

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

Application of Southern California Gas
Company for Authority, Among Other
Things, to Update its Gas Revenue
Requirement and Base Rates Effective on
January 1, 2024.

A.22-05-015
(Filed May 16, 2022)

And Related Matter.

A.22-05-016
(Filed May 16, 2022)

**SAN DIEGO GAS & ELECTRIC COMPANY'S (U 902 M) SUBMISSION AND
PREPARED DIRECT TESTIMONY SUPPORTING ITS TRACK 3 REQUEST TO
AUTHORIZE RECOVERY OF INCREMENTAL COSTS SUPPORTING ITS 2023
WILDFIRE MITIGATION PLAN**

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I. INTRODUCTION

As directed by the Assigned Commissioner's Amended Scoping Memo and Ruling for Track 3 on March 12, 2025, San Diego Gas & Electric Company (SDG&E or Company) respectfully submits this Track 3 filing and prepared direct testimony supporting the Company's request that the California Public Utilities Commission (CPUC or Commission) find just and reasonable SDG&E's incremental costs and expenses supporting its 2023 wildfire mitigation initiatives, and authorize recovery of the undercollected costs and ongoing revenue requirement in rates. Specifically, SDG&E asks the Commission to:

- Find just and reasonable SDG&E's incremental Operations and Maintenance (O&M) direct costs totaling \$117 million and incremental direct capital expenditures totaling \$215 million, recorded in SDG&E's Electric and Gas Wildfire Mitigation Plan Memorandum Accounts (WMPMAs) to support SDG&E's 2023 Wildfire Mitigation Plan (WMP) initiatives and not previously approved in SDG&E's Test Year (TY) 2019 General Rate Case (GRC);
- Authorize collection of the capital-related costs associated with SDG&E's request through SDG&E's TY 2028 General Rate Case (2025-2027), totaling \$399 million; and

- Authorize recovery in rates of SDG&E's total requested revenue requirement of \$669 million.

In the supporting testimony served with this submission, SDG&E establishes that the incremental amounts recorded to SDG&E's WMPMA and requested in this Track of the proceeding are just and reasonable, promote the safety of SDG&E's customers, employees, and communities, reduce the risk of wildfire consistent with statutory mandates, and mitigate the impacts of Public Safety Power Shutoffs (PSPS). For these reasons, the requested amounts should be approved without modification. Recognizing that, had these costs been approved through SDG&E's TY 2019 General Rate Case, they would have been implemented in rates over a five year period, SDG&E proposes a six-year amortization to smooth rates.

The testimony is organized as follows: Chapter 1, Jonathan Woldemariam discusses SDG&E's wildfire mitigation program and costs and expenses incurred to support the implementation of SDG&E's 2023 WMP initiatives. Chapter 2, Jack Guidi discusses SDG&E's WMPMAs, the incrementality of the costs requested in SDG&E's Track 3 submission and the calculation of SDG&E's requested revenue requirement. Chapter 3, Jake Van Reen discusses the independent analysis performed by Ernst & Young (E&Y) addressing the incrementality and reasonableness of SDG&E's request. SDG&E has included the relevant affordability metrics required by D.22-08-023 as Attachment G to this submission.

II. THE COMMISSION SHOULD AUTHORIZE SDG&E'S INCURRED WILDFIRE MITIGATION COSTS IN FULL

The safety of SDG&E's customers, employees, and communities is the Company's core value. SDG&E has established itself as a recognized global leader in wildfire mitigation through innovations in utility situational awareness and meteorology, inspections and asset management,

and risk-informed grid hardening. In 2020, S&P Global Ratings described SDG&E's position on the forefront of wildfire innovation:

Over the past decade [SDG&E] has been a leader in wildfire on through the implementation of technology and system hardening. These measures reduce the probability that the company will be the cause of a catastrophic wildfire. As a direct result of the company's proactive ingenuity . . . the company has developed a strong track record of either avoiding wildfires or not being the cause of a catastrophic wildfire.¹

The risk of wildfire in Southern California only continues to be exacerbated by climate extremes, such as the 2024-2025 fall and winter season—the driest start to San Diego's water year since 1850. While the causes remain unknown, 2025 has already included two of the most destructive wildfires in history, fueled in part by those dry conditions and Santa Ana wind events. The 2025 Los Angeles fires demonstrated the catastrophic damage that can occur under conditions often present in San Diego, and the need for continual efforts to mitigate the risk of utility-related ignition.

A. SDG&E's Wildfire Mitigation Investments Protect the Safety of Its Customers, Communities, and the Environment

SDG&E's service territory experiences numerous conditions conducive to wildfire, including the Santa Ana winds that have been directly linked to some of the largest and most destructive wildfires in Southern California. These Santa Ana winds, coupled with other weather conditions and dry fuels present an increased risk of catastrophic wildfires.² The Commission has recognized the risk of catastrophic fires in Southern California since 2007, and the heightened risk associated with specific areas of SDG&E's service territory within the HFTD.³

¹ S&P Global Ratings, *Ratings Direct, San Diego Gas & Electric Co.*, (Jun. 30, 2020) at 2.

² The Commission recognized specific areas of SDG&E's service territory at an even higher risk of fire in D.17-12-024, which established the High Fire Threat District (HFTD). Approximately 64% of SDG&E's service territory is within the HFTD, where there is an increased potential for wildfires.

³ D.17-12-024 at 5.

Approximately 64% of SDG&E's service territory is within the HFTD, where there is an increased potential for wildfires. Because of these risks, and SDG&E's early situational awareness and weather capabilities, SDG&E aided in developing its High Fire Threat Districts and has consistently aimed to target wildfire mitigations proportionate to the areas that present the highest risk. As California also continues to experience the increasing effects of climate change, SDG&E's "fire season" continues to evolve. While the highest risk Santa Ana winds are still most prevalent during the late summer and early fall, wildfire conditions exacerbated by conditions such as persistent drought and extreme heat events can now be present almost year-round.

To address this risk, wildfire mitigation has been at the core of SDG&E's focus since the 2007 wildfires in SDG&E's service territory. Since those tragic events, SDG&E has established itself as the industry leader in utility wildfire mitigation and is proud to assume a role at the forefront of innovation in the face of an evolving climate and advancing technology. With almost no roadmap to follow, SDG&E leveraged community and academic partnerships, new technologies and science, and developed a team of in-house experts to build a leading-edge wildfire mitigation program long before legislative action required it.

Among SDG&E's early efforts were the development of a first-in-kind utility weather network to improve situational awareness, an in-house meteorology program, and overhead hardening of SDG&E's transmission system in addition to targeted replacement of high-risk distribution infrastructure, such as small wire. Additionally, leveraging some of its new situational awareness tools, SDG&E pioneered the use of PSPS as a last resort method to reduce the risk of ignition during dangerous Santa Ana wind conditions. Many of these efforts likely aided SDG&E in avoiding potential infrastructure-related ignitions during the drought conditions

that plagued California for the past decade, and have gained recognition by the utility industry, California state officials,⁴ and leading credit ratings agencies.⁵

B. The Wildfire Legislation Further Expanded Wildfire Mitigation Activities

The catastrophic wildfires that plagued California in 2017 and 2018 made it apparent that the risk of electrical-infrastructure related ignitions required significant mitigation investments, including more situational awareness, emergency preparedness, and grid hardening. Senate Bill (SB) 901, passed in 2018, and Assembly Bill (AB) 1054, passed in 2019 (together, the “Wildfire Legislation”), mandated that California electrical corporations to prepare Wildfire Mitigation Plans covering three-year periods and annual WMP Updates that must be approved by the Commission or its successor in reviewing those plans, the Office of Energy Safety.⁶ The state’s electrical corporations were required to “invest in hardening of the state’s electrical infrastructure and vegetation management to reduce the risk of catastrophic wildfire,”⁷ adopt preventative strategies and programs to minimize the risk of electrical infrastructure causing wildfires, including consideration of dynamic climate change risks,⁸ and describe their efforts to mitigate wildfire risk and reduce the scale and scope of PSPS events.

⁴ “Wildfires and Climate Change: California’s Energy Future” Governor Newsom’s Strike Force Report (“Strike Force Report”) (April 12, 2019) at 11 (“SDG&E engaged in a robust fire mitigation and safety program after experiencing devastating fires in its service territory in 2007 and has become a recognized leader in wildfire safety.”) *See also* “Final Report of the Commission on Catastrophic Wildfire Cost and Recovery” (June 17, 2019) at 7 (“[SDG&E] is widely recognized as a global leader on utility wildfire practices.”).

⁵ *See* S&P Global Ratings, “How are California’s Wildfire Risks Affecting Utilities’ Credit Quality” (Jun. 3, 2021) at 10 (referring to SDG&E as a “global leader” in wildfire mitigation); *see* Moody’s June 23, 2022 (“SDG&E’s wildfire risk prevention and mitigation practices have helped SDG&E to avoid any catastrophic wildfires over the last fourteen years, including in the last few years when particularly challenging weather and climate conditions have affected California.”).

⁶ *See, e.g.*, Public Utilities (Pub. Util.) Code § 8386(b).

⁷ AB 1054, Section 2.

⁸ Pub. Util. Code § 8386(c)(3).

