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April 21, 2004

Advice No. 3260-B
(U 904 G)

Public Utilities Commission of the State of California

Subject: Supplemental Filing - Compliance with D.03-03-032 and Resolution G-3364 - Line Extensions

Southern California Gas Company (SoCalGas) hereby submits for filing revisions to its tariff schedules, applicable throughout its service territory, as shown on Attachment B.

Purpose

This supplemental Advice Letter is being filed as a result of Ordering Paragraph (OP) 1 of California Public Utilities Commission (Commission) Resolution G-3364. This filing revises SoCalGas' Rule No. 20, Gas Main Extensions and Preliminary Statements in compliance with OP 2 and 6 of Commission Decision (D.) 03-03-032, dated March 13, 2003. This filing replaces Advice No. 3260-A dated December 22, 2003 in its entirety.

Background

D.03-03-032 in R.92-03-050 addresses further changes to the line extension rules governing the extension of gas and electric service to new customers. Changes include allowing the cost of inspections to be absorbed by the line extension allowances, where available, and a change that requires the utility, on an applicant installation, to book to rate base the lower of the utility's bid amount or the applicant's reported cost. Resolution G-3364 further clarified how SoCalGas should implement these changes. Consequently, the following revisions have been made to SoCalGas tariffs:

- For applicant-installed projects, Rule No. 20 is modified to allow the cost of inspections to be absorbed by the line extension allowances not to exceed the utility's estimate, where available.
- Rule No. 20 is modified to include language that under the applicant installation option, the applicant will provide to SoCalGas its cost for performing the work normally provided by SoCalGas. Refunds will be based on the lower of SoCalGas' estimate or the applicant's installation costs. To ensure the recording of an applicant's cost, SoCalGas is filing a newly created form titled "Statement of Applicant's Contract Anticipated Cost for Applicant Installation Project, Form 66602".

- The Applicant Installation Trench Inspection Memorandum Account (AITIMA) contained in SoCalGas' Preliminary Statement Part VI, Description of Regulatory Accounts – Memorandum, which was established in D. 99-09-034 to track applicant installation inspection fees, is terminated. As ordered in D. 03-03-032, inspection payments made by applicants for applicant-installed projects are credited to the utility's plant-in-service account to reduce ratebase.

Protest

Anyone may protest this Advice Letter to the Commission. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. The protest must be made in writing and must be received within 20 days of the date this Advice Letter. There is no restriction on who may file a protest. The address for mailing or delivering a protest to the Commission is:

Energy Division - IMC Branch
California Public Utilities Commission
505 Van Ness Avenue, 4th Floor
San Francisco, CA 94102

Copies of the protest should also be sent via e-mail to the attention of both Jerry Royer (jjr@cpuc.ca.gov) and to Honesto Gatchalian (jnj@cpuc.ca.gov) of the Energy Division. A copy of the protest should also be sent via both e-mail and facsimile to the address shown below on the same date it is mailed or delivered to the Commission.

Attn: Sid Newsom
Tariff Manager - GT14D6
555 West Fifth Street
Los Angeles, CA 90013-1011
Facsimile No. (213) 244-4957
E-mail: snewsom@SempraUtilities.com

Effective Date

It is requested that the tariff sheets filed herein be made effective no sooner than July 1, 2004, as required by Section 783(d) of the California Public Utilities Code.

Notice

In accordance with Section III.G of General Order No. 96-A, a copy of this advice letter is being sent to the parties listed on Attachment A, which includes interested parties in R. 92-03-050.

J. STEVE RAHON
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Attachments

ATTACHMENT A
Advice No. 3260-B

(See Attached Service Lists)

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ATTACHMENT B
Advice No. 3260-B

