

Proceeding No.: A.26-05-~~009XXX~~
Exhibit No.: SDGE-10
Witness: Mindy Guardado

UPDATED PREPARED DIRECT TESTIMONY OF
MINDY GUARDADO
ON BEHALF OF
SAN DIEGO GAS & ELECTRIC COMPANY

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



~~May~~ OCTOBER 15, 2026

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

I. OVERVIEW AND PURPOSE

The purpose of this updated testimony is to present San Diego Gas & Electric Company's ("SDG&E") rate recovery proposals for its application for approval of its 2027 forecasts of (1) the Energy Resource Recovery Account ("ERRA") revenue requirement, which includes greenhouse gas ("GHG") costs, and projected year-end balance in ERRA; (2) the Portfolio Allocation Balancing Account ("PABA") revenue requirement and projected year-end balance in PABA; (3) the Competition Transition Charge ("CTC") revenue requirement; (4) the Local Generation ("LG") revenue requirement and projected year-end balance in the LG balancing account ("LGBA"); (5) the Modified Cost Allocation Methodology ("MCAM") revenue requirement; (6) San Diego Community Power's ("SDCP") Disadvantaged Communities – Green Tariff ("DAC-GT"); (7) the Tree Mortality Non-Bypassable Charge ("TMNBC") revenue requirement; and (8) the projected year-end balance in BioMAT Non-Bypassable Charge Balancing Account ("BNBCBA") as presented in the testimony of SDG&E witness Ms. Felan.

This testimony also presents SDG&E's 2027 proposed rates for: (1) the 2027 electric sales forecast; (2) the GHG Allowance return to customers, specifically the Small Business and Residential California Climate Credit ("CCC"); (3) the vintage Power Charge Indifference Adjustment ("PCIA") rates; and (4) 2027 MCAM rates. The illustrative rates, rate impacts, and bill impacts presented in this testimony are calculated using current effective rates,¹ the forecasted 2027 ERRA Forecast revenue requirements as presented in the testimony of SDG&E witness Ms.

¹ "Current Effective" throughout this testimony refers to rates effective ~~April~~August 1, 2026, per Advice Letter ("AL") ~~4868-E4791-E/E-A~~.

1 Felan, and the 2027 forecasted sales as presented in the testimony of SDG&E witness Mr.
2 Simmerman.²

3 This testimony is organized as follows:

- 4 1. Section II – Cost Recovery Allocation;
- 5 2. Section III – 2027 Rate and Bill Impacts to Reflect Recovery of Updated Revenue
6 Requirements;
- 7 3. Section IV – 2027 Climate Credit for the Return of GHG Allowance Revenues;
- 8 4. Section V – 2027 PCIA Rates;
- 9 5. Section VI – 2027 MCAM Rates;
- 10 6. Section VII – Summary and Relief Requested; and
- 11 7. Section VIII – Qualifications.

12 **II. COST RECOVERY ALLOCATION**

13 SDG&E is proposing an update to the MCAM revenue allocation due to the approval of D.
14 25-09-006 and implementation of the Medium Commercial class, but is not proposing any
15 additional cost recovery allocation changes in this proceeding as cost recovery allocations were
16 addressed in SDG&E’s Test Year (“TY”) 2024 General Rate Case (“GRC”) Phase 2 Application
17 (“A.”) 23-01-008.³ Consistent with current allocation methodologies, SDG&E will implement its:

² Includes System Net, Delivered, and Bundled sales. No changes were made to forecasted System Net, Delivered, or Bundled 2027 sales totals. Updates were made to underlying detailed sales determinants, which impacted SDG&E’s Total Rate Adjustment Component (TRAC) and PCIA vintages used for the allocation of dollars to bundled versus departed load.

³ Decision (“D.”) 25-09-006, OP 1, approved the recovery allocation methodology proposed in the Partial Settlement Agreement filed by SDG&E, the Public Advocates Office at the California Public Utilities Commission, Utility Consumers’ Action Network, Federal Executive Agencies, California Farm Bureau Federation, Small Business Utility Advocates, Solar Energy Industries Association, California City County Street Light Association, The Utility Reform Network, and City of San Diego. Pursuant to OP 4, SDG&E implemented the updated SAPC methodology on January 1, 2026, and reflects those updates in the year-end Consolidated advice letter filings. Pursuant to OP 5, the updated distribution and commodity revenue allocations were implemented on April 1, 2026.

(1) bundled commodity rates that collect the 2027 commodity-related revenue requirements;⁴ (2) Local Generation Charge (“LGC”) rates that collect LG revenue requirement and balancing account; and (3) CTC rates that collect CTC revenue requirement and balancing account using the System Average Percent Change (“SAPC”) methodology adopted in SDG&E’s TY 2024 GRC Phase 2, per D. 25-09-006.⁵ Pursuant to D.18-10-019, the PCIA allocations will be consistent with the factors used to allocate generation costs to bundled customers.⁶ The TMNBC and BNBCBA allocations are based on 12-month coincident peak (“12-CP”) demand, which is recovered through the Public Purpose Programs (“PPP”) rate.^{7, 8} Lastly, SDCP’s DAC-GT program costs are recovered as an equal cents/kWh rate also through PPP.⁹

SDG&E proposes to update the allocation percentages used to collect the MCAM revenues through the MCAM rates. These allocations are based on 12-CP energy of the specific Opt-Out Load Serving Entities (“LSEs”), pursuant to Resolution E-5241 and AL 4151-E/E-A.¹⁰ With the implementation of the Medium Commercial class, SDG&E believes it is reasonable to update the allocation percentages to reflect the movement of Schedule TOU-M out of the Small Commercial class into the Medium Commercial class. Additional details will be discussed in Section VII below.

⁴ Commodity-related revenue requirements include but are not limited to the (a) ERRRA revenue requirement, (b) bundled customers’ portion of the PABA revenue requirement, (c) bundled customers’ portion of the ERRRA and PABA year-end balances.

⁵ See D.21-07-010, Ordering Paragraph (“OP”) 1, and p. 18. This allocation was updated with the implementation of changes approved pursuant to OPs 1 and 4 of D.25-09-006 effective January 1, 2026, and reflected in AL 4757-E/E-A.

⁶ See D.18-10-019, OP 4.

⁷ See D.21-07-010 at pp. 21-22.

⁸ See D.20-08-043, Findings of Fact 11.

⁹ AL 4129-E, p. 2, approved January 30, 2023, and effective January 1, 2023.

¹⁰ AL 4151-E/E-A, approved April 17, 2023, and effective January 26, 2023.

SDG&E presents the illustrative bundled and unbundled (*i.e.*, departed load) class average total rate and bill impacts in Section III below. Bundled refers to customers who receive their electric generation from SDG&E. Unbundled refers to customers who receive their electric generation from an Energy Service Provider (“ESP”) other than SDG&E.

III. 2027 RATE AND BILL IMPACTS TO REFLECT RECOVERY OF UPDATED REVENUE REQUIREMENTS

SDG&E requests the recovery in rates of the following 2027 revenue requirements¹¹ presented in the direct testimony of SDG&E witness Ms. Felan¹²:

1. 2027 ERRA Revenue Requirement of ~~\$282.0379.3~~ million for recovery of the “up-to-market” energy procurement costs, which include GHG costs, associated with serving SDG&E’s bundled service customers. SDG&E also seeks recovery of the projected 2026 year-end balance recorded to ERRA of (~~\$92.145.0~~) million;¹³
2. 2027 PABA Revenue Requirement of ~~\$623.0301.4~~ million for recovery of the “above-market” costs and revenues associated with all generation resources that are

¹¹ The revenue requirement figures in this testimony exclude franchise fees & uncollectibles (“FF&U”) unless otherwise noted. When FF&U is included, SDG&E uses the current FF&U rates, as implemented in AL 4757-E.

¹² The direct testimony of SDG&E witness Ms. Felan does not address the requested funding for the 2027 SDCP DAC-GT program.

¹³ D.22-01-023, OP 4, directed each of the Investor-Owned Utilities (“IOUs”) to modify their respective Electric Preliminary Statements governing the ERRA and PABA accounts to allow them to place year-end ERRA balances in the most-recent vintage subaccount of PABA each year.

1 eligible for cost recovery through PCIA rates,¹⁴ and recovery of the projected 2026
2 year-end balance recorded to PABA of ~~\$425.6~~\$444.8;¹⁵

3 3. 2027 CTC Revenue Requirement of \$0.1 million for recovery of above-market
4 costs associated with CTC-eligible resources from all customers;

5 4. 2027 LG Revenue Requirement of ~~\$306.0~~\$285.4 million for the recovery of net
6 costs associated with resources approved by the California Public Utilities
7 Commission (“Commission”) for Cost Allocation Mechanism (“CAM”) treatment
8 for recovery from all benefiting customers, including all bundled service, Direct
9 Access (“DA”) and Community Choice Aggregation (“CCA”) customers,¹⁶ and the
10 projected 2026 year-end balance recorded to the LGBA of ~~(\$34.0)~~\$0.7 million. As
11 discussed further in the direct testimony of SDG&E witness Ms. Felan, the LGBA
12 includes SDG&E’s estimated investment tax credit (ITC) for the Fallbrook 2.0
13 resource, projected to come online in 2026, as well as a reconciliation of the
14 forecasted ITCs for Westside Canal 2.0 versus what was actually recorded in 2025
15 and the Santee BESS ITCs recorded in 2025;

¹⁴ The PABA revenue requirement figure in this testimony differs from that presented in the direct testimony of SDG&E witness Ms. Felan because the PABA revenue requirement in this testimony reflects the amount that will be collected through rates, which includes the above-market costs of utility owned generation (“UOG”) that will be transferred to PABA. UOG costs are approved in SDG&E’s GRC proceedings and therefore SDG&E is not requesting any changes to the total UOG costs in this ERRA Forecast Application. These above-market costs of UOG are not included in SDG&E witness Ms. Felan’s testimony figures.

¹⁵ D.19-10-001, OP 3.f authorized the recovery of the PABA prior year-end balance to be recovered through the ERRA Forecast filing.

¹⁶ In D.13-03-029, the Commission authorized SDG&E to implement the LGC rate component, which is designed to recover new generation costs for local reliability that are deemed to be subject to the CAM policy adopted in D.06-07-029 and D.11-05-005, as a per kilowatt hour (“kWh”) non-bypassable charge from all benefiting customers including all bundled service, DA and CCA customers.

5. 2027 MCAM revenue requirement of ~~\$0.50.4~~ million for the recovery of procurement conducted on behalf of customers of LSEs that opted out of procurement required by D.19-11-016 and D.21-06-035, to be recovered by customers of those LSEs;
6. 2027 SDCP DAC-GT program revenue requirements of \$1.~~64~~ million, as requested in SDCP's AL 41-E;¹⁷
7. 2027 TMNBC Revenue Requirement as set forth in the testimony of SDG&E witness Ms. Felan and confidentiality declaration attached thereto for recovery of costs associated with the tree mortality related procurement costs;
8. 2026 projected year-end balance for BNBCBA of \$0.1 million as set for in the testimony of SDG&E witness Ms. Felan for full recovery of the net costs of the Bioenergy Market Adjusting Tariff ("BioMAT") procurement costs for the BioMAT program; and
9. The amounts above projected for the ERRA, PABA, LGBA, and BNBCBA year-end balances will be updated in SDG&E's annual year-end process pursuant to Resolution E-5217 (August 4, 2022), which directs the IOUs to update projected year-end balances for each of its regulatory accounts in its annual year-end consolidated electric revenue and rate change advice letters.

Table 1 below compares the currently effective revenue requirements to the 2027 proposed revenue requirements discussed above and the GHG Allowance revenues eligible for return to customers through electric rates, which are discussed in more detail below in Section IV.¹⁸

¹⁷ Per AL 4822-E/E-A filed April 1, 2026, and May 6, 2026, SDG&E is not requesting any additional funding for its DAC-GT program.

¹⁸ Table 1 excludes the TMNBC revenue requirement as it is confidential. However, the revenue requirement is included in total rate impacts.

Table 1
Current and Proposed Revenue Requirements (\$000)¹⁹

Line	Description	Currently Authorized Revenue Requirement		Proposed Revenue Requirement		Change from Current	Change (%)
		w/o FF&U	w/FF&U	w/o FF&U	w/FF&U	w/FF&U	w/FF&U
1	ERRA	392,369	398,612	~~281,958~~ ~~379,307~~	~~286,444~~ ~~385,342~~	~~(112,167)~~ ~~(13,270)~~	~~-28.1%~~ ~~3.3%~~
2	ERRA Balance	(2,196)	(2,231)	~~(92,120)~~ ~~(45,010)~~	~~(93,585)~~ ~~(45,726)~~	~~(91,355)~~ ~~(43,495)~~	~~4095.7%~~ ~~1950.0%~~
3	PABA	176,399	177,904	~~622,951~~ ~~301,412~~	~~627,934~~ ~~303,905~~	~~450,030~~ ~~126,001~~	~~253.0%~~ ~~70.8%~~
4	PABA Balance	296,671	299,277	~~425,591~~ ~~144,783~~	~~429,181~~ ~~146,226~~	~~129,904~~ ~~(153,052)~~	~~43.4%~~ ~~51.1%~~
5	CTC	548	557	~~150~~ ~~137~~	~~152~~ ~~139~~	~~(405)~~ ~~(418)~~	~~-72.7%~~ ~~75.0%~~
6	LG	247,139	251,071	~~305,958~~ ~~285,430~~	~~310,826~~ ~~289,971~~	~~59,755~~ ~~38,901~~	~~23.8%~~ ~~15.5%~~
7	LGBA Balance	(78,418)	(79,666)	~~651~~ ~~(34,020)~~	~~662~~ ~~(34,561)~~	~~80,327~~ ~~45,104~~	~~-100.8%~~ ~~56.6%~~
8	Modified CAM	308	313	~~515~~ ~~364~~	~~524~~ ~~370~~	~~211~~ ~~57~~	~~67.3%~~ ~~18.2%~~
9	SDCP DAC-GT	-	-	~~1,648~~ ~~126~~	~~1,648~~ ~~126~~	~~1,648~~ ~~126~~	~~0.0%~~
10	BNBCBA	-	-	85	85	85	0.0%
11	Subtotal	1,032,821	1,045,837	~~1,547,389~~ ~~1,033,616~~	~~1,563,870~~ ~~1,046,877~~	~~518,033~~ ~~1,040~~	~~49.5%~~ ~~0.1%~~
GHG Allowance Revenue Available for Return²⁰							
12	Residential & Small Business CCC	(149,109)	(149,109)	~~(103,804)~~ ~~(137,797)~~	~~(103,804)~~ ~~(137,797)~~	~~45,305~~ ~~11,311~~	~~-30.4%~~ ~~7.6%~~
13	EITE Returns	(3,618)	(3,618)	~~(2,856)~~ ~~(2,763)~~	~~(2,856)~~ ~~(2,763)~~	~~762~~ ~~855~~	~~-21.1%~~ ~~23.6%~~
14	Total	880,094	893,111	~~1,440,729~~ ~~893,056~~	~~1,1457,210~~ ~~906,317~~	~~564,100~~ ~~13,207~~	~~63.2%~~ ~~1.5%~~

Tables 2 and 3 present the illustrative bundled and unbundled class average total rate impacts, respectively, associated with SDG&E's proposed 2027 electric sales forecast as discussed in the testimony of SDG&E witness Mr. Simmerman and the revenue requirements presented in

¹⁹ Totals may not equal due to rounding.

²⁰ GHG Allowance Revenue available for return ~~include~~includes FF&U in both columns.

Table 1. SDG&E is requesting rate recovery of those revenue requirements beginning January 1, 2027.

The net \$~~564.143.2~~ million (including FF&U) increase from the currently effective revenue requirements, when implemented with SDG&E's 2027 sales forecast as discussed in the testimony of SDG&E witness Mr. Simmerman, would decrease the total bundled system average²¹ rate ~(~~0.90.5~~) cents per kWh, or ~~-2.34.2~~%.²² Without the Residential and Small Business Semi-Annual CCC, the total bundled system average rate would decrease by ~(~~1.20.6~~) cents per kWh, or ~~-2.94.4~~%. For unbundled customers, SDG&E's system average delivery plus PCIA rates will increase ~~~4.10.3~~ cents per kWh, or ~~17.74.4~~%. Without the Residential and Small Business Semi-Annual CCC, SDG&E's system average delivery plus PCIA rates would increase ~~~3.90.3~~ cents per kWh, or ~~16.04.4~~%. Attachments A and B illustrate the changes resulting from the proposals in this Application by individual rate component to the class average revenues and rates, respectively.

Tables 4 and 5 below present illustrative class bill impacts, including the CCC, for both bundled and unbundled customers, respectively. Beginning October 1, 2025, SDG&E implemented the Residential Base Services Charge.²³ This fixed charge will reduce residential volumetric rates but has no impact on class average rates.

²¹ System average rates discussed in this testimony are calculated by dividing the total revenue requirement by the total forecasted kWh sales. The system average rates are presented as volumetric charges for simplicity; however, most of SDG&E's rate schedules are made up of multiple types of charges (i.e., volumetric, demand, and/or fixed).

²² Revenue requirement increase aligns with Table 1, which excludes TMNBC costs due to confidentiality. Rate and bill impacts include the impact of the TMNBC costs.

²³ AL 4701-E was approved by the Commission on September 30, 2025.

Table 2
Illustrative Bundled Class Average Total Rate Impacts^{24,25}

Customer Classes	Current Effective Rates (¢/kWh)	Proposed Rates (¢/kWh)	Change (¢/kWh)	Change (%)
Residential	43. ~~132873~~	42. ~~8783.618~~	-0.25 ~~45~~	-0.6%
Small Commercial	~~39.97840.349~~	~~39.60440.423~~	~~-0.3740.074~~	~~-0.90.2%~~
Medium Commercial	38. ~~388632~~	36. ~~5157.347~~	-1.8 ~~73285~~	~~-4.93.3%~~
Large Commercial and Industrial	38. ~~011421~~	36. ~~6137.446~~	-1.39 ~~80.675~~	~~-3.71.8%~~
Agriculture	26. ~~205312~~	25. ~~6626.805~~	~~-0.5430.493~~	~~-2.11.9%~~
Streetlighting	26. ~~391541~~	26. ~~100155~~	-0.29 ~~1386~~	-1.1 ~~5%~~
System	39. ~~259626~~	38. ~~3399.141~~	-0.92 ~~0485~~	~~-2.31.2%~~

Table 3
Illustrative Unbundled Class Average Rate Impacts²⁶

Customer Classes	Current Effective Rates (¢/kWh)	Proposed Rates (¢/kWh)	Change (¢/kWh)	Change (%)
Residential	28. ~~1399.607~~	33. ~~9060.233~~	~~5.7670.626~~	~~20.51%~~
Small Commercial	~~26.0607.035~~	~~30.79427.791~~	~~4.7340.756~~	~~18.22.8%~~
Medium Commercial	21. ~~5392.444~~	26. ~~3033.099~~	~~4.7640.655~~	~~22.19%~~
Large Commercial and Industrial	20. ~~191990~~	22. ~~7240.724~~	~~2.534-0.266~~	~~12.5-1.3%~~
Agriculture	16. ~~287910~~	18. ~~7597.645~~	~~2.4720.734~~	~~15.24.3%~~
Streetlighting	~~16.4507.113~~	19. ~~3756.524~~	~~2.924-0.589~~	~~17.8-3.4%~~
System	~~23.3934.434~~	27. ~~5394.776~~	~~4.1460.342~~	~~17.74%~~

²⁴ Class average rates discussed in this testimony are calculated by dividing the total allocated revenue requirement by the total forecasted kWh sales per customer class. The class average rates are presented as volumetric charges for simplicity; however, most of SDG&E's rate schedules are made up of multiple types of charges (i.e., volumetric, demand, and/or fixed).

²⁵ Includes the California Climate Credit.

²⁶ Includes average PCIA rates. Excludes the cost of electricity procured on the customers' behalf by their ESP. Includes the California Climate Credit

Table 4
Illustrative Bundled Class Bill Impacts^{27,28}

Customer Classes	Current Bill (\$/month)	Proposed Bill (\$/month)	Bill Change (\$/month)	Bill Change (%)
Residential - Non-CARE	18 ~~36~~	18 ~~76~~	~~40~~	~~2.30~~ 4%
Residential - CARE	10 ~~13~~	10 ~~43~~	~~3(0)~~	~~3.0~~ -0.2%
Small Commercial	41 ~~14~~	40 ~~745~~	~~(4)1~~	~~-0.90~~ 2%
Medium Commercial	7,09 ~~7143~~	6,75 ~~1905~~	~~(346)(238)~~	~~-4.93~~ 3%
Large Commercial and Industrial	135,94 ~~26,336~~	130,94 ~~33,922~~	~~(5,000)(2,414)~~	~~-3.71~~ 8%
Agriculture	1,87 ~~19~~	1,83 ~~3914~~	~~(39)5~~	~~-2.1~~ 9%
Streetlighting	26 ~~46~~	26 ~~12~~	~~(34)~~	~~-1.1~~ 5%

Table 5
Illustrative Unbundled Class Bill Impacts^{29,30}

Customer Classes	Current Bill (\$/month)	Proposed Bill (\$/month)	Bill Change (\$/month)	Bill Change (%)
Residential - Non-CARE	12 ~~39~~	15 ~~031~~	~~27~~	~~22.1~~ 9%
Residential - CARE	6 ~~48~~	8 ~~269~~	~~18~~	~~28.40~~ %
Small Commercial	26 ~~878~~	31 ~~6285~~	~~498~~	~~18.22~~ 8%
Medium Commercial	3,73 ~~3881~~	4,20 ~~13,832~~	~~468(49)~~	~~12.5~~ -1.3%
Large Commercial and Industrial	72,21 ~~05,069~~	81,27 ~~274,146~~	~~9,062(953)~~	~~12.5~~ -1.3%
Agriculture	1,16 ~~3208~~	1,34 ~~0260~~	~~17752~~	~~15.24~~ 3%
Streetlighting	16 ~~571~~	19 ~~465~~	~~29(6)~~	~~17.8~~ -3.4%

²⁷ Bill impacts presented for illustrative purposes only. Customers' actual bill impacts will vary with usage per month, season and applicable rate schedule specific rate components such as climate zone, basic service fees ("BSF"), demand and per lamp charges. Includes the California Climate Credit.

²⁸ Residential bill impacts based on 400 kWh of usage per month on Schedule TOU-DR1 and assumes a Tier 3 Base Services Charge ("BSC") for non-CARE customers and a Tier 1 BSC for CARE Customers. Non-residential bill impacts estimated based on class average rates multiplied by ~~monthly~~annual average billed 2025 usage (1,027 kWh for Small Commercial, 18,489 kWh for Medium Commercial 357,640 kWh for Large Commercial and Industrial, 7,141 kWh for Agriculture, and 1,001 kWh for Streetlighting).

²⁹ Bill impacts presented for illustrative purposes only. Customers' actual bill impacts will vary with usage per month, season and applicable rate schedule specific rate components such as climate zone, BSF, demand, per lamp charges and customer specific PCIA vintage rates. Includes the California Climate Credit.

³⁰ Residential bill impacts based on 400 kWh of usage per month on Schedule TOU-DR1, PCIA vintage 2021, and assumes a Tier 3 BSC for non-CARE customers and a Tier 1 BSC for CARE customers. Non-residential bill impacts estimated based on class average delivery plus PCIA rates multiplied by ~~monthly~~annual average billed 2025 usage (1,027 kWh for Small Commercial, 18,489 kWh for Medium Commercial 357,640 kWh for Large Commercial and Industrial, 7,141 kWh for Agriculture, and 1,001 kWh for Streetlighting).

1 **IV. 2027 CLIMATE CREDIT FOR THE RETURN OF GHG ALLOWANCE**
2 **REVENUES**

3 In compliance with D.12-12-033 and D.20-10-002, the GHG allowance revenues eligible
4 for return to customers is based on the GHG Allowance Revenues forecast of
5 \$(~~148.31~~~~81.4~~)³¹ million presented in the testimony of SDG&E witness Mr. Elias, adjusted
6 for the following:

- 7 1. Preliminary reconciliation of 2026 year-end actuals recorded in the GHG Revenue
8 Balancing Account (“GHGRBA”) of \$~~35.533~~~~.8~~ million as presented in Attachment G -
9 Template D-1 to the instant Application, which includes the reconciliation of 2025
10 forecasted with 2025 year-end actuals recorded in GHGRBA as presented in the
11 testimony of SDG&E witness Ms. Felan;
- 12 2. GHG expenses related to customer outreach and education and administrative costs
13 presented in the testimony of SDG&E witness Mr. Elliott of \$~~0.030~~~~.4~~ million that will
14 be recorded in the GHG Customer Outreach and Education Memorandum Account
15 (“GHGCOEMA”) and the GHG Administrative Costs Memorandum Account
16 (“GHGACMA”); and
- 17 3. Solar on Multifamily Affordable Housing (“SOMAH”) Program funding³² of
18 \$0 for 2027 and Disadvantaged Community Single-Family Solar Homes (“DAC-

³¹ The GHG Allowance Revenues reflect the currently approved Allocated Allowances from the California Air Resources Board (“CARB”) regulation and may change materially depending on CARB’s adoption of revised regulations in 2026.

³² D.17-12-022 at OP 4 requires the IOUs to “each shall reserve 10% of the proceeds from the sale of greenhouse gas allowances defined in Public Utilities Code Section 748.5 through its annual Energy Resource Recover Account (ERRA) proceedings for use in the Solar on Multifamily Affordable Housing program, starting with its ongoing 2018 ERRA forecast proceeding.” Furthermore, D.20-04-012 at OP 6 extended SOMAH funding through June 30, 2026. As such, SDG&E is not requesting any additional funding for SOMAH for 2027.

SASH”) Program funding of \$0, as presented in the testimony of SDG&E witness Ms. Felan, adjusted for the prior year’s SOMAH true-up; and

4. On September 19, 2025, Governor Newsom signed Assembly Bill 1207 (Irwin) Statutes 2025, Chapter 117 (“AB 1207”) which updated Pub. Utility Code Section 748.5(d)(1) and states, “the Commission shall require an electrical corporation to annually remit to the State Treasury 5 percent of the revenues, including any accrued interest, [...] for deposit in the California Transmission Accelerator Revolving Fund”.³³ This code section becomes operative July 1, 2026, and applies for five years. As approved with D.26-04-036 OP 7, the new State Transmission Accelerator funding is ~~\$7.49.1~~ million for 2027.^{34, 35}

Table 6 below provides the current authorized and proposed GHG Allowance revenues to determine the GHG Allowance revenues eligible for return to customers.

Table 6
GHG Allowance Revenues³⁶ Eligible for Return to Customers

	Current Authorized³⁷ (\$000)	Proposed (\$000)	Change³⁸ (~~\$(~~\$000)	Change (%)
GHG Allowance Revenues	(207,853)	(~~148,327~~ 81,399)	~~59,527~~ 26,455	~~-28.6~~ 12.7%
Interest	1,642	~~133~~ (109)	(1, ~~509~~ 751)	~~-91.9~~ 106.7%

³³ Established in 2025 by SB 254 to support critical energy infrastructure projects.

³⁴ D.26-04-036 OP 7b requires that the State Transmission Accelerator fund equals ~~5~~% of GHG Allowance Revenues.

³⁵ Due to implementing the Transmission Accelerator Revolving Fund for six months in 2026, SDG&E’s Attachment G (Template D-1) 2026 Recorded column reflects \$5.~~12~~ million which is half of 5% of the forecasted 2026 Allowance Revenues of (\$207.9) million approved with SDG&E’s 2026 ERRRA Forecast (D. 25-12-008).

³⁶ All values exclude FF&U unless otherwise noted.

³⁷ Authorized by D.25-12-008 and effective January 1, 2026, per AL 4757-E.

³⁸ Differences may not equal due to rounding.

	Current Authorized³⁷ (\$000)	Proposed (\$000)	Change³⁸ ~~(\$000)~~	Change (%)
GHG Expenses ³⁹	18	~~2865~~	~~1047~~	~~56.9268.2%~~
Total Allowance Revenue Approved for Programmatic Use ⁴⁰	8,712	~~7,6429,296~~	~~(1,070)584~~	~~-12.36.7%~~
FF&U	(1,944)	~~(1,672)(2,200)~~	~~271(256)~~	~~-14.043.2%~~
Prior Year GHGRBA Revenue Return True-Up ⁴¹	46,699	~~353,537787~~	~~(11,163)(42,943)~~	~~-23.97.7%~~
GHG Allowance Revenues Eligible for Return to Customers	(152,727)	~~(440,5106,660)~~	~~42,446,067~~	~~-30.28.0%~~

OP 1 of D.12-12-033, OP 18 of D.15-07-001, OP 1 of D.20-10-002 and OP 6 of D.21-08-026 direct the IOUs to distribute GHG allowances revenues eligible for return to customers in the following manner:^{42,43}

1. **Emissions-Intensive and Trade-Exposed (“EITE”)** entities will receive an annual, fixed-amount on-bill credit based on Commission calculations, discussed below;
2. **Small Business and Residential CCC** for the distribution of all remaining GHG Allowance revenues to small business and residential customers on an equal dollar per small business and residential account basis delivered as a semi-annual, on-bill credit and is described in more detail below.

³⁹ GHG Expenses include utility outreach and administrative costs, including information technology (“IT”) billing and program management costs, as well as statewide outreach costs.

⁴⁰ Includes SOMAH true-up amount of \$0.2 million.

⁴¹ On October 8, 2026, the Commission approved a Proposed Decision in R.25-01-005 authorizing the transfer of \$306,056 from the DAC-SASH balancing account to GHGRBA. This adjustment is reflected in the prior year amount while the final decision is pending issuance.

⁴² Consistent with D.15-07-001, OP 18, the Residential Volumetric Return is no longer applicable.

⁴³ Consistent with D.21-08-026, OP 6, the Small Business Volumetric Return is no longer applicable.

1 **A. EITE**

2 OP 1 of D.20-10-002 directs the IOUs to distribute GHG allowance proceeds in the same
3 manner as previously directed in D.12-12-033, D.13-12-002, and D.14-12-037 (as modified by
4 D.15-08-006 and D.16-07-007). D.15-01-024 states “[o]nce EITE customers have begun
5 receiving an EITE return, the forecast return is based on the recorded prior-year revenue returned
6 to EITE customers.”⁴⁴ With respect to the California Industry Assistance Credit for EITE, D.20-
7 10-002 extended the existing formulas until the CARB begins the process of providing assistance
8 or the Commission directs further changes.⁴⁵ In March 2026, EITE customers began receiving
9 EITE returns in the amount of \$2.~~98~~ million. As such, the adjustment to GHG Allowance
10 Revenues available for distribution in 2027 reflects an assumed return to EITE customers of \$2.~~98~~
11 million. ~~If the 2026 EITE return differs from the amount put forth in this testimony by the time~~
12 ~~SDG&E files its October Update, SDG&E will update this forecast.~~

13 **B. Small Business and Residential CCC**

14 The remaining GHG Allowance revenues eligible for return to customers will be allocated
15 to all qualifying small business and residential customers on an equal dollar-per-account basis,
16 which will be credited to customers semi-annually as a bill credit, also known as the Small
17 Business and Residential Semi-Annual CCC. Table 7 below presents the remaining GHG
18 Allowance revenues available for return through the Small Business and Residential CCC of
19 ~~\$103.8137.8~~ million, which results in a semi-annual Small Business and Residential CCC of
20 ~~\$34.0245.43~~.⁴⁶

⁴⁴ D.15-01-024, Attachment D at 5.

⁴⁵ D.20-10-002, pp. 2-3 and 13-14.

⁴⁶ On August 22, 2024, the Commission approved Resolution E-5339 that modified the eligibility criteria used by the California Investor-Owned Utilities when distributing the Small Business CCC by imposing a 100-account cap on the eligible accounts. SDG&E used this updated criterion when

Table 7
GHG Allowance Revenues⁴⁷ Eligible for Return through Residential CCC

	Current Authorized⁴⁸ (\$000)	Proposed (\$000)	Change⁴⁹ (\$000)	Change (%)
GHG Allowance Revenues Eligible for Return	(152,727)	~~(106,660)~~ (140,560)	~~12,146,067~~	~~-30.28.0%~~
EITE Customer Return Revenues	3,618	2, ~~856~~ 763	~~(762)~~ (855)	~~-21.13.6%~~
Residential & Small Business CCC Revenues	(149,109)	~~(103,804)~~ (137,797)	~~45,305~~ 11,311	~~-30.47.6%~~
Residential & Small Business Semi-Annual CCC (\$/ semi- annual)	49.36	~~34.02~~ 45.43	~~(15.35)~~ (3.93)	~~-31.18.0%~~

V. 2027 PCIA RATES

The methodologies adopted to develop the PCIA rate calculations have evolved over time. The following is a timeline of Commission decisions that have impacted the calculation of the PCIA rates, which SDG&E has complied with in the development of its 2027 PCIA rates:

- D.06-07-030, modified by D.07-01-030, established authority for the PCIA component of the Cost Responsibility Surcharge (“CRS”) to preserve bundled customer indifference by ensuring departing load customers pay their share of the cost responsibility associated with the above-market costs based on an administrative benchmark, also known as the “indifference amount,” of the utilities’ total procurement resource portfolio.⁵⁰

forecasting the number of customers eligible for the CCC for the purpose of calculating the CCC amount.

