

PUBLIC VERSION

**Mobilehome Park Utility Conversion Program
Annual Report**

February 2, 2026

SDG&E MOBILEHOME PARK UTILITY CONVERSION PROGRAM

FEBRUARY 2, 2026 ANNUAL REPORT

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1. Executive Summary

As detailed in this Report, San Diego Gas and Electric Company (“SDG&E”) continues its participation in the Mobilehome Park Utility Conversion Program (“Program”), despite the current pause in conversion activities due to the ongoing California Public Utilities Commission (“CPUC” or “Commission”) audit. As of December 31, 2025, SDG&E has converted¹ 98 mobilehome parks (10,674 permitted spaces), which is 31% of the eligible mobilehome spaces within SDG&E’s service territory.² On December 19, 2024, the CPUC issued its decision in the Test Year (“TY”) 2024 General Rate Case (“GRC”) for Southern California Gas Company (“SCG” or “SoCalGas”) and SDG&E. The Commission found some of SDG&E’s Mobilehome Park Program costs through 2021 unreasonable due to a comparison of gas-related costs between SDG&E and SCG, creating uncertainty about cost recovery. As a result, SDG&E temporarily halted program activities to facilitate audits, discussions, and address GRC impacts with the CPUC. The SDG&E audit was formally initiated on May 22, 2025, and as of the timing of this annual report, remains ongoing.

2. Procedural History

On March 13, 2014, the Commission approved and authorized SDG&E to execute the Program through Decision (D.) 14-03-021 (“Decision”). The Program was initiated as a three-year pilot (2015-2017) (“Pilot Program”) to convert master-metered/sub-metered natural gas and/or electric services to direct utility services for qualified mobilehome parks and manufactured housing communities (collectively “MHPs”). On September 28, 2017, Resolution E-4878 authorized the investor-owned utilities (“IOUs”) to continue their MHP Pilot Programs through December 31, 2019 (“Pilot Program Extension”).³ SDG&E was authorized to complete the initial 10% scope of eligible spaces and convert up to an additional 5% of eligible spaces, bringing the total scope of the three-year Pilot Program and Pilot Program Extension to 15% of eligible MHP spaces.

On March 18, 2019, the Commission issued Resolution E-4958, authorizing SDG&E to continue its Program for eligible MHPs until the earlier of either December 31, 2021 or the issuance of a Commission Decision for the continuation, expansion or modification of the program beyond December 31, 2021 in Rulemaking (R.) 18-04-018.⁴ Eligible MHPs were defined as those where

¹ “Converted” MHPs are those where System Cutover has occurred.

² Eligible mobilehome spaces reflects the 34,597 total MHP spaces in territory, 2015 baseline, as identified in both the MHP Pilot and Permanent Decisions. The 2024 Annual Report reflected a higher conversion % than the current report because the 2024 report excluded MHPs that declined to participate in the Program and the corresponding space total was calculated from the MHP’s permit-to-operate.

³ Resolution E-4878, ordering paragraph (OP) 7.

⁴ Resolution E-4958, OP 1.

SDG&E and/or MHP owners had incurred “financial obligations” on or before November 1, 2018. Resolution E-4958 further determined the number of spaces converted in each of years 2020 and 2021 may not exceed 3.33% of the total master-metered spaces in a utility’s service territory, excluding MHPs that are already under conversion or scheduled for conversion. It further clarified that if a single MHP upgrade would result in the utility exceeding the 3.33% maximum requirement, the utility is authorized to proceed with that upgrade.

On April 16, 2020, the Commission issued Decision 20-04-004, approving a ten-year Mobilehome Park Utility Conversion Program from 2021 through 2030. Following a new application period established by the Commission during the 1st quarter of 2020, the Commission’s Safety and Enforcement Division (“SED”) provided utilities a list of eligible master-metered MHPs within their service territories to facilitate the conversion of the requisite spaces within their service territories to achieve a 50% cumulative conversion target by the end of 2030. This Decision also recommended a second evaluation of the MHP utility conversion program in 2025 following the first four-year application cycle (2021-2024) to decide whether to continue or modify the program.

