

SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

FORM S-4
 REGISTRATION STATEMENT
 under
 THE SECURITIES ACT OF 1933

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

California 6719 33-0643023
 (State or other jurisdiction (Primary Standard Industrial I.R.S. Employer
 of incorporation Classification Code Number) Identification No.)
 or organization)

101 Ash Street
 San Diego, California 92101
 (619) 696-2000
 (Address, including ZIP Code, and telephone number,
 including area code, of registrant's principal executive offices)

David R. Clark
 101 Ash Street
 San Diego, California 92101
 (619) 696-2000
 (Name, address, including ZIP Code, and telephone number,
 including area code, of agent for service)

It is requested that copies of communications be sent to:
 David R. Snyder
 Pillsbury Madison & Sutro
 101 W. Broadway, Suite 1800
 San Diego, California 92101
 (619) 544-3369

Approximate date of commencement of proposed sale of the securities to the public: As soon as practicable after the effective date of this Registration Statement.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be registered(1)	Proposed Maximum Offering Price Per Unit(2)	Proposed Maximum Aggregate Offering Price(2)	Amount of Registration Fee(2)
Common Stock (without par value)	100,000	\$22.75	\$2,275,000.00	\$784.50

(1) These shares are in addition to the 116,541,000 shares registered pursuant to the Registration Statement on Form S-4 of the Registrant (No. 33-57007) which was filed with the Securities and Exchange Commission on December 22, 1994 and declared effective on March 1, 1995. Approximately the combined total of 116,641,000 shares is expected to be issued upon the conversion of shares of San Diego Gas & Electric Company ("SDG&E") Common Stock.

(2) Estimated pursuant to Rule 457 solely for the purpose of calculating the registration fee on the basis of the average of the high and low prices of the Common Stock of SDG&E as reported on the New York Stock Exchange on November 29, 1995.

INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

On December 22, 1994, the Registrant filed with the Securities and Exchange Commission a Registration Statement on Form S-4 (No. 33-57007) with respect to 116,541,000 shares of the Registrant's Common Stock, without par value ("Registrant Common Stock"). Registration Statement No. 33-57007, which was declared effective on March 1, 1995, included a prospectus/proxy statement in respect of the formation of a holding company ("Holding Company Formation") for San Diego Gas & Electric Company ("SDG&E"). At their 1995 Annual Meeting on April 25, 1995, the shareholders of SDG&E approved the Holding Company Formation and, in the interim, the Registrant and SDG&E have been seeking required regulatory approvals.

This Registration Statement is intended solely to register an additional 100,000 shares of Registrant Common Stock which are anticipated to be necessary, upon the effectiveness of the Holding Company Formation, in order to permit the conversion of all issued and outstanding shares of SDG&E Common Stock into shares of Registrant Common Stock as contemplated by Registration Statement No. 33-57007. Accordingly, this Registration Statement hereby incorporates by reference the contents of Registration Statement No. 33-57007 relating to the Holding Company Formation and the associated offering of up to 116,541,000 shares of Registrant Common Stock.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of San Diego, State of California, on December 4, 1995.

SDO PARENT CO., INC.

By: */s/ Thomas A. Page

Thomas A. Page
Chairman of the Board,
Chief Executive
Officer and President

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature -----	Title -----	Date -----
Principal Executive Officer:		
*/s/ Thomas A. Page ----- Thomas A. Page	Chairman of the Board, Chief Executive Officer, President and Director	December 4, 1995
Principal Financial Officer:		
*/s/ David R. Kuzma ----- David R. Kuzma	Senior Vice President and Chief Financial Officer	December 4, 1995
Principal Accounting Officer:		
*/s/ Frank H. Ault ----- Frank H. Ault	Vice President, Controller	December 4, 1995
Directors (other than Mr. Page):		
*/s/ Richard C. Atkinson ----- Richard C. Atkinson	Director	December 4, 1995

EXHIBIT INDEX

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

Exhibit -----	Description of Exhibit -----
5	Opinion of David R. Clark, Counsel for the Registrant.
23.1	Consent of David R. Clark (included as part of Exhibit 5).
23.2	Consent of Deloitte & Touche LLP.
23.3	Consent of Pillsbury Madison & Sutro.
24.1	Power of Attorney for Certain Officers of the Registrant
24.2	Power of Attorney for the Directors of Registrant.

December 4, 1995

SDO Parent Co., Inc.
101 Ash Street
San Diego, California 92101

Re: Issuance of Common Stock in Connection with Formation of a
Holding Company Structure for SDG&E

Ladies and Gentlemen:

With reference to the Registration Statement on Form S-4 ("Second Registration Statement") filed by SDO Parent Co., Inc., a California corporation ("ParentCo"), with the Securities and Exchange Commission ("SEC") under the Securities Act of 1933, as amended, with respect to the issuance of up to 100,000 shares of ParentCo's common stock, without par value, in connection with a merger which will cause ParentCo to become the parent holding company of San Diego Gas & Electric Company, a California corporation, it is my opinion that such shares of ParentCo common stock, when issued in accordance with the terms outlined in the earlier Registration Statement on Form S-4 of the Registrant (No. 33-57007 - with respect to the issuance of up to 116,541,000 shares of ParentCo's common stock), including a Merger Agreement constituting Exhibit A to the Proxy Statement and Prospectus portion of such Registration Statement No. 33-57007, will be legally issued, fully paid and nonassessable.

I hereby consent to the filing of this opinion with the SEC as Exhibit 5 to the Second Registration Statement.

Very truly yours,

/s/ David R. Clark

INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference in this Registration Statement of SDOParent Co., Inc. on Form S-4 of our report dated February 27, 1995 (which report contains an emphasis paragraph referring to the consideration by San Diego Gas & Electric Company of alternative strategies for Wahlco Environmental Systems, Inc.), 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
December 4, 1995

EXHIBIT 23.3

CONSENT OF PILLSBURY MADISON & SUTRO

We consent to the incorporation by reference in this Registration Statement of SDO ParentCo., Inc. on Form S-4 of our opinion regarding certain federal tax consequences dated February 17, 1995 which was filed as an exhibit to the Registration Statement on Form S-4 (No.33-57007) of the Registrant.

/s/ PILLSBURY MADISON & SUTRO

San Diego, California
December 4, 1995

POWER OF ATTORNEY

KNOW ALL MEN AND WOMEN BY THESE PRESENTS, that each of the undersigned constitutes and appoints Henry P. Morse, Jr., David R. Clark and David R. Snyder, and each of them, his or her true and lawful attorneys-in-fact and agents, each with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to do the following:

- (1) execute post-effective amendments to the registration statements of San Diego Gas & Electric Company, a California corporation ("SDG&E"), which registration statements register common stock of SDG&E for issuance pursuant to SDG&E's common stock investment plan or various employee benefit plans of SDG&E (collectively, the "Existing Registration Statements"), for the purpose of having SDO Parent Co., Inc., a California corporation ("ParentCo"), as the "successor issuer" to SDG&E with respect to the common stock of SDG&E and for purposes of Rule 414 of the Securities Act of 1933, as amended (the "1933 Act"), adopt such Existing Registration Statements as registration statements of ParentCo for all purposes under the 1933 Act and the Securities Exchange Act of 1934, as amended, and to file the same, with exhibits thereto and other documents in connection therewith, including any additional information necessary to reflect any material changes made in connection with or resulting from the succession of ParentCo (or necessary to keep the Existing Registration Statements from being misleading in any material respect), with the Securities and Exchange Commission (the "SEC");
- (2) execute a registration statement on Form S-4 in respect of additional shares of common stock of ParentCo which registration statement may be necessary or advisable with respect to the proposed merger (the "Merger") of SDG&E with San Diego Merger Company, a wholly-owned second-tier subsidiary of SDG&E, by which Merger ParentCo shall become the parent holding company of SDG&E (which registration statement shall incorporate by reference the prior registration statement on Form S-4 of ParentCo filed in respect of the Merger and declared effective by the SEC on March 1, 1995), and to file the same, with exhibits thereto and other documents in connection therewith, with the SEC; and
- (3) execute any supplement or amendment to any of the foregoing, and to file the same, with exhibits thereto and other documents in connection therewith, with the SEC; granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and

confirming all that each of said attorneys-in-fact and agents or his or her substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Dated: November 27, 1995

/s/ David R. Kuzma

David R. Kuzma

Dated: November 27, 1995

/s/ Frank H. Ault

Frank H. Ault

POWER OF ATTORNEY

KNOW ALL MEN AND WOMEN BY THESE PRESENTS, that each of the undersigned constitutes and appoints Henry P. Morse, Jr., David R. Clark and David R. Snyder, and each of them, his or her true and lawful attorneys-in-fact and agents, each with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to do the following:

(1) execute post-effective amendments to the registration statements of San Diego Gas & Electric Company, a California corporation ("SDG&E"), which registration statements register common stock of SDG&E for issuance pursuant to SDG&E's common stock investment plan or various employee benefit plans of SDG&E (collectively, the "Existing Registration Statements"), for the purpose of having SDO Parent Co., Inc., a California corporation ("ParentCo"), as the "successor issuer" to SDG&E with respect to the common stock of SDG&E and for purposes of Rule 414 of the Securities Act of 1933, as amended (the "1933 Act"), adopt such Existing Registration Statements as registration statements of ParentCo for all purposes under the 1933 Act and the Securities Exchange Act of 1934, as amended, and to file the same, with exhibits thereto and other documents in connection therewith, including any additional information necessary to reflect any material changes made in connection with or resulting from the succession of ParentCo (or necessary to keep the Existing Registration Statements from being misleading in any material respect), with the Securities and Exchange Commission (the "SEC");

(2) execute a registration statement on Form S-4 in respect of additional shares of common stock of ParentCo which registration statement may be necessary or advisable with respect to the proposed merger (the "Merger") of SDG&E with San Diego Merger Company, a wholly-owned second-tier subsidiary of SDG&E, by which Merger ParentCo shall become the parent holding company of SDG&E (which registration statement shall incorporate by reference the prior registration statement on Form S-4 of ParentCo filed in respect of the Merger and declared effective by the SEC on March 1, 1995), and to file the same, with exhibits thereto and other documents in connection therewith, with the SEC; and

(3) execute any supplement or amendment to any of the foregoing, and to file the same, with exhibits thereto and other documents in connection therewith, with the SEC;

granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and

confirming all that each of said attorneys-in-fact and agents or his or her substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Dated: November 27, 1995

/s/ Thomas A. Page

Thomas A. Page

Dated: November 27, 1995

/s/ Richard C. Atkinson

Richard C. Atkinson

Dated: November 27, 1995

/s/ Ann Burr

Ann Burr

Dated: November 27, 1995

/s/ Richard A. Collato

Richard A. Collato

Dated: November 27, 1995

/s/ Daniel W. Derbes

Daniel W. Derbes

Dated: November 27, 1995

/s/ Catherine T. Fitzgerald

Catherine T. Fitzgerald

Dated: November 27, 1995

/s/ Robert H. Goldsmith

Robert H. Goldsmith

Dated: November 27, 1995

/s/ William D. Jones

William D. Jones

Dated: November 27, 1995

/s/ Ralph R. Ocampo

Ralph R. Ocampo

Dated: November 27, 1995

/s/ Thomas C. Stickel

Thomas C. Stickel