⁴⁷ Includes FF&U.

⁴⁸ Authorized by D.25-12-008 and effective January 1, 2026, per AL 4757-E.

⁴⁹ Difference may not equal due to rounding.

⁵⁰ In D.07-01-025, the Commission adopted the PCIA methodology for CCA customers.

- 1 • D.08-09-012 refined the indifference amount methodology to better protect
2 bundled customer indifference by introducing the requirement to “vintage”
3 departing load customers, based on their departure date, when determining
4 the customers’ cost responsibility for the “total portfolio” of resources.⁵¹
5 Assigning customers to a vintage ensured that departing load customers pay
6 their share of above-market costs associated with the specific vintage
7 portfolio of resources that were acquired to serve them prior to their
8 departure from bundled load service in order to better protect bundled
9 customer indifference. After departure from bundled service, the departing
10 load customers are not required to pay for above-market costs associated
11 with utility procurement commitments after that load departs.
- 12 • D.11-12-018 refined the indifference amount methodology by recognizing
13 that regulatory and industry changes had impacted energy procurement
14 practices. Changes to the Market Price Benchmark (“MPB”) methodology,
15 used to determine the “above-market” value of electricity, now included the
16 addition of a renewables portfolio standards adder (“RPS adder”) to better
17 reflect the market value of renewable resources and a revised resource
18 adequacy capacity adder (“CAP adder”), which resulted in vintage MPBs.⁵²
19 The vintage portfolio of resources calculation was revised to better reflect
20 time-of-use load variations and also removed load-related costs incurred by

⁵¹ D.08-09-012, OP 10.

⁵² D.11-12-018, OPs 2 and 8.

1 the California Independent System Operator (“CAISO”) that are then
2 charged to the utilities.⁵³

- 3 • D.16-09-044 directed the Joint Utilities and CCAs⁵⁴ to develop a uniform
4 workpaper template through the PCIA Working Group to “facilitate
5 comparison and analysis of the PCIA across utilities.”⁵⁵ Pursuant to D.17-
6 08-026 OP 2, SDG&E has reflected the uniform workpaper template as
7 attached in Appendix 7 of D.06-07-030 as part of this filing.⁵⁶ The
8 Commission further ordered in D.18-10-019 that PG&E, SCE and SDG&E
9 develop a uniform common template for the calculation of each of their
10 PCIA rates reflecting the changes ordered in the decision.⁵⁷ SDG&E
11 submitted its common template to the Commission’s Energy Division and
12 concurrently served the updated common template to the service list for its
13 ERRA proceeding.
- 14 • D.18-10-019 modified the PCIA methodology by revising inputs to the
15 MPB that is used to calculate the PCIA, effective January 1, 2019. In
16 addition to the revised MPB inputs, the decision also adopted an annual
17 true-up mechanism, as recommended by a number of parties, as well as a
18 cap that limited the change of the PCIA rate from one year to the next.

⁵³ D.11-12-018, OPs 6 and 7.

⁵⁴ SCE, Pacific Gas & Electric Company (“PG&E”), SDG&E (collectively, the Joint Utilities), CCAs, certain Electric Service Providers and other representatives of DA interests, and consumer, labor and environmental groups participated in the PCIA working group.

⁵⁵ D.17-08-026, p. 2.

⁵⁶ D.17-08-026, OP 2 states that the workpaper template attached as Appendix A of D.17-08-026 is attached to D.06-07-030 as Appendix 7.

⁵⁷ D.18-10-019, OP 3.

1 Starting in forecast year 2020, the cap level of the PCIA rate was set at 0.5
2 cents/kWh more than the prior year's PCIA, differentiated by system
3 average vintage rate. AL 3436-E established the PCIA under-collection
4 balancing account ("CAPBA") which was used to track obligations that
5 accrued for departing load customers by vintage subaccounts when the
6 PCIA cap was hit.⁵⁸ In AL 3318-E/E-A, the PABA was established to
7 record the "above-market" costs and revenues associated with all PCIA
8 eligible resources by vintage subaccounts, effective January 1, 2019.⁵⁹

- 9 • D.19-10-001 further modified the PCIA methodology by revising the inputs
10 to the billing determinants (sales) that is used to calculate the PCIA rates,
11 effective January 1, 2020. This revision ordered SDG&E to use vintage
12 billing determinants of those responsible for the vintage portfolio to
13 determine PCIA rates, instead of the currently used system net billing
14 determinants. In addition, the decision authorized any over/under-
15 collection in the PABA vintage subaccounts in a given year to be rolled into
16 the next year's ERRR Forecast filing. The decision adopted the
17 methodology for SDG&E to true-up the values in PABA for the imputed
18 RPS and resource adequacy ("RA") costs using the updated benchmarks
19 provided by the Energy Division on October 1.⁶⁰ The true-up amounts for

⁵⁸ SDG&E AL 3436-E was filed on September 30, 2019, effective and approved on October 30, 2019.

⁵⁹ AL 3318-E/E-A, approved May 30, 2019, and effective January 1, 2019.

⁶⁰ D.22-01-023, OP 1 modified the PCIA market price benchmark release date from November 1 to October 1 each year, beginning with the 2022 benchmark.

1 both RPS and RA will be booked as adjustments to PABA annually through
2 the ERRA Forecast filing.

- 3 • D.20-05-006 directed the IOUs to open a new “non-vintaged” PABA
4 subaccount to allocate certain costs to all PCIA-eligible customers without
5 respect to when the customer departed.
- 6 • D.21-03-051 granted the Joint Utilities’ uncontested Petition for
7 Modification (“PFM”) to D.17-08-026 which updates the PCIA workpaper
8 to remove the application of line losses to capacity volumes and utilizes
9 energy volumes as measured at the generator meter instead of customer
10 meter.⁶¹
- 11 • D.21-05-030 removed the PCIA cap and trigger mechanisms and required
12 SDG&E to implement the removal of the PCIA cap in rates effective
13 January 1, 2022.⁶²
- 14 • D.22-01-023 directed each of the IOUs to modify their respective Electric
15 Preliminary Statements governing the ERRA and PABA accounts to allow
16 them to place year-end ERRA balances in the most-recent vintage
17 subaccount of PABA each year.⁶³ The modifications clarify that disposition
18 of the year-end balance in the ERRA account shall be to the PABA upon
19 submission (where a Tier 1 advice letter is currently required) or approval
20 (where a Tier 2 advice letter is currently required) by the Commission of the
21 applicable compliance advice letter addressing such balance.

⁶¹ D.21-03-051, OP 1.

⁶² D.21-05-030, OP 1.

⁶³ D.22-01-023, OP 4. SDG&E AL 3976-E was approved by Energy Division on May 4, 2022.

- 1 • D.23-06-006 refined the calculation of the Energy Index MPB to improve
2 accuracy and transparency by calculating a factor to be multiplied by the
3 Commission-provided energy benchmarks. The factor is a measure of the
4 ratio between a three-year historical average of electric prices based on
5 actual energy revenues received for PCIA resources and the actual average
6 CAISO SP15 day ahead market prices. In addition, it modified the ratio of
7 on-peak to off-peak prices with a method based on time weightings rather
8 than bundled load weightings.⁶⁴
- 9 • D.25-06-049 directed Energy Division to adopt a single RA MPB, utilizing
10 3 years of transaction data to develop the RA MPB forecasts and 4 years of
11 data for the final RA MPB calculations. The decision also adopts
12 definitions for affiliate, swap and sleeve transactions and directs Energy
13 Division to remove affiliate and swap transactions from RA MPB
14 calculations and to utilize only the initial transaction data in sleeve
15 transactions. Lastly, the decision requires LSEs to identify all affiliate,
16 swap, and sleeve transactions in their data submissions.
- 17 • D.25-08-039 granted SDG&E's PFM to D.09-04-021 that was filed on
18 April 9, 2021. The modification allows SDG&E to address its year-end
19 ERRA balance through its annual ERRA forecast application.
- 20 • D.25-09-006 directed SDG&E to recover PCIA revenues allocated to
21 bundled customers through a separate PCIA rate for bundled customers

⁶⁴ D.23-06-006, OP 6; Additionally, D.23-06-006 established a new MPB and allocation mechanism to address the "greenhouse gas-free" incremental value of large hydroelectric energy resources above fossil fuel resources, however, SDG&E does not have any GHG-free resources.

1 (“Bundled PCIA Rate”), rather than through bundled commodity rates as it
2 is currently done today. The Bundled PCIA Rate will not be included in
3 this filing, however, SDG&E plans to implement this Bundled PCIA change
4 between January 1, 2027, to no later than January 1, 2028.⁶⁵

- 5 • Based on the testimony of SDCP and Clean Energy Alliance (together, the
6 “SD CCAs”), SDG&E agreed to update the PCIA rate calculation to
7 incorporate the SD CCA’s proposed vintage-specific normalization
8 adjustment with minor changes to placement, calculation steps, and
9 workbook layout that preserve transparency and standardization while
10 producing the same results.⁶⁶ SDG&E also agreed that the normalization
11 adjustment would be tied directly to the bundled sales instead of the most
12 recent PCIA vintage. This normalization adjustment adjusts the amount of
13 revenues allocated to each customer class based on how the individual
14 PCIA vintage customer class makeup (ex. Percentage of Residential vs
15 Small Commercial, etc.) correlates to the bundled customer class makeup.

16 **A. Indifference Methodology**

17 Under applicable laws and rules,⁶⁷ departing load customers are responsible for their fair
18 share of above-market costs, or an indifference amount, incurred by the utility on behalf of those
19 customers when electric generation costs exceed the current market price, or market price
20 benchmark. To maintain bundled customers’ indifference to the departure of SDG&E’s customers

⁶⁵ Please refer to SDG&E’s AL 4817-E and reply to protest on AL 4817-E which discusses its planned methodology for developing the Bundled PCIA rate and associated timing.

⁶⁶ See A.26-05-009, Prepared Rebuttal Testimony of Mindy Guardado on Behalf of San Diego Gas & Electric Company (September 9, 2026), at MG-2.

⁶⁷ California Public Utilities Code Section 365.2.

1 to non-utility service, SDG&E calculates the indifference amount to determine the cost
2 responsibility for DA, CCA, and other departing load, specifically:

3
$$\text{Indifference Amount} = \text{CTC} + \text{PCIA}$$

4 The above-market costs for both the CTC and PCIA are determined using the MPB, a
5 calculated proxy for the market value of electricity. This methodology is consistent with
6 Commission directives, specifically D.11-12-018 and Resolution E-4475. CTC revenue
7 requirements are addressed in the testimony of SDG&E witness Ms. Felan with rate impacts
8 discussed above.

9 In this Application, SDG&E is proposing to update the currently effective vintage PCIA
10 rates and to include the new vintage 2027 PCIA rates to account for customers' departing load in
11 the second half of 2027. With respect to this 2027 ERRA proceeding, SDG&E's portfolio of
12 resources, used to calculate the vintage 2027 indifference amounts and the resulting 2027 PCIA
13 rates, will include applicable costs from SDG&E's:

- 14 • Forecasted 2027 PABA, and CTC revenue requirements;
- 15 • Projected 2026 PABA year-end balance;
- 16 • Projected 2026 ERRA year-end balance; and
- 17 • SDG&E's authorized 2027 Non-Fuel Generation Balancing Account
18 ("NGBA") revenue requirement;⁶⁸ and
- 19 • ~~SDG&E's authorized General Rate Case Memorandum Account~~
20 ~~("GRCMA") balance.⁶⁹~~

⁶⁸ Pursuant to SDG&E's Test Year 2024 General Rate Case (TY 2024 GRC) D.24-12-074.

⁶⁹ ~~Effective February 1, 2025, per AL 4588-E. Pursuant to OP 5 of D.24-12-074, the GRCMA is being collected over 18 months and is scheduled to roll off in August 2026 which will be reflected in the October update.~~

~~Updated MPBs are not available at the time of this filing and therefore, the current MPBs⁷⁰ were used in the preliminary calculation of the PCIA rates in this testimony and will be updated in SDG&E's October Update filing in this proceeding.~~

B. Treatment of SONGS-related Costs

On July 26, 2018, the Commission approved D.18-07-037, adopting the majority of the 2018 Revised Settlement Agreement ("Agreement"), which stated, in part, that SDG&E would cease collecting in rates the revenue requirement authorized to be recovered related to the SONGS regulatory asset.

SDG&E's PCIA rates therefore no longer include SONGS-related Regulatory Asset costs.⁷¹ The only remaining SONGS-related costs included in PCIA rates are non-fuel related costs authorized in Southern California Edison's ("SCE") General Rate Case ("GRC") applications. The Commission recently adopted D.25-09-030 in SCE's Test Year 2025 GRC and adopts, among other things, updated SONGS-related costs. Pursuant to OP 25, the 2027 SONGS costs will be updated in SDG&E's year-end Consolidated advice letter filings. These costs are included in the PCIA rates in Attachment C.

C. Illustrative 2027 PCIA Rates

Tables 8 and 9 below provide a comparison of the current effective PCIA rates as implemented on April 1, 2026, via AL 4791-E / E-A and the illustrative 2027 PCIA rates by vintage based on the 2027 ERRRA Forecast inputs discussed above. The 2027 PCIA rates can also be found in Attachment C. Pursuant to Resolution E-5217, SDG&E will update the PCIA rates as

~~⁷⁰ Per SDG&E's 2026 ERRRA Forecast Application, October update (A.25-05-012) and D.25-12-008.~~

⁷¹ In the Order Instituting Investigation on the Commission's Own Motion in the Rates, Operations, Practices, Services and Facilities of SCE and SDG&E Associated with the San Onofre Nuclear Generating Station Units 2 and 3 (Investigation 12-10-013), a Joint Motion for Adoption of Settlement Agreement was approved by the Commission in D.18-07-037.

part of its year-end consolidated electric rate change process with updated projected year-end PABA and ERRa balances.

Table 8 – 2026 Current Effective Vintage PCIA Rates (\$/kWh)

Rate Group	PCIA 2001 Vintage	PCIA 2002 Vintage	PCIA 2003 Vintage	PCIA 2004 Vintage	PCIA 2005 Vintage	PCIA 2006 Vintage	PCIA 2007 Vintage	PCIA 2008 Vintage	PCIA 2009 Vintage	PCIA 2010 Vintage	PCIA 2011 Vintage	PCIA 2012 Vintage	PCIA 2013 Vintage
Residential	(0.00006)	(0.00015)	(0.00015)	0.00796	0.00992	0.01148	0.01561	0.01577	0.01538	0.02010	0.03031	0.03637	0.03572
Small Commercial	(0.00005)	(0.00010)	(0.00010)	0.00572	0.00713	0.00825	0.01121	0.01133	0.01105	0.01444	0.02180	0.02618	0.02571
Medium & Large C&I	(0.00004)	(0.00012)	(0.00012)	0.00723	0.00901	0.01042	0.01417	0.01431	0.01396	0.01834	0.02809	0.03400	0.03336
Agriculture	(0.00005)	(0.00012)	(0.00012)	0.00669	0.00833	0.00964	0.01311	0.01324	0.01292	0.01688	0.02581	0.03114	0.03056
Streetlighting	(0.00005)	(0.00011)	(0.00011)	0.00599	0.00747	0.00864	0.01175	0.01187	0.01158	0.01513	0.02283	0.02741	0.02691
System Total	(0.00005)	(0.00013)	(0.00013)	0.00730	0.00910	0.01053	0.01431	0.01446	0.01410	0.01848	0.02808	0.03383	0.03321

Rate Group	PCIA 2014 Vintage	PCIA 2015 Vintage	PCIA 2016 Vintage	PCIA 2017 Vintage	PCIA 2018 Vintage	PCIA 2019 Vintage	PCIA 2020 Vintage	PCIA 2021 Vintage	PCIA 2022 Vintage	PCIA 2023 Vintage	PCIA 2024 Vintage	PCIA 2025 Vintage	PCIA 2026 Vintage
Residential	0.03572	0.03687	0.03595	0.03576	0.03670	0.03450	0.03605	0.03564	0.03005	0.02828	0.05055	0.04987	0.04987
Small Commercial	0.02571	0.02654	0.02588	0.02574	0.02642	0.02482	0.02595	0.02532	0.02049	0.01900	0.03854	0.03794	0.03794
Medium & Large C&I	0.03336	0.03448	0.03357	0.03338	0.03432	0.03205	0.03367	0.03275	0.02461	0.02265	0.04628	0.04555	0.04555
Agriculture	0.03056	0.03158	0.03077	0.03060	0.03142	0.02949	0.03085	0.03032	0.02612	0.02475	0.03983	0.03936	0.03936
Streetlighting	0.02691	0.02778	0.02709	0.02695	0.02765	0.02599	0.02716	0.02646	0.02112	0.01985	0.03507	0.03460	0.03460
System Total	0.03321	0.03431	0.03342	0.03325	0.03414	0.03200	0.03352	0.03293	0.02655	0.02475	0.04703	0.04634	0.04634