On December 23, 2020, the Commission issued a Phase 2 Scoping Memo to further examine ways to protect residents of participating MHPs from unreasonable rent increase or eviction, based on program participation, and determine whether the development of an electrification ready service standard for participating MHPs was appropriate or feasible. On August 20, 2021, the Commission issued D.21-08-025, which adopted consumer protection requirements to keep residents of MHPs that participate in the Commission’s MHP Program from experiencing unreasonable rent increases or evictions based on infrastructure improvements funded through the Program. Pursuant to D.21-08-025, SDG&E submitted Advice Letter (AL) 3859-E/3020-G on October 4, 2021, to: 1) update each utility’s Sample Forms - Contracts, Mobilehome Park Utility Conversion Program (Program) Agreement (Form 189-1000) to include consumer protection measures for residents of mobilehome parks participating in the Program; and 2) include a description of the specific information that participating MHP owners are to provide to residents, as well as a discussion of methods the mobilehome park owners may use to communicate these protections to their residents. AL 3859-E/3020-G was approved by the Commission as of October 25, 2021.

On December 24, 2024, the Commission issued D.24-12-037, adopting a 200-amp electrical service standard and establishing program evaluation criteria for the Mobilehome Park Utility Conversion Program. The Decision establishes a 200-amp standard for both "to-the-meter" (“TTM”) and "behind-the-meter" (“BTM”) components of the MHP Utility Conversion Program. Utilities are given nine months to comply with this standard and must use the cost recovery method established in D.14-03-021 to cover any additional implementation costs. By the end of the MHP Utility Conversion Program in 2030, utilities are required to collaborate with Energy Division Staff to create a report evaluating the 200-amp standard and consider any technological advancements that might necessitate a change in the electric service standard for

future iterations of the program. Additionally, the Decision included mid-program evaluation criteria for Commission staff to use in their review.

On November 20, 2025, the CPUC’s Final Decision (D.25-11-009) established a limited-term Mobilehome Park (“MHP”) Electrification Initiative designed to fully electrify selected parks while gathering technical, financial, and policy insights to inform potential future modifications to the existing Mobilehome Park Utility Conversion Program (“MHP UCP”). The Commission authorized investor owned electric and gas utilities to collaborate with the California Energy Commission’s Equitable Building Decarbonization (“EBD”) Program to implement full electrification, replacing natural gas appliances with efficient electric technologies and upgrading both to-the-meter and behind-the-meter systems. The EBD Program will fund and deliver in-home electrification retrofits, while IOUs will continue delivering electric infrastructure upgrades under the MHP UCP. The Decision dictated that participating parks must agree to eliminate natural gas use, record a restrictive covenant limiting new gas infrastructure for at least twenty years, and allow the decommissioning of their existing gas systems.

The decision emphasized that this pilot is not accompanied by new ratepayer funding; rather, it relies primarily on the EBD Program and other incentive sources to avoid rate impacts. To ensure effective implementation, the ruling assigns responsibilities for outreach, tenant protections, infrastructure coordination, and data collection between the CPUC, IOUs, and CEC. The decision requires enriched annual reporting by the IOUs, including details about selected parks, conversion and decommissioning costs, and implementation challenges.

Although SDG&E’s MHP UCP conversion activities remain paused while the CPUC audit and subsequent cost recovery refiling proceed, SDG&E will continue its active support for all electrification pilot activities.

D.25-11-009 also provided updated guidance regarding the MHP UCP program evaluation, modifying the timing of the previously required midcycle review of the MHP UCP. Under earlier decisions, a midcycle evaluation was due in 2025; however, the Commission determined that evaluating the UCP separately from the Electrification Initiative would no longer provide meaningful insight. Instead, the decision delays and consolidates the evaluation requirements by mandating a single, comprehensive, independent assessment of both the existing MHP UCP and the new Electrification Initiative, to be completed no later than December 31, 2029. This consolidated evaluation will review program costs, bill impacts, barriers to electrification, resident outcomes, and the effectiveness of the 200amp electric service standard. Rescheduling and merging the review could help future policy adjustments—particularly those concerning long term continuation or redesign of the MHP UCP—be informed by empirical results from actual electrification deployments rather than premature or incomplete data.