Cal. P.U.C. Sheet No.	Title of Sheet	Cancelling Cal. P.U.C. Sheet No.
Revised 37758-G	PRELIMINARY STATEMENT, PART VI, DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM, Sheet 1	Revised 37202-G Revised 37224-G*
Revised 37759-G	PRELIMINARY STATEMENT, PART VI, DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM, Sheet 13	Revised 37203-G Revised 34291-G
Revised 37760-G	PRELIMINARY STATEMENT, PART VI, DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM, Sheet 14	Revised 37204-G Revised 34829-G
Revised 37761-G	PRELIMINARY STATEMENT, PART VI, DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM, Sheet 15	Revised 37205-G Revised 34830-G
Revised 37762-G	PRELIMINARY STATEMENT, PART VI, DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM, Sheet 16	Revised 37206-G Revised 34831-G
Revised 37763-G	PRELIMINARY STATEMENT, PART VI, DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM, Sheet 17	Revised 37207-G Revised 35358-G*
Revised 37764-G	PRELIMINARY STATEMENT, PART VI, DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM, Sheet 18	Revised 37208-G Revised 36867-G
Revised 37765-G	PRELIMINARY STATEMENT, PART VI, DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM, Sheet 19	Revised 37209-G Revised 36926-G**
Revised 37766-G	PRELIMINARY STATEMENT, PART VI, DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM, Sheet 20	Original 37225-G*
Revised 37767-G	Rule No. 20, GAS MAIN EXTENSIONS, Sheet 9	Revised 32377-G
Revised 37768-G	Rule No. 20, GAS MAIN EXTENSIONS, Sheet 10	Revised 32378-G
Revised 37769-G	Rule No. 20, GAS MAIN EXTENSIONS, Sheet 11	Revised 31810-G
Revised 37770-G	Rule No. 20, GAS MAIN EXTENSIONS, Sheet 12	Revised 31811-G
Revised 37771-G	Rule No. 20, GAS MAIN EXTENSIONS, Sheet 13	Revised 31812-G
Original 37772-G	APPLICANT COST VERIFICATION FOR APPLICANT, INSTALLATION PROJECT, Form 66602	Original 37212-G
Revised 37773-G	TABLE OF CONTENTS	Revised 37213-G Revised 36876-G*
Revised 37774-G	TABLE OF CONTENTS	Revised 37214-G Revised 37415-G

ATTACHMENT B
Advice No. 3260-B

Cal. P.U.C.
Sheet No.

Title of Sheet

Cancelling Cal.
P.U.C. Sheet No.

Revised 37775-G

TABLE OF CONTENTS

Revised 37757-G

PRELIMINARY STATEMENT

Sheet 1

PART VI
DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM

A. GENERAL

Memorandum accounts are special accounts authorized by the Commission for the purpose of tracking certain costs and revenues. Please refer to each individual memorandum account description for the specific accounting treatment applicable to each account.

B. LISTING OF MEMORANDUM ACCOUNTS

- Conservation Expense Account (CEA)
- PCB Expense Account (PCBEA)
- Research Development and Demonstration Expense Account (RDDEA)
- Curtailement Violation Penalty Account (CVPA)
- Economic Practicality Shortfall Memorandum Account (EPSMA)
- Catastrophic Event Memorandum Account (CEMA)
- Interconnect Charge Memorandum Account (ICMA)
- Vernon Avoided Distribution Cost Memorandum Account (VADCMA)
- Noncore Cost/Revenue Memorandum Account (NCRMA)
- Interstate Capacity Step Down Account (ICSDA)
- Vernon Rate Savings Memorandum Account (VRSMA)
- Vernon Negotiated Core Contract Memorandum Account (VNCCMA)
- Earthquake Valve Installation Service Memorandum Account (EVISMA)
- Research Royalty Memorandum Account (RRMA)
- NGV Research Development & Demonstration Memorandum Account (RDDNGV)
- Intervenor Award Memorandum Account (IAMA)
- Z Factor Account (ZFA)
- Tax Interest Account (TIA)
- Energy Efficiency/DSM Memorandum Account (EEDSMMA)
- Wheeler Ridge Firm Access Charge Memorandum Account (WRFACMA)
- Earthquake Valve Installation Memorandum Account (EVIMA)
- Gas Industry Restructuring Memorandum Account (GIRMA)
- Self-Generation Program Memorandum Account (SGPMA)
- Baseline Memorandum Account (BMA)
- Blythe Operational Flow Requirement Memorandum Account (BOFRMA)
- Annual Earnings Assessment Proceeding Memorandum Account (AEAPMA)
- Cost of Service Revenue Requirement Memorandum Account (COSRRMA)
- El Paso Settlement Proceeds Memorandum Account (EPSPMA)

C. DESCRIPTION OF ACCOUNTS

CONSERVATION EXPENSE ACCOUNT (CEA)

The CEA is an interest bearing memorandum account recorded on SoCalGas' financial statements. The purpose of this account is to track the difference between authorized costs in rates, and actual demand-side management program costs. This account covers regular and low income demand-side management programs.

(Continued)

(TO BE INSERTED BY UTILITY)
 ADVICE LETTER NO. 3260-B
 DECISION NO. 03-03-032

ISSUED BY
Lee Schavrien
 Vice President
 Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
 DATE FILED Apr 21, 2004
 EFFECTIVE Jul 1, 2004
 RESOLUTION NO. G-3364

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PRELIMINARY STATEMENT

Sheet 13

PART VI
DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM

(Continued)

C. DESCRIPTION OF ACCOUNTS (Continued)

WHEELER RIDGE FIRM ACCESS CHARGE MEMORANDUM ACCOUNT (WRFACMA)

The WRFACMA is an interest-bearing memorandum account recorded on the Utility's financial statements. The purpose of this account is to record the reservation charges for firm access service charged under Schedule G-ITC. The balance in the account will be amortized in accordance with the Utility's cost allocation proceeding.