SDG&E's initial WMP addressed both the already existing wildfire mitigation efforts at the Company, as well as improvements and enhancements to existing programs to meet the state's wildfire mitigation objectives.⁹ The WMP provided an overarching strategy to develop:

[P]rocesses and programs to understand wildfire risk, conditions, and behaviors to provide the Company and its customers with time and information to take appropriate action; build, construct, and operate a fire-hardened electric distribution and transmission system in a manner that minimizes the possibility of igniting a fire; educate customers and stakeholders on wildfire risk; and support customers affected by outages.¹⁰

As detailed in its WMP submissions, SDG&E has responded to the state's call for increased wildfire risk reduction through implementation of necessary programs and initiatives, including:

- The densest utility weather network in the nation, with over 220 weather stations, fuel moisture sensors, and Normalized Difference Vegetation Index (NVDI) cameras in the HFTD;
- A leading meteorology department to monitor real-time fire conditions in the territory and provide daily fire weather forecasts, which inform both PSPS preparedness as well as construction and work schedules;
- Development of SDG&E's weather models, including the Fire Potential Index (FPI) and the Santa Ana Wildfire Threat Index (SAWTI), which rates Santa Ana wind events and benefits not only SDG&E but also informs community partners such as the United States Forest Service;
- Emergency response operations, including SDG&E's in-house team of fire coordinators who have built strong relationships with community first responders, fire suppression crews who are dispatched to support SDG&E operations, and aerial firefighting resources, including year-round operation of SDG&E's Air-Crane helitanker;
- A risk-informed approach to grid hardening, including an optimized combination of overhead system hardening, covered conductor, and strategic undergrounding based on SDG&E's Wildfire Next Generation System (WiNGS) Planning model and informed by SDG&E's technological and engineering expertise;

⁹ San Diego Gas & Electric Company, 2019 Wildfire Mitigation Plan (February 6, 2019) (2019 WMP) available at <https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M263/K673/263673421.PDF>.

¹⁰ *Id.* at 6.

- Additional infrastructure enhancements to reduce risk, including advanced protection such as early fault detection and falling conductor protection, asset replacements, and operational protocols such as Sensitive Ground Fault Settings;
- Community engagement operations to support emergency and PSPS preparedness, informed by SDG&E's network of community partners and its Wildfire Safety Community Advisory Council, which includes members from SDG&E senior leadership and SDG&E's Board Safety Committee, as well as important community partners such as 211 San Diego and first responder agencies;
- Infrastructure enhancements and tools to mitigate PSPS impacts, including targeted installation of microgrids and generator grant programs to support customers and communities during periods of de-energization; and
- Enhanced vegetation management operations, including pole brushing to mitigate the risk of an ignition spreading to nearby vegetation.¹¹

SDG&E has embraced a culture of continuous improvement regarding its wildfire mitigation initiatives. It seeks to continue its status as an industry leader by further enhancing its risk modeling, data governance, inspection methodologies, and improving customer awareness and preparedness for both PSPS events and wildfire emergencies. SDG&E has also leveraged stakeholder, community, and regulatory feedback to further refine and enhance programs to meet community and safety needs.

As required by the Wildfire Legislation, SDG&E submitted its first WMP in 2019, and its first three-year comprehensive WMP in 2020, followed by annual updates in 2021 and 2022. SDG&E's 2023 wildfire mitigation initiatives were implemented in support of the first year of its 2023-2025 WMP. Each of SDG&E's Wildfire Mitigation Plans and annual updates has received

¹¹ The majority of SDG&E's vegetation management operations are recorded to SDG&E's Tree Trimming Balancing Account and are not in the scope of this request.

regulatory approval and been ratified by the Commission.¹² In approving its 2023 WMP, the Office of Energy Infrastructure Safety recognized SDG&E as having a “relatively strong Wildfire Mitigation Plan compared to the plans of the other large electrical corporations currently being evaluated. SDG&E knows its wildfire risk and is focused on the highest risk circuits on its system.”¹³

While SDG&E focuses its risk mitigation efforts in the HFTD, the qualitative benefits of those efforts extend throughout SDG&E’s service territory. For instance, a catastrophic wildfire that starts in the HFTD has the potential to spread outside the HFTD, posing a safety threat to additional homes, businesses, and lands. Additionally, fires that burn entirely within the HFTD may result in impacts outside of the burn area, including reduced air quality due to smoke and other environmental impacts, including increased greenhouse gas emissions.¹⁴ Thus, SDG&E’s efforts to reduce the risk of catastrophic wildfire positively impact the entirety of its customer base and the overall public.

SDG&E’s wildfire mitigation investments, including its 2023 WMP initiatives, have shown demonstrable success in risk reduction, improvements in customer safety, improvements

¹² D.19-05-039 (approving SDG&E’s 2019 WMP Submission); Resolution WSD-005, Resolution Ratifying Action of the Wildfire Safety Division on San Diego Gas & Electric Company’s 2020 Wildfire Mitigation Plan Pursuant to Public Utilities Code Section 8386, (June 11, 2020) (ratifying WSD’s approval of SDG&E’s 2020 WMP); Resolution WSD-019, Resolution Ratifying Action of the Wildfire Safety Division on San Diego Gas & Electric’s 2021 Wildfire Mitigation Plan Update Pursuant to Public Utilities Code Section 8386. (July 20, 2021) (ratifying Energy Safety’s approval of SDG&E’s 2021 WMP); Resolution SPD-1, Resolution Ratifying Action of the Office of Energy Infrastructure Safety on San Diego Gas & Electric Company’s 2022 Wildfire Mitigation Plan Update Pursuant to Public Utilities Code Section 8386 (August 25, 2022) (ratifying Energy Safety’s approval of SDG&E’s 2022 WMP), available at <https://www.cpuc.ca.gov/industries-and-topics/wildfires/wildfire-related-resolutions>.

¹³ Office of Energy Infrastructure Safety, Decision on SDG&E 2023-2025 Wildfire Mitigation Plan (October 13, 2023) at 1.

¹⁴ Strike Force Report at 5.

in customer emergency preparedness, and reduced PSPS impacts. SDG&E has not experienced a significant utility-caused wildfire since 2007. Without SDG&E's early investments in wildfire mitigation, given the fire conditions present from 2017-2020 throughout the state, as well as in late 2024 and early 2025 in Southern California, the SDG&E service territory could have easily experienced a catastrophic utility-related fire. The risk-informed approach of SDG&E's wildfire mitigation initiatives, its efforts to achieve cost efficient risk reduction, and SDG&E's overall success to date in wildfire risk mitigation merits a finding that its incremental costs to support its 2023 WMP are just and reasonable.

C. SDG&E's Recorded Wildfire Mitigation Costs Are Incremental to its TY 2019 Authorized Revenue Requirement

The Wildfire Legislation was passed while SDG&E's TY 2019 GRC request was pending approval by the Commission. Thus, many of SDG&E's efforts to comply with the requirement to implement its WMP were not forecast in SDG&E's TY 2019 GRC or authorized in its 2019-2023 authorized revenue requirements. SDG&E's TY 2019 GRC did not anticipate or authorize forecasts that would allow the Company to achieve a level of wildfire risk reduction consistent with state direction or comply with its WMP initiatives. To comply with the Wildfire Legislation, SDG&E had to implement new activities aimed at risk reduction as described in SB 901.

The Legislature recognized that the implementation of the WMPs might not align with the utilities' existing revenue requirements as authorized in their General Rate Cases, and ordered the authorization of memorandum accounts for the electrical corporations to record incremental wildfire mitigation costs subject to subsequent reasonableness review and

recovery.¹⁵ These memorandum accounts facilitated SDG&E's efforts to rapidly assess and reduce wildfire and PSPS risk without implicating retroactive ratemaking. This was particularly important for SDG&E, as the Company's TY 2019 rate case was submitted and litigated in 2017 and 2018, without an understanding of the requirements that would result from the Wildfire Legislation and the widely recognized need for additional risk reduction. Absent authorization of these memorandum accounts, SDG&E could have been forced to wait out a full GRC cycle—which in SDG&E's case would have been almost five full years—before commencing necessary wildfire mitigation work.

The Commission authorized SDG&E's WMPMA effective May 30, 2019, allowing SDG&E to record incremental costs related to implementation of its WMP. The WMPMA includes both previously authorized amounts (through SDG&E's TY 2019 GRC) and any incremental costs incurred by SDG&E in support of approved WMP initiatives. SDG&E made these investments to swiftly reduce the risk of catastrophic wildfire and mitigate the impacts of PSPS, demonstrably benefitting its customers for the years they have been in place. During that time, SDG&E's service territory has not experienced a significant utility-related wildfire, despite often unprecedented weather conditions, including drought and prolonged high heat events.

Consistent with the Commission's direction and the Wildfire Legislation,¹⁶ SDG&E now requests that the Commission review the incremental costs associated with implementing the Company's approved WMPs. SDG&E's previously incurred WMP costs are just and reasonable, as they were prudently incurred and ensured ongoing safe operations of SDG&E's electrical system and reduced the risk of wildfire, and they should be authorized for recovery.

¹⁵ Pub. Util. Code §8386.4.

¹⁶ *Id.*

The testimony of Jack Guidi describes SDG&E's process for recording wildfire mitigation costs in the WMPMA, presents the direct cost balances in the accounts (gas and electric), discusses the process for adding appropriate loaders to the recorded direct costs, and provides how SDG&E offset the amounts previously authorized in SDG&E's TY 2019 GRC.

Mr. Guidi further describes SDG&E's calculation of the ongoing capital-related revenue requirement (for years 2025-2027) for the assets recorded to the WMPMA. Typically, ongoing capital-related revenue requirement is addressed through the General Rate Case process in the form of assessing SDG&E's rate base. But because the underlying activities had not yet been subject to a reasonableness review when SDG&E filed Track 1 of its General Rate Case,¹⁷ SDG&E is requesting that the Commission review both the reasonableness of the underlying activities and approve the associated costs for 2023, as well as these ongoing capital related costs for 2025 to 2027. This process is consistent with what the Commission recently ordered for Pacific Gas and Electric Company (PG&E) with respect to balances recorded to memorandum accounts pending a reasonableness review.¹⁸ SDG&E will then include the continued ongoing capital-related costs for all authorized assets in its 2028 GRC.

