

Company: Southern California Gas Company (U 904 G)
Proceeding: 2024 General Rate Case
Application: A.22-05-15
Exhibit: SCG-31-2R

SECOND REVISED
PREPARED DIRECT TESTIMONY OF
PATRICK D. MOERSEN
(RATE BASE)

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA



November 2022

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SUMMARY

- My testimony presents Southern California Gas Company's (SoCalGas) weighted average rate base for recorded year 2021, estimated years 2022 and 2023, and Test Year (TY) 2024.
- My testimony also describes the development of SoCalGas's rate base and its components including the various methodologies used to derive the TY 2024 rate base of \$13.3 billion.

**SECOND REVISED PREPARED DIRECT TESTIMONY OF
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(RATE BASE)**

I. PURPOSE

My testimony supports SoCalGas’s 2024 general rate case (GRC) and presents SoCalGas’s weighted average rate base for recorded year 2021, adjusted for items excluded from the GRC, (please see my supporting workpapers for reconciliation), estimated years 2022 and 2023, and Test Year (TY) 2024. In addition, my testimony describes the development of rate base and its components including the various methodologies used to derive the TY 2024 rate base of \$13.3 billion.

II. SUMMARY OF REQUEST

Table SCG-PDM-1 below presents SoCalGas’s total weighted average rate base request for TY 2024.

Table SCG-PDM-01
Weighted Average Depreciated Rate Base
(Thousands of Dollars)

Line No.	Account Description	Recorded Year 2021	Estimated Year 2022	2023	Test Year 2024
Fixed Capital					
1	Plant In Service	19,249,235	21,049,956	22,857,584	24,810,117
2	Work-In-Progress (non-interest bearing)	21,960	3,419	1,602	1,517
3	Total Fixed Capital	19,271,195	21,053,375	22,859,187	24,811,634
Working Capital					
4	Materials & Supplies	52,586	52,022	52,525	50,319
5	Working Cash ¹	95,488	95,488	95,488	167,112
6	Total Working Capital	148,075	147,510	148,014	217,431
Other					
7	Customer Advances For Construction	(141,023)	(158,505)	(169,998)	(181,490)
8	Deferred Revenue - ITCC	(52,355)	(54,232)	(60,242)	(64,255)
9	Repair Deductions Rate Base Adjustment (2016 - 2038) ²	(11,050)	(10,400)	(9,750)	(9,100)
10	Total Other	(204,427)	(223,138)	(239,989)	(254,845)
Deductions For Reserves					
11	Accumulated Depreciation Reserve ³	8,456,635	8,930,908	9,479,067	10,129,086
12	Accumulated Deferred Taxes - Plant	1,011,527	1,014,467	1,018,012	1,033,798
13	Accumulated Deferred Taxes - 2017 Tax Cuts & Jobs Act Adj	494,944	485,029	474,991	465,065
14	Accumulated Deferred Taxes - CIAC	(144,652)	(155,572)	(169,249)	(179,277)
15	Total Deductions For Reserves	9,818,455	10,274,832	10,802,821	11,448,671
16	Weighted Average Depreciated Rate Base	9,396,387	10,702,916	11,964,390	13,325,549

¹ 2021 to 2023 Working Cash based on TY 2019 GRC Decision (D.19-09-051)

² D. 16-06-054. p.192

³ Ventura Compressor Modernization (VCM) Project has \$93K of Cost of Removal recorded in accumulated depreciation reserve as of 12/31/2021 that has not been removed as of this update. These dollars will be removed at the next opportunity.

1 **III. METHODOLOGY**

2 Rate base is defined as the net investment of property, plant, equipment, and other assets
3 that SoCalGas has acquired or constructed to provide utility services to its customers. The
4 weighted average rate base is calculated using a 13-month average (the sum of the monthly
5 balances from December of the prior year through December of the current year, less one-half of
6 each December balance, divided by 12). The weighted average balance method has been an
7 accepted industry practice for all California utilities and is a California Public Utilities
8 Commission (Commission or CPUC) approved methodology as adopted in prior rate-setting
9 proceedings including SoCalGas’s 2019 GRC proceeding.¹

10 The four major components of rate base include Fixed Capital, Working Capital, Other
11 Deductions, and Deductions for Reserves. This section provides a detailed description of the
12 methodology used to forecast plant-in-service, which is included in Fixed Capital and is the
13 largest component of weighted average rate base. As with other rate base components, plant-in-
14 service is computed based on original cost and is shown on a weighted average basis. To
15 determine the plant balances for the estimated years 2022 and 2023, and TY 2024, capital
16 expenditure information was provided through the annual planning process as described below.