Utility shall maintain the account by making entries to the account at the end of each month as follows:

- a. A credit entry equal to the billed G-ITC firm access reservation charges less franchise fees and uncollectibles (F&U).
- b. An entry to amortize the forecasted remaining balance in the account.
- c. An entry equal to the interest on the average balance in the account during the month, calculated in the manner described in the Preliminary Statement, Part I, J.

EARTHQUAKE VALVE INSPECTION MEMORANDUM ACCOUNT (EVIMA)

The Earthquake Valve Inspection Memorandum Account (EVIMA) is an interest bearing memorandum account recorded on SoCalGas' financial statements. Pursuant to D.00-06-038, the purpose of this account is to record the cost of inspecting earthquake valves installed by Authorized Independent Contractors pursuant to D.96-09-044 and amended by D.98-08-032, and in accordance with SoCalGas Tariffs. Additional costs may be incurred by SoCalGas to repair improper installations that it discovers during inspections.

Utility shall maintain the account by making entries to the account at the end of each month as follows:

- a) Debit entries for actual costs incurred in the inspection and repair of valves installed by independent contractors and not previously inspected by SoCalGas;
- b) Credit entries for revenues from charges or rates to recover such costs, as authorized by the Commission.
- c) An entry equal to the interest on the average balance in the account during the month, calculated in the manner described in the Preliminary Statement, Part I, J.

(Continued)

(TO BE INSERTED BY UTILITY)
 ADVICE LETTER NO. 3260-B
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PRELIMINARY STATEMENT

Sheet 14

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PART VI
DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM

(Continued)

C. DESCRIPTION OF ACCOUNTS (Continued)

GAS INDUSTRY RESTRUCTURING MEMORANDUM ACCOUNT (GIRMA)

The GIRMA is an interest bearing memorandum account, which shall not be recorded in SoCalGas' Financial Statements as directed in D.01-12-018. The GIRMA shall record costs incurred by SoCalGas to implement D.01-12-018, dated December 11, 2001, in I.99-07-003, Investigation on the Commission's Own Motion To Consider the Costs and Benefits of Various Promising Revisions to the Regulatory and Market Structure Governing California's Natural Gas Industry and to Report to the California Legislature on the Commission's Findings. Pursuant to D.01-12-018 the Commission authorizes the recovery of capacity-related costs in rates of an additional \$2 million per year, beginning on December 11, 2001, the effective date of D.01-12-018, to the date of a new SoCalGas PBR that authorizes a new margin for SoCalGas.

Accounting Procedure: The GIRMA consists of four (4) Subaccounts

1. The Capacity Service Trading Systems Cost Subaccount will record the following costs:

a) System to Accommodate Pooling

The Utility will record costs associated with incremental expenditures incurred directly related to implementing new or enhanced computer systems to allow it to establish pooling of gas supplies by customers and marketers on its system and to facilitate the trading of gas supplies in pools on its system.

b) Systems to Accommodate Imbalance Trading

The Utility will record costs associated with incremental expenditures incurred directly related to implementing new or enhanced computer systems to provide an electronic platform for customers or other persons to trade transportation imbalances, for monthly periods and for shorter periods as may be permitted by SoCalGas' tariffs in the future.

c) Systems to Accommodate Trading of Storage Contract Rights and Firm Intrastate Transmission Rights

The Utility will record costs associated with incremental expenditures incurred directly related to implementing new or enhanced computer systems to allow customers or other persons to trade existing storage contracts, or to trade storage or intrastate transmission rights as may be permitted by SoCalGas' tariffs in the future.

(Continued)

(TO BE INSERTED BY UTILITY)
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Lee Schavrien
Vice President
Regulatory Affairs

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PRELIMINARY STATEMENT

Sheet 15

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PART VI
DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM

(Continued)

C. DESCRIPTION OF ACCOUNTS (Continued)

GAS INDUSTRY RESTRUCTURING MEMORANDUM ACCOUNT (GIRMA) (Continued)

2. The Core and Wholesale Storage Costs Subaccount will record the following costs:

- a) Systems to Accommodate Core Transport Agent (CTA) Selections of Core Storage Reservation
The Utility will record costs associated with incremental expenditures incurred directly related to implementing new or enhanced computer systems to allow CTAs to select option to accept or reject storage reservation for non-reliability, reliability, or balancing purposes.
- b) Systems to Accommodate Wholesale Customers Selection of Storage Capacity
The Utility will record costs associated with incremental expenditures incurred directly related to implementing new or enhanced computer systems to all Wholesale customers to exercise an option to contract for a specific amount of storage capacity from SoCalGas for to meet reliability/balancing needs of its core load.

