

Application No.: A.25-06-XXX  
Exhibit No.: SDGE-2  
Witness: Brenda Hua

**PREPARED DIRECT TESTIMONY OF**  
  
**BRENDA HUA**  
  
**ON BEHALF OF**  
  
**SAN DIEGO GAS & ELECTRIC COMPANY**

**PUBLIC VERSION**

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



**JUNE 2, 2025**

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**PREPARED DIRECT TESTIMONY OF  
BRENDA HUA  
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY**

**I. INTRODUCTION**

The purpose of my prepared direct testimony is to address the recorded transactions and related cost recovery for San Diego Gas & Electric Company's ("SDG&E") Energy Resource Recovery Account ("ERRA"), Portfolio Allocation Balancing Account ("PABA"), Transition Cost Balancing Account ("TCBA"), Local Generating Balancing Account ("LGBA"), and Modified Cost Allocation Mechanism Balancing Account ("MCAMBA") during the record period of January 1, 2024 through December 31, 2024 ("Record Period"). The direct testimony of SDG&E witness Matt Richardson describes SDG&E's electric procurement and commodity expenses recorded to ERRA, PABA, TCBA, LGBA, and MCAMBA during the 2024 Record Period.

My prepared direct testimony also addresses entries recorded to twelve other ERRA-related accounts: the Assembly Bill ("AB") 32 electric subaccount of the New Environmental Regulatory Balancing Account ("NERBA"), the Independent Evaluator Memorandum Account ("IEMA"), the Litigation Cost Memorandum Account ("LCMA"), the Green Tariff Marketing Education & Outreach Memorandum Account ("GTME&OMA"), the Green Tariff Shared Renewables Administrative Cost Memorandum Account ("GTSRACMA"), the Enhanced Community Renewable ME&O Memorandum Account ("ECRME&OMA"), the Green Tariff Shared Renewable Balancing Account ("GTSRBA"), the Tree Mortality Non-Bypassable Charge Balancing Account ("TMNBCBA"), the Disadvantaged Communities - Single Family Solar Homes ("DAC-SASH") Balancing Account ("DACSASHBA"), the Disadvantaged Community-Green Tariff Balancing Account ("DACGTBA"), and the Community Solar Green Tariff Balancing Account ("CSGTBA").

1 Based on my prepared direct testimony regarding recorded transactions, related cost  
2 recovery, and balancing account entries associated with these accounts, SDG&E requests that the  
3 Commission find that:

- 4 • Transactions recorded to SDG&E's ERRA during 2024 (Attachment A), PABA  
5 during 2024 (Attachment B), TCBA during 2024 (Attachment C), LGBA during  
6 2024 (Attachment D), and the MCAMBA during 2024 (Attachment E) were  
7 correctly stated and in compliance with the California Public Utilities  
8 Commission's ("Commission") directives, and are recoverable;
- 9 • The amounts transferred from IEMA (Attachment G) to ERRA in 2024 were in  
10 compliance with the Commission directives;
- 11 • Transactions recorded in the LCMA (Attachment H) during 2024 were in  
12 compliance with the Commission's directives;
- 13 • Transactions recorded in the GTME&OMA (Attachment I) during 2024 were  
14 correctly stated and in compliance with the Commission's directives;
- 15 • Transactions recorded in the GTSRACMA (Attachment J) during 2024 were  
16 correctly stated and in compliance with the Commission's directives;
- 17 • Transactions recorded in the ECRME&OMA (Attachment K) during 2024 were  
18 correctly stated and in compliance with the Commission's directives;
- 19 • Transactions recorded in the GTSRBA (Attachment L) during 2024 were correctly  
20 stated and in compliance with Commission's directives;
- 21 • Transactions recorded in the TMNBCBA (Attachment M) during 2024 were  
22 correctly stated and in compliance with the Commission's directives, and are  
23 recoverable;
- 24 • Transactions recorded in the DACSASHBA (Attachment N) during 2024 were  
25 correctly stated and in compliance with the Commission directives;
- 26 • Transactions recorded in the DACGTBA (Attachment O) during 2024 were  
27 correctly stated and in compliance with the Commission directives;
- 28 • Transactions recorded in the CSGTBA (Attachment P) during 2024 were correctly  
29 stated and in compliance with the Commission directives;
- 30 • As to the AB 32 costs in NERBA, for which there is an undercollected balance as  
31 of December 31, 2024 in the amount of \$0.613 million, SDG&E is requesting

1 confirmation that the 2024 transactions in the AB 32 costs in NERBA are  
2 appropriate and correctly stated.

3 Furthermore, my testimony provides a comparison of 2024 ERRA forecast versus actual  
4 costs as well as comparison of 2024 versus 2023 recorded costs for both ERRA and PABA, with  
5 explanations for variances 10% or greater. This information is provided herein to facilitate  
6 analysis of the ERRA activity during 2024 and is found in Attachments Q - S.

## 7 **II. ERRA**

8 Pursuant to Decision (“D.”) 02-10-062 and D.02-12-074, the purpose of the ERRA is to  
9 provide full recovery of SDG&E’s energy procurement costs associated with serving SDG&E’s  
10 bundled service customers. SDG&E’s ERRA revenue requirement primarily includes the  
11 recovery of California Independent System Operator (“CAISO”) costs charged to SDG&E, such  
12 as energy and ancillary services load charges, other miscellaneous CAISO-related costs, the costs  
13 of Renewable Portfolio Standard (“RPS”) and Resource Adequacy (“RA”) Program compliance,  
14 and hedging costs to serve SDG&E’s bundled service customers. ERRA includes revenues from  
15 SDG&E’s Electric Energy Commodity Cost (“EECC”) rate schedules (commodity revenue)  
16 adjusted to exclude non-fuel generation revenues allocated to the NGBA and other Commission-  
17 approved regulatory accounts.

18 On a monthly basis, ERRA compares the energy procurement costs described above with  
19 the commodity revenue (excluding NGBA and other revenues). Interest is applied to any over- or  
20 undercollection balance at the three-month Commercial Paper rate. SDG&E’s adopted ERRA  
21 tariff describes the entries that are made to the account on a monthly basis.<sup>1</sup>

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<sup>1</sup> The monthly entries are described in the approved ERRA tariff in section 5. *Id.* at Revised Pub. Util. Code Sheet No. 31214-E.

The ERRA balance as of December 31, 2024, was zero. Attachment A summarizes the monthly accounting entries recorded to ERRA from January 1 through December 31, 2024, used to calculate the balance.

The 2024 activity in SDG&E's ERRA, as detailed in Attachment A, is summarized in Table 1 below:

**Table 1**

	Under/(Over) Collection
December 31, 2023 ERRA Balance <sup>2</sup>	\$0
Revenue	\$(361,376,007)
Expenses	\$462,690,776
Other – net <sup>3</sup>	\$(103,719,153)
Interest	\$2,404,384
December 31, 2024, ERRA Balance	\$0

In summary, SDG&E requests that the Commission find the entries and calculations in its ERRA to be correctly stated and in compliance with the Commission's directives, and recoverable.

#### **A. Monthly ERRA Report**

Ordering Paragraph ("OP") 19 of D.02-12-074 directed Pacific Gas & Electric Company ("PG&E"), Southern California Edison Company ("SCE") and SDG&E to file a monthly report with the Commission's Energy Division that summarizes monthly activity in the ERRA balancing account. The utilities were also directed to submit original source documents pertaining to such activities. D.07-04-020 at Findings of Fact 1 modified this requirement to allow SDG&E to provide only a breakdown of costs recorded to ERRA in the monthly filings and make the

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<sup>2</sup> The 2024 beginning balance is referenced in Attachment A.

<sup>3</sup> The "Other-net" category includes carrying costs related to hedging, transfers from IEMA, and transfers to PABA.

1 supporting documentation available to Commission staff and interested parties upon request. The  
2 modified reporting requirement was effective with the April 2007 report. SDG&E submitted the  
3 monthly reports to Energy Division and interested parties for all twelve months of 2024.

### 4 **III. PABA**

5 Pursuant to Commission Decision 18-10-019 and Advice Letter (“AL”) 3318-E<sup>4</sup>, the  
6 purpose of the Portfolio Allocation Balancing Account (“PABA”) is to record the “above-market”  
7 costs and revenues associated with all generation resources that are eligible for cost recovery  
8 through the Power Charge Indifference Adjustment (“PCIA”) rates, including SDG&E’s Utility-  
9 Owned Generation (“UOG”). Costs recorded in each vintage subaccount include, but are not  
10 limited to, fuel, greenhouse gas (“GHG”) costs, third party power purchase contracts, and UOG’s  
11 revenue requirement. The above-market costs of all generation resources that are eligible for cost  
12 recovery through the PCIA rates, including SDG&E’s UOG, are also recorded in the PABA.

13 The PABA tariff states that “The entries recorded in the vintaged PABA subaccounts shall  
14 be reviewed in SDG&E’s annual ERRR Compliance proceeding.”<sup>5</sup>

15 The balance in the PABA as of December 31, 2024, was a \$(202.380) million  
16 overcollection as shown in Table 2 below, as well as in Attachment B, which provides a monthly  
17 summary of the accounting entries recorded to the PABA during 2024. Accordingly, SDG&E  
18 requests confirmation that transactions recorded in 2024 in the PABA are correctly stated and in  
19 compliance with the Commission’s directives.

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<sup>4</sup> See SDG&E AL 3318-E, filed on December 10, 2018, and approved on May 30, 2019.

<sup>5</sup> See SDG&E Electric Tariffs, Preliminary Statements at Revised Cal. P.U.C. Sheet No.37488-E,  
available at <https://tariffsprd.sdge.com/view/tariff/?utilId=SDGE&bookId=ELEC&tarfKey=964>.



**Table 2**

	Under/(Over) Collection
December 31, 2023, PABA Balance	\$(218,648,393)
Revenue	\$(133,519,792)
Expenses and O&M	\$(1,964,127)
Capital Related Costs	\$57,587,974
Interest	\$(9,733,260)
Rounding/Transfers from/to ERRA	\$103,897,700
December 31, 2024, PABA Balance	\$(202,379,898) <sup>6</sup>

#### **IV. TCBA**

In SDG&E’s 2005 ERRA compliance review proceeding, the Commission authorized the review of SDG&E’s TCBA in future ERRA review proceedings.<sup>7</sup> The annual ERRA review is the appropriate forum to review the TCBA since the costs that are recorded in the TCBA generally relate to the above-market portion of certain Qualifying Facilities (“QFs”) and purchase power costs eligible for recovery under AB 1890.

The TCBA records the eligible above-market power costs and the revenues received from SDG&E’s Competition Transition Charge (“CTC”) rate. For 2024, the market benchmark of ██████ MWh<sup>8</sup> was used to calculate the above-market portion of AB 1890-eligible transition costs. On a monthly basis, the TCBA compares the above-market power costs with the revenue from the CTC rate component. Interest is applied to any over- or undercollection balance at the three-month Commercial Paper rate.

<sup>6</sup> Sum may not add up due to rounding.

<sup>7</sup> The 2005 ERRA Compliance proceeding was approved by D.06-12-019.

<sup>8</sup> ██████/MWh was authorized in D.23-06-006, which approved SDG&E’s 2024 Electric Procurement Cost Revenue Requirement Forecasts and Greenhouse Gas Related Forecasts proceeding, A.23-05-013.