17 **A. Capital Planning Process**

18 This section describes the capital planning process for GRC-funded capital. Generally,
19 during the third quarter of the year, SoCalGas begins the capital planning process leading to
20 organizational plans. Overall, initial capital project costs for the following year are estimated for
21 all anticipated investments and are submitted by the organizations as part of SoCalGas’s five-
22 year planning process. Additionally, the SoCalGas Executive Finance Committee (EFC)
23 establishes a total annual capital expenditure target consistent with SoCalGas’s authorized GRC
24 funding for that period. From this total allocation, funding is prioritized based on risk-informed
25 priorities and continuous input from operations.

26 Once the capital allocations are approved, the individual organization is chartered to
27 manage its respective capital needs within that organization’s allotted capital. The real-time
28 prioritization of work within the context of the plan allocations is completed by the front-line and
29 project managers on an ongoing and continuous basis. Regulatory compliance deadlines,

¹ Decision (D.)19-09-051.

1 customer scheduling requirements, and overall infrastructure conditions are all factors taken into
2 consideration as work elements are prioritized.

3 Progress on existing capital projects is monitored and reviewed on a monthly basis by the
4 EFC. Any new projects stemming from incremental Commission directives or changing
5 business needs are evaluated and assessed throughout the year to determine whether current
6 capital allocation should be reprioritized. Before starting a project or making any commitments,
7 the project manager must secure specific project approval signatures in accordance with
8 SoCalGas's Internal Order process,² and SoCalGas's approval and commitment policy.

9 **B. Plant-In-Service**

10 The plant-in-service component of rate base is based on the projected plant expenditures
11 provided by organizational financial planners. Specifically:

- 12 • Gas plant balances are developed using estimated in-service dates for non-routine
13 projects;
- 14 • Plant additions on routine projects are based on historical experience from 2017 to
15 2021; and
- 16 • Projected plant retirements are based on historical experience from 2017 to 2021.

17 Capital witnesses provide a forecast of in-service dates for non-routine projects based on
18 the witnesses' knowledge and experience. The application of historical experience to forecast
19 plant additions for routine projects is reasonable due to the nature of the projects and is
20 consistent with past Commission rate-setting applications including SoCalGas's 2019 GRC
21 proceeding.³

22 As shown in the Fixed Capital section of Table SCG-PDM-1 above, SoCalGas's TY 2024
23 plant-in-service is projected to increase, reflecting higher capital expenditures in 2024 as compared
24 to previous years. The major drivers for the increase in capital expenditure levels are described in
25 detail in the testimonies of SoCalGas's respective capital witnesses: Gas Distribution – Mario
26 Aguirre (Exhibit SCG-04); Gas Transmission Operations and Construction – Rick Chiapa, Aaron
27 Bell, and Steve Hruby (Exhibit SCG-06); Gas Engineering – Maria Martinez (Exhibit SCG-07);

² A Work Order Authorization form is used to document the approval authority of capital project expenditures. The appropriate level of approval authority required is based on pre-determined dollar thresholds, which vary with the level of capital expenditures.

³ D.19-09-051.

1 Gas Storage Operations and Construction – Larry Bittleston, Steve Hruby (Exhibit SCG-10); Gas
2 Integrity Management Programs – Amy Kitson, Travis Sera (Exhibit SCG-09); Pipeline Safety
3 Enhancement Plan (PSEP) – Bill Kostelnik (Exhibit SCG-08); Real Estate and Facility Operations
4 – Brenton Guy (Exhibit SCG-19); and Information Technology (Capital) – William J. Exon
5 (Exhibit SCG-21, Chapter 2).

6 **IV. ACCOUNTING CHANGES**

7 **A. Implementation Costs for Cloud Computing**

8 In December 2019, the Federal Energy Regulatory Commission (FERC) provided
9 guidance that the implementation costs related to cloud computing service contract arrangements
10 are similar to the costs incurred to develop internal-use software and should be accounted for on
11 the same basis.⁴ FERC indicated in its comments that jurisdictional entities have historically
12 determined capitalizable internal-use software costs in a manner consistent with the requirements
13 of Accounting Standards Codification (ASC) 350-40, which is an acceptable approach for
14 accounting and financial reporting to the Commission. Based on this guidance, SoCalGas is
15 capitalizing the implementation costs for cloud computing service contracts and amortizing the
16 costs over the term of the associated arrangement. Please refer to Ben Gordon, Tia Ballard and
17 William J. Exons’s testimony (Exhibit SCG-21, Chapter 1 and 2) for discussions related to
18 SoCalGas’s transition to cloud and related cost forecasts.

19 **B. Prepaid Agreement Costs**

20 Prepaid agreement costs associated with software and computer hardware are normally
21 recorded as a prepaid expense and amortized as operating and maintenance expense (O&M) over
22 the life of the software or hardware asset. These costs include Cloud Software as a Service
23 (SaaS) license arrangements, reserved cloud capacity, and new software and hardware
24 maintenance costs.

25 Beginning in 2024, SoCalGas is proposing to capitalize and amortize these costs for
26 regulatory recovery as long as the contracts meet SoCalGas’s capitalization dollar thresholds.
27 These services are integral to the successful operation of new hardware or software and should
28 be considered an extension of the asset.

⁴ FERC Letter Order, Docket No. AI20-1-000 Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement that is a Service Contract (December 20, 2019).

1 In a 2016 Decision, the New York Public Commission determined that these types of
2 SaaS solution costs could be included in rate base. As stated in that decision, “[r]ather than
3 developing their own software, many businesses find it more efficient to enter contracts to lease
4 software services over extended periods, typically three to five years. To the extent that these
5 leases are prepaid, the unamortized balance of the prepayment can be included in rate base and
6 earn a return.”⁵

7 The Commission should apply a similar treatment here. If the Commission does not adopt
8 this position and approve the recording of prepaid contract costs as Plant-In-Service in this filing,
9 then SoCalGas requests that these costs continue to be included in the Working Cash forecasts
10 and amortized as O&M. Such costs have been included in the Working Cash testimony in
11 previous GRC forecasts and amortized as O&M. Please refer to Ryan Hom’s Summary of
12 Earnings testimony (Exhibit SCG-39) for further discussion.

13 C. Gas Transmission Safety Rules – Hydro Testing

14 In June 2020, FERC addressed the accounting of retesting costs incurred due to the
15 issuance of the Pipeline and Hazardous Materials Safety Administration’s (PHMSA) final rule.⁶
16 That PHMSA rule addressed, among other items, safety of gas transmission pipelines, including
17 actions an operator must take to reconfirm the maximum allowable operating pressure (MAOP)
18 of natural gas pipelines not yet tested using the new federal safety regulations.

19 FERC states in its resulting letter order that, due to the new federal standards, if a utility
20 is required to retest the pipeline so that its full capacities can be utilized, such first-time and one-
21 time retesting costs can be capitalized. When such retesting costs are capitalized, all prior testing
22 costs related to the specific property should be retired.

23 Based on this guidance, SoCalGas is capitalizing the first-time and one-time retesting
24 costs incurred due to the new Federal standards. Any prior testing that had been capitalized
25 would be retired. Please refer to Amy Kitson’s Testimony (Exhibit SCG-09) for further
26 discussion related to PHMSA/Gas Transmission Safety rules.

⁵ New York Public Service Commission, Case 14-M-0101, Order Adopting a Ratemaking and Utility Revenue Model Policy Framework (May 9, 2016) at 104.

⁶ FERC Letter Order, Docket No. AI20-3-000 (June 23, 2020), Accounting for Pipeline Testing Costs Incurred to Comply with New Federal Safety Standards, p. 2.

