

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

Application of San Diego Gas & Electric
Company (U 902 E) for Approval of Demand
Flexibility Rates in Compliance with D.25-08-049

Application 26-02-____

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 E)
FOR APPROVAL OF DEMAND FLEXIBILITY RATES
IN COMPLIANCE WITH D.25-08-049**

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I. INTRODUCTION

Pursuant to Ordering Paragraph (“OP”) 1 of the California Public Utilities Commission’s (CPUC or Commission) Decision (D.) 25-08-049, Executive Director Rachel Peterson’s September 26, 2025 letter partially granting SDG&E’s request for extension until February 1, 2026, and the Commission’s Rules of Practice and Procedure, SDG&E submits this Application for Approval of Demand Flexibility Rates in Compliance with D.25-08-049 (Application). However, SDG&E does not believe this proposal represents the most cost-effective or prudent use of Commission or SDG&E resources given the current affordability challenges facing electric ratepayers in our service area and across the State.

While there may be value in exploring a rate of this type in the future, several key considerations warrant caution at this time. First, SDG&E’s export pilot has been available to customers for over a year, yet no customers have enrolled despite significant customer outreach. The export pilot cost SDG&E \$2.4 million,¹ an investment in demand flexibility (DF) in addition to the \$11.3 million of revenue requirement being requested in this application.

¹ See SDG&E Advice Letter (AL) 4407-E (approved October 21, 2024, and effective April 13, 2024), at 1.

Second, regardless of SDG&E's rate design, the most significant price signal (and resulting rate benefits to the grid and customers) comes from the commodity component of the rate. The CCAs serving our territory have indicated that they will not offer DF commodity rates at this time due to design complexity, cost effectiveness, and lack of customer interest.² Given that approximately 80% of SDG&E's customers receive commodity from a CCA, less than 20% of SDG&E's customers (those who are bundled) will have access to the full savings potential of a DF rate and its load shifting incentives.³ Lastly, both PG&E and SCE have ongoing pilots that have yet to be fully evaluated, further underscoring the need for a measured approach before additional resources are committed.⁴ Ultimately, this complex rate offering is likely to attract, at the very most, a small, limited pool of relatively sophisticated, non-residential customers. While SDG&E appreciates the CPUC's pursuit of progressive rate design, it stresses a need to prioritize ratepayer affordability and rate simplification (focused on straightforward, high-impact offerings) in today's operating environment.

As set forth in more detail below, SDG&E briefly summarizes its Application and testimony and provides the information necessary to comply with the statutory and procedural requirements associated with this Application, including a recommended procedural schedule.

² See San Diego Community Power, *San Diego Community Power Revised Load Management Standards Compliance Plan* (August 29, 2025) at 5, available at: <https://efiling.energy.ca.gov/GetDocument.aspx?tn=265832&DocumentContentId=102697>; Clean Energy Alliance, *Clean Energy Alliance Load Management Standards Compliance Plan, Staff Report* (April 1, 2025) at 3 of 4, available at: <https://efiling.energy.ca.gov/GetDocument.aspx?tn=262584#:~:text=LMS%20are%20designed%20to%20encourage,owned%20utilities%20and%20large%20CCAs>; see also D.23-11-006, Finding of Fact (FOF) 4 at 31.

³ D.23-11-006, Findings of Fact (FOF) 3 at 31.

⁴ See D.24-01-032, COL 37 at 82.

II. SUMMARY OF APPLICATION AND SUPPORTING TESTIMONY

Pursuant to the requirements in D.25-08-049, SDG&E submits this Application seeking approval of its proposal for opt-in demand flexibility rates (Proposed DF Rates).⁵ The Proposed DF Rates will provide rate participants with day-ahead hourly price signals, as well as time-of-use transmission and location-based distribution pricing, allowing participants to adjust their electric usage in response to pricing and shift load accordingly. The benefits of a demand flexible rate may include economically efficient load shifting in response to hourly pricing, potential for bill reduction, and support of grid reliability by using price signals to shift load from periods of relatively high demand to periods of relatively low demand.

As part of this Application, SDG&E is seeking a revenue increase of \$11.3 million to recover costs for demand flexible rates. This increase will be phased in beginning as early as 2028 through 2031.⁶ The request includes costs associated with planning and implementing demand flexible rates, designing and incorporating various cost components and customer options, building out billing system enhancements, customer marketing and outreach, and customer notifications.

In support of this Application, SDG&E is submitting the following testimony:

- Chapter 1 – Prepared Direct Testimony of Jeff DeTuri (Policy)
- Chapter 2 – Prepared Direct Testimony of Jeff DeTuri (Commodity/Generation)
- Chapter 3 – Prepared Direct Testimony of William G. Saxe (Distribution & Transmission).

⁵ SDG&E is required by CPUC Decision 25-08-049 to propose demand flexibility rates for all customer classes, except streetlighting, that, among other design elements, comply with California Energy Commission Load Management Standards.

⁶ SDG&E proposes to recover revenue requirements after 2031 in future SDG&E General Rate Case Applications. SDG&E will seek recovery of FERC-jurisdictional costs and associated revenue requirements from the FERC.