In response to the Electrification Pilot Initiative Decision, D.25-11-009, SoCalGas filed an application for rehearing (“AFR”). The AFR argues that D.25-11-009 contains both substantive

and procedural errors related especially to the requirement that MHP owners must record a 20-year restrictive covenant prohibiting new gas infrastructure as a condition of participating in the electrification pilot. SCG identifies legal problems with the decision's treatment of gas service obligations, and maintains that aspects of the decision are inconsistent with law, improperly adopted, or exceed the Commission's authority. In response, SDG&E stated that it concurs with SoCalGas's legal reasoning in the rehearing application and agrees that the Commission should modify D.25-11-009 to correct the identified flaws.

This report is submitted in the format requested by the Commission's SED.⁵ Previous reports were submitted in accordance with D.14-03-021 OP 10, which directs each electric and/or gas utility to prepare a status report for the Program on February 1 of each year. SDG&E filed status reports on February 1 of 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, and 2025. In SDG&E's February 1, 2016 report, SDG&E provided a timeline for implementation of the three-year Pilot Program, its status on the timeline, the number of initial applications received, information on the MHPs that would be converted, and the number of spaces to be converted. SDG&E also provided an update on progress made against the timeline for implementation, as well as a preliminary cost assessment and/or cost accounting of to-the-meter and beyond-the-meter construction costs in its February 1, 2017, February 1, 2018, February 1, 2019, February 1, 2020, February 1, 2021, February 1, 2022, February 1, 2023, February 1, 2024, and February 1, 2025 reports. This report includes information on the following: (1) a cost accounting for both TTM and BTM construction, and (2) an optional narrative assessment of the Program.

⁵ The request was made in a December 21, 2018 e-mail from Fred Hanes of the CPUC's SED to the official service list for R.18-04-018.

3. Cost Accounting

Table 1 below (“Annual Report Template”) reflects the space counts, costs, revenue requirements, and rate impacts of projects through December 31, 2025 for which final costs have been recorded.⁶ Classification of costs within each category are defined within the table, which was provided by SED to the IOUs. These costs should be considered final, with the notation that there may be additional trailing costs.⁷ Table 2 below shows the associated revenue requirements and rate impacts.

TABLE 1: ANNUAL REPORT TEMPLATE

- Bolded words in "Descriptor" column were added by SDG&E to clarify the reported data.
- All dollar amounts in Table 1 are rounded to the nearest dollar.
- Per the SED instructions accompanying the template, Table 1 costs have been grouped by project and included in the year in which financial closure for each project was completed, with financial closure defined as when all costs have been recorded for a project. Any trailing charges for a given park are added to the total costs for the year in which that park was initially deemed financially complete. Using this methodology has resulted in a revision in costs for certain years from prior reports. All Table 1 data has been updated to reflect the most current information.

Annual Report Template		Per-year costs; (not cumulative)								
	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program Participation		Per Space Results (Not Cumulative)								
CARE/FERA enrollment	Number of individuals enrolled in CARE/FERA after the conversion; the data provided is not final as a process for capturing all CARE	255	1,374	689	455	544	986	916	2825	872

⁶ Per SED’s instructions, as well as the instructions applicable to the Supplemental Cost Data template sent on November 13, 2018, the template captures projects for which final costs have been recorded. Trailing costs may follow, but they are not expected to exceed approximately 5% of a project’s total cost.

⁷ “Trailing costs” may include, but are not limited to, final contractor invoices or internal cost allocations that have not been recorded; such costs are not expected to be more than approximately 5% of the total project cost.