3. The Noncore Customer Data Costs Subaccount will record the following costs:

- a) Customers Options to Access Meter Data and Internet Access to Full Automated Meter Reading (AMR)
The Utility will record costs associated with incremental expenditures incurred directly related to implementing new or enhanced computer systems to allow customers to easily access information such as but not limited to consumption data, and direct access to AMR data.

4. The Customer Education Program Subaccount will record the following costs:

- a) The Utility will record costs associated with incremental expenditures incurred directly related to customer service, Energy Service Providers (ESPs) services, and employee training.

(Continued)

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Lee Schavrien
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RESOLUTION NO. G-3364

PRELIMINARY STATEMENT

Sheet 16

T

PART VI
DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM

(Continued)

C. DESCRIPTION OF ACCOUNTS (Continued)

GAS INDUSTRY RESTRUCTURING MEMORANDUM ACCOUNT (GIRMA) (Continued)

SoCalGas shall maintain the GIRMA by making entries at the end of each month as follows:

- a) Debit entries for actual costs incurred by SoCalGas associated with the incremental expenditures described in the subaccounts above.
- b) Credit entries for revenues from rates to recover such cost as authorized by the Commission. Per D.01-12-018, revenues include pooling service fees, imbalance fees, net revenues from the sale or purchase of gas beyond tolerances provided under balancing rules, or portion of rights trading fees SoCalGas is entitled to retain under agreements with third-party providers of trading platforms.
- c) A debit entry equal to the incremental capital-related expenses incurred by SoCalGas associated with this program, such as depreciation, return on investment and related taxes.
- d) A debit entry equal to the interest on the average balance in the account during the month, calculated in the manner described in the Preliminary Statement, Part I, J.

The activity tracked in this account will be an exclusion in determining sharable earnings under SoCalGas' PBR sharing mechanism.

SELF-GENERATION PROGRAM MEMORANDUM ACCOUNT (SGPMA)

The SGPMA is an interest bearing memorandum account recorded on SoCalGas' financial statements. The purpose of the SGPMA is to record the incremental costs associated with SoCalGas' Self-Generation Program (SGP) as outlined in Commission Decision (D.) 02-02-026, dated February 7, 2002; D.01-09-012, dated September 6, 2001, D.01-07-028, dated July 12, 2001, and D.01-03-073, dated March 27, 2001. Self-generation, as defined in D.01-03-073, refers to distributed generation technologies, such as microturbines, small gas turbines, wind turbines, photovoltaics, fuel cells, internal combustion engines, and combined heat and power (or cogeneration). Self-generation units, with a 1.5 MW maximum system size limit, are installed on the customer's side of the utility meter and provide electricity for all or a portion of that customer's electric load.

The SGPMA shall apply to all customer classes, except for any classes that may be specifically excluded by the Commission. Amounts in the SGPMA will be included in transportation rates annually.

(Continued)

(TO BE INSERTED BY UTILITY)
 ADVICE LETTER NO. 3260-B
 DECISION NO. 03-03-032

ISSUED BY
Lee Schavrien
 Vice President
 Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
 DATE FILED Apr 21, 2004
 EFFECTIVE Jul 1, 2004
 RESOLUTION NO. G-3364

PRELIMINARY STATEMENT

Sheet 17

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PART VI
DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM

(Continued)

C. DESCRIPTION OF ACCOUNTS (Continued)

SELF-GENERATION PROGRAM MEMORANDUM ACCOUNT (SGPMA) (Continued)

SoCalGas shall maintain the SGPMA by making entries at the end of each month as follows:

- a) A debit entry equal to the incremental O&M costs incurred by SoCalGas associated with this program, such as the costs of marketing, contract administration, regulatory reporting, program evaluation, and customer's incentives.
- b) A debit entry equal to the incremental capital costs incurred by SoCalGas associated with this program, such as depreciation, return on investment and related taxes.
- c) A credit entry equal to the revenues from amortization rates as authorized by the Commission.
- d) A debit entry equal to the interest on the average balance in the account during the month, calculated in the manner described in the Preliminary Statement, Part I, J.

A separate accounting of costs and benefits, by customer class, will be accomplished.

The total authorized program cost for SoCalGas is \$17 million annually over a four-year period beginning on March 27, 2001, and extending through December 31, 2004 as specified in Ordering Paragraph 1 of D. 01-03-073. Any unused funding can be carried over from one year to the next up to a maximum limit of \$68 million for the four-year period. SoCalGas may request approval to borrow against the annual budget of a subsequent year if program participation is larger than anticipated in the current year.

Amounts in the SGPMA shall be amortized into SoCalGas' transportation rates on a uniform cent per therm basis annually. SoCalGas will file an advice letter to make this change in the October Biennial Cost Allocation Proceeding (BCAP) update filing each year with rates effective the following January 1st. Recovery of the undepreciated portion of the capital costs shall be authorized in the utility's next cost of service proceeding.