- Chapter 4 – Prepared Direct Testimony of Jeff DeTuri (Customer Protection).
- Chapter 5 – Prepared Direct Testimony of Chelsea Haro (Implementation).
- Chapter 6 – Prepared Direct Testimony of Donna Singer (Marketing, Education & Outreach).
- Chapter 7 – Prepared Direct Testimony of Lizzette Garcia-Rodriguez (Measurement & Evaluation).
- Chapter 8 – Prepared Direct Testimony of Eric Dalton (Cost Recovery).
- Chapter 9 – Prepared Direct Testimony of DJ Scott (Revenue Requirement)

III. STATUTORY AND PROCEDURAL REQUIREMENTS

A. Rule 2.1 (a) – (c)

This Application is filed pursuant to the Commission’s Rules of Practice and Procedure, California Public Utilities Code (P.U. Code) Sections 451, 454 and 491, D.25-08-049 (Ordering Paragraph (OP) 1), and Executive Director Rachel Peterson’s September 26, 2025 letter partially granting (until February 1, 2026) SDG&E’s request for extension.

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

SAN DIEGO GAS & ELECTRIC COMPANY 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:

Tyler Kirchhoff
8330 Century Park Court, CP32F
San Diego, CA 92123-1530
Phone: 619-676-3898
E-mail: tmkirch2@sdge.com

with copies to:

Rebecca D. Hansson
San Diego Gas & Electric Company
8330 Century Park Court, CP32D
San Diego, CA 92123-1530
Phone: 619-889-3473
E-mail: rhansson@sdge.com

3. Rule 2.1 (c)

a. Proposed Category of Proceeding

In accordance with Rule 7.1, SDG&E requests that this Application be categorized as ratesetting.

b. Issues to be Considered

The issue to be considered in this Application are as follows:

1. Whether the Commission should authorize SDG&E's DF Rates Proposal.
2. Whether SDG&E's DF Rates Proposal is just and reasonable.
3. Whether SDG&E's request for approximately \$11.3M in revenue requirement for implementation of its DF Rates Proposal is reasonable.
4. Whether the Commission should authorize SDG&E's request for approximately \$11.3M in revenue requirement for implementation of its DF Rates Proposal.

c. Need for Hearings

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

significant evidence submitted on the record in Track B of the Demand Flexibility OIR (R.22-07-005), the workshops held in advance of this Application, and the expected engagement of parties in this proceeding, SDG&E expects that all factual disputes can be resolved via testimony and data requests.

d. Proposed Schedule

SDG&E proposes the following schedule:

<u>ACTION</u>	<u>DATE</u>
Application filed	February 2, 2026
Responses and Protests	March 6, 2026 ⁷
Reply to Responses and Protests	March 16, 2026
Prehearing Conference	April 2, 2026
Supplemental/Revised SDG&E Testimony	June 1, 2026
Intervenor Testimony	August 3, 2026
Concurrent Rebuttal Testimony	September 11, 2026
Evidentiary Hearings (If Necessary)	Week of October 5, 2026
Opening Briefs	November 6, 2026
Reply Briefs	December 4, 2026
Proposed Decision	January 2027

For purposes of this proposed schedule, SDG&E highlights the need to provide supplemental and/or revised testimony prior to intervenor testimony. Because the Guidance Decision requires a DF rate for each customer class, except streetlighting, this Application includes Proposed DF Rates for each relevant customer class at the time of filing.⁸ However,

⁷ Per Commission Rule 2.6(a), the projected deadline for responses and protests represents 30 days after the filing of the Application (February 16, 2023), plus two business days for the Commission to post notice of the Application on the Daily Calendar (February 21, 2023).

⁸ D.25-08-049 at 14.

SDG&E is implementing a new Medium Commercial customer class on April 1, 2026.⁹ SDG&E plans to provide supplemental and/or revised testimony to include a DF rate proposal for the newly created Medium Commercial customer class after it is implemented on April 1, 2026.¹⁰ SDG&E is seeking until June 1 to provide this supplemental/revised testimony as it typically requires approximately 6 weeks to create the billing determinants and conduct the associated analysis and additional time will be needed to update the testimony accordingly. Additionally, SDG&E notes that it will likely have to revise a number of other aspects of its testimony as a result. For instance, when breaking the Medium Commercial customer class out of what is now the Medium and Large Commercial & Industrial (M/L C&I) customer class, the analysis for the M/L C&I class will necessarily change and other analyses may as well. SDG&E sought an extension to avoid the need to revise its testimony and analysis in this manner, but its request for an extension to address this issue was denied and SDG&E is now seeking a schedule, as detailed above, to accommodate this supplemental and/or revised testimony.¹¹

Further, in an effort to avoid the potential for confusion and unnecessary work by all parties, SDG&E is seeking a schedule whereby intervenor testimony is required *after* the supplemental/revised testimony is served. This will avoid the need for intervenors to re-analyze the data and submit revised testimony either confirming the accuracy of their previous testimony or revising it to address and/or acknowledge the supplemental or revised testimony.