The balance in the TCBA as of December 31, 2024, was a \$3.141 million undercollection.<sup>9</sup> Attachment D provides a monthly summary of the entries to the TCBA during 2024. Table 3 below summarizes the 2024 activity and shows the calculation of the undercollection. Recovery of approved TCBA balances is not addressed in this Compliance filing, but in the Annual Electric Regulatory Account Update filing.

**Table 3**

	Under/(Over) Collection
December 31, 2023, TCBA Balance	\$2,704,695
Revenue	\$(9,523,554)
Expenses	\$9,816,099
Interest	\$143,747
December 31, 2024, TCBA Balance	\$3,140,987

In this Application, SDG&E requests that the Commission find the entries and calculations recorded in the TCBA to be correctly stated and in compliance with the Commission's directives, and recoverable.

## **V. LGBA**

The LGBA was authorized by D.13-03-029. The purpose of the LGBA is to record the revenues and costs of contracts where the Commission has determined that the resource is subject to the cost allocation mechanism ("CAM"). In 2024, the contracts included in the LGBA were:

**Table 4**

<b>Project Name</b>	<b>CPUC Regulatory Approval</b>
Escondido Energy Center ("EEC")	D.13-03-029 & AL 2499-E Fuel costs are to be recorded to the LGBA.
Pio Pico Energy Center ("PPEC")	D.14-02-016 Fuel costs are to be recorded to the LGBA.
CP Kelco Combined Heat & Power ("CHP")	D.13-03-029 & AL 2897-E Fuel costs are to be recorded to the LGBA.

<sup>9</sup> The projected 2024 year-end overcollected balance of \$3.35 million was approved in ALs 4588-E on February 19, 2025 for amortization in rates effective February 1, 2025.

<b>Project Name</b>	<b>CPUC Regulatory Approval</b>
Grossmont Hospital CHP	D.13-03-029 & CHP Program Settlement Agreement Term Sheet October 8, 2010, and adopted in D.10-12-035, Fuel costs are to be recorded to the LGBA.
Carlsbad Energy Center	D.15-05-051 and adopted in AL 2757-E Fuel costs are to be recorded to the LGBA.
Sentinel Energy Center (SEC)	AL 3689-E
SDG&E-owned Escondido Energy Storage	D.13-03-029 & AL 2924-E Fuel costs are to be recorded to the LGBA.
SDG&E-owned El Cajon Energy Storage	D.13-03-029 & AL 2499-E Fuel costs are to be recorded to the LGBA.
SDG&E-owned Fallbrook Energy Storage	D.18-05-024
SDG&E-owned Miramar Energy Storage (aka Top Gun)	D.18-05-024
SDG&E-owned energy storage microgrids: Boulevard Substation, Clairemont Substation, Elliott Substation, and Paradise Substation	D.21-12-004, Advice Letter 3929-E
SDG&E-owned Melrose Energy Storage	D.21-02-028 Advice Letter 3913-E approved by Res E-5193.
SDG&E owned Pala-Gomez Creek Energy Storage	D.21-02-028 Advice Letter 3913-E approved by Res E-5193.

In addition, pursuant to D.22-05-015, in 2024 the LGBA includes the net costs of contracts procured under MCAMBA for opt out LSEs that subsequently left the market and are no longer serving customers.

The LGBA tariff states that “The balance in the LGBA will be addressed in the Company’s ERRA proceeding or in another proceeding deemed appropriate by the Commission.”<sup>10</sup> Accordingly, SDG&E requests confirmation that transactions recorded in 2024 in the LGBA are in compliance with the Commission’s directives.

<sup>10</sup> See SDG&E Electric Tariffs, Preliminary Statements at Revised Cal. P.U.C. Sheet No. 36732-E, available at <https://tariffsprd.sdge.com/view/tariff/?utilId=SDGE&bookId=ELEC&tarfKey=753>.

1 The balance in the LGBA as of December 31, 2024, was a [REDACTED] million  
2 overcollection as shown in Table 6 below, as well as in Attachment D, which provides a monthly  
3 summary of the accounting entries recorded to the LGBA during 2024.

4 **Table 5**

	Under/(Over) Collection
[REDACTED]	

5  
6 In summary, SDG&E requests confirmation that its transactions recorded in 2024 in the  
7 LGBA are in compliance with Commission directives and are recoverable.

8 **VI. MCAMBA**

9 Pursuant to D.22-05-015 and AL 4043-E,<sup>11</sup> the purpose of MCAMBA is to record the net  
10 costs related with the procurement of energy resources by SDG&E incurred on behalf of certain  
11 load-serving entities (LSEs) in the following circumstances: (1) opt-out procurement-related costs,  
12 including incremental administrative costs for customers of LSEs that have opted out of self-  
13 procurement; and (2) backstop procurement-related costs, including incremental administrative  
14 costs for customers of LSEs that fail to provide the capacity required by D.19-11-016 and/or D.21-  
15 06-035.

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<sup>11</sup> See SDG&E AL 4043-E, filed on July 18, 2022 and approved on January 12, 2023.

Pursuant to Resolution (“Res.”) E-5241, SDG&E established MCAMBA in January 2024 to implement the approved MCAM cost recovery.<sup>12</sup> The balance in the MCAMBA as of December 31, 2024, was a \$0.962 million undercollection. Attachment E provides a monthly summary of the entries to the MCAMBA during 2024. Table 6 below summarizes the 2024 activity and shows the calculation of the undercollection.

**Table 6**

	Under/(Over) Collection
December 31, 2023, MCAMBA Balance	\$690,313
Revenue	\$(1,060,535)
Expenses	\$1,291,987
Interest	\$39,795
December 31, 2024, MCAMBA Balance	\$961,560

In summary, SDG&E requests confirmation that its transactions recorded in 2024 in the MCAMBA are in compliance with Commission directives and are recoverable.

## **VII. NERBA**

### **2024 Undercollection**

The AB 32 electric subaccount in NERBA, as approved by the Commission’s D.13-05-010 in the SDG&E’s 2012 General Rate Case (“GRC”), records actual costs against revenue requirements for administrative fees charged by the California Air Resources Board (“CARB”) which are authorized recoverable by CARB under AB 32. As of January 1, 2024, the beginning balance in the AB 32 electric subaccount in NERBA was \$0.603 million undercollection. Authorized revenues in 2024 were \$(0.473) million and SDG&E also included the 2020 undercollected activity of (\$0.192) million, approved in D.22-05-066. Expenses totaled \$0.652 million, and interest of approximately twenty-two thousand dollars was booked in 2024 as shown in

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<sup>12</sup> Res. E-5241, OP 1.

1 Attachment F. The resulting December 31, 2024, balance in the AB 32 electric subaccount in  
2 NERBA was approximately a \$0.613 million undercollection. Attachment F provides a monthly  
3 summary of the entries to the AB 32 electric subaccount in NERBA during 2024. SDG&E is  
4 requesting confirmation that the 2024 transactions recorded in the AB 32 electric subaccount in  
5 NERBA are appropriate and correctly stated in accordance with Commission directives.

6 In SDG&E's recent Test Year ("TY") 2024 GRC Decision (D.24-12-074), OP 10(b)  
7 directed SDG&E to convert the NERBA from a two-way balancing account to a one-way  
8 balancing account and establish the New Environmental Regulation Memorandum Account  
9 ("NERMA") to record incremental costs and to provide SDG&E the opportunity to seek recovery  
10 for costs above authorized revenue requirements. Beginning in 2024, NERBA undercollections  
11 will be recorded in the NERMA and recovery will be requested in a separate application. For this  
12 reason, SDG&E will not be seeking recovery for the 2024 undercollection in this application.

### 13 **2023 Undercollection**

14 Res. E-5217 adopted procedures for the large energy utilities' annual year-end  
15 consolidated electric revenue and rate change filings. Res. E-5217 grants SDG&E the authority to  
16 amortize the undercollection in the NERBA AB 32 sub-account until December 31, 2023, subject  
17 to refund. SDG&E will include the \$0.411 million undercollection in Table 7 below, as of  
18 December 31, 2023, in rates in the Annual Electric Regulatory Account Update filing, which will  
19 be implemented in rates and amortized effective January 1, 2026.

Table 7

	Under/(Over) Collection
January 1, 2023, NERBA Balance	\$371,612
Revenue	\$(336,000)
Expenses	\$548,599
Interest	\$18,896
Undercollection approved in D.22.05-006	\$(192,409)
December 31, 2023, NERBA Balance	\$410,698

Beginning in the record year 2024, the NERBA undercollection will continue to be reviewed in the compliance filing; however, recovery of any undercollections will be requested in a separate NERMA application filing. Any overcollections will be returned to customers in the Annual Electric Regulatory Account Update filing, for implementation in rates for the following year.

## **VIII. IEMA**

Pursuant to D.04-12-048 and D.05-07-039, the purpose of the IEMA is to record third party costs associated with the use of Independent Evaluators (“IEs”) in the utility’s long-term procurement activities and Renewables Portfolio Standard (“RPS”) programs. Interest is applied to any over- or undercollection balance at the three-month Commercial Paper rate.

D.11-10-029, which approved Phase 1 of SDG&E’s 2009 ERRRA Compliance Filing, granted authority for SDG&E to update its IEMA tariff disposition to allow it to transfer the balance in the IEMA to ERRRA on an annual basis.<sup>13</sup> In compliance with D.11-10-029, SDG&E

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<sup>13</sup> D.11-10-029 was implemented in AL 2304-E, which was approved on January 12, 2012, and effective November 17, 2011.

1 transferred the IEMA 2024 overcollection balance of \$(0.179) million as shown in line 67 of  
2 Attachment A as well as in line 17 of Attachment G. The transfers from IEMA to ERRA are also  
3 included in the “Other-net” category of Table 1 above.

4 In this Proceeding, SDG&E requests that the Commission find the amounts transferred  
5 from IEMA to ERRA in 2024 to be in compliance with the Commission’s directives.

## 6 **IX. LCMA**

7 Pursuant to Res. E-3893, the LCMA was established in 2004 to record the litigation costs  
8 associated with refunds resulting from the energy price crisis in October 2000 through January  
9 2001. The LCMA tracks the difference between incurred litigation costs and settlement proceeds  
10 received.

11 Per the LCMA Preliminary Statement, the account is subject to review in the ERRA  
12 proceeding; thus, SDG&E is presenting the transactions recorded during 2024 for review in  
13 Attachment H.

14 At this time, SDG&E is not requesting recovery of the December 31, 2024 undercollected  
15 balance because the energy crisis proceeding is not yet fully completed, and the appropriate  
16 vehicle for requesting recovery is through a separate filing. SDG&E requests that the Commission  
17 review SDG&E’s 2024 LCMA transactions. As of January 1, 2024, the beginning balance in the  
18 LCMA was an undercollection of two thousand one hundred and forty dollars. Litigation  
19 expenses are zero, and interest of one hundred thirteen dollars was booked in 2024. Thus, the  
20 balance in the LCMA as of December 31, 2024, was an undercollection of two thousand two  
21 hundred and fifty-three dollars. Once SDG&E has closed all LCMA related litigation, SDG&E  
22 will evaluate and execute the next steps.

