FEDERAL ENERGY REGULATORY COMMISSION

WASHINGTON, D.C. 20426

OFFICE OF ENERGY MARKET REGULATION

San Diego Gas & Electric Company

 Docket No. ER15-1798-000  **November 24, 2015**

San Diego Gas & Electric Company

101 Ash Street, HQ-12

San Diego, CA 92101

Attention: Georgetta J. Baker, Esq.

 Attorney for San Diego Gas & Electric Company

Reference: 2014 Costs and Accruals of Post-Employment Benefits

Other than Pensions

Dear Ms. Baker:

On May 28, 2015, San Diego Gas & Electric Company (SDG&E) submitted for approval its 2014 costs and accruals of Post-Employment Benefits Other Than Pensions (PBOP) as recorded in the Commission’s Uniform System of Accounts No. 926 (Employee Pensions and Benefits). SDG&E asserts that the instant PBOP filing is consistent with the terms of SDG&E’s fourth Transmission Owner rate formula (TO4) settlement approved by the Commission in a May 27, 2014 letter order.**[[1]](#footnote-1)** SDG&E states that the 2014 PBOP costs will be reflected in SDG&E’s TO4 Cycle 3 informational filing on December 1, 2015. SDG&E’s submittal is accepted for filing, effective January 1, 2016, as requested.

The filing was noticed on May 28, 2015, with comments, protests or interventions due on or before June 18, 2015. No protests or adverse comments were filed. Notices of intervention and unopposed timely filed motions to intervene are granted pursuant to the operation of Rule 214 of the Commission’s Rules of Practice and Procedure (18 C.F.R § 385.214). Any opposed or untimely filed motion to intervene is governed by the provisions of Rule 214.

This action does not constitute approval of any service, rate, charge, classification, or any rule, regulation, contract or practice affecting such rate or service provided for in the filed documents; nor shall such action be deemed as recognition of any claimed contractual right or obligation affecting or relating to such service or rate; and such action is without prejudice to any findings or orders which have been or may hereafter be made by the Commission in any proceeding now pending or hereafter instituted by or against SDG&E.

 This action is taken pursuant to authority delegated to the Director, Division of Electric Power Regulation – West, under 18 C.F.R. § 375.307. This order constitutes final agency action. Requests for rehearing by the Commission may be filed within 30 days of the date of issuance of this order, pursuant to 18 C.F.R. § 385.713.

 Sincerely,

 Steve P. Rodgers, Director

Division of Electric Power

Regulation – West

cc: All Parties

1. *San* *Diego Gas & Electric Co.,* 147 FERC ¶ 61,150 (2014). The PBOP provisions are contained in the Offer of Settlement, Article I, Section 1.8., and the TO4 Formula (Appendix VIII, Section B.57. and the Formula Rate Protocols, Section D.1). [↑](#footnote-ref-1)