

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

Application of Southern California Gas Company (U 904 G) for Authorization to Recover Costs Recorded in Its Catastrophic Event Memorandum Account and Its COVID-19 Pandemic Protections Memorandum Account.

Application 23-11-XXX
(Filed November 3, 2023)

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) FOR
AUTHORIZATION TO RECOVER COSTS RECORDED IN ITS CATASTROPHIC
EVENT MEMORANDUM ACCOUNT AND ITS COVID-19 PANDEMIC
PROTECTIONS MEMORANDUM ACCOUNT**

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November 3, 2023

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I. INTRODUCTION

Pursuant to California Public Utilities Code Section 454.9, California Public Utilities Commission (Commission or CPUC) Resolution No. (Res.) E-3238 (July 24, 1991), Res. M-4842 (April 16, 2020), Commission Decision (D.)21-06-036, and the Commission’s Rules of Practice and Procedure (Rule or Rules), Southern California Gas Company (SoCalGas) hereby files its Application (Application) under its Catastrophic Event Memorandum Account (CEMA) for authorization to recover the revenue requirement associated with incremental disaster related expenses and capital costs incurred in responding to 16 catastrophic events (CEMA events) and under its COVID-19 Pandemic Protections Memorandum Account (CPPMA) for authorization to recover the revenue requirement associated with expenses related to emergency customer protections to support Californians during the COVID-19 pandemic.

The CEMA events addressed within this Application are:

- 2017 Winter Storms
- Thomas Fire
- Creek and Rye Fires
- Skirball Fire
- Woolsey Fire
- Hill Fire

- Sandalwood Fire
- Saddleridge Fire
- Eagle Fire
- Reche Fire
- Wolf Fire
- Tick Fire
- Getty Fire
- Easy Fire
- 2019 Winter Storms
- COVID-19 Pandemic

The Application and the accompanying testimony of Larry Andrews (Ch. 1), Christopher Bissonnette, Bonnie Burns, Ralf Balzer, Orlando Carrasquillo, and Ernie Cervantes (Ch. 2), and Leslie Hayles (Ch. 3) describe each of these CEMA events and SoCalGas’s incremental costs incurred for these CEMA events for: “(a) restoring utility services to its customers; (b) repairing, replacing, or restoring damaged facilities; and (c) complying with governmental agency orders in connection with events declared disasters by competent state or federal authority.”¹ The costs incurred for these purposes are recoverable pursuant to Public Utilities Code Section 454.9 and Res. E-3238. The testimony presented in this Application also identifies the criteria used in determining incremental costs and explains how these costs were recorded in the CEMA.

The Application and the accompanying testimony of Ashok Lad (Ch. 4) describes SoCalGas’s expenses, including their reasonableness, incurred under its CPPMA associated with emergency customer protections to support Californians during the COVID-19 pandemic. The costs incurred for these purposes are recoverable pursuant to Res. M-4842 and D.21-06-036. The testimony presented in this Application also identifies the criteria used in determining incremental costs and explains how these costs were recorded in the CPPMA.

The Application and the accompanying testimony of Jenny Chhuor (Ch. 5) describes SoCalGas’s revenue requirement associated with expenditures for each CEMA event and the mandated COVID-19 pandemic emergency customer protection measures presented for review

¹ Res. E-3238 at OP 1. In 1994, these requirements were codified in the Public Utilities Code Section 454.9(a).

in this Application. These revenue requirements have been recorded in SoCalGas's CEMA and CPPMA.

The Application and accompanying testimony of Marjorie Schmidt-Pines (Ch. 6) describes the cost allocation methodology and the gas rate and bill impacts for recovery of the revenue requirements associated with costs recorded to SoCalGas's CEMA and CPPMA.

II. ESTABLISHMENT OF THE CEMA

A. Authorization to Establish the CEMA

Res. E-3238, adopted July 24, 1991, authorized the establishment of the CEMA to record the costs of: "(a) restoring utility service to its customers; (b) repairing, replacing or restoring damaged utility facilities; and (c) complying with government agency orders resulting from declared disasters."² Pursuant to this directive, for each of the 16 CEMA events listed above SoCalGas notified the Executive Director of the CPUC by letter, within 30 days of each event, that it had invoked its CEMA to record the costs associated with the events. In accordance with SoCalGas's adopted CEMA tariff,³ the letters stated that the event was declared a state of emergency by the federal and/or state governments and included a description of the event as well as a preliminary total cost estimate, when determinable, as specifically described below.

B. Incremental Cost Methodology

Incremental costs recoverable through the CEMA are defined as costs which are related to the restoring of utility services to customers; repairing, replacing, or restoring damaged facilities; and complying with governmental agency orders in connection with events declared disasters by competent state or federal authority, not already recovered through the utility's current rates, and reduced for costs avoided.⁴ In determining what costs are incremental and recoverable in its CEMA, SoCalGas identified costs at the individual account level and determined whether those costs would have otherwise been incurred (and recovered in rates) had these 16 CEMA events not occurred. If the cost would have been incurred, absent these 16 CEMA events, the account is not considered incremental (*e.g.*, straight-time labor).

² Res. E-3238 at OP 1. In 1994, these requirements were codified in Public Utilities Code Section 454.9(a).

³ SoCalGas Preliminary Statement – Part VI – Memorandum Accounts, Catastrophic Event Memorandum Account (CEMA). *Available at:* https://tariff.socalgas.com/regulatory/tariffs/tm2/pdf/tariffs/GAS_G-PRELIM_CEMA.pdf.

⁴ Res. E-3238 at OP 1.

C. Insurance Proceeds and Third-Party Recovery

SoCalGas does not anticipate receiving any additional insurance proceeds and is seeking additional reimbursements that are not reflected in its CEMA as of September 30, 2023, based upon a claim against a third-party for damages. Any further net cost recovery from the claim against a third-party will be recorded to the capital and Operation and Maintenance (O&M) work orders accordingly and considered in the final computation of the revenue requirement.

III. ESTABLISHMENT OF THE CPPMA

The purpose of the CPPMA is to track and record costs associated with implementing billing related protections for residential and small business customers impacted by the COVID-19 pandemic.⁵ The costs recorded in the CPPMA are separate from CEMA costs related to COVID-19, which consisted of SoCalGas's costs to respond to the pandemic. In contrast, the CPPMA recorded incremental costs associated with the mandated emergency customer protection measures and securing access to state and federally funded COVID-19 arrearage relief programs on behalf of the customers.

A. Authorization to Establish the CPPMA

In D.19-07-015, the Commission implemented a Disaster Relief Program (DRP) and established a set of minimum emergency disaster customer protection measures that the utilities are directed to implement in the event of a declared emergency. Pursuant to Ordering Paragraph (OP) 2, when a disaster has either resulted in the loss or disruption of the delivery or receipt of utility service and/or resulted in the degradation of the quality of utility services, the utilities must submit a Tier 1 Advice Letter (AL) with the Commission's Energy Division within 15 days of an emergency declaration reporting compliance with the Decision's mandated emergency disaster customer relief protections.

On March 4, 2020, Governor Gavin Newsom (Governor) declared a State of Emergency in response to the outbreak of COVID-19.⁶ On March 13, 2020, President Trump signed an Emergency Declaration to facilitate a federal response to the then emerging COVID-19 pandemic.⁷ On March 17, 2020, the Commission's Executive Director sent a letter to the

⁵ Res. M-4842 at OPs 2 and 4.

⁶ Available at: <https://www.gov.ca.gov/wp-content/uploads/2020/03/3.4.20-Coronavirus-SOE-Proclamation.pdf>.

⁷ Available at <https://www.whitehouse.gov/presidential-actions/proclamation-declaringnationalememergency-concerning-novel-coronavirus-disease-covid-19-outbreak/>.

California energy companies addressing emergency customer protections to support customers affected by the COVID-19 State of Emergency.⁸

On March 19, 2020, SoCalGas submitted AL 5604, implementing its emergency DRP for customers impacted by the COVID-19 pandemic pursuant to OP 1 of D.19-07-015 and the Commission Executive Director's March 17, 2020, letter, and retroactively applied customer protections to March 4, 2020, the start date of the Governor's emergency proclamation.

On April 16, 2020, the Commission issued Res. M-4842, ratifying the directions provided in the Commission's Executive Director's March 17, 2020, letter. Specifically, Res. M-4842 ordered electric, gas, communications, and water and sewer corporations in California to implement the applicable customer protections described in D.19-07-015 (or justify why the protections are not applicable to a pandemic emergency); submit a Tier 2 AL describing all reasonable and necessary actions to implement Emergency Customer Protections to support California customers; and authorized the electric, gas, communications, and water and sewer corporations to establish the CPPMA to track and recover incremental costs associated with complying with the resolution.⁹

On May 22, 2020, pursuant to Res. M-4842, SoCalGas submitted Supplemental AL 5604-B to describe the protections it was offering its customers, explain which customer protections were inapplicable during the COVID-19 pandemic, and confirm the incremental costs to be tracked and recovered associated with COVID-19 customer protections.¹⁰ In particular, SoCalGas described the customer protections it was offering to all residential customers regardless of usage¹¹ and non-residential core customers using less than 10,000 therms in the previous 12 months.¹² In AL 5604-B, SoCalGas provided a detailed response to address the customer protections listed in Res. M-4842, as well as SoCalGas's outreach regarding those emergency customer protections.

⁸ Available at: https://www.cpuc.ca.gov/-/media/cpuc-website/files/uploadedfiles/cpucwebsite/content/news_room/newsupdates/2020/exec-director-letter-to-energy-companies-re-covid19-march-17-2020.pdf.

⁹ Res. M-4842 at OP 4 (stating that gas utilities subject to this Resolution "may request authorization to track and recover incremental costs associated with complying with this resolution.")

¹⁰ On June 4, 2020, SoCalGas submitted supplemental AL 5604-C which clarified that the protections provided pursuant to Res. M-4842 also applied to small business customers using less than 10,000 therms annually.

¹¹ See: https://tariff.socalgas.com/regulatory/tariffs/tm2/pdf/submittals/GAS_5604-B.pdf.

¹² See: https://tariff.socalgas.com/regulatory/tariffs/tm2/pdf/submittals/GAS_5604-C.pdf.