⁹ D.25-09-006, COL 14 at 86 (“It is reasonable to approve the Partial Settlement Agreement term for SDG&E to create a new Medium Commercial customer class with appropriate rate schedules.”)

¹⁰ SDG&E cannot create a full rate proposal including illustrative rates and bill impacts, before the implementation of the customer class because it will not know the rate in effect for that class until implementation.

¹¹ See Rule 16.6 Request for Extension of Time to File Demand Flexibility Rates Application (dated September 19, 2025); Response of Executive Director Rachel Peterson (dated September 26, 2025) (

B. Rule 2.2 – Articles of Incorporation

A copy of SDG&E’s Restated Articles of Incorporation as last amended, presently in effect and certified by the California Secretary of State was 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.

C. Rule 3.2 – Authority to Change Rates

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

1. Rule 3.2 (a) (1) – Balance Sheet

SDG&E’s balance sheet, income statement and financial statement are included with this Application as Appendix A.

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

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

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

Appendix C includes Tables 1 and 2 showing SDG&E’s proposed electric rates and rate revenues, by customer class.

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 500,000 volt Southwest Powerlink, including substations and transmission

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

Applicant's original cost of utility plant, together with the related reserves for depreciation and amortization for the six-month period ending September 30, 2025, is shown on the Statement of Original Cost and Depreciation Reserve attached as Appendix D.

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

A summary of SDG&E's earnings (for the total utility operations of the company) is included as Appendix 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 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

The rate increases reflected in this Application pass through to customers only increased costs to SDG&E for the services or commodities furnished by it.

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

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

10. Rule 3.2 (c) – Newspaper Publication

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

11. Rule 3.2 (d) – Bill Insert Notice

In compliance with Rule 3.2 (d) of the Commission’s Rules of Practice and Procedure, SDG&E will, within 45 days after the filing of this Application, provide notice of this Application to all of its customers along with the regular bills sent to those customers that will generally describe the proposed rate changes addressed in this Application.

IV. SERVICE

This is a new Application. No service list has been established for this proceeding. Accordingly, SDG&E will serve this Application, including its appendices, accompanying prepared direct testimony and related exhibits, on parties to the service list for the Demand Flexibility OIR (R.22-07-005). Electronic copies will also be served on Chief ALJ Michelle Cooke.

V. CONCLUSION

Based on this Application and the corresponding testimony submitted herewith, SDG&E respectfully requests that the Commission grant the relief requested above and such additional relief as the Commission believes is just and reasonable.

DATED at San Diego, California, this 2nd day of February, 2026.

Respectfully Submitted,

/s/ Rebecca D. Hansson

Rebecca D. Hansson

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APPENDIX A
BALANCE SHEET, INCOME STATEMENT
AND FINANCIAL STATEMENT

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
SEPTEMBER 2025**

1. UTILITY PLANT

		2025
101	UTILITY PLANT IN SERVICE	\$ 31,277,488,872
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	2,040,114,843
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(9,229,495,622)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(1,418,851,829)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(3,438,160)
118	OTHER UTILITY PLANT	2,710,540,884
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(620,912,131)
120	NUCLEAR FUEL - NET	-
	TOTAL NET UTILITY PLANT	\$ 24,871,391,579

2. OTHER PROPERTY AND INVESTMENTS

121	NONUTILITY PROPERTY	\$ 13,398,464
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION	(4,003,947)
158	NON-CURRENT PORTION OF ALLOWANCES	282,525,966
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	896,625,951
175	LONG-TERM PORTION OF DERIVATIVE ASSETS	4,743,818
	TOTAL OTHER PROPERTY AND INVESTMENTS	\$ 1,193,290,252

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
SEPTEMBER 2025**

3. CURRENT AND ACCRUED ASSETS

		2025
131	CASH	\$ 27.00
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	-
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	815,631,387
143	OTHER ACCOUNTS RECEIVABLE	119,790,823
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(66,503,350)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	12,925,287
151	FUEL STOCK	1,383,711
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	271,295,784
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	308,638,272
158	LESS: NON-CURRENT PORTION OF ALLOWANCES	(282,525,966)
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	410,559
165	PREPAYMENTS	164,485,055
171	INTEREST AND DIVIDENDS RECEIVABLE	2,431,388
173	ACCRUED UTILITY REVENUES	103,303,781
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	14,006,310
175	DERIVATIVE INSTRUMENT ASSETS	30,368,952
175	LESS: LONG -TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	(4,743,818)
	TOTAL CURRENT AND ACCRUED ASSETS	\$ 1,490,898,202

4. DEFERRED DEBITS

181	UNAMORTIZED DEBT EXPENSE	\$ 64,957,626
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	5,097,831,304
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	4,337,071
184	CLEARING ACCOUNTS	2,819,806
185	TEMPORARY FACILITIES	678,103
186	MISCELLANEOUS DEFERRED DEBITS	323,200,912
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	3,833,825
190	ACCUMULATED DEFERRED INCOME TAXES	565,830,153
	TOTAL DEFERRED DEBITS	\$ 6,063,488,800
	TOTAL ASSETS AND OTHER DEBITS	\$ 33,619,068,833

