with the most recent related reserves for depreciation and amortization is shown on the Statement of Original Cost and Depreciation Reserves included in Attachment D.

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

A summary of SDG&E's earnings (for the total utility operations of the company) is included as Attachment E to this Application.

6. Rule 3.2(a)(7) – 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 in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

7. Rule 3.2(a)(8) – Proxy Statement

A copy of the most recent proxy statement sent to all shareholders of SDG&E’s parent company, Sempra Energy, dated March 25, 2024, was mailed to the Commission on April 15, 2024, and is incorporated herein by reference.

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

This Application seeks Commission authorization to recover the TIMPBA costs in rates. The rate increase does not reflect and simply pass through to customers 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.

VIII. RULE 1.9 – SERVICE

This is a new application. No service list has been established. Accordingly, SDG&E will electronically serve this application, testimony and related exhibits on parties to the service list for the following proceeding: *Application of SDG&E for Authority, Among Other Things, to Update its Electric and Gas Revenue Requirement and Base Rates Effective on January 1, 2019 (A.17-10-007)*, and *Application of SDG&E for Authority, Among Other Things, to Update its Electric and Gas Revenue Requirement and Base Rates Effective on January 1, 2024 (A.22-05-016)*. Electronic copies will also be served on Chief Administrative Law Judge (ALJ) Michelle Cooke. This Application is being served on the parties identified on the attached Certificate of Service.

IX. CONCLUSION

Through TIMP, SDG&E continues to make prudent investments for the benefit of customers to enhance the safety and reliability of their integrated natural gas transmission system. To allow recovery in rates of these prudent investments, and for the reasons described above, and in the testimony and workpapers supporting this Application, SDG&E respectfully requests that the Commission:

- Find SDG&E met their burden of demonstrating they acted as reasonable managers and prudently implemented and executed the TIMP;
- Find the TIMP activities from August 1, 2023 through December 31, 2023 and as described in this Application were prudently undertaken to implement TIMP;
- Authorize SDG&E to recover in rates the outstanding revenue requirement associated with the projects and program management costs submitted for review in this Application;

- Authorize that revenue requirements be allocated based on a functionalized allocation of transmission-related costs adopted in SDG&E's most recent Cost Allocation Proceeding (CAP), D.24-07-009;
- Authorize SDG&E to file Tier 1 Advice Letter within 30 days of the effective date of the decision authorizing recovery in rates of the updated revenue requirement associated with TIMPBA costs determined to be reasonable by the Commission; and
- Authorize recovery to incorporate the updated revenue requirements into rates on the first day of the next month following advice letter submission or in connection with other authorized rate changes implemented by SDG&E.

By: Johnny Q. Tran
Johnny Q. Tran

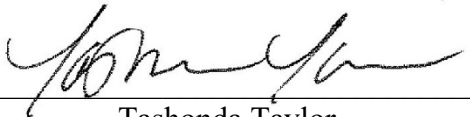
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OFFICER VERIFICATION

I am an officer of the applicant corporation herein San Diego Gas & Electric Company, and am authorized to make this verification on its behalf. The statements in the foregoing document are true of my own knowledge, except as to matters which are therein stated on information or belief, and as to those matters I believe them to be true.

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

Executed this 27th day of February, 2025 at San Diego, California.

By: 
Tashonda Taylor

Vice President – Gas Operations for:

SAN DIEGO GAS & ELECTRIC COMPANY

ATTACHMENT A

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
September 30, 2024

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

(b) Brief Description of Mortgage:

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

(c) Number and Amount of Bonds Authorized and Issued:

First Mortgage Bonds:	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid as of Q4' 2023
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000	15,000,000
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	15,312,500
6.00% Series GGG, due 2039	05-14-09	300,000,000	300,000,000	18,000,000
5.35% Series HHH, due 2040	05-13-10	250,000,000	250,000,000	13,375,000
4.50% Series III, due 2040	08-26-10	500,000,000	500,000,000	22,500,000
3.95% Series LLL, due 2041	11-17-11	250,000,000	250,000,000	9,875,000
4.30% Series MMM, due 2042	03-22-12	250,000,000	250,000,000	10,750,000
3.60% Series NNN, due 2023	09-09-13	0	0	16,200,000
2.50% Series QQQ, due 2026	05-19-16	500,000,000	500,000,000	12,500,000
3.75% Series RRR, due 2047	06-08-17	400,000,000	400,000,000	15,000,000
4.15% Series SSS, due 2048	05-17-18	400,000,000	400,000,000	16,600,000
4.10% Series TTT, due 2049	05-31-19	400,000,000	400,000,000	16,400,000
3.32% Series UUU, due 2050	04-07-20	400,000,000	400,000,000	13,280,000
1.70% Series VVV, due 2030	09-28-20	800,000,000	800,000,000	13,600,000
2.95% Series WWW, due 2051	08-13-21	750,000,000	750,000,000	22,125,000
3.00% Series XXX, due 2032	03-11-22	500,000,000	500,000,000	15,000,000
3.70% Series YYY, due 2052	03-11-22	500,000,000	500,000,000	18,500,000
5.35% Series ZZZ, due 2053	03-10-23	800,000,000	800,000,000	23,896,667
4.95% Series AAAA, due 2028	08-11-23	600,000,000	600,000,000	-
5.55% Series BBBB, due 2054	03-22-24	600,000,000	600,000,000	-
Total First Mortgage Bonds:		8,950,000,000	8,950,000,000	301,289,167

Total Bonds:				301,289,167
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TOTAL LONG-TERM DEBT		8,950,000,000	8,950,000,000	301,289,167
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SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
September 30, 2024

Other Indebtedness	Date of Issue	Date of Maturity	Interest Rate	Outstanding	Interest Paid as of Q4' 2023
Commercial Paper & ST Bank Loans	Various	Various	Various	384,428,450	\$2,297,001

Amounts and Rates of Dividends Declared:

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

Preferred Stock	Shares Outstanding	2020	2021	2022	2023	2024
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

Common Stock	2020	2021	2022	2023	2024
Dividend to Parent [1]	200,000,000	300,000,000	100,000,000	100,000,000	225,000,000

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

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
SEP 2024

		1. UTILITY PLANT	
		<u>2024</u>	
101	UTILITY PLANT IN SERVICE	\$	28,740,686,980
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		1,956,339,150
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT		(8,563,412,207)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT		(1,186,179,941)
114	ELEC PLANT ACQUISITION ADJ		3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ		(3,188,112)
118	OTHER UTILITY PLANT		2,553,889,590
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT		(534,297,192)
120	NUCLEAR FUEL - NET		-
TOTAL NET UTILITY PLANT		\$	<u>23,079,782,990</u>
2. OTHER PROPERTY AND INVESTMENTS			
121	NONUTILITY PROPERTY	\$	6,017,646
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION		(1,678,175)
158	NON-CURRENT PORTION OF ALLOWANCES		298,226,229
123	INVESTMENTS IN SUBSIDIARY COMPANIES		-
124	OTHER INVESTMENTS		-
125	SINKING FUNDS		-
128	OTHER SPECIAL FUNDS		905,902,748
175	LONG-TERM PORTION OF DERIVATIVE ASSETS		<u>3,898,803</u>
TOTAL OTHER PROPERTY AND INVESTMENTS		\$	<u>1,212,367,251</u>