BASELINE MEMORANDUM ACCOUNT (BMA)

The BMA is an interest bearing memorandum account that is not recorded on the Utility's financial statements. The purpose of this account is to track the under/(over) collection of revenue recorded in the Core Fixed Cost Account (CFCA) as a result of changing the baseline allowances, and not rates, pursuant to D.02-04-026. In addition, the BMA will track the administrative costs associated with medical baseline program changes adopted in D.02-04-026. The administrative costs will also be reflected as an actual recorded entry to the CFCA. This under/(over) collection of revenue and administrative costs will be tracked beginning June 1, 2002.

(Continued)

(TO BE INSERTED BY UTILITY)
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PRELIMINARY STATEMENT

Sheet 18

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PART VI
DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM

(Continued)

C. DESCRIPTION OF ACCOUNTS (Continued)

BASELINE MEMORANDUM ACCOUNT (BMA) (Continued)

Utility shall maintain the BMA by making entries at the end of each month as follows:

- a) A debit or credit entry equal to the recorded under/(over) collection of revenues associated with changes to baseline allowances.
- b) A debit entry equal to the administrative costs associated with the medical baseline program changes.
- c) An entry equal to the recorded revenue to amortize the account balance in rates upon Commission approval.
- d) An entry equal to the interest on the average balance in the account during the month, calculated in the manner described in the Preliminary Statement, Part I, J.

Pursuant to D.04-02-057 on Phase 2 of R.01-05-047, the BMA balance will be recovered over a 12-month period in rates effective January 1, 2005 in connection with the utility's annual regulatory account balance update filing.

BLYTHE OPERATIONAL FLOW REQUIREMENT MEMORANDUM ACCOUNT (BOFRMA)

The BOFRMA is an interest bearing memorandum account that is not recorded on the Utility's financial statements. The purpose of this account is to track certain costs associated with SoCalGas' Gas Acquisition Department's purchase and delivery of gas to sustain operational flows at Blythe. The BOFRMA will be effective on the date the advice letter (Advice No. 3286) is approved to the earlier of the expiration date of the majority of SoCalGas' current transportation agreements with El Paso Natural Gas Company (EPNG) or until a new procedure for supporting Blythe minimum flow requirements is determined by the Commission.

Utility shall maintain the BOFRMA by making entries at the end of each month as follows:

- a) The BOFRMA shall be charged for volumes in excess of the Core's commitment of 355 MMcfd for deliveries at Blythe at a rate equal to the applicable daily basin index price, defined as the Permian Basin Area Midpoint indices as referenced in *Gas Daily*, plus the full transportation rate (including fuel) on EPNG delivered into SoCalGas less the Southern California bidweek border price, defined as the simple average of two published indices reported in *Natural Gas Week* and *Natural Gas Intelligence*, consistent with SoCalGas' Gas Cost Incentive Mechanism (GCIM). The charges will be made only when the System Operator requires Gas Acquisition to purchase supplies to sustain the minimum flow requirements at Blythe. The minimum flow order request by the SoCalGas System Operator in excess of 355 MMcfd will be posted and recorded per Remedial Measure 16.

(Continued)

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 DECISION NO. 03-03-032

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PRELIMINARY STATEMENT

Sheet 19

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PART VI
DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM

(Continued)

C. DESCRIPTION OF ACCOUNTS (Continued)

BLYTHE OPERATIONAL FLOW REQUIREMENT MEMORANDUM ACCOUNT (BOFRMA)

(Continued)

- b) An entry equal to the interest on the average balance in the account during the month, calculated in the manner described in the Preliminary Statement, Part I, J.

The disposition of the BOFRMA balance shall be determined in SoCalGas' Biennial Cost Allocation Proceeding (BCAP).

ANNUAL EARNINGS ASSESSMENT PROCEEDING MEMORANDUM ACCOUNT (AEAPMA)

The AEAPMA is an interest bearing memorandum account that is recorded on SoCalGas' financial statements. Pursuant to Decision 03-08-028, the AEAPMA is established to track SoCalGas' earnings claims for Low Income Energy Efficiency (LIEE) Program Years (PY) 1999 through 2001 until the Energy Division verifies installations for PY2000 and expenditure data for PY1999, PY2000 and PY2001.

Utility shall maintain the AEAPMA by making entries at the end of each month as follows:

- a) A debit entry equal to the SoCalGas' earnings claims pending Commission verification of program expenditures and program participation.
- b) A credit entry equal to one-twelfth of the authorized revenue to amortize the account balance in rates upon Commission approval.
- c) An entry equal to the interest on the average balance in the account during the month, calculated in the manner described in the Preliminary Statement, Part I, J.