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
SEPTEMBER 2025**

5. PROPRIETARY CAPITAL

		2025
201	COMMON STOCK ISSUED	\$ 291,458,395
204	PREFERRED STOCK ISSUED	-
207	PREMIUM ON CAPITAL STOCK	591,282,978
210	GAIN ON RETIRED CAPITAL STOCK	-
211	MISCELLANEOUS PAID-IN CAPITAL	802,165,368
214	CAPITAL STOCK EXPENSE	(24,605,640)
216	UNAPPROPRIATED RETAINED EARNINGS	9,695,308,773
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	(11,520,600)
	TOTAL PROPRIETARY CAPITAL	\$ 11,344,089,274

6. LONG-TERM DEBT

221	BONDS	\$ 9,800,000,000
223	ADVANCES FROM ASSOCIATED COMPANIES	-
224	OTHER LONG-TERM DEBT	-
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	(33,680,104)
	TOTAL LONG-TERM DEBT	\$ 9,766,319,896

7. OTHER NONCURRENT LIABILITIES

227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	\$ 2,117,408,614
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	15,463,797
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	40,179,418
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	475,943
244	LONG TERM PORTION OF DERIVATIVE LIABILITIES	217,826
230	ASSET RETIREMENT OBLIGATIONS	893,521,528
	TOTAL OTHER NONCURRENT LIABILITIES	\$ 3,067,267,126

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
SEPTEMBER 2025**

8. CURRENT AND ACCRUED LIABILITIES

		2025
231	NOTES PAYABLE	27,300,000
232	ACCOUNTS PAYABLE	886,201,615
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	65,120,810
235	CUSTOMER DEPOSITS	26,349,308
236	TAXES ACCRUED	79,007,149
237	INTEREST ACCRUED	137,617,120
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	5,747,833
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	248,906,377
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	129,375,342
244	DERIVATIVE INSTRUMENT LIABILITIES	384,419
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	(217,826)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
		-
	TOTAL CURRENT AND ACCRUED LIABILITIES	\$ 1,605,792,147

9. DEFERRED CREDITS

252	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 60,262,996
253	OTHER DEFERRED CREDITS	558,633,504
254	OTHER REGULATORY LIABILITIES	3,057,113,639
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	231,816,521
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	2,771,182,833
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	1,156,590,897
		1,156,590,897
	TOTAL DEFERRED CREDITS	\$ 7,835,600,390
	TOTAL LIABILITIES AND OTHER CREDITS	\$ 33,619,068,833

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
SEPTEMBER 2025

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		\$ 4,469,210,187
401	OPERATING EXPENSES	\$ 2,067,942,119	
402	MAINTENANCE EXPENSES	229,038,120	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	964,431,511	
408.1	TAXES OTHER THAN INCOME TAXES	221,024,261	
409.1	INCOME TAXES	8,204,280	
410.1	PROVISION FOR DEFERRED INCOME TAXES	247,265,272	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(187,286,342)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(92,555,478)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>\$ 3,458,063,743</u>
	NET OPERATING INCOME		<u>\$ 1,011,146,444</u>

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	\$ -	
417	REVENUES OF NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(6,069,833)	
418	NONOPERATING RENTAL INCOME	(1,037)	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	82,764,999	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	60,514,479	
421	MISCELLANEOUS NONOPERATING INCOME	1,253,406	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	<u>\$ 138,462,014</u>	
421.2	LOSS ON DISPOSITION OF PROPERTY	\$ -	
425	MISCELLANEOUS AMORTIZATION	187,536	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	17,897,740	
	TOTAL OTHER INCOME DEDUCTIONS	<u>\$ 18,085,276</u>	
408.2	TAXES OTHER THAN INCOME TAXES	\$ 712,321	
409.2	INCOME TAXES	6,226,725	
410.2	PROVISION FOR DEFERRED INCOME TAXES	57,949,158	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(51,842,964)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>\$ 13,045,240</u>	
	TOTAL OTHER INCOME AND DEDUCTIONS		<u>\$ 107,331,498</u>
	INCOME BEFORE INTEREST CHARGES		1,118,477,942
	EXTRAORDINARY ITEMS AFTER TAXES		-
	NET INTEREST CHARGES*		<u>338,383,807</u>
	NET INCOME		<u>\$ 780,094,135</u>

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$21,826,192)

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
SEPTEMBER 2025

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 8,915,214,637
NET INCOME (FROM PRECEDING PAGE)	780,094,135
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	-
DIVIDENDS DECLARED - COMMON STOCK	-
OTHER RETAINED EARNINGS ADJUSTMENTS	-
RETAINED EARNINGS AT END OF PERIOD	<u>\$ 9,695,308,772</u>

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
SEPTEMBER 2025

(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	Par Value Authorized and	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
5.40% Series CCCC, due 2035	03-28-25	850,000,000	850,000,000	-
Total First Mortgage Bonds:		9,800,000,000	9,800,000,000	352,882,500