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
SEP 2024

3. CURRENT AND ACCRUED ASSETS

	2024
131 CASH	\$ 14,651,915
132 INTEREST SPECIAL DEPOSITS	-
134 OTHER SPECIAL DEPOSITS	-
135 WORKING FUNDS	-
136 TEMPORARY CASH INVESTMENTS	-
141 NOTES RECEIVABLE	-
142 CUSTOMER ACCOUNTS RECEIVABLE	882,246,786
143 OTHER ACCOUNTS RECEIVABLE	275,434,759
144 ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(100,762,342)
145 NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146 ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	7,583,476
151 FUEL STOCK	485,222
152 FUEL STOCK EXPENSE UNDISTRIBUTED	-
154 PLANT MATERIALS AND OPERATING SUPPLIES	190,985,374
156 OTHER MATERIALS AND SUPPLIES	-
158 ALLOWANCES	456,230,083
158 LESS: NON-CURRENT PORTION OF ALLOWANCES	(298,226,229)
163 STORES EXPENSE UNDISTRIBUTED	-
164 GAS STORED	556,493
165 PREPAYMENTS	222,134,889
171 INTEREST AND DIVIDENDS RECEIVABLE	2,424,700
173 ACCRUED UTILITY REVENUES	91,495,411
174 MISCELLANEOUS CURRENT AND ACCRUED ASSETS	14,254,418
175 DERIVATIVE INSTRUMENT ASSETS	30,890,998
175 LESS: LONG -TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	(3,898,803)
TOTAL CURRENT AND ACCRUED ASSETS	<u>\$ 1,786,487,150</u>

4. DEFERRED DEBITS

181 UNAMORTIZED DEBT EXPENSE	\$ 63,028,790
182 UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	4,111,527,814
183 PRELIMINARY SURVEY & INVESTIGATION CHARGES	1,917,692
184 CLEARING ACCOUNTS	2,381,479
185 TEMPORARY FACILITIES	383,639
186 MISCELLANEOUS DEFERRED DEBITS	340,473,595
188 RESEARCH AND DEVELOPMENT	-
189 UNAMORTIZED LOSS ON REACQUIRED DEBT	4,505,996
190 ACCUMULATED DEFERRED INCOME TAXES	<u>375,283,285</u>
TOTAL DEFERRED DEBITS	<u>\$ 4,899,502,290</u>
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 30,978,139,681</u>

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
SEP 2024

5. PROPRIETARY CAPITAL

		<u>2024</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	802,165,369
214	CAPITAL STOCK EXPENSE	(24,605,640)
216	UNAPPROPRIATED RETAINED EARNINGS	8,694,497,985
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>(7,720,053)</u>
	TOTAL PROPRIETARY CAPITAL	<u>\$ 10,347,079,034</u>

6. LONG-TERM DEBT

221	BONDS	\$ 8,950,000,000
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>(33,669,664)</u>
	TOTAL LONG-TERM DEBT	<u>\$ 8,916,330,336</u>

7. OTHER NONCURRENT LIABILITIES

227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	\$ 1,659,757,196
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	17,303,039
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	79,589,285
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
244	LONG TERM PORTION OF DERIVATIVE LIABILITIES	-
230	ASSET RETIREMENT OBLIGATIONS	<u>881,020,784</u>
	TOTAL OTHER NONCURRENT LIABILITIES	<u>\$ 2,637,670,304</u>

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
SEP 2024

8. CURRENT AND ACCRUED LIABILITIES

	2024
231 NOTES PAYABLE	\$ 384,428,450.00
232 ACCOUNTS PAYABLE	894,547,008
233 NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234 ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	48,441,954
235 CUSTOMER DEPOSITS	39,488,595
236 TAXES ACCRUED	69,706,264
237 INTEREST ACCRUED	117,116,969
238 DIVIDENDS DECLARED	-
241 TAX COLLECTIONS PAYABLE	7,040,262
242 MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	351,062,002
243 OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	98,102,358
244 DERIVATIVE INSTRUMENT LIABILITIES	1,569,579
244 LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	-
245 DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	<hr/>
TOTAL CURRENT AND ACCRUED LIABILITIES	\$ 2,011,503,441

9. DEFERRED CREDITS

252 CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 97,294,058
253 OTHER DEFERRED CREDITS	517,599,343
254 OTHER REGULATORY LIABILITIES	2,819,369,252
255 ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	186,543,901
257 UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281 ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282 ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	2,578,635,625
283 ACCUMULATED DEFERRED INCOME TAXES - OTHER	866,114,387
	<hr/>
TOTAL DEFERRED CREDITS	\$ 7,065,556,566
	<hr/>
TOTAL LIABILITIES AND OTHER CREDITS	\$ 30,978,139,681

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
SEP 2024

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		\$	4,480,984,356
401	OPERATING EXPENSES	\$	2,120,622,072	
402	MAINTENANCE EXPENSES		290,698,427	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES		896,329,321	
408.1	TAXES OTHER THAN INCOME TAXES		203,384,956	
409.1	INCOME TAXES		(9,786,531)	
410.1	PROVISION FOR DEFERRED INCOME TAXES		266,720,440	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT		(156,353,729)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS		(21,067,039)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT		(2,491,634)	
	TOTAL OPERATING REVENUE DEDUCTIONS		\$	3,588,056,283
	NET OPERATING INCOME		\$	892,928,073

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	\$	-	
417	REVENUES OF NONUTILITY OPERATIONS		-	
417.1	EXPENSES OF NONUTILITY OPERATIONS		(7,176,768)	
418	NONOPERATING RENTAL INCOME		1,350	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES		-	
419	INTEREST AND DIVIDEND INCOME		81,443,780	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION		59,773,612	
421	MISCELLANEOUS NONOPERATING INCOME		632,133	
421.1	GAIN ON DISPOSITION OF PROPERTY		-	
	TOTAL OTHER INCOME	\$	134,674,107	
421.2	LOSS ON DISPOSITION OF PROPERTY	\$	-	
425	MISCELLANEOUS AMORTIZATION		187,536	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS		27,280,358	
	TOTAL OTHER INCOME DEDUCTIONS	\$	27,467,894	
408.2	TAXES OTHER THAN INCOME TAXES	\$	688,643	
409.2	INCOME TAXES		4,893,486	
410.2	PROVISION FOR DEFERRED INCOME TAXES		65,970,602	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT		(60,945,464)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	\$	10,607,267	
	TOTAL OTHER INCOME AND DEDUCTIONS		\$	96,598,946
	INCOME BEFORE INTEREST CHARGES			989,527,019
	EXTRAORDINARY ITEMS AFTER TAXES			-
	NET INTEREST CHARGES*			319,282,100
	NET INCOME		\$	670,244,919

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$20,224,910)

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
SEP 2024

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 8,249,253,066
NET INCOME (FROM PRECEDING PAGE)	670,244,919
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	-
DIVIDENDS DECLARED - COMMON STOCK	(225,000,000)
OTHER RETAINED EARNINGS ADJUSTMENTS	-
RETAINED EARNINGS AT END OF PERIOD	<u>\$ 8,694,497,985</u>

ATTACHMENT B



San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 27737-G
Canceling Revised Cal. P.U.C. Sheet No. 27698-G

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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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San Diego Gas & Electric Company
San Diego, California

Revised	Cal. P.U.C. Sheet No.	27656-G
Canceling	Revised	Cal. P.U.C. Sheet No.
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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 27699-G
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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 27738-G
Canceling Revised Cal. P.U.C. Sheet No. 27676-G