In addition to SDG&E's internal accounting controls, to further ensure that the costs included in the WMPMA and requested for recovery are reasonable and incremental, SDG&E retained E&Y to perform an independent analysis of the costs presented for review in this submission. E&Y concluded that, of the \$822 million presented for the Commission's review, all

¹⁷ See A.21-06-021, *Proposed Decision on Test Year 2023 GRC for PG&E* (Sept. 13, 2021) at 759 (finding that PG&E cannot seek the ongoing revenue requirement in its Track 1 GRC for costs in its wildfire mitigation accounts that are the subject of a separate reasonableness review); See A.21-06-021, *Alternate Proposed Decision on Test Year 2023 GRC for PG&E* (Sept. 13, 2021) at 773 (same).

¹⁸ *Id.* ("For amounts recorded in memorandum accounts, the Commission must first review those costs for reasonableness, and to include costs in rate base they must be both used and useful as well as prudently incurred.").

but \$2.2 million (extrapolated to \$4.4 million) was appropriately characterized as reasonable and incremental. In response to those findings, SDG&E has removed the O&M costs and capital-related costs associated after extrapolation from its request. The total revenue requirement included in this WMPMA Track 3 request is \$669.0 million, including interest accrued through December 31, 2024.

D. The Timing of SDG&E’s Cost Recovery Request Is Consistent with the Wildfire Legislation and Commission Direction

SDG&E’s TY 2019 GRC was based on forecasts that predated AB 1054 and the substantial expansion of wildfire mitigation and system hardening efforts that have taken place since late 2019. SDG&E has recorded those undercollected balances in its WMPMA for over four years to date, resulting in an undercollection related to its 2023 WMP projects.

AB 1054 provided two avenues for electrical corporations to request review and approval of WMP costs—either through the GRC process or a separate application at the “conclusion of the time period covered by the plan.”¹⁹ To facilitate a comprehensive review of all WMP-related costs from 2019-2023, SDG&E elected to request recovery of the balances recorded in its WMPMA and predating the subsequent 2024 Test Year through the GRC proceeding in a Track process. The Track approach, ultimately proposed by SDG&E and adopted by the Commission for this proceeding,²⁰ is consistent with other proceedings of this nature,²¹ meets the requirements of Public Utilities Code Section 8386.4, and provides a predictable and efficient process by which all parties may review the reasonableness of SDG&E’s WMP costs. This Track

¹⁹ Pub. Util. Code § 8386.4(b)(1) and (2).

²⁰ Assigned Commissioner’s Scoping Memo (October 3, 2022).

²¹ See A.19-08-013 (Southern California Edison Company); A.21-06-021 (PG&E). The Commission previously indicated its support for proposals by The Utility Reform Network and Utility Consumers Action Network for SDG&E to request a tracked process to review and approve WMPMA balances recorded prior to TY 2024. D.22-05-001 at 9.

3 request aligns with the time period covered by the first year of SDG&E's 2023-2025 Base WMP.

While this process provides the final venue for a reasonableness review of costs recorded to its WMPMA, this is not the first time that the Commission, other regulatory stakeholders, and intervenors have had the opportunity to review and opine on SDG&E's forecasted and actual wildfire mitigation costs. The costs associated with SDG&E's WMP have been continually subject to ongoing review and transparency through various Commission and Energy Safety processes. SDG&E provides annual spend projections for each WMP initiative in its annual WMP Update. And its WMP distribution actual expenditures are reported quarterly and annually to Energy Safety and the Commission through its Quarterly Data Reporting and Quarterly Notification process established by Public Utilities Code Section 8389.

The Wildfire Legislation also requires that electrical corporations implement their WMP initiatives to maintain a safety certificate,²² and established a comprehensive process for separately overseeing WMP compliance. Energy Safety must annually review whether the electrical corporation substantially completed its planned qualitative and quantitative targets, achieved desired plan outcomes, and determine whether "the electrical corporation failed to fund any activities included in its plan."²³ To ensure that it is not underfunding plan activities, SDG&E is required to provide "[d]escriptions of all planned WMP initiative spend vs actual WMP initiative spend and an explanation of any differentials between the planned and actual spends" in its Annual Report on Compliance.²⁴ Failure to comply with approved WMP targets

²² Pub. Util. Code § 8389(e).

²³ Pub. Util. Code § 8386.3(c)(2)(B)(i).

²⁴ CPUC, Wildfire Safety Division – Compliance Operational Protocols (February 16, 2021) at 10.

or unjustified underspending of forecasted initiatives may result in a finding of non-compliance by Energy Safety and potential fines imposed by the Commission.²⁵

SDG&E submits this request to recover costs incurred in support of initiatives that the Commission and Energy Safety have reviewed, approved, and ratified, and for which SDG&E now has a compliance obligation. SDG&E acknowledges that WMP approval does not necessarily equate to authorization of WMP related costs, which must be separately reviewed for reasonableness. But it is also important not to divorce the two concepts completely, because the Wildfire Legislation necessarily intertwined them. SDG&E incurred the costs for which it seeks now recovery in good faith and to comply with its authorized WMPs. Many of these costs were also incurred to comply with requirements for continued improvements, enhanced collaboration, and added capabilities imposed by Energy Safety in approving SDG&E's WMP.

At no point has the Commission affirmatively stated that any WMP initiative is unreasonable or ordered the Company to remove an initiative. Thus, completely disallowing costs or finding an initiative or project unreasonable at this time would contradict and run counter to the previous approval of these projects through the WMP process. This process should be limited to reviewing the reasonableness of the costs associated with these initiatives, and not a chance to perform wholesale second-guessing of work that SDG&E performed relying on guidance from the WMP process.

Further, while the testimony submitted in support of SDG&E's Track 3 request establishes that all of the costs sought for recovery are incremental, just and reasonable, and necessary to promote public safety, failing to authorize these costs would be tantamount to punishing SDG&E for years of an exemplary wildfire mitigation record and its role in paving the

²⁵ See Pub. Util. Code § 8386.1.

way for the development of utility wildfire mitigation programs across the world. The initiatives implemented in 2023 served to reduce wildfire risk and reduce PSPS impacts demonstrably during the high-risk conditions present when the 2025 Los Angeles fires ignited. Disallowing costs associated with these programs could significantly impair the good credit position that SDG&E has maintained, partly because of its strong wildfire mitigation programs, and would run contrary to the intentions of the Wildfire Legislation.²⁶ It is imperative that the Commission continue to consider SDG&E's obligations to comply with its approved WMP, the transparency of SDG&E's WMP expenditures to date, and the proven effectiveness of SDG&E's WMP initiatives, and find SDG&E's costs just and reasonable

III. RELIEF REQUESTED

SDG&E respectfully requests that the Commission take the following actions:

- Find SDG&E's recorded WMPMA balances for wildfire mitigation costs and expenses incurred to implement SDG&E's 2023 WMP just and reasonable, and incremental;
- Authorize SDG&E's incremental WMPMA balance for recovery in rates;
- Approve the associated revenue requirement for wildfire capital investments associated with SDG&E's 2023 WMP through 2027, the end of its current TY 2024 GRC cycle.

²⁶ AB 1054, §1(a)(4) ("Electrical corporation need capital to fund ongoing operations and make new investments to promote safety, reliability, and California's clean energy mandates and ratepayers benefit from low utility capital costs in the form of reduced rates.").

B. STATUTORY AND PROCEDURAL REQUIREMENTS²⁷

A. Rule 2.1 (a) – (c)

This submission is made pursuant to Sections 451, 850.1, and 8386 *et. seq.* of the California Public Utilities Code, the Commission’s Rules of Practice and Procedure, and relevant decisions, orders, and resolutions of the Commission, including D.17-12-024, D.19-05-039, D.19-09-051, D.22-05-001, and the Assigned Commissioner’s Scoping Memorandum in the instant proceeding. In accordance with Rule 2.1 (a) – (c) of the Commission’s Rules of Practice and Procedure, SDG&E provides the following information.

1. Rule 2.1 (a) - Legal Name

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

2. Rule 2.1 (b) - Correspondence

Correspondence or communications regarding this Application should be addressed to:

Kaitlin Barlow
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San Diego Gas & Electric Company
8330 Century Park Court
San Diego, CA 92123
Email: kbarlow@sdge.com

with copies to:

²⁷ While not initiating a new proceeding, SDG&E is submitting this request for authority to increase rates and request recovery of its incremental WMPMA balances consistent with direction from the Assigned Commissioner. As these costs have not been presented to the Commission for review to date, SDG&E has included the information and process required by Commission Rule of Practice and Procedure Rule 3.2 and has styled this Track 3 submission in a manner similar to a new application.

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Telephone: (858) 654-1759
Email: lfulton@sdge.com

3. Rule 2.1 (c)

a. Proposed Category of Proceeding

SDG&E proposes that this Application be categorized as ratesetting under Rule 1.3(g).

b. Need for Hearings

While SDG&E submits that an evidentiary hearing is not necessary based on the record submitted, it is possible that an evidentiary hearing may be deemed necessary to address questions of material fact pertaining to its request. The procedural schedule below, which includes dates for evidentiary hearings (if necessary) is consistent with the schedule previously provided by the Assigned Administrative Law Judge.

1. Issues to be Considered and Relevant Safety Considerations

The primary issues to be considered in this application include:

- The reasonableness and incrementality of SDG&E's wildfire mitigation costs and expenses recorded to SDG&E's WMPMAs in support of its approved 2023 WMP objectives and targets.
- The reasonableness of the associated capital-related revenue requirement for authorized wildfire mitigation costs for the period covering SDG&E's TY 2024 GRC, 2024-2027.

With respect to relevant safety considerations, SDG&E's request supports the safety of its customers, employees, and communities because it facilitates wildfire mitigation investments necessary to reduce the risk of catastrophic events.

2. Proposed Schedule

The Commission has already adopted a schedule for this Track 3, as set forth below:

Activity	Date
SDG&E Testimony Served	April 30, 2025
Intervenor Testimony Served	June 16, 2025
Rebuttal Testimony Served	August 11, 2025
Case Management Statement	September 23, 2025
Evidentiary Hearings (if necessary)	October 9-10, 2025
Opening Briefs Filed	November 17, 2025
Reply Briefs Filed	December 15, 2025
Proposed Decision	Q1 2026

Consistent with Public Utilities Code Section 8386.4, and in alignment with the Assigned Commissioner's Amended Scoping Memo and Ruling for Track 3, SDG&E requests that the Commission issue a final decision in this case no later than April 30, 2026.

4. 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 filed with the Commission on September 10, 2014 in connection with SDG&E's Application (A.) 14-09-008 and is incorporated herein by reference.

A. Rule 3.2 (a) – (d)²⁸

SDG&E provides the following information consistent with Rule 3.2 (a) – (d).

1. Rule 3.2 (a) (1) – Balance Sheet

SDG&E's most recent financial statement, balance sheet, and income statement are included with this Application as Attachment A.

²⁸ Rule 3.2(a) (9) is not applicable to this Application.

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

A statement of all of SDG&E's presently effective electric rates can be viewed on SDG&E's website. A copy is attached hereto as Attachment B.

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

SDG&E's Statement of Proposed Rates is attached as Attachment C.

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

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

Applicant's original cost of utility plant, together with the related reserves for depreciation and amortization is shown on the Statement of Original Cost and Depreciation Reserve is attached as Attachment D.

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

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

6. Rule 3.2 (a) (7) – Statement re Tax Depreciation

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

7. Rule 3.2 (a) (8) – Proxy Statement

A copy of the most recent proxy statement sent to all shareholders of SDG&E’s parent company, Sempra Energy, dated March 28, 2025, was electronically mailed to the Commission on April 7, 2025, and is incorporated herein by reference.

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

This application both reallocates costs among customer classes as well as passes through to customers of SDG&E the costs for the services provided as authorized by the Commission.

9. Rule 3.2(b) - (d) – Service and Notice

SDG&E is serving this application and testimony (via filed and served notice of availability) on all parties to A.22-05-015 and A.22-05-016 (consolidated). Within 20 days of filing, SDG&E will mail notice of this application to the State of California and to cities and counties served by SDG&E in its service territory and to all those persons listed in Attachment F

to this Application and will post the notice in their offices and publish the notice in newspapers of general circulation in each county in their service territories.

IV. CONCLUSION

SDG&E requests that the Commission grant SDG&E's Application.

Respectfully submitted,

/s/ Laura M. Fulton
8330 Century Park Court
San Diego, CA 92123
Telephone: (858) 654-1759
Email: lfulton@sdge.com

Attorney for
SAN DIEGO GAS & ELECTRIC COMPANY

April 30, 2025

SAN DIEGO GAS & ELECTRIC COMPANY

/s/ Valerie A. Bille
Valerie A. Bille
San Diego Gas & Electric Company
Senior Vice President, Chief Financial Officer, Controller, and Chief Accounting Officer

DATED at San Diego, this 30th day of April 2025

OFFICER VERIFICATION

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

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

Executed this 30th day of April 2025, at San Diego, California.

By: /s/ Valerie A. Bille
Valerie A. Bille
San Diego Gas & Electric Company
Senior Vice President, Chief Financial Officer, Controller,
and Chief Accounting Officer

ATTACHMENT A

BALANCE SHEET, INCOME STATEMENT AND FINANCIAL STATEMENT

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

		2024
1. UTILITY PLANT		
101	UTILITY PLANT IN SERVICE	\$ 29,564,007,010
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	1,962,279,545
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(8,705,365,308)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(1,255,055,271)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(3,250,624)
118	OTHER UTILITY PLANT	2,654,976,485
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(557,434,547)
120	NUCLEAR FUEL - NET	-
TOTAL NET UTILITY PLANT		<u>\$ 23,776,102,013</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	271,704,291
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	875,388,554
175	LONG-TERM PORTION OF DERIVATIVE ASSETS	<u>2,146,390</u>
TOTAL OTHER PROPERTY AND INVESTMENTS		<u>\$ 1,153,578,706</u>

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

3. CURRENT AND ACCRUED ASSETS		<u>2024</u>
131	CASH	\$ -
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	-
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	774,244,835
143	OTHER ACCOUNTS RECEIVABLE	89,344,513
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(88,829,042)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	487,298
151	FUEL STOCK	774,774
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	210,657,322
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	298,462,772
158	LESS: NON-CURRENT PORTION OF ALLOWANCES	(271,704,291)
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	559,128
165	PREPAYMENTS	143,063,655
171	INTEREST AND DIVIDENDS RECEIVABLE	2,428,484
173	ACCRUED UTILITY REVENUES	92,919,902
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	14,109,761
175	DERIVATIVE INSTRUMENT ASSETS	25,454,231
175	LESS: LONG -TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	(2,146,390)
	TOTAL CURRENT AND ACCRUED ASSETS	\$ 1,289,826,952
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	\$ 61,579,053
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	4,436,691,777
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	1,348,530
184	CLEARING ACCOUNTS	2,385,324
185	TEMPORARY FACILITIES	190,354
186	MISCELLANEOUS DEFERRED DEBITS	335,171,153
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	4,337,953
190	ACCUMULATED DEFERRED INCOME TAXES	477,259,785
	TOTAL DEFERRED DEBITS	\$ 5,318,963,929
	TOTAL ASSETS AND OTHER DEBITS	\$ 31,538,471,600

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
DEC 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		8,915,214,637
219	ACCUMULATED OTHER COMPREHENSIVE INCOME		<u>(12,087,274)</u>
TOTAL PROPRIETARY CAPITAL		\$	<u>10,563,428,465</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>(33,111,982)</u>
TOTAL LONG-TERM DEBT		\$	<u>8,916,888,018</u>
		7. OTHER NONCURRENT LIABILITIES	
227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	\$	1,896,643,290
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES		15,563,203
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS		30,469,564
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS		-
244	LONG TERM PORTION OF DERIVATIVE LIABILITIES		57,660
230	ASSET RETIREMENT OBLIGATIONS		<u>900,359,636</u>
TOTAL OTHER NONCURRENT LIABILITIES		\$	<u>2,843,093,353</u>

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

8. CURRENT AND ACCRUED LIABILITIES		<u>2024</u>
231	NOTES PAYABLE	416,738,884
232	ACCOUNTS PAYABLE	797,140,401
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	59,451,258
235	CUSTOMER DEPOSITS	31,399,718
236	TAXES ACCRUED	1,759,564
237	INTEREST ACCRUED	84,346,439
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	6,484,849
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	253,528,934
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	110,647,253
244	DERIVATIVE INSTRUMENT LIABILITIES	958,875
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	(57,660)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
TOTAL CURRENT AND ACCRUED LIABILITIES		<u>\$ 1,762,398,515</u>
9. DEFERRED CREDITS		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 101,624,506
253	OTHER DEFERRED CREDITS	508,049,949
254	OTHER REGULATORY LIABILITIES	3,012,252,410
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	153,304,552
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	2,630,633,768
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	<u>1,046,798,064</u>
TOTAL DEFERRED CREDITS		<u>\$ 7,452,663,249</u>
TOTAL LIABILITIES AND OTHER CREDITS		<u>\$ 31,538,471,600</u>

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
December 31, 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' 2024
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
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	42,800,000
4.95% Series AAAA, due 2028	08-11-23	600,000,000	600,000,000	30,112,500
5.55% Series BBBB, due 2054	03-22-24	600,000,000	600,000,000	18,777,500
Total First Mortgage Bonds:		8,950,000,000	8,950,000,000	352,882,500

Total Bonds:				352,882,500
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Variable Term Loan, due 2024 (5.99% at 2/28/2024)	02-18-22 and 05-18-22			5,858,942
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TOTAL LONG-TERM DEBT		8,950,000,000	8,950,000,000	358,741,442
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SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
December 31, 2024

Other Indebtedness	Date of Issue	Date of Maturity	Interest Rate	Outstanding	Interest Paid as of Q4' 2024
Commercial Paper & ST Bank Loans	Various	Various	Various	416,738,884	\$8,190,027

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
STATEMENT OF INCOME AND RETAINED EARNINGS
DEC 2024

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		\$	5,939,813,161
401	OPERATING EXPENSES	\$	2,729,142,766	
402	MAINTENANCE EXPENSES		375,579,304	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES		1,205,506,345	
408.1	TAXES OTHER THAN INCOME TAXES		272,605,386	
409.1	INCOME TAXES		(7,916,601)	
410.1	PROVISION FOR DEFERRED INCOME TAXES		412,232,910	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT		(249,446,149)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS		525,269	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT		-	
	TOTAL OPERATING REVENUE DEDUCTIONS		\$	4,738,229,230
	NET OPERATING INCOME		\$	1,201,583,931

