

April 16, 2012

Via EDGAR

Mr. William H. Thompson
Accounting Branch Chief
Division of Corporation Finance
U.S. Securities and Exchange Commission
Washington, DC 20549

Re: Sempra Energy
San Diego Gas & Electric Company
Form 10-K for Fiscal Year Ended December 31, 2011
Filed February 28, 2012
File No. 1-14201 and 1-3779

Dear Mr. Thompson:

On behalf of Sempra Energy and San Diego Gas & Electric Company, we are responding to your letter dated April 2, 2012 with respect to the above-referenced filing. Pursuant to our oral communications on April 16, 2012, we hereby confirm our expectation that, on or about April 30, 2012, we will provide the Staff of the Division of Corporation Finance with our response to the Staff's comment. Any questions regarding this matter should be directed to the undersigned at 619-696-4576 (Joe Householder) or 858-650-4191 (Bob Schlax).

Sincerely,

SEMPRA ENERGY

/s/ Joseph A. Householder

Joseph A. Householder
Executive Vice President
Chief Financial Officer and Chief Accounting Officer

SAN DIEGO GAS & ELECTRIC COMPANY

/s/ Robert Schlax

Robert Schlax
Vice President, Controller, Chief Financial Officer
and Chief Accounting Officer

Cc: Adam Phippen
Staff Accountant
Securities and Exchange Commission

Donald E. Felsinger
Executive Chairman
Sempra Energy

Debra L. Reed
Chief Executive Officer
Sempra Energy

Bruce Folkmann
Acting Controller
Sempra Energy

Virginia S. Oliver

Director, Financial Reporting
Sempra Energy