FORM 8-B

FOR REGISTRATION OF SECURITIES OF CERTAIN SUCCESSOR ISSUERS
FILED PURSUANT TO SECTION 12(b) OR 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934

SDO PARENT CO., INC.
(Exact name of registrant as specified in its charter)

| CALIFORNIA | $33-0643023$ |
| :---: | :---: |
| (State of incorporation or organization) | (IRS Employer <br> Identification No.) |
|  |  |
| 101 Ash Street, San Diego, CA |  |
| (Address of principal executive offices) | 92101 |

Securities to be registered pursuant to Section 12(b) of the Act:

Title of each class Name of each exchange on which to be so registered each class is to be registered

Common Stock, without New York and Pacific par value

Securities to be registered pursuant to Section $12(\mathrm{~g})$ of the Act:

N/A
(Title of Class)

## Item 1. General Information

The registrant, SDO Parent Co., Inc., was organized on December 20, 1994 as a corporation under the laws of the State of California. The registrant's fiscal year ends on December 31. The registrant has filed a registration statement on Form S-4 (the "Form S-4") under the Securities Act of 1933, as amended, with respect to the issuance of certain shares of the registrant's common stock, without par value (Registration No. 33-57007).

Item 2. Transaction of Succession
San Diego Gas \& Electric Company, a California corporation ("SDG\&E"), formed the registrant for the purpose of creating a holding company structure. The structure will result, prior to the effectiveness of this registration statement, from a merger (the "Merger") of a second-tier subsidiary of SDG\&E (San Diego Merger Company) with and into SDG\&E, whereby the registrant, a first-tier subsidiary of SDG\&E (and the parent of San Diego Merger Company), will become the parent of SDG\&E. The transaction is more fully explained in the proxy statement and prospectus of SDG\&E and the registrant which is included as part of the Form S-4 and which is an exhibit hereto.

The common stock, without par value, of SDG\&E is registered pursuant to Section $12(b)$ of the Securities Exchange Act of

1934, as amended (the "1934 Act"). In addition, certain classes of SDG\&E's preference stock (cumulative), without par value, and cumulative preferred stock, $\$ 20$ par value, are registered pursuant to Section 12(b) of the 1934 Act (and will remain so registered despite the Merger). Prior to the effectiveness of this registration statement, the registrant will become the successor registrant to SDG\&E's registration of SDG\&E common stock, without par value. The Merger will cause shares of SDG\&E's common stock, without par value, to be converted, on a share-for-share basis, into shares of the registrant's common stock, without par value. Issued and outstanding shares of SDG\&E's preference stock (cumulative), without par value, and cumulative preferred stock, \$20 par value, will remain outstanding and be unaffected by the Merger.

Item 3. Securities to be Registered
The registrant is authorized to issue 300,000,000 shares of the registrant's common stock, without par value. Upon the Merger and prior to the effectiveness of this registration statement, approximately $116,534,135$ shares of the registrant's common stock, without par value, will be issued and outstanding, none of which will be held by or for the account of the registrant.

The registrant's common stock, without par value, is described in the proxy statement and prospectus of SDG\&E and the registrant which is included as part of the Form S-4 and which is an exhibit hereto. The section entitled "Item No. 2 Formation of a Holding Company -- Articles of Incorporation and Bylaws of ParentCo" is incorporated herein by reference.

Item 5. Financial Statements and Exhibits

Financial Statements. With reference to holders of the registrant's common stock, without par value, the capital structure and balance sheet of the registrant immediately after the Merger will be substantially the same as those of SDG\&E immediately prior to the Merger. Accordingly, no financial statements are filed with this registration statement.

Exhibits.
2.0 The proxy statement and prospectus portion of the Registration Statement on Form S-4 of the registrant (Registration No. 33-57007), including (i) as Exhibit A to the proxy statement and prospectus an agreement of merger in respect of the transaction establishing the registrant as the parent holding company for SDG\&E and (ii) as Exhibit B to the proxy statement and prospectus the restated articles of incorporation of the registrant. The proxy statement and prospectus portion of such Registration Statement is incorporated by reference. For remaining exhibits, please refer to the Exhibit Index.

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized.

SDO PARENT CO., INC.

By: /s/ N. A. Peterson
N. A. Peterson, Senior Vice President, General Counsel and Secretary

These Exhibits are numbered in accordance with the Exhibit Table of Item 601 of Regulation S-K.