## 23 **X. GTME&OMA**

24 Pursuant to D.15-01-051, the purpose of the GTME&OMA is to record the difference  
25 between the revenues collected through the GT-ME&O Charge and the initial and ongoing



1 incremental ME&O costs incurred to implement the Green Tariff Shared Renewables Program  
2 (“GTSRP”). The GTSRP consists of both a Green Tariff (“GT”) option and an Enhanced  
3 Community Renewables option. ME&O costs for the GT option are recorded in the  
4 GTME&OMA.

5 In 2024, the GTME&OMA had a beginning balance of \$(0.153) million overcollection.  
6 Revenues in 2024 were two dollars, expenses and interest totaled eight thousand and sixty-seven,  
7 and the ending balance was \$(0.161) million overcollection as shown in Attachment I. SDG&E  
8 requests confirmation that the transactions recorded in the GTME&OMA are correctly stated and  
9 in accordance with the Commission’s directives.

#### 10 **XI. GTSRACMA**

11 Pursuant to D.15-01-051, the purpose of the GTSRACMA is to record the difference  
12 between the revenues collected through the GTSR Administrative Charge and the initial and  
13 ongoing incremental administrative costs incurred to implement the GTSRP.

14 In 2024, the GTSRACMA had current activity and interest of \$0.088 million, and the  
15 ending balance was \$1.751 million undercollection as shown in Attachment J. SDG&E requests  
16 confirmation that the transactions recorded in the GTSRACMA are correctly stated and in  
17 compliance with Commission directives.

#### 18 **XII. ECRME&OMA**

19 Pursuant to D.15-01-051, the purpose of the ECRME&OMA is to record the difference  
20 between the revenues collected through the ECR-ME&O Charge and the initial and ongoing  
21 incremental ME&O costs incurred to implement the GTSRP. The GTSRP consists of both a GT  
22 option and an Enhanced Community Renewables option. ME&O costs for the Enhanced  
23 Community Renewables option are recorded in the ECRME&OMA.

24 In 2024, the ECRME&OMA had interest of one hundred sixty-nine dollars, and the ending  
25 balance was three thousand three hundred eighty-seven dollars as shown in Attachment K.

SDG&E requests confirmation that the transactions recorded in the ECRME&OMA are appropriate and correctly stated in compliance with the Commission's directives.

### **XIII. GTSRBA**

Per D.15-01-051, SDG&E established the GTSRBA<sup>14</sup> to record the difference between the revenues collected from individual customers electing to participate in the GTSR program and the incremental costs incurred to serve customers participating in that program. The GTSR program consists of both a GT component and an Enhanced Community Renewables ("ECR") component which are recorded in separate subaccounts with the GTSRBA.

In 2024, GTSRBA had current activity and interest of \$0.151 million undercollection, as shown in Attachment L. Accordingly, SDG&E requests confirmation that the transactions recorded in the GTSRBA are correctly stated and in compliance with the Commission's directives.

### **XIV. TMNBCBA**

Per D.18-12-003, SDG&E filed AL 3343-E-B<sup>15</sup> to establish the TMNBCBA to record the tree mortality related procurement costs. As noted in D.18-12-003, OP 9, the TMNBCBA cost will be recovered through the public purpose program ("PPP") charge.<sup>16</sup>

In 2024, the TMNBCBA had current activity and interest of [REDACTED] million undercollection. The ending balance for the TMNBCBA as of December 31, 2023, was a \$(35.017) million overcollection and the ending balance as of December 31, 2024, was a [REDACTED] million overcollection as shown in Attachment M. SDG&E requests confirmation that the

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<sup>14</sup> See AL 2889-E, approved June 23, 2016 and effective May 28, 2016.

<sup>15</sup> See SDG&E AL 3343-E-B, filed on May 31, 2019, approved on July 19, 2019, with an effective date of July 2, 2019.

<sup>16</sup> See SDG&E Electric Tariffs, Preliminary Statements at Revised Cal. P.U.C. Sheet No. 31950-E, available at <https://tariffsprd.sdge.com/view/tariff/?utilId=SDGE&bookId=ELEC&tarfKey=968>.

1 transactions recorded in 2024 in the TMNBCBA are correctly stated and in compliance with the  
2 Commission's directives.

3 **XV. DACSASHBA, DACGTBA, AND CSGTBA**

4 Pursuant to OP 8 of D. 18-06-027 issued on June 22, 2018, AL 3410-E-A<sup>17</sup> established the  
5 Disadvantaged Community – Single-Family Solar Homes (DAC-SASH) Balancing Account  
6 (DACSASHBA), and AL 3253-E-B<sup>18</sup> established the Disadvantaged Community-Green Tariff  
7 Balancing Account (DACGTBA) and Community Solar Green Tariff Balancing Account  
8 (CSGTBA).

9 **A. DACSASHBA**

10 The DACSASH program provides incentive payments to low-income single-family  
11 homeowners in DACs for rooftop solar installation, as authorized in D.18-06-027. The incentive  
12 payments will be included as costs in DACSASHBA.

13 The DACSASHBA will also record SDG&E's proportionate share (10.3%) of the \$10  
14 million annual budget starting in 2021 through the end of the program in 2030. Funds not  
15 allocated to specific projects or program expenses will be returned to ratepayers at the conclusion  
16 of the program (December 31, 2030). The DACSASH program will be funded first by greenhouse  
17 gas (GHG) allowance revenues, and if such funds are exhausted, the programs will be funded  
18 through PPP funds.

19 In 2024, the DACSASHBA had current GHGRBA transfers, activity, and interest of  
20 \$(0.789) million, and the December 31, 2024, ending balance was a \$(5.840) million  
21 overcollection as shown in Attachment N. SDG&E requests confirmation that the transactions

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<sup>17</sup> See SDG&E AL 3410-E-A, filed on October 1, 2019, and approved on October 24, 2019.

<sup>18</sup> See SDG&E AL 3253-E-B, filed on November 21, 2019, and approved on December 12, 2019.

1 recorded in the DACSASHBA are correctly stated and in compliance with the Commission's  
2 directives.

### 3 **B. DACGTBA**

4 The DAC-GT program is a GT program that allowed all DAC-GT customers to purchase  
5 100% green energy at a discount. DAC-GT was intended to benefit customers who primarily live  
6 in DACs and are unable to install solar. Pursuant to D.18-06-027 and until 2024, the DAC-GT  
7 program was to be funded first by GHG allowance revenues, and if such funds are exhausted, the  
8 program was to be funded through PPP funds. Currently, SDG&E does not have any customers  
9 enrolled and has been unable to secure any qualifying energy contracts for its DAC-GT program.

10 Pursuant to D.24-05-065 OP 3(c), SDG&E filed AL 4522-E to discontinue procurement  
11 activities and close its Schedule DAC-GT tariff for its bundled customers. DACGTBA will  
12 remain open because SDG&E will continue to incur administrative costs to provide required  
13 support for SDCP and other CCAs with their DAC-GT program.<sup>19</sup>

14 In 2024, the DACGTBA had current GHGRBA transfers and interest of \$(0.0836) million,  
15 and the December 31, 2024, ending balance was a \$(3.104) million overcollection, as shown in  
16 Attachment O. SDG&E requests confirmation that the transactions recorded in the DACGTBA  
17 are appropriate and correctly stated in accordance with Commission directives.

### 18 **C. CSGTBA**

19 The CSGT program is a GT/Shared Renewables Program that allowed all CSGT eligible  
20 customers in DACs to benefit from the development of solar generation projects located in their  
21 own or nearby DAC. However, the CSGT program in SDG&E's territory was not successful. As  
22 such, the Commission's Executive Director issued a letter on October 28, 2021, granting  
23 SDG&E's request to suspend future solicitations for new DAC-GT and CSGT projects until after

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<sup>19</sup> See SDG&E AL 4522-E, filed on September 27, 2024, and approved on October 27, 2024.

1 the Commission rules on SDG&E's application for review of its DAC-GT and CSGT programs.<sup>20</sup>  
2 On June 7, 2024, the Commission issued D.24-05-065 authorizing SDG&E to discontinue its  
3 CSGT program, including all administration costs. Therefore, SDG&E filed AL 4522-E to request  
4 the closure of CSGTBA.<sup>21</sup> Because the funds supporting the CSGT program were collected from  
5 the GHG allowance proceeds under the statewide Cap and Trade statewide program, the CSGTBA  
6 balance was transferred to GHGRBA. In 2024, the CSGTBA had current GHGRBA transfers and  
7 interest of \$1.628 million, and the December 31, 2024, ending balance was zero as shown in  
8 Attachment P. SDG&E requests confirmation that the transactions recorded in the CSGTBA are  
9 correctly stated and in compliance with the Commission's directives.

#### 10 **XVI. AUDIT OF ENERGY RESOURCE RECOVERY ACCOUNT**

11 As ordered in D.10-02-018, OP 4, "San Diego Gas & Electric Company shall conduct and  
12 complete an audit of its Energy Resource Recovery Account at least once every four years with  
13 the first audit to be for the 2009 or 2010 record year." Sempra Energy Audit Services conducted  
14 its audit of ERRA for record year 2021.

#### 15 **XVII. CONCLUSION**

- 16 • As directed in D.02-10-062 and D.02-12-074, SDG&E seeks approval of the  
17 entries and calculations in its ERRA for the period January 1, 2024 through  
18 December 31, 2024 and requests that the Commission find these entries and  
19 calculations correctly stated and in compliance with the Commission's directives,  
20 and recoverable.
- 21 • As directed in D.18-10-019, SDG&E seeks approval of the entries recorded to the  
22 PABA for the period January 1, 2024, through December 31, 2024, and requests

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<sup>20</sup> CPUC, *Joint IOUs Request for an Extension of Time to File an Application for Review of the DAC-GT and CSGT Programs and Additionally to Suspend Solicitations for New DAC-GT and CSGT Projects by SCE and SDG&E* (October 28, 2021) available at [https://www.sce.com/sites/default/files/inline-files/DAC-GTCPUCLetter\\_102821.pdf](https://www.sce.com/sites/default/files/inline-files/DAC-GTCPUCLetter_102821.pdf).

<sup>21</sup> See SDG&E AL 4522-E, filed on September 27, 2024, and approved on October 27, 2024.

1 that the Commission find these entries and calculations correctly stated and in  
2 compliance with the Commission's directives, and recoverable.

- 3 • As directed in D.06-12-019, SDG&E seeks approval of the entries recorded to the  
4 TCBA for the period January 1, 2024, through December 31, 2024, and requests  
5 that the Commission find these entries and calculations correctly stated and in  
6 compliance with the Commission's directives, and recoverable.
- 7 • In accordance with D.13-03-029 and AL 2499-E, SDG&E seeks approval of the  
8 entries recorded to the LGBA for the period January 1, 2024, through  
9 December 31, 2024, and requests that the Commission find these entries and  
10 calculations correctly stated and in compliance with the Commission's directives.
- 11 • SDG&E seeks approval of the entries recorded to the MCAMBA for the period  
12 January 1, 2024, through December 31, 2024, and requests that the Commission  
13 find these entries and calculations correctly stated and in compliance with the  
14 Commission's directives, and recoverable.
- 15 • SDG&E requests that the Commission find the 2024 entries in the AB 32 electric  
16 subaccount in NERBA to be correctly stated and in compliance with the  
17 Commission's directives.
- 18 • SDG&E requests that the Commission find the balance transfer to ERRRA of 2024  
19 IEMA activity in compliance with the Commission's directives.
- 20 • SDG&E requests that the Commission find the entries in the LCMA for 2024 to be  
21 correctly stated and in compliance with the Commission's directives.
- 22 • SDG&E requests that the Commission find the entries in the GTME&OMA as of  
23 December 31, 2024 to be correctly stated and in compliance with the Commission's  
24 directives.
- 25 • SDG&E requests that the Commission find the entries in the GTSRACMA as of  
26 December 31, 2024 to be correctly stated and in compliance with the Commission's  
27 directives.
- 28 • SDG&E requests that the Commission find the entries in the ECRME&OMA as of  
29 December 31, 2024 to be correctly stated and in compliance with the Commission's  
30 directives.