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	\$	-	
417	REVENUES OF NONUTILITY OPERATIONS		-	
417.1	EXPENSES OF NONUTILITY OPERATIONS		(10,399,106)	
418	NONOPERATING RENTAL INCOME		1,800	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES		-	
419	INTEREST AND DIVIDEND INCOME		110,431,572	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION		72,623,785	
421	MISCELLANEOUS NONOPERATING INCOME		337,690	
421.1	GAIN ON DISPOSITION OF PROPERTY		2,491,634	
	TOTAL OTHER INCOME	\$	175,487,375	
421.2	LOSS ON DISPOSITION OF PROPERTY	\$	-	
425	MISCELLANEOUS AMORTIZATION		250,048	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS		38,902,018	
	TOTAL OTHER INCOME DEDUCTIONS	\$	39,152,066	
408.2	TAXES OTHER THAN INCOME TAXES	\$	931,171	
409.2	INCOME TAXES		(8,505,036)	
410.2	PROVISION FOR DEFERRED INCOME TAXES		11,205,316	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT		(5,295,575)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	\$	(1,664,124)	
	TOTAL OTHER INCOME AND DEDUCTIONS		\$	137,999,433
	INCOME BEFORE INTEREST CHARGES			1,339,583,364
	EXTRAORDINARY ITEMS AFTER TAXES			-
	NET INTEREST CHARGES*			448,621,793
	NET INCOME		\$	890,961,571

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$27,043,952)

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

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 8,249,253,066
NET INCOME (FROM PRECEDING PAGE)	890,961,571
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>\$ 8,915,214,637</u>

ATTACHMENT B
STATEMENT OF PRESENT RATES



San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 62963-E
Canceling Revised Cal. P.U.C. Sheet No. 62955-E

TABLE OF CONTENTS

Sheet 1

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

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Baseline Balancing Account (BBA).....	35268, 35269-E
Energy Resource Recovery Account (ERRA).....	62478, 62479, 26360, 62953, 62954-E 62060-E
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(Continued)

1C5

Advice Ltr. No. 4643-E

Decision No. _____

Issued by
Dan Skopec
Senior Vice President
Regulatory Affairs
B-1

Submitted Apr 15, 2025

Effective Apr 15, 2025

Resolution No. _____



San Diego Gas & Electric Company
San Diego, California

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 62504-E
Canceling Revised Cal. P.U.C. Sheet No. 61665-E

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 62510-E
Canceling Revised Cal. P.U.C. Sheet No. 62266-E

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San Diego Gas & Electric Company
San Diego, California

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San Diego, California

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 62083-E
Canceling Revised Cal. P.U.C. Sheet No. 61623-E

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San Diego, California

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Canceling Revised Cal. P.U.C. Sheet No. 62084-E

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143-459		Resident's Agreement for Air Conditioner or Water Heater Switch...	3543-E
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San Diego Gas & Electric Company
San Diego, California

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141-100	01-06	NGV Home Refueling Authorization Agreement.....	15343-G

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6C5 Issued by Submitted Dec 2, 2024
Advice Ltr. No. 3375-G **Dan Skopec** Effective Jan 1, 2025
Decision No. 23-12-037 Senior Vice President Regulatory Affairs Resolution No.
B-24



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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142-1859	10-13	Request for Core Transportation-Only Services.....	27436-G
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142-4035	06-05	Application for CARE Program for Migrant Farm Worker Housing Centers.....	14858-G
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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 27809-G
Canceling Revised Cal. P.U.C. Sheet No. 27688-G

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Senior Vice President
Regulatory Affairs
B-26

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San Diego Gas & Electric Company
San Diego, California

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Canceling Revised Cal. P.U.C. Sheet No. 27274-G

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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
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Advice Ltr. No. 3403-G

Decision No. 24-11-009

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Dan Skopec
Senior Vice President
Regulatory Affairs
B-27

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Resolution No.



San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 26884-G
Canceling Revised Cal. P.U.C. Sheet No. 26680-G

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101-3052B	3-69	Temporary "After Hour" Turn On Notice.....	1930-G
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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
115-01363	9-00	Gas Outage.....	11343-G
115-7152A	---	Access Problem Notice.....	2950-G
124-00020	3-01	Houseline Gas Leak Detection Doorhanger.....	11553-G
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Advice Ltr. No. 3264-G

Decision No. _____

Issued by
Dan Skopec
Senior Vice President
Regulatory Affairs
B-28

Submitted Dec 15, 2023

Effective _____

Resolution No. _____

ATTACHMENT C
STATEMENT OF PROPOSED RATES

Summary of Illustrative Electric Class Average Rates – Electric Delivery

Customer Class	Current Elec. Delivery Class Average Rates Effective 02/01/25¹ (¢/kWh)	Proposed 2027 Elec. Delivery Class Average Rates (¢/kWh)	Total Rate Increase (¢/kWh)	Total Rate Increase (%)
Residential	20.1	20.8	0.7	3.6%
Small Comm.	23.3	24.0	0.7	3.2%
Med & Lg C&I	16.4	17.0	0.7	4.0%
Agriculture	14.3	14.8	0.5	3.7%
Lighting	24.7	25.4	0.7	2.9%
System Total	18.5	19.2	0.7	3.7%

¹Rates effective 2/1/25 per Advice Letter (AL) 4588-E.

Summary of Illustrative Electric Class Average Rates – Total Electric Rate

Customer Class	Current Total Class Average Rates Effective 02/01/25¹ (¢/kWh)	Proposed 2027 Total Class Average Rates (¢/kWh)	Total Rate Increase (¢/kWh)	Percentage Average Rate Increase (%)
Residential	35.9	36.6	0.7	2.0%
Small Comm.	36.7	37.5	0.7	2.0%
Med & Lg C&I	32.5	33.2	0.7	2.0%
Agriculture	25.7	26.2	0.5	2.0%
Lighting	35.1	35.8	0.7	2.0%
System Total	34.0	34.7	0.7	2.0%

¹Rates effective 2/1/25 per Advice Letter (AL) 4588-E.

Summary of Illustrative Gas Class Average Rates

Customer Class	Current Average Rates Effective 03/10/25¹ (¢/th)	Proposed 2027 Average Rates (¢/th)	Total Average Rate Increase (¢/th)	Percentage Average Rate Increase (%)
Residential (Core)	213.7	224.2	10.4	4.9%
Commercial/Industrial (Core)	94.3	97.2	2.9	3.1%
Commercial/ Industrial (Noncore)	31.2	31.9	0.7	2.1%
Electric Generation Distribution Level Tier 1	44.6	44.7	0.2	0.4%
Electric Generation Distribution Level Tier 2	33.3	33.4	0.0	0.1%
Transmission Level Service	7.1	7.1	0.0	0.1%
System Total	98.8	102.9	4.1	4.2%

¹ Rates effective 3/10/25 per Advice Letter (AL) 3408-G.

ATTACHMENT D

COST OF PROPERTY AND DEPRECIATION RESERVE

SAN DIEGO GAS & ELECTRIC COMPANY

**COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF December 31, 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	236,259,082.25	96,865,686.35
	Intangible Contra Accounts	0.00	(83,828.43)
	TOTAL INTANGIBLE PLANT	236,481,923.61	96,984,758.22
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	93,785,884.65	69,775,571.91
312	Boiler Plant Equipment	167,475,713.48	125,166,253.11
314	Turbogenerator Units	135,738,705.20	87,366,458.35
	Palomar Contra E-314	0.00	0.00
315	Accessory Electric Equipment	89,618,269.71	68,750,985.05
316	Miscellaneous Power Plant Equipment	80,469,219.82	32,295,672.83
	Palomar Contra E-316	0.00	0.00
	TOTAL STEAM PRODUCTION	581,614,311.15	383,401,459.53
340.1	Land	224,368.91	0.00
340.2	Land Rights	2,427.96	2,427.96
341.00	Structures and Improvements	24,877,114.48	17,475,907.98
341.10	Structures and Improvements-Solar	96,363.93	28,490.02
341.20	Structures and Improvements-Other	0.00	0.00
342.00	Fuel Holders, Producers & Accessories	21,651,513.75	13,903,715.28
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	72,941,234.24
343.10	Prime Movers-Solar	0.00	0.00
343.20	Prime Movers-Other	0.00	0.00
344.00	Generators	271,956,554.05	190,100,377.86
344.10	Generators-Solar	81,099,990.14	25,666,490.95
344.20	Generators-Other	7,581,014.90	3,402,716.87
345.00	Accessory Electric Equipment	30,705,901.84	22,548,335.02
345.10	Accessory Electric Equipment-Solar	2,459,678.30	1,547,824.27
345.20	Accessory Electric Equipment-Other	0.00	0.00
346.00	Miscellaneous Power Plant Equipment	90,556,408.69	37,695,159.97
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	625,992,214.35	385,312,680.41
	TOTAL ELECTRIC PRODUCTION	1,207,606,525.50	768,714,139.95