Exhibit No.
Description
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Sequential Page
No. in manually
Signed Original
$\left.\begin{array}{lll}2 & \begin{array}{l}\text { The proxy statement and prospectus portion of } \\ \text { the Registration Statement on Form S-4 of the }\end{array} & \text { - } \\ & \text { registrant (Registration No. 33-57007), } \\ \text { including (i) as Exhibit A to the proxy } \\ \text { statement and prospectus an agreement of merger } \\ \text { in respect of the transaction establishing the }\end{array}\right]$.


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| 10.18 | Loan agreement with Mellon Bank, N.A dated as of April 15, 1993. (Incorporated by reference from SDG\&E's March 31, 1993 Form 10-Q - Exhibit 10.1.) |
| :---: | :---: |
| 10.19 | Loan agreement with First Interstate Bank dated as of April 15, 1993. (Incorporated by reference from SDG\&E's March 31, 1993 Form 10-Q - Exhibit 10.2.) |
| 10.20 | 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. (Incorporated by reference from SDG\&E's March 31, 1993 Form 10-Q - Exhibit 10.3.) |
| 10.21 | 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. (Incorporated by reference from SDG\&E's March 31, 1993 Form 10-Q - Exhibit 10.4.) |
| 10.22 | Form of San Diego Gas \& Electric Company Deferred Compensation Agreement for Officers \#3 (1993 compensation). (Incorporated by reference from SDG\&E's 1992 Form 10-K - Exhibit 10.1.) |
| 10.23 | Form of San Diego Gas \& Electric Company Deferred Compensation Agreement for Officers \#1 (1993 compensation, 1994 incentive). (Incorporated by reference from SDG\&E's 1992 Form 10-K - Exhibit 10.2.) |
| 10.24 | Form of San Diego Gas \& Electric Company Deferred Compensation Agreement for Nonemployee Directors (1993 compensation). (Incorporated by reference from SDG\&E's 1992 Form 10-K - Exhibit 10.3.) |
| 10.25 | Form of San Diego Gas \& Electric Company 1986 Long-Term Incentive Plan 1992 restricted stock award agreement. (Incorporated by reference from SDG\&E's 1992 Form 10-K - Exhibit 10.4.) |
| 10.26 | 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. (Incorporated by reference from SDG\&E's 1992 Form 10-K - Exhibit 10.5.) |
| 10.27 | 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. (Incorporated by reference from SDG\&E's 1992 Form 10-K - Exhibit 10.6.) |
| 10.28 | Nuclear Facilities Qualified CPUC Decommissioning Master Trust Agreement for San Onofre Nuclear Generating Station, approved November 25, 1987. (Incorporated by reference from SDG\&E's 1992 Form 10-K - Exhibit 10.7.) |


| 10.29 | Amendment No. 1 to the Qualified CPUC <br>  <br> Decommissioning Master Trust Agreement dated <br>  <br> September 22, 1994. (Incorporated by reference |
| :--- | :--- |
|  | from SDG\&E's 1994 10-K - Exhibit 10.56). |


| 10.40 | Firm Transportation Service Agreement, dated December 31, 1991 between Pacific Gas and Electric Company and San Diego Gas \& Electric Company. (Incorporated by reference from SDG\&E's 1991 Form 10-K - Exhibit 10.7.) |
| :---: | :---: |
| 10.41 | 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. (Incorporated by reference from SDG\&E's 1991 Form 10-K - Exhibit 10.9.) |
| 10.42 | 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. (Incorporated by reference from SDG\&E's 1991 Form 10-K - Exhibit 10.10.) |
| 10.43 | 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. (Incorporated by reference from SDG\&E's 1991 Form 10-K - Exhibit 10.11.) |
| 10.44 | 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. (Incorporated by reference from SDG\&E's 1991 Form 10-K - Exhibit 10.36.) |
| 10.45 | 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. (Incorporated by reference from SDG\&E's 1991 Form 10-K - Exhibit 10.37.) |
| 10.46 | 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. (Incorporated by reference from SDG\&E's 1991 Form 10-K - Exhibit 10.38.) |
| 10.47 | Executive Incentive Plan dated April 23, 1985. (Incorporated by reference from SDG\&E's 1991 Form 10-K - Exhibit 10.39.) |
| 10.48 | 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. (Incorporated by reference from SDG\&E's 1991 Form 10-K - Exhibit 10.40.) |
| 10.49 | 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. (Incorporated by reference from SDG\&E's 1991 Form 10-K - Exhibit 10.41.) |
| 10.50 | Lease agreement dated as of July 14, 1975 with New England Mutual Life Insurance Company, as lessor. (Incorporated by reference from SDG\&E's 1991 Form 10-K - Exhibit 10.42.) |


| 10.51 | Assignment of Lease agreement dated as of |
| :--- | :--- |
|  | November 19, 1993 to Shapery Developers as lessor |
|  | by New England Mutual Life Insurance Company. |
|  | (Incorporated by reference from SDG\&E's 1994 10-K - |
|  | Exhibit 10.74). |
|  |  |
|  | Firm Transportation Service Agreement, dated |
|  | April 25, 1991 between Pacific Gas Transmission |
|  | Company and San Diego Gas \& Electric Company. |
|  | (Incorporated by reference from SDG\&E's March 31, |
|  | 1991 Form 10-Q - Exhibit 28.2.$)$ |


| 10.63 | 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. (Incorporated by reference from SDG\&E's 1988 Form 10-K Exhibit 10H.) |
| :---: | :---: |
| 10.64 | San Diego Gas \& Electric Company and Portland General Electric Company Long-Term Power Sale and Transmission Service agreements dated November 5, 1985. (Incorporated by reference from SDG\&E's 1988 Form 10-K - Exhibit 10I.) |
| 10.65 | 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. (Incorporated by reference from SDG\&E's 1988 Form 10-K - Exhibit 10J.) |
| 10.66 | 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. (Incorporated by reference from SDG\&E's 1988 Form 10-K - Exhibit 10N.) |
| 10.67 | Agreement with Arizona Public Service Company for Arizona transmission system participation agreement contract 790116. (Incorporated by reference from SDG\&E's 1988 Form 10-K - Exhibit 10P.) |
| 10.68 | City of San Diego Electric Franchise (Ordinance No.10466). (Incorporated by reference from SDG\&E's 1988 Form 10-K - Exhibit 10Q.) |
| 10.69 | City of San Diego Gas Franchise (Ordinance No.10465). (Incorporated by reference from SDG\&E's 1988 Form 10-K - Exhibit 10R.) |
| 10.70 | County of San Diego Electric Franchise (Ordinance No.3207). (Incorporated by reference from SDG\&E's 1988 Form 10-K - Exhibit 10S.) |
| 10.71 | County of San Diego Gas Franchise (Ordinance No.5669). (Incorporated by reference from SDG\&E's 1988 Form 10-K - Exhibit 10T.) |
| 10.72 | Supplemental Pension Agreement with Thomas A. <br> Page, dated as of April 3, 1978. (Incorporated by reference from SDG\&E's 1988 Form 10-K - Exhibit 10V.) |
| 10.73 | Lease Agreement dated as of March 25, 1992 with American National Insurance Company as lessor of an office complex at Century Park. (Incorporated by reference from SDG\&E's 1994 10-K - Exhibit 10.70). |
| 10.74 | Lease agreement dated as of June 15, 1978 with <br> Lloyds Bank California, as owner-trustee and lessor Exhibit B to financing agreement of SDG\&E's Encina Unit 5 equipment trust. (Incorporated by reference from SDG\&E's 1988 Form 10-K - Exhibit 10W.) |

Amendment to Lease Agreement dated as of July 1, 1993 with Sanwa Bank California, as owner-trustee and lessor - Exhibit B to secured loan agreement of SDG\&E's Encina Unit 5 equipment trust. (Incorporated by reference from SDG\&E's 1994 10-K - Exhibit 10.72).

Consent of Deloitte \& Touche LLP

The Forms $10-\mathrm{K}$ and $10-\mathrm{Q}$ referred to above were filed under Commission File Number 1-3779.

We consent to the incorporation by reference in this Registration Statement of SDO Parent Co., Inc. on Form 8-B of our reports dated February 27, 1995 (which reports contain an emphasis paragraph referring to the consideration by San Diego Gas \& Electric Company of alternative strategies for its 80 percent owned subsidiary, Wahlco Environmental Systems, Inc.), appearing in and incorporated by reference in the Annual Report on Form 10-K of San Diego Gas \& Electric Company for the year ended December 31, 1994.
/s/ DELOITTE \& TOUCHE LLP

San Diego, California
March 8, 1995