- SDG&E requests that the Commission find the entries in the GTSRBA as of December 31, 2024 to be correctly stated and in compliance with the Commission's directives.
- As directed in D.18-12-003, SDG&E seeks approval of the entries recorded to the TMNBCBA for the period January 1, 2024 through December 31, 2024, and requests that the Commission find these entries and calculations correctly stated and in compliance with the Commission's directives.
- Finally, SDG&E requests that the Commission find the entries in DACSASHBA, DACGTBA, and CSGTBA as of December 31, 2024, to be correctly stated and in compliance with the Commission's directives.

SDG&E has made the entries to the previously discussed regulatory accounts in accordance with its adopted tariffs and in compliance with relevant Commission policy and decisions.

This concludes my prepared direct testimony.

1 **XVIII. QUALIFICATIONS**

2 My name is Brenda Hua. My business address is 8315 Century Park Court, San Diego,  
3 California 92123. I am employed by SDG&E as a Principal Accountant in the Settlements and  
4 Systems Department in the Electric and Fuel Procurement organization. My responsibilities  
5 include processing commodity invoices, preparing monthly journal entries, and supporting various  
6 compliance filings. I assumed my current position in December 2021.

7 I have been employed by SDG&E since 2009 and have held various positions in  
8 Regulatory Reporting, Financial Accounting, and Nuclear Commissioning Fiscal Management.  
9 My experiences include accounting close, preparing financial statements, and supporting various  
10 compliance filings.

11 I received a Bachelor of Science degree in Business Administration with an emphasis in  
12 Information Systems from San Diego State University.

13 I previously testified before the California Public Utilities Commission.



**ATTACHMENT A**  
**ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) – SUMMARY**  
**(CONFIDENTIAL)**



San Diego Gas & Electric  
ENERGY RESOURCE RECOVERY ACCOUNT (ERBA)  
(Over) / Under Collection  
GL Account # 1150450 / 2190132

	Jan-24	Feb-24	Mar-24	PPA	Apr-24	May-24	Jun-24	PPA	Jul-24	Aug-24	Sep-24	PPA	Oct-24	Nov-24	Dec-24	Total 2024
Beginning Balance																
Revenue																
Commodity Revenue (Including Bill Protection/	(37,796,752)	(32,118,068)	(28,800,783)		(28,066,620)	(22,888,635)	(27,544,039)	(91,423)	(46,944,090)	(52,742,432)	(54,192,965)		(48,571,772)	(33,138,674)	(26,515,033)	(439,411,289)
DA & CCA PCA Revenue - DF & DS																0
GT PCA Revenue - DS & DI							(32)									(32)
Energy Incentives (Including Peak Time Rebate																
Net Energy Metering	496,848	50,682	442,779		185,949	177,223	108,128		72,725	94,731	100,964		120,742	126,268	130,032	2,107,072
Total ERRA Revenues	(37,299,905)	(32,067,386)	(28,358,004)	-	(27,880,671)	(22,711,412)	(27,435,943)	(91,423)	(46,871,365)	(52,647,701)	(54,092,001)	-	(48,451,030)	(33,012,407)	(26,385,001)	(437,304,249)
Less: FF&U	447,120	384,397	339,932	-	334,210	272,245	328,879	1,096	563,855	631,097	648,410		580,790	395,725	316,282	5,242,038
ERRA Revenues (net FF&U)	(36,852,785)	(31,682,989)	(28,018,072)	-	(27,546,461)	(22,439,167)	(27,107,064)	(90,327)	(46,307,510)	(52,016,604)	(53,443,591)	-	(47,870,240)	(32,616,682)	(26,068,719)	(432,062,211)
Other																
NGBA Revenue	4,519,934	6,008,240	5,422,866		5,161,638	4,029,455	3,767,081		5,144,265	5,874,491	5,816,815		5,345,749	4,491,075	4,975,421	60,557,030
DRGBA Revenue	23,250	23,250	23,250		23,250	23,250	23,250		23,250	23,250	23,250		23,250	23,250	23,250	279,000
RUBA Amort	932,583	932,583	932,583		932,583	932,583	932,583		932,583	932,583	932,583		932,583	932,583	932,587	11,191,000
TMA Amort																-
SONGS NEIL Dividend														(1,340,826)		(1,340,826)
Other Subtotal	5,475,767	6,964,073	6,378,699	-	6,117,471	4,985,288	4,722,914	-	6,100,098	6,830,324	6,772,648	-	6,301,582	4,106,082	5,931,258	70,686,204
Net ERRA Revenues	(31,377,017)	(24,718,916)	(21,639,373)	-	(21,428,990)	(17,453,879)	(22,384,150)	(90,327)	(40,207,412)	(45,186,280)	(46,670,943)	-	(41,568,658)	(28,510,600)	(20,137,461)	(361,376,007)
Expenses																
Contract Costs (CTC up-to-market) - PGE																
Contract Costs (CTC up-to-market) - QPs & YCA																
Contract Costs (Non-CTC)																
Generation Fuel & In-Lieu Payment																
Other ISO Related Costs																
ISO Supply & Load Costs																
ISO CRRs Costs																
ISO Convergence Bidding Costs																
Hedging Costs																
Contract Costs - CHP Costs (AB1613)																
Rewards/Penalties - Palomar Energy Ctr																
WREGS Costs																
Tradeable Renewable Energy Credits (TREC)																
Storage Procurement Evaluation Program Costs																
Greenhouse Gas & Carrying Costs																
Total Expenses																
Miscellaneous																
Carry Cost - Hedging Margin Dep - Computed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Month Activity	16,426,926	958,672	16,056,937	(1,097,025)	1,148,679	6,666,405	8,414,270	(90,327)	12,565,780	(18,008,742)	(12,570,968)	2,240	65,717,895	3,576,165	1,547,863	101,314,769
Interest Rate:	5.36%	5.31%	5.32%		5.32%	5.34%	5.33%	5.33%	5.32%	5.26%	5.12%		4.85%	4.61%	4.57%	
Current Month Interest	36,687	74,973	113,058	(7,135)	146,909	165,504	199,421	(201)	246,035	232,410	161,979	20	261,493	382,668	390,562	2,404,384
Rounding																
Current Activity and Interest	16,463,613	1,033,645	16,169,995	(1,104,160)	1,295,588	6,831,909	8,613,691	(90,528)	12,811,815	(17,776,332)	(12,408,989)	2,260	65,979,388	3,958,833	1,938,425	103,719,153
Transfers																
Disallowance																-
RPSCMA Transfer																-
ISMA Transfer															178,538	178,538
DPBA Transfer																
PABA Transfer																
Total Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(103,897,691)	(103,897,691)
Ending Balance	16,463,613	17,497,258	33,667,252	32,563,092	33,858,680	40,690,590	49,304,280	49,213,752	62,025,567	44,245,235	31,840,246	31,842,506	97,821,895	101,780,728	(0)	(0)

**ATTACHMENT B**  
**PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) –**  
**SUMMARY**

**(CONFIDENTIAL)**

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066, GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(C)

San Diego Gas & Electric  
Portfolio Allocation Balancing Account (PABA) - Summary  
(Over) / Under Collection  
GL Account # 1150723/2190334

	Jan-24	Feb-24	Mar-24	PPA	Apr-24	May-24	Jun-24	PPA	Jul-24	Aug-24	PPA	Sep-24	PPA	Oct-24	Nov-24	PPA	Dec-24	Total
Beginning Balance	\$ (218,648,393)	\$ (240,147,135)	\$ (215,548,106)	\$ (181,632,277)	\$ (180,673,654)	\$ (133,832,063)	\$ (81,552,750)	\$ (46,731,968)	\$ (46,641,440)	\$ (80,219,363)	\$ (122,706,764)	\$ (125,098,755)	\$ (149,436,151)	\$ (188,134,290)	\$ (321,034,635)	\$ (308,522,654)	\$ (306,083,562)	\$ (218,648,393)
Revenue (Fuel)																		
PCIA Revenue - CCA	(12,473,651)	(6,742,313)	(6,552,412)	-	(6,152,036)	(6,933,121)	(6,417,777)	0	(8,319,705)	(9,484,324)		(9,705,281)		(8,761,305)	(6,634,883)	-	(7,404,467)	(94,281,773)
PCIA Revenue - DA	(710,697)	(616,639)	1,295,325	-	(2,860,239)	(758,321)	(829,624)	-	(951,807)	(910,222)		(836,441)		(857,871)	(445,201)	-	(974,146)	(9,455,982)
PCIA Revenue - Bundled	(9,369,905)	(2,009,219)	(2,601,009)	-	(2,601,009)	(1,404,048)	(1,404,048)	91,423	(1,792,500)	(2,046,944)		(2,026,673)		(1,862,706)	(1,564,898)	-	(1,733,667)	(30,325,206)
PCIA Revenue - GT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total PCIA Revenue	(22,554,254)	(9,368,171)	(7,858,096)	-	(11,613,284)	(8,195,490)	(8,651,450)	91,423	(11,064,012)	(12,441,490)	-	(12,568,394)	-	(11,481,882)	(8,645,082)	-	(10,112,280)	(134,062,461)
Less: FF	96,137	20,615	26,687	-	26,687	14,406	14,406	(938)	18,391	21,002		20,794		19,112	16,056	-	17,788	311,141
Less: U	38,951	16,179	12,880	-	20,056	14,154	14,941	(158)	19,108	21,487		21,706		19,829	14,930	-	17,464	231,528
Total Less FF&U	135,088	36,794	39,567	-	46,743	28,559	29,347	(1,096)	37,499	42,489	-	42,500	-	38,941	30,986	-	35,252	542,669
Total PCIA Revenue (net FFU)	(22,419,166)	(9,331,377)	(7,418,529)	-	(11,566,541)	(8,166,931)	(8,622,103)	90,327	(11,026,513)	(12,399,001)	-	(12,525,895)	-	(11,442,941)	(8,614,095)	-	(10,077,028)	(133,519,792)
Amortization																		
CAPBA Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses UOG:																		
UOG Non-Fuel Above Market Revenue Requirement																		
UOG Above Market Fuel Expenses																		
UOG GHG Expense																		
UOG CAISO Revenues																		
UOG CAISO ES																		
Total UOG Above Market Expenses																		
Expenses Non-UOG:																		
Above Market Expenses - Contract CAISO Cost																		
Above Market Expenses - Power Purchase Contracts																		
Total Above Market Expenses																		
Total Procurement Activity	(6,131,016)	30,053,441	37,555,737	952,430	54,498,807	56,394,813	39,122,852	-	(27,610,558)	(34,587,932)	-	(16,163,384)	(38,078,144)	(125,331,976)	17,413,866	-	5,317,589	(6,692,476)
Kearny Bess	-	126,185	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	126,185
PCIA	1,402,165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,400,000	800,000	4,602,165
Total O&M	1,402,165	126,185	-	-	-	-	-	-	-	-	-	-	-	-	-	2,400,000	800,000	4,728,350
Capital Related Costs																		
Depreciation	3,392,207	2,457,600	2,403,555	-	2,403,765	2,403,991	2,406,622	-	2,407,878	2,407,212		2,407,514	-	2,405,318	2,426,040	-	2,418,206	29,959,909
Returns	2,335,521	1,811,360	1,686,814	-	1,647,183	1,666,280	1,645,102	-	1,632,818	1,617,184		1,601,092	-	1,586,840	1,588,012	-	1,583,605	20,402,812
Tax	900,866	444,782	522,859	-	510,950	516,289	509,533	-	506,030	500,887		496,497	-	491,598	487,092	-	490,396	6,377,777
Property Tax	43,039	43,039	43,039	-	43,039	43,039	43,039	-	793,008	418,024		418,024	-	418,024	418,024	-	418,024	3,141,358
Westside ITC											(2,293,881)							(2,293,881)
Total Capital Related Costs	6,671,633	4,756,781	4,656,267	-	4,604,937	4,629,599	4,604,296	-	5,339,734	4,943,306	(2,293,881)	4,925,127	-	4,901,780	4,919,167	-	4,929,230	57,587,974
Current Month Activity	(20,476,384)	25,605,029	34,793,474	952,430	47,537,203	52,757,481	35,105,046	90,327	(33,297,337)	(42,043,627)	(2,293,881)	(23,763,152)	(38,078,144)	(131,873,138)	13,718,937	2,400,000	969,792	(77,895,945)
Interest Rate:	5.36%	5.31%	5.32%		5.32%	5.34%	5.33%	5.33%	5.32%	5.26%		5.12%		4.85%	4.61%		4.57%	
Current Month Interest**	(1,022,360)	(1,006,000)	(877,645)	6,194	(695,612)	(478,167)	(284,268)	201	(280,586)	(443,774)	(98,110)	(574,244)	(619,996)	(1,027,207)	(1,206,956)	39,092	(1,163,822)	(9,733,240)
Current Activity and Interest	(21,498,744)	24,599,029	33,915,829	958,624	46,841,590	52,279,314	34,820,778	90,528	(33,577,923)	(42,487,401)	(2,391,991)	(24,337,396)	(38,698,140)	(132,900,345)	12,511,981	2,439,092	(194,030)	(87,629,205)
Rounding/Transfer	2	-	-	-	-	-	4		1	-	-	-	-	-	-	-	3	9
ERRA Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	103,897,691	103,897,691
Ending Balance	(240,147,135)	(215,548,106)	(181,632,277)	(180,673,654)	(133,832,063)	(81,552,750)	(46,731,968)	(46,641,440)	(80,219,363)	(122,706,764)	(125,098,755)	(149,436,151)	(188,134,290)	(321,034,635)	(308,522,654)	(306,083,562)	(202,379,898)	(202,379,898)

