

Mail Stop 3561

July 13, 2007

Mr. Donald F. Felsing
Chief Executive Officer
Sempra Energy
101 Ash Street
San Diego, California 92101

**RE: Sempra Energy
Form 10-K for Fiscal Year Ended December 31, 2006
Form 10-Q for Fiscal Quarter Ended March 31, 2007
Filed February 23, 2007 and May 2, 2007
File No. 1-14201**

Dear Mr. Felsing:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson
Accounting Branch Chief