

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549  
FORM 10-K/A  
AMENDMENT 1

(Mark One)

Annual report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the fiscal year ended December 31, 1993

OR

Transition report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the transition period from to

Commission File Number 1-3779

San Diego Gas & Electric Company  
(Exact name of registrant as specified in its charter)  
CALIFORNIA  
(State or other jurisdiction of incorporation or organization)  
95-1184800  
(I.R.S. Employer Identification No.)  
101 Ash Street, San Diego, California  
(Address of principal executive offices)  
92101  
(Zip code)  
(619) 696-2000  
(Registrant's telephone number, including area code)

SECURITIES REGISTERED PURSUANT TO SECTION 12(b) OF THE ACT:

Title of each class	Name of each exchange on which registered
Preference Stock (Cumulative) Without Par Value (except \$1.70 and \$1.7625 Series)	American and Pacific
Cumulative Preferred Stock, \$20 Par Value (except 4.60% Series)	American and Pacific
Common Stock, Without Par Value	New York and Pacific

SECURITIES REGISTERED PURSUANT TO SECTION 12(g) OF THE ACT:

None

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months and (2) has been subject to such filing requirements for the past 90 days.

Yes  No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Aggregate market value of the voting stock held by non-affiliates of the registrant as of January 31, 1994:

Common Stock \$2.8 Billion  
Preferred Stock \$ 18 Million

As of January 31, 1994, there were 116,480,387 shares of common stock, without par value, outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the 1993 Annual Report to Shareholders are incorporated by reference into Parts I, II, and IV.

Portions of the March 1994 Proxy Statement prepared for the April 1994 annual meeting of shareholders are incorporated by reference into Part III.

SAN DIEGO GAS & ELECTRIC COMPANY

FORM 10K/A

AMENDMENT 1

The undersigned registrant hereby amends Part IV, Item 14(a)2 - Financial Statement Schedules of its Annual Report for 1993 on Form 10-K as set forth in the pages attached hereto.

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this amendment to be signed on its behalf by the undersigned thereunto duly authorized.

SAN DIEGO GAS & ELECTRIC COMPANY  
(Registrant)

April 7, 1994

By: /s/ F.H. Ault  
-----  
(Signature)  
F.H. Ault,  
Vice President and Controller

PART IV

Item 14. Exhibits, Financial Statement Schedules and Reports on Form 8-K

(a) The following documents are filed as part of this report:

1. Financial statements

	Page in Annual Report*
Responsibility Report for the Consolidated Financial Statements. . . . .	24
Statements of Consolidated Income for the years ended December 31, 1993, 1992 and 1991. . . . .	25
Consolidated Balance Sheets at December 31, 1993 and 1992. . . . .	26
Statements of Consolidated Cash Flows for the years ended December 31, 1993, 1992 and 1991. . . . .	27
Statements of Consolidated Changes in Capital Stock and Retained Earnings for the years ended December 31, 1993, 1992 and 1991. . . . .	28
Statements of Consolidated Capital Stock at December 31, 1993 and 1992. . . . .	29
Statements of Consolidated Long-Term Debt at December 31, 1993 and 1992. . . . .	30
Statements of Consolidated Financial Information by Segments of Business for the years ended December 31, 1993, 1992 and 1991. . . . .	31
Notes to Consolidated Financial Statements. . . . .	32
Independent Auditors' Report . . . . .	38
Quarterly Financial Data (Unaudited). . . . .	39

\*Incorporated by reference from the indicated pages of the 1993 Annual Report to Shareholders.

2. Financial statement schedules

The following schedules for the years ended December 31, 1993, 1992 and 1991 and the related independent auditors' report are hereby filed as an amendment to this report:

	Page Herein
Schedule II	Amounts Receivable from Related Parties and Underwriters, Promoters and Employees . . . . . 4
Schedules V and VI	Property, Plant and Equipment; and Accumulated Depreciation, Depletion and Amortization of Property, Plant and Equipment . . . . . 5
Schedule VIII	Valuation and Qualifying Accounts . . . . . 8
Schedule IX	Short-Term Borrowings . . . . . 8
Schedule X	Supplementary Income Statement Information . . . . . 8
	Independent Auditors' Report on Financial Statement Schedules . . . . . 9

All other schedules are omitted because of the absence of the conditions under which they are required or because the required information is included in the consolidated financial statements and the notes to consolidated financial statements included herein.

Schedule II  
SAN DIEGO GAS & ELECTRIC COMPANY  
YEARS ENDED DECEMBER 31, 1993, 1992 AND 1991  
AMOUNTS RECEIVABLE FROM RELATED PARTIES AND UNDERWRITERS,  
PROMOTERS AND EMPLOYEES

Name of Debtor -----	Balance at Beginning of Period -----	Additions -----	Deductions -----		Balance at End of Period -----	
			Amounts Collected -----	Amounts Written Off -----	Current	Not Current
For the year ended December 31, 1993:						
Huta, Henry	\$225,000					\$225,000
Middleton, Vincent	175,000					175,000
Hearndon, Trevor	192,152		\$116,052	\$ 2,225	73,875	
Lang, Frederick	110,000					110,000
Wilson, Charles	175,000					175,000
Guffre, John	135,000					135,000
Pollock, William	170,000					170,000
For the year ended December 31, 1992:						
Huta, Henry	45,000	\$180,000				225,000
Middleton, Vincent	201,818	175,000	201,818			175,000
Hearndon, Trevor		235,910		43,758	\$116,052	76,100
Lang, Frederick		110,000				110,000
Wilson, Charles	397,652	175,000	397,652			175,000
Guffre, John	33,500	101,500				135,000
Pollock, William	35,000	135,000				170,000
For the year ended December 31, 1991:						
Huta, Henry		45,000				45,000
Wilson, Charles		397,652			397,652	
Middleton, Vincent		212,467	10,649		201,818	
Guffre, John		33,500				33,500
Pollock, William		35,000			35,000	

[FN]

The non-interest bearing loan made under Pacific Diversified Capital Company's relocation plan is payable after six years and is secured by a second trust deed on the employee's residence.

The transactions were denominated in British pound sterling.

Terms of initial loan provided for direct reduction of loan repayment equal to the loss on the employee's residence.

This unsecured, non-interest bearing loan was made under Pacific Diversified Capital Company's relocation plan and is payable upon the sale of the employee's previous residence.

During 1993 this individual's employment with Pacific Diversified Capital Company ended.

Foreign currency adjustment

This currently unsecured, non-interest bearing loan was made in conjunction with this individual's employment contract. Terms of the loan provide for its complete forgiveness by June 1, 1996 assuming certain employment criteria have been met.

Schedules V and VI  
SAN DIEGO GAS & ELECTRIC COMPANY  
PROPERTY, PLANT AND EQUIPMENT  
YEAR ENDED DECEMBER 31, 1993  
(Millions of Dollars)

Classification	Balance 1/1/93	Additions At Cost	Retirements At Cost	Other Increases (Decreases)	Balance 12/31/93
<b>PROPERTY, PLANT AND EQUIPMENT</b>					
Electric, steam and common:					
Production	\$1,610	\$ 40	\$38	\$ 3	\$1,615
Transmission	556	37	1		592
Distribution	1,684	159	13		1,830
General	221	35	4	(3)	249
Work in progress	125	40			165
Total	4,196	311	56	-	4,451
Gas:					
Storage	2				2
Transmission	70	3			73
Distribution	528	32	2		558
General	6				6
Work in progress	17	27			44
Total	623	62	2	-	683
TOTAL	\$4,819	\$373	\$58	\$ -	\$5,134
<b>ACCUMULATED DEPRECIATION AND AMORTIZATION</b>					
Electric, steam and common:					
Production	\$ 772	\$ 94	\$40	\$25	\$ 851
Transmission	181	17	2		196
Distribution	540	74	21		593
General	80	14	4	(3)	87
Total	1,573	199	67	22	1,727
Gas:					
Storage	2				2
Transmission	25	3			28
Distribution	237	21	2		256
General	3	1			4
Total	267	25	2	-	290
TOTAL	\$1,840	\$224	\$69	\$22	\$2,017