Annual Report Template		Per-year costs; (not cumulative)								
	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program Participation		Per Space Results (Not Cumulative)								
	enrollments is still in development									
Medical Baseline	Number of individuals enrolled in Medical Baseline after the conversion; the data provided is not final as a process for capturing all MB enrollments is still in development	20	129	116	64	43	62	87	156	34
Disadvantaged Community	Number of converted spaces (i.e., Permit-To-Operate (PTO) count, not directly corresponding with the costs below) within geographic zones defined by SB 535 map.	-	-	-	-	-	-	-	-	-
Rural Community	Number of converted spaces (i.e., PTO count, not directly corresponding with the costs below) within rural community	-	-	-	-	-	-	-	-	-
Urban Community	Number of converted spaces (i.e., PTO count, not directly corresponding with the costs below) within urban community	2,582	721	811	1,431	1,033	943	826	1,678	429
Leak Survey (Optional)	Number of Leaks identified during preconstruction activity (if known)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Annual Report Template		Per-year costs; (not cumulative)								
	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program Participation		Per Space Results (Not Cumulative)								
Completed Spaces	Spaces converted that correspond to the project costs reported below (TTM includes common areas). If a project incurs costs over multiple years, report all project costs and spaces converted in the year the project closes.	2017	2018	2019	2020	2021	2022	2023	2024	2025
Number of TTM MH and Covered Common Area Locations Converted (Gas)		183	-	2,845	750	2,345	883	561	2,061	436
Number of TTM MH and Covered Common Area Locations Converted (Electric)		187	-	2,893	986	2,176	1,371	717	1,685	437
Number of BTM MH Converted Register Spaces (Gas)		180	-	2605	734	2,225	857	608	1,918	414
Number of BTM MH Converted Register Spaces (Electric)		180	-	2801	946	2,100	1,313	672	1,641	428
Cost Information										
To The Meter - Capital Costs	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Construction Direct Costs										

Annual Report Template		Per-year costs; (not cumulative)								
	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program Participation		Per Space Results (Not Cumulative)								
Civil/Trenching	To the Meter Construction costs for civil related activities (e.g., trench/cut excavation & backfill [joint trench], paving [temp & final], and distribution system installation - including contractor labor and materials)									
Electric		812,350		13,796,084	5,618,111	16,321,479	6,000,552	6,993,935	14,598,007	4,026,062
Gas		1,153,053		20,541,134	5,581,843	21,791,876	2,608,263	8,408,234	24,030,646	6,335,636
Gas System	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Labor	Cost for installation of distribution Gas assets, pre-inspection testing, decommissioning of legacy system (Gas Design cost was previously incorporated here) (Specific to SDG&E, no gas design costs were previously incorporated in this line item)									
Material / Structures	Pipes, fittings and other necessary materials required for gas construction	56,502		1,087,792	289,745	987,793	161,083	391,767	1,250,591	283,516
Electric System	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025

Annual Report Template		Per-year costs; (not cumulative)								
	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program Participation		Per Space Results (Not Cumulative)								
Labor	Cost for installation of distribution Electric assets, pre-inspection testing, decommissioning of legacy system (Electric Design cost was previously incorporated here) (Specific to SDG&E, no gas design costs were previously incorporated in this line item)									
Material / Structures	Cables, conduits, poles, transformers and other necessary materials for electrical construction	120,753		1,381,437	424,020	1,203,267	241,761	468,872	916,960	272,584
Design/Construction Management	Cost for engineering, design and construction inspection cost	595,034		9,359,496	3,033,849	8,469,527	1,283,666	940,757	4,561,740	1,591,850
Other	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Labor (Internal)	Meter installation, gas relights, easements, environmental desktop reviews and other support organizations, including legacy system decommissioning internal labor	3,453		80,885	14,880	241,225	74,353	152,958	349,398	112,500
Other Labor (Internal)										
Non-Labor	Permits, vehicle utilization, consultant support (e.g., environmental monitoring)	58,665		1,304,619	126,556	663,743	391,763	117,873	1,466,979	292,466
Materials	meters, modules and regulators	695,588		948,094	557,164	1,577	715,260	798,234	483,240	157,270

Annual Report Template		Per-year costs; (not cumulative)								
	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program Participation		Per Space Results (Not Cumulative)								
Program - Capital Costs	Costs that are inconsistent among the other IOUs, driven by utility specific business models or cost accounting practices. These costs should be separated out so that others do not compare costs that are not comparable with others.									
Project Management Costs	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Project Management Office (PMO)	Program management office costs (Project Management, Program Management, schedulers, cost analysts and field engineers)	233,323		4,187,082	1,323,454	3,421,672	707,956	439,576	1,817,022	538,791
Outreach										
Other	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Property Tax	Property tax on capital spending not yet put into service	13,438		359,016	110,158	392,778	40,626	104,315	198,389	37,666
AFUDC	AFUDC is a mechanism in which the utility is allowed to recover the financing cost of its construction activities. AFUDC starts when the first dollar is recorded on the project and ends when HCD complete the first inspection so that the new assets are in use by the residents	32,754		1,082,953	243,024	1,579,174	206,833	519,895	987,198	183,406
Labor (Internal)										