Rate Group	PCIA 2001 Vintage	PCIA 2002 Vintage	PCIA 2003 Vintage	PCIA 2004 Vintage	PCIA 2005 Vintage	PCIA 2006 Vintage	PCIA 2007 Vintage	PCIA 2008 Vintage	PCIA 2009 Vintage	PCIA 2010 Vintage	PCIA 2011 Vintage	PCIA 2012 Vintage	PCIA 2013 Vintage
Residential	(0.00006)	(0.00015)	(0.00015)	0.00666	0.00861	0.01017	0.01430	0.01439	0.01400	0.01872	0.02893	0.03422	0.03356
Small Commercial	(0.00005)	(0.00010)	(0.00010)	0.00478	0.00619	0.00731	0.01028	0.01034	0.01006	0.01345	0.02081	0.02463	0.02415
Medium & Large C&I	(0.00004)	(0.00012)	(0.00012)	0.00605	0.00782	0.00924	0.01298	0.01306	0.01271	0.01708	0.02684	0.03199	0.03135
Agriculture	(0.00005)	(0.00012)	(0.00012)	0.00559	0.00723	0.00854	0.01201	0.01208	0.01176	0.01572	0.02465	0.02930	0.02872
Streetlighting	(0.00005)	(0.00011)	(0.00011)	0.00501	0.00648	0.00766	0.01077	0.01083	0.01054	0.01410	0.02179	0.02578	0.02528
System Total	(0.00005)	(0.00013)	(0.00013)	0.00611	0.00790	0.00933	0.01312	0.01319	0.01284	0.01721	0.02681	0.03183	0.03121

Rate Group	PCIA 2014 Vintage	PCIA 2015 Vintage	PCIA 2016 Vintage	PCIA 2017 Vintage	PCIA 2018 Vintage	PCIA 2019 Vintage	PCIA 2020 Vintage	PCIA 2021 Vintage	PCIA 2022 Vintage	PCIA 2023 Vintage	PCIA 2024 Vintage	PCIA 2025 Vintage	PCIA 2026 Vintage
Residential	0.03356	0.03472	0.03379	0.03360	0.03454	0.03234	0.03389	0.03348	0.02789	0.02613	0.04840	0.04771	0.04771
Small Commercial	0.02416	0.02499	0.02432	0.02419	0.02486	0.02326	0.02439	0.02377	0.01894	0.01745	0.03698	0.03638	0.03638
Medium & Large C&I	0.03135	0.03247	0.03156	0.03137	0.03231	0.03004	0.03166	0.03074	0.02260	0.02064	0.04427	0.04354	0.04354
Agriculture	0.02872	0.02974	0.02892	0.02876	0.02958	0.02765	0.02901	0.02847	0.02428	0.02291	0.03799	0.03752	0.03752
Streetlighting	0.02529	0.02616	0.02546	0.02532	0.02602	0.02436	0.02554	0.02483	0.01949	0.01822	0.03345	0.03298	0.03298
System Total	0.03121	0.03231	0.03142	0.03124	0.03214	0.02999	0.03152	0.03093	0.02454	0.02274	0.04502	0.04434	0.04434

Table 9 – 2027 Illustrative Proposed Vintage PCIA Rates (\$/kWh)

Rate Group	PCIA 2001 Vintage	PCIA 2002 Vintage	PCIA 2003 Vintage	PCIA 2004 Vintage	PCIA 2005 Vintage	PCIA 2006 Vintage	PCIA 2007 Vintage	PCIA 2008 Vintage	PCIA 2009 Vintage	PCIA 2010 Vintage	PCIA 2011 Vintage	PCIA 2012 Vintage	PCIA 2013 Vintage	PCIA 2014 Vintage
Residential	0.00015	0.00009	0.00009	0.00295	0.00391	0.00561	0.01305	0.01235	0.01226	0.01598	0.02622	0.03092	0.03044	0.03042
Small Commercial	0.00011	0.00006	0.00006	0.00217	0.00288	0.00413	0.00962	0.00910	0.00904	0.01178	0.01936	0.02285	0.02250	0.02248
Medium Commercial	0.00011	0.00006	0.00006	0.00233	0.00309	0.00444	0.01034	0.00978	0.00971	0.01268	0.02097	0.02480	0.02441	0.02439
Large Commercial & Industrial	0.00008	0.00003	0.00003	0.00228	0.00304	0.00439	0.01027	0.00971	0.00964	0.01270	0.02144	0.02555	0.02513	0.02511
Agriculture	0.00011	0.00006	0.00006	0.00214	0.00285	0.00409	0.00951	0.00900	0.00894	0.01165	0.01943	0.02301	0.02264	0.02263
Streetlighting	0.00008	0.00005	0.00005	0.00158	0.00210	0.00301	0.00700	0.00663	0.00658	0.00857	0.01428	0.01698	0.01670	0.01669
System Total	0.00011	0.00006	0.00006	0.00252	0.00335	0.00482	0.01123	0.01063	0.01055	0.01379	0.02287	0.02707	0.02664	0.02662

Rate Group	PCIA 2015 Vintage	PCIA 2016 Vintage	PCIA 2017 Vintage	PCIA 2018 Vintage	PCIA 2019 Vintage	PCIA 2020 Vintage	PCIA 2021 Vintage	PCIA 2022 Vintage	PCIA 2023 Vintage	PCIA 2024 Vintage	PCIA 2025 Vintage	PCIA 2026 Vintage	PCIA 2027 Vintage
Residential	0.03165	0.03082	0.03204	0.03368	0.03363	0.03511	0.03327	0.03052	0.03059	0.05238	0.05355	0.03870	0.03870
Small Commercial	0.02339	0.02277	0.02368	0.02491	0.02487	0.02598	0.02311	0.02076	0.02082	0.04012	0.04116	0.02795	0.02795
Medium Commercial	0.02540	0.02471	0.02572	0.02708	0.02704	0.02830	0.02499	0.02209	0.02216	0.04386	0.04503	0.03023	0.03023
Large Commercial & Industrial	0.02619	0.02544	0.02654	0.02802	0.02797	0.02938	0.02518	0.02099	0.02107	0.04480	0.04608	0.02990	0.02990
Agriculture	0.02356	0.02293	0.02386	0.02511	0.02507	0.02620	0.02404	0.02224	0.02230	0.03706	0.03785	0.02779	0.02779
Streetlighting	0.01739	0.01692	0.01762	0.01856	0.01853	0.01938	0.01676	0.01467	0.01471	0.02968	0.03049	0.02029	0.02029
System Total	0.02771	0.02697	0.02807	0.02955	0.02950	0.03087	0.02837	0.02542	0.02549	0.04720	0.04837	0.03356	0.03356

Rate Group	PCIA 2001 Vintage	PCIA 2002 Vintage	PCIA 2003 Vintage	PCIA 2004 Vintage	PCIA 2005 Vintage	PCIA 2006 Vintage	PCIA 2007 Vintage	PCIA 2008 Vintage	PCIA 2009 Vintage	PCIA 2010 Vintage	PCIA 2011 Vintage	PCIA 2012 Vintage	PCIA 2013 Vintage	PCIA 2014 Vintage
Residential	0.00008	0.00007	0.00007	0.00591	0.00783	0.01122	0.01525	0.01542	0.01869	0.02698	0.04946	0.05779	0.05782	0.05783
Small Commercial	0.00007	0.00007	0.00007	0.00526	0.00696	0.00998	0.01356	0.01372	0.01663	0.02400	0.04400	0.05141	0.05143	0.05145
Medium Commercial	0.00008	0.00007	0.00007	0.00591	0.00782	0.01121	0.01524	0.01541	0.01868	0.02697	0.04944	0.05776	0.05779	0.05781
Large Commercial & Industrial	0.00008	0.00008	0.00008	0.00645	0.00854	0.01224	0.01663	0.01682	0.02039	0.02944	0.05396	0.06305	0.06308	0.06310
Agriculture	0.00005	0.00005	0.00005	0.00401	0.00530	0.00760	0.01033	0.01045	0.01266	0.01828	0.03350	0.03915	0.03916	0.03917
Streetlighting	0.00005	0.00005	0.00005	0.00406	0.00538	0.00771	0.01047	0.01059	0.01284	0.01854	0.03398	0.03970	0.03972	0.03973
System Total	0.00008	0.00007	0.00007	0.00590	0.00781	0.01119	0.01522	0.01539	0.01866	0.02693	0.04936	0.05768	0.05770	0.05772

Rate Group	PCIA 2015 Vintage	PCIA 2016 Vintage	PCIA 2017 Vintage	PCIA 2018 Vintage	PCIA 2019 Vintage	PCIA 2020 Vintage	PCIA 2021 Vintage	PCIA 2022 Vintage	PCIA 2023 Vintage	PCIA 2024 Vintage	PCIA 2025 Vintage	PCIA 2026 Vintage	PCIA 2027 Vintage
Residential	0.05865	0.05827	0.06028	0.06145	0.06360	0.06421	0.07349	0.07053	0.07403	0.08640	0.08783	0.05746	0.05746
Small Commercial	0.05218	0.05184	0.05362	0.05466	0.05658	0.05712	0.06537	0.06274	0.06586	0.07686	0.07813	0.05111	0.05111
Medium Commercial	0.05862	0.05824	0.06025	0.06142	0.06357	0.06418	0.07345	0.07050	0.07399	0.08635	0.08779	0.05743	0.05743
Large Commercial & Industrial	0.06399	0.06357	0.06576	0.06704	0.06938	0.07005	0.08017	0.07695	0.08077	0.09426	0.09582	0.06269	0.06269
Agriculture	0.03973	0.03947	0.04083	0.04162	0.04308	0.04349	0.04978	0.04777	0.05015	0.05852	0.05949	0.03892	0.03892
Streetlighting	0.04029	0.04003	0.04141	0.04221	0.04369	0.04411	0.05048	0.04845	0.05086	0.05935	0.06034	0.03947	0.03947
System Total	0.05854	0.05815	0.06016	0.06132	0.06347	0.06408	0.07334	0.07039	0.07388	0.08622	0.08766	0.05734	0.05734

VI. 2027 MCAM RATES

In D.19-11-016, the Commission directed the IOUs to procure additional resource generation capacity on behalf of non-IOU LSEs in their respective service territories that (a) elected to opt out of self-procuring to meet procurement obligations established in the decision (opt-out procurement); or (b) failed to acquire their share of required capacity after initially electing to do so (backstop procurement). Pursuant to this requirement, SDG&E was obligated to procure an additional 8.4 MWs to account for LSEs that opted out of their portion of procurement ordered in D.19-11-016. SDG&E is currently unaware of any LSEs in its service territory that are deficient in their procurement obligations related to D.19-11-016 and/or D.21-06-035.

1 D.22-05-015 authorizes the use of non-bypassable customer charges, MCAM rates, to
2 ensure that the net costs of electric resource procurement obligations mandated in D.19-11-016
3 and D.21-06-035 are allocated and recovered in a fair, economical, and legally compliant manner.

4 SDG&E filed AL 4043-E with its implementation plan, which was approved with
5 modifications by Resolution E-5241. SDG&E subsequently filed AL 4151-E and 4151-E-A to
6 address the modifications required by Resolution E-5241. In accordance with the ALs listed
7 above and Resolution E-5241, SDG&E will recover the costs of procurement associated with
8 D.19-11-016 and D.21-06-035 in the following manner:

9 **A. Bundled Service Customers**

10 The MCAM charge is applicable only to opt-out and backstop procurement LSE
11 customers. Accordingly, costs of SDG&E procurement associated with D.19-11-016 and D.21-
12 06-035 on behalf of bundled service customers will be recovered through the Portfolio Allocation
13 Balancing Account (PABA) and included in bundled service customer commodity rates. For
14 bundled service customers who depart bundled service after the effective date of D.22-05-015,
15 above-market costs for procurement associated with D.19-11-016 and D.21-06-035 requirements
16 will be assigned a 2019 vintage and be collected through the PCIA charge.⁷²

17 **B. Opt-Out LSEs**

18 For customers of LSEs that opted out of self-providing capacity required by D.19-11-016,
19 the opt-out costs and offsetting benefits shall be aggregated into a single bucket for procurement
20 and a single bucket for administrative costs.⁷³ All of the procurement-related costs, including
21 incremental administrative costs, shall be recorded in the MCAMBA, offset by any net energy or

⁷² D.22-05-015, OP 4.

⁷³ D.22-05-015, OP 5.

1 other revenues received from the contracts. The remaining net capacity costs will be recovered
2 from all customers of all opt-out LSEs via the MCAM.⁷⁴

3 **C. Deficient LSEs (Backstop Procurement)**

4 For customers of LSEs that fail to provide the capacity required by D.19-11-016 and/or
5 D.21-06-035 and the Commission has required backstop procurement, the associated costs and
6 offsetting benefits shall be aggregated into a single bucket for procurement and a single bucket for
7 administrative costs. All of the procurement-related costs, including incremental administrative
8 costs, shall be recorded in the MCAMBA or sub-account specific to the MCAM. These costs are
9 offset by any net energy or other revenues received from the contracts. The net capacity costs will
10 be recovered from the customers of the deficient LSEs via the MCAM.

11 SDG&E does not currently have any backstop procurement for LSEs pursuant to D.19-11-
12 016 or D.21-06-035, as described by D.20-12-044, in its service territory. However, in the event
13 SDG&E is required to procure resources as a backstop where MCAM is applicable, SDG&E will
14 calculate the MCAM charges specific to the deficient LSE using the methodology described above
15 and will not be pooled with other opt-out costs/revenue requirements.

16 **D. Opt-Out LSEs no Longer Serving Customers**

17 For a non-IOU LSE that declares bankruptcy or ceases providing retail service in
18 California and yet has a capacity obligation under D.19-11-016 or D.21-06-035, and their retail
19 customers are paying for capacity under the MCAM adopted in D.22-05-015, the capacity shall
20 revert to SDG&E, with the costs of the associated procurement allocated thereafter using the CAM
21 established under Public Utilities Code Section 365.1(c)(2).⁷⁵

⁷⁴ Resolution E-5241, OP 1.

⁷⁵ D.22-05-015, OP 10.

1 The costs of procurement related to one energy service provider (ESP) in SDG&E's
2 service territory that has left the market since D.19-11-016 will be recovered through the CAM, in
3 accordance with Conclusions of Law 16 of D.22-05-015.

4 Because Solana Energy Alliance ("SEA") opted out of procurement ordered by D.19-11-
5 016, SDG&E procured resources associated with D.19-11-016 on its behalf; however, since that
6 time, Solana Energy Alliance merged with Clean Energy Alliance, and former SEA customers are
7 now served by Clean Energy Alliance ("CEA"). Pursuant to OP 14 of D.22-05-015, the opt-out
8 procurement costs incurred by SDG&E on behalf of Solana Energy Alliance shall be recovered via
9 the non-bypassable MCAM charge structure.

10 **E. Proposed 2027 MCAM Rates**

11 Table 10 below presents the proposed 2027 MCAM rates. As approved in D.25-09-006,
12 SDG&E implemented the Medium Commercial Class on April 1, 2026, with AL 4791-E / E-A.⁷⁶
13 Since the Medium Commercial class was combined with the Large Commercial & Industrial class
14 at the time D.22-05-015 was approved, SDG&E believes it is reasonable that the Medium
15 Commercial class rate should continue to use the combined Medium/Large Commercial &
16 Industrial revenue allocation factor based on the 12-CP that was calculated based on the opt-out
17 load serving entities ("LSEs") that were in place at the time that D.22-05-015 was approved.
18 However, in compliance with D.25-09-006 and the reclassification of Schedule TOU-M from
19 Small Commercial to Medium Commercial, SDG&E moved the Schedule TOU-M specific 12-CP
20 factors from the Small Commercial class to the Medium/Large Commercial & Industrial class.⁷⁷
21 Also to maintain compliance with D.25-09-006, SDG&E included the Schedule TOU-M Opt-Out

⁷⁶ D.25-09-006 at Attachment B (Partial Settlement Agreement), Section 3.4.

⁷⁷ SDG&E revised the amount of 12-CP allocated to Schedule TOU-M. The rates reflect the corrected allocations.

LSE Load with the Medium/Large Commercial and Industrial class opt-out load to calculate the updated MCAM rates.