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San Diego, California

Revised Cal. P.U.C. Sheet No. 27687-G
Canceling Revised Cal. P.U.C. Sheet No. 27303-G

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 27494-G
Canceling Revised Cal. P.U.C. Sheet No. 26881-G

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 27442-G
Canceling Revised Cal. P.U.C. Sheet No. 27272-G

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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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Advice Ltr. No. 3319-G

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San Diego Gas & Electric Company
San Diego, California

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101-3052B	3-69	Temporary "After Hour" Turn On Notice.....	1930-G
108-2132D	---	Notice of Faulty Equipment.....	1933-G
108-4132B	---	Caution Unvented Heater.....	1938-G
108-4213/4C	6-70	Shut Off Notice for Work on Gas Service Line.....	1936-G
108-5132A	---	Notice of Potentially Unsafe Gas Appliance.....	1937-G
108-8213	---	Interruption of Service Notice.....	1932-G
115-00363/2	9-00	Sorry We Missed You.....	11342-G
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124-00020	3-01	Houseline Gas Leak Detection Doorhanger.....	11553-G
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Advice Ltr. No. 3264-G

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Issued by
Dan Skopec
Senior Vice President
Regulatory Affairs

Submitted Dec 15, 2023

Effective _____

Resolution No. _____

ATTACHMENT C

TABLE 1
Natural Gas Transportation Rates
San Diego Gas & Electric
TIMPBA Application Rates

		Present Rates			Proposed Rates			Changes		
		11-Update Year End Jan-2025 Rates w/CAP and GRC PD 18 month GRCMA			TIMPBA Application					
		Volumes	Proposed Rate	Feb-1-25 Revenues	Volumes	Proposed Rate	Revenues	Revenue Change	Rate Change	% Rate change
		Mth	\$/therm	\$000's	Mth	\$/therm	\$000's	\$000's	\$/therm	%
		D	E	F	D	E	F	G	H	I
1	CORE									
2	Residential	270,604	\$2.13724	\$578,345	270,604	\$2.13727	\$578,353	\$9	\$0.00003	0.0%
3	Commercial & Industrial	178,913	\$0.943	\$168,796	178,913	\$0.94348	\$168,801	\$6	\$0.00003	0.0%
4										
5										
6	NGV - Pre Sempra-Wide	23,179	\$0.455	\$10,553	23,179	\$0.45534	\$10,554	\$1	\$0.00004	0.0%
7	Sempra-Wide Adjustment	23,179	(\$0.069)	(\$1,588)	23,179	(\$0.06852)	(\$1,588)	(\$0)	(\$0.00002)	0.0%
8	NGV - Post Sempra-Wide	23,179	\$0.387	\$8,965	23,179	\$0.38682	\$8,966	\$0	\$0.00002	0.0%
9										
10	Total Core	472,696	\$1.600	\$756,106	472,696	\$1.59959	\$756,121	\$15	\$0.00003	0.0%
11										
12	NONCORE COMMERCIAL & INDUSTRIAL									
13	Distribution Level Service	35,337	\$0.407	\$14,375	35,337	\$0.407	\$14,375	\$1	\$0.000	0.0%
14	Transmission Level Service (2)	13,965	\$0.074	\$1,028	13,965	\$0.074	\$1,028	\$0	\$0.000	0.0%
15	Total Noncore C&I	49,302	\$0.312	\$15,403	49,302	\$0.312	\$15,404	\$1	\$0.000	0.0%
16										
17	NONCORE ELECTRIC GENERATION									
18	Distribution Level Service									
19	Pre Sempra-Wide	71,656	\$0.290	\$20,747	71,656	\$0.290	\$20,748	\$1	\$0.000	0.0%
20	Sempra-Wide Adjustment	71,656	\$0.015	\$1,101	71,656	\$0.015	\$1,100	(\$1)	(\$0.000)	-0.1%
21	Distribution Post Sempra Wide	71,656	\$0.305	\$21,848	71,656	\$0.305	\$21,848	\$0	\$0.000	0.0%
22	Transmission Level Service (2)	225,945	\$0.071	\$16,041	225,945	\$0.071	\$16,042	\$1	\$0.000	0.0%
23	Total Electric Generation	297,600	\$0.127	\$37,889	297,600	\$0.127	\$37,891	\$2	\$0.000	0.0%
24										
25	TOTAL NONCORE	346,902	\$0.154	\$53,292	346,902	\$0.15363	\$53,294	\$2	\$0.000	0.0%
26										
27	SYSTEM TOTAL	819,598	\$0.988	\$809,398	819,598	\$0.98758	\$809,415	\$17	\$0.00003	0.0%

- 1) These rates are for Natural Gas Transportation Service from "Citygate to Meter." The Backbone Transportation Service (BTS) rate is for service from Receipt Point to Citygate. The BTS rate is a SoCalGas tariff and service is purchased from SoCalGas.
- 2) The average Transmission Level Service (TLS) rate is shown here, see Rate Table 6 for detailed list of TLS rates.
- 3) All rates include Franchise Fees & Uncollectible charges.

TABLE 2
Residential Transportation Rates
San Diego Gas & Electric

02/03/25

TIMPBA Application

		Present Rates			Proposed Rates			Changes		
		11-Update Year End Jan-2025 Rates w/CAP and GRC PD 18 month GRCMA	Average	Feb-1-25	TIMPBA Application			Revenue	Rate	% Rate
		Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change
		Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%
		A	B	C	D	E	F	G	H	I
1	<u>RESIDENTIAL SERVICE</u>									
2	Monthly Charge									
3	Minimum Bill	909,359	\$4.00	\$1,428	909,359	\$4.00	\$1,428	\$0	\$0.00000	0.0%
4	Volumetric Transportation Rate Exclude CSITMA and CAT:									
5	Baseline Rate	192,242	\$1.86569	\$358,665	192,242	\$1.86569	\$358,664	(\$1)	\$0.00000	0.0%
6	Non-Baseline Rate	78,361	\$2.22580	\$174,417	78,361	\$2.22592	\$174,427	\$10	\$0.00012	0.0%
7		270,604	\$1.97525	\$534,511	270,604	\$1.97528	\$534,519	\$9	\$0.00003	0.0%
8	NBL/BL Ratio:									
9	Composite Rate \$/th		\$2.35118			\$2.35203		\$0.00085	0.0%	
10	Gas Rate \$/th		\$0.47805			\$0.47891		\$0.00086	0.2%	
11	NBL/Composite rate ratio (4) =		\$1.15000			\$1.15000				
12	NBL- BL rate difference \$/th		\$0.36011			\$0.36023		\$0.00012	0.0%	
13										
14	Residential Rates Include CSITMA, CARB and GHG Excludes CAT:									
15	CSITMA Adder to Volumetric Rate	226,253	\$0.00033	\$74	226,253	\$0.00033	\$74	\$0	\$0.00000	0.0%
16	CARB Adder to Volumetric Rate	270,604	\$0.00237	\$642	270,604	\$0.00237	\$642	\$0		
17	GHG End User Adder to Volumetric Rate	270,604	\$0.17729	\$47,974	270,604	\$0.17729	\$47,974	\$0		
18	Baseline \$/therm		\$2.04568			\$2.04568		\$0.00000	0.0%	
19	Non-Baseline \$/therm		\$2.40579			\$2.40591		\$0.00012	0.0%	
20	Average NonCARE Rate \$/therm		\$2.15524			\$2.15527		\$0.00003	0.0%	
21										
22	<u>Sub Meter Credit Schedule GS,GT</u>									
23	GS Unit Discount \$/day	5,879	(\$0.57534)	(\$1,234)	5,879	(\$0.57534)	(\$1,234)	\$0	\$0.00000	0.0%
24	GT Unit Discount \$/day	26,104	(\$0.57534)	(\$5,482)	26,104	(\$0.57534)	(\$5,482)	\$0	\$0.00000	0.0%
25										
26	<u>Schedule GL-1</u>									
27	LNG Facility Charge, domestic use \$/mo	262	\$14.79	\$47	262	\$14.79	\$47	\$0.00000	0.0%	
28	LNG Facility Charge, non-domestic \$/mth/mbtu		\$0.05480			\$0.05480		\$0.00000	0.0%	
29	LNG Volumetric Surcharge \$/th	78	\$0.16571	\$13	78	\$0.16571	\$13	\$0.00000	0.0%	
30				\$59			\$59			
31	Volumetric Rates Include All Adders & CAT									
32	CAT Adder to Volumetric Rate	1,336	\$0.00000	\$0	1,336	\$0.00000	\$0	\$0	\$0.00000	
33	Baseline \$/therm		\$2.04568			\$2.04568		\$0.00000	0.0%	
34	Non-Baseline \$/therm		\$2.40579			\$2.40591		\$0.00012	0.0%	
35	Average Rate \$/therm		\$2.15524			\$2.15527				
36										
37	<u>Other Adjustments:</u>									
38	Employee Discount			(\$606)			(\$606)	\$0		
39	SDDFD			\$2,406			\$2,406	\$0		
40										
41	TCA for CSITMA exempt customers		(\$0.00033)			(\$0.00033)		\$0.00000	0.0%	
42										
43	California Climate Credit - April Bill		\$54.21			\$54.21				
44	TOTAL RESIDENTIAL	270,604	\$2.13724	\$578,345	270,604	\$2.13727	\$578,353	\$9	\$0.00003	0.0%

See footnotes, Table 1.

TABLE 3
Core Nonresidential Transportation Rates
San Diego Gas & Electric

02/03/25

TIMPBA Application

	Present Rates			Proposed Rates			Changes			
	11-Update Year End Jan-2025 Rates w/CAP and GRC PD 18 month GRCMA	Average	Feb-1-25	TIMPBA Application			Revenue	Rate	% Rate	
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change	
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%	
	A	B	C	D	E	F	G	H	I	
1										
2										
3										
4	CORE COMMERCIAL & INDUSTRIAL									
5	Customer Charge 1	30,488	\$10.00	\$3,659	30,488	\$10.00	\$3,659	\$0	\$0.00000	0.0%
6										
7	Volumetric Transportation Rate Exclude CSITMA & CAT:									
8	Tier 1 = 250th/mo	80,437	\$1.11048	\$89,323	80,437	\$1.11051	\$89,326	\$3	\$0.00003	0.0%
9	Tier 2 = next 4167 th/mo	81,765	\$0.77597	\$63,447	81,765	\$0.77600	\$63,450	\$3	\$0.00003	0.0%
10	Tier 3 = over 4167 th/mo	16,711	\$0.68147	\$11,388	16,711	\$0.68150	\$11,389	\$1	\$0.00003	0.0%
11										
12	Volumetric Transportation Rate Include CSITMA & GHG, Exclude CAT:									
13	CSITMA Adder to Volumetric Rate	168,790	\$0.00033	\$55	168,790	\$0.00033	\$55	\$0	\$0.00000	0.0%
14	Tier 1 = 250th/mo		\$1.11081			\$1.11084		\$0.00003		0.0%
15	Tier 2 = next 4167 th/mo		\$0.77630			\$0.77633		\$0.00003		0.0%
16	Tier 3 = over 4167 th/mo		\$0.68180			\$0.68183		\$0.00003		0.0%
17										
18								\$0.00000		
19	Volumetric Transportation Rate Include CSITMA & CAT:									
20	CAT Adder to Volumetric Rate	31,043	\$0.00000	\$0	31,043	\$0.00000	\$0	\$0	\$0.00000	
21	Tier 1 = 250th/mo		\$1.11081			\$1.11084		\$0.00003		0.0%
22	Tier 2 = next 4167 th/mo		\$0.77630			\$0.77633		\$0.00003		0.0%
23	Tier 3 = over 4167 th/mo		\$0.68180			\$0.68183		\$0.00003		0.0%
24										
25	Other Adjustments:									
26	Adjustment fr SDDFD			\$923		\$923	\$0			
27	TCA for CSITMA exempt customers		(\$0.00033)			(\$0.00033)		\$0.00000		0.0%
28										
29	TOTAL CORE C&I	178,913	\$0.94345	\$168,796	178,913	\$0.94348	\$168,801	\$6	\$0.00003	0.0%

1) CSITMA - Tariff rate includes CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA.

CARE participants receive 20% CARE discount (Tariff rate less Credit for CSITMA Exempt Customers)*20%

See footnotes, Table 1.