## **ATTACHMENT C**

### **TRANSITION COST BALANCING ACCOUNT (TCBA) - SUMMARY**

San Diego Gas & Electric  
Transition Cost Balancing Account (TCBA) - Electric  
Under / (Over) Collection  
Account # 1150318 / (2190020)

2024														Total
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	Beginning Balance	2,704,695	1,451,581	1,383,904	1,448,693	1,323,229	2,580,854	3,580,000	3,753,839	4,013,725	4,292,041	3,757,491	3,463,154	2,704,695
Net Revenue in Rates:	TCBA Revenue	(1,683,128)	(675,003)	(528,338)	(740,209)	(617,931)	(632,232)	(805,393)	(842,479)	(858,642)	(813,232)	(613,064)	(713,905)	(9,523,554)
Other Revenue:														-
Total Revenues		(1,683,128)	(675,003)	(528,338)	(740,209)	(617,931)	(632,232)	(805,393)	(842,479)	(858,642)	(813,232)	(613,064)	(713,905)	(9,523,554)
O&M Costs:	TCBA O&M	420,753	601,066	586,868	608,614	1,866,889	1,617,725	963,011	1,085,378	1,119,276	262,448	304,883	379,187	9,816,099
Total Costs		420,753	601,066	586,868	608,614	1,866,889	1,617,725	963,011	1,085,378	1,119,276	262,448	304,883	379,187	9,816,099
Net Cost / (Revenue)		(1,262,375)	(73,937)	58,530	(131,595)	1,248,958	985,493	157,619	242,900	260,635	(550,784)	(308,180)	(334,718)	292,545
Interest	TCBA Interest	9,262	6,260	6,259	6,131	8,667	13,652	16,221	16,987	17,681	16,234	13,843	12,551	143,747
Transfers														-
Net Activity	Net Activity	(1,253,114)	(67,677)	64,789	(125,465)	1,257,626	999,145	173,839	259,886	278,316	(534,550)	(294,337)	(322,166)	436,292
	Ending Balance	1,451,581	1,383,904	1,448,693	1,323,229	2,580,854	3,580,000	3,753,839	4,013,725	4,292,041	3,757,491	3,463,154	3,140,987	3,140,987

**ATTACHMENT D**

**LOCAL GENERATION BALANCING ACCOUNT (LGBA) – SUMMARY**

**(CONFIDENTIAL)**

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066,  
GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G)

San Diego Gas & Electric  
Local Generation Balancing Account (LGBA) - Summary  
Under / (Over) Collection  
Account # 1150595 / (2190239)

[illegible]



**ATTACHMENT E**  
**MODIFIED COST ALLOCATIONS MECHANISM BALANCING**  
**ACCOUNT (MCAMBA) – SUMMARY**

**(CONFIDENTIAL)**

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066, GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G).

San Diego Gas & Electric  
Modified Cost Allocation Mechanism Balancing Account (MCAMBA) - Electric  
Under / (Over) Collection  
Account # 1150805 / (2190399)

														2024
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Revenues:	Beginning Balance													
	MCAMBA RA/REC SALES REVENUE													
	MCAMBA CAISO REVENUE													
	MCAMBA Revenue													
Total Revenues														
Cost of Electricity	MCAMBA CAPACITY EXPENSE													
O&M Costs:	MCAMBA Kearny BESS O&M													
Capital Related Costs	MCAMBA Kearny BESS Depreciation													
	MCAMBA Kearny BESS Property Tax													
	MCAMBA Kearny BESS Return													
	MCAMBA Kearny BESS Tax													
Total Costs														
Net Cost / (Revenue)														
Interest	MCAMBA E Interest	3,095	3,084	3,158	3,219	3,191	3,210	3,208	3,080	3,523	3,838	3,591	3,597	39,795
Net Activity	Net Activity													
	Ending Balance													

**ATTACHMENT F**

**NEW ENVIRONMENTAL REGULATORY BALANCING  
ACCOUNT(NERBA) - ELECTRIC AB32 SUBACCOUNT - SUMMARY**

San Diego Gas & Electric  
New Environmental Regulatory Balancing Account (NERBA) - Electric AB32 Subaccount  
Under / (Over) Collection  
Account # 1150597 / (2190242)

2024														
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	603,107	577,739	552,233	526,617	500,890	475,056	449,104	1,069,196	1,053,254	1,029,688	1,005,793	981,603	603,107
Revenues:	NERBA (AB32) Electric Authorized Revenue	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(165,000)	(473,000)
Amortizations:	NERBA AB32 Electric Amortization	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(192,000)
Total Revenues		(44,000)	(44,000)	(44,000)	(44,000)	(44,000)	(44,000)	(44,000)	(44,000)	(44,000)	(44,000)	(44,000)	(181,000)	(665,000)
O&M Costs:	NERBA E AB32 O&M	-	-	-	-	-	-	644,734	7,416	-	-	-	-	652,150
Total Costs		-	-	-	-	-	-	644,734	7,416	-	-	-	-	652,150
Net Cost / (Revenue)		(44,000)	(44,000)	(44,000)	(44,000)	(44,000)	(44,000)	600,734	(36,584)	(44,000)	(44,000)	(44,000)	(181,000)	(12,850)
Interest	NERBA E Interest	2,596	2,388	2,206	2,023	1,844	1,653	2,891	4,108	3,844	3,479	3,151	(7,775)	22,408
														-
Net Activity	Net Activity	(41,404)	(41,612)	(41,794)	(41,977)	(42,156)	(42,347)	603,625	(32,476)	(40,156)	(40,521)	(40,849)	(188,775)	9,558
	Ending Balance	561,703	520,091	478,297	436,320	394,164	351,817	955,442	922,966	882,810	842,289	801,441	612,666	612,666

**ATTACHMENT G**

**INDEPENDENT EVALUATOR MEMORANDUM ACCOUNT (IEMA) –  
ELECTRIC - SUMMARY**

San Diego Gas & Electric  
Independent Evaluator Memorandum Account (IEMA) - Electric  
Under / (Over) Collection  
Account # 1150510 / (2190179)

2024														Total
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	Beginning Balance	-	681	12,495	31,713	34,467	56,491	82,065	82,429	103,392	130,858	136,223	169,264	-
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	IEMA O&M	679	11,785	19,121	2,608	21,822	25,266		20,558	26,967	4,826	32,456	8,612	174,700
Total Costs		679	11,785	19,121	2,608	21,822	25,266	-	20,558	26,967	4,826	32,456	8,612	174,700
Net Cost / (Revenue)		679	11,785	19,121	2,608	21,822	25,266	-	20,558	26,967	4,826	32,456	8,612	174,700
Interest	IEMA Interest	2	29	98	146	202	307	364	406	499	539	586	661	3,838
Transfers	TFR to ERRA												(178,538)	(178,538)
Net Activity	Net Activity	681	11,814	19,218	2,754	22,024	25,573	364	20,964	27,466	5,365	33,041	(169,264)	-
	Ending Balance	681	12,495	31,713	34,467	56,491	82,065	82,429	103,392	130,858	136,223	169,264	-	-

**ATTACHMENT H**

**LITIGATION COST MEMORANDUM ACCOUNT (LCMA) – ELECTRIC -  
SUMMARY**

San Diego Gas & Electric  
Litigation Cost Memorandum Account (LCMA) - Electric  
Under / (Over) Collection  
Account # 1150476 / (2190156)

		2024												Total
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	Beginning Balance	2,140	2,150	2,159	2,169	2,178	2,188	2,198	2,207	2,217	2,227	2,236	2,244	2,140
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	LCMA O&M													-
Total Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	LCMA Interest	10	10	10	10	10	10	10	10	9	9	9	9	113
Transfers	TFR to AB1XBA													-
Net Activity	Net Activity	10	10	10	10	10	10	10	10	9	9	9	9	113
	Ending Balance	2,150	2,159	2,169	2,178	2,188	2,198	2,207	2,217	2,227	2,236	2,244	2,253	2,253



## **ATTACHMENT I**

### **GREEN TARIFF MARKETING EDUCATION & OUTREACH MEMORANDUM ACCOUNT (GTME&OMA) – ELECTRIC - SUMMARY**

San Diego Gas & Electric  
Green Tariff Marketing Education & Outreach Memorandum Account (GTME&OMA) - Electric  
Under / (Over) Collection  
Account # 1150646 / (2190274)

2024														Total
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	Beginning Balance	(153,212)	(153,896)	(154,577)	(155,262)	(155,950)	(156,644)	(157,338)	(158,036)	(158,728)	(159,406)	(160,050)	(160,665)	(153,212)
Revenues:	GTME&OMA Revenue						2							2
Total Revenues		-	-	-	-	-	2	-	-	-	-	-	-	2
O&M Costs:	GTME&OMA O&M													-
Total Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)		-	-	-	-	-	2	-	-	-	-	-	-	2
Interest	GTME&OMA Interest	(684)	(681)	(685)	(688)	(694)	(696)	(698)	(693)	(677)	(644)	(615)	(612)	(8,067)
														-
Net Activity	Net Activity	(684)	(681)	(685)	(688)	(694)	(694)	(698)	(693)	(677)	(644)	(615)	(612)	(8,064)
	Ending Balance	(153,896)	(154,577)	(155,262)	(155,950)	(156,644)	(157,338)	(158,036)	(158,728)	(159,406)	(160,050)	(160,665)	(161,276)	(161,276)

**ATTACHMENT J**

**GREEN TARIFF SHARE RENEWABLES ADMINISTRATIVE COST  
MEMORANDUM ACCOUNT (GTSRACMA) - ELECTRIC SUMMARY**

San Diego Gas & Electric  
Green Tarriff Share Renewables Administrative Cost Memorandum Account (GTSRACMA) - Electric Summary  
Under / (Over) Collection  
Account# 1150645 / (2190273)

		2024												Total
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	Beginning Balance	1,661,886	1,669,458	1,677,000	1,684,946	1,692,205	1,700,423	1,707,957	1,715,529	1,723,049	1,730,401	1,737,394	1,744,069	1,661,886
Revenues:	GTSRACMA Revenue						2							2
Total Revenues		-	-	-	-	-	2	-	-	-	-	-	-	2
O&M Costs:	GTSRACMA GTO O&M	149	155	517	(211)	687	(20)						22	1,298
	GTSRACMA ECRO O&M													-
Total Costs		149	155	517	(211)	687	(20)	-	-	-	-	-	22	1,298
Net Cost / (Revenue)		149	155	517	(211)	687	(18)	-	-	-	-	-	22	1,300
Interest	GTSRACMA Interest	7,423	7,388	7,429	7,469	7,532	7,553	7,572	7,519	7,352	6,994	6,674	6,642	87,548
Net Activity	Net Activity	7,572	7,542	7,945	7,259	8,218	7,534	7,572	7,519	7,352	6,994	6,674	6,664	88,847
	Ending Balance	1,669,458	1,677,000	1,684,946	1,692,205	1,700,423	1,707,957	1,715,529	1,723,049	1,730,401	1,737,394	1,744,069	1,750,733	1,750,733

**ATTACHMENT K**

**ENHANCED COMMUNITY RENEWABLE MARKETING, EDUCATION  
& OUTREACH MEMORANDUM ACCOUNT (ECRME&OMA) –  
ELECTRIC SUMMARY**

San Diego Gas & Electric  
Enhanced Community Renewable Marketing, Education & Outreach Memorandum Account (ECRME&OMA) - Electric  
Under / (Over) Collection  
Account # 1150644 / (2190272)

		2024												Total
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	Beginning Balance	3,217	3,232	3,246	3,260	3,275	3,289	3,304	3,319	3,333	3,347	3,361	3,374	3,217
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:														-
Total Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	ECRME&OMA Interest	14	14	14	14	15	15	15	15	14	14	13	13	169
Net Activity	Net Activity	14	14	14	14	15	15	15	15	14	14	13	13	169
	Ending Balance	3,232	3,246	3,260	3,275	3,289	3,304	3,319	3,333	3,347	3,361	3,374	3,387	3,387

**ATTACHMENT L**  
**GREEN TARIFF SHARED RENEWABLE BALANCING ACCOUNT**  
**(GTSRBA) – ELECTRIC SUMMARY**

San Diego Gas & Electric  
Green Tariff Shared Renewables Balancing Account (GTSRBA) - Electric  
Under / (Over) Collection  
Account # 1150672 / (2190290)

		2024												Total
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	<b>Beginning Balance</b>	2,870,857	2,883,680	2,896,441	2,909,270	2,922,167	2,935,171	2,948,240	2,961,310	2,974,291	2,986,981	2,999,053	3,010,575	<b>2,870,857</b>
Revenues:	GTSRBA Revenue						32							32
Total Revenues		-	-	-	-	-	32	-	-	-	-	-	-	32
Purchased Power (P5 5)	GTSRBA Monthly CAISO GMC 561.4													-
	GTSRBA Monthly CAISO GMC 561.8													-
	GTSRBA Monthly CAISO GMC 575.7													-
	GTSRBA Monthly PURCHASED POWER													-
	GTSRBA Monthly PWR CAPACITY-GREEN TARIFF													-
	GTSRBA Monthly PWR CURTAILMENT-GREEN TARIFF													-
	GTSRBA Monthly PWR FORECASTING FEE-GREEN TARIFF													-
	GTSRBA Monthly WREGIS FEES													-
Total Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)		-	-	-	-	-	32	-	-	-	-	-	-	32
Interest	GTSRBA Interest	12,823	12,760	12,829	12,898	13,004	13,037	13,071	12,980	12,690	12,072	11,521	11,465	151,151
Net Activity	Net Activity	12,823	12,760	12,829	12,898	13,004	13,069	13,071	12,980	12,690	12,072	11,521	11,465	151,183
	<b>Ending Balance</b>	<b>2,883,680</b>	<b>2,896,441</b>	<b>2,909,270</b>	<b>2,922,167</b>	<b>2,935,171</b>	<b>2,948,240</b>	<b>2,961,310</b>	<b>2,974,291</b>	<b>2,986,981</b>	<b>2,999,053</b>	<b>3,010,575</b>	<b>3,022,040</b>	<b>3,022,040</b>



**ATTACHMENT M**  
**TREE MORTALITY NON-BYPASSABLE CHARGE BALANCING**  
**ACCOUNT (TMNBCBA) - SUMMARY**

**(CONFIDENTIAL)**

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066, GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G)

San Diego Gas & Electric  
Tree Mortality Non-Bypassable Charge Account (TMNBC) - Electric  
Under / (Over) Collection  
Account # 1150724 / (2190335)

		2024												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance													
Revenues:	TMNBCA Revenue													
Total Revenues														
Cost of Electricity	TMNBCBA - BUNDLED REC SALES													
	TMNBCBA - CAISO REVENUES													
	TMNBCBA - PURCHASED POWER													
	TMNBCBA - RA SALES													
Total Costs														
Net Cost / (Revenue)														
Interest	TMNBC Interest	(159,916)	(155,744)	(142,976)	(129,659)	(115,853)	(101,886)	(87,895)	(70,998)	(51,720)	(33,819)	(20,860)	(9,462)	(1,080,789)
Net Activity	Net Activity													
	Ending Balance													

## **ATTACHMENT N**

### **DISADVANTAGED COMMUNITY – SINGLE-FAMILY SOLAR HOMES (DAC-SASH) BALANCING ACCOUNT (DACSASHBA) - SUMMARY**

San Diego Gas & Electric  
Disadvantaged Community – Single Family Solar Homes Balancing Account (DACSASHBA) - Electric  
Under / (Over) Collection  
Account # 1150733 / (2190341)

		2024												Total
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	<b>Beginning Balance</b>	(5,051,752)	(5,070,215)	(4,981,629)	(4,968,484)	(4,959,358)	(4,911,510)	(4,873,271)	(4,863,717)	(4,876,422)	(4,876,454)	(4,777,961)	(4,787,045)	<b>(5,051,752)</b>
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	DACSASHBA O&M	4,093	110,776	35,133	31,083	69,762	59,922	31,090	8,596	20,730	117,964	9,254	59,899	558,299
Total Costs		4,093	110,776	35,133	31,083	69,762	59,922	31,090	8,596	20,730	117,964	9,254	59,899	558,299
Net Cost / (Revenue)		4,093	110,776	35,133	31,083	69,762	59,922	31,090	8,596	20,730	117,964	9,254	59,899	558,299
Interest	DACSASHBA Interest	(22,555)	(22,191)	(21,987)	(21,958)	(21,914)	(21,682)	(21,536)	(21,300)	(20,762)	(19,471)	(18,338)	(18,117)	(251,810)
Transfers	TFR from GHGRBA												(1,095,000)	(1,095,000)
Net Activity	Net Activity	(18,462)	88,585	13,146	9,125	47,848	38,239	9,554	(12,705)	(32)	98,493	(9,083)	(1,053,218)	(788,510)
	<b>Ending Balance</b>	<b>(5,070,215)</b>	<b>(4,981,629)</b>	<b>(4,968,484)</b>	<b>(4,959,358)</b>	<b>(4,911,510)</b>	<b>(4,873,271)</b>	<b>(4,863,717)</b>	<b>(4,876,422)</b>	<b>(4,876,454)</b>	<b>(4,777,961)</b>	<b>(4,787,045)</b>	<b>(5,840,263)</b>	<b>(5,840,263)</b>

**ATTACHMENT O**

**DISADVANTAGED COMMUNITY-GREEN TARIFF BALANCING  
ACCOUNT (DACGTBA) - SUMMARY**

San Diego Gas & Electric  
Disadvantaged Communities – Green Tariff Balancing Account (DACGTBA) - Electric  
Under / (Over) Collection  
Account # 1150741 / (2190348)

		2024												Total
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	<b>Beginning Balance</b>	(3,020,281)	(2,966,908)	(3,002,018)	(2,938,318)	(2,976,822)	(3,009,518)	(3,044,512)	(2,991,447)	(3,033,967)	(3,076,428)	(3,021,603)	(3,054,867)	<b>(3,020,281)</b>
Revenues:	DACGTBA Revenue	(32,262)	(26,536)	(22,910)	(28,341)	(25,525)	(24,961)	(32,196)	(33,221)	(33,252)	(31,647)	(24,892)	(28,567)	(344,310)
														-
Total Revenues		(32,262)	(26,536)	(22,910)	(28,341)	(25,525)	(24,961)	(32,196)	(33,221)	(33,252)	(31,647)	(24,892)	(28,567)	(344,310)
O&M Costs:	DACGTBA O&M	4,102	4,603	4,861	2,920	6,119	3,382	3,736	3,878	3,799	3,895	3,277	1,476	46,048
	DACGT O&M - SDCP	94,875	-	94,875				94,875			94,875			379,500
Total Costs		98,977	4,603	99,736	2,920	6,119	3,382	98,611	3,878	3,799	98,770	3,277	1,476	425,548
Net Cost / (Revenue)		66,715	(21,933)	76,826	(25,421)	(19,406)	(21,578)	66,415	(29,343)	(29,453)	67,123	(21,615)	(27,091)	81,238
Interest	DACGTBA Interest	(13,342)	(13,177)	(13,126)	(13,083)	(13,290)	(13,415)	(13,350)	(13,177)	(13,008)	(12,298)	(11,650)	(11,686)	(154,601)
Transfers	TFR from GHGRBA												(10,218)	(10,218)
														-
														-
Net Activity	Net Activity	53,373	(35,110)	63,700	(38,504)	(32,696)	(34,994)	53,065	(42,520)	(42,461)	54,825	(33,264)	(48,994)	(83,581)
	<b>Ending Balance</b>	<b>(2,966,908)</b>	<b>(3,002,018)</b>	<b>(2,938,318)</b>	<b>(2,976,822)</b>	<b>(3,009,518)</b>	<b>(3,044,512)</b>	<b>(2,991,447)</b>	<b>(3,033,967)</b>	<b>(3,076,428)</b>	<b>(3,021,603)</b>	<b>(3,054,867)</b>	<b>(3,103,862)</b>	<b>(3,103,862)</b>

**ATTACHMENT P**  
**COMMUNITY SOLAR GREEN TARIFF BALANCING ACCOUNT**  
**(CSGTBA) - SUMMARY**

San Diego Gas & Electric  
Community Solar Green Tariff Balancing Account (CSGTBA) - Electric  
Under / (Over) Collection  
Account # 1150742 / (2190349)

		2024												Total
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	<b>Beginning Balance</b>	(1,627,633)	(1,577,668)	(1,603,421)	(1,544,286)	(1,573,183)	(1,596,546)	(1,622,246)	(1,572,512)	(1,604,796)	(1,637,138)	(1,586,198)	(1,610,939)	<b>(1,627,633)</b>
Revenues:	CSGTBA Revenue	(28,369)	(23,334)	(20,146)	(24,922)	(22,445)	(21,949)	(28,312)	(29,213)	(29,240)	(27,829)	(21,889)	(25,120)	(302,768)
														-
Total Revenues		(28,369)	(23,334)	(20,146)	(24,922)	(22,445)	(21,949)	(28,312)	(29,213)	(29,240)	(27,829)	(21,889)	(25,120)	(302,768)
O&M Costs:	CSGTBA O&M	4,102	4,603	4,861	2,920	6,119	3,382	3,736	3,878	3,799	3,895	3,277	(59)	44,514
	CSGTBA O&M - SDCP	81,375	-	81,375				81,375			81,375			325,500
	Total O&M Costs:	85,477	4,603	86,236	2,920	6,119	3,382	85,111	3,878	3,799	85,270	3,277	(59)	370,014
Capital Related Costs	CSGTBA E Depreciation													-
	CSGTBA E Return													-
	CSGTBA E Tax													-
	CSGTBA E Property Tax													-
Total Costs		85,477	4,603	86,236	2,920	6,119	3,382	85,111	3,878	3,799	85,270	3,277	(59)	370,014
Net Cost / (Revenue)		57,107	(18,731)	66,090	(22,002)	(16,326)	(18,567)	56,799	(25,335)	(25,441)	57,441	(18,611)	(25,179)	67,246
Interest	CSGTBA - Elec Interest	(7,142)	(7,023)	(6,955)	(6,895)	(7,037)	(7,133)	(7,066)	(6,948)	(6,901)	(6,501)	(6,129)	(6,183)	(81,914)
Transfers	TFR to GHGRBA												1,642,301	1,642,301
														-
Net Activity	Net Activity	49,965	(25,754)	59,135	(28,897)	(23,363)	(25,699)	49,733	(32,283)	(32,343)	50,941	(24,741)	1,610,939	1,627,633
	<b>Ending Balance</b>	<b>(1,577,668)</b>	<b>(1,603,421)</b>	<b>(1,544,286)</b>	<b>(1,573,183)</b>	<b>(1,596,546)</b>	<b>(1,622,246)</b>	<b>(1,572,512)</b>	<b>(1,604,796)</b>	<b>(1,637,138)</b>	<b>(1,586,198)</b>	<b>(1,610,939)</b>	-	-



**ATTACHMENT Q**

**2024 ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) FORECAST  
VS ACTUAL VARIANCE ANALYSIS**

**(CONFIDENTIAL)**

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066, GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G)

Attachment Q - 2024 ERRA Forecast vs Actual Variance Analysis

San Diego Gas & Electric Company  
Energy Resource Recovery Account (ERRA)

Thousands of Dollars (without FF&U)

No.	Component	2024 Forecast	2024 Recorded	Difference	Variance	Explanation + and - 10%
1	Load ISO Charges & Supply ISO Revenues		205,034			
2	Contract Costs (non-CTC)		227,400			
3	Contract Costs (CTC up to Market)		(1,144)			
4	CAISO Misc. Costs		1,605			
5	Hedging Costs		29,796			
6	Greenhouse Gas & Carrying Costs		0			
Total ERRA Expenses		487,665	462,691	(24,974)		

**ATTACHMENT R**  
**ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) 2024 VS 2023**  
**RECORDED VARIANCE ANALYSIS**

**(CONFIDENTIAL)**

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PROTECTED PURSUANT TO APPLICABLE PROVISIONS OF D.C. OR 366.  
GENERAL ORDER 86-D & PUC CODE SECTIONS 183 & 454 (50)  
Attachment R - 2024 vs 2023 Recorded Variance Analysis

San Diego Gas & Electric Company Energy Resource Recovery Account (ERRA) 2024 vs 2023 Recorded Variance Analysis						
Line #	Description	Column 1	Column 2	Column 3	Column 3a	Column 4
		Total 2024	Total 2023	=Col (1)-Col (2) Difference	= Col (3)/Col (2) Variance %	Explanation - 10% Change or \$1 million
1	ERRA beginning balance	\$ 0	\$ -			
2	<b>REVENUES</b>					
3	Commodity Revenue	(439,411,289)	(650,579,819)	211,168,530	-32.46%	Decrease in commodity revenue is driven by lower bundled customer usage and a continued number of bundled customers that offloaded to Community Choice Aggregators in 2024.
4	Power Charge Indifference Adjustment (PCIA) Revenue	-	-	-		
5	DA & CCA PCIA Revenue	-	-	-		
6	GT PCIA Revenue - DS & DI	(32)	205	(237)	-115.75%	SDG&E's GT program has been suspended. The amounts shown here are adjustments only.
7	Peak Time Rebate (PTR) Incentive Payments	-	-	-		
8	Net Energy Metering - Net Surplus Compensation Pmts	2,107,072	7,694,629	(5,587,557)	-72.62%	Net Energy Metering compensation payments were lower in 2024 due to lower customer enrollment and activity.
9	<b>Total ERRA Revenues including FF&amp;U</b>	<b>(437,304,249)</b>	<b>(642,884,985)</b>	<b>205,580,736</b>		
10	<b>Total Less FF&amp;U</b>	<b>5,242,038</b>	<b>7,706,368</b>	<b>199,992,942</b>		
11	<b>Subtotal ERRA Revenues without FF&amp;U</b>	<b>(432,062,211)</b>	<b>(635,178,617)</b>	<b>399,985,885</b>		
12	Less: Transfer to NGBA	60,557,030	29,638,430	30,918,600	104.32%	Higher NGBA revenue requirement due to lower overcollection in 2024.
13	Less: Transfer to DRGBA	279,000	(171,000)	450,000	-263.16%	The 2024 year-end balance in the Advanced Metering and Demand Response Memorandum Account, Generation Subaccount was higher than prior year reflected in the Annual Electric Regulatory Account Update (AL 4388-E).
14	Less: Transfer to RUBA Amort	11,191,000	3,256,000	7,935,000	243.70%	The Residential Uncollectible Balancing Account (RUBA) amortization reflected in the Annual Electric Regulatory Account Update (AL 4388-E).
15	Less: Transfer to TMA Amort	-	5,776,309	(5,776,309)	-100.00%	Per AL 4055-E, GRC Private Letter Ruling - Commodity amortization for 2019 GRC Decision includes in the Annual Electric Regulatory Account Update (AL 4129-E).
16	Less: SONGS NEIL Dividend	(1,340,826)	-	(1,340,826)	0.00%	
17	<b>Net Revenues Booked to ERRA</b>	<b>\$ (361,376,007)</b>	<b>\$ (596,678,878)</b>	<b>\$ 432,172,350</b>		
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28	<b>Total Balancing Account Expenses</b>	<b>\$ 462,690,776</b>	<b>\$ 358,072,501</b>	<b>\$ 104,618,275</b>		
29	<b>MISCELLANEOUS</b>					
30	Carrying Cost Related to Hedging Margin Deposit - Computed	-	1,668,549	(1,668,549)	-100.0%	Due to higher interest rates in 2023.
31	Charging Station Adjustment	-	-	-		
32	<b>Total Miscellaneous</b>	<b>\$ -</b>	<b>\$ 1,668,549</b>	<b>\$ (1,668,549)</b>		
33	<b>Net Current Month Under/ (Over) Collection</b>	<b>\$ 101,314,769</b>	<b>\$ (236,937,828)</b>			
34	Interest Rate					
35	Interest	2,404,384	(1,818,457)	4,222,841	-232.2%	Higher in 2024 due to undercollection balance.
36	Rounding	0	1	(1)		Rounding
37	<b>Current Month Activity with Interest &amp; Transfers</b>	<b>103,719,153</b>	<b>(238,756,284)</b>	<b>342,475,437</b>		
38	Transfer from IEMA	178,538	139,018	39,520	28.4%	Slightly increase in third-party independent evaluators costs.
39	Transfer to PABA	(103,897,691)	238,617,266	(342,514,957)	-143.5%	ERRA year-end balance transferred to PABA.
40	Other, including disallowance	-	-	-		
41	<b>ERRA ending balance</b>	<b>\$ (80)</b>	<b>\$ -</b>	<b>\$ (80)</b>		

**ATTACHMENT S**  
**PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) 2024 VS**  
**2023 RECORDED VARIANCE ANALYSIS**

**(CONFIDENTIAL)**

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066,  
GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G)  
Attachment 5 - 2024 vs 2023 Recorded Variance Analysis

San Diego Gas & Electric Company Portfolio Allocation Balancing Account (PABA) 2024 vs 2023 Recorded Variance Analysis						
Line #	Description	Column 1 Total 2024	Column 2 Total 2023	Column 3 =Col.(1)-Col.(2)	Column 3a = Col.(3)/Col.(2)	Column 4 Explanation > 10% Change or \$1 million
1	PABA beginning balance	\$ (218,648,393)	\$ 161,107,871			
2	Revenue (Fuel)					
3	PCIA Revenue - CCA	(94,281,273)	(126,250,481)	31,969,208	-25.3%	Lower revenues caused by lower revenue requirement, which was driven by lower above market cost due to increased VAMO revenues. Customer load departure. Customer load departure.
4	PCIA Revenue - DA	(9,455,982)	(7,525,217)	(1,930,765)	25.7%	
5	PCIA Revenue - Bundled	(30,325,206)	(208,654,585)	178,329,379	-85.5%	
6	PCIA Revenue - GT	-	-	-	0.0%	
7	Total PCIA Revenues including FF&U	(134,062,461)	(342,430,283)	208,367,822		
8	Total Less FF&U	542,669	2,732,209	384,766,437		
9	Subtotal PCIA Revenues without FF&U	(133,519,792)	(339,698,072)	593,134,259		
10	CAPBA Amortization	-	2,696,075	(2,696,075)	-100.0%	SDG&E transferred the ending balance in CAPBA subaccounts to the corresponding PABA vintage subaccounts, and the account was closed in 2023.
11	Subtotal PCIA with Amortization	\$ (133,519,792)	\$ (337,001,997)	\$ 590,438,184		
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23	Total Balancing Account Expenses	\$ (6,692,476)	\$ 257,620,302	\$ (264,312,778)		
24	O&M	4,728,350	\$ 1,488,179	3,240,170		
25	Capital Related Costs					
26	Depreciation	29,959,909	9,280,493	20,679,416	} Due to new resources reflected in the capital related costs in 2024.	
27	Return	20,402,812	6,474,251	13,928,561		
28	Tax	6,377,777	2,324,451	4,053,326		
29	Property Tax	3,141,358	310,798	2,830,560		
30	Westside ITC	(2,293,881)	-	(2,293,881)		Westside Canal Project eligibles for the Investment Tax Credits (ITCs) is primarily due to U.S. Congress passed the Inflation Reduction Act (IRA) in August 2022.