Table 10 – Proposed 2027 MCAM Rates (\$/kWh)

Customer Class MCAM-CRS	Opt-Out ESPs	Backstop ESPs
Residential	~~0.00011~~ ~~0.00008~~	-
Small Commercial	~~0.00019~~ ~~0.00011~~	-
Medium Commercial / Large Commercial & Industrial	~~0.00019~~ ~~0.00014~~	-
Agricultural	~~0.00011~~ ~~0.00008~~	-
Streetlighting	~~0.00007~~ ~~0.00005~~	-

These rates will be charged to all customers of the opt-out LSEs, listed below.

- 3 Phase Renewables LLC
- Solana Energy Alliance (now Clean Energy Alliance)⁷⁸
- Commercial Energy of California
- Constellation NewEnergy Inc.
- BP Energy Retail Company California LLC⁷⁹
- Pilot Power Group Inc.

Upon implementation of these rates, SDG&E will update Special Condition 6 in its tariff Schedule CCA-CRS and Special Condition 3 in its tariff Schedule DA-CRS with the 2027 MCAM rates and the list of opt out LSEs.

⁷⁸ SEA merged with CEA after D.19-11-016 was adopted. Pursuant to D.22-05-015, the opt-out procurement costs incurred by SDG&E on behalf of SEA shall be recovered via the non-bypassable MCAM charge structure from the customers of CEA.

⁷⁹ Previously “EDF Industrial Power Services (CA) LLC.”

VII. SUMMARY AND RELIEF REQUESTED

Consistent with the rate recovery proposed in this testimony, SDG&E requests that the Commission authorize the following relief in its forthcoming decision in this proceeding:

1. Approve for recovery in rates: (1) the 2027 ERRA revenue requirement of ~~\$282.03~~~~79.3~~ million; (2) the projected 2026 ERRA year-end balance of ~~(\$92.1)~~~~(\$45.0)~~ million; (3) the 2027 PABA revenue requirement of ~~\$623.03~~~~01.4~~ million; (4) the projected 2026 PABA year-end balance of ~~\$425.6~~~~144.8~~ million; (5) the 2027 CTC revenue requirement of \$0.1 million; (6) the 2027 LG revenue requirement of ~~\$306.02~~~~85.4~~ million; (7) the projected 2026 LGBA year-end balance of ~~\$0.7~~~~(\$34.0)~~ million; (8) the 2027 MCAM revenue requirement of \$0.~~5~~~~4~~ million; (9) 2027 SDCP DAC-GT program revenue requirement of \$1.~~6~~~~1~~ million; (10) the TMNBC revenue requirement; and (11) the projected 2026 BNBCBA year-end balance of \$0.1 million as set forth in the testimony of SDG&E witness Ms. Felan and confidentiality declaration attached thereto;⁸⁰
2. The amounts above projected for the ERRA, PABA, LGBA, and BNBCBA year-end balances will be updated in SDG&E's annual year-end process pursuant to Resolution E-5217;
3. The amounts above exclude FF&U and the then-approved FF&U factors will be applied at the time of implementation; and
4. Approve SDG&E's 2027 proposed rates, subject to updates as discussed in my testimony, for:

⁸⁰ All values exclude FF&U.

- 1 a. GHG Allowance return to customers for the Residential and Small
- 2 Business Semi-Annual CCC of \$~~34.02~~45.43;
- 3 b. 2027 PCIA rates presented in Attachment C;
- 4 c. 2027 MCAM rates presented in Attachment D.

5 This concludes my updated prepared direct testimony.

1 **VIII. QUALIFICATIONS**

2 My name is Mindy Guardado and I am the Rates Lead in the Rate Strategy & Design
3 group in the Customer Pricing Department of San Diego Gas & Electric Company. My business
4 address is 8330 Century Park Court, San Diego, California 92123.

5 I have been a part of the Customer Pricing Department since March 2022. In my current
6 role, one of my responsibilities is to analyze and develop rate design for SDG&E in proceedings
7 before the Commission. I began work at SDG&E in 2019 and have held various positions with
8 increasing levels of responsibility within the Sempra Energy family of companies.

9 I received a Bachelor of Science degree in Business Administration with an emphasis in
10 Accounting from California State University, San Marcos in 2019.

11 I have previously submitted testimony before the California Public Utilities Commission
12 and the Federal Energy Regulatory Commission.

ATTACHMENT A.1

ILLUSTRATIVE CLASS AVERAGE REVENUE CHANGES BY RATE COMPONENT

BUNDLED CUSTOMERS

SAN DIEGO GAS & ELECTRIC COMPANY – ELECTRIC DEPARTMENT
2027 ERRATA FORECAST APPLICATION
ATTACHMENT A.1
ILLUSTRATIVE CLASS AVERAGE REVENUE CHANGES BY RATE COMPONENT
BUNDLED CUSTOMERS⁸¹

⁸¹ The illustrative class average revenues presented are calculated by taking the rates multiplied by sales forecast. The authorized rates for Transmission, RS and WF-NBC are not changing with this proceeding. However, the calculated class revenues are changing as a result of the requested change to sales forecast.

Line No.	Distribution Revenues (\$)	Transmission Revenues (\$)	Public Goods Revenues (\$)	Nuc Decom Revenues (\$)	On-Going CTC Revenues (\$)	LGC Revenues (\$)	RS Revenues (\$)	TRAC Revenues (\$)	GHG Revenues (\$)	Total UDC Revenues (\$)	WF-NBC Revenues (\$)	DWR-BC Revenues (\$)	Commodity Revenues (\$)	Total Revenues (\$)	Line No.	
PRESENT 4/1/2026																
1	Residential	886,805,046	521,086,376	122,517,772	(24,028)	(531,383)	68,307,194	276,462	0	(139,184,546)	1,459,252,893	32,731,592	0	230,777,563	1,722,762,048	1
2	Small Comm.	300,880,634	87,389,586	36,259,084	(5,959)	(128,459)	15,430,013	89,264	0	(9,380,299)	430,533,864	10,525,694	0	54,036,044	495,095,602	2
3	Med Comm.	317,616,849	181,035,031	54,527,061	(9,789)	(195,656)	25,465,458	144,919	0	(263,707)	578,320,166	13,594,170	0	119,789,359	711,703,695	3
4	Lg C&I	721,213,913	342,001,844	126,663,739	(22,629)	(442,026)	59,545,018	337,249	0	(2,468)	1,249,294,640	28,921,681	0	148,473,726	1,426,690,047	4
5	Agriculture	36,143,564	9,292,564	6,774,873	(1,328)	(16,471)	1,974,029	19,564	0	(277,529)	53,909,266	2,284,020	0	13,347,305	69,540,591	5
6	Lighting	7,743,948	2,890,362	157,773	(270)	(413)	683,334	4,113	0	0	11,478,847	484,401	0	2,594,286	14,557,534	6
7	System Total	2,270,403,954	1,143,695,763	346,900,302	(64,003)	(1,314,408)	171,405,046	871,571	0	(149,108,549)	3,782,789,676	88,541,558	0	569,018,283	4,440,349,517	7
PROPOSED 2027 ERRA APPLICATION																
8	Residential	909,187,115	530,270,173	132,639,371	(24,651)	(718,931)	103,801,401	285,092	0	(128,639,700)	1,546,799,870	34,623,696	0	224,895,469	1,806,309,035	8
9	Small Comm.	292,865,602	83,999,617	36,483,600	(5,677)	(161,412)	21,856,030	85,801	0	(8,653,170)	426,470,391	10,168,446	0	50,355,286	486,994,123	9
10	Med Comm.	320,511,046	188,021,896	57,125,669	(10,040)	(264,310)	38,131,326	149,694	0	(248,599)	603,416,682	17,207,025	0	89,827,585	710,451,292	10
11	Lg C&I	705,321,417	336,748,672	127,888,800	(22,119)	(566,311)	86,164,795	332,749	0	(2,272)	1,255,865,731	25,374,490	0	131,479,515	1,412,719,736	11
12	Agriculture	35,688,932	8,876,165	6,650,540	(1,262)	(20,647)	4,879,180	18,753	0	(253,687)	55,837,974	2,205,375	0	10,570,243	68,613,592	12
13	Lighting	7,508,471	2,729,812	191,851	(253)	(510)	577,550	3,884	0	0	11,010,805	457,643	0	1,644,067	13,112,515	13
14	System Total	2,271,082,583	1,150,646,335	360,979,831	(64,002)	(1,321,121)	255,410,282	875,973	0	(137,797,428)	3,899,401,453	90,036,675	0	508,762,165	4,498,200,293	14
REVENUE CHANGE SUMMARY																
15	Residential	22,382,069	9,183,797	10,121,599	(623)	(187,548)	35,494,207	8,630	0	10,544,846	87,546,977	1,892,104	0	(5,892,094)	83,546,987	15
16	Small Comm.	(8,015,032)	(3,389,969)	224,516	282	(32,953)	6,426,017	(3,463)	0	727,129	(4,063,473)	(357,248)	0	(3,680,758)	(8,101,479)	16
17	Med Comm.	2,894,197	6,986,865	2,598,608	(251)	(68,654)	12,665,868	4,775	0	15,108	25,096,516	3,612,855	0	(29,961,774)	(1,252,403)	17
18	Lg C&I	(15,892,496)	(5,253,172)	1,225,061	510	(124,285)	26,619,777	(4,500)	0	196	6,571,091	(3,547,191)	0	(16,994,211)	(13,970,311)	18
19	Agriculture	(454,632)	(416,399)	(124,333)	66	(4,176)	2,905,151	(811)	0	23,842	1,928,708	(78,645)	0	(2,777,062)	(926,999)	19
20	Lighting	(235,477)	(160,550)	34,078	17	(97)	(105,784)	(229)	0	0	(468,042)	(26,758)	0	(950,219)	(1,445,019)	20
21	System Total	678,629	6,950,572	14,079,529	1	(417,713)	84,005,236	4,402	0	11,311,121	116,611,777	1,495,117	0	(60,256,118)	57,850,776	21
AVERAGE % CHANGE SUMMARY																
22	Residential	2.52%	1.76%	8.26%	-2.59%	-35.29%	51.96%	3.12%	0.00%	7.58%	6.00%	5.78%	0.00%	-2.55%	4.85%	22
23	Small Comm.	-2.66%	-3.88%	0.62%	4.73%	-25.65%	41.65%	-3.88%	0.00%	-0.94%	-0.94%	-3.39%	0.00%	-6.81%	-1.64%	23
24	Med Comm.	0.91%	3.86%	4.77%	-2.56%	-35.09%	49.74%	3.29%	0.00%	5.73%	4.34%	26.58%	0.00%	-25.01%	-0.18%	24
25	Lg C&I	-2.20%	-1.54%	0.97%	2.25%	-28.12%	44.71%	-1.33%	0.00%	7.94%	0.53%	-12.26%	0.00%	-11.45%	-0.98%	25
26	Agriculture	-1.26%	-4.48%	-1.84%	4.97%	-25.35%	147.17%	-4.15%	0.00%	8.59%	3.58%	-3.44%	0.00%	-20.81%	-1.33%	26
27	Lighting	-3.04%	-5.55%	21.60%	6.30%	-23.49%	-15.48%	-5.57%	0.00%	0.00%	-4.08%	-5.52%	0.00%	-36.63%	-9.93%	27
28	System Total	0.03%	0.61%	4.06%	0.00%	-31.78%	49.01%	0.51%	0.00%	7.59%	3.08%	1.69%	0.00%	-10.59%	1.30%	28

Line No.	Distribution Revenues (\$)	Transmission Revenues (\$)	Public Goods Revenues (\$)	Nuc Decom Revenues (\$)	On-Going CTC Revenues (\$)	LGC Revenues (\$)	RS Revenues (\$)	TRAC Revenues (\$)	GHG Revenues (\$)	Total UDC Revenues (\$)	WF-NBC Revenues (\$)	DWR-BC Revenues (\$)	Commodity Revenues (\$)	Total Revenues (\$)	Line No.
PRESENT 8/1/2026															
1 Residential	867,651,106	470,825,636	122,517,772	(24,028)	(531,383)	68,307,194	276,462	0	(139,184,546)	1,389,838,213	32,731,592	0	237,528,754	1,660,098,559	1
2 Small Comm.	295,625,562	77,945,441	36,259,084	(5,959)	(128,459)	15,430,013	89,264	0	(9,380,299)	415,834,647	10,525,694	0	55,592,317	481,952,658	2
3 Med Comm.	313,854,704	162,330,721	54,527,061	(9,789)	(195,656)	25,465,458	144,919	0	(263,707)	555,853,711	13,594,170	0	123,265,706	692,713,587	3
4 Lg C&I	712,856,977	305,310,383	126,663,739	(22,629)	(442,026)	59,545,018	337,249	0	(2,468)	1,204,246,243	28,921,681	0	152,769,800	1,385,957,724	4
5 Agriculture	35,587,163	8,067,617	6,774,873	(1,328)	(16,471)	1,974,029	19,564	0	(277,529)	52,127,918	2,284,020	0	13,733,559	68,145,497	5
6 Lighting	7,670,326	2,552,303	157,773	(270)	(413)	683,334	4,113	0	0	11,067,166	484,401	0	2,670,265	14,221,832	6
7 System Total	2,233,245,838	1,027,032,101	346,900,302	(64,003)	(1,314,408)	171,405,046	871,571	0	(149,108,549)	3,628,967,898	88,541,558	0	585,580,401	4,303,089,857	7
PROPOSED 2027 ERRR - OCTOBER UPDATE															
8 Residential	888,938,339	479,123,621	132,959,952	(24,651)	(713,501)	126,926,782	285,092	0	(96,908,845)	1,530,586,789	34,623,618	0	218,728,510	1,783,938,917	8
9 Small Comm.	287,747,021	74,921,824	36,560,859	(5,677)	(160,193)	26,725,223	85,801	0	(6,509,940)	415,364,918	10,164,126	0	48,999,654	476,528,698	9
10 Med Comm.	317,439,839	168,615,200	57,243,285	(10,040)	(262,313)	47,398,866	149,694	0	(188,381)	590,386,150	17,169,293	0	87,698,588	695,254,031	10
11 Lg C&I	697,248,458	300,606,045	128,147,921	(22,119)	(562,033)	105,864,137	332,749	0	(1,769)	1,231,613,389	25,262,095	0	128,110,544	1,384,986,028	11
12 Agriculture	35,132,432	7,704,026	6,663,772	(1,262)	(20,491)	3,409,606	18,753	0	(194,980)	52,711,856	2,205,375	0	10,284,865	65,202,096	12
13 Lighting	7,439,275	2,410,531	194,723	(253)	(506)	1,162,923	3,884	0	0	11,210,577	457,643	0	1,599,003	13,267,223	13
14 System Total	2,233,945,364	1,033,381,247	361,770,512	(64,002)	(1,719,037)	311,487,537	875,973	0	(103,803,915)	3,835,873,679	89,882,150	0	495,421,164	4,421,176,993	14
REVENUE CHANGE SUMMARY															
15 Residential	21,287,233	8,297,985	10,442,180	(623)	(182,118)	58,619,588	8,630	0	42,275,701	140,748,576	1,892,026	0	(18,800,244)	123,840,358	15
16 Small Comm.	(7,878,541)	(3,023,617)	301,775	282	(31,734)	11,295,210	(3,463)	0	2,870,359	3,530,271	(361,568)	0	(6,592,663)	(3,423,960)	16
17 Med Comm.	3,585,135	6,284,479	2,716,224	(251)	(66,657)	21,933,408	4,775	0	75,326	34,532,439	3,575,123	0	(35,567,118)	2,540,444	17
18 Lg C&I	(15,608,519)	(4,704,338)	1,484,182	510	(120,007)	46,319,119	(4,500)	0	699	27,367,146	(3,659,586)	0	(24,679,256)	(971,696)	18
19 Agriculture	(454,731)	(363,591)	(111,101)	66	(4,020)	1,435,577	(811)	0	82,549	583,938	(78,645)	0	(3,448,694)	(2,943,401)	19
20 Lighting	(231,051)	(141,772)	36,950	17	(93)	479,589	(229)	0	0	143,411	(26,758)	0	(1,071,262)	(954,609)	20
21 System Total	699,526	6,349,146	14,870,210	1	(404,629)	140,082,491	4,402	0	45,304,634	206,905,781	1,340,592	0	(90,159,237)	118,087,136	21
AVERAGE % CHANGE SUMMARY															
22 Residential	2.45%	1.76%	8.52%	-2.59%	-34.27%	85.82%	3.12%	0.00%	30.37%	10.13%	5.78%	0.00%	-7.91%	7.46%	22
23 Small Comm.	-2.67%	-3.88%	0.83%	4.73%	-24.70%	73.20%	-3.88%	0.00%	30.60%	0.85%	-3.44%	0.00%	-11.86%	-0.71%	23
24 Med Comm.	1.14%	3.87%	4.98%	-2.56%	-34.07%	86.13%	3.29%	0.00%	28.56%	6.21%	26.30%	0.00%	-28.85%	0.37%	24
25 Lg C&I	-2.19%	-1.54%	1.17%	2.25%	-27.15%	77.79%	-1.33%	0.00%	28.32%	2.27%	-12.65%	0.00%	-16.15%	-0.07%	25
26 Agriculture	-1.28%	-4.51%	-1.64%	4.97%	-24.41%	72.72%	-4.15%	0.00%	29.74%	1.12%	-3.44%	0.00%	-25.11%	-4.32%	26
27 Lighting	-3.01%	-5.55%	23.42%	6.30%	-22.52%	70.18%	-5.57%	0.00%	0.00%	1.30%	-5.52%	0.00%	-40.12%	-6.71%	27
28 System Total	0.03%	0.62%	4.29%	0.00%	-30.78%	81.73%	0.51%	0.00%	30.38%	5.70%	1.51%	0.00%	-15.40%	2.74%	28

ATTACHMENT A.2

ILLUSTRATIVE CLASS AVERAGE REVENUE CHANGES BY RATE COMPONENT

UNBUNDLED CUSTOMERS

**SAN DIEGO GAS & ELECTRIC COMPANY – ELECTRIC DEPARTMENT -
2027 ERRA FORECAST APPLICATION
ATTACHMENT A.2
ILLUSTRATIVE CLASS AVERAGE REVENUE CHANGES BY RATE COMPONENT
UNBUNDLED CUSTOMERS⁸²**

⁸² The illustrative class average revenues presented are calculated by taking the rates multiplied by sales forecast. The authorized rates for Transmission, RS and WF-NBC are not changing with this proceeding. However, the calculated class revenues are changing as a result of the requested change to sales forecast.