Total Bonds:				352,882,500
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TOTAL LONG-TERM DEBT		9,800,000,000	9,800,000,000	352,882,500
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SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
SEPTEMBER 2025

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	27,300,000	\$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	2021	2022	2023	2024	2025
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

Common Stock	2021	2022	2023	2024	2025
Dividend to Parent [1]	300,000,000	100,000,000	100,000,000	225,000,000	

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

APPENDIX B

STATEMENT OF PRESENTLY EFFECTIVE ELECTRIC RATES



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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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Issued by
Dan Skopec
Senior Vice President
Regulatory Affairs

Submitted Jan 16, 2026

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Resolution No. _____



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Dan Skopec
Senior Vice President
Regulatory Affairs

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Advice Ltr. No. 4648-E

Decision No. _____

Issued by
Dan Skopec
Senior Vice President
Regulatory Affairs

Submitted May 1, 2025

Effective Jun 1, 2025

Resolution No. _____



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14C10

Advice Ltr. No. 4703-E

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Regulatory Affairs

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187-1000	04-15	Rule 33 Standard Non-Disclosure Agreement (NDA).....	26294-E
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Advice Ltr. No. 4720-E

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Senior Vice President
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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 62964-E

Canceling Revised Cal. P.U.C. Sheet No. 62838-E

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101-1652B	04-08	Receipt of Payment	2501-E
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16C5

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Senior Vice President
Regulatory Affairs

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 63047-E

Canceling Revised Cal. P.U.C. Sheet No. 62797-E

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101-363	04-98	Guarantor's Statement	20604-E
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17C5	Issued by	Submitted	<u>May 30, 2025</u>
Advice Ltr. No. <u>4506-E</u>	Dan Skopec	Effective	<u>Jul 9, 2025</u>
Decision No. _____	Senior Vice President Regulatory Affairs	Resolution No.	<u>E-5296</u>



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101-01073	04-25	Notice of Shut-off (Mailed).....	62962-E	T
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APPENDIX C

STATEMENT OF PROPOSED ELECTRIC RATE CHANGES

ILLUSTRATIVE IMPACT ON ELECTRIC RATES AND BILLS

The tables shown below illustrate the changes in rates that would result from CPUC approval of this application, compared to current rate levels.

If the request is approved by the CPUC, all residential electric customers using 400kWh per month would see a monthly bill increase of approximately \$0.07. This increase will be phased in beginning as early as 2028. Actual impacts will vary based on usage, baseline territory, and other factors.

Illustrative Proposed Total Electric Rate Increase by Customer Class¹

Customer Class	Proposed Rate Increase (¢/kWh)	Percentage Rate Increase (%)
Residential	0.02	0.04%
Small Comm.	0.02	0.04%
Med & Lg C&I	0.02	0.04%
Agriculture	0.02	0.07%
Lighting	0.02	0.05%
System Total	0.02	0.05%

¹ Increase calculated comparing 2029, which is the peak year, to current effective rates as of 1/1/26. Rate increase will be the same for bundled and unbundled customers. Percentage change reflects comparison to total bundled rates.

APPENDIX D

STATEMENT OF ORIGINAL COST AND DEPRECIATION RESERVE

SAN DIEGO GAS & ELECTRIC COMPANY
COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF September 30, 2025

<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	0.00	0.00
	TOTAL INTANGIBLE PLANT	222,841.36	202,900.30
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	93,784,499.58	72,457,800.42
312	Boiler Plant Equipment	167,461,654.28	129,657,196.03
312	Boiler Plant Equipment-top side depr adj	0.00	0.00
314	Turbogenerator Units	135,789,677.59	91,516,898.64
315	Accessory Electric Equipment	89,569,156.65	71,344,938.81
315.1	Computer Hardware	0.00	0.00
315.2	Computer Software	7,979,977.04	3,575,892.85
315.25	Cloud Computer Software	0.00	0.00
315.3	Communication Equipment	0.00	0.00
316	Miscellaneous Power Plant Equipment	82,568,509.34	35,825,018.61
	TOTAL STEAM PRODUCTION	591,679,992.77	404,424,263.64
338.01	Land	0.00	0.00
338.02	Land Rights	0.00	0.00
338.2	Structures and Improvements	0.00	0.00
338.4	Solar Panels	73,791,385.36	24,886,537.64
338.5	Collector System	162,767.62	44,647.15
338.6	Generator Step-up Transformers (GSU)	0.00	0.00
338.7	Inverters	4,346,998.99	2,520,023.85
338.8	Other Accessory Electrical Equipment	2,242,963.06	1,393,425.48
338.9	Computer Hardware	0.00	0.00
338.10	Computer Software	0.00	0.00
338.11	Communication Equipment	692,608.58	407,690.18
338.12	Miscellaneous Power Plant Equipment	1,032,971.42	525,405.64
	TOTAL SOLAR PRODUCTION	82,269,695.03	29,777,729.94
340.10	Land	224,368.91	0.00
340.20	Land Rights	2,427.96	2,427.96
341.00	Structures and Improvements	27,061,272.32	18,365,439.49
341.20	Structures and Improvements-Other	0.00	0.00
342.00	Fuel Holders, Producers & Accessories	21,651,513.75	14,563,270.73
342.20	Fuel Holders, Producers & Accessories-Other	0.00	0.00
343.00	Prime Movers	94,780,877.40	76,145,987.04
343.20	Prime Movers-Other	0.00	0.00