Pursuant to Res. M-4842 and as set forth in SoCalGas's advice letters, the Commission authorized SoCalGas to track and recover its incremental expenses arising from implementing the emergency customer protections in the CPPMA.¹³

On June 30, 2021, the Commission adopted D.21-06-036 which directed SoCalGas to extend the moratorium on disconnections through September 30, 2021, to automatically enroll eligible residential and small business customers in payment plans, and to secure access to state and federally funded COVID-19 arrearage relief programs on behalf of their customers.¹⁴ The Commission also stated that costs associated with activities to implement D.21-06-036 may be tracked and recorded in the CPPMA authorized by Res. M-4842.¹⁵

B. Incremental Cost Methodology

Incremental costs recoverable through the CPPMA are defined as costs related to the mandated emergency customer protection measures and securing access to state and federally funded COVID-19 arrearage relief programs on behalf of customers. In determining what costs are incremental and recoverable in its CPPMA, SoCalGas identified costs that are not currently authorized and recovered in rates related to complying with the allowed customer protection measures and SoCalGas's efforts to secure access to the arrearage relief program.

C. Insurance Proceeds

SoCalGas does not have insurance associated with its costs and expenses arising from implementing billing related protections for residential and small business customers impacted by the COVID-19 pandemic. Thus, there will not be any cost recovery through insurance.

IV. REASONABLENESS REVIEW SOUGHT

California Public Utilities Code Section 454.9 authorizes utilities to create CEMAs in response to declared disasters and the costs recorded therein "shall be recoverable in rates following a request by the affected utility, a commission finding of their reasonableness, and

¹³ Res. M-4842 at OP 4. On February 11, 2021, the Commission extended the relief provided by Res. M-4842 through June 30, 2021, through Res. M-4849.

¹⁴ D.21-06-036 at Conclusions of Law 7.

¹⁵ D.21-06-036 at OP 7.

approval by the commission.”¹⁶ Similarly, Res. M-4842, which created the CPPMA, establishes a reasonableness standard for the CPPMA recorded costs.¹⁷

The reasonableness standard applicable to cost recovery is the prudent manager standard.¹⁸ When assessing the standard for “prudent managerial action,” the Commission has established that “Utilities are held to a standard of reasonableness based upon the facts that are known or should be known at the time.”¹⁹ A “reasonable and prudent” action is one in which the utility “follows the exercise of reasonable judgment” based upon what was or should have been known at the time and is not limited to the “optimum practice, method, or act,” but rather “encompasses a spectrum of possible practices, methods, or acts consistent with the utility system needs, the interest of the ratepayers and the requirements of governmental agencies of competent jurisdiction.”²⁰

As such, the reasonableness of a managerial action depends on the soundness of the utility’s decision-making process, what the utility knew when the managerial action was taken, and that its managers decided on a course of action that fell within the bounds of reasonableness. It does not depend on “how the decision holds up in light of future developments.”²¹

Based upon the above described standard and as set forth in the accompanying testimony, the costs recorded in SoCalGas’s CEMA and CPPMA included in this Application are reasonable and recoverable in rates upon Commission approval. The testimony submitted describes the incremental costs recorded in CEMA and CPPMA and the reasonableness of those costs. Based on the criteria discussed in the testimony, all the costs included in SoCalGas’s request are incremental to its current rates, relate only to the events for which the declared emergency proclamations were made, and are reasonable and properly included.

¹⁶ Pub. Util. Code § 454.9(a)-(b); *see also* Res. E-3238 at OP 3.

¹⁷ Res. M-4842 at 6 (“In order to allow for recovery of expenses **reasonably** incurred while complying with this Resolution” (Emphasis added).)

¹⁸ D.08-01-021 at Conclusion of Law 2; D.06-01-036 at Conclusion of Law 4.

¹⁹ D.05-08-037 at 9 [quoting D.88-03-036].

²⁰ *Id.* at 10; D.89-02-074 [“The term ‘reasonable and prudent’ means that at a particular time any of the practices, methods, and acts engaged in by a utility follows the exercise of reasonable judgment in light of facts known or which should have been known at the time the decision was made. The act or decision is expected by the utility to accomplish the desired result at the lowest reasonable cost consistent with good utility practices. Good utility practices are based upon cost effectiveness, reliability, safety, and expedition.”].

²¹ D.05-08-037 at 10.

V. SUMMARY OF RELIEF REQUESTED

By this Application, SoCalGas is requesting, with respect to the 16 CEMA events, that the Commission:

- Find reasonable and recoverable approximately \$40.8 million in incremental O&M expense.
- Find reasonable and recoverable approximately \$7.7 million in capital revenue requirement.
- Authorize the recovery of approximately \$3.1 million in interest.
- Authorize the recovery of depreciation, return and taxes (e.g., capital revenue requirement) that have already been expensed and will be expensed through 2027.
- Authorize that any remaining capital related costs to be incorporated into SoCalGas's TY 2028 General Rate Case.
- Authorize recovery of the CEMA portion of the revenue requirement of \$51.6 million beginning after approval of the Application.
- Authorize SoCalGas to true-up the revenue requirement upon Commission approval of the Application for the following items: 1) regulatory account interest, 2) O&M and capital trailing charges, 3) any third-party recovery, and 4) ongoing capital revenue requirement associated with the capital expenditures that were recorded to CEMA capital projects subsequent to September 2023 through the date that rates are adjusted.

Further, by this Application, SoCalGas is requesting, with respect to the CPPMA costs, that the Commission:

- Find reasonable and recoverable approximately \$3.4 million in incremental O&M expense.
- Find reasonable and recoverable approximately \$2.0 million in waived charges.
- Authorize the recovery of approximately \$0.3 million in interest.

VI. SUMMARY OF PREPARED TESTIMONY

This Application is supported by the following testimony:

Chapter 1: Larry Andrews presents testimony regarding SoCalGas's responses to the 15 non-COVID-19 CEMA events. For each CEMA event, the testimony discusses the relevant facts and circumstances regarding each event and SoCalGas's response to each event to explain the nature of incremental costs SoCalGas incurred.

Chapter 2: Christopher Bissonnette, Bonnie Burns, Ralf Balzer, Orlando Carrasquillo, and Ernie Cervantes present testimony regarding SoCalGas's response to the COVID-19 CEMA

Event. The testimony discusses the relevant facts and circumstances and SoCalGas's response to explain the nature of incremental costs SoCalGas incurred to "compl[y] with government agency orders resulting from declared disasters" relating to the COVID-19 CEMA Event.²²

Chapter 3: Leslie Hayles presents testimony regarding SoCalGas's incremental costs related to the 16 CEMA events addressed in this Application and the routine accounting procedures SoCalGas used to record the associated costs. The testimony discusses the incremental costs for the events and is supported by ten exhibits. The testimony provides background regarding SoCalGas's authorization to establish a CEMA. The testimony also explains SoCalGas's methodology for ascertaining whether the costs incurred for these 16 CEMA events are incremental and reasonable and therefore recoverable. The testimony discusses in detail how the incremental methodology applies to various types of costs, including internal labor, materials, overhead, and other categories. The testimony further explains the process for validating the costs for which cost recovery is sought by this Application.

Chapter 4: Ashok Lad presents testimony regarding SoCalGas's response to the COVID-19 pandemic as it relates to incremental costs recorded to the CPPMA associated with the emergency customer protections to support Californians during the pandemic as required by Res. M-4842 and D.21-06-036. The testimony provides background regarding SoCalGas's authorization to establish the CPPMA. The testimony also explains SoCalGas's methodology for ascertaining whether the costs incurred in the CPPMA are incremental and reasonable and therefore recoverable.

Chapter 5: Jenny Chhuor presents testimony regarding the CEMA and CPPMA revenue requirements and requests for recovery associated with the incremental costs for each catastrophic event and the mandated COVID-19 Pandemic emergency customer protection measures presented for review in this Application.

Chapter 6: Marjorie Schmidt-Pines presents testimony regarding the cost allocation methodology and the gas rate and bill impacts for recovery of the revenue requirements associated with costs records in SoCalGas's CEMA and CPPMA.

STATUTORY AND PROCEDURAL REQUIREMENTS

²² Res. E-3238 at OP 1. In 1994, these requirements were codified in Public Utilities Code Section 454.9(a).

A. Rule 2.1(a) - (c)

In accordance with Rule 2.1(a) - (c) of the Commission's Rules and Practice and Procedure, SoCalGas provides the following information:

1. Rule 2.1(a) – Legal Name

SoCalGas is a public utility corporation organized and existing under the laws of the State of California. SoCalGas's principal place of business and mailing address is 555 West Fifth Street, Los Angeles, California 90013.

2. Rule 2.1(b) - Correspondence

All correspondence and communications to SoCalGas regarding this Application should be addressed to:

JORDAN CALZADILLAS

Regulatory Case Manager for:
SOUTHERN CALIFORNIA GAS COMPANY
555 West Fifth Street, GT14D6
Los Angeles, CA 90013
Tel: (213) 244-3365
Fax: (213) 244-4957
Email: jcalzadi@socalgas.com

A copy should also be sent to:

ERIC GRESSLER

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SOUTHERN CALIFORNIA GAS COMPANY
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3. Rule 2.1(c)

a. Proposed Category of Proceeding

In accordance with Rule 7.1, SoCalGas requests that this Application be categorized as ratesetting because SoCalGas proposes to recover the CEMA and CPPMA costs described in this Application from its customers.

b. Need for Hearings

SoCalGas anticipates that the Commission may set this matter for hearing. SoCalGas has provided a proposed schedule below.

c. Issues to be Considered, Including Relevant Safety Considerations

The issues to be considered are described in this Application and the accompanying testimony and exhibits.

d. Proposed Schedule

Action	Date
Application Filed	November 3, 2023
Protests and Responses to Application	December 6, 2023
Reply to Responses	December 18, 2023
Prehearing Conference	January 18, 2024
Intervenor Testimony	March 18, 2024
Rebuttal Testimony	April 18, 2024
Evidentiary Hearings	Mid-May 2024
Concurrent Opening Briefs	Mid-June 2024
Concurrent Reply Briefs	July 1, 2024
Proposed Decision	September 2024
Comments on Proposed Decision	October 2024
Reply Comments on Proposed Decision	October 2024
Commission Decision Adopted	November 2024

B. Rule 2.2 – Articles of Incorporation

A copy of SoCalGas’s Restated Articles of Incorporation, as last amended, presently in effect and certified by the California Secretary of State, was previously filed with the Commission on October 1, 1998, in connection with A.98-10-012, and is incorporated herein by reference.