(Continued)

(TO BE INSERTED BY UTILITY)
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DECISION NO. 03-03-032

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Lee Schavrien
Vice President
Regulatory Affairs

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PRELIMINARY STATEMENT

Sheet 20

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PART VI
DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM

(Continued)

C. DESCRIPTION OF ACCOUNTS (Continued)

COST OF SERVICE REVENUE REQUIREMENT MEMORANDUM ACCOUNT (COSRRMA)

The COSRRMA is an interest bearing memorandum account that is recorded on the Utility's financial statements. Pursuant to Decision 03-12-057, the purpose of this account is to record the shortfall or overcollection resulting from the difference between authorized base margin revenues recovered under currently authorized rates and the final revenue requirement adopted by the Commission in Application (A.) 02-12-027. The entries recorded to the account shall reflect the shortfall or overcollection of revenues effective from January 1, 2004 until the effective date of rates established in A.02-12-027.

Utility shall maintain the COSRRMA by making the following entries:

- a) A debit entry equal to the pro rata allocation of SoCalGas' annual base margin revenue requirement adopted in A.02-12-027 for the period January 1, 2004 until the effective date of rates adopted in A.02-12-027. This entry will be recorded once the decision is approved.
- b) A credit entry equal to the pro rata allocation of SoCalGas' currently authorized annual base margin revenue requirement for each month beginning January 1, 2004 until the effective date of rates adopted in A.02-12-027. This entry will be recorded once the decision is approved.
- c) On a monthly basis, an entry equal to the interest on the average balance in the account during the month, calculated in the manner described in the Preliminary Statement, Part I, J.

The disposition of the COSRRMA balance shall be addressed in a subsequent phase of SoCalGas' COS proceeding (A.02-12-027) or in a proceeding determined by the Commission.

(Continued)

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 3260-B
DECISION NO. 03-03-032

ISSUED BY
Lee Schavrien
Vice President
Regulatory Affairs

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RESOLUTION NO. G-3364

Rule No. 20
GAS MAIN EXTENSIONS

Sheet 9

(Continued)

F. APPLICANT DESIGN OPTION FOR NEW INSTALLATIONS (Continued)

- 8. If no advance is required, Utility will refund/reimburse the Applicant for the Utility's estimated cost of design after the (Line/Main) Extension project accounting is completed.
- 9. Utility shall perform all Utility's project accounting and cost estimating.

G. APPLICANT INSTALLATION OPTION

- 1. **COMPETITIVE BIDDING.** When Applicant selects competitive bidding, the extension may be installed by the Applicant's qualified contractor or subcontractor in accordance with the Utility's design and specifications. Under this option, the following applies:
 - a. Upon completion of Applicant's installation, and acceptance by Utility, ownership of all such facilities will transfer to Utility.
 - b. Applicant shall provide to Utility, prior to Utility preparing the gas main extension contract, the Applicant's Contract Anticipated Costs subject to refund to perform the work normally provided by Utility. The Applicant shall submit, on a form provided by Utility, a statement of such costs. If the Applicant elects not to provide such costs to Utility, the Applicant shall acknowledge its election on the form and Utility will use its estimated costs.
 - c. Applicant shall pay to the Utility, subject to the refund and allowance provisions of Rules 20 and 21, the Utility's estimated cost of work performed by Utility for the Gas Main Extension, including the estimated costs of design, administration, and installation of any additional facilities.
 - d. The lower of Utility's estimated refundable costs or Applicant's Contract Anticipated Costs, as reported in G.1.b, for the work normally performed by Utility, shall be subject to the refund and allowance provisions of Rules 20 and 21.
 - e. Applicant shall pay to the Utility the estimated cost of Utility's inspection which shall be a fixed amount, not subject to reconciliation. Such inspection costs may be subject to otherwise available allowances up to the difference between the Applicant's Contract Anticipated Cost as reported in G.1.b and Utility's estimated costs for performing the same work, but not to exceed the Utility's estimated costs.
 - f. Only duly authorized employees of the Utility are allowed to connect to, disconnect from, or perform any work upon the Utility's facilities.

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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 3260-B
DECISION NO. 03-03-032

ISSUED BY
Lee Schavrien
Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Apr 21, 2004
EFFECTIVE Jul 1, 2004
RESOLUTION NO. G-3364

Rule No. 20
GAS MAIN EXTENSIONS

Sheet 10

(Continued)

G. APPLICANT INSTALLATION OPTION (Continued)

2. MINIMUM CONTRACTOR QUALIFICATIONS. Applicant's contractor or subcontractor (QC/S) shall:
- a. Be licensed in California for the appropriate type of work, such as, but not limited to, gas and general.
 - b. Employ workmen properly qualified for the specific skills required (plastic fusion, welding, etc.).
 - c. Comply with applicable laws (Equal Opportunity regulations, OSHA, EPA, etc.).
3. OTHER CONTRACTOR QUALIFICATIONS. An Applicant for service who intends to employ a QC/S also should consider whether the QC/S:
- a. Is technically competent.
 - b. Has access to proper equipment.
 - c. Demonstrates financial responsibility commensurate with the scope of the contract.
 - d. Has adequate insurance coverage (worker's compensation, liability, property damage, etc.).
 - e. Is able to furnish a surety bond for performance of the contract, if required.

