



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 14, 2018

Trevor I. Mihalik  
Chief Financial Officer  
Sempra Energy  
488 8<sup>th</sup> Avenue  
San Diego, California 92101

**Re: Sempra Energy  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed February 27, 2018  
Form 8-K/A Filed May 3, 2018  
File No. 1-14201**

Dear Mr. Mihalik:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2017

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations

Critical Accounting Policies and Estimates

Impairment Testing of Goodwill, page 139

1. We note that quantitative assessments were performed for your Mexico reporting units. Please provide information for investors to assess the probability of future goodwill impairment charges. For example, please disclose whether any of your Mexico reporting units are at risk of failing step one of the impairment test or that the fair value of each of

the reporting units are substantially in excess of carrying value and are not at risk of failing step one. If a reporting unit is at risk of failing step one, you should disclose:

- the percentage by which fair value exceeded carrying value at the date of the most recent step one test;
- the amount of goodwill allocated to the reporting unit;
- a more detailed description of the methods and key assumptions used and how the key assumptions were determined;
- a discussion of the degree of uncertainty associated with the assumptions; and
- a description of potential events and/or changes in circumstances that could reasonably be expected to negatively affect the key assumptions.

Please refer to Item 303(a)(3)(ii) of Regulation S-K, which requires a description of known uncertainties, and Section V of the Commission's Guidance Regarding Management's Discussion and Analysis of Financial Condition and Results of Operations, SEC Release No. 34-48960, issued December 19, 2003 and available on our website at [www.sec.gov](http://www.sec.gov).

#### Consolidated Financial Statements

#### Sempra Energy Report of Independent Registered Public Accounting Firm, page F-2

2. Please revise to indicate the related notes to the consolidated financial statements were also audited. Refer to AS 3101.08d.

#### Form 8-K/A Filed May 3, 2018

#### Item 9.01 Financial Statements and Exhibits

3. Please tell us how you determined which entities and audited periods to include. In doing so, please provide us with your significance tests.

#### Exhibit 23.2

1. The consent refers to consolidated financial statements as of and for the year ended December 31, 2017. However, the related audit report refers to consolidated financial statements as of December 31, 2017 and 2016 and the three years ended December 31, 2017. Please explain the inconsistency.
- 2.

Trevor I. Mihalik  
Sempra Energy  
August 14, 2018  
Page 3

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.

You may contact Adam Phippen, Staff Accountant, at (202) 551-3336, Donna Di Silvio, Staff Accountant, at (202) 551-3202 or me at (202) 551-3344 with any questions.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products