<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)	5,396.02	0.00
350.21	Land Rights - Other	80,840,364.01	16,104,661.51
350.22	Land Rights - SWPL	18,638,712.99	6,701,663.87
350.26	Land Rights - SRPL	77,120,373.17	13,468,145.79
	Camp Pendleton Easement top-side	0.00	0.00
352.10	Structures and Improvements-Other	807,089,524.49	134,940,660.01
352.20	Structures and Improvements-SWPL	59,038,419.90	13,569,542.43
352.60	Structures and Improvements-SRPL	121,605,588.44	29,907,550.63
353.10	Station Equipment-Other	1,913,550,033.76	549,789,452.72
353.20	Station Equipment-SWPL	344,187,350.88	148,786,317.57
353.20		0.00	0.00
353.40	Station Equipment-CTC	1,420,392.88	700,299.48
353.60	Station Equipment-SRPL	167,746,359.02	53,740,422.70
354.10	Towers and Fixtures-Other	93,470,285.38	56,527,460.13
354.20	Towers and Fixtures-SWPL	66,825,323.49	72,250,214.69
354.60	Towers and Fixtures-SRPL	766,913,153.67	195,599,154.15
355.10	Poles and Fixtures-Other	1,313,277,070.94	273,252,215.58
355.20	Poles and Fixtures-SWPL	10,337,209.17	14,385,214.04
355.60	Poles and Fixtures-SRPL	3,343,703.96	1,533,911.91
356.10	Overhead Conductors and Devices-Other	854,381,622.90	207,754,780.90
356.20	Overhead Conductors and Devices-SWPL	46,890,820.23	72,170,413.26
356.60	Overhead Conductors and Devices-SRPL	173,822,884.90	54,233,825.81
357.00	Underground Conduit-Other	596,112,797.34	123,298,663.64
357.60	Underground Conduit-SRPL	80,541,402.53	20,050,113.49
358.00	Underground Conductors and Devices-Other	536,810,829.05	108,127,105.90
358.60	Underground Conductors and Devices-SRPL	126,452,463.41	33,476,826.11
359.10	Roads and Trails-Other	153,397,521.64	22,494,083.76
359.20	Roads and Trails-SWPL	5,612,422.91	3,343,984.28
359.60	Roads and Trails-SRPL	243,364,727.24	48,949,569.81
	TOTAL TRANSMISSION	8,747,995,441.59	2,275,156,254.19
360.1	Land	24,705,801.89	0.00
360.2	Land Rights	92,625,517.96	56,802,174.20
361	Structures and Improvements	19,960,637.94	4,417,052.51
362	Station Equipment	742,141,748.93	374,081,073.66
363	Storage Battery Equipment	768,666,938.62	206,264,891.06
364	Poles, Towers and Fixtures	1,359,947,533.86	330,783,470.34
365	Overhead Conductors and Devices	1,623,395,792.22	303,535,239.72
366	Underground Conduit	2,159,947,391.12	735,084,688.79
	Reversal of retirements	0.00	0.00
367	Underground Conductors and Devices	2,467,442,462.77	1,152,516,910.99
368.1	Line Transformers	991,039,805.94	383,505,052.06
368.2	Protective Devices and Capacitors	48,220,703.17	29,613,234.95
369.1	Services Overhead	453,973,521.64	114,228,713.89
369.2	Services Underground	487,084,176.64	313,769,159.58
370.1	Meters	12,227,435.35	1,363,674.99
370.11	Meters-Electronic	223,286,833.71	175,728,272.07
370.2	Meter Installations	17,175,675.03	1,187,518.97
370.2	Meter Installations-Electronic	82,078,320.14	53,012,856.39
371	Installations on Customers' Premises	12,956,111.34	11,898,552.80

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
371.1	EV Charging Units	76,185,008.03	41,653,874.58
	VGI Reserve for Expense	(21,806,052.89)	(12,473,158.82)
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	43,563,330.64	27,242,145.69
	TOTAL DISTRIBUTION PLANT	11,684,818,694.05	4,304,215,398.40
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	33,024,757.29
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	58,145.67	33,830.13
393	Stores Equipment	46,031.37	11,925.21
394.1	Portable Tools	43,980,556.99	16,909,613.43
394.2	Shop Equipment	34,699.92	6,733.73
395	Laboratory Equipment	5,636,626.35	2,470,415.72
396	Power Operated Equipment	60,528.93	117,501.67
397.10	Communication Equipment-Other	483,062,179.38	224,519,402.81
397.20	Communication Equipment-SWPL	8,484,365.31	6,761,965.04
397.60	Communication Equipment-SRPL	14,167,520.72	6,056,699.14
397.70	Communication Equipment-CPD	40,133,318.46	3,250,587.62
398	Miscellaneous Equipment	3,129,641.60	1,867,493.22
	TOTAL GENERAL PLANT	651,436,100.81	295,030,925.01
101	TOTAL ELECTRIC PLANT	22,528,338,685.56	7,740,101,475.77
	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	1,762,389.31
	TOTAL STORAGE PLANT	2,168,803.11	1,762,389.31
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	3,493,178.35	1,904,100.46
366	Structures and Improvements	24,017,465.81	13,782,032.62

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
367	Mains	966,067,915.33	157,812,865.69
368	Compressor Station Equipment	143,971,278.42	85,850,037.60
369	Measuring and Regulating Equipment	30,928,033.28	21,487,666.60
371	Other Equipment	2,845,770.57	705,473.61
	TOTAL TRANSMISSION PLANT	1,175,972,785.51	281,542,176.57
374.1	Land	1,514,272.84	0.00
374.2	Land Rights	8,521,679.76	7,860,297.46
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	1,877,458,872.56	540,799,935.19
	Top-side retirement adjustment	0.00	0.00
378	Measuring & Regulating Station Equipment	21,622,716.76	11,547,214.35
380	Distribution Services	812,645,455.24	345,617,916.77
	Top-side retirement adjustment	0.00	0.00
381	Meters and Regulators	103,164,000.67	38,310,940.62
381.01	Meters and Regulators-Electronic	113,379,840.91	70,380,803.25
382	Meter and Regulator Installations	155,385,998.21	45,742,525.33
382.01	Meter and Regulator Installations-Electronic	27,295,915.55	24,806,473.92
385	Ind. Measuring & Regulating Station Equipment	1,516,810.70	1,426,717.31
387.11	Other Equipment	993,722.26	911,463.20
387.12	Other Equipment-CNG Depreciable	8,910,372.92	4,993,390.74
387.13	Other Equipment-CNG Bal Account	658,196.33	658,196.33
	TOTAL DISTRIBUTION PLANT	3,133,111,301.62	1,093,117,127.57
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	0.00	0.00
394.1	Portable Tools	28,563,453.77	7,553,922.69
394.2	Shop Equipment	18,459.73	(6,847.43)
395	Laboratory Equipment	0.00	0.00
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	2,596,160.72	1,587,132.09
398	Miscellaneous Equipment	1,160,607.66	241,376.96
	TOTAL GENERAL PLANT	32,338,681.88	9,375,584.31
101	TOTAL GAS PLANT	4,343,677,676.32	1,385,883,381.96

COMMON PLANT

303	Miscellaneous Intangible Plant - Cloud	58,316,681.73	19,077,246.40
303	Miscellaneous Intangible Plant - Cloud	20,052,311.22	265,645.80
303	Miscellaneous Intangible Plant	1,127,310,556.32	611,159,883.48
	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	659,658,094.95	243,403,328.50
391.1	Office Furniture and Equipment - Other	47,370,525.28	19,490,805.53
391.2	Office Furniture and Equipment - Computer E	131,771,001.75	74,956,010.83
	Common Contra Account	0.00	(0.00)
392.1	Transportation Equipment - Autos	765,306.97	411,912.18
392.2	Transportation Equipment - Trailers	107,977.72	34,432.04

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.3	Transportation Equipment - Aviation	29,703,468.15	11,192,448.11
393	Stores Equipment	332,982.68	119,250.85
394.1	Portable Tools	1,503,266.67	858,961.10
394.2	Shop Equipment	136,283.14	99,267.06
394.3	Garage Equipment	1,860,742.38	559,607.68
395	Laboratory Equipment	2,462,165.34	1,261,983.78
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	559,529,114.01	200,605,305.17
398	Miscellaneous Equipment	3,293,182.06	1,183,149.57
118.1	TOTAL COMMON PLANT	2,651,696,232.72	1,184,707,014.43
	TOTAL ELECTRIC PLANT	22,528,338,685.56	7,740,101,475.77
	TOTAL GAS PLANT	4,343,677,676.32	1,385,883,381.96
	TOTAL COMMON PLANT	2,651,696,232.72	1,184,707,014.43
101 & 118.1	TOTAL	29,523,712,594.60	10,310,691,872.16
101	PLANT IN SERV-CLOUD CONTRA Common	(58,316,681.73) (58,316,681.73)	(19,077,246.39) (19,077,246.39)
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	(65,627,980.69) (1,788,192.19)	(65,627,980.69) (1,788,192.19)
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	(67,416,172.88)	(67,416,172.88)
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	45,317,534.97 0.00
	TOTAL PLANT LEASED TO OTHERS	112,194,000.02	45,317,534.97
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	1,548,964,642.47 223,790,107.92 189,524,794.38	

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>1,962,279,544.77</u>	<u>0.00</u>
108.5	ACCUMULATED NUCLEAR DECOMMISSIONING Electric	<u>0.00</u>	<u>874,479,845.60</u>
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0.00</u>	<u>874,479,845.60</u>
101.1	ELECTRIC CAPITAL LEASES	<u>1,307,422,019.46</u>	<u>169,687,997.04</u>
118.1	COMMON CAPITAL LEASE	<u>118,837,014.06</u>	<u>51,401,484.94</u>
		<u>1,426,259,033.52</u>	<u>221,089,481.98</u>
143	FAS 143 ASSETS - Legal Obligation	<u>23,843,279.88</u>	<u>(865,843,791.29)</u>
	FIN 47 ASSETS - Non-Legal Obligation	<u>233,056,731.44</u>	<u>67,104,529.98</u>
143	FAS 143 ASSETS - COR - Legal Obligation	<u>0.00</u>	<u>(2,517,701,875.84)</u>
	TOTAL FAS 143	<u>256,900,011.32</u>	<u>(3,316,441,137.15)</u>
	UTILITY PLANT TOTAL	<u><u>33,155,612,329.62</u></u>	<u><u>8,048,644,178.29</u></u>