Annual Report Template		Per-year costs; (not cumulative)								
	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program Participation		Per Space Results (Not Cumulative)								
Non-Labor	Utility specific overhead driven by corporate cost model	574,833		7,374,106	3,548,304	6,527,490	816,385	939,275	2,860,608	904,660
Sub-Total Capital Cost		4,349,746	-	61,502,700	20,871,106	61,601,600	13,248,501	20,275,690	53,520,778	14,736,407
To The Meter - Expense Costs	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Project Management Costs										
Project Management Office (PMO)	Program startup cost, program management activities associated with Outreach or other non-capital activities	17,969		281,490	133,384	444,058	57,212	36,769	232,281	64,843
Outreach	Outreach efforts to educate MHP Owners, residents, government and local agencies about the program	64,041		992,989	226,028	672,443	193,499	150,862	307,816	15,651
Other										
Labor (Internal)	Program startup cost for supporting organizations, meter removal			32,438	3,677	21,964	1,177	3,347	7,015	7,066
Other Labor (Internal)	Construction management expenses costs (e.g., training, supplies)	5,225		76,905	13,723	13,474	3	16,044	2	
Non-Labor	Cancelled Project Costs from MHPs that have failed to complete the MHP agreement or have cancelled the project,	12,731		373,140	54,154	63,636	28,411	5,368	32,071	9,681

Annual Report Template		Per-year costs; (not cumulative)								
	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program Participation		Per Space Results (Not Cumulative)								
	vehicle utilization, and overheads associated with meter removal									
Sub-Total To The Meter		4,449,712	-	63,259,661	21,302,073	62,817,174	13,528,803	20,488,079	54,099,963	14,833,649
Beyond The Meter - Capital	Pass through cost where the MHP Owner is responsible for overseeing the vendor's work and IOU to reimburse per D.14-02-021									
Civil/Trenching	All civil labor for BTM construction, such as landscaping (does not include trenching work)	34,810		1,081,236	35,996	94,405	22,095	42,467	54,902	13,320
Electric System	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Labor	Labor and material for installing BTM Electric infrastructure (e.g. Pedestal, foundation, meter protection, grounding rods, conduit)	463,588		5,137,733	2,514,492	6,158,131	1,097,712	1,290,407	3,520,687	816,062
Material / Structures		245,442		4,205,085	1,820,504	5,088,927	1,041,865	1,345,420	3,404,279	836,917
Gas System	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Labor	Labor and material for installing BTM Gas infrastructure (e.g. houselines, meter protection, foundation)	324,953		4,713,546	1,554,274	5,214,112	376,732	895,945	3,219,999	707,659

Annual Report Template		Per-year costs; (not cumulative)								
	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program Participation		Per Space Results (Not Cumulative)								
Material / Structures		83,822		1,575,335	694,480	2,203,121	150,185	497,742	1,760,674	413,214
Other	Descriptor	2017	2018	2019	2020	2021	2022	2023	2024	2025
Other Labor (Internal)										
Other Non Labor	BTM Permits, including HCD fees	135,988		3,751,509	321,522	1,240,097	137,090	223,729	763,940	195,825
Sub-Total Beyond The Meter		1,288,602	-	20,464,443	6,941,267	19,998,791	2,825,679	4,295,708	12,724,481	2,982,995
Total TTM & BTM		5,738,315	-	83,724,105	28,243,340	82,815,965	16,354,482	24,783,788	66,824,444	17,816,644

The variances compared to prior annual reports stem from several factors, including previously unallocated administrative cost allocations, credits for faulty materials received in 2021, and orders or costs that were omitted or not fully captured in earlier filings. In addition, costs related to meters, regulators, and transformers were previously estimated using average values and have now been updated to reflect actual incurred costs. The variances also include park-related costs associated with the 2024 period that were received and recorded in 2025.

TABLE 2: RATE IMPACT AND REVENUE REQUIREMENT

- Rate impact and revenue requirements are reported based on actual revenue requirement filings for 2015-2025 (i.e., not based on year of financial closure); 2026-2031 revenue requirements and rate impacts are forecasted based on actual filings (i.e., not forecasted program costs).
- Regulatory interest is applicable to the entire Master Meter Balancing Account (“MMBA”) balance which includes both TTM and BTM costs. Since the MMBA does not include subaccounts to separate the TTM and BTM balances, regulatory interest for these components of the MMBA is not available. For purposes of this response, regulatory interest is included in the “Gas Revenue Requirement – TTM” line in this table.

- The Present Value Revenue Requirement was calculated as the sum of 1) actual revenue requirements from 2015-2025 and 2) the Present Value of revenue requirements for 2026-2031 discounted to 2025 nominal dollars using SDG&E's rate of return (7.41%). SDG&E does not typically calculate present value of total revenue requirements for rate-making purposes. Although amortization amounts will be collected in rates over a 12-month period, this exercise assumed simplified collection at year-end.
- Revenue requirements are in millions of dollars.
- Gas rate impact dollar amounts are rounded to the nearest hundred thousandths of a dollar to illustrate a visible rate change.

Rate Impact and Revenue Requirement	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		
Rate Impact																			
Gas																			
Average Rate w/o MMBA recovery - Core	N/A	\$0.75407	\$0.77261	\$0.65949	\$0.66627	\$1.04484	\$1.08594	\$1.08664	\$1.21280	\$1.20316	\$1.20316	\$1.20316	\$1.20316	\$1.20316	\$1.20316				
Average Rate w/ MMBA recovery - Core	N/A	\$0.75490	\$0.72707	\$0.66139	\$0.67733	\$1.05978	\$1.09673	\$1.10564	\$1.23474	\$1.23243	\$1.24057	\$1.26052	\$1.26685	\$1.27209	\$1.27754				
Rate Change - Core	N/A	\$0.00083	\$0.00093	\$0.00190	\$0.01106	\$0.01494	\$0.01079	\$0.01900	\$0.02194	\$0.02927	\$0.03741	\$0.05736	\$0.06369	\$0.06893	\$0.07438				
% Rate Change - Core	N/A	0.11%	0.13%	0.29%	1.66%	1.43%	1.00%	1.75%	1.81%	2.43%	3.11%	4.77%	5.29%	5.73%	6.18%				
Average Rate w/o MMBA recovery - Non-Core	N/A	\$0.02262	\$0.02427	\$0.02992	\$0.03122	\$0.05073	\$0.05263	\$0.05409	\$0.07909	\$0.12141	\$0.12141	\$0.12141	\$0.12141	\$0.12141	\$0.12141				
Average Rate w/ MMBA recovery - Non-Core	N/A	\$0.02263	\$0.02429	\$0.02998	\$0.03144	\$0.05096	\$0.05290	\$0.05442	\$0.07957	\$0.12199	\$0.12433	\$0.12451	\$0.12461	\$0.12466	\$0.12471				
Rate Change - Non-Core	N/A	\$0.00001	\$0.00001	\$0.00006	\$0.00021	\$0.00023	\$0.00027	\$0.00033	\$0.00049	\$0.00058	\$0.00292	\$0.00311	\$0.00320	\$0.00325	\$0.00330				
% Rate Change - Non-Core	N/A	0.06%	0.05%	0.19%	0.69%	0.45%	0.50%	0.60%	0.61%	0.48%	2.41%	2.56%	2.64%	2.68%	2.72%				
Electric																			
Average Rate w/o MMBA recovery - Total System (cents/kWh)	N/A	20.364	21.781	23.991	23.735	24.596	23.993	31.059	38.471	31.526	33.310	39.323	39.323	39.323	39.323	39.323	39.323	39.323	39.323
Average Rate w/ MMBA recovery - Total System (cents/kWh)	N/A	20.366	21.783	23.997	23.761	24.614	24.031	31.132	38.578	31.624	33.435	39.427	39.404	39.395	39.399	39.406	39.411		
Rate Change - Total System (cents/kWh)	N/A	0.002	0.002	0.006	0.026	0.018	0.038	0.073	0.107	0.098	0.125	0.104	0.081	0.072	0.076	0.083	0.088		
% Rate Change - Total System	N/A	0.01%	0.01%	0.03%	0.11%	0.07%	0.16%	0.24%	0.28%	0.31%	0.37%	0.26%	0.20%	0.18%	0.19%	0.21%	0.22%		
Revenue Requirement (In Millions)	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Present Value Revenue Requirement	
Gas Revenue Requirement-TTM	\$0.000	\$0.424	\$0.192	\$0.124	\$3.952	\$5.593	\$3.900	\$6.160	\$8.397	\$11.652	\$15.365	\$12.668	\$20.790	\$24.861	\$28.344	\$33.178	\$38.034	\$174.903	
Electric Revenue Requirement-TTM	\$0.000	\$0.243	\$0.185	\$0.170	\$2.924	\$4.979	\$4.120	\$6.496	\$10.703	\$11.174	\$8.584	\$11.735	\$7.385	\$6.523	\$7.375	\$8.385	\$9.410	\$89.698	
Gas Revenue Requirement-BTM	\$0.000	\$0.000	\$0.299	\$0.863	\$1.827	\$2.207	\$1.781	\$3.921	\$3.244	\$3.922	\$3.376	\$3.218	\$3.241	\$3.510	\$4.217	\$5.133	\$5.947	\$40.705	
Electric Revenue Requirement-BTM	\$0.000	\$0.000	\$0.231	\$0.925	\$2.076	\$2.921	\$2.771	\$5.995	\$6.838	\$6.128	\$6.257	\$5.621	\$6.106	\$5.488	\$5.296	\$5.426	\$5.311	\$60.325	

4. Program Assessment and Challenges

As previously reported, as part of its ongoing efforts to control program costs, SDG&E successfully broadened the pool of contractors that bid on MHP projects for the 2025 conversion cycle. This expanded participation resulted in more competitive pricing at lower cost levels than those seen in the prior two years. SDG&E will continue pursuing cost-efficiency opportunities throughout its operations, including evaluating emerging technologies, improving supply-chain coordination, strengthening project management practices, and promoting robust competitive bidding. These efforts remain central to SDG&E's commitment to delivering reliable and affordable program outcomes while upholding high standards of quality and safety.

As previously described, the CPUC's December 19, 2024 approval of the TY 2024 GRC resulted in a determination that certain MHP Program costs recorded through 2021 were unreasonable, prompting the Commission to direct the Utility Audits Branch to conduct an audit, which began in May of 2025 and remains ongoing. In light of the GRC Decision's findings regarding the reasonableness of SDG&E's MHP Program costs, and with the UAB audit ongoing, SDG&E program conversion activities remain on hold while it participates in the audit process and addresses the associated GRC implications with the CPUC. While SDG&E remains hopeful that the audit and subsequent refiling for recovery will be successfully concluded, there is presently no defined timeline for the duration of this pause.

Program Penetration

As previously stated, SDG&E has successfully partnered with MHP Owners/Operators and, as of December 31, 2025, completed nearly 31% of the eligible mobilehome spaces in SDG&E's service territory.

Safety Performance

From 2014 through 2019, SDG&E maintained a high safety standard with no reportable incidents over approximately 430,000 hours of labor logged between contractors and MHP program employees combined. In 2020, SDG&E continued to maintain a high safety standard with one reportable contractor first-aid incident over approximately 89,000 hours. SDG&E was incident free in 2021 over approximately 70,000 hours of labor for contractors and MHP program employees combined. Over the course of 2022, there were no incidents over approximately 99,000 hours. In 2023, there were three reportable contractor first-aid incidents over approximately 169,000 hours of combined contractors' and MHP program employees' labor. In 2024, contractors experienced three Controlled Motor Vehicle Incidents (CMVI), two first-aid, and two Lost Time incidents over approximately 86,000 hours. Notably, there were no reportable incidents among MHP program employees' over approximately 22,000 hours.

Conversion activities in 2025 to complete ongoing park conversion from 2024 was also incident free. In total, nearly 100 MHPs with systems older than 40 years have received new utility-owned and maintained distribution systems that meet current SDG&E standards.

5. Conclusion

This concludes the annual filing in accordance with SED's instructions. Additional Program information can be found online on SDG&E's website at <https://www.sdge.com/mobilehome-conversion>.

This annual report may be accessed at: <https://www.sdge.com/regulatory-filing/21081/mobilehome-park-utility-upgrade-program>.⁸

⁸ D.20-04-004, OP 10 requires the utilities to post copies of their Annual Report on their respective websites.

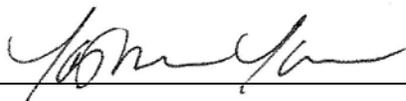


Mobilehome Park Utility Upgrade Program
Management Certification

California Public Utilities Commission (CPUC) Decision (D.) 14-03-021 Ordering Paragraph 11 requires that all reports be verified by an officer of the utility.

As an officer of San Diego Gas & Electric Company (SDG&E), I hereby certify that the Mobilehome Park Utility Upgrade Program Annual Report generated in compliance with D.14-03-021 is accurate.

Reporting Period: 01/01/2025 to 12/31/2025
Start Date End Date

 Executed on: January 29, 2026
Signature of Officer Month, Day, Year

Tashonda Taylor Vice President - Gas Operations
Print Name Title

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

**DECLARATION OF ROBERT PISANESCHI REGARDING CONFIDENTIALITY OF
CERTAIN DOCUMENTS PURSUANT TO D.17-09-023**

I, Robert Pisaneschi, do declare as follows:

1. I am the Mobilehome Park and Capital Gas Construction Manager for San Diego Gas & Electric Company (“SDG&E”). I have been delegated authority to sign this declaration by Tashonda Taylor, Vice President of Gas Operations for SDG&E. I have reviewed the confidential information included within SDG&E’s Mobilehome Park Utility Conversion Program Annual Report (“Annual Report”). I am personally familiar with the facts and representations in this Declaration and, if called upon to testify, I could and would testify to the following based upon my personal knowledge and/or belief.

2. I hereby provide this Declaration in accordance with Decision (“D.”) 17-09-023 and its subsequent decisions and General Order (“GO”) 66-D to demonstrate that the confidential information (“Protected Information”) provided in the Annual Report is within the scope of data protected as confidential under applicable law.

3. In accordance with the legal authority described herein, the Protected Information should be protected from public disclosure.

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

Executed this 29th day of January 2026 at San Diego, California.

Robert B Pisaneschi

Robert Pisaneschi
MHP & Capital Gas Construction Manager

ATTACHMENT A

**SDG&E Request for Confidentiality on the following Protected Information in its
Mobilehome Park Utility Conversion Program Annual Report**

Description and Location of Data	Legal Citations	Narrative Justification
<p>Information highlighted in yellow in the accompanying List of Active Parks to SDG&E’s Mobilehome Park (MHP) Utility Conversion Program Annual Report contains customer information (i.e., California Department of Housing and Community Identification (HCD ID), MHP names, city, and Permit to Operate (PTO) count).</p>	<p>California Public Records Act (CPRA) Exemption, Gov’t Code § 7927.705 (“Records, the disclosure of which is exempted or prohibited pursuant to federal or state law”):</p> <ul style="list-style-type: none"> • Cal. Civil Code § 1798.21 (requiring agencies to “ensure the security and confidentiality of” personal data) • Cal. Civil Code § 1798.24 (limiting disclosure of personal information) • Cal. Civil Code §§ 1798.80 <i>et seq.</i> (process for protecting customer records) <p>CPRA Exemption, Gov’t Code § 7927.700 (“disclosure of which would constitute an unwarranted invasion of personal privacy”).</p>	<p>The yellow-highlighted cells contain customer information that is market-sensitive and, if revealed, could put the MHP at an unfair business disadvantage because it provides nonpublic information regarding MHP program participation. Unfair business disadvantages include but are not limited to: (1) a competitive disadvantage in which other MHP owners who have not participated in a similar program may use this information to their advantage, potentially attracting residents away from the disclosed park. (2) Difficulty in attracting investors. Prospective investors or partners may be hesitant to get involved with a MHP park whose owner has participated in a program, fearing potential financial risks or challenges tied to easements and their ability to develop the property. (3) Impact on property values. Knowledge of the owner's participation in a program could raise concerns among current and potential residents about the financial health of the MHP park. This, in turn, could impact property values within the MHP park.</p> <p>Further, such personal information, if disclosed, could pose a risk of fraud, identity theft, or other personal, commercial, or financial damage to the customers.</p> <p>Disclosure may also constitute an “unwarranted invasion of personal privacy.”</p>