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
344.00	Generators	274,387,535.61	198,000,302.08
344.00	Generators - topside depr adj.	0.00	0.00
344.10	Inactive	0.00	0.00
344.20	Generators-Other	11,596,546.36	3,775,184.89
345.00	Accessory Electric Equipment	30,705,901.84	23,342,932.52
345.10	Computer Hardware	0.00	0.00
345.20	Computer Software	0.00	0.00
345.25	Comp Software (Cloud SaaS)	0.00	0.00
345.30	Communication Equipment	0.00	0.00
346.00	Miscellaneous Power Plant Equipment	91,856,225.84	42,240,774.22
346.20	Miscellaneous Power Plant Equipment-Other	0.00	0.00
	TOTAL OTHER PRODUCTION	<u>552,266,669.99</u>	<u>376,436,318.93</u>
	TOTAL ELECTRIC PRODUCTION	<u>1,226,216,357.79</u>	<u>810,638,312.51</u>
350.10	Land - Trans - future use	0.00	0.00
350.11	Land - Other	78,549,752.27	0.00
350.12	Land - SWPL	3,138,313.41	0.00
350.16	Land - SRPL	2,563,164.10	0.00
350.20	Land Rights - Trans (future)	0.00	0.00
350.21	Land Rights - Other	82,059,426.06	16,707,082.77
350.22	Land Rights - SWPL	18,638,712.99	6,842,336.19
350.26	Land Rights - SRPL	77,120,373.17	14,279,259.58
351.10	Trans. Computer Hardware	0.00	0.00
351.20	Trans. Computer Software	4,158,996.93	978,463.97
351.30	Trans. Communication Equipment	172,232,305.95	56,928,423.72
352.10	Structures and Improvements-Other	844,720,021.83	149,008,892.43
352.20	Structures and Improvements-SWPL	58,623,333.71	14,465,485.71
352.60	Structures and Improvements-SRPL	121,643,465.54	32,105,914.56
353.10	Station Equipment-Other	2,036,749,290.74	598,408,511.46
353.20	Station Equipment-SWPL	342,575,332.83	157,564,285.45
353.40	Station Equipment-CTC	1,420,392.88	739,076.17
353.60	Station Equipment-SRPL	167,989,686.58	58,118,760.22
354.10	Towers and Fixtures-Other	93,904,609.27	58,184,296.81
354.20	Towers and Fixtures-SWPL	66,826,455.22	73,262,627.72
354.60	Towers and Fixtures-SRPL	766,913,153.67	210,381,408.43
355.10	Poles and Fixtures-Other	1,344,612,384.87	309,035,434.67
355.20	Poles and Fixtures-SWPL	10,337,209.17	14,648,812.90
355.60	Poles and Fixtures-SRPL	3,343,703.96	1,647,012.65
356.10	Overhead Conductors and Devices-Other	871,779,687.37	216,982,217.44
356.20	Overhead Conductors and Devices-SWPL	46,894,303.14	72,669,835.48
356.60	Overhead Conductors and Devices-SRPL	173,822,884.90	58,431,647.92
357.00	Underground Conduit-Other	600,626,681.50	132,895,667.19
357.60	Underground Conduit-SRPL	80,541,402.53	21,379,046.40
358.00	Underground Conductors and Devices-Other	583,205,928.01	116,637,561.53
358.60	Underground Conductors and Devices-SRPL	126,452,463.41	35,553,807.76
359.10	Roads and Trails-Other	185,342,468.42	24,521,430.68
359.20	Roads and Trails-SWPL	5,744,009.36	3,408,279.66
359.60	Roads and Trails-SRPL	243,364,727.24	51,979,461.10
	TOTAL TRANSMISSION	<u>9,215,894,641.03</u>	<u>2,507,765,040.58</u>
360.1	Land	21,018,682.26	0.00
360.2	Land Rights	96,056,825.91	58,187,217.16