C. Rule 3.2 – Authority to Change Rates

In accordance with Rule 3.2(a)-(d) of the Commission’s Rules of Practice and Procedure, SoCalGas provides the following information.²³

1. Rule 3.2(a)(1) – Balance Sheet

The most recent updated Balance Sheet and Income Statement for SoCalGas is attached to this Application as Attachment A.

2. Rule 3.2(a)(2) – Statement of Effective Rates

A statement of all of SoCalGas’s presently effective rates can be viewed electronically on SoCalGas’s website: <https://tariff.socalgas.com/regulatory/tariffs/tariffs-rates.shtml>.

3. Rule 3.2(a)(3) – Statement of Proposed Rate Change

A statement of proposed increases that will result from granting this Application is described in Attachment B.

4. Rule 3.2(a)(4) – Description of Property and Equipment

A general description of SoCalGas’s property and equipment was previously filed with the Commission on May 3, 2004, in connection with A.04-05-008, and is incorporated herein by reference. SoCalGas’s most recent statement of Original Cost and Depreciation Reserve is attached as Attachment C.

5. Rule 3.2(a)(5) and (6) – Summary of Earnings

The summary of earnings for SoCalGas are included herein as Attachment D.

6. Rule 3.2(a)(7) – Statement Regarding Tax Depreciation

For financial statement purposes, depreciation of utility plant has been computed on a straight-line remaining life basis at rates based on the estimated useful lives of plant properties. For federal income tax accrual purposes, SoCalGas generally computes depreciation using the straight-line method for tax property additions prior to 1954, and liberalized depreciation, which includes Class Life and Asset Depreciation Range Systems, on tax property additions after 1954 and prior to 1981. For financial reporting and rate-fixing purposes, “flow through accounting” has been adopted for such properties. For tax property additions in years 1981 through 1986, SoCalGas has computed its tax depreciation using the Accelerated Cost Recovery System. For

²³ Rule 3.2(a)(9) is not applicable to SoCalGas.

years after 1986, SoCalGas has computed their tax depreciation using the Modified Accelerated Cost Recovery Systems and, since 1982, have normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981, the Tax Reform Act of 1986, and the Tax Cuts and Jobs Act of 2017.

7. Rule 3.2(a)(8) – Proxy Statement

A copy of the most recent proxy statement, dated April 25, 2023, was provided to the Commission by letter dated May 9, 2023, and is incorporated herein by reference.

8. Rule 3.2(a)(10) – Statement Re Pass Through to Customers

This Application seeks Commission authorization to recover the CEMA event costs and the CPPMA costs in rates. The rate increase does not reflect and simply pass through to customers increased costs to SoCalGas for the services or commodities furnished by it.

9. Rule 3.2(b) – Notice to State, Cities and Counties

In compliance with Rule 3.2(b) of the Commission’s Rules of Practice and Procedure, SoCalGas will, within twenty days after the filing this Application, mail a notice to the State of California and to the cities and counties in its service territory.

10. Rule 3.2(c) – Newspaper Publication

In compliance with Rule 3.2(c) of the Commission’s Rules, SoCalGas will, within twenty days of the filing of this Application, publish in newspapers of general circulation in each county in its service territory notice of this Application.

11. Rule 3.2(d) – Bill Insert Notice

In compliance with Rule 3.2(d) of the Commission’s Rules, SoCalGas will, within 45 days of the filing of this Application, provide notice of this Application to all of its customers along with the regular bills sent to those customers that will generally describe the proposed rate changes addressed in this Application.

VII. SERVICE

This is a new Application. No service list has been established. Accordingly, SoCalGas will serve this Application on the parties to the service list for the 2024 General Rate Case proceeding for SoCalGas (A.22-05-015).

VIII. CONCLUSION

WHEREFORE, SoCalGas requests that the Commission grant SoCalGas's Application, as described herein.

Respectfully submitted,

By: /s/ Eric A. Gressler
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By: Sara P. Mijares
Sara P. Mijares
Southern California Gas Company
VP & Controller

November 3, 2023

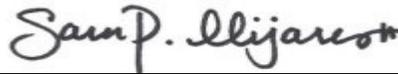
OFFICER VERIFICATION

Sara P. Mijares declares the following:

I am an officer of Southern California Gas Company and am authorized to make this verification on its behalf. I am informed and believe that the matters stated in the foregoing **APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) FOR AUTHORIZATION TO RECOVER COSTS RECORDED IN ITS CATASTROPHIC EVENT MEMORANDUM ACCOUNT AND ITS COVID-19 PANDEMIC PROTECTIONS MEMORANDUM ACCOUNT** are true to my own knowledge, except as to matters which are therein stated on information and belief, and as to those matters, I believe them to be true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on November 3, 2023, at Los Angeles, California.

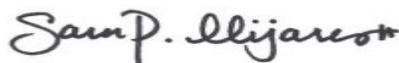


Sara P. Mijares
Southern California Gas Company
VP & Controller

ATTESTATION

1. I am VP and Controller of Southern California Gas Company (SoCalGas). I am providing this attestation based upon the requirements of Ordering Paragraph 5 of California Public Utilities Commission (CPUC or Commission) Decision (D.)23-09-002.
2. On December 23, 2015, the CPUC's Executive Director issued a letter to SoCalGas directing SoCalGas to provide information to the CPUC concerning costs associated with the uncontrolled release of natural gas from Well SS-25 at the Aliso Canyon Storage Facility from October 23, 2015, through February 11, 2016 (the Incident).
3. Beginning in December 2015, SoCalGas has reported to the Commission the costs associated with the Incident in the monthly Incident-related cost report submitted pursuant to the Executive Director's December 23, 2015, directive (Directive Report).
4. On October 28, 2022, SoCalGas, the CPUC's Safety and Enforcement Division (SED) and the Public Advocates Office at the CPUC (Cal Advocates) filed a Joint Motion for Adoption of Settlement Agreement in Investigation (I.)19-06-016 seeking the approval of the Settlement Agreement entered by SoCalGas, SED, and Cal Advocates (Settlement Agreement).
5. On September 12, 2023, the Commission issued D.23-09-002 which approved the Settlement Agreement between SoCalGas, SED, and Cal Advocates resolving I.19-06-016.
6. Ordering Paragraph 5 of D.23-09-002 states that SoCalGas shall submit an attestation by a Vice President or higher company executive with every application requesting rate recovery attesting that it has not included any expenses or costs identified in the Settlement Agreement. This attestation requirement shall apply for five years from the date of the final issuance of this decision.
7. I reviewed the costs requested in this Application and the most recent Directive Report. Based on my review of the costs, the Directive Report, and other diligence, I am informed and believe, and upon such information and belief, certify that SoCalGas has not included any expenses or costs identified in the Settlement Agreement adopted in D.23-09-002 in the enclosed Application being filed on November 3, 2023.

Executed on November 3, 2023, at Los Angeles, California.



Sara P. Mijares
Southern California Gas Company
VP & Controller

Attachment A

Southern California Gas Company
Balance Sheet and Income Statement

**SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
JUNE 30, 2023**

	1. UTILITY PLANT	<u>2023</u>
101	UTILITY PLANT IN SERVICE	\$24,446,706,877
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	1,527,064,895
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(7,656,869,653)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(173,492,818)
117	GAS STORED-UNDERGROUND	61,422,045
	TOTAL NET UTILITY PLANT	<u>18,204,831,346</u>

	2. OTHER PROPERTY AND INVESTMENTS	
121	NONUTILITY PROPERTY	49,818,825
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(17,025,453)
123	INVESTMENTS IN SUBSIDIARY COMPANIES NONCURRENT PORTION OF ALLOWANCES	-
124	OTHER INVESTMENTS	1
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	250,000
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>33,043,373</u>

Data from SPL as of August 14, 2023

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
JUNE 30, 2023

3. CURRENT AND ACCRUED ASSETS		2023
131	CASH	1,335,740
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	124,273
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	1,091,943,267
143	OTHER ACCOUNTS RECEIVABLE	57,907,679
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(223,346,244)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	633
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	18,721,840
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	125,097,858
155	MERCHANDISE	-
156	OTHER MATERIALS AND SUPPLIES	-
158	GHG ALLOWANCE	841,880,379
	(LESS) NONCURRENT PORTION OF ALLOWANCES	-
163	STORES EXPENSE UNDISTRIBUTED	1,636,688
164	GAS STORED	63,337,848
165	PREPAYMENTS	11,924,821
171	INTEREST AND DIVIDENDS RECEIVABLE	895,024
173	ACCRUED UTILITY REVENUES	-
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	16,967,272
175	DERIVATIVE INSTRUMENT ASSETS	2,398,620
	TOTAL CURRENT AND ACCRUED ASSETS	2,010,825,698
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	43,038,101
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	3,865,478,138
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	311,013
184	CLEARING ACCOUNTS	(1,681,055)
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	512,708,323
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	143,155
190	ACCUMULATED DEFERRED INCOME TAXES	750,371,619
191	UNRECOVERED PURCHASED GAS COSTS	-
	TOTAL DEFERRED DEBITS	5,170,369,294
	TOTAL ASSETS AND OTHER DEBITS	\$ 25,419,069,711

Data from SPL as of August 14, 2023

**SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
JUNE 30, 2023**

5. PROPRIETARY CAPITAL

	2023
201 COMMON STOCK ISSUED	(834,888,907)
204 PREFERRED STOCK ISSUED	(21,551,075)
207 PREMIUM ON CAPITAL STOCK	-
208 OTHER PAID-IN CAPITAL	-
210 GAIN ON RETIRED CAPITAL STOCK	(9,722)
211 MISCELLANEOUS PAID-IN CAPITAL	(1,481,306,680)
214 CAPITAL STOCK EXPENSE	143,261
216 UNAPPROPRIATED RETAINED EARNINGS	(4,898,262,582)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	22,299,545
	(7,213,576,160)
TOTAL PROPRIETARY CAPITAL	

6. LONG-TERM DEBT

221 BONDS	(5,750,000,001)
224 OTHER LONG-TERM DEBT	(1,009,338,770)
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	14,195,154
	(6,745,143,617)
TOTAL LONG-TERM DEBT	

7. OTHER NONCURRENT LIABILITIES

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(110,597,446)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(95,820,475)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(249,913,254)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
245 NONCURRENT DERIVATIVE INSTRUMENT LIABILITIES	-
230 ASSET RETIREMENT OBLIGATIONS	(2,738,467,772)
	(3,194,798,947)
TOTAL OTHER NONCURRENT LIABILITIES	

Data from SPL as of August 14, 2023

**SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
JUNE 30, 2023**

8. CURRENT AND ACCRUED LIABILITES

		2023
231	NOTES PAYABLE	(237,448,921)
232	ACCOUNTS PAYABLE	(716,732,943)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(53,264,234)
235	CUSTOMER DEPOSITS	(28,449,179)
236	TAXES ACCRUED	15,187,240
237	INTEREST ACCRUED	(57,406,051)
238	DIVIDENDS DECLARED	(323,266)
241	TAX COLLECTIONS PAYABLE	(25,719,830)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(376,692,580)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(32,560,857)
244	DERIVATIVE INSTRUMENT LIABILITIES	(46,072,445)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	
	TOTAL CURRENT AND ACCRUED LIABILITIES	(1,559,483,066)

9. DEFERRED CREDITS

252	CUSTOMER ADVANCES FOR CONSTRUCTION	(145,008,154)
253	OTHER DEFERRED CREDITS	(841,220,540)
254	OTHER REGULATORY LIABILITIES	(3,495,248,280)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(5,288,097)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,636,868,985)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(582,433,865)
	TOTAL DEFERRED CREDITS	(6,706,067,921)

	\$ (25,419,069,711)
--	----------------------------

Data from SPL as of August 14, 2023

SOUTHERN CALIFORNIA GAS COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
SIX MONTHS ENDED JUNE 30, 2023

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		5,256,654,541
401	OPERATING EXPENSES	3,815,668,692	
402	MAINTENANCE EXPENSES	227,674,563	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	417,457,503	
408.1	TAXES OTHER THAN INCOME TAXES	95,294,533	
409.1	INCOME TAXES	(32,884,444)	
410.1	PROVISION FOR DEFERRED INCOME TAXES	162,641,293	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(45,409,795)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(552,940)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
411.7	LOSS FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		4,639,889,405
	NET OPERATING INCOME		616,765,136

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES FROM NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(4,452,777)	
418	NONOPERATING RENTAL INCOME	683,085	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	21,182,073	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	24,118,487	
421	MISCELLANEOUS NONOPERATING INCOME	(959,297)	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	40,571,571	
421.2	LOSS ON DISPOSITION OF PROPERTY	4,789	
425	MISCELLANEOUS AMORTIZATION	-	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	(12,074,916)	
		(12,070,127)	
408.2	TAXES OTHER THAN INCOME TAXES	(156,282)	
409.2	INCOME TAXES	2,143,240	
410.2	PROVISION FOR DEFERRED INCOME TAXES	(75,338,949)	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	83,953,474	
420	INVESTMENT TAX CREDITS	-	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	10,601,483	
	TOTAL OTHER INCOME AND DEDUCTIONS		39,102,927
	INCOME BEFORE INTEREST CHARGES		655,868,063
	NET INTEREST CHARGES*		140,338,300
	NET INCOME		\$515,529,763

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION. (\$24,118,487)

Data from SPL as of August 14, 2023

**STATEMENT OF INCOME AND RETAINED EARNINGS
SIX MONTHS ENDED JUNE 30, 2023**

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	4,383,379,351
NET INCOME (FROM PRECEDING PAGE)	515,529,763
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(646,532)
OTHER RETAINED EARNINGS ADJUSTMENT	-
RETAINED EARNINGS AT END OF PERIOD	<u>4,898,262,582</u>

Attachment B

Southern California Gas Company
Statement of Proposed Rate Change

TABLE 1
Natural Gas Transportation Rates
Southern California Gas Company
August, 2023 Rates
10/11/23
CEMA Application

	Present Rates			Proposed Rates			Changes		
	Aug-1-23 Volumes Mth A	Proposed Rate \$/therm B	Aug-1-23 Revenues \$000's C	2025 Volumes Mth D	Proposed Rate \$/therm E	2025 Revenues \$000's F	Revenue Change \$000's G	Rate Change \$/therm H	% Rate change % I
1 CORE									
2 Residential	2,346,353	\$1.14443	\$2,685,233	2,346,353	\$1.15042	\$2,699,296	\$14,063	\$0.00599	0.5%
3 Commercial & Industrial	992,706	\$0.62829	\$623,710	992,706	\$0.63448	\$629,855	\$6,146	\$0.00619	1.0%
4									
5 NGV - Pre Sempra-Wide	178,769	\$0.31373	\$56,086	178,769	\$0.32004	\$57,213	\$1,127	\$0.00630	2.0%
6 Sempra-Wide Adjustment	178,769	\$0.01305	\$2,333	178,769	\$0.01307	\$2,337	\$4	\$0.00002	0.2%
7 NGV - Post Sempra-Wide	178,769	\$0.32678	\$58,419	178,769	\$0.33311	\$59,550	\$1,131	\$0.00633	1.9%
8									
9 Gas A/C	416	\$0.28931	\$120	416	\$0.29562	\$123	\$3	\$0.00631	2.2%
10 Gas Engine	22,302	\$0.23060	\$5,143	22,302	\$0.23060	\$5,143	\$0	\$0.00000	0.0%
11 Total Core	3,540,545	\$0.95257	\$3,372,625	3,540,545	\$0.95860	\$3,393,967	\$21,342	\$0.00603	0.6%
12									
13 NONCORE COMMERCIAL & INDUSTRIAL									
14 Distribution Level Service	919,735	\$0.19714	\$181,315	919,735	\$0.20346	\$187,133	\$5,817	\$0.00633	3.2%
15 Transmission Level Service (2)	626,080	\$0.05129	\$32,114	626,080	\$0.05768	\$36,110	\$3,996	\$0.00638	12.4%
16 Total Noncore C&I	1,545,814	\$0.13807	\$213,430	1,545,814	\$0.14442	\$223,243	\$9,813	\$0.00635	4.6%
17									
18 NONCORE ELECTRIC GENERATION									
19 Distribution Level Service									
20 Pre Sempra-Wide	331,442	\$0.18606	\$61,669	331,442	\$0.19239	\$63,766	\$2,096	\$0.00633	3.4%
21 Sempra-Wide Adjustment	331,442	\$0.00079	\$262	331,442	\$0.00082	\$272	\$10	\$0.00003	3.9%
22 Distribution Post Sempra Wide	331,442	\$0.18685	\$61,931	331,442	\$0.19321	\$64,038	\$2,107	\$0.00636	3.4%
23 Transmission Level Service (2)	2,246,336	\$0.05218	\$117,210	2,246,336	\$0.05856	\$131,547	\$14,337	\$0.00638	12.2%
24 Total Electric Generation	2,577,778	\$0.06949	\$179,142	2,577,778	\$0.07587	\$195,585	\$16,444	\$0.00638	9.2%
25	0			28%					
26 TOTAL RETAIL NONCORE	4,123,593	\$0.09520	\$392,571	4,123,593	\$0.10157	\$418,828	\$26,257	\$0.00637	6.7%
27									
28 WHOLESALE									
29 Wholesale Long Beach (2)	79,646	\$0.04635	\$3,692	79,646	\$0.05274	\$4,200	\$508	\$0.00638	13.8%
30 Wholesale SWG (2)	66,431	\$0.04635	\$3,079	66,431	\$0.05274	\$3,503	\$424	\$0.00638	13.8%
31 Wholesale Vernon (2)	96,890	\$0.04635	\$4,491	96,890	\$0.05274	\$5,110	\$618	\$0.00638	13.8%
32 International (2)	116,299	\$0.04635	\$5,391	116,299	\$0.05274	\$6,133	\$742	\$0.00638	13.8%
33 Total Wholesale & International	359,267	\$0.04635	\$16,654	359,267	\$0.05274	\$18,947	\$2,293	\$0.00638	13.8%
34 SDG&E Wholesale	1,118,614	\$0.04338	\$48,524	1,118,614	\$0.04972	\$55,618	\$7,094	\$0.00634	14.6%
35 Total Wholesale Incl SDG&E	1,477,881	\$0.04410	\$65,178	1,477,881	\$0.05045	\$74,565	\$9,387	\$0.00635	14.4%
36									
37 TOTAL NONCORE	5,601,473	\$0.08172	\$457,749	5,601,473	\$0.08808	\$493,393	\$35,644	\$0.00636	7.8%
38									
39 Unbundled Storage (4)			\$0			\$0	\$0		
40 System Total (w/o BTS)	9,142,019	\$0.41899	\$3,830,374	9,142,019	\$0.42522	\$3,887,360	\$56,986	\$0.00623	1.5%
41 Backbone Transportation Service BTS (3)	2,531	\$0.54908	\$507,187	2,531	\$0.54908	\$507,187	\$0	\$0.00000	0.0%
42 SYSTEM TOTAL w/BTS	9,142,019	\$0.47446	\$4,337,561	9,142,019	\$0.48070	\$4,394,547	\$56,986	\$0.00623	1.3%
43									
44 EOR Revenues	208,941	\$0.12077	\$25,234	208,941	\$0.12713	\$26,563	\$1,330	\$0.00636	5.3%
45 Total Throughput w/EOR Mth/yr	9,350,960			9,350,960					

- 1) These rates are for Natural Gas Transportation Service from "Citygate to Meter." The Backbone Transportation Service (BTS) rate is for service from Receipt Point to Citygate.
- 2) These Transmission Level Service (TLS) amounts represent the average transmission rate, see Table 7 for detailed list of TLS rates.
- 3) BTS charge (\$/dth/day) is proposed as a separate rate. Core will pay through procurement rate, noncore as a separate charge. Charge is for both core and noncore customers
- 4) Unbundled Storage costs are not part of the Core Storage or Load Balancing functions (those are included in transport rates).
- 5) All rates include Franchise Fees & Uncollectible charges.