H. SPECIAL CONDITIONS

1. FACILITY RELOCATION OR REARRANGEMENT. Any relocation or rearrangement of the Utility's existing facilities, at the request of or to meet the convenience of an Applicant or customer, and agreed upon by the Utility, normally shall be performed by the Utility at Applicant's expense. Where new facilities can be constructed in a separate location, before abandonment or removal of any existing facilities, and Applicant requests to perform the new construction work, it can be performed under the applicable provisions of Section G, Applicant Installation Options.

In all instances, the Utility shall abandon or remove its existing facilities at the option of the Utility. Applicant or customer shall be responsible for the costs of all related relocation, rearrangement, and removal work.

(Continued)

(TO BE INSERTED BY UTILITY)
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DECISION NO. 03-03-032

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Rule No. 20
GAS MAIN EXTENSIONS

Sheet 11

(Continued)

H. SPECIAL CONDITIONS (Continued)

2. **PERIODIC REVIEW.** Utility will periodically review the factors it uses to determine its residential allowances, non-refundable discount option percentage rate, Non-Residential Net Revenue Multiplier and cost-of-service factor stated in this rule. If such review results in a change of more than five percent (5%), the Utility will submit a tariff revision proposal to the Commission for review and approval. Such proposed changes shall be submitted no sooner than six (6) months after the last revision.

Additionally, Utility shall review and submit proposed tariff revisions to implement relevant Commission decisions from other proceedings that affect this Rule.

3. **EXCEPTIONAL CASES.** When the application of this rule appears impractical or unjust to either party or the ratepayers, the Utility or Applicant may refer the matter to the Commission for a special ruling, or for the approval of special condition(s) which may be mutually agreed upon.

4. **SERVICE FROM HIGH PRESSURE LINES.** The Utility will not tap a gas transmission line except at its option when conditions in its opinion justify such a tap. Such taps are made in accordance with the provisions of this rule.

I. DEFINITIONS

ADVANCES. Cash payments made to the Utility prior to the initiation of any work done by the Utility which is not covered by allowances.

APPLICANT. A person or agency requesting Utility to supply gas service.

APPLICANT'S CONTRACT ANTICIPATED COST. The cost estimate provided by the Applicant's contractor to the Applicant for performing the applicable refundable work, as stated on the Applicant's cost statement form (Form 66602), or in the case where the work is performed by the Applicant, the Applicant's own cost estimate on the signed form.

BETTERMENTS. Facilities installed for the Utility's operating convenience such as, but not limited to, the following: to improve gas flow or correct poor pressure conditions, to increase line capacity available to an existing system, to permit pressure conversion of an area, or to install proportionally larger pipe than necessary to provide for future load growth, will be installed at the expense of the Utility.

CONTRIBUTION. In-kind services, and/or the value of all property conveyed to the Utility at any time during the Utility's work on an extension which is part of the Utility's total estimated installed cost of its facilities, or cash payments not covered by Applicant's allowances.

(Continued)

(TO BE INSERTED BY UTILITY)
 ADVICE LETTER NO. 3260-B
 DECISION NO. 03-03-032

ISSUED BY
Lee Schavrien
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Rule No. 20
GAS MAIN EXTENSIONS

Sheet 13

(Continued)

I. DEFINITIONS (Continued)

NON RESIDENTIAL ALLOWANCES NET REVENUE MULTIPLIER. This is a revenue-supported factor determined by Utility that is applied to the net revenues expected from non-residential loads to determine non-residential allowances.

OWNERSHIP CHARGE. Monthly charge as a percentage rate applied against the outstanding unrefunded refundable balance after thirty-six (36) months from the date the Utility is first ready to serve. Serves to recover the cost of operating and maintaining customer-financed facilities that are not fully utilized.

PERMANENT SERVICE. Service which, in the opinion of the Utility, is of a permanent and established character. This may be continuous, intermittent, or seasonal in nature.

PROTECTIVE STRUCTURES. Fences, retaining walls (in lieu of grading), barriers, posts, barricades, and other structures as required by the Utility.

RESIDENTIAL DEVELOPMENT. Five (5) or more dwelling units in two (2) or more buildings located on a single parcel of land.