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
361	Structures and Improvements	20,213,419.39	4,970,749.89
362	Station Equipment	756,441,393.65	398,911,807.90
363.1	Computer Hardware	0.00	0.00
363.2	Computer Software	222,066,891.82	113,536,985.32
363.25	Comp Software (Cloud SaaS)	0.00	0.00
363.3	Communication Equipment	141,002,616.27	41,953,754.22
364	Poles, Towers and Fixtures	1,458,617,075.33	325,778,039.12
365	Overhead Conductors and Devices	1,711,318,094.96	320,007,157.05
366	Underground Conduit	2,282,144,066.74	768,688,566.03
367	Underground Conductors and Devices	2,579,564,067.91	1,191,285,743.66
367	Underground Conductors and Devices	(269.75)	(269.75)
368.1	Line Transformers	1,047,790,874.84	415,074,923.65
368.2	Protective Devices and Capacitors	50,623,223.02	33,442,831.93
369.1	Services Overhead	502,129,276.96	117,969,866.13
369.2	Services Underground	545,469,374.39	321,676,137.02
370.1	Meters	12,466,179.71	1,551,425.02
370.11	Meters-Electronic	225,376,821.09	183,308,868.85
370.2	Meter Installations	19,408,350.43	1,475,754.87
370.2	Meter Installations-Electronic	87,328,176.94	57,228,533.43
371	Installations on Customers' Premises	13,609,171.86	12,119,624.91
371.1	EV Charging Units	54,537,968.02	31,979,552.23
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	40,169,184.90	27,800,353.71
	TOTAL DISTRIBUTION PLANT	11,887,351,466.65	4,426,947,622.35
387.01	Land	4,831,367.94	0.00
387.02	Land Rights	352,231.25	23,481.72
387.10	Communication Equipment	0.00	0.00
387.11	Misc Energy Storage Equip	0.00	0.00
387.12	Asset Retirement Costs	0.00	0.00
387.20	Structures and Improvements	0.00	0.00
387.30	Energy Storage Equipment	1,043,112,487.94	273,172,121.26
387.30	Energy Storage Equipment	0.00	0.00
387.50	Collector System	0.00	0.00
387.60	Gen Step-up Transf (GSU)	0.00	0.00
387.70	Inverters	0.00	0.00
387.80	Computer Hardware	0.00	0.00
387.90	Computer Software	0.00	0.00
387.95	Comp Software (Cloud SaaS)	0.00	0.00
	TOTAL ENERGY STORAGE PLANT	1,048,296,087.13	273,195,602.98
389.1	Land	7,312,142.54	0.00
390	Structures and Improvements	45,330,343.57	33,867,901.74
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	58,145.67	35,666.04
393	Stores Equipment	46,031.37	13,309.59
394.11	Portable Tools	44,617,322.66	17,783,526.13
394.2	Shop Equipment	30,644.48	4,891.95
395	Laboratory Equipment	5,675,983.59	2,657,279.27
396	Power Operated Equipment	0.00	56,972.74
397.10	Computer Hardware	0.01	(16,359.20)
397.20	Computer Software	48,818,658.44	9,755,223.56
397.25	Comp Software (Cloud SaaS)	0.00	0.00

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
397.30	Communication Equipment	220,008,004.26	144,291,205.47
397.60	Inactive	0.00	0.00
397.70	Inactive	21,144,948.17	542,557.08
398	Miscellaneous Equipment	3,129,641.60	2,009,735.44
	TOTAL GENERAL PLANT	396,171,866.36	211,001,909.80
101	TOTAL ELECTRIC PLANT	23,774,153,260.32	8,229,751,388.52
	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	1,822,410.95
	TOTAL STORAGE PLANT	2,168,803.11	1,822,410.95
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	3,493,178.35	1,957,822.12
366	Structures and Improvements	24,012,036.27	14,188,987.26
367	Mains	981,577,752.44	178,369,493.00
368	Compressor Station Equipment	145,582,651.76	88,515,003.40
369	Measuring and Regulating Equipment	31,058,087.34	22,043,371.15
371	Other Equipment	2,850,672.10	784,511.30
	TOTAL TRANSMISSION PLANT	1,193,223,522.01	305,859,188.23
374.1	Land	1,514,272.84	0.00
374.2	Land Rights	8,518,845.56	7,910,167.49
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	1,933,542,321.20	563,107,953.04
376	Mains	0.00	0.00
376.60	GTSR Hydro Test Costs	19,253,031.66	511,870.92
378	Measuring & Regulating Station Equipment	21,298,625.47	11,909,005.20
380	Distribution Services	844,840,659.38	357,350,148.50
381	Meters and Regulators	105,818,630.94	39,838,844.83
381.01	Meters and Regulators-Electronic	118,652,300.83	75,691,970.74
382	Meter and Regulator Installations	160,794,875.83	49,830,544.10
382.01	Meter and Regulator Installations-Electronic	27,578,068.91	26,061,134.61