ATTACHMENT E
SUMMARY OF EARNINGS

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

Line No.	Item	Amount
1	Operating Revenue	\$ 5,940
2	Operating Expenses	<u>4,738</u>
3	Net Operating Income	<u>\$ 1,202</u>
4	Weighted Average Rate Base	\$ 16,842
5	Rate of Return*	7.67%
	*Authorized Cost of Capital	

ATTACHMENT F

GOVERNMENTAL ENTITIES RECEIVING NOTICE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Aliso Viejo
12 Journey
Aliso Viejo, CA 92656

ATTACHMENT G
AFFORDABILITY METRICS

ELECTRIC AFFORDABILITY METRICS

SAN DIEGO GAS & ELECTRIC
Wildfire Mitigation Plan Memorandum Account (WMPMA) Track 3 Application
ELECTRIC AFFORDABILITY METRICS

Summary:

The AR20 impacts of SDG&E's proposal for its most disadvantaged customers who are not enrolled in any low income programs are in the range of -0.2% to -0.1%. For households earning minimum wage at the City of San Diego level, the electric essential use bill increase equates to a reduction of 41 to 24 minutes of work per month. At the California statewide minimum wage level, the electric essential use bill increase equates to a reduction of 33 to 19 minutes of work per month. For households earning the California statewide minimum wage for fast food workers, the electric essential use bill increase equates to a reduction of 27 to 16 minutes of work per month.

These results do not include low income program discounts for customers who are eligible and enrolled (such as CARE or FERA).

Most Disadvantaged Customers Affordability Impacts

	Incremental Change in Affordability Ratio for 20th Percentile Households (AR20)	Incremental Change in Time for Households Earning Minimum Wage (HM)			Incremental Change in AR20 in Areas of Affordability Concern
		City of San Diego	CA Statewide	CA Statewide - Fast Food Workers	
Lowest - Highest Affordability Impact by Climate Zone	Non-CARE	Non-CARE			Non-CARE
	-0.20% to -0.06%	-0.7 to -0.4 hours or -41 to -24 minutes	-0.5 to -0.3 hours or -33 to -19 minutes	-0.5 to -0.3 hours or -27 to -16 minutes	-0.25%

SAN DIEGO GAS & ELECTRIC
Wildfire Mitigation Plan Memorandum Account (WMPMA) Track 3 Application
ELECTRIC AFFORDABILITY METRICS

MONTHLY ESSENTIAL USAGE BILLS (NON-CARE)^{1,2}

Basic									
Climate Zone	Current Bill	2027			2028 - 2032			Total Change Over Current	
		Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Change (\$)	Change (%)
Coastal	\$111.51	\$113.60	\$2.09	1.87%	\$113.60	\$0.00	0.00%	\$2.09	1.87%
Desert	\$158.81	\$161.78	\$2.97	1.87%	\$161.78	\$0.00	0.00%	\$2.97	1.87%
Inland	\$121.50	\$123.77	\$2.27	1.87%	\$123.77	\$0.00	0.00%	\$2.27	1.87%
Mountain	\$161.35	\$164.37	\$3.02	1.87%	\$164.37	\$0.00	0.00%	\$3.02	1.87%
Average	\$116.56	\$118.75	\$2.18	1.87%	\$118.75	\$0.00	0.00%	\$2.18	1.87%

All-Electric									
Climate Zone	Current Bill	2027			2028 - 2032			Total Change Over Current	
		Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Change (\$)	Change (%)
Coastal	\$93.54	\$95.29	\$1.75	1.87%	\$95.29	\$0.00	0.00%	\$1.75	1.87%
Desert	\$208.48	\$212.38	\$3.90	1.87%	\$212.38	\$0.00	0.00%	\$3.90	1.87%
Inland	\$131.32	\$133.78	\$2.46	1.87%	\$133.78	\$0.00	0.00%	\$2.46	1.87%
Mountain	\$235.39	\$239.79	\$4.41	1.87%	\$239.79	\$0.00	0.00%	\$4.41	1.87%
Average	\$111.90	\$113.99	\$2.09	1.87%	\$113.99	\$0.00	0.00%	\$2.09	1.87%

MONTHLY AVERAGE USAGE BILLS (NON-CARE)

Basic									
Climate Zone	Current Bill	2027			2028 - 2032			Total Change Over Current	
		Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Change (\$)	Change (%)
Coastal	\$130.46	\$132.90	\$2.44	1.87%	\$132.90	\$0.00	0.00%	\$2.44	1.87%
Desert	\$122.72	\$125.01	\$2.30	1.87%	\$125.01	\$0.00	0.00%	\$2.30	1.87%
Inland	\$151.48	\$154.32	\$2.84	1.87%	\$154.32	\$0.00	0.00%	\$2.84	1.87%
Mountain	\$115.40	\$117.56	\$2.16	1.87%	\$117.56	\$0.00	0.00%	\$2.16	1.87%
Average	\$139.26	\$141.87	\$2.61	1.87%	\$141.87	\$0.00	0.00%	\$2.61	1.87%

All-Electric									
Climate Zone	Current Bill	2027			2028 - 2032			Total Change Over Current	
		Bill (\$)	Change (\$)	Change (%)	Bill (\$)	Change (\$)	Change (%)	Change (\$)	Change (%)
Coastal	\$117.16	\$119.35	\$2.19	1.87%	\$119.35	\$0.00	0.00%	\$2.19	1.87%
Desert	\$139.90	\$142.52	\$2.62	1.87%	\$142.52	\$0.00	0.00%	\$2.62	1.87%
Inland	\$192.50	\$196.11	\$3.60	1.87%	\$196.11	\$0.00	0.00%	\$3.60	1.87%
Mountain	\$118.24	\$120.45	\$2.21	1.87%	\$120.45	\$0.00	0.00%	\$2.21	1.87%
Average	\$149.55	\$152.34	\$2.80	1.87%	\$152.34	\$0.00	0.00%	\$2.80	1.87%

Notes

- 1) Current Bills are based on rates effective 2/1/25
2) Average Usage based on 2024 recorded data

SAN DIEGO GAS & ELECTRIC
Wildfire Mitigation Plan Memorandum Account (WMPMA) Track 3 Application
ELECTRIC AFFORDABILITY METRICS

AFFORDABILITY RATIOS
FOR ESSENTIAL USAGE BILL (NON-CARE)^{1,2}

Note: weighted average of basic and all-electric customers

AR20 FOR ESSENTIAL USAGE BILL (NON-CARE)								
	Current	2027		2028		2029		Total Change Over Current
Climate Zone	AR20	AR20	Change from Current (%)	AR20	Incremental Change (%)	AR20	Incremental Change (%)	Change from Current (%)
Coastal	7.11%	7.05%	-0.06%	6.94%	-0.11%	6.84%	-0.10%	-0.27%
Desert	10.02%	9.82%	-0.20%	9.61%	-0.21%	9.40%	-0.21%	-0.62%
Inland	9.06%	8.98%	-0.08%	8.83%	-0.14%	8.70%	-0.14%	-0.36%
Mountain	10.41%	10.21%	-0.20%	10.00%	-0.22%	9.79%	-0.21%	-0.63%
Average	8.00%	7.93%	-0.07%	7.80%	-0.13%	7.68%	-0.12%	-0.32%

AR50 FOR ESSENTIAL USAGE BILL (NON-CARE)								
	Current	2027		2028		2029		Total Change Over Current
Climate Zone	AR50	AR50	Change from Current (%)	AR50	Incremental Change (%)	AR50	Incremental Change (%)	Change from Current (%)
Coastal	1.64%	1.58%	-0.06%	1.53%	-0.05%	1.48%	-0.05%	-0.16%
Desert	2.76%	2.66%	-0.11%	2.57%	-0.09%	2.49%	-0.08%	-0.27%
Inland	1.99%	1.92%	-0.07%	1.86%	-0.06%	1.80%	-0.06%	-0.19%
Mountain	2.79%	2.68%	-0.11%	2.60%	-0.09%	2.51%	-0.08%	-0.28%
Average	1.81%	1.74%	-0.07%	1.69%	-0.06%	1.63%	-0.05%	-0.18%

Note

1) Results based on the 2022 Affordability Ratio (AR) Calculator.

Source: <https://www.cpuc.ca.gov/industries-and-topics/electrical->

2) AR Calculator only produces results up to 2029.

