

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



April 5, 2011

Advice Letter 4184

Rasha Prince, Director
Regulatory Affairs
Southern California Gas
555 W. Fifth Street, GT14D6
Los Angeles, CA 90013-1011

**Subject: Establishment of a New Memorandum Account for Tracking of
Assembly Bill 32 Administrative Fees Pursuant to D.10-12-026**

Dear Ms. Prince:

Advice Letter 4184 is effective December 17, 2010.

Sincerely,

A handwritten signature in blue ink that reads "Julie A. Fitch".

Julie A. Fitch, Director
Energy Division



December 17, 2010

Rasha Prince
Director - Regulatory Affairs

555 W. Fifth Street, GT14D6
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Advice No. 4184
(U 904 G)

Public Utilities Commission of the State of California

Subject: Establishment of a New Memorandum Account for tracking of Assembly Bill (AB) 32 Administrative Fees Pursuant to Decision (D.) 10-12-026

Southern California Gas Company (SoCalGas) hereby submits for approval with the California Public Utilities Commission (Commission) revisions to its Preliminary Statement Part VI, Memorandum Accounts, applicable throughout its service territory, as shown on Attachment B.

Purpose

This filing establishes the Environmental Fee Memorandum Account (EFMA) to track AB 32 administrative fees paid to the California Air Resources Board (ARB).

Background

On September 27, 2006, Governor Schwarzenegger signed AB 32, the California Global Warming Solutions Act of 2006. The legislation requires a reduction of greenhouse gas (GHG) emissions to the 1990 level by 2020. The ARB is the lead agency for implementing AB 32 and is responsible for setting the major milestones for establishing the program. In addition, AB 32 authorizes the ARB to adopt, by regulation based on Health and Safety Code section 38597, a schedule of fees to be paid by sources of GHG emissions to support the administrative costs of implementing AB 32.

The ARB adopted the administrative fee during a public hearing on September 25, 2009 and is currently in the rulemaking process to institute this fee. Administrative fees are anticipated to be paid in 2011. Total administrative fees to fund implementation of AB 32 by ARB and other State agencies, is estimated at \$55 million annually with SoCalGas' allocation of these administrative fees estimated at \$4-5 million annually.

On June 24, 2010, the Commission issued Resolution G-3447 which denied, on a procedural basis, SoCalGas and SDG&E's (as well as other California Investor Owned Utilities - IOUs) request¹ to modify certain regulatory accounts to record AB 32 administrative fees for cost recovery in future gas transportation and electric commodity (for SDG&E electric customers) rates. However, Resolution G-3447 authorized California IOUs seeking recovery of AB 32 administrative costs to file their request by application as provided for in Rule 5.2 of GO 96-B. On August 2, 2010, SoCalGas, along with other IOUs filed a Joint Application (A.) 10-08-002 requesting authority to establish memorandum

¹ SDG&E Advice Letter (AL) 2137-E/1917-G and SoCalGas ALs 4060 and 4060-A filed on January 15, 2010 and February 10, 2010, respectively.

accounts to record the expenses incurred to pay the AB 32 Fee and recovery of fees in rates during the interim period between the assessment of the first AB 32 Fee and each of the IOUs next general rate case.

Establishment of the EFMA

In accordance with Commission D.10-12-026 issued on December 16, 2010, SoCalGas establishes the EFMA to record AB 32 Fees paid subject to recovery in rates as addressed in Phase II of A.10-08-002.

Protests

Anyone may protest this Advice Letter to the California Public Utilities 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 of this Advice Letter, which is January 6, 2011. There is no restriction on who may file a protest. The address for mailing or delivering a protest to the Commission is:

CPUC Energy Division
Attn: Tariff Unit
505 Van Ness Avenue
San Francisco, CA 94102

Copies of the protest should also be sent via e-mail to the attention of both Maria Salinas (mas@cpuc.ca.gov) and to Honesto Gatchalian (inj@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

SoCalGas believes that this filing is subject to Energy Division disposition, and should be classified as Tier 1 (effective pending disposition) pursuant to G 96-B. This filing is in compliance with D.10-12-026, and therefore, SoCalGas respectfully requests the tariff sheets filed herein be effective on December 17, 2010, the date filed.

Notice

A copy of this advice letter is being sent to all parties listed on Attachment A, which includes the parties on the service lists in A.10-08-002.

Rasha Prince
Director – Regulatory Affairs

CALIFORNIA PUBLIC UTILITIES COMMISSION

ADVICE LETTER FILING SUMMARY ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No. **SOUTHERN CALIFORNIA GAS COMPANY (U 904G)**

Utility type:

ELC GAS
 PLC HEAT WATER

Contact Person: Sid Newsom

Phone #: (213) 244-2846

E-mail: SNewsom@semprautilities.com

EXPLANATION OF UTILITY TYPE

ELC = Electric GAS = Gas
PLC = Pipeline HEAT = Heat WATER = Water

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: 4184

Subject of AL: Establishment of a New Memorandum Account for Tracