



San Diego Gas & Electric Company
San Diego, California

Original Cal. P.U.C. Sheet No. 19402-E

Canceling Revised Cal. P.U.C. Sheet No. 15067-E

PRELIMINARY STATEMENT

Sheet 1

II. BALANCING ACCOUNTS
DESCRIPTION/LISTING OF ACCOUNTS

BALANCING ACCOUNTS

Balancing Accounts are accounts where expenses are compared with revenues from rates designed to recover those expenses; forecasted expenses are compared with recorded expenses; or forecasted revenues are compared with recorded revenues. The resulting over or undercollection, plus interest, as described hereunder, is recorded on the utility's financial statement as an asset or liability, which is owed from or due to the ratepayers. These balances are amortized in future rates, as approved by the Commission.

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Advice Ltr. No. 1820-E

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Issued by
Lee Schavrien
Vice President
Regulatory Affairs

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Effective Sep 14, 2006

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PRELIMINARY STATEMENT

Sheet 2

II. BALANCING ACCOUNTS
DESCRIPTION/LISTING OF ACCOUNTS

Listing of Accounts

- California Alternate Rates for Energy (CARE) Balancing Account
- Rewards and Penalties Balancing Account (RPBA)
- Transition Cost Balancing Account (TCBA)
- Post-1997 Electric Energy Efficiency Balancing Account (PEEEBA)
- Research, Development and Demonstration (RD&D) Balancing Account
- Renewables Balancing Account (RBA)
- Tree Trimming Balancing Account (TTBA)
- Baseline Balancing Account (BBA)
- El Paso Turned-Back Capacity Balancing Account (EPTCBA)
- Energy Resource Recovery Account (ERRA)
- Low-Income Energy Efficiency Balancing Account (LIEEBA)
- Electric Vehicle Balancing Account (EVBA)
- Non-Fuel Generation Balancing Account (NGBA)
- Electric Procurement Energy Efficiency Balancing Account (EPEEBA)
- Common Area Balancing Account (CABA)
- Nuclear Decommissioning Adjustment Mechanism (NDAM)
- Pension Balancing Account (PBA)
- Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA)
- Community Choice Aggregation Implementation Balancing Account (CCAIBA)
- Electric Distribution Fixed Cost Account (EDFCA)
- Rate Design Settlement Component Account (RDSCA)
- California Solar Initiative Balancing Account (CSIBA)
- SONGS O&M Balancing Account (SONGSBA)
- Advanced Metering Infrastructure Balancing Account (AMIBA)
- Research, Development and Demonstration Expense Account (RDDEA)
- On-Bill Financing Balancing Account (OBFBA)

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