TABLE 4
Other Core Gas Transportation Rates

San Diego Gas & Electric									
	Present Rates			Proposed Rates			Changes		
	11-Update Year End Jan-2025 Rates w/CAP and GRC PD 18 month GRCMA			TIMPBA Application					
	Volumes	Average Rate	Feb-1-25 Revenue	Volumes	Rate	Revenue	Revenue Change	Rate Change	% Rate change
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%
	A	B	C	D	E	F	G	H	I
1	NATURAL GAS VEHICLES (a sempra-wide)								
2	Sempra-Wide NGV Rates								
3	Customer Charge								
4	Customer Charge, P-1	15	\$13.00	\$2	15	\$13.00	\$2	\$0	\$0.00000 0.0%
5	Customer Charge, P-2A	21	\$65.00	\$16	21	\$65.00	\$16	\$0	\$0.00000 0.0%
6	Uncompressed Rate Exclude CSITMA, GHG	23,179	\$0.18410	\$4,267	23,179	\$0.18412	\$4,268	\$0	\$0.00002 0.0%
7	Compressed Rate Adder	471	\$1.02779	\$484	471	\$1.02779	\$484	\$0	\$0.00000 0.0%
8	Combined transport & compressor adder \$/th		\$1.21189			\$1.21191			
9	Low Carbon Fuel Standard (LCFS) Credit		(\$0.37966)			(\$0.37966)		\$0.00000	
10	Uncompressed Rate Include CSITMA, CARB and GHG Exclude CAT								
11	CSITMA Adder to Volumetric Rate	23,173	\$0.00033	\$8	23,173	\$0.00033	\$8	\$0	\$0.00000 0.0%
12	CARB Adder to Volumetric Rate	23,179	\$0.00237	\$55	23,179	\$0.00237	\$55		
13	GHG End User Adder to Volumetric Rate	23,179	\$0.17729	\$4,109	23,179	\$0.17729	\$4,109		
14	Uncompressed Rate \$/therm		\$0.36409			\$0.36411		\$0.00002	0.0%
15	Combined transport & compressor adder & LCFS Credit \$/th		\$1.01222			\$1.01224		\$0.00002	0.0%
16	Volumetric Rates Include CSITMA & CAT								
17	CAT Adder to Volumetric Rate		\$0.00000			\$0.00000		\$0.00000	#DIV/0!
18	Uncompressed Rate \$/therm		\$0.36409			\$0.36411		\$0.00002	0.0%
19	Combined transport & compressor adder \$/th		\$1.39188			\$1.39190			
20	Other Adjustments:								
21	Adjustment for SDDFD		\$24			\$24	\$0		
22	TCA for CSITMA exempt customers		(\$0.00033)			(\$0.00033)		\$0.00000	0.0%
23	Low Carbon Fuel Standard (LCFS) Credit		(\$0.37966)			(\$0.37966)			
24	TOTAL NGV SERVICE	23,179	\$0.38680	\$8,965	23,179	\$0.38682	\$8,966	\$0	\$0.00002 0.0%
25	RESIDENTIAL NATURAL GAS VEHICLES (optional rate)								
26	Customer Charge	12	\$5.00	\$1	12	\$5.00	\$1	\$0	\$0.00000 0.0%
27	Uncompressed Rate Exclude CSITMA & CAT	7	\$2.53779	\$19	7	\$2.53781	\$19	\$0	\$0.00002 0.0%
28		7	\$2.63426	\$20	7	\$2.63428	\$19.660	\$0	\$0.00002 0.0%
29	Uncompressed Rate Include CSITMA, Exclude CAT								
30	CSITMA Adder to Volumetric Rate	7	\$0.000330000	\$0	7	\$0.00033	\$0.002	\$0.00000	0.0%
31	CARB Adder to Volumetric Rate	7	\$0.002370000	\$0	7	\$0.00237	\$0.018		
32	GHG End User Adder to Volumetric Rate	7	\$0.177290000	\$1	7	\$0.17729	\$1.323		
33	Uncompressed Rate \$/therm		\$2.71778			\$2.71780		\$0.00002	0.0%
34	Uncompressed Rate Include CSITMA & CAT								
35	CAT Adder to Volumetric Rate	0	\$0.00000	\$0	0	\$0.00000	\$0.000	\$0	\$0.00000
36	Uncompressed Rate		\$2.71778			\$2.71780		\$0.00002	0.0%
37	Other Adjustments:								
38	Adjustment for SDDFD		\$0			\$0.000			
39	TCA for CSITMA exempt customers		(\$0.00033)			(\$0.00033)		\$0.00000	0.0%
40	TOTAL RESIDENTIAL NATURAL GAS V	7	\$2.81425	\$21	7.4632	\$2.81427	\$21.0035	\$0	\$0.00002 0.0%

1) CSITMA - Tariff rate includes CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA.

TABLE 5
Noncore Commercial & Industrial Rates

San Diego Gas & Electric										
		Present Rates			Proposed Rates			Changes		
		11-Update Year End Jan-2025 Rates w/CAP and GRC PD 18 month GRCMA			TIMPBA Application					
		Volumes	Rate	Revenue	Volumes	Rate	Revenue	Revenue Change	Rate Change	% Rate change
		Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%
		A	B	C	D	E	F	G	H	I
1	NonCore Commercial & Industrial Distribution Level									
2	Customer Charge	53	\$350.00	\$223	53	\$350.00	\$223	\$0	\$0.00000	0.0%
3										
4	Volumetric Rates Include CARB Fee, Exclude CSITMA	35,337	\$0.24272	\$8,577	35,337	\$0.24274	\$8,578	\$1	\$0.00002	0.0%
5	CSITMA Adder to Volumetric Rate		\$0.00033	\$9		\$0.00033	\$9	\$0	\$0.00000	0.0%
6	GHG Adder to Volumetric Rate		\$0.17729	\$5,566		\$0.17729	\$5,566	\$0	\$0.00000	
7										
8	Volumetric Charges Include CARB, GHG, and CSITMA									
9	Volumetric Rates \$/therm		\$0.42034			\$0.42036			\$0.00002	0.0%
10										
11										
12	Other Adjustments:									
13	TCA for CSITMA exempt customers		(\$0.00033)			(\$0.00033)			\$0.00000	0.0%
14	CARB Fee Credit \$/th		(\$0.00237)			(\$0.00237)			\$0.00000	0.0%
15	GHG Fee Credit \$/th		(\$0.17729)			(\$0.17729)			\$0.00000	
16	NCCI - DISTRIBUTION LEVEL	35,337	\$0.40679	\$14,375	35,337	\$0.40681	\$14,375	\$1	\$0.00002	0.0%
17										
18	NCCI-Transmission Total (1)	13,965	\$0.07362	\$1,028	13,965	\$0.07363	\$1,028	\$0	\$0.00001	0.0%
19	NCCI-Transmission Class Average	13,965	\$0.07362	\$1,028	13,965	\$0.07363	\$1,028	\$0	\$0.00001	0.0%
20	TOTAL NONCORE C&I	49,302	\$0.31242	\$15,403	49,302	\$0.31243	\$15,404	\$1	\$0.00001	0.0%
21										
22	ELECTRIC GENERATION									
23										
24	Small EG Distribution Level Service (a Sempra-Wide rate) Exclude CARB & GHG Fee & CSITMA:									
25	Customer Charge	80	\$50.00000	\$48	80	\$50.00000	\$48	\$0	\$0.00000	0.0%
26	Volumetric Rate	31,429	\$0.26600	\$8,360	31,429	\$0.26600	\$8,360	\$0	\$0.00000	0.0%
27										
28	Large EG Distribution Level Service (a Sempra-Wide rate) Exclude CARB & GHG Fee & CSITMA									
29	Customer Charge	5	\$0.00000	\$0	5	\$0.00000	\$0	\$0	\$0.00000	
30	Volumetric Rate	40,227	\$0.15359	\$6,179	40,227	\$0.15360	\$6,179	\$0	\$0.00001	0.0%
31										
32	EG Distribution excl CARB Fee & CSITMA	71,656	\$0.20356	\$14,586	71,656	\$0.20357	\$14,586.947	\$0	\$0.00001	0.0%
33										
34	Volumetric Rates Include CARB & GHG Fee, Exclude CSITMA									
35	CARB Fee Cost Adder - Small	31,429	\$0.00237	\$75	31,429	\$0.00237	\$74.606	\$0	\$0.00000	0.0%
36	CARB Fee Cost Adder - Large	40,227	\$0.00237	\$95	40,227	\$0.00237	\$95.491			
37	GHG Fee Cost Adder - Small	28,686	\$0.17729	\$5,086	28,686	\$0.17729	\$5,085.666	\$0	\$0.00000	
38	GHG Fee Cost Adder - Large	11,313	\$0.17729	\$2,006	11,313	\$0.17729	\$2,005.578			
39	EG-Distribution Tier 1 w/CARB Fee		\$0.44566			\$0.44566			\$0.00000	0.0%
40	EG-Distribution Tier 2 w/CARB Fee		\$0.33325			\$0.33326			\$0.00001	0.0%
41	Total - EG Distribution Level	71,656	\$0.30490	\$21,848	71,656	\$0.30491	\$21,848	\$0	\$0.00001	0.0%
42	CARB Fee Credit \$/th		(\$0.00237)			(\$0.00237)			\$0.00000	0.0%
43	GHG Fee Credit \$/th		(\$0.17729)			(\$0.17729)			\$0.00000	
44										
45	EG Transmission Level Service Excl CARB Fee	225,945	\$0.07092	\$16,024	225,945	\$0.07093	\$16,025	\$1	\$0.00001	0.0%
46	EG Transmission Level CARB Fee	7,223	\$0.00237	\$17	7,223	\$0.00237	\$17	\$0	\$0.00000	
47	EG Transmission Level Service - GHG Fee	0	\$0.17729	\$0	0	\$0.17729	\$0			
48	EG Transmission Level Service - SGIP	225,945	\$0.00000	\$0	225,945	\$0.00000	\$0			
49	EG Transmission Level Service Incl CARB & GHG Fee, Exclude CSITMA (1)									
50	EG Transmission Level (2)	225,945	\$0.07100	\$16,041	225,945	\$0.07100	\$16,042	\$1	\$0.00000	0.0%
51										
52	TOTAL ELECTRIC GENERATION	297,600	\$0.12732	\$37,889	297,600	\$0.12732	\$37,891	\$2	\$0.00000	0.0%

1) CSITMA - Tariff rate Include CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA.

Schedule EG Tariff Rate exclude CSITMA, since EG customers are exempt.

2) CARB - GTNC and EG Tariff rates Include CARB. Those EG and GTNC customers that are exempt will receive CARB credit.

3) GHG - GTNC and EG Tariff rates Include GHG. Those EG and GTNC customers that are exempt will receive GHG credit.

See footnotes, Table 1.

TABLE 6
Transmission Level Service Transportation Rates

San Diego Gas & Electric									
	Present Rates			Proposed Rates			Changes		
	11-Update Year End Jan-2025 Rates w/CAP and GRC PD 18 month GRCMA			TIMPBA Application					
	Volumes	Average	Feb-1-25	Volumes	Rate	Revenue	Revenue	Rate	% Rate
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	Change \$000's	Change \$/th	change %
	A	B	C	D	E	F	G	H	I
Rate Excluding CSITMA & CARB Fee:									
Reservation Service Option (RS):									
Daily Reservation rate \$/th/day		\$0.02206			\$0.02206		\$0.00000		0.0%
Usage Charge for RS \$/th		\$0.03692			\$0.03692		\$0.00000		0.0%
Class Average Volumetric Rate (CA)									
Volumetric Rate \$/th		\$0.03452			\$0.03452		\$0.00000		0.0%
Usage Charge for CA \$/th		\$0.03692			\$0.03692		\$0.00000		0.0%
Class Average Volumetric Rate (CA) \$/th		\$0.07144			\$0.07144		\$0.00000		0.0%
115% CA (for NonBypass Volumetric NV) \$/th		\$0.08216			\$0.08216		\$0.00000		0.0%
135% CA (for Bypass Volumetric BV) \$/th		\$0.09644			\$0.09644		\$0.00000		0.0%
Total Transmission Level Service (NCCL	239,910	\$0.07092	\$17,014	239,910	\$0.07093	\$17,016	\$1	\$0.00001	0.0%
C&I Rate Including CSITMA & CARB & GHG & SGIP Fee:									
CSITMA Adder to Usage Charge	13,965	\$0.00033	\$5	13,965	\$0.00033	\$5	\$0	\$0.00000	
CARB Fee Adder	21,188	\$0.00237	\$50	21,188	\$0.00237	\$50		\$0.00000	
GHG Fee Adder	0	\$0.17729	\$0	0	\$0.17729	\$0		\$0.00000	
SGIP Adder	13,965	\$0.00000	\$0	13,965	\$0.00000	\$0		\$0.00000	
Reservation Service Option (RS):									
Daily Reservation rate \$/th/day		\$0.02206			\$0.02206		\$0	\$0.00000	0.0%
Usage Charge for RS \$/th		\$0.21691			\$0.21691		\$0	\$0.00000	0.0%
Class Average Volumetric Rate (CA)									
Volumetric Rate \$/th		\$0.03452			\$0.03452		\$0	\$0.00000	0.0%
Usage Charge for CA \$/th		\$0.21691			\$0.21691		\$0	\$0.00000	0.0%
Class Average Volumetric Rate (CA) \$/th		\$0.25143			\$0.25143		\$0	\$0.00000	0.0%
115% CA (for NonBypass Volumetric NV) \$/th		\$0.26215			\$0.26215		\$0	\$0.00000	0.0%
135% CA (for Bypass Volumetric BV) \$/th		\$0.27643			\$0.27643		\$0	\$0.00000	0.0%
Other Adjustments:									
Transportation Charge Adj. (TCA) for CSITMA exempt customers		(\$0.00033)			(\$0.00033)			\$0.00000	
California Air Resources Board (CARB) Fee Credit \$/th		(\$0.00237)			(\$0.00237)			\$0.00000	
GHG Fee Credit		(\$0.17729)			(\$0.17729)			\$0.00000	
EG & EOR Rate Including CARB Fee & GHG , excluding CSITMA:									
CARB Fee Adder		\$0.00237			\$0.00237			\$0.00000	
GHG Fee Adder		\$0.17729			\$0.17729			\$0.00000	
SGIP Adder	225,945	\$0.00000	\$0	225,945	\$0.00000	\$0			
Reservation Service Option (RS):									
Daily Reservation rate \$/th/day		\$0.02206			\$0.02206		\$0	\$0.00000	0.0%
Usage Charge for RS \$/th		\$0.21658			\$0.21658		\$0	\$0.00000	0.0%
Class Average Volumetric Rate (CA)									
Volumetric Rate \$/th		\$0.03452			\$0.03452		\$0	\$0.00000	0.0%
Usage Charge for CA \$/th		\$0.21658			\$0.21658		\$0	\$0.00000	0.0%
Class Average Volumetric Rate (CA) \$/th		\$0.25110			\$0.25110		\$0	\$0.00000	0.0%
115% CA (for NonBypass Volumetric NV) \$/th		\$0.26182			\$0.26182		\$0	\$0.00000	0.0%
135% CA (for Bypass Volumetric BV) \$/th		\$0.27610			\$0.27610		\$0	\$0.00000	0.0%
Other Adjustments:									
California Air Resources Board (CARB) Fee Credit \$/th		(\$0.00237)			(\$0.00237)			\$0.00000	0.0%
Greenhouse Gas (GHG) Fee Credit \$/th		(\$0.17729)			(\$0.17729)			\$0.00000	0.0%
Average Transmission Level Service	239,910	\$0.07115	\$17,069	239,910	\$0.07115	\$17,071	\$1	\$0.00000	0.0%

See footnotes Table 1

ATTACHMENT D

SAN DIEGO GAS & ELECTRIC COMPANY

**COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF September 30, 2024**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
ELECTRIC DEPARTMENT			
302	Franchises and Consents	222,841.36	202,900.30
303	Misc. Intangible Plant	214,965,827.98	88,227,261.38
	Intangible Contra Accounts	0.00	(83,828.43)
	TOTAL INTANGIBLE PLANT	215,188,669.34	88,346,333.25
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	94,079,377.66	68,497,266.36
312	Boiler Plant Equipment	167,259,084.55	123,451,067.49
314	Turbogenerator Units	135,320,469.23	85,659,093.44
	Palomar Contra E-314	0.00	0.00
315	Accessory Electric Equipment	88,056,412.98	67,443,482.48
316	Miscellaneous Power Plant Equipment	78,720,245.58	31,085,128.75
	Palomar Contra E-316	0.00	0.00
	TOTAL STEAM PRODUCTION	577,962,108.29	376,182,556.81
340.1	Land	224,368.91	0.00
340.2	Land Rights	2,427.96	2,427.96
341.00	Structures and Improvements	24,876,293.85	17,101,027.62
341.10	Structures and Improvements-Solar	96,363.93	27,519.16
341.20	Structures and Improvements-Other	0.00	0.00
342.00	Fuel Holders, Producers & Accessories	21,651,513.75	13,668,695.02
342.10	Fuel Holders, Producers & Accessories-Solar	0.00	0.00
342.20	Fuel Holders, Producers & Accessories-Other	0.00	0.00
343.00	Prime Movers	94,780,877.40	71,664,418.75
343.10	Prime Movers-Solar	0.00	0.00
343.20	Prime Movers-Other	0.00	0.00
344.00	Generators	271,957,553.05	186,445,542.03
344.10	Generators-Solar	81,446,420.89	24,841,650.59
344.20	Generators-Other	7,581,014.90	3,297,530.29
345.00	Accessory Electric Equipment	30,705,901.84	22,200,512.33
345.10	Accessory Electric Equipment-Solar	2,459,678.30	1,523,411.97
345.20	Accessory Electric Equipment-Other	0.00	0.00
346.00	Miscellaneous Power Plant Equipment	90,148,974.81	36,055,223.76
346.10	Miscellaneous Power Plant Equipment-Solar	0.00	0.00
346.20	Miscellaneous Power Plant Equipment-Other	0.00	0.00
	TOTAL OTHER PRODUCTION	625,931,389.59	376,827,959.47
	TOTAL ELECTRIC PRODUCTION	1,203,893,497.88	753,010,516.28

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.10	Land - Trans - future use	0.00	0.00
350.11	Land - Other	79,497,209.76	0.00
350.12	Land - SWPL	3,138,313.41	0.00
350.16	Land - SRPL	2,563,164.10	0.00
350.20	Land Rights - Trans (future)	0.00	0.00
350.21	Land Rights - Other	79,160,418.88	15,900,587.23
350.22	Land Rights - SWPL	18,638,712.99	6,654,773.07
350.26	Land Rights - SRPL	77,120,373.17	13,197,774.40
	Camp Pendleton Easement top-side	0.00	0.00
352.10	Structures and Improvements-Other	752,455,970.77	130,603,544.47
352.20	Structures and Improvements-SWPL	58,990,316.59	13,247,911.32
352.60	Structures and Improvements-SRPL	121,605,588.44	29,174,876.97
353.10	Station Equipment-Other	1,890,923,707.89	534,672,442.72
353.20	Station Equipment-SWPL	344,625,357.31	145,731,581.18
353.20		0.00	0.00
353.40	Station Equipment-CTC	1,420,392.88	687,373.94
353.60	Station Equipment-SRPL	167,429,836.99	52,282,173.24
354.10	Towers and Fixtures-Other	93,290,392.63	55,976,661.55
354.20	Towers and Fixtures-SWPL	66,825,323.49	71,912,746.52
354.60	Towers and Fixtures-SRPL	766,913,153.67	190,671,739.52
355.10	Poles and Fixtures-Other	1,282,851,854.35	261,200,518.75
355.20	Poles and Fixtures-SWPL	10,337,209.17	14,297,347.77
355.60	Poles and Fixtures-SRPL	3,343,703.96	1,496,211.66
356.10	Overhead Conductors and Devices-Other	843,544,281.91	204,809,951.61
356.20	Overhead Conductors and Devices-SWPL	46,890,820.23	72,003,950.79
356.60	Overhead Conductors and Devices-SRPL	173,822,757.29	52,834,551.12
357.00	Underground Conduit-Other	583,887,702.75	120,147,008.62
357.60	Underground Conduit-SRPL	80,541,402.53	19,607,135.16
358.00	Underground Conductors and Devices-Other	518,542,616.38	105,365,339.26
358.60	Underground Conductors and Devices-SRPL	126,452,463.41	32,784,498.95
359.10	Roads and Trails-Other	149,439,070.78	21,853,303.74
359.20	Roads and Trails-SWPL	5,612,422.91	3,322,797.39
359.60	Roads and Trails-SRPL	243,364,727.24	47,939,606.89
	TOTAL TRANSMISSION	8,593,229,265.88	2,218,376,407.84
360.1	Land	23,671,556.97	0.00
360.2	Land Rights	91,389,632.84	56,337,702.33
361	Structures and Improvements	19,081,240.38	4,240,298.78
362	Station Equipment	722,406,676.27	366,033,284.20
363	Storage Battery Equipment	746,211,408.70	187,086,590.89
364	Poles, Towers and Fixtures	1,336,721,803.22	331,309,618.63
365	Overhead Conductors and Devices	1,602,455,039.45	297,817,804.31
366	Underground Conduit	2,127,442,507.21	724,061,121.00
	Reversal of retirements	0.00	0.00
367	Underground Conductors and Devices	2,436,220,284.90	1,142,481,518.79
368.1	Line Transformers	956,160,247.00	373,305,578.78
368.2	Protective Devices and Capacitors	46,971,668.76	28,225,626.24
369.1	Services Overhead	441,561,207.99	112,827,656.28
369.2	Services Underground	477,108,638.90	311,162,691.49
370.1	Meters	11,625,337.96	1,302,738.21
370.11	Meters-Electronic	220,416,654.91	172,477,074.23
370.2	Meter Installations	16,365,057.64	1,099,505.29
370.2	Meter Installations-Electronic	80,381,265.98	51,647,819.19
371	Installations on Customers' Premises	12,668,918.34	11,800,987.72

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
371.1	EV Charging Units	74,255,393.28	39,914,126.04
	VGI Reserve for Expense	(22,679,654.84)	(11,064,340.04)
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	43,189,948.13	27,045,595.01
	TOTAL DISTRIBUTION PLANT	11,463,624,833.99	4,229,112,997.37
389.1	Land	7,312,142.54	0.00
389.2	Land Rights	0.00	0.00
390	Structures and Improvements	45,330,343.57	32,741,442.70
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	58,145.67	33,209.43
393	Stores Equipment	46,031.37	11,464.89
394.1	Portable Tools	43,888,730.91	16,498,826.26
394.2	Shop Equipment	34,699.92	6,565.43
395	Laboratory Equipment	6,262,250.80	2,403,184.15
396	Power Operated Equipment	60,528.93	117,501.67
397.10	Communication Equipment-Other	482,224,691.09	218,772,049.65
397.20	Communication Equipment-SWPL	8,233,223.20	6,673,828.69
397.60	Communication Equipment-SRPL	14,167,520.72	5,947,963.48
397.70	Communication Equipment-CPD	38,170,349.70	2,774,033.17
398	Miscellaneous Equipment	3,129,641.60	1,819,140.28
	TOTAL GENERAL PLANT	648,918,300.02	287,799,209.81
101	TOTAL ELECTRIC PLANT	22,124,854,567.11	7,576,645,464.55
	GAS PLANT		
302	Franchises and Consents	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	0.00	0.00
	TOTAL INTANGIBLE PLANT	86,104.20	86,104.20
360.1	Land	0.00	0.00
361	Structures and Improvements	0.00	0.00
362.1	Gas Holders	0.00	0.00
362.2	Liquefied Natural Gas Holders	0.00	0.00
363	Purification Equipment	0.00	0.00
363.1	Liquefaction Equipment	0.00	0.00
363.2	Vaporizing Equipment	0.00	0.00
363.3	Compressor Equipment	0.00	0.00
363.4	Measuring and Regulating Equipment	0.00	0.00
363.5	Other Equipment	0.00	0.00
363.6	LNG Distribution Storage Equipment	2,168,803.11	1,741,080.82
	TOTAL STORAGE PLANT	2,168,803.11	1,741,080.82
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	3,493,178.35	1,886,193.24
366	Structures and Improvements	23,893,315.03	13,645,011.65