1 **V. RATE BASE SUMMARY**

2 **A. Fixed Capital**

3 **Table SCG-PDM-02**
4 **Fixed Capital**
5 **(Thousands of Dollars)**
6
7

Line No.	Account Description	Recorded Year 2021	Estimated Year 2022	Estimated Year 2023	Test Year 2024
<i>Fixed Capital</i>					
1	Plant In Service	19,249,235	21,049,956	22,857,584	24,810,117
2	Work-In-Progress (non-interest bearing)	21,960	3,419	1,602	1,517
3	Total Fixed Capital	19,271,195	21,053,375	22,859,187	24,811,634

8
9
10 **1. Plant-In-Service**

11 As noted, plant-in-service represents gross fixed assets used in utility operations with an
12 expected economic and physical life greater than one year from the date placed in service. As
13 shown in Table SCG-PDM-2 above, weighted average plant-in-service is projected to increase
14 by approximately \$5,560 million, or 29%, when comparing recorded year 2021 to TY 2024. The
15 cumulative forecasted direct capital expenditures are \$5,530 million for the years 2022 to 2024
16 (as sponsored in the testimonies of specific witnesses regarding the capital requirements related
17 to their organization). The cumulative fully loaded and escalated direct capital expenditures are
18 \$6,488 million for the years 2022 to 2024.

19 Capital expenditures are escalated and fully loaded with overheads by project by capital
20 witness in the Results of Operations (RO) model. The escalation factors applied are sponsored in
21 the Cost Escalation testimony of Scott Wilder (Exhibit SCG-36). The capital overhead pools for
22 engineering and department overheads are sponsored in the Gas Engineering and Gas
23 Distribution testimonies of Maria Martinez (Exhibit SCG-07) and Mario Aguirre (Exhibit SCG-
24 04), respectively. For all remaining overheads assigned to capital such as pension and benefits,
25 workers compensation, administrative and general, etc., the costs are sponsored by various
26 witnesses and forecasted in cost centers as directed in SoCalGas's 2008 GRC Decision.⁷ The
27 cost center expenses have been mapped to the FERC accounts as explained in the Summary of
28 Earnings testimony of Ryan Hom (Exhibit SCG-39), while the factors that are used to produce
29 operations and maintenance (O&M) to capital reassignment rates are sponsored in the Shared

⁷ D.08-07-046 at 106, Ordering Paragraph 22.

1 Services Billing, Shared Assets Billing, Segmentation, and Capital Reassignments testimony of
2 Angel Le, Paul Malin (Exhibit SCG-30).

3 An offsetting component to capital expenditures prior to being recorded to plant-in-
4 service is contributions in aid of construction (CIAC). CIAC are non-refundable contributions
5 collected from utility customers in the form of money—or its equivalent—toward the
6 construction of plant, such as customer-requested relocations. CIAC amounts collected or
7 received are a direct reduction of fully loaded (*i.e.*, including overhead costs) capital
8 expenditures (if any) prior to being added to rate base.

9 **2. Allowance for Funds Used During Construction**

10 A component of plant-in-service is allowance for funds used during construction
11 (AFUDC). Accruing for AFUDC is a generally accepted regulatory accounting procedure to
12 capitalize the cost of debt and equity funds used to finance capital additions. Consistent with
13 prior SoCalGas rate case proceedings before this Commission, including D.19-09-051, SoCalGas
14 typically uses its authorized Rate of Return (ROR)⁸ as a reasonable proxy for estimating AFUDC
15 applied to construction work in progress (CWIP) in the RO model. Historically, SoCalGas uses
16 its authorized ROR for forecasting purposes, which reasonably approximates its actual AFUDC
17 rates. Other than the authorized ROR, there is no separate forecast of debt and equity in
18 developing AFUDC rates for the GRC period.

19 **3. Work-In-Progress (Non-Interest Bearing)**

20 Non-interest bearing construction work-in-progress (NIBCWIP) represents project costs
21 of plant in construction that is not subject to the computation of AFUDC. The NIBCWIP
22 amount represents projects completed and placed in service within 30 days of construction or
23 purchase (*i.e.*, capital tools). The NIBCWIP percentage is developed using a historical of
24 NIBCWIP as a ratio to total CWIP from 2017 to 2021. Weighted average NIBCWIP is projected
25 to be \$1.5 million in TY 2024. The use of five years of historical data is consistent with and in
26 line with currently adopted methodology used by capital and O&M witnesses in their forecasts.
27 as well as with prior SoCalGas rate case proceedings before this Commission including 2019.⁹

⁸ SCG's current authorized ROR is 7.3% per D.19-12-056.

⁹ D.19-09-051.

