



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 22, 2020

Kevin C. Sagara  
Chairman and Chief Executive Officer  
San Diego Gas & Electric Company  
8326 Century Park Court  
San Diego, California 92123

**Re: San Diego Gas & Electric Company**  
**Registration Statement on Form S-3**  
**Filed June 15, 2020**  
**File No. 333-239178**

Dear Mr. Sagara:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Laura Nicholson, Special Counsel, at (202) 551-3584 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Michael E. Sullivan