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
385	Ind. Measuring & Regulating Station Equipment	1,516,810.70	1,443,667.65
387.11	Other Equipment	993,722.26	918,692.54
387.12	Other Equipment-CNG Depreciable	8,910,372.92	5,226,144.64
387.13	Other Equipment-CNG Bal Account	658,196.33	658,196.33
	TOTAL DISTRIBUTION PLANT	3,253,934,181.74	1,140,519,593.68
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	0.00	0.00
394.1	Portable Tools	28,759,358.13	8,140,160.79
394.2	Shop Equipment	18,459.73	(5,839.52)
395	Laboratory Equipment	0.00	0.00
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	2,331,509.48	1,712,839.10
398	Miscellaneous Equipment	1,160,607.66	287,424.11
	TOTAL GENERAL PLANT	32,269,935.00	10,134,584.49
101	TOTAL GAS PLANT	4,481,682,546.06	1,458,421,881.55
COMMON PLANT			
303	Miscellaneous Intangible Plant - Cloud	58,316,681.73	27,810,374.75
303	Miscellaneous Intangible Plant - Cloud	29,595,723.47	3,687,521.63
303	Miscellaneous Intangible Plant	1,129,611,216.89	643,784,161.34
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.11	Land	7,225,913.43	0.00
389.2	Land Rights	27,776.34	27,776.34
390	Structures and Improvements	703,523,600.93	259,835,227.97
391.1	Office Furniture and Equipment - Other	49,268,366.44	21,396,563.67
391.2	Office Furniture and Equipment - Computer E	128,060,439.06	88,711,671.43
392.1	Transportation Equipment - Autos	765,306.97	468,334.44
392.2	Transportation Equipment - Trailers	107,977.72	38,011.52
392.3	Transportation Equipment - Aviation	29,690,606.70	13,422,311.22
393	Stores Equipment	332,982.68	130,064.44
394.1	Portable Tools	1,503,266.67	902,029.70
394.2	Shop Equipment	136,283.14	100,871.76
394.3	Garage Equipment	1,801,884.51	583,053.03
395	Laboratory Equipment	2,391,445.88	1,210,575.72
396	Power Operated Equipment	0.00	0.00
397.1	Communication Equipment	0.00	0.00
397.3	Communication Equipment	561,619,004.34	229,642,383.88
397.3	Communication Equipment	0.00	0.00
398	Miscellaneous Equipment	3,282,153.93	1,319,107.37
118.1	TOTAL COMMON PLANT	2,707,260,630.83	1,293,070,040.21
	TOTAL ELECTRIC PLANT	23,774,153,260.32	8,229,751,388.52
	TOTAL GAS PLANT	4,481,682,546.06	1,458,421,881.55
	TOTAL COMMON PLANT	2,707,260,630.83	1,293,070,040.21
101 & 118.1	TOTAL	30,963,096,437.21	10,981,243,310.28

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-CLOUD CONTRA Common	(58,316,681.73) <u>(58,316,681.73)</u>	(27,810,374.74) <u>(27,810,374.74)</u>
118	PLANT IN SERV-COMMON NON-RECON Common - Transferred Asset Adjustment	0.00 <u>0.00</u>	0.00 <u>0.00</u>
101	ACCRUAL FOR RETIREMENTS Electric Gas	(81,952,907.31) <u>(3,896,704.65)</u>	(81,952,907.31) <u>(3,896,704.65)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	(85,849,611.96)	(85,849,611.96)
102	PLANT PURCHASED OR SOLD Electric Gas	0.00 <u>0.00</u>	0.00 <u>0.00</u>
	TOTAL PLANT PURCHASED OR SOLD	0.00	0.00
104	PLANT LEASED TO OTHERS Electric Gas	112,194,000.02 <u>0.00</u>	48,778,729.95 <u>0.00</u>
	TOTAL PLANT LEASED TO OTHERS	112,194,000.02	48,778,729.95
105	PLANT HELD FOR FUTURE USE Electric Gas	0.00 <u>0.00</u>	0.00 <u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE	0.00	0.00
107	CONSTRUCTION WORK IN PROGRESS Electric Gas Common	1,511,811,402.80 312,200,237.23 <u>216,103,203.16</u>	
	TOTAL CONSTRUCTION WORK IN PROGRESS	2,040,114,843.19	0.00
108.5	Thank you ACCUMULATED NUCLEAR DECOMMISSIONING Electric	0.00 <u>0.00</u>	895,717,241.22 <u>895,717,241.22</u>
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	895,717,241.22
101.1 118.1	ELECTRIC CAPITAL LEASES COMMON CAPITAL LEASE	1,307,422,019.46 126,294,507.33 <u>1,433,716,526.79</u>	190,998,822.25 61,916,504.22 <u>252,915,326.47</u>
143	FAS 143 ASSETS - Legal Obligation	26,850,658.54	(887,422,711.91)

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
143	FIN 47 ASSETS - Non-Legal Obligation	233,056,731.44	69,989,260.38
	FAS 143 ASSETS - COR - Legal Obligation	<u>0.00</u>	<u>(2,669,656,686.24)</u>
	TOTAL FAS 143	259,907,389.98	(3,487,090,137.77)
	UTILITY PLANT TOTAL	<u><u>34,664,862,903.50</u></u>	<u><u>8,577,904,483.45</u></u>

APPENDIX E
SUMMARY OF EARNINGS

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF EARNINGS
SEPTEMBER 2025
(\$ IN MILLIONS)

Line No.	Item	Amount
1	Operating Revenue	\$ 4,469
2	Operating Expenses	<u>3,458</u>
3	Net Operating Income	<u>\$ 1,011</u>
4	Weighted Average Rate Base	\$ 17,748
5	Rate of Return*	8.21%

*Authorized Cost of Capital

APPENDIX F

STATE, COUNTIES, AND CITIES SERVICE LIST

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

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

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