PRESENT 4/1/2026																
1	Residential	886,805,046	521,086,376	122,517,772	(24,028)	(531,383)	68,307,194	276,462	0	(139,184,546)	1,459,252,893	32,731,592	0	139,344,119	1,631,328,604	1
2	Small Comm.	300,880,634	87,389,586	36,259,084	(5,959)	(128,459)	15,430,013	89,264	0	(9,380,299)	430,533,864	10,525,694	0	34,150,294	475,209,852	2
3	Med Comm.	317,616,849	181,035,031	54,527,061	(9,789)	(195,656)	25,485,458	144,919	0	(263,707)	578,320,166	13,594,170	0	46,788,988	638,703,324	3
4	Lg C&I	721,213,913	342,001,844	126,663,739	(22,629)	(442,026)	59,545,018	337,249	0	(2,468)	1,249,294,640	28,921,681	0	124,591,397	1,402,807,718	4
5	Agriculture	36,143,564	9,292,564	6,774,873	(1,328)	(16,471)	1,974,029	19,564	0	(277,529)	53,909,266	2,284,020	0	7,349,900	63,543,186	5
6	Lighting	7,743,948	2,890,362	157,773	(270)	(413)	683,334	4,113	0	0	11,478,847	484,401	0	1,556,927	13,520,175	6
7	System Total	2,270,403,954	1,143,695,763	346,900,302	(64,003)	(1,314,408)	171,405,046	871,571	0	(149,108,549)	3,782,789,676	88,541,558	0	353,781,625	4,225,112,859	7
PROPOSED 2027 ERRR APPLICATION																
8	Residential	909,187,115	530,270,173	132,639,371	(24,651)	(718,931)	103,801,401	285,092	0	(128,639,700)	1,546,799,870	34,623,696	0	139,842,522	1,721,266,088	8
9	Small Comm.	292,865,602	83,999,617	36,483,600	(5,677)	(161,412)	21,856,030	85,801	0	(8,653,170)	426,470,391	10,168,446	0	32,955,108	469,593,945	9
10	Med Comm.	320,511,046	188,021,896	57,125,669	(10,040)	(264,310)	38,131,326	149,694	0	(248,599)	603,416,682	17,207,025	0	59,754,716	680,378,423	10
11	Lg C&I	705,321,417	336,748,672	127,888,800	(22,119)	(566,311)	86,164,795	332,749	0	(2,272)	1,255,865,731	25,374,490	0	89,713,261	1,370,953,482	11
12	Agriculture	35,688,932	8,876,165	6,650,540	(1,262)	(20,647)	4,879,180	18,753	0	(253,687)	55,837,974	2,205,375	0	6,335,243	64,378,592	12
13	Lighting	7,508,471	2,729,812	191,851	(253)	(510)	577,550	3,884	0	0	11,010,805	457,643	0	1,114,396	12,582,844	13
14	System Total	2,271,082,583	1,150,646,335	360,979,831	(64,002)	(1,732,121)	255,410,282	875,973	0	(137,797,428)	3,899,401,453	90,036,675	0	329,715,246	4,319,153,374	14
REVENUE CHANGE SUMMARY																
15	Residential	22,382,069	9,183,797	10,121,599	(623)	(187,548)	35,494,207	8,630	0	10,544,846	87,546,977	1,892,104	0	498,403	89,937,484	15
16	Small Comm.	(8,015,032)	(3,389,969)	224,516	282	(32,953)	6,426,017	(3,463)	0	727,129	(4,063,473)	(357,248)	0	(1,195,186)	(5,615,907)	16
17	Med Comm.	2,894,197	6,986,865	2,598,608	(251)	(68,654)	12,665,868	4,775	0	15,108	25,096,516	3,612,855	0	12,965,728	41,675,099	17
18	Lg C&I	(15,892,496)	(5,253,172)	1,225,061	510	(124,285)	26,619,777	(4,500)	0	196	6,571,091	(3,547,191)	0	(34,878,136)	(31,854,236)	18
19	Agriculture	(454,632)	(416,399)	(124,333)	66	(4,176)	2,905,151	(811)	0	23,842	1,928,708	(78,645)	0	(1,014,657)	835,406	19
20	Lighting	(235,477)	(160,550)	34,078	17	(97)	(105,784)	(229)	0	0	(468,042)	(26,758)	0	(442,531)	(937,331)	20
21	System Total	678,629	6,950,572	14,079,529	1	(417,713)	84,005,236	4,402	0	11,311,121	116,611,777	1,495,117	0	(24,066,379)	94,040,515	21
AVERAGE % CHANGE SUMMARY																
22	Residential	2.52%	1.76%	8.26%	-2.59%	-35.29%	51.96%	3.12%	0.00%	7.58%	6.00%	5.78%	0.00%	0.36%	5.51%	22
23	Small Comm.	-2.66%	-3.88%	0.62%	4.73%	-25.65%	41.65%	-3.88%	0.00%	7.75%	-0.94%	-3.39%	0.00%	-3.50%	-1.18%	23
24	Med Comm.	0.91%	3.86%	4.77%	-2.56%	-35.09%	49.74%	3.29%	0.00%	5.73%	4.34%	26.58%	0.00%	27.71%	6.52%	24
25	Lg C&I	-2.20%	-1.54%	0.97%	2.25%	-28.12%	44.71%	-1.33%	0.00%	7.94%	0.53%	-12.26%	0.00%	-27.99%	-2.27%	25
26	Agriculture	-1.26%	-4.48%	-1.84%	4.97%	-25.35%	147.17%	-4.15%	0.00%	8.59%	3.58%	-3.44%	0.00%	-13.81%	1.31%	26
27	Lighting	-3.04%	-5.55%	21.60%	6.30%	-23.49%	-15.48%	-5.57%	0.00%	0.00%	-4.08%	-5.52%	0.00%	-28.42%	-6.93%	27
28	System Total	0.03%	0.61%	4.06%	0.00%	-31.78%	49.01%	0.51%	0.00%	7.59%	3.08%	1.69%	0.00%	-6.80%	2.23%	28

Line No.	Distribution Revenues (\$)	Transmission Revenues (\$)	Public Goods Revenues (\$)	Nuc Decom Revenues (\$)	On-Going CTC Revenues (\$)	LGC Revenues (\$)	RS Revenues (\$)	TRAC Revenues (\$)	GHG Revenues (\$)	Total UDC Revenues (\$)	WF-NBC Revenues (\$)	DWR-BC Revenues (\$)	PCIA Revenues (\$)	Total Revenues (\$)	Line No.
<u>PRESENT 8/1/2026</u>															
1 Residential	867,651,106	470,825,636	122,517,772	(24,028)	(531,383)	68,307,194	276,462	0	(139,184,546)	1,389,838,213	32,731,592	0	130,342,485	1,552,912,290	1
2 Small Comm.	295,625,562	77,945,441	36,259,084	(5,959)	(128,459)	15,430,013	89,264	0	(9,380,299)	415,834,647	10,525,694	0	31,956,940	458,317,281	2
3 Med Comm.	313,854,704	162,330,721	54,527,061	(9,789)	(195,656)	25,485,458	144,919	0	(263,707)	555,853,711	13,594,170	0	43,842,389	613,290,270	3
4 Lg C&I	712,856,977	305,310,383	126,663,739	(22,629)	(442,026)	59,545,018	337,249	0	(2,468)	1,204,246,243	28,921,681	0	116,745,087	1,349,913,011	4
5 Agriculture	35,587,163	8,067,617	6,774,873	(1,328)	(16,471)	1,974,029	19,564	0	(277,529)	52,127,918	2,284,020	0	6,877,193	61,289,131	5
6 Lighting	7,670,326	2,552,303	157,773	(270)	(413)	683,334	4,113	0	0	11,067,166	484,401	0	1,458,881	13,010,448	6
7 System Total	2,233,245,838	1,027,032,101	346,900,302	(64,003)	(1,314,408)	171,405,046	871,571	0	(149,108,548)	3,628,967,898	88,541,558	0	331,222,974	4,048,732,430	7
<u>PROPOSED 2027 ERR - OCTOBER UPDATE</u>															
8 Residential	888,938,339	479,123,621	132,959,952	(24,651)	(713,501)	126,926,782	285,092	0	(96,908,945)	1,530,586,789	34,623,618	0	311,949,417	1,877,159,824	8
9 Small Comm.	287,747,021	74,921,824	36,560,859	(5,677)	(160,193)	26,725,223	85,801	0	(6,509,940)	419,364,918	10,164,126	0	80,152,734	509,684,778	9
10 Med Comm.	317,439,839	168,615,200	57,243,285	(10,040)	(262,313)	47,398,866	149,694	0	(188,381)	590,386,150	17,169,293	0	149,325,651	756,881,094	10
11 Lg C&I	697,248,458	300,606,045	128,147,921	(22,119)	(562,033)	105,864,137	332,749	0	(1,769)	1,231,613,389	25,262,095	0	230,450,668	1,487,326,152	11
12 Agriculture	35,132,432	7,704,026	6,663,772	(1,262)	(20,491)	3,409,606	18,753	0	(194,980)	52,711,856	2,205,375	0	11,839,707	66,756,938	12
13 Lighting	7,439,275	2,410,531	194,723	(253)	(506)	1,162,923	3,884	0	0	11,210,577	457,643	0	2,754,566	14,422,786	13
14 System Total	2,233,945,364	1,033,381,247	361,770,512	(64,002)	(1,719,037)	311,487,537	875,973	0	(103,803,915)	3,835,873,679	89,882,150	0	786,472,743	4,712,228,572	14
<u>REVENUE CHANGE SUMMARY</u>															
15 Residential	21,287,233	8,297,985	10,442,180	(623)	(182,118)	58,619,588	8,630	0	42,275,701	140,748,576	1,892,026	0	181,606,932	324,247,534	15
16 Small Comm.	(7,878,541)	(3,023,617)	301,775	282	(31,734)	11,295,210	(3,463)	0	2,870,359	3,530,271	(361,568)	0	48,195,794	51,364,497	16
17 Med Comm.	3,585,135	6,284,479	2,716,224	(251)	(66,657)	21,933,408	4,775	0	75,326	34,532,439	3,575,123	0	105,483,263	143,590,825	17
18 Lg C&I	(15,608,519)	(4,704,338)	1,484,182	510	(120,007)	46,319,119	(4,500)	0	699	27,367,146	(3,659,586)	0	113,705,581	137,413,141	18
19 Agriculture	(454,731)	(363,591)	(111,101)	66	(4,020)	1,435,577	(811)	0	82,549	583,938	(78,645)	0	4,962,513	5,467,806	19
20 Lighting	(231,051)	(141,772)	36,950	17	(93)	479,589	(229)	0	0	143,411	(26,758)	0	1,295,685	1,412,338	20
21 System Total	699,526	6,349,146	14,870,210	1	(404,629)	140,082,491	4,402	0	45,304,634	206,905,781	1,340,592	0	455,249,768	663,496,141	21
<u>AVERAGE % CHANGE SUMMARY</u>															
22 Residential	2.45%	1.76%	8.52%	-2.59%	-34.27%	85.82%	3.12%	0.00%	30.37%	10.13%	5.78%	0.00%	139.33%	20.88%	22
23 Small Comm.	-2.67%	-3.88%	0.83%	4.73%	-24.70%	73.20%	-3.88%	0.00%	30.60%	0.85%	-3.44%	0.00%	150.81%	11.21%	23
24 Med Comm.	1.14%	3.87%	4.98%	-2.56%	-34.07%	86.13%	3.29%	0.00%	28.56%	6.21%	26.30%	0.00%	240.60%	23.41%	24
25 Lg C&I	-2.19%	-1.54%	1.17%	2.25%	-27.15%	77.79%	-1.33%	0.00%	28.32%	2.27%	-12.65%	0.00%	97.40%	10.18%	25
26 Agriculture	-1.28%	-4.51%	-1.64%	4.97%	-24.41%	72.72%	-4.15%	0.00%	29.74%	1.12%	-3.44%	0.00%	72.16%	8.92%	26
27 Lighting	-3.01%	-5.55%	23.42%	6.30%	-22.52%	70.18%	-5.57%	0.00%	0.00%	1.30%	-5.52%	0.00%	88.81%	10.86%	27
28 System Total	0.03%	0.62%	4.29%	0.00%	-30.76%	81.73%	0.51%	0.00%	30.38%	5.70%	1.51%	0.00%	137.45%	16.39%	28

ATTACHMENT B.1

ILLUSTRATIVE CLASS AVERAGE RATE CHANGES BY RATE COMPONENT

BUNDLED CUSTOMERS

SAN DIEGO GAS & ELECTRIC COMPANY – ELECTRIC DEPARTMENT
2027 ERRA FORECAST APPLICATION
ATTACHMENT B.1
ILLUSTRATIVE CLASS AVERAGE RATE CHANGES BY RATE COMPONENT
BUNDLED CUSTOMERS

Line No.	Determinants System Net (kWh)	Determinants System Delivered (kWh)	Bundled (kWh)	Distribution Avg Rate (¢/kWh)	Transmission Public Goods Avg Rate (¢/kWh)	Nuc Decom Avg Rate (¢/kWh)	On-Going CTC Avg Rate (¢/kWh)	LGC Avg Rate (¢/kWh)	RS Avg Rate (¢/kWh)	TRAC Avg Rate (¢/kWh)	GHG Avg Rate (¢/kWh)	Total UDC Avg Rate (¢/kWh)	WF-NBC Avg Rate (¢/kWh)	DWR-BC Avg Rate (¢/kWh)	Commodity Avg Rate (¢/kWh)	Total Avg Rate (¢/kWh)	Line No.		
PRESENT 4/1/2026																			
1	Residential	5,529,244,757	7,311,830,317	1,313,398,551	16.038	9.424	1.676	0.000	(0.007)	1.235	0.005	0.000	(2.517)	25.854	0.448	0.000	17.571	43.873	1
2	Small Comm.	1,785,282,665	1,813,227,939	344,525,399	16.853	4.895	2.000	0.000	(0.007)	0.864	0.005	0.000	(0.525)	24.085	0.580	0.000	15.684	40.349	2
3	Med Comm.	2,898,385,752	2,978,943,989	655,528,056	10.958	6.246	1.830	0.000	(0.007)	0.879	0.005	0.000	(0.009)	19.902	0.456	0.000	18.274	38.632	3
4	Lg C&I	6,744,988,105	6,886,079,670	772,628,733	10.693	5.070	1.839	0.000	(0.006)	0.883	0.005	0.000	0.000	18.484	0.420	0.000	19.217	38.121	4
5	Agriculture	391,274,797	404,120,542	111,008,587	9.237	2.375	1.676	0.000	(0.004)	0.505	0.005	0.000	(0.071)	13.723	0.585	0.000	12.024	26.312	5
6	Lighting	82,252,760	82,252,760	21,626,766	9.415	3.514	0.192	0.000	(0.001)	0.831	0.005	0.000	0.000	13.956	0.589	0.000	11.996	26.541	6
7	System Total	17,431,428,836	19,476,455,217	3,218,717,083	13.025	6.561	1.781	0.000	(0.007)	0.983	0.005	0.000	(0.855)	21.493	0.455	0.000	17.678	39.626	7
PROPOSED 2027 ERRA APPLICATION																			
8	Residential	5,701,842,625	7,567,850,484	1,354,543,962	15.945	9.300	1.753	0.000	(0.009)	1.820	0.005	0.000	(2.256)	26.558	0.458	0.000	16.602	43.618	8
9	Small Comm.	1,716,028,949	1,742,979,441	335,262,783	17.066	4.895	2.093	0.000	(0.009)	1.274	0.005	0.000	(0.504)	24.820	0.583	0.000	15.020	40.423	9
10	Med Comm.	2,993,885,831	3,082,225,251	538,264,204	10.706	6.280	1.853	0.000	(0.009)	1.274	0.005	0.000	(0.008)	20.101	0.558	0.000	16.888	37.347	10
11	Lg C&I	6,654,986,855	6,790,434,597	720,870,645	10.598	5.060	1.883	0.000	(0.008)	1.295	0.005	0.000	0.000	18.833	0.374	0.000	18.239	37.446	11
12	Agriculture	375,055,215	387,551,347	92,688,399	9.516	2.367	1.716	0.000	(0.005)	1.301	0.005	0.000	(0.068)	14.832	0.569	0.000	11.404	26.805	12
13	Lighting	77,683,880	77,683,880	14,431,090	9.665	3.514	0.247	0.000	(0.001)	0.743	0.005	0.000	0.000	14.173	0.589	0.000	11.393	26.155	13
14	System Total	17,519,483,354	19,648,724,999	3,056,067,083	12.963	6.568	1.837	0.000	(0.009)	1.458	0.005	0.000	(0.787)	22.035	0.458	0.000	16.648	39.141	14
RATE CHANGE SUMMARY																			
15	Residential			(0.093)	(0.124)	0.077	0.000	(0.002)	0.595	0.000	0.000	0.261	0.704	0.010	0.000	(0.969)	(0.255)	15	
16	Small Comm.			0.213	0.000	0.093	0.000	(0.002)	0.410	0.000	0.000	0.021	0.735	0.003	0.000	(0.864)	0.074	16	
17	Med Comm.			(0.252)	0.034	0.023	0.000	(0.002)	0.395	0.000	0.000	0.001	0.199	0.102	0.000	(1.586)	(1.285)	17	
18	Lg C&I			(0.095)	(0.010)	0.044	0.000	(0.002)	0.412	0.000	0.000	0.000	(0.046)	0.349	0.000	(0.978)	(0.675)	18	
19	Agriculture			0.279	(0.008)	0.040	0.000	(0.001)	0.796	0.000	0.003	1.109	0.004	0.000	(0.620)	0.493	0.000	0.493	19
20	Lighting			0.250	0.000	0.055	0.000	0.000	(0.088)	0.000	0.000	0.217	0.000	0.000	(0.603)	(0.386)	0.000	(0.386)	20
21	System Total			(0.062)	0.007	0.056	0.000	(0.002)	0.475	0.000	0.068	0.542	0.003	0.000	(1.030)	(0.485)	0.000	(0.485)	21
AVERAGE % CHANGE SUMMARY																			
22	Residential			-0.58%	-1.32%	4.59%	0.00%	-28.57%	47.37%	0.00%	10.37%	2.72%	2.23%	0.00%	-5.51%	-0.58%	0.00%	-0.58%	22
23	Small Comm.			1.26%	0.00%	4.65%	0.00%	-28.57%	47.45%	0.00%	4.00%	3.05%	0.52%	0.00%	-4.23%	0.18%	0.00%	0.18%	23
24	Med Comm.			-2.30%	0.54%	1.26%	0.00%	-28.57%	44.94%	0.00%	11.11%	1.00%	22.37%	0.00%	-8.68%	-3.33%	0.00%	-3.33%	24
25	Lg C&I			-0.89%	-0.20%	2.39%	0.00%	-33.33%	46.66%	0.00%	0.00%	1.89%	-10.95%	0.00%	-5.09%	-1.77%	0.00%	-1.77%	25
26	Agriculture			3.02%	-0.34%	2.39%	0.00%	-25.00%	157.62%	0.00%	4.23%	8.08%	0.71%	0.00%	-5.16%	1.87%	0.00%	1.87%	26
27	Lighting			2.66%	0.00%	28.65%	0.00%	0.00%	-10.59%	0.00%	0.00%	1.55%	0.00%	0.00%	-5.03%	-1.45%	0.00%	-1.45%	27
28	System Total			-0.48%	0.11%	3.14%	0.00%	-28.57%	48.32%	0.00%	7.95%	2.52%	0.66%	0.00%	-5.83%	-1.22%	0.00%	-1.22%	28

Line No.	Determinants System Net (kWh)	Determinants System Delivered (kWh)	Determinants Bundled (kWh)	Distribution Avg Rate (¢/kWh)	Transmission Public Goods Avg Rate (¢/kWh)	Nuc Decon Avg Rate (¢/kWh)	On-Going CTC Avg Rate (¢/kWh)	LGC Avg Rate (¢/kWh)	RS Avg Rate (¢/kWh)	TRAC Avg Rate (¢/kWh)	GHG Avg Rate (¢/kWh)	Total UDC Avg Rate (¢/kWh)	VF-NBC Avg Rate (¢/kWh)	DVR-BC Avg Rate (¢/kWh)	Commodity Avg Rate (¢/kWh)	Total Avg Rate (¢/kWh)	Line No.
PRESENT 8/1/2026																	
1 Residential	5,529,244,757	7,311,830,317	1,313,399,551	15.692	8.515	1.676	0.000	1.235	0.005	0.000	(2.517)	24.539	0.448	0.000	18.085	43.122	1
2 Small Comm.	1,785,282,665	1,813,227,339	344,525,399	16.559	4.366	2.000	0.000	0.864	0.005	0.000	(0.525)	23.262	0.580	0.000	16.136	39.978	2
3 Med Comm.	2,898,385,752	2,978,943,989	655,529,056	10.829	5.601	1.830	0.000	0.879	0.005	0.000	(0.009)	19.128	0.456	0.000	18.804	38.388	3
4 Lg C&I	6,744,988,105	6,886,079,670	772,628,733	10.569	4.526	1.839	0.000	0.883	0.005	0.000	0.000	17.816	0.420	0.000	19.775	38.011	4
5 Agriculture	391,274,797	404,120,542	111,008,587	9.095	2.062	1.676	0.000	0.505	0.005	0.000	(0.071)	13.268	0.565	0.000	12.372	26.205	5
6 Lighting	82,252,760	82,252,760	21,626,766	9.325	3.103	0.192	0.000	0.831	0.005	0.000	0.000	13.455	0.589	0.000	12.347	26.391	6
7 System Total	17,431,428,836	19,476,455,217	3,218,717,093	12.812	5.892	1.781	0.000	0.983	0.005	0.000	(0.955)	20.611	0.455	0.000	18.193	39.259	7
PROPOSED 2027 FERRA - OCTOBER UPDATE																	
8 Residential	5,701,842,625	7,567,850,484	1,354,543,962	15.590	8.403	1.757	0.000	2.226	0.005	0.000	(1.700)	26.272	0.458	0.000	16.148	42.878	8
9 Small Comm.	1,716,028,949	1,742,979,441	335,262,783	16.768	4.366	2.098	0.000	1.557	0.005	0.000	(0.379)	24.406	0.583	0.000	14.615	39.604	9
10 Med Comm.	2,993,885,831	3,082,225,251	538,264,204	10.603	5.632	1.957	0.000	1.583	0.005	0.000	(0.006)	19.665	0.557	0.000	16.293	36.515	10
11 Lg C&I	6,654,386,855	6,790,434,597	720,870,645	10.477	4.517	1.887	0.000	1.591	0.005	0.000	0.000	18.469	0.372	0.000	17.772	36.813	11
12 Agriculture	375,055,215	387,551,347	92,688,399	9.367	2.054	1.719	0.000	0.909	0.005	0.000	(0.052)	13.997	0.569	0.000	11.096	25.662	12
13 Lighting	77,683,880	77,683,880	14,431,090	9.576	3.103	0.251	0.000	1.497	0.005	0.000	0.000	14.431	0.589	0.000	11.080	26.100	13
14 System Total	17,519,483,354	19,648,724,999	3,056,061,083	12.751	5.898	1.841	0.000	1.778	0.005	0.000	(0.593)	21.671	0.457	0.000	16.211	38.339	14
RATE CHANGE SUMMARY																	
15 Residential				(0.102)	(0.112)	0.081	0.000	(0.002)	0.991	0.000	0.000	1.673	0.010	0.000	(1.937)	(0.254)	15
16 Small Comm.				0.209	0.000	0.098	0.000	(0.002)	0.693	0.000	0.000	1.144	0.003	0.000	(1.521)	(0.374)	16
17 Med Comm.				(0.226)	0.031	0.027	0.000	(0.002)	0.704	0.000	0.000	0.537	0.101	0.000	(2.511)	(1.873)	17
18 Lg C&I				(0.092)	(0.009)	0.048	0.000	(0.002)	0.708	0.000	0.000	0.653	(0.048)	0.000	(2.003)	(1.398)	18
19 Agriculture				0.272	(0.008)	0.043	0.000	(0.001)	0.404	0.000	0.000	0.729	0.004	0.000	(1.276)	(0.543)	19
20 Lighting				0.251	0.000	0.059	0.000	0.000	0.666	0.000	0.000	0.976	0.000	0.000	(1.267)	(0.291)	20
21 System Total				(0.061)	0.006	0.060	0.000	(0.002)	0.795	0.000	0.000	1.060	0.002	0.000	(1.982)	(0.920)	21
AVERAGE % CHANGE SUMMARY																	
22 Residential				-0.65%	-1.32%	4.83%	0.00%	-28.57%	80.24%	0.00%	0.00%	32.46%	2.23%	0.00%	-10.71%	-0.59%	22
23 Small Comm.				1.26%	0.00%	4.90%	0.00%	-28.57%	80.21%	0.00%	0.00%	27.81%	0.52%	0.00%	-9.43%	-0.94%	23
24 Med Comm.				-2.09%	0.55%	1.48%	0.00%	-28.57%	80.09%	0.00%	0.00%	33.33%	22.15%	0.00%	-13.35%	-4.88%	24
25 Lg C&I				-0.87%	-0.20%	2.61%	0.00%	-33.33%	80.18%	0.00%	0.00%	3.67%	-11.43%	0.00%	-10.13%	-3.68%	25
26 Agriculture				2.99%	-0.39%	2.57%	0.00%	-25.00%	80.00%	0.00%	0.00%	26.76%	0.71%	0.00%	-10.31%	-2.07%	26
27 Lighting				2.69%	0.00%	30.73%	0.00%	0.00%	80.14%	0.00%	0.00%	7.25%	0.00%	0.00%	-10.26%	-1.10%	27
28 System Total				-0.48%	0.10%	3.37%	0.00%	-28.57%	80.87%	0.00%	0.00%	30.64%	0.44%	0.00%	-10.89%	-2.34%	28

ATTACHMENT B.2

ILLUSTRATIVE CLASS AVERAGE RATE CHANGES BY RATE COMPONENT

UNBUNDLED CUSTOMERS

**SAN DIEGO GAS & ELECTRIC COMPANY – ELECTRIC DEPARTMENT
2027 ERRRA FORECAST APPLICATION**

ATTACHMENT B.2

**ILLUSTRATIVE CLASS AVERAGE RATE CHANGES BY RATE COMPONENT
UNBUNDLED CUSTOMERS**

Line No.	Determinants System Net (kWh)	Determinants System Delivered (kWh)	Determinants Departed Load (kWh)	Distribution Avg Rate (¢/kWh)	Transmission Public Goods Avg Rate (¢/kWh)	Nuc Decom Avg Rate (¢/kWh)	On-Going CTC Avg Rate (¢/kWh)	LGC Avg Rate (¢/kWh)	RS Avg Rate (¢/kWh)	TRAC Avg Rate (¢/kWh)	GHG Avg Rate (¢/kWh)	Total UDC Avg Rate (¢/kWh)	WF-NBC Avg Rate (¢/kWh)	DWR-BC Avg Rate (¢/kWh)	PCIA Avg Rate (¢/kWh)	Total Avg Rate (¢/kWh)	Line No.		
PRESENT 4/1/2026																			
1	Residential	5,529,244,757	7,311,830,317	4,215,846,206	16.038	9.424	1.676	0.000	(0.007)	1.235	0.005	0.000	(2.517)	25.854	0.448	0.000	3.305	29,607	1
2	Small Comm.	1,785,282,665	1,813,227,939	1,440,757,266	16.853	4.895	2.000	0.000	(0.007)	0.864	0.005	0.000	(0.525)	24.085	0.580	0.000	2.370	27,035	2
3	Med Comm.	2,898,365,752	2,978,943,989	2,242,856,696	10.958	6.246	1.830	0.000	(0.007)	0.879	0.005	0.000	(0.009)	19.902	0.456	0.000	2.086	22,444	3
4	Lg C&I	6,744,988,105	6,886,079,670	5,972,359,372	10.693	5.070	1.839	0.000	(0.006)	0.883	0.005	0.000	0.000	18.484	0.420	0.000	2.086	20,990	4
5	Agriculture	391,274,797	404,120,542	280,266,210	9.237	2.375	1.676	0.000	(0.004)	0.505	0.005	0.000	(0.071)	13.723	0.565	0.000	2.622	16,910	5
6	Lighting	82,252,760	82,252,760	60,625,993	9.415	3.514	0.192	0.000	(0.001)	0.831	0.005	0.000	0.000	13.956	0.589	0.000	2.568	17,113	6
7	System Total	17,431,428,836	19,476,455,217	14,212,711,743	13.025	6.561	1.781	0.000	(0.007)	0.983	0.005	0.000	(0.855)	21.493	0.455	0.000	2.489	24,437	7
PROPOSED 2027 ERRR APPLICATION																			
8	Residential	5,701,842,625	7,567,850,484	4,347,298,664	15.945	9.300	1.753	0.000	(0.009)	1.820	0.005	0.000	(2.256)	26.558	0.458	0.000	3.217	30,233	8
9	Small Comm.	1,716,028,949	1,742,979,441	1,380,766,166	17.066	4.895	2.093	0.000	(0.009)	1.274	0.005	0.000	(0.504)	24.820	0.583	0.000	2.387	27,790	9
10	Med Comm.	2,993,885,831	3,082,225,251	2,455,621,627	10.706	6.280	1.853	0.000	(0.009)	1.274	0.005	0.000	(0.008)	20.101	0.558	0.000	2.433	23,092	10
11	Lg C&I	6,654,986,855	6,790,434,597	5,934,116,210	10.598	5.060	1.883	0.000	(0.008)	1.295	0.005	0.000	0.000	18.833	0.374	0.000	1.512	20,719	11
12	Agriculture	375,055,215	387,551,347	282,366,815	9.516	2.367	1.716	0.000	(0.005)	1.301	0.005	0.000	(0.068)	14.832	0.569	0.000	2.244	17,645	12
13	Lighting	77,683,880	77,683,880	63,252,790	9.665	3.514	0.247	0.000	(0.001)	0.743	0.005	0.000	0.000	14.173	0.589	0.000	1.762	16,524	13
14	System Total	17,519,483,354	19,648,724,999	14,463,422,712	12.963	6.568	1.837	0.000	(0.009)	1.458	0.005	0.000	(0.787)	22.035	0.458	0.000	2.280	24,773	14
RATE CHANGE SUMMARY																			
15	Residential				(0.093)	(0.124)	0.077	0.000	(0.002)	0.585	0.000	0.000	0.261	0.704	0.010	0.000	(0.088)	0.626	15
16	Small Comm.				0.213	0.000	0.093	0.000	(0.002)	0.410	0.000	0.000	0.021	0.735	0.003	0.000	0.017	0.755	16
17	Med Comm.				(0.252)	0.034	0.023	0.000	(0.002)	0.395	0.000	0.000	0.001	0.199	0.102	0.000	0.347	0.648	17
18	Lg C&I				(0.095)	(0.010)	0.044	0.000	(0.002)	0.412	0.000	0.000	0.000	0.349	(0.046)	0.000	(0.574)	(0.271)	18
19	Agriculture				0.279	(0.008)	0.040	0.000	(0.001)	0.796	0.000	0.000	0.003	1.109	0.004	0.000	(0.378)	0.735	19
20	Lighting				0.250	0.000	0.055	0.000	0.000	(0.088)	0.000	0.000	0.000	0.217	0.000	0.000	(0.806)	(0.589)	20
21	System Total				(0.062)	0.007	0.056	0.000	(0.002)	0.475	0.000	0.000	0.068	0.542	0.003	0.000	(0.209)	0.336	21
AVERAGE % CHANGE SUMMARY																			
22	Residential				-0.58%	-1.32%	4.59%	0.00%	-28.57%	47.37%	0.00%	0.00%	10.37%	2.72%	2.23%	0.00%	-2.66%	2.11%	22
23	Small Comm.				1.26%	0.00%	4.65%	0.00%	-28.57%	47.45%	0.00%	0.00%	4.00%	3.05%	0.52%	0.00%	0.72%	2.79%	23
24	Med Comm.				-2.30%	0.54%	1.26%	0.00%	-28.57%	44.94%	0.00%	0.00%	11.11%	1.00%	22.37%	0.00%	16.63%	2.89%	24
25	Lg C&I				-0.89%	-0.20%	2.39%	0.00%	-33.33%	46.66%	0.00%	0.00%	0.00%	1.89%	-10.95%	0.00%	-27.52%	-1.29%	25
26	Agriculture				3.02%	-0.34%	2.39%	0.00%	-25.00%	157.62%	0.00%	0.00%	4.23%	8.08%	0.71%	0.00%	-14.42%	4.35%	26
27	Lighting				2.66%	0.00%	28.65%	0.00%	0.00%	-10.59%	0.00%	0.00%	0.00%	1.55%	0.00%	0.00%	-31.39%	-3.44%	27
28	System Total				-0.48%	0.11%	3.14%	0.00%	-28.57%	48.32%	0.00%	0.00%	7.95%	2.52%	0.66%	0.00%	-8.40%	1.37%	28

Line No.	Determinants System Net (kWh)	Determinants System Delivered (kWh)	Determinants Dispatched Load (kWh)	Distribution Avg Rate (¢/kWh)	Transmission Public Goods Avg Rate (¢/kWh)	Nuc Decon Avg Rate (¢/kWh)	On-Going CTC Avg Rate (¢/kWh)	LGC Avg Rate (¢/kWh)	RS Avg Rate (¢/kWh)	TRAC Avg Rate (¢/kWh)	GHG Avg Rate (¢/kWh)	Total UDC Avg Rate (¢/kWh)	VF-NDC Avg Rate (¢/kWh)	DVR-BC Avg Rate (¢/kWh)	PCIA Avg Rate (¢/kWh)	Total Avg Rate (¢/kWh)	Line No.
PRESENT 8/1/2026																	
1 Residential	5,529,244,757	7,311,830,317	4,215,945,206	15,592	8,515	1,676	0.000	(0.007)	1,235	0.005	0.000	(2,517)	24,539	0.448	0.000	3.092	28,139 1
2 Small Comm.	1,785,282,665	1,813,227,339	1,440,757,266	16,559	4,366	2,000	0.000	(0.007)	0.864	0.005	0.000	(0.525)	23,262	0.580	0.000	2.218	26,060 2
3 Med Comm.	2,898,385,752	2,978,943,389	2,242,855,696	10,829	5,601	1,830	0.000	(0.007)	0.879	0.005	0.000	(0.003)	19,128	0.456	0.000	1.955	21,539 3
4 Lg C&I	6,744,988,105	6,886,079,670	5,372,359,372	10,569	4,526	1,839	0.000	(0.006)	0.883	0.005	0.000	0.000	17,816	0.420	0.000	1.955	20,191 4
5 Agriculture	391,274,797	404,120,542	280,266,210	9,095	2,062	1,676	0.000	(0.004)	0.505	0.005	0.000	(0.071)	13,268	0.565	0.000	2.454	16,287 5
6 Lighting	82,252,760	82,252,760	60,625,993	9,325	3,103	0.192	0.000	(0.001)	0.831	0.005	0.000	0.000	13,455	0.589	0.000	2.406	16,450 6
7 System Total	17,431,428,936	19,476,455,217	14,212,711,743	12,812	5,892	1,781	0.000	(0.007)	0.983	0.005	0.000	(0.855)	20,611	0.455	0.000	2.330	23,396 7
PROPOSED 2027 EERR - OCTOBER UPDATE																	
8 Residential	5,701,842,625	7,567,850,484	4,347,298,684	15,590	8,403	1,757	0.000	(0.009)	2,226	0.005	0.000	(1,700)	26,272	0.458	0.000	7.176	33,906 8
9 Small Comm.	1,716,028,949	1,742,979,441	1,380,765,166	16,768	4,366	2,098	0.000	(0.009)	1,557	0.005	0.000	(0.379)	24,406	0.583	0.000	5.805	30,794 9
10 Med Comm.	2,993,885,331	3,082,225,251	2,455,621,627	10,603	5,632	1,957	0.000	(0.009)	1,583	0.005	0.000	(0.006)	19,665	0.557	0.000	6.081	26,303 10
11 Lg C&I	6,654,986,955	6,790,434,597	5,334,116,210	10,477	4,517	1,887	0.000	(0.008)	1,591	0.005	0.000	0.000	18,469	0.372	0.000	3.883	22,724 11
12 Agriculture	375,055,215	387,551,347	282,366,815	9,367	2,054	1,719	0.000	(0.005)	0.909	0.005	0.000	(0.052)	13,397	0.569	0.000	4.193	18,759 12
13 Lighting	77,683,880	77,683,880	63,252,790	9,576	3,103	0.251	0.000	(0.001)	1,497	0.005	0.000	0.000	14,431	0.589	0.000	4.355	19,375 13
14 System Total	17,519,483,354	19,648,724,999	14,463,422,272	12,751	5,898	1,841	0.000	(0.009)	1,778	0.005	0.000	(0.593)	21,671	0.457	0.000	5.438	27,566 14
RATE CHANGE SUMMARY																	
15 Residential				(0.102)	(0.112)	0.081	0.000	(0.002)	0.391	0.000	0.000	0.817	1.673	0.010	0.000	4.084	5,767 15
16 Small Comm.				0.209	0.000	0.098	0.000	(0.002)	0.693	0.000	0.000	0.146	1.144	0.003	0.000	3.587	4,734 16
17 Med Comm.				(0.226)	0.031	0.027	0.000	(0.002)	0.704	0.000	0.000	0.003	0.537	0.101	0.000	4.126	4,764 17
18 Lg C&I				(0.092)	(0.009)	0.048	0.000	(0.002)	0.708	0.000	0.000	0.653	(0.048)	0.000	0.000	1.928	2,533 18
19 Agriculture				0.272	(0.008)	0.043	0.000	(0.001)	0.404	0.000	0.000	0.019	0.729	0.004	0.000	1.739	2,472 19
20 Lighting				0.251	0.000	0.059	0.000	0.000	0.666	0.000	0.000	0.376	0.000	0.000	0.000	1.949	2,925 20
21 System Total				(0.061)	0.006	0.060	0.000	(0.002)	0.795	0.000	0.000	0.262	1.060	0.002	0.000	3.108	4,170 21
AVERAGE % CHANGE SUMMARY																	
22 Residential				-0.65%	-1.32%	4.83%	0.00%	-28.57%	80.24%	0.00%	0.00%	32.46%	6.80%	2.23%	0.00%	132.08%	20.49% 22
23 Small Comm.				1.26%	0.00%	4.90%	0.00%	-28.57%	80.21%	0.00%	0.00%	27.81%	4.92%	0.52%	0.00%	161.72%	18.17% 23
24 Med Comm.				-2.09%	0.55%	1.48%	0.00%	-28.57%	80.09%	0.00%	0.00%	33.33%	2.81%	22.15%	0.00%	211.05%	22.12% 24
25 Lg C&I				-0.87%	-0.20%	2.61%	0.00%	-33.33%	80.18%	0.00%	0.00%	0.00%	3.67%	-11.43%	0.00%	98.62%	12.55% 25
26 Agriculture				2.99%	-0.39%	2.57%	0.00%	-25.00%	80.00%	0.00%	0.00%	26.76%	5.49%	0.71%	0.00%	70.86%	15.18% 26
27 Lighting				2.69%	0.00%	30.73%	0.00%	0.00%	80.14%	0.00%	0.00%	0.00%	7.25%	0.00%	0.00%	81.01%	17.78% 27
28 System Total				-0.48%	0.10%	3.37%	0.00%	-28.57%	80.87%	0.00%	0.00%	30.64%	5.14%	0.44%	0.00%	133.39%	17.82% 28

ATTACHMENT C

2027 ILLUSTRATIVE PCIA RATES

SAN DIEGO GAS & ELECTRIC COMPANY – ELECTRIC DEPARTMENT
2027 ERRR FORECAST APPLICATION
ATTACHMENT C
ILLUSTRATIVE POWER CHARGE INDIFFERENCE ADJUSTMENT (PCIA) RATES FOR DIRECT ACCESS AND COMMUNITY CHOICE AGGREGATION CUSTOMERS^{83,84}

(\$/kWh)

Rate Group	PCIA 2001 Vintage	PCIA 2002 Vintage	PCIA 2003 Vintage	PCIA 2004 Vintage	PCIA 2005 Vintage	PCIA 2006 Vintage	PCIA 2007 Vintage	PCIA 2008 Vintage	PCIA 2009 Vintage	PCIA 2010 Vintage	PCIA 2011 Vintage	PCIA 2012 Vintage	PCIA 2013 Vintage	PCIA 2014 Vintage
Residential	0.00015	0.00009	0.00009	0.00295	0.00391	0.00561	0.01305	0.01235	0.01226	0.01598	0.02622	0.03092	0.03044	0.03042
Small Commercial	0.00011	0.00006	0.00006	0.00217	0.00288	0.00413	0.00962	0.00910	0.00904	0.01178	0.01936	0.02285	0.02250	0.02248
Medium Commercial	0.00011	0.00006	0.00006	0.00233	0.00309	0.00444	0.01034	0.00978	0.00971	0.01268	0.02097	0.02480	0.02441	0.02439
Large Commercial & Industrial	0.00008	0.00003	0.00003	0.00228	0.00304	0.00439	0.01027	0.00971	0.00964	0.01270	0.02144	0.02555	0.02513	0.02511
Agriculture	0.00011	0.00006	0.00006	0.00214	0.00285	0.00409	0.00951	0.00900	0.00894	0.01165	0.01943	0.02301	0.02264	0.02263
Streetlighting	0.00008	0.00005	0.00005	0.00158	0.00210	0.00301	0.00700	0.00663	0.00658	0.00857	0.01428	0.01698	0.01670	0.01669
System Total	0.00011	0.00006	0.00006	0.00252	0.00335	0.00482	0.01123	0.01063	0.01055	0.01379	0.02287	0.02707	0.02664	0.02662

⁸³ As noted in Section V, SDG&E has implemented the common workpapers for PCIA rates, which do not distinguish between Continuous and Non-Continuous customers. SDG&E's PCIA rates are applicable to both DA and CCA customers.

⁸⁴ The PCIA rates will be updated with updated ERRR and PABA forecasted year-end balances in SDG&E's year-end consolidated electric rates advice letter pursuant to Resolution E-5217.

Rate Group	PCIA 2015 Vintage	PCIA 2016 Vintage	PCIA 2017 Vintage	PCIA 2018 Vintage	PCIA 2019 Vintage	PCIA 2020 Vintage	PCIA 2021 Vintage	PCIA 2022 Vintage	PCIA 2023 Vintage	PCIA 2024 Vintage	PCIA 2025 Vintage	PCIA 2026 Vintage	PCIA 2027 Vintage
Residential	0.03165	0.03082	0.03204	0.03368	0.03363	0.03511	0.03327	0.03052	0.03059	0.05238	0.05355	0.03870	0.03870
Small Commercial	0.02339	0.02277	0.02368	0.02491	0.02487	0.02598	0.02311	0.02076	0.02082	0.04012	0.04116	0.02795	0.02795
Medium Commercial	0.02540	0.02471	0.02572	0.02708	0.02704	0.02830	0.02499	0.02209	0.02216	0.04386	0.04503	0.03023	0.03023
Large Commercial & Industrial	0.02619	0.02544	0.02654	0.02802	0.02797	0.02938	0.02518	0.02099	0.02107	0.04480	0.04608	0.02990	0.02990
Agriculture	0.02356	0.02293	0.02386	0.02511	0.02507	0.02620	0.02404	0.02224	0.02230	0.03706	0.03785	0.02779	0.02779
Streetslighting	0.01739	0.01692	0.01762	0.01856	0.01853	0.01938	0.01676	0.01467	0.01471	0.02968	0.03049	0.02029	0.02029
System Total	0.02771	0.02697	0.02807	0.02955	0.02950	0.03087	0.02837	0.02542	0.02549	0.04720	0.04837	0.03356	0.03356

Rate Group	PCIA 2001 Vintage	PCIA 2002 Vintage	PCIA 2003 Vintage	PCIA 2004 Vintage	PCIA 2005 Vintage	PCIA 2006 Vintage	PCIA 2007 Vintage	PCIA 2008 Vintage	PCIA 2009 Vintage	PCIA 2010 Vintage	PCIA 2011 Vintage	PCIA 2012 Vintage	PCIA 2013 Vintage	PCIA 2014 Vintage
Residential	0.00008	0.00007	0.00007	0.00591	0.00783	0.01122	0.01525	0.01542	0.01869	0.02698	0.04946	0.05779	0.05782	0.05783
Small Commercial	0.00007	0.00007	0.00007	0.00526	0.00696	0.00998	0.01356	0.01372	0.01663	0.02400	0.04400	0.05141	0.05143	0.05145
Medium Commercial	0.00008	0.00007	0.00007	0.00591	0.00782	0.01121	0.01524	0.01541	0.01868	0.02697	0.04944	0.05776	0.05779	0.05781
Large Commercial & Industrial	0.00008	0.00008	0.00008	0.00645	0.00854	0.01224	0.01663	0.01682	0.02039	0.02944	0.05396	0.06305	0.06308	0.06310
Agriculture	0.00005	0.00005	0.00005	0.00401	0.00530	0.00760	0.01033	0.01045	0.01266	0.01828	0.03350	0.03915	0.03916	0.03917
Streetslighting	0.00005	0.00005	0.00005	0.00406	0.00538	0.00771	0.01047	0.01059	0.01284	0.01854	0.03398	0.03970	0.03972	0.03973
System Total	0.00008	0.00007	0.00007	0.00590	0.00781	0.01119	0.01522	0.01539	0.01866	0.02693	0.04936	0.05768	0.05770	0.05772

Rate Group	PCIA 2015 Vintage	PCIA 2016 Vintage	PCIA 2017 Vintage	PCIA 2018 Vintage	PCIA 2019 Vintage	PCIA 2020 Vintage	PCIA 2021 Vintage	PCIA 2022 Vintage	PCIA 2023 Vintage	PCIA 2024 Vintage	PCIA 2025 Vintage	PCIA 2026 Vintage	PCIA 2027 Vintage
Residential	0.05865	0.05827	0.06028	0.06145	0.06360	0.06421	0.07349	0.07053	0.07403	0.08640	0.08783	0.05746	0.05746
Small Commercial	0.05218	0.05184	0.05362	0.05466	0.05658	0.05712	0.06537	0.06274	0.06586	0.07686	0.07813	0.05111	0.05111
Medium Commercial	0.05862	0.05824	0.06025	0.06142	0.06357	0.06418	0.07345	0.07050	0.07399	0.08635	0.08779	0.05743	0.05743
Large Commercial & Industrial	0.06399	0.06357	0.06576	0.06704	0.06938	0.07005	0.08017	0.07695	0.08077	0.09426	0.09582	0.06269	0.06269
Agriculture	0.03973	0.03947	0.04083	0.04162	0.04308	0.04349	0.04978	0.04777	0.05015	0.05852	0.05949	0.03892	0.03892
Streetslighting	0.04029	0.04003	0.04141	0.04221	0.04369	0.04411	0.05048	0.04845	0.05086	0.05935	0.06034	0.03947	0.03947
System Total	0.05854	0.05815	0.06016	0.06132	0.06347	0.06408	0.07334	0.07039	0.07388	0.08622	0.08766	0.05734	0.05734

ATTACHMENT D

2027 MCAM RATES

SAN DIEGO GAS & ELECTRIC COMPANY – ELECTRIC DEPARTMENT
2027 ERRR FORECAST APPLICATION
ATTACHMENT D
2027 MCAM RATES

Modified Cost Allocation Mechanism
(MCAM) (\$/kWh)

Customer Class MCAM-CRS	Opt-Out ESPs	Backstop ESPs
Residential	<u>0.00011</u> ~~0.00008~~	
Small Commercial	<u>0.00019</u> ~~0.00011~~	
Med/Large C&I	<u>0.00019</u> ~~0.00014~~	
Agricultural	<u>0.00011</u> ~~0.00008~~	
Lighting	<u>0.00007</u> ~~0.00005~~	