RESIDENTIAL SUBDIVISION. An area of five (5) or more lots for residential dwelling units which may be identified by filed subdivision plans or an area in which a group of dwellings may be constructed about the same time, either by a builder or several builders working on a coordinated basis.

SEASONAL SERVICE. Gas service to establishments which are occupied seasonally or intermittently, such as seasonal resorts, cottages, or other part-time establishments.

SUBSTRUCTURES. The surface and subsurface structures which are necessary to contain or support the Utility's gas facilities. This includes, but is not limited to, equipment vaults and boxes, required sleeves for street crossings, and enclosures, foundations, or pads for surface-mounted equipment.

TRENCHING. See Excavation.

(TO BE INSERTED BY UTILITY)

ADVICE LETTER NO. 3260-B
DECISION NO. 03-03-032

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ISSUED BY

Lee Schavrien
Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)

DATE FILED Apr 21, 2004
EFFECTIVE Jul 1, 2004
RESOLUTION NO. G-3364

STATEMENT OF APPLICANT'S CONTRACT ANTICIPATED COST
FOR APPLICANT INSTALLATION PROJECT, Form 66602

(See Attached Form)

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 3260-B
DECISION NO. 03-03-032

ISSUED BY
Lee Schavrien
Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
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STATEMENT OF APPLICANT'S CONTRACT ANTICIPATED COST FOR APPLICANT INSTALLATION PROJECT



(PLEASE PRINT OR TYPE)

Applicant Name: _____

Applicant Address: _____

Applicant Contact Name: _____ Contact Telephone Number: _____

Installer Name: _____

Installer Address: _____

Installer Contact Name: _____ Contact Telephone Number: _____

Project Name: _____ Tract Number: _____

Project Location: _____ City: _____

SoCalGas Use Only:	Project ID # _____	Work Request # _____
SoCalGas' estimated installed cost (bid) subject to refund is, main \$ _____, stub(s), \$ _____, service(s) \$ _____.		

The Applicant's reported costs, as indicated below, will be compared with SoCalGas' estimated installed cost for the same work, as indicated above, the lower of which will be used to determine the amount subject to allowances and refunds in accordance with SoCalGas' Rules 20, 21 and/or 22.

If the Applicant chooses not to provide the project cost, Applicant must complete the last section of this form and return to SoCalGas. SoCalGas will not proceed with contract development or any construction until Applicant either provides these costs, or returns this form indicating that they decline to do so.

APPLICANT'S CONTRACT ANTICIPATED COST	
Applicant's contract anticipated cost for the same work is, main \$ _____, Stub(s) \$ _____, service(s) \$ _____.	

Applicant's Contract Anticipated Costs includes the incremental trenching cost to modify the trench to accommodate the installation of gas facilities, materials, labor, and equipment necessary for the installation of pipes, valves, and fitting facilities.

Applicant's Contract Anticipated Costs are not to include work performed or materials provided by SoCalGas to complete the installation, such as, but not limited to, connecting to or disconnecting from the existing gas facilities, and the installation of gas meters and associated fittings.

DECLARATION BY APPLICANT (check one)

- I declare under penalty of perjury that the foregoing is true and correct.
- I choose not to provide to SoCalGas my refundable cost for this project and acknowledge that SoCalGas will use its estimate of the refundable cost when preparing the Line Extension Contract for the above referenced project.

Applicant Name: _____

Signature: _____

Title: _____ Date: _____

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Part IV Income Tax Component of Contributions and Advances	36614-G,24354-G
Part V Description of Regulatory Accounts-Balancing	35874-G,34820-G,37003-G 37004-G,34822-G,34823-G,34824-G,34825-G,34826-G,34827-G,34682-G,35770-G,35874-G
Part VI Description of Regulatory Accounts-Memorandum	37758-G,34279-G,34280-G 34281-G,34282-G,34283-G,34284-G,34285-G,34286-G,34683-G,34684-G,34289-G 37759-G,37760-G,37761-G,37762-G,37763-G,37764-G,37765-G,37766-G
Part VII Description of Regulatory Accounts-Tracking	36022-G,34373-G,34374-G 34375-G,34376-G,34377-G,34378-G,34379-G,36023-G
Part VIII Gas Cost Incentive Mechanism (GCIM)	35876-G,35877-G,35878-G,36869-G 36870-G,35881-G
Part IX Hazardous Substances Mechanism (HSM)	26199-G,26200-G,26201-G
Part X Global Settlement	32530-G,32531-G,32532-G,32533-G

(Continued)

(TO BE INSERTED BY UTILITY)
 ADVICE LETTER NO. 3260-B
 DECISION NO. 03-03-032

ISSUED BY
Lee Schavrien
 Vice President
 Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
 DATE FILED Apr 21, 2004
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