TABLE 2
Residential Transportation Rates
Southern California Gas Company

10/11/23

CEMA Application

	Present Rates			Proposed Rates			Changes		
	Aug-1-23	Average	Aug-1-23	2025	2025	2025	Revenue	Rate	% Rate
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%
	A	B	C	D	E	F	G	H	I
1 RESIDENTIAL SERVICE									
2 Customer Charge									
3 Single Family	3,808,652	\$5.00	\$228,519	3,808,652	\$5.00	\$228,519	\$0	\$0.00000	0.0%
4 Multi-Family	1,784,011	\$5.00	\$107,041	1,784,011	\$5.00	\$107,041	\$0	\$0.00000	0.0%
5 Small Master Meter	121,819	\$5.00	\$7,309	121,819	\$5.00	\$7,309	\$0	\$0.00000	0.0%
6 Submeter Credit-\$/unit/day	141,547	(\$0.34290)	(\$17,716)	141,547	(\$0.34290)	(\$17,716)	\$0	\$0.00000	0.0%
7 Volumetric Transportation Rate Exclude CSITMA and CAT:									
8 Baseline Rate	1,619,181	\$0.76475	\$1,238,272	1,619,181	\$0.77050	\$1,247,586	\$9,313	\$0.00575	0.8%
9 Non-Baseline Rate	718,079	\$1.21105	\$869,626	718,079	\$1.21766	\$874,376	\$4,750	\$0.00661	0.5%
10	2,337,260	\$1.04098	\$2,433,051	2,337,260	\$1.04700	\$2,447,114	\$14,063	\$0.00602	0.6%
11 NBL/BL Ratio:									
12 Composite Rate \$/th		\$1.63653			\$1.64228			\$0.00575	0.4%
13 Gas Rate \$/th		\$0.67096			\$0.67096			\$0.00000	0.0%
14 NBL/Composite rate ratio (4) =		1.15			1.15				
15 NBL- BL rate difference \$/th		0.44629			0.44716			\$0.00086	0.2%
16									
17 Large Master Meter Rate (Excludes Rate Adders for CAT):									
18 Customer Charge	49	\$602.02	\$357	49	\$602.02	\$357	\$0	\$0.00	0.0%
19 Baseline Rate	7,787	\$0.41746	\$3,251	7,787	\$0.41764	\$3,252	\$1	\$0.00018	0.0%
20 Non-Baseline Rate	1,306	\$0.66109	\$863	1,306	\$0.66002	\$862	(\$1)	(\$0.00107)	-0.2%
21	9,093	\$0.49170	\$4,471	9,093	\$0.49170	\$4,471	\$0	\$0.00000	0.0%
22									
23 Residential Rates Include CSITMA, CARB and GHG Excludes CAT:									
24 CSITMA Adder to Volumetric Rate	1,770,938	\$0.00025	\$439	1,770,938	\$0.00025	\$439	\$0	\$0.00000	0.0%
25 CARB Adder to Volumetric Rate	2,346,353	\$0.00176	\$4,137	2,346,353	\$0.00176	\$4,137	\$0	\$0.00000	0.0%
26 GHG End User Adder to Volumetric Rate	2,346,353	\$0.10362	\$243,134	2,346,353	\$0.10362	\$243,134	\$0	\$0.00000	0.0%
27 Residential:									
28 Customer Charge		\$5.00			\$5.00			\$0.00000	0.0%
29 Baseline \$/therm		\$0.87039			\$0.87614			\$0.00575	0.7%
30 Non-Baseline \$/therm		\$1.31668			\$1.32329			\$0.00661	0.5%
31 Average NonCARE Rate \$/therm		\$1.14662			\$1.15263			\$0.00602	0.5%
32 Large Master Meter:									
33 Customer Charge		\$602.02			\$602.02			\$0.00	0.0%
34 BaseLine Rate		\$0.52310			\$0.52328			\$0.00018	0.0%
35 Non-Baseline Rate		\$0.76672			\$0.76565			(\$0.00107)	-0.1%
36 Average NonCARE Rate \$/therm		\$0.59734			\$0.59734			\$0.00000	0.0%
37 Residential Rates Include CSITMA & CAT:									
38 CAT Adder to Volumetric Rate	27,389	\$0.00000	\$0	27,389	\$0.00000	\$0	\$0	\$0.00000	0.0%
39 Residential:									
40 Customer Charge		\$5.00			\$5.00			\$0.00000	0.0%
41 BaseLine Rate		\$0.87039			\$0.87614			\$0.00575	0.7%
42 Non-Baseline Rate		\$1.31668			\$1.32329			\$0.00661	0.5%
43 Large Master Meter:									
44 Customer Charge		\$602.02			\$602.02			\$0.00000	0.0%
45 BaseLine Rate		\$0.52310			\$0.52328			\$0.00018	0.0%
46 Non-Baseline Rate		\$0.76672			\$0.76565			(\$0.00107)	-0.1%
47 Other Adjustments:									
48 TCA for CSITMA exempt customers		(\$0.00025)			(\$0.00025)			\$0.00000	0.0%
49 California Climate Credit - April Bill		(\$50.77)			(\$50.77)				
50 TOTAL RESIDENTIAL	2,346,353	\$1.14443	\$2,685,233	2,346,353	\$1.15042	\$2,699,296	\$14,063	\$0.00599	0.5%

See footnotes, Table 1.

TABLE 3
Core Nonresidential Transportation Rates
Southern California Gas Company

10/11/23

CEMA Application

	Present Rates			Proposed Rates			Changes			
	Aug-1-23 Volumes Mth A	Average Rate \$/th B	Aug-1-23 Revenue \$000's C	2025 Volumes Mth D	2025 Rate \$/th E	2025 Revenue \$000's F	Revenue Change \$000's G	Rate Change \$/th H	% Rate change % I	
1										
2	CORE COMMERCIAL & INDUSTRIAL									
3	Customer Charge 1	141,378	\$15.00	\$25,448	141,378	\$15.00	\$25,448	\$0	\$0.00	0.0%
4	Customer Charge 2	62,136	\$15.00	\$11,185	62,136	\$15.00	\$11,185	\$0	\$0.00	0.0%
5	Volumetric Transportation Rate Exclude CSITMA & CAT:									
6	Tier 1 = 250th/mo	202,399	\$0.97024	\$196,375	202,399	\$0.97643	\$197,628	\$1,253	\$0.00619	0.6%
7	Tier 2 = next 4167 th/mo	449,431	\$0.49992	\$224,677	449,431	\$0.50611	\$227,460	\$2,782	\$0.00619	1.2%
8	Tier 3 = over 4167 th/mo	340,876	\$0.18456	\$62,914	340,876	\$0.19076	\$65,024	\$2,110	\$0.00619	3.4%
9		992,706	\$0.52442	\$520,599	992,706	\$0.53062	\$526,745	\$6,146	\$0.00619	1.2%
10										
11	Volumetric Transportation Rate Include CSITMA & GHG, Exclude CAT:									
12	CSITMA Adder to Volumetric Rate	984,975	\$0.00025	\$244	984,975	\$0.00025	\$244	\$0	\$0.00000	0.0%
13	GHG Adder to Volumetric Rate	992,706	\$0.10362	\$102,866	992,706	\$0.10362	\$102,866			
14	Tier 1 = 250th/mo		\$1.07411			\$1.08030		\$0.00619	0.6%	
15	Tier 2 = next 4167 th/mo		\$0.60379			\$0.60998		\$0.00619	1.0%	
16	Tier 3 = over 4167 th/mo		\$0.28844			\$0.29463		\$0.00619	2.1%	
17			\$0.62829			\$0.63449		\$0.00619		
18								\$0.00000		
19	Volumetric Transportation Rate Include CSITMA & CAT:									
20	CAT Adder to Volumetric Rate	139,308	\$0.00000	\$0	139,308	\$0.00000	\$0	\$0.00000		
21	Tier 1 = 250th/mo		\$1.07411			\$1.08030		\$0.00619	0.6%	
22	Tier 2 = next 4167 th/mo		\$0.60379			\$0.60998		\$0.00619	1.0%	
23	Tier 3 = over 4167 th/mo		\$0.28844			\$0.29463		\$0.00619	2.1%	
24			\$0.62829			\$0.63449		\$0.00619	1.0%	
25	Other Adjustments:									
26	TCA for CSITMA exempt customers		(\$0.00025)			(\$0.00025)		\$0.00000	0.0%	
27	GHG Fee Credit \$/th		(\$0.10362)			(\$0.10362)				
28	TOTAL CORE C&I	992,706	\$0.62829	\$623,710	992,706	\$0.63448	\$629,855	\$6,146	\$0.00619	1.0%
29										
30	NATURAL GAS VEHICLES (a sempra-wide rate)									
31	Customer Charge, P-1	263	\$13.00	\$41	263	\$13.00	\$41	\$0	\$0.00000	0.0%
32	Customer Charge, P-2A	115	\$65.00	\$90	115	\$65.00	\$90	\$0	\$0.00000	0.0%
33	Uncompressed Rate Exclude CSITMA, GHG & CAT	178,769	\$0.20391	\$36,454	178,769	\$0.21024	\$37,585	\$1,131	\$0.00633	3.1%
34	Total Uncompressed NGV	178,769	\$0.20465	\$36,584	178,769	\$0.21097	\$37,715	\$1,131	\$0.00633	3.1%
35	Compressed Rate Adder	2,833	\$1.04155	\$2,951	2,833	\$1.04155	\$2,951	\$0	\$0.00000	0.0%
36	Low Carbon Fuel Standard (LCFS) Credit		(\$0.42527)			(\$0.42527)		\$0.00000		
37	Uncompressed Rate Include CSITMA, CARB and GHG Exclude CAT									
38	CSITMA Adder to Volumetric Rate	178,758	\$0.00025	\$44	178,758	\$0.00025	\$44	\$0	\$0.00000	0.0%
39	CARB Adder to Volumetric Rate	178,769	\$0.00176	\$315	178,769	\$0.00176	\$315			
40	GHG End User Adder to Volumetric Rate	178,769	\$0.10362	\$18,524	178,769	\$0.10362	\$18,524			
41	Uncompressed Rate \$/therm		\$0.30955			\$0.31587		\$0.00633	2.0%	
42	Combined transport & compressor adder & LCFS Credit \$/th		\$0.92583			\$0.93216		\$0.00633	0.7%	
43	Other Adjustments:									
44	TCA for CSITMA exempt customers		(\$0.00025)			(\$0.00025)		\$0.00000	0.0%	
45										
46	TOTAL NGV SERVICE	178,769	\$0.32678	\$58,419	178,769	\$0.33311	\$59,550	\$1,131	\$0.00633	1.9%
47										
48	RESIDENTIAL NATURAL GAS VEHICLES (optional rate)									
49	Customer Charge	216	\$10.00	\$26	216	\$10.00	\$26	\$0	\$0.00000	0.0%
50	Uncompressed Rate Exclude CSITMA & CAT	166	\$0.41381	\$69	166	\$0.41589	\$69	\$0	\$0.00208	0.5%
51		166	\$0.56956	\$95	166	\$0.57164	\$95	\$0	\$0.00208	0.4%
52	Uncompressed Rate Include CSITMA, Exclude CAT									
53	CSITMA Adder to Volumetric Rate	166	\$0.00025	\$0	166	\$0.00025	\$0	\$0.00000	0.0%	
54	CARB Adder to Volumetric Rate	166	\$0.00176	\$0	166	\$0.00176	\$0			
55	GHG End User Adder to Volumetric Rate	166	\$0.10362	\$17	166	\$0.10362	\$17			
56	Uncompressed Rate \$/therm		\$0.51944			\$0.52152		\$0.00208	0.4%	
57										
58	Uncompressed Rate Include CSITMA & CAT									
59	CAT Adder to Volumetric Rate	0	\$0.00000	\$0	0	\$0.00000	\$0	\$0.00000		
60	Uncompressed Rate		\$0.51944			\$0.52152		\$0	\$0.00208	0.4%
61	Other Adjustments:									
62	TCA for CSITMA exempt customers		(\$0.00025)			(\$0.00025)		\$0.00000	0.0%	
63										
64	TOTAL RESIDENTIAL NATURAL GAS VEHICLES	166	\$0.67519	\$112	166	\$0.67728	\$113	\$0	\$0.00208	0.3%