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066,  
GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G)  
Attachment 5 - 2024 vs 2023 Recorded Variance Analysis

San Diego Gas & Electric Company Portfolio Allocation Balancing Account (PABA) 2024 vs 2023 Recorded Variance Analysis						
		Column 1	Column 2	Column 3	Column 3a	Column 4
		Total 2024	Total 2023	=Col.(1)-Col.(2)	= Col.(3)/Col.(2)	
Line #	Description			Difference	Variance %	Explanation > 10% Change or \$1 million
31	Total Capital Related Costs	\$ 57,587,974	\$ 18,389,993	\$ 39,197,981		
32	Net Current Under/ (Over) Collection	\$ (77,895,945)	\$ (59,503,523)			
33	Interest Rate					
34	Interest	(9,733,260)	6,478,571	(16,211,831)	-250.2%	Lower in 2024 due to overcollection balance.
	Current Activity and Interest	(87,629,205)	(53,024,952)	(16,211,831)		
35	Rounding & Transfers	9	(71,287,758)	71,287,767	-100.0%	Transfer ERRA Balance to PABA.
36	ERRA Transfer	103,897,691	(162,474,085)	266,371,776		Transfer ERRA Balance to PABA.
37	CAPBA Transfer		1,265,340	(1,265,340)		Transfer CAPBA balance to PABA in 2023.
38	Westside ITC		(94,234,807)	94,234,807		Transfer Westside ITC balance to PABA in 2023.
			-	-		
39	PABA ending balance	\$ (202,379,898)	\$ (218,648,391)	\$ 16,268,493		

**ATTACHMENT T**  
**CONFIDENTIALITY DECLARATION OF BRENDA HUA**



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

**DECLARATION  
OF BRENDA HUA**

**A.25-06-XXX**

Application of San Diego Gas & Electric Company (U 902-E) for Approval of: (i) Contract Administration, Least Cost Dispatch and Power Procurement Activities in 2024, (ii) Costs Related to those Activities Recorded to the Energy Resource Recovery Account, Portfolio Allocation Balancing Account, Transition Cost Balancing Account, and Local Generation Balancing Account in 2024 and (iii) Costs Recorded in Related Regulatory Accounts in 2024

I, Brenda Hua, declare as follows:

1. I am a Principal Accountant for San Diego Gas & Electric Company (“SDG&E”).

I have included my Direct Testimony (“Testimony”) in support of SDG&E’s Application for Approval of: (i) Contract Administration, Least Cost Dispatch and Power Procurement Activities, and (ii) Costs Related to those Activities Recorded to the Energy Resource Recovery Account, incurred during the Record Period January 1, 2024 through December 31, 2024, and (iii) the Entries Recorded in Related Regulatory Accounts. Additionally, I am thoroughly familiar with the facts and representations in this declaration and if called upon to testify I could and would testify to the following based upon personal knowledge.

2. I am providing this Declaration to demonstrate that the confidential information (“Protected Information”) in support of the referenced Application falls within the scope of data provided confidential treatment in the IOU Matrix (“Matrix”) attached to the Commission’s Decision D.06-06-066 (the Phase I Confidentiality decision). Pursuant to the procedures adopted in D.08-04-023, I am addressing each of the following five features of Ordering Paragraph 2 in D.06-06-066:

- that the material constitutes data listed in the Matrix;
- the category or categories in the Matrix the data correspond to;
- that SDG&E is complying with the limitations on confidentiality specified in the Matrix for that type of data;
- that the information is not already public; and
- that the data cannot be aggregated, redacted, summarized, masked or otherwise protected in a way that allows partial disclosure.

3. The Protected Information contained in my Testimony constitutes material, market sensitive, electric procurement-related information that is within the scope of Section 454.5(g) of the Public Utilities Code.<sup>1</sup> As such, the Protected Information provided by SDG&E is allowed confidential treatment in accordance with Appendix 1 – IOU Matrix in D.06-06-066.

<b>Confidential Information</b> <i>Highlighted in yellow in the following sections of Testimony and Attachments thereto.</i>	<b>Matrix Reference</b>	<b>Reason for Confidentiality and Timing</b>
Section IV. TCBA, second paragraph - CTC market benchmark and footnote 11.	II.A.2 II B.3	Utility Electric Price Forecasts; confidential for 3 years. Generation Cost Forecasts of QF Contracts; confidential for 3 years. LSE Total Energy Forecast; confidential for the front 3 years.
Section V, entitled “LGBA overcollection” amount. Table 5: LGBA Accounting activity.	V	Monthly Procurement Costs, confidential for 3 years.
Section XIV, entitled, “TMNBCBA” second paragraph – Accounting activity.	D.16-08-024; D.17-05-035; D.17-09-023; Public Utilities Code Section 454.5(g).	Tree mortality-related procurement costs: Providing these costs to market participants would allow them to know SDG&E’s tree mortality costs, since there is only one contract being recovered in these memorandum accounts. Making this information public would compromise SDG&E’s contractual bargaining power such that customer costs are likely to rise. Thus, the release of this non-public confidential information will unjustifiably allow market participants to use this information to the disadvantage of SDG&E’s customers.

<sup>1</sup> In addition to the details addressed herein, SDG&E believes that the information being furnished in my Testimony is governed by Public Utilities Code Section 583 and General Order 66-C. Accordingly, SDG&E seeks confidential treatment of such data under those provisions, as applicable.

Attachment A, B, D, E, M, Q, R & S	XI	Monthly Procurement Costs, confidential for 3 years.
Attachment Q, line 1 Load ISO Charges & Supply ISO Revenues	II.A.2 V.C	Utility Electric Price Forecasts; confidential for 3 years. LSE Total Energy Forecast; confidential for the front 3 years.
Attachment Q, line 2: Contract Costs (non-CTC)	II.B.4	Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.
Attachment Q, line 3: Contract Costs (CTC up to market)	II.B.3 II.B.4	Generation Cost Forecasts of QF Contracts; confidential for 3 years. Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.
Attachment Q, line 4: CAISO Misc. Costs	II.A.2	Utility Electric Price Forecasts; confidential for 3 years.
Attachment Q, line 5: Hedging Costs	I.A.4	Long-term Fuel (gas) Buying and Hedging Plans; confidential for 3 years.
Attachment Q, Line 6: GHG & Carrying Costs	D.14-10-033; D.16-08-024; D.17-05-035; D.17-09-023; Public Utilities Code Section 454.5(g).	Annual GHG emissions and associate costs are confidential pursuant to D.14-10-033 Attachment A. GHG emissions: Disclosure of GHG recorded and forecast GHG costs would allow market participants to know SDG&E's recorded and forecasted GHG obligation, thereby compromising SDG&E's contractual bargaining power such that customer costs are likely to rise. Thus, the release of this non-public confidential information will unjustifiably allow market participants to use this information to the disadvantage of SDG&E's customers.

4. I am not aware of any instances where the Protected Information has been disclosed to the public. To my knowledge, no party, including SDG&E, has publicly revealed any of the Protected Information.

5. I will comply with the limitations on confidentiality specified in the Matrix for the type of data that is provided herewith.

6. The Protected Information cannot be provided in a form that is aggregated, partially redacted, or summarized and continue to provide the level of support to the Application

as intended; however, SDG&E is certainly willing to work with the Commission regarding possible aggregations if the Commission seeks to make any of the confidential information provided in the Testimony public.

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

Executed this 2nd day of June 2025, at San Diego, California.

/s/ Brenda Hua

Brenda Hua  
Principal Accountant  
San Diego Gas & Electric Company

## ACRONYM GLOSSARY

AB	Assembly Bill
AL	Advice Letter
ASC 810	Accounting Standards Codification 810
CAISO	California Independent System Operator
CTC	Competition Transition Charge
CAM	Cost Allocation Mechanism
CARB	California Air Resources Board
CHP	Combined Heat & Power
CPUC	California Public Utilities Commission
CSGTBA	Community Solar Green Tariff Balancing Account
CUYAMACA	Cuyamaca Peak Energy Plant
D	Decision
DAC-SASH	Disadvantaged Community – Single-Family Solar Homes
DACSASHBA	Disadvantaged Community – Single-Family Solar Homes Balancing Account (DACSASHBA)
DESERT STAR	Desert Star Energy Center
ECC	Escondido Energy Center
ECR	Enhanced Community Renewables
ECRME&OMA	Enhanced Community Renewable ME&O Memorandum Account
ERRA	Energy Resource Recovery Account
EECC	Electric Energy Commodity Cost
FASB	Financial Accounting Standards Board
FOF	Finding of Fact
FF&U	Franchise fee and uncollectible
GRC	General Rate Case
GT	Green Tariff
GHG	Greenhouse Gas
GHGACMA	GHG Administrative Costs Memorandum Account
GHGCOEMA	GHG Customer Outreach and Education Memorandum Account
GTSRBA	Green Tariff Shared Renewable Balancing Account
GHGRBA	GHG Revenue Balancing Account
IE	Independent Evaluators
IEMA	Independent Evaluator Memorandum Account
LCMA	Litigation Cost Memorandum Account
LG	Local Generation
LGBA	Local Generating Balancing Account
LSEs	Load-Serving Entities
OP	Ordering Paragraph
MCAMBA	Modified Cost Allocation Mechanism Balancing Account
MIRAMAR I	Miramar Energy Facility I
MIRAMAR II	Miramar Energy Facility II
MWh	Megawatt hour
NERBA	New Environmental Regulatory Balancing Account

NERMA	New Environmental Regulatory Memorandum Account
NGBA	Non-Fuel Generation Balancing Account
PABA	Portfolio Allocation Balancing Account
PALOMAR	Palomar Energy Center
PCIA	Power Charge Indifference Adjustment
PG&E	Pacific Gas & Electric Company
PPEC	Pio Pico Energy Center
PPP	Public Purpose Program
QFs	Qualifying Facilities
RPS	Renewables Portfolio Standard
RPSCMA	Renewable Portfolio Standard Cost Memorandum Account
SCE	Southern California Edison Company
SEC	Sentinel Energy Center
SDG&E	San Diego Gas & Electric Company
SONGS	San Onofre Nuclear Generating Station
TCBA	Transition Cost Balancing Account
TMNBCBA	Tree Mortality Non-Bypassable Charge Balancing Account
TY	Test Year
UOG	Utility-Owned Generation