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
367	Mains	922,155,944.32	151,126,966.17
368	Compressor Station Equipment	140,111,122.80	84,985,638.09
369	Measuring and Regulating Equipment	30,498,287.14	21,302,008.52
371	Other Equipment	2,845,770.57	679,150.23
	TOTAL TRANSMISSION PLANT	1,127,646,761.96	273,624,967.89
374.1	Land	1,514,272.84	0.00
374.2	Land Rights	8,529,212.64	7,848,647.91
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	1,843,221,685.43	533,970,927.85
	Top-side retirement adjustment	0.00	0.00
378	Measuring & Regulating Station Equipment	21,608,876.68	11,425,712.16
380	Distribution Services	780,038,601.66	342,314,113.03
	Top-side retirement adjustment	0.00	0.00
381	Meters and Regulators	103,043,522.31	37,740,283.29
381.01	Meters and Regulators-Electronic	111,045,044.93	68,515,975.24
382	Meter and Regulator Installations	152,075,511.84	44,298,407.05
382.01	Meter and Regulator Installations-Electronic	27,216,743.88	24,350,656.10
385	Ind. Measuring & Regulating Station Equipment	1,516,810.70	1,420,612.16
387.11	Other Equipment	993,722.26	908,804.99
387.12	Other Equipment-CNG Depreciable	8,910,372.92	4,921,999.48
387.13	Other Equipment-CNG Bal Account	658,196.33	658,196.33
	TOTAL DISTRIBUTION PLANT	3,060,416,021.33	1,078,435,588.70
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	0.00	0.00
394.1	Portable Tools	28,519,801.73	7,395,016.46
394.2	Shop Equipment	18,459.73	(7,068.02)
395	Laboratory Equipment	0.00	0.00
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	2,232,499.33	1,547,346.63
398	Miscellaneous Equipment	1,292,400.41	357,317.15
	TOTAL GENERAL PLANT	32,063,161.20	9,292,612.21
101	TOTAL GAS PLANT	4,222,380,851.80	1,363,180,353.82

COMMON PLANT

303	Miscellaneous Intangible Plant - Cloud	59,632,310.65	16,214,408.60
303	Miscellaneous Intangible Plant	1,059,963,521.96	576,814,495.65
	Common Contra Account	0.00	0.00
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.11	Land	7,494,796.01	0.00
389.2	Land Rights	27,776.34	27,776.34
390	Structures and Improvements	655,876,369.18	237,716,457.62
391.1	Office Furniture and Equipment - Other	47,330,988.57	18,887,005.22
391.2	Office Furniture and Equipment - Computer E	129,256,073.99	69,420,778.41
	Common Contra Account	0.00	(0.00)
392.1	Transportation Equipment - Autos	770,859.91	393,522.59
392.2	Transportation Equipment - Trailers	107,977.72	33,193.01
392.3	Transportation Equipment - Aviation	29,444,917.06	10,487,183.09

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
393	Stores Equipment	332,982.68	115,496.47
394.1	Portable Tools	1,503,266.67	844,153.91
394.2	Shop Equipment	136,283.14	98,732.16
394.3	Garage Equipment	1,860,742.38	531,650.02
395	Laboratory Equipment	2,445,798.83	1,236,036.72
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	551,085,868.73	190,097,186.43
398	Miscellaneous Equipment	3,293,182.06	1,131,611.30
118.1	TOTAL COMMON PLANT	2,550,563,715.88	1,124,049,687.55
	TOTAL ELECTRIC PLANT	22,124,854,567.11	7,576,645,464.55
	TOTAL GAS PLANT	4,222,380,851.80	1,363,180,353.82
	TOTAL COMMON PLANT	2,550,563,715.88	1,124,049,687.55
101 & 118.1	TOTAL	28,897,799,134.79	#####
101	PLANT IN SERV-CLOUD CONTRA Common	(59,632,310.65) (59,632,310.65)	(16,214,408.59) (16,214,408.59)
118	PLANT IN SERV-COMMON NON-RECON Common - Transferred Asset Adjustment	0.00 0.00	0.00 0.00
101	ACCRUAL FOR RETIREMENTS Electric Gas	(56,104,777.82) (1,569,498.17)	(56,104,777.82) (1,569,498.17)
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	(57,674,275.99)	(57,674,275.99)
102	PLANT PURCHASED OR SOLD Electric Gas	0.00 0.00	0.00 0.00
	TOTAL PLANT PURCHASED OR SOLD	0.00	0.00
104	PLANT LEASED TO OTHERS Electric Gas	112,194,000.02 0.00	44,163,772.74 0.00
	TOTAL PLANT LEASED TO OTHERS	112,194,000.02	44,163,772.74
105	PLANT HELD FOR FUTURE USE Electric Gas	0.00 0.00	0.00 0.00
	TOTAL PLANT HELD FOR FUTURE USE	0.00	0.00
107	CONSTRUCTION WORK IN PROGRESS Electric Gas Common	1,505,687,489.17 231,425,768.39 195,307,915.29	

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>1,932,421,172.85</u>	<u>0.00</u>
108.5	ACCUMULATED NUCLEAR DECOMMISSIONING Electric	<u>0.00</u>	<u>904,994,038.24</u>
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0.00</u>	<u>904,994,038.24</u>
101.1	ELECTRIC CAPITAL LEASES	<u>1,307,422,019.46</u>	<u>162,992,785.77</u>
118.1	COMMON CAPITAL LEASE	<u>112,382,630.08</u>	<u>48,084,560.58</u>
		<u>1,419,804,649.54</u>	<u>211,077,346.35</u>
143	FAS 143 ASSETS - Legal Obligation	<u>23,843,279.88</u>	<u>(896,656,881.23)</u>
	FIN 47 ASSETS - Non-Legal Obligation	<u>205,347,356.64</u>	<u>65,144,709.05</u>
143	FAS 143 ASSETS - COR - Legal Obligation	<u>0.00</u>	<u>(2,468,121,413.38)</u>
	TOTAL FAS 143	<u>229,190,636.52</u>	<u>(3,299,633,585.56)</u>
	UTILITY PLANT TOTAL	<u><u>32,474,103,007.08</u></u>	<u><u>7,850,588,393.11</u></u>

ATTACHMENT E

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF EARNINGS
SEP 2024
(\$ IN MILLIONS)

Line No.	Item	Amount
1	Operating Revenue	\$ 4,481
2	Operating Expenses	<u>3,588</u>
3	Net Operating Income	<u>\$ 893</u>
4	Weighted Average Rate Base	\$ 16,391
5	Rate of Return*	7.18%
	*Authorized Cost of Capital	

ATTACHMENT F

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Attorney General's Office
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Navy Rate Intervention
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Washing Navy Yard, DC 20374

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General Services Administration
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Los Angeles, CA 90012

Borrego Springs Chamber of
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Attn. City Clerk
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