TABLE 4
Core Nonresidential Transportation Rates (continued)
Southern California Gas Company

10/11/23

CEMA Application

	Present Rates			Proposed Rates			Changes			
	Aug-1-23 Volumes Mth A	Average Rate \$/th B	Aug-1-23 Revenue \$000's C	2025 Volumes Mth D	2025 Rate \$/th E	2025 Revenue \$000's F	Revenue Change \$000's G	Rate Change \$/th H	% Rate change % I	
1										
2										
3	<u>NON-RESIDENTIAL GAS A/C</u>									
4	Customer Charge	8	\$150	\$14	8	\$150	\$14	\$0	\$0.00000	0.0%
5	Volumetric Rate	416	\$0.25447	\$106	416	\$0.26078	\$109	\$3	\$0.00631	2.5%
6		416	\$0.28906	\$120	416	\$0.29538	\$123	\$3	\$0.00631	2.2%
7	Volumetric Rates Include CSITMA, Exclude CAT									
8	CSITMA Adder to Volumetric Rate	416	\$0.00025	\$0	416	\$0.00025	\$0	\$0	\$0.00000	0.0%
9	Volumetric		\$0.25472			\$0.26103		\$0.00631	2.5%	
10	Volumetric Rates Include CSITMA & CAT									
11	CAT Adder to Volumetric Rate	0	\$0.00000	\$0	0	\$0.00000	\$0	\$0.00000		
12	Gas A/C Rate		\$0.25472			\$0.26103		\$0.00631	2.5%	
13	<u>Other Adjustments:</u>									
14	TCA for CSITMA exempt customers		(\$0.00025)			(\$0.00025)		\$0.00000	0.0%	
15										
16	TOTAL A/C SERVICE	416	\$0.28931	\$120	416	\$0.29562	\$123	\$3	\$0.00631	2.2%
17										
18	<u>GAS ENGINES</u>									
19	Customer Charge	711	\$50	\$427	711	\$50	\$427	\$0	\$0.00000	0.0%
20	Volumetric Exclude CSITMA & CAT	22,302	\$0.21122	\$4,711	22,302	\$0.21122	\$4,711	\$0	\$0.00000	0.0%
21		22,302	\$0.23036	\$5,137	22,302	\$0.23036	\$5,137	\$0	\$0.00000	0.0%
22	Volumetric Rates Include CSITMA, Exclude CAT									
23	CSITMA Adder to Volumetric Rate	22,302	\$0.00025	\$6	22,302	\$0.00025	\$6	\$0	\$0.00000	0.0%
24	Volumetric		\$0.21147			\$0.21147		\$0.00000		
25	Volumetric Rates Include CSITMA & CAT									
26	CAT Adder to Volumetric Rate	0	\$0.00000	\$0	0	\$0.00000	\$0	\$0.00000		
27	Gas Engine Rate		\$0.21147			\$0.21147		\$0.00000	0.0%	
28	<u>Other Adjustments</u>									
29	TCA for CSITMA exempt customers		(\$0.00025)			(\$0.00025)		\$0.00000	0.0%	
30										
31	TOTAL GAS ENGINES	22,302	\$0.23060	\$5,143	22,302	\$0.23060	\$5,143	\$0	\$0.00000	0.0%
32										
33	<u>STREET & OUTDOOR LIGHTING (equals average Non-CAT CCI Rate)</u>									
34	Street & Outdoor Lighting Base Rate		\$0.62829			\$0.63449		\$0.00619	1.0%	
35										
36	<u>CORE ELECTRIC GENERATION (EG) (optional rate)</u>									
37	Customer Charge		\$50.00			\$50.00		\$0.00		
38	Rate excluding CAT		\$0.35758			\$0.36377		\$0.00619		
39	Volumetric Rates Include CAT									
40	CAT Adder to Volumetric Rate	0	\$0.00000	\$0	0	\$0.00000	\$0	\$0.00000		
41	Core EG Rate		\$0.35758			\$0.36377		\$0.00619		

TABLE 5
Noncore Commercial & Industrial Rates
Southern California Gas Company

10/11/23

CEMA Application

	Present Rates			Proposed Rates			Changes			
	Aug-1-23	Average	Aug-1-23	2025	2025	2025	Revenue	Rate	% Rate	
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change	
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%	
	A	B	C	D	E	F	G	H	I	
1	NonCore Commercial & Industrial Distribution Level									
2	563	\$350.00	\$2,367	563	\$350.00	\$2,367	\$0	\$0.00000	0.0%	
3										
4	Volumetric Rates Include CARB Fee, Exclude GHG, and CSITMA									
5	Tier 1 = 250kth/yr	124,403	\$0.32293	\$40,174	124,403	\$0.32926	\$40,961	\$787	\$0.00633	2.0%
6	Tier 2 = 250k to 1000k	217,228	\$0.20558	\$44,658	217,228	\$0.21191	\$46,032	\$1,374	\$0.00633	3.1%
7	Tier 3 = 1 to 2 million th/yr	118,763	\$0.13051	\$15,500	118,763	\$0.13684	\$16,251	\$751	\$0.00633	4.8%
8	Tier 4 = over 2 million th/yr	459,341	\$0.07687	\$35,310	459,341	\$0.08320	\$38,215	\$2,905	\$0.00633	8.2%
9	Volumetric totals (excl itcs)	919,735	\$0.14748	\$135,642	919,735	\$0.15380	\$141,459	\$5,817	\$0.00633	4.3%
10										
11	Volumetric Rates Include CARB, GHG, CSITMA									
12	CSITMA Adder to Volumetric Rate		\$0.00025	\$227		\$0.00025	\$227	\$0	\$0.00000	0.0%
13	GHG Adder to Volumetric Rate		\$0.10362	\$43,080		\$0.10362	\$43,080	\$0	\$0.00000	
14	Tier 1 = 250kth/yr		\$0.42680			\$0.43313			\$0.00633	1.5%
15	Tier 2 = 250k to 1000k		\$0.30945			\$0.31578			\$0.00633	2.0%
16	Tier 3 = 1 to 2 million th/yr		\$0.23438			\$0.24071			\$0.00633	2.7%
17	Tier 4 = over 2 million th/yr		\$0.18074			\$0.18707			\$0.00633	3.5%
18	Other Adjustments:									
19	TCA for CSITMA exempt customers		(\$0.00025)			(\$0.00025)			\$0.00000	0.0%
20	CARB Fee Credit \$/th		(\$0.00176)			(\$0.00176)			\$0.00000	0.0%
21	GHG Fee Credit \$/th		(\$0.10362)			(\$0.10362)			\$0.00000	
22	NCCI - DISTRIBUTION LEVEL	919,735	\$0.19714	\$181,315	919,735	\$0.20346	\$187,133	\$5,817	\$0.00633	3.2%
23										
24	NCCI-TRANSMISSION LEVEL Incl CARB & GHG Fee Excl CSITMA (1)	3,781	\$0.04812	\$182	3,781	\$0.05450	\$206	\$24	\$0.00638	13.3%
25	NCCI-TRANSMISSION LEVEL Incl CARB & GHG Fee, SGIP and CSITM	622,299	\$0.04837	\$31,932	622,299	\$0.05475	\$35,904	\$3,972	\$0.00638	13.2%
26	NCCI-TRANSMISSION LEVEL (2)	626,080	\$0.05129	\$32,114	626,080	\$0.05768	\$36,110	\$3,996	\$0.00638	12.4%
27										
28	TOTAL NONCORE C&I	1,545,814	\$0.13807	\$213,430	1,545,814	\$0.14442	\$223,243	\$9,813	\$0.00635	4.6%