SAN DIEGO GAS & ELECTRIC
Wildfire Mitigation Plan Memorandum Account (WMPMA) Track 3 Application
ELECTRIC AFFORDABILITY METRICS

HOURS-AT-MINIMUM WAGE
FOR ESSENTIAL USAGE BILL (NON-CARE)

Note: weighted average of basic and all-electric customers

City of San Diego Minimum Wage ¹																			
	Current	2027			2028			2029			2030			2031			2032		
Climate Zone	Hours	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)
Coastal	6.25	5.85	-0.4	-6.40%	5.61	-0.2	-4.15%	5.38	-0.2	-4.15%	5.15	-0.2	-4.15%	4.94	-0.2	-4.15%	4.74	-0.2	-4.15%
Desert	10.65	9.97	-0.7	-6.40%	9.56	-0.4	-4.15%	9.16	-0.4	-4.15%	8.78	-0.4	-4.15%	8.42	-0.4	-4.15%	8.07	-0.3	-4.15%
Inland	7.17	6.71	-0.5	-6.40%	6.43	-0.3	-4.15%	6.17	-0.3	-4.15%	5.91	-0.3	-4.15%	5.66	-0.2	-4.15%	5.43	-0.2	-4.15%
Mountain	10.72	10.03	-0.7	-6.40%	9.61	-0.4	-4.15%	9.22	-0.4	-4.15%	8.83	-0.4	-4.15%	8.47	-0.4	-4.15%	8.12	-0.4	-4.15%
Average	6.72	6.29	-0.4	-6.40%	6.03	-0.3	-4.15%	5.78	-0.2	-4.15%	5.54	-0.2	-4.15%	5.31	-0.2	-4.15%	5.09	-0.2	-4.15%

CA Statewide Minimum Wage ^{2,3}																			
	Current		2027		2028			2029			2030			2031			2032		
Climate Zone	Hours	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)
Coastal	6.54	6.22	-0.3	-4.90%	6.01	-0.2	-3.38%	5.80	-0.2	-3.38%	5.61	-0.2	-3.38%	5.42	-0.2	-3.38%	5.23	-0.2	-3.38%
Desert	11.14	10.59	-0.5	-4.90%	10.23	-0.4	-3.38%	9.89	-0.3	-3.38%	9.55	-0.3	-3.38%	9.23	-0.3	-3.38%	8.92	-0.3	-3.38%
Inland	7.50	7.13	-0.4	-4.90%	6.89	-0.2	-3.38%	6.65	-0.2	-3.38%	6.43	-0.2	-3.38%	6.21	-0.2	-3.38%	6.00	-0.2	-3.38%
Mountain	11.20	10.66	-0.5	-4.90%	10.30	-0.4	-3.38%	9.95	-0.3	-3.38%	9.61	-0.3	-3.38%	9.29	-0.3	-3.38%	8.97	-0.3	-3.38%
Average	7.02	6.68	-0.3	-4.90%	6.45	-0.2	-3.38%	6.23	-0.2	-3.38%	6.02	-0.2	-3.38%	5.82	-0.2	-3.38%	5.62	-0.2	-3.38%

CA Statewide - Fast Food Workers Minimum Wage ⁴																			
	2027				2028			2029			2030			2031			2032		
Climate Zone	Hours	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)	Hours	Change (hrs)	Change (%)
Coastal	5.39	5.13	-0.3	-4.90%	4.96	-0.2	-3.38%	4.79	-0.2	-3.38%	4.63	-0.2	-3.38%	4.47	-0.2	-3.38%	4.32	-0.2	-3.38%
Desert	9.19	8.78	-0.5	-4.90%	8.44	-0.3	-3.38%	8.16	-0.3	-3.38%	7.88	-0.3	-3.38%	7.61	-0.3	-3.38%	7.36	-0.3	-3.38%
Inland	6.18	5.88	-0.3	-4.90%	5.68	-0.2	-3.38%	5.49	-0.2	-3.38%	5.30	-0.2	-3.38%	5.12	-0.2	-3.38%	4.95	-0.2	-3.38%
Mountain	9.24	8.79	-0.5	-4.90%	8.49	-0.3	-3.38%	8.21	-0.3	-3.38%	7.93	-0.3	-3.38%	7.66	-0.3	-3.38%	7.40	-0.3	-3.38%
Average	5.79	5.51	-0.3	-4.90%	5.32	-0.2	-3.38%	5.14	-0.2	-3.38%	4.97	-0.2	-3.38%	4.80	-0.2	-3.38%	4.64	-0.2	-3.38%

Notes:

- 1) Current City of San Diego minimum wage is \$17.25/hour. By 2032, SDG&E forecasted the minimum wage to increase to \$23.21/hour based on the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W). Source: <https://www.sandiego.gov/compliance/labor-standards-enforcement/minimum-wage>
- 2) Current California Statewide minimum wage at \$16.50/hour. By 2032, SDG&E forecasted the minimum wage to increase to \$20.99/hour based on the California Labor Code section 1182.12, where minimum wage to increase by the lesser of 3.5% or the 12-month period from July to June percentage change in the CPI-W. Source: https://www.dir.ca.gov/dlse/minimum_wage.htm
- 3) Other variations available for healthcare worker minimum wage not included in analysis. Source: <https://www.dir.ca.gov/dlse/Health-Care-Worker-Minimum-Wage-FAQ.htm>
- 4) Current California Statewide minimum wage for Fast Food Workers at \$20.00/hour. By 2032, SDG&E forecasted the minimum wage to increase to \$25.45/hour based on the California Labor Code section 1182.12, where minimum wage to increase by the lesser of 3.5% or the 12-month period from July to June percentage change in the CPI-W. Source: <https://www.dir.ca.gov/dlse/Fast-Food-Minimum-Wage-FAQ.htm>

	As of 1/1/202:	2026	2027	2028	2029	2030	2031	2032	Inflation	
City of San Diego	17.25	18.00	18.78	19.59	20.44	21.32	22.24	23.21	4.3%	Source: https://www.sandiego.gov/compliance/labor-standards-enforcement/minimum-wage
CA Statewide	16.50	17.08	17.68	18.29	18.93	19.60	20.28	20.99	3.5%	Source: https://www.dir.ca.gov/dlse/minimum_wage.htm
CA Statewide - Fast Food Workers	20.00	20.70	21.42	22.17	22.95	23.75	24.59	25.45	3.5%	Source: https://www.dir.ca.gov/dlse/Fast-Food-Minimum-Wage-FAQ.htm

Basic vs AE Split

	Basic	All-Electric	Source: ARC 2022
Coastal	80%	20%	tab: Electric Input
Desert	50%	50%	See column C, % of customers on All-Electric Rate
Inland	78%	22%	
Mountain	68%	32%	

SAN DIEGO GAS & ELECTRIC
Wildfire Mitigation Plan Memorandum Account (WMPMA) Track 3 Application
ELECTRIC AFFORDABILITY METRICS

AR20 AREAS OF AFFORDABILITY CONCERN (AAC)
BY PUBLIC USE MICRODATA AREAS (PUMA) (NON-CARE)^{1,2}

PUMA #	County	Climate Zone	# of Housing Units	Current - 2025	2027	2028	2029	Change from Current (%) ³
07317	San Diego County (South Central)- -San Diego City (Central/Mid-City) PUMA	SDG&E INLAND	49,134	15.6%	15.7%	15.5%	15.4%	-0.3%

Notes

1) Per the 2021/2022 Annual Affordability Report (<https://www.cpuc.ca.gov/-/media/cpuc-website/divisions/energy-division/documents/affordability-proceeding/2021-2022/2021-and-2022-annual-affordability-report.pdf>), Electric AAC is defined as a PUMA that exceeds 15% in a given year.

2) AR Calculator only produces results up to 2029.

3) May not sum due to rounding

GAS AFFORDABILITY METRICS

SAN DIEGO GAS & ELECTRIC
Wildfire Mitigation Plan Memorandum Account (WMPMA) Track 3 Application
GAS AFFORDABILITY METRICS

AR20 METRIC FOR GAS CUSTOMERS (NON-CARE)

	Current Feb-2025	2027	
Climate Zone	AR20	AR20	Δ (%)
Coastal	3.89%	3.87%	-0.4%
Desert	3.08%	3.05%	-1.1%
Inland	4.05%	4.03%	-0.5%
Mountain	3.20%	3.17%	-1.0%
SDG&E	3.95%	3.94%	-0.5%

AR50 METRIC FOR GAS CUSTOMERS (NON-CARE)

	Current Feb-2025	2027	
Climate Zone	AR50	AR50	Δ (%)
Coastal	0.85%	0.83%	-1.9%
Desert	0.81%	0.79%	-2.0%
Inland	0.86%	0.84%	-1.9%
Mountain	0.81%	0.80%	-2.0%
SDG&E	0.85%	0.84%	-1.9%

HM METRIC FOR GAS CUSTOMERS (NON-CARE) City of San Diego

	Current Feb-2025	2027		
Climate Zone	Hours	Hours	Δ (hrs)	Δ (%)
SDG&E	3.06	2.94	-0.12	-3.9%

MONTHLY GAS ESSENTIAL USAGE BILLS (NON-CARE)

	Current Feb-2025	2027		
Climate Zone	Bill (\$)	Bill (\$)	Δ (\$)	Δ (%)
SDG&E	52.83	54.82	\$1.99	3.8%

MONTHLY GAS AVERAGE USAGE BILLS (NON-CARE)

	Current Feb-2025	2027		
Climate Zone	Bill (\$)	Bill (\$)	Δ (\$)	Δ (%)
SDG&E	66.32	68.82	\$2.51	3.8%

SAN DIEGO GAS & ELECTRIC
Wildfire Mitigation Plan Memorandum Account (WMPMA) Track 3 Application
GAS AFFORDABILITY METRICS

Areas of Affordability Concern (AR20)

PUMA #	County / City	Climate Zone	# of Housing Units	2025	2027	Total Impact (2027 - 2025)
06515	Riverside County--Palm Desert, La Quinta (West) & Desert Hot Springs Cities PUMA	SDG&E DESERT	0	11.5%	12.3%	0.8%
06515	Riverside County--Palm Desert, La Quinta (West) & Desert Hot Springs Cities PUMA	SDG&E MOUNTAIN	6	12.1%	12.9%	0.8%
07317	San Diego County (South Central)--San Diego City (Central/Mid-City) PUMA	SDG&E COASTAL	16,076	10.7%	11.6%	0.9%
07317	San Diego County (South Central)--San Diego City (Central/Mid-City) PUMA	SDG&E INLAND	49,134	11.0%	11.9%	0.9%