1 the impact of the TCJA (*i.e.*, the reduction of federal corporate income tax rate from 35% to
 2 21%, effective January 1, 2018). The repairs deduction rate base adjustment is discussed in the
 3 testimony of the Tax witness Ragan Reeves (Exhibit SCG-33).

4 **D. Deductions for Reserves**

5 **Table SCG-PDM-05**
 6 **Deductions for Reserves**
 7 **(Thousands of Dollars)**

Line No.	Account Description	Recorded Year 2021	Estimated Year		Test Year 2024
			2022	2023	
<i>Deductions For Reserves</i>					
11	Accumulated Depreciation Reserve	8,456,635	8,930,908	9,479,067	10,129,086
12	Accumulated Deferred Taxes - Plant	1,011,527	1,014,467	1,018,012	1,033,798
13	Accumulated Deferred Taxes - 2017 Tax Cuts & Jobs Act Adj	494,944	485,029	474,991	465,065
14	Accumulated Deferred Taxes - CIAC	(144,652)	(155,572)	(169,249)	(179,277)
15	Total Deductions For Reserves	9,818,455	10,274,832	10,802,821	11,448,671

8
 9 **1. Accumulated Depreciation Reserve**

10 Accumulated depreciation reserve represents a weighted average accumulated book
 11 depreciation reserve, which includes a summation of depreciation accrual charges, plant
 12 retirements, net salvage, and other adjustments or transfers as prescribed by FERC’s USofA.
 13 The amount is based on the recorded depreciation reserve as of December 31, 2021, and
 14 forecasted net activity (depreciation, retirements, and net salvage) for years 2022 through 2024.
 15 Depreciation is sponsored in the testimony of Dane Watson (Exhibit SCG-32).

16 **2. Accumulated Deferred Taxes - Plant**

17 Accumulated deferred taxes arises from the tax normalization requirements pursuant to
 18 the Economic Tax Recovery Act of 1981 (ERTA). These requirements provide that the federal
 19 tax basis of 1981 and future years’ plant additions be depreciated for ratemaking tax purposes
 20 using book lives on a straight-line remaining life basis. The tax effect of the difference between
 21 this normalized depreciation method and the accelerated depreciation methods allowed for
 22 federal tax return purposes is treated as a reduction to rate base. This tax treatment is thus
 23 reflected as a benefit for the ratepayer.

24 SoCalGas has computed deferred tax balances in accordance with the normalization
 25 requirements of Internal Revenue Code § 168(i)(9) and Treasury Regulation § 1.167(1)-
 26 (h)(6)(ii). The deferred tax balance that reduces rate base is the weighted average at the
 27 beginning of the period and end of period (derived using a pro rata portion of the projected

1 increase during the period). The derivation of the deferred tax balance is sponsored in the
2 testimony of the Tax witness Ragan Reeves (Exhibit SCG-33).

3 **3. Accumulated Deferred Taxes – 2017 Tax Cuts & Job Acts Adj (TCJA)**

4 TCJA was enacted on December 22, 2017 (Pub. L. No. 115-97). The TCJA made
5 comprehensive changes to federal tax law. The changes affecting SoCalGas include: (1) a
6 reduction of the federal corporate tax rate from 35% to 21%, effective beginning in 2018; (2) the
7 elimination of the bonus depreciation deduction for regulated utilities; and (3) a requirement to
8 return plant-related excess deferred taxes created by the reduction in the corporate tax rate to
9 ratepayers ratably using the Adjusted Rate Assumption Method (ARAM) as described in the
10 TCJA. Refer to the testimony of the Tax witness Ragan Reeves (Exhibit SCG-33) for further
11 discussion regarding TJCA and the derivation of the deferred tax balance.

12 **4. Accumulated Deferred Taxes - CIAC**

13 Accumulated Deferred Taxes – CIAC represents the amount of federal income taxes paid
14 on contributions and advances received subsequent to February 10, 1987, which are taxable
15 income under the Tax Reform Act of 1986. As provided in D.87-09-026, the utilities are
16 permitted to include this component in their rate base. The weighted average increase of \$34.6M
17 when comparing recorded year 2021 to TY 2024 is due to an estimated \$129M of capital projects
18 subject to customer contribution. The derivation of the accumulated deferred taxes is sponsored
19 in the testimony of the Tax witness Ragan Reeves (Exhibit SCG-33).

20 **VI. SHARED ASSET RATE BASE**

21 In April 2002, as part of the Commission-approved integration of SoCalGas and San
22 Diego Gas and Electric Company (SDG&E) (*see* D.01-09-056), certain utility capital assets were
23 deemed to be shared by both utilities. These shared assets included structures and
24 improvements, computer equipment, computer software, and telecommunications equipment. In
25 order to ensure that ratepayers across both utilities are appropriately billed for the use of these
26 assets, a process for inter-company billing of the associated revenue requirements was
27 developed.

28 The rate base calculation for both the shared assets that are recorded in SoCalGas plant
29 balances, and future forecasted shared assets is computed in accordance with the same
30 Commission-approved methodologies as described in Section III above. The details for
31 SoCalGas's shared assets are included in the testimony of the Shared Services Billing, Shared

1 Assets Billing, Segmentation, and Capital Reassignments witness Angel Le, Paul Malin (Exhibit
2 SCG-30).

3 **VII. CONCLUSION**

4 SCG requests that the Commission adopt as reasonable all components of Weighted
5 Average Rate Base, as summarized in Table SCG-PDM-1 for TY 2024.

6 This concludes my prepared direct testimony.

1 **VIII. WITNESS QUALIFICATIONS**

2 My name is Patrick D. Moersen. My business address is 555 West 5th Street, Los
3 Angeles, CA 90013-1011. I am employed by SoCalGas as the Asset and Project Accounting
4 Manager overseeing the rate base, depreciation, and project accounting in the SoCalGas
5 Accounting Operations department.

6 I received a Bachelor of Science degree in Business with an emphasis in Finance from
7 California State University of Northridge in 1981. I also received a Master of Business
8 Administration with an emphasis in Finance from California Lutheran University in 1998.

9 I have been employed by SoCalGas in various positions and responsibilities since 1994.
10 My experience has included positions in Internal Audit, Financial Planning, Accounts Payable,
11 Treasury, Cash Management, and Financial and Regulatory Forecasting. My current
12 responsibilities include managing the rate base and depreciation functions including General
13 Rate Case support, and Project Accounting functions for SoCalGas.

14 I have previously testified before this Commission.

APPENDIX A
GLOSSARY OF TERMS

AFUDC:	Allowance for Funds Used During Construction
CAC:	Customer Advances for Construction
CFR:	Code of Federal Regulations
CIAC:	Contribution in Aid of Construction
CPUC:	California Public Utilities Commission
CWIP:	Construction Work-in-Progress
DIMP:	Distribution Integrity Management Program
EFC:	Executive Finance Committee
ERTA:	Economic Tax Recovery Act of 1981
FERC:	Federal Energy Regulatory Commission
GRC:	General Rate Case
ITCC:	Income Tax Component of Contribution in Aid of Construction
M&S:	Materials & Supplies
NIBCWIP:	Non-Interest Bearing Construction Work-in-Progress
O&M:	Operations and Maintenance
RAMP:	Risk Assessment and Mitigation Phase
RO:	Results of Operations
ROR:	Rate of Return
SDG&E:	San Diego Gas & Electric Company
SCG/SoCalGas:	Southern California Gas Company
SIMP:	Storage Integrity Management Program
TIMP:	Transmission Integrity Management Program
TY:	Test Year
USofA:	Uniform System of Accounts

SoCalGas 2024 GRC Testimony Revision Log –November 2022

Exhibit	Witness	Page	Line or Table	Revision Detail
SCG-31-R	Patrick D. Moersen	PDM-1	SCG-PDM-01	Revised table
SCG-31-R	Patrick D. Moersen	PDM-6	SCG-PDM-02	Revised table
SCG-31-R	Patrick D. Moersen	PDM-6	Line 15	Changed \$5,576 to \$5,530
SCG-31-R	Patrick D. Moersen	PDM-6	Line 18	Changed \$6,536 to \$6,488
SCG-31-R	Patrick D. Moersen	PDM-8	SCG-PDM-03	Revised Table
SCG-31-R	Patrick D. Moersen	PDM-9	SCG-PDM-04	Revised Table
SCG-31-R	Patrick D. Moersen	PDM-10	SCG-PDM-05	Revised Table