TABLE 6
Noncore Electric Generation Rates and Enhanced Oil Recovery Rates
Southern California Gas Company

10/11/23

CEMA Application

	Present Rates			Proposed Rates			Changes			
	Aug-1-23	Average	Aug-1-23	2025	2025	2025	Revenue	Rate	% Rate	
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change	
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%	
	A	B	C	D	E	F	G	H	I	
1										
2	<u>ELECTRIC GENERATION</u>									
3										
4										
5	<u>Small EG Distribution Level Service (a Sempra-Wide rate) Exclude CARB & GHG Fee & CSITMA:</u>									
6	Customer Charge	308	\$50.00	\$185	308	\$50.00	\$185	\$0	\$0.00000	0.0%
7	Volumetric Rate	88,449	\$0.21578	\$19,086	88,449	\$0.22212	\$19,647	\$561	\$0.00634	2.9%
8	Small EG Distribution Level Service	88,449	\$0.21787	\$19,271	88,449	\$0.22421	\$19,832	\$561	\$0.00634	2.9%
9										
10	<u>Large EG Distribution Level Service (a Sempra-Wide rate) Exclude CARB & GHG Fee & CSITMA</u>									
11	Customer Charge	30	\$0.00	\$0	30	\$0.00	\$0	\$0	\$0.00000	
12	Volumetric Rate	242,993	\$0.12367	\$30,051	242,993	\$0.13003	\$31,596	\$1,546	\$0.00636	5.1%
13	Large EG Distribution Level Service	242,993	\$0.12367	\$30,051	242,993	\$0.13003	\$31,596	\$1,546	\$0.00636	5.1%
14										
15	EG Distribution excl CARB Fee & CSITMA	331,442	\$0.14881	\$49,321	331,442	\$0.15516	\$51,428	\$2,107	\$0.00636	4.3%
16										
17	<u>Volumetric Rates Include CARB & GHG Fee, Exclude CSITMA</u>									
18	CARB Fee Cost Adder	330,876	\$0.00176	\$583	330,876	\$0.00176	\$583	\$0	\$0.00000	0.0%
19	GHG Cost Adder	116,062	\$0.10362	\$12,027	116,062	\$0.10362	\$12,027	\$0	\$0.00000	
20	EG-Distribution Tier 1 w/CARB Fee		\$0.32117			\$0.32751			\$0.00634	2.0%
21	EG-Distribution Tier 2 w/CARB Fee		\$0.22905			\$0.23542			\$0.00636	2.8%
22	Total - EG Distribution Level	331,442	\$0.18685	\$61,931	331,442	\$0.19321	\$64,038	\$2,107	\$0.00636	3.4%
23	CARB Fee Credit \$/th		(\$0.00176)			(\$0.00176)			\$0.00000	0.0%
24	GHG Fee Credit \$/th		(\$0.10362)			(\$0.10362)			\$0.00000	
25										
26	EG Transmission Level Service Excl CARB & GHG Fee & CSITMA (1)	2,246,336	\$0.04635	\$104,128	2,246,336	\$0.05274	\$118,465	\$14,337	\$0.00638	13.8%
27	EG Transmission Level CARB Fee	634,285	\$0.00176	\$1,118	634,285	\$0.00176	\$1,118	\$0	\$0.00000	
28	EG Transmission Level Service - GHG End User Fee	60,809	\$0.10362	\$6,301	60,809	\$0.10362	\$6,301			
29	EG Transmission Level Service - SGIP	2,246,336	\$0.00252	\$5,663	2,246,336	\$0.00252	\$5,663			
30	EG Transmission Level Service Incl CARB & GHG Fee, Exclude CSITMA (1)									
31	EG Transmission Level (2)	2,246,336	\$0.05218	\$117,210	2,246,336	\$0.05856	\$131,547	\$14,337	\$0.00638	12.2%
32										
33	TOTAL ELECTRIC GENERATION	2,577,778	\$0.06949	\$179,142	2,577,778	\$0.07587	\$195,585	\$16,444	\$0.00638	9.2%
34										
35	<u>EOR Rates & revenue Exclude CARB Fee & CSITMA:</u>									
36	Distribution Level EOR:									
37	Customer Charge	23	\$500.00	\$138	23	\$500.00	\$138	\$0	\$0.00000	0.0%
38	Volumetric Rate Excl CARB & GHG Fee & CSITMA	151,758	\$0.14790	\$22,445	151,758	\$0.15426	\$23,409	\$965	\$0.00636	4.3%
39										
40	<u>Volumetric Rates Include CARB & GHG Fee, Exclude CSITMA</u>									
41	CARB Fee		\$0.00176			\$0.00176				
42	GHG Fee		\$0.10362			\$0.10362				
43	Volumetric Rate Incl CARB Fee & Excl CSITMA		\$0.25328			\$0.25964			\$0.00636	2.5%
44	Distribution Level EOR	151,758	\$0.14881	\$22,583	151,758	\$0.15516	\$23,547	\$965	\$0.00636	4.3%
45	CARB Fee Credit \$/th		(\$0.00176)			(\$0.00176)			\$0.00000	0.0%
46	GHG Fee Credit \$/th		(\$0.10362)			(\$0.10362)			\$0.00000	
47	Transmission Level EOR Exclude CARB & GHG Fee & CSITMA	57,184	\$0.04635	\$2,651	57,184	\$0.05274	\$3,016	\$365	\$0.00638	13.8%
48	Total EOR	208,941	\$0.12077	\$25,234	208,941	\$0.12713	\$26,563	\$1,330	\$0.00636	5.3%

1) CSITMA - Noncore C&I D Tariff rate include CSITMA. Customers exempt, including Constitutionally Exempt, receive Transportation Charge Adjustment (TCA).

EG Tariff Rate Exclude CSITMA, since EG customers are exempt.

2) CARB & GHG Fees - EG-D and NCCI-D rates include CARB & GHG Fees.

3) EOR customers tariff include CARB & GHG Fees and Excludes CSITMA; since EOR customers are exempt from CSITMA and get a credit for CARB & GHG Fees.

See footnotes, Table 1.

TABLE 7
Transmission Level Service Transportation Rates
Southern California Gas Company
10/11/23

	Present Rates			Proposed Rates			Changes		
	Aug-1-23 Volumes Mth A	Average Rate \$/th B	Aug-1-23 Revenue \$000's C	2025 Volumes Mth D	2025 Rate \$/th E	2025 Revenue \$000's F	Revenue Change \$000's G	Rate Change \$/th H	% Rate change % I
1 Rate Excluding CSITMA & CARB Fee:									
2 Reservation Service Option (RS):									
3 Daily Reservation rate \$/th/day		\$0.01459			\$0.01459			\$0.00000	0.0%
4 Usage Charge for RS \$/th		\$0.02473			\$0.03111			\$0.00638	25.8%
5 Class Average Volumetric Rate (CA)									
6 Volumetric Rate \$/th		\$0.02159			\$0.02159			\$0.00000	0.0%
7 Usage Charge for CA \$/th		\$0.02473			\$0.03111			\$0.00638	25.8%
8 Class Average Volumetric Rate (CA) \$/th		\$0.04632			\$0.05270			\$0.00638	13.8%
9									
10 115% CA (for NonBypass Volumetric NV) \$/th		\$0.05326			\$0.06060			\$0.00734	13.8%
11 135% CA (for Bypass Volumetric BV) \$/th		\$0.06253			\$0.07114			\$0.00861	13.8%
12 Total Transmission Level Service (NCCI, EOR, EG)	2,872,415	\$0.04635	\$133,150	2,872,415	\$0.05274	\$151,483	\$18,333	\$0.00638	13.8%
13									
14 C&I Rate Including CSITMA & CARB & GHG & SGIP Fee:									
15 CSITMA Adder to Usage Charge		\$0.00025	\$154		\$0.00025	\$154	\$0	\$0.00000	
16 CARB Fee Adder	1,260,365	\$0.00176	\$2,222	1,260,365	\$0.00176	\$2,222		\$0.00000	
17 GHG Fee Adder	67,270	\$0.10362	\$6,971	67,270	\$0.10362	\$6,971		\$0.00000	
18 SGIP Adder	626,080	\$0.00186	\$1,165	626,080	\$0.00186	\$1,165		\$0.00000	
19 Reservation Service Option (RS):									
20 Daily Reservation rate \$/th/day		\$0.01459			\$0.01459		\$0	\$0.00000	0.0%
21 Usage Charge for RS \$/th		\$0.13222			\$0.13860		\$0	\$0.00638	4.8%
22 Class Average Volumetric Rate (CA)									
23 Volumetric Rate \$/th		\$0.02159			\$0.02159		\$0	\$0.00000	0.0%
24 Usage Charge for CA \$/th		\$0.13222			\$0.13860		\$0	\$0.00638	4.8%
25 Class Average Volumetric Rate (CA) \$/th		\$0.15381			\$0.16019		\$0	\$0.00638	4.1%
26									
27 115% CA (for NonBypass Volumetric NV) \$/th		\$0.16076			\$0.16809		\$0	\$0.00734	4.6%
28 135% CA (for Bypass Volumetric BV) \$/th		\$0.17002			\$0.17863		\$0	\$0.00861	5.1%
29 Other Adjustments:									
30 Transportation Charge Adj. (TCA) for CSITMA exempt customers		(\$0.00025)			(\$0.00025)			\$0.00000	
31 California Air Resources Board (CARB) Fee Credit \$/th		(\$0.00176)			(\$0.00176)			\$0.00000	
32 GHG Fee Credit		(\$0.10362)			(\$0.10362)			\$0.00000	
33 Total Transmission Level Service Include CSITMA & CARB & GHG &	2,872,415	\$0.05001	\$143,662	2,872,415	\$0.05640	\$161,995	\$18,333	\$0.00638	12.8%
34									
35 EG & EOR Rate Including CARB Fee & GHG , excluding CSITMA:									
36 CARB Fee Adder		\$0.00176			\$0.00176			\$0.00000	
37 GHG Fee Adder		\$0.10362			\$0.10362			\$0.00000	
38 SGIP Adder	2,246,336	\$0.00252	\$5,663	2,246,336	\$0.00252	\$5,663			
39 Reservation Service Option (RS):									
40 Daily Reservation rate \$/th/day		\$0.01459			\$0.01459		\$0	\$0.00000	0.0%
41 Usage Charge for RS \$/th		\$0.13263			\$0.13901		\$0	\$0.00638	4.8%
42 Class Average Volumetric Rate (CA)									
43 Volumetric Rate \$/th		\$0.02159			\$0.02159		\$0	\$0.00000	0.0%
44 Usage Charge for CA \$/th		\$0.13263			\$0.13901		\$0	\$0.00638	4.8%
45 Class Average Volumetric Rate (CA) \$/th		\$0.15422			\$0.16060		\$0	\$0.00638	4.1%
46									
47 115% CA (for NonBypass Volumetric NV) \$/th		\$0.16117			\$0.16851		\$0	\$0.00734	4.6%
48 135% CA (for Bypass Volumetric BV) \$/th		\$0.17043			\$0.17904		\$0	\$0.00861	5.1%
49									
50 Other Adjustments:									
51 California Air Resources Board (CARB) Fee Credit \$/th		(\$0.00176)			(\$0.00176)			\$0.00000	0.0%
52 Greenhouse Gas (GHG) Fee Credit \$/th		(\$0.10362)			(\$0.10362)			\$0.00000	0.0%
53									
54 Rate Excluding CSITMA, CARB, GHG Fee, & Uncollectibles (applicable to Wholesale & International):									
55 Reservation Service Option (RS):									
56 Daily Reservation rate \$/th/day		\$0.01455			\$0.01455			\$0.00000	0.0%
57 Usage Charge for RS \$/th		\$0.02466			\$0.03102			\$0.00636	25.8%
58 Class Average Volumetric Rate (CA)									
59 Volumetric Rate \$/th		\$0.02153			\$0.02153			\$0.00000	0.0%
60 Usage Charge for CA \$/th		\$0.02466			\$0.03102			\$0.00636	25.8%
61 Class Average Volumetric Rate (CA) \$/th		\$0.04620			\$0.05256			\$0.00636	13.8%
62									
63 115% CA (for NonBypass Volumetric NV) \$/th		\$0.05312			\$0.06044			\$0.00732	13.8%
64 135% CA (for Bypass Volumetric BV) \$/th		\$0.06236			\$0.07095			\$0.00859	13.8%
65 Total Transmission Level Service (WS & Int'l)	359,267	\$0.04635	\$16,654	359,267	\$0.05274	\$18,947	\$2,293	\$0.00638	13.8%
66									
67 Average Transmission Level Service	3,231,682	\$0.05136	\$165,978	3,231,682	\$0.05774	\$186,604	\$20,626	\$0.00638	12.4%