[FN] Income earned by the externally managed trust funds established for the decommissioning of San Onofre Nuclear Generating Station.

Schedules V and VI  
SAN DIEGO GAS & ELECTRIC COMPANY  
PROPERTY, PLANT AND EQUIPMENT  
YEAR ENDED DECEMBER 31, 1992  
(Millions of Dollars)

Classification	Balance 1/1/92	Additions At Cost	Retirements At Cost	Other Increases (Decreases)	Balance 12/31/92
<b>PROPERTY, PLANT AND EQUIPMENT</b>					
<b>Electric, steam and common:</b>					
Production	\$1,834	\$ 38	\$262	\$	\$1,610
Transmission	535	16	1	6	556
Distribution	1,567	135	12	(6)	1,684
General	212	16	7		221
Work in progress	92	38	5		125
Total	4,240	243	287	-	4,196
<b>Gas:</b>					
Storage	2				2
Transmission	68	2			70
Distribution	500	29	1		528
General	5	1			6
Work in progress	8	9			17
Total	583	41	1	-	623
TOTAL	\$4,823	\$284	\$288	\$ -	\$4,819
<b>ACCUMULATED DEPRECIATION AND AMORTIZATION</b>					
<b>Electric, steam and common:</b>					
Production	\$ 821	\$104	\$162	\$ 9	\$ 772
Transmission	162	18	1	2	181
Distribution	496	65	19	(2)	540
General	69	14	3		80
Total	1,548	201	185	9	1,573
<b>Gas:</b>					
Storage	1		(1)		2
Transmission	23	2			25
Distribution	216	23	2		237
General	3				3
Total	243	25	1	-	267
TOTAL	\$1,791	\$226	\$186	\$ 9	\$1,840

[FN] Income earned by the externally managed trust funds established for the decommissioning of San Onofre Nuclear Generating Station.

Schedules V AND VI  
SAN DIEGO GAS & ELECTRIC COMPANY  
PROPERTY, PLANT AND EQUIPMENT  
YEAR ENDED DECEMBER 31, 1991  
(Millions of Dollars)

Classification	Balance 1/1/91	Additions At Cost	Retirements At Cost	Other Increases (Decreases)	Balance 12/31/91
<b>PROPERTY, PLANT AND EQUIPMENT</b>					
<b>Electric, steam and common:</b>					
Production	\$1,768	\$ 70	\$ 6	\$ 2	\$1,834
Transmission	500	31	2	6	535
Distribution	1,464	116	10	(3)	1,567
General	203	13	1	(3)	212
Held for future use	1			(1)	
Work in progress	101	(9)	(1)	(1)	92
Total	4,037	221	18	-	4,240
<b>Gas:</b>					
Storage	17		15		2
Transmission	53	15			68
Distribution	468	34	1	(1)	500
General	3	1		1	5
Work in progress	16	(8)			8
Total	557	42	16	-	583
TOTAL	\$4,594	\$263	\$34	\$ -	\$4,823
<b>ACCUMULATED DEPRECIATION AND AMORTIZATION</b>					
<b>Electric, steam and common:</b>					
Production	\$ 715	\$105	\$ 7	\$ 8	\$ 821
Transmission	148	17	3		162
Distribution	450	61	15		496
General	56	13			69
Total	1,369	196	25	8	1,548
<b>Gas:</b>					
Storage	16		15		1
Transmission	21	2			23
Distribution	197	22	3		216
General	3				3
Total	237	24	18	-	243
TOTAL	\$1,606	\$220	\$43	\$ 8	\$1,791

[FN] Income earned by the externally managed trust funds established for the decommissioning of San Onofre Nuclear Generating Station.

Schedules VIII, IX and X  
SAN DIEGO GAS AND ELECTRIC COMPANY

YEARS ENDED DECEMBER 31, 1993, 1992 AND 1991

(Thousands of Dollars)

SCHEDULE VIII - VALUATION AND QUALIFYING ACCOUNTS

Allowance for doubtful accounts (deducted from accounts receivable):	Balance at Beginning of Year	Charged to Operating Expenses	Deductions	Balance at End of Year
1993	\$2,154	\$6,001	\$5,745	\$2,410
1992	\$2,145	\$5,017	\$5,008	\$2,154
1991	\$1,862	\$5,302	\$5,019	\$2,145

SCHEDULE IX - SHORT-TERM BORROWINGS

Category of Aggregate Short-term Borrowings	Balances at end of year	Average Interest Rate (%)	Amount Outstanding During the Year		Weighted Daily Average Interest Rate During the Year (%)
			Maximum	Daily Average	
1993 Commercial paper	\$ -	-	\$ 70,000	\$10,383	3.2
Payable to banks	131,197	4.0	138,899	57,755	4.2
1992 Commercial paper	68,800	3.7	73,000	24,817	3.9
Payable to banks	13,949	6.0	21,750	14,513	5.7
1991 Commercial paper	37,300	5.6	85,000	45,247	6.1
Payable to banks	6,607	6.5	15,646	6,428	8.5

SCHEDULE X - SUPPLEMENTARY INCOME STATEMENT INFORMATION

Item	Charged to Costs and Expenses		
	1993	1992	1991
Property Taxes	\$37,468	\$38,632	\$38,028

[FN]

Accounts charged off during the year, net of recoveries of accounts previously charged off.  
Computed by dividing the total of daily outstanding principal balances by the number of days in the year.  
Computed by dividing the total interest expense by the average amount outstanding. Excludes commitment fee of \$99,753 for 1993, \$142,000 for 1992 and \$154,000 for 1991.

INDEPENDENT AUDITORS' REPORT

San Diego Gas & Electric Company

We have audited the consolidated financial statements of San Diego Gas & Electric Company and subsidiaries as of December 31, 1993 and 1992, and for each of the three years in the period ended December 31, 1993, and have issued our report thereon dated February 25, 1994; which expresses an unqualified opinion and contains an explanatory paragraph referring to the Company's consideration of alternative strategies for its 80 percent owned subsidiary, Wahlco Environmental Systems, Inc.; such financial statements and report are included in your 1993 Annual Report to Shareholders and incorporated by reference as part of the Company's previously filed Annual Report on Form 10-K for the year ended December 31, 1993. Our audits also included the consolidated financial statement schedules of San Diego Gas & Electric Company and its subsidiaries, listed on page 3 of this Form 10K/A Amendment 1. These consolidated financial statement schedules are the responsibility of the Company's management. Our responsibility is to express an opinion based on our audits. In our opinion, such consolidated financial statement schedules, when considered in relation to the basic consolidated financial statements taken as a whole, present fairly in all material respects the information set forth therein.

DELOITTE & TOUCHE  
San Diego, California  
February 25, 1994

### 3. Exhibits

The Forms 8, 8-K, 10-K and 10-Q referred to herein were filed under Commission File Number 1-3779.

#### Exhibit 3 -- Bylaws and Articles of Incorporation

- Bylaws
- 3.1 Restated Bylaws - December 20, 1993
- Articles of Incorporation
- 3.2 Restated Articles of Incorporation - December 2, 1992 (Incorporated by reference from SDG&E's 1992 Form 10-K, Ex 3.2)
- 3.3 Certificate of Determination of Preferences of Preference Stock (cumulative), \$1.82 series, without par value, of San Diego Gas & Electric Company.
- 3.4 Certificate of Determination of Preferences of Preference Stock (cumulative), \$1.70 series, without par value, of San Diego Gas & Electric Company.

#### Exhibit 4 -- Instruments Defining the Rights of Security Holders, Including Indentures

- 4.1 Mortgage and Deed of Trust dated July 1, 1940. (Incorporated by reference from Registration No. 2-49810, Ex. 2A.)
- 4.2 Second Supplemental Indenture dated as of March 1, 1948. (Incorporated by reference from Registration No. 2-49810, Ex. 2C.)
- 4.3 Ninth Supplemental Indenture dated as of August 1, 1968. (Incorporated by reference from Registration No. 2-68420, Ex. 2D.)
- 4.4 Tenth Supplemental Indenture dated as of December 1, 1968. (Incorporated by reference from Registration No. 2-36042, Ex. 2K.)
- 4.5 Sixteenth Supplemental Indenture dated August 28, 1975. (Incorporated by reference from Registration No. 2-68420, Ex. 2E.)
- 4.6 Thirtieth Supplemental Indenture dated September 28, 1983. (Incorporated by reference from Registration No. 33-34017, Ex. 4.3.)

#### Exhibit 10 -- Material Contracts

- 10.1 Form of San Diego Gas & Electric Company Deferred Compensation Agreement for Officers #3 (1994 compensation).
- 10.2 Form of San Diego Gas & Electric Company Deferred Compensation Agreement for Officers #1 (1994 compensation, 1995 incentive).
- 10.3 Form of San Diego Gas & Electric Company Deferred Compensation Agreement for Nonemployee Directors (1994 compensation).

- 10.4 Form of San Diego Gas & Electric Company 1986 Long-Term Incentive Plan 1993 restricted stock award agreement.
- 10.5 Supplemental Executive Retirement Plan adopted on July 15, 1981 and amended on April 24, 1985, October 20, 1986, April 28, 1987, October 24, 1988, November 21, 1988, October 28, 1991, May 28, 1992, May 24, 1993 and November 22, 1993.
- 10.6 Amended 1986 Long-Term Incentive Plan, Restatement as of October 25, 1993.
- 10.7 Loan agreement with CIBC Inc. dated as of December 1, 1993.
- 10.8 Amendment to San Diego Gas & Electric Company and Southern California Gas Company Restated Long-Term Wholesale Natural Gas Service Contract (see Exhibit 10.53) dated March 26, 1993.

The following exhibits are incorporated by reference from SDG&E's June 30, 1993 Form 10-Q as referenced below.

- 10.9 Loan agreement with the California Pollution Control Financing Authority in connection with the issuance of \$80 million of Pollution Control Bonds dated as of June 1, 1993 (Exhibit 10.1).
- 10.10 Loan agreement with the City of San Diego in connection with the issuance of \$92.7 million of Industrial Development Bonds 1993 Series C dated as of July 1, 1993 (Exhibit 10.2).

The following exhibits are incorporated by reference from SDG&E's March 31, 1993 Form 10-Q as referenced below.

- 10.11 Loan agreement with Mellon Bank, N.A dated as of April 15, 1993 (Exhibit 10.1).
- 10.12 Loan agreement with First Interstate Bank dated as of April 15, 1993 (Exhibit 10.2).
- 10.13 Loan agreement with the City of San Diego in connection with the issuance of Industrial Development Bonds 1993 Series A dated as of April 1, 1993 (Exhibit 10.3).
- 10.14 Loan agreement with the City of San Diego in connection with the issuance of Industrial Development Bonds 1993 Series B dated as of April 1, 1993 (Exhibit 10.4).

The following exhibits are incorporated by reference from SDG&E's 1992 Form 10-K as referenced below.

- 10.15 Form of San Diego Gas & Electric Company Deferred Compensation Agreement for Officers #3 (1993 compensation) (Exhibit 10.1).
- 10.16 Form of San Diego Gas & Electric Company Deferred Compensation Agreement for Officers #1 (1993 compensation, 1994 incentive) (Exhibit 10.2).
- 10.17 Form of San Diego Gas & Electric Company Deferred Compensation Agreement for Nonemployee Directors (1993 compensation) (Exhibit 10.3).

- 10.18 Form of San Diego Gas & Electric Company 1986 Long-Term Incentive Plan 1992 restricted stock award agreement (Exhibit 10.4).
- 10.19 Loan agreement with the City of Chula Vista in connection with the issuance of \$250 million of Industrial Development Revenue Bonds, dated as of December 1, 1992 (Exhibit 10.5).
- 10.20 Loan agreement with the City of San Diego in connection with the issuance of \$25 million of Industrial Development Revenue Bonds, dated as of September 1, 1987 (Exhibit 10.6).
- 10.21 Nuclear Facilities Qualified CPUC Decommissioning Master Trust Agreement for San Onofre Nuclear Generating Station, approved November 25, 1987 (Exhibit 10.7).
- 10.22 Nuclear Facilities Non-Qualified CPUC Decommissioning Master Trust Agreement for San Onofre Nuclear Generating Station, approved November 25, 1987 (Exhibit 10.8).
- 10.23 Amended 1986 Long-Term Incentive Plan (Exhibit 10.9).
- 10.24 Loan agreement between Mellon Bank, N.A. and San Diego Gas & Electric Company dated December 15, 1992, as amended (Exhibit 10.10).
- 10.25 Fuel Lease dated as of September 8, 1983 between SONGS Fuel Company, as Lessor and San Diego Gas & Electric Company, as Lessee, and Amendment No. 1 to Fuel Lease, dated September 14, 1984 and Amendment No. 2 to Fuel Lease, dated March 2, 1987 (Exhibit 10.11).

The following exhibit is incorporated by reference from SDG&E's September 30, 1992 Form 10-Q as referenced below.

- 10.26 Loan Agreement with the City of San Diego in connection with the issuance of \$118.6 million of Industrial Development Revenue Bonds dated as of September 1, 1992 (Exhibit 10.1).

The following exhibits are incorporated by reference from SDG&E's 1991 Form 10-K as referenced below.

- 10.27 Gas Purchase Agreement, dated March 12, 1991 between Husky Oil Operations Limited and San Diego Gas & Electric Company (Exhibit 10.1).
- 10.28 Gas Purchase Agreement, dated March 12, 1991 between Canadian Hunter Marketing Limited and San Diego Gas & Electric Company (Exhibit 10.2).
- 10.29 Gas Purchase Agreement, dated March 12, 1991 between Bow Valley Industries Limited and San Diego Gas & Electric Company (Exhibit 10.3).
- 10.30 Gas Purchase Agreement, dated March 12, 1991 between Summit Resources Limited and San Diego Gas & Electric Company (Exhibit 10.4).

- 10.31 Service Agreement Applicable to Firm Transportation Service under Rate Schedule FS-1, dated May 31, 1991 between Alberta Natural Gas Company Ltd. and San Diego Gas & Electric Company (Exhibit 10.5).
- 10.32 Firm Transportation Service Agreement, dated December 31, 1991 between Pacific Gas and Electric Company and San Diego Gas & Electric Company (Exhibit 10.7).
- 10.33 Supplemental Executive Retirement Plan adopted on July 15, 1981 and amended on April 24, 1985, October 20, 1986, April 28, 1987, October 24, 1988, November 21, 1988 and October 28, 1991 (Exhibit 10.8).
- 10.34 Uranium enrichment services contract between the U. S. Department of Energy and Southern California Edison Company, as agent for SDG&E and others; Contract DE-SC05-84UE07541, dated November 5, 1984, effective June 1, 1984, as amended by modifications dated September 13, 1985, January 8, April 10, June 17 and August 8, 1986, March 26, 1987, February 20 and July 25, 1990, and October 7, 1991 (Exhibit 10.9).
- 10.35 Loan agreement with California Pollution Control Financing Authority, dated as of December 1, 1985, in connection with the issuance of \$35 million of pollution control bonds (Exhibit 10.10).
- 10.36 Loan agreement with California Pollution Control Financing Authority, dated as of December 1, 1991, in connection with the issuance of \$14.4 million of pollution control bonds (Exhibit 10.11).
- 10.37 Form of San Diego Gas & Electric Company Deferred Compensation Agreement for Officers #3 (1992 compensation) (Exhibit 10.16).
- 10.38 Form of San Diego Gas & Electric Company Deferred Compensation Agreement for Officers #1 (1992 compensation, 1993 incentive) (Exhibit 10.17).
- 10.39 Form of San Diego Gas & Electric Company Deferred Compensation Agreement for Nonemployee Directors (1992 compensation) (Exhibit 10.18).
- 10.40 Form of San Diego Gas & Electric Company Deferred Compensation Agreement for Officers #1 (1991 compensation, 1992 incentive) (Exhibit 10.20).
- 10.41 Loan agreement with the City of San Diego in connection with the issuance of \$44.25 million of Industrial Development Revenue Bonds, dated as of July 1, 1986 (Exhibit 10.36).
- 10.42 Loan agreement with the City of San Diego in connection with the issuance of \$81.35 million of Industrial Development Revenue Bonds, dated as of December 1, 1986 (Exhibit 10.37).
- 10.43 Loan agreement with the City of San Diego in connection with the issuance of \$100 million of Industrial Development Revenue Bonds, dated as of September 1, 1985 (Exhibit 10.38).
- 10.44 Executive Incentive Plan dated April 23, 1985 (Exhibit 10.39).

- 10.45 Loan agreement with California Pollution Control Financing Authority dated as of December 1, 1984, in connection with the issuance of \$27 million of pollution control bonds (Exhibit 10.40).
- 10.46 Loan agreement with California Pollution Control Financing Authority dated as of May 1, 1984, in connection with the issuance of \$53 million of pollution control bonds (Exhibit 10.41).
- 10.47 Lease agreement dated as of July 14, 1975 with New England Mutual Life Insurance Company, as lessor (Exhibit 10.42).

The following exhibit is incorporated by reference from SDG&E's March 31, 1991 Form 10-Q as referenced below.

- 10.48 Firm Transportation Service Agreement, dated April 25, 1991 between Pacific Gas Transmission Company and San Diego Gas & Electric Company (Exhibit 28.2).

The following exhibits are incorporated by reference from SDG&E's 1990 Form 10-K as referenced below.

- 10.49 Agreement dated March 19, 1987, for the Purchase and Sale of Uranium Concentrates between SDG&E and Saarberg-Interplan Uran GmbH (assigned to Pathfinder Mines Corporation in June 1993) (Exhibit 10.5).
- 10.50 Second Amended San Onofre Agreement among Southern California Edison Company, SDG&E, the City of Anaheim and the City of Riverside, dated February 26, 1987 (Exhibit 10.6).
- 10.51 San Diego Gas & Electric Company Retirement Plan for Directors, adopted December 17, 1990 (Exhibit 10.7).
- 10.52 San Diego Gas & Electric Company Executive Severance Allowance Plan, as Amended and Restated, December 17, 1990 (Exhibit 10.8).
- 10.53 San Diego Gas & Electric Company and Southern California Gas Company Restated Long-Term Wholesale Natural Gas Service Contract, dated September 1, 1990 (Exhibit 10.9).

The following exhibits are incorporated by reference from SDG&E's 1989 Form 10-K as referenced below.

- 10.54 Amendment to the San Diego Gas & Electric Company 1986 Long-Term Incentive Plan adopted January 23, 1989 (Exhibit 10B).
- 10.55 Loan agreement between San Diego Trust & Savings Bank and SDG&E dated January 1, 1989 as amended (Exhibit 10H).
- 10.56 Loan agreement between Union Bank and SDG&E dated November 1, 1988 as amended (Exhibit 10I).

- 10.57 Loan agreement between Bank of America National Trust & Savings Association and SDG&E dated November 1, 1988 as amended (Exhibit 10J).
- 10.58 Loan agreement between First Interstate Bank of California and SDG&E dated November 1, 1988 as amended (Exhibit 10K).

The following exhibits are incorporated by reference from SDG&E's 1988 Form 10-K as referenced below.

- 10.59 Severance Plan as amended August 22, 1988 (Exhibit 10A).
- 10.60 U. S. Navy contract for electric service, Contract N62474-70-C-1200-P00414, dated September 29, 1988 (Exhibit 10C).
- 10.61 Employment agreement between San Diego Gas & Electric Company and Thomas A. Page, dated June 15, 1988 (Exhibit 10E).
- 10.62 Public Service Company of New Mexico and San Diego Gas & Electric Company 1988-2001 100 MW System Power Agreement dated November 4, 1985 and Letter of Agreement dated April 28, 1986, June 4, 1986 and June 18, 1986 (Exhibit 10H).
- 10.63 San Diego Gas & Electric Company and Portland General Electric Company Long-Term Power Sale and Transmission Service agreements dated November 5, 1985 (Exhibit 10I).
- 10.64 Comision Federal de Electricidad and San Diego Gas & Electric Company Contract for the Purchase and Sale of Electric Capacity and Energy dated November 20, 1980 and additional Agreement to the contract dated March 22, 1985 (Exhibit 10J).
- 10.65 U. S. Department of Energy contract for disposal of spent nuclear fuel and/or high-level radioactive waste, entered into between the DOE and Southern California Edison Company, as agent for SDG&E and others; Contract DE-CR01-83NE44418, dated June 10, 1983 (Exhibit 10N).
- 10.66 Agreement with Arizona Public Service Company for Arizona transmission system participation agreement - contract 790116 (Exhibit 10P).
- 10.67 City of San Diego Electric Franchise (Ordinance No.10466) (Exhibit 10Q).
- 10.68 City of San Diego Gas Franchise (Ordinance No.10465) (Exhibit 10R).
- 10.69 County of San Diego Electric Franchise (Ordinance No.3207) (Exhibit 10S).
- 10.70 County of San Diego Gas Franchise (Ordinance No.5669) (Exhibit 10T).
- 10.71 Supplemental Pension Agreement with Thomas A. Page, dated as of April 3, 1978 (Exhibit 10V).
- 10.72 Lease agreement dated as of June 15, 1978 with Lloyds Bank California, as owner-trustee and lessor - Exhibit B to financing agreement of SDG&E's Encina Unit 5 equipment trust (Exhibit 10W).

Exhibit 12 -- Statement re computation of ratios

12.1 Computation of Ratio of Earnings to Combined Fixed Charges and Preferred Stock Dividends for the years ended December 31, 1993, 1992, 1991, 1990 and 1989.

Exhibit 13 -- The financial statements and other documents listed under Part IV Item 14(a)1. and Management's Discussion and Analysis of Financial Condition and Results of Operations listed under Part II Item 7 of this form 10-K are incorporated by reference from the 1993 Annual Report to Shareholders.

Exhibit 22 - Subsidiaries - See "Part I, Item 1. Description of Business."

Exhibit 24 - Independent Auditors' Consent, Page 37.

(b) Reports on Form 8-K:

A Current Report on Form 8-K was filed on December 22, 1993 to report the resignation of Douglas O. Allred from SDG&E's Board of Directors.