TABLE 8
Backbone Transmission Service and Storage Rates
Southern California Gas Company
10/11/23

	Present Rates			Proposed Rates			Changes			
	Aug-1-23	Average	Aug-1-23	2025	2025	2025	Revenue	Rate	% Rate	
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change	
	Mth	\$/th	\$000's	Mth, Mdth	\$/th	\$000's	\$000's	\$/th	%	
	A	B	C	D	E	F	G	H	I	
1	Backbone Transmission Service BTS									
2	BTS SFV Reservation Charge \$/dth/day	2,531	\$0.54908	\$507,187	2,531	\$0.54908	\$507,187	\$0	\$0.00000	0.0%
3	BTS MFV Reservation Charge \$/dth/day		\$0.43926			\$0.43926				
4	BTS MFV Volumetric Charge \$/dth		\$0.10982			\$0.10982				
5	BTS Interruptible Volumetric Charge \$/dth		\$0.54908			\$0.54908		\$0.00000	0.0%	
6										
7										
8	Storage Costs: (incl. HRSMA)									
9	Core \$000			\$150,688			\$150,688	\$0		
10	Load Balancing \$000			\$94,537			\$94,537	\$0		
11	Unbundled Storage \$000			\$0			\$0	\$0		
12			\$245,226			\$245,226	\$0			

See footnotes, Table 1.

- 1) CSITMA - NCCI and EG TLS Tariff rates include CSITMA. Customers exempt (Constitutional Exempt and EG) receive Transportation Charge Adjustment (TCA).
- 2) CARB Fee - TLS NCCI, EOR and EG Tariff rates include CSITMA. TLS NCCI, EOR and EG customers exempt as they pay CARB Fees directly receive credit.
- 3) Wholesale Customers excludes CSITMA and CARB Fee since these customers are exempt.

Attachment C

Southern California Gas Company Statement of Original Cost and Depreciation Reserve

SoCalGas
Plant Investment and Accumulated Depreciation
As of June 30, 2023

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
INTANGIBLE ASSETS				
301	Organization	76,457	-	76,457
302	Franchise and Consents	587,060	-	587,060
303	Cloud Compute	36,471,085	(4,120,088)	32,350,997
	Total Intangible Assets	<u>37,134,603</u>	<u>(4,120,088)</u>	<u>33,014,515</u>
PRODUCTION:				
325	Other Land Rights	-	-	-
330	Prd Gas Wells Const	-	-	-
331	Prd Gas Wells Eqp	-	-	-
332	Field Lines	-	-	-
334	FldMeas&RegStnEquip	-	-	-
336	Prf Eqpt	-	-	-
	Total Production	<u>-</u>	<u>-</u>	<u>-</u>
UNDERGROUND STORAGE:				
350	Land	4,539,484	-	4,539,484
350SR	Storage Rights	19,069,515	(17,644,911)	1,424,604
350RW	Rights-of-Way	25,354	(19,461)	5,894
351	Structures and Improvements	164,517,995	(41,101,573)	123,416,422
352	Wells	720,901,208	192,948,874	913,850,082
353	Lines	229,663,358	(47,961,492)	181,701,866
354	Compressor Station and Equipment	490,685,015	(108,724,477)	381,960,538
355	Measuring And Regulator Equipment	17,995,636	(5,043,634)	12,952,003
356	Purification Equipment	178,981,351	(99,486,552)	79,494,800
357	Other Equipment	120,825,790	(36,676,578)	84,149,212
	Total Underground Storage	<u>1,947,204,707</u>	<u>(163,709,802)</u>	<u>1,783,494,905</u>
TRANSMISSION PLANT- OTHER:				
365	Land	9,595,758	-	9,595,758
365LRTS	Land Rights	129,195,347	(25,779,159)	103,416,188
366	Structures and Improvements	173,234,640	(27,368,053)	145,866,587
367	Mains	3,388,619,002	(853,846,983)	2,534,772,019
368	Compressor Station and Equipment	589,444,943	(119,130,572)	470,314,370
369	Measuring And Regulator Equipment	404,899,095	(60,519,943)	344,379,151
370	Communication Equipment	91,640,512	(25,804,604)	65,835,908
371	Other Equipment	25,128,216	(5,941,767)	19,186,449
	Total Transmission Plant	<u>4,811,757,511</u>	<u>(1,118,391,083)</u>	<u>3,693,366,429</u>
DISTRIBUTION PLANT:				
374	Land	29,737,007	-	29,737,007
374LRTS	Land Rights	3,789,180	(2,323,216)	1,465,964
375	Structures and Improvements	419,767,721	(102,209,874)	317,557,847
376	Mains	6,654,003,099	(3,038,828,576)	3,615,174,523
378	Measuring And Regulator Equipment	173,305,528	(96,752,779)	76,552,749
380	Services	3,987,307,355	(2,379,984,725)	1,607,322,630
381	Meters	1,026,751,896	(373,400,156)	653,351,740
382	Meter Installation	692,373,501	(262,975,433)	429,398,068

SoCalGas
Plant Investment and Accumulated Depreciation
As of June 30, 2023

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
383	House Regulators	200,541,080	(92,088,260)	108,452,820
387	Other Equipment	77,908,975	(34,309,881)	43,599,094
	Total Distribution Plant	<u>13,265,485,342</u>	<u>(6,382,872,900)</u>	<u>6,882,612,442</u>
GENERAL PLANT:				
389	Land	1,342,839	-	1,342,839
389LRTS	Land Rights	74,300	(46,705)	27,594
390	Structures and Improvements	285,594,555	(208,094,945)	77,499,610
391	Office Furniture and Equipment	2,018,173,287	(1,432,797,854)	585,375,433
392	Transportation Equipment	143,785	(28,824)	114,961
393	Stores Equipment	186,007	(86,449)	99,558
394	Shop and Garage Equipment	159,141,634	(41,089,556)	118,052,078
395	Laboratory Equipment	10,196,815	(2,315,825)	7,880,991
396	Construction Equipment	-	2,589	2,589
397	Communication Equipments	257,593,419	(108,605,143)	148,988,276
398	Miscellaneous Equipment	2,232,806	(390,923)	1,841,883
	Total General Plant	<u>2,734,679,448</u>	<u>(1,793,453,636)</u>	<u>941,225,812</u>
	Subtotal	<u>22,796,261,611</u>	<u>(9,462,547,509)</u>	<u>13,333,714,102</u>
121	Non-Utility Plant	32,335,315	(14,423,206)	17,912,109
117GSUNC	Gas Stored Underground - NonCurrent	61,422,045	-	61,422,045
GCL	GCT - Capital Lease	-	-	-
	Total Other - Non-Utility Plant	<u>93,757,360</u>	<u>(14,423,206)</u>	<u>79,334,154</u>
	Total-Reconciliation to Asset History Totals	<u>22,890,018,971</u>	<u>(9,476,970,715)</u>	<u>13,413,048,256</u>
	Jun 2023 Asset 1020 Report	<u>22,890,018,971</u>	<u>(9,476,970,715)</u>	<u>13,413,048,256</u>
	Difference	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>

Attachment D

Southern California Gas Company

Summary of Earnings

**SOUTHERN CALIFORNIA GAS COMPANY
SUMMARY OF EARNINGS
SIX MONTHS ENDED JUNE 30, 2023
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$5,257
2	Operating Expenses	<u>4,640</u>
3	Net Operating Income	<u><u>\$617</u></u>
4	Weighted Average Rate Base	\$11,367
5	Rate of Return*	7.10%

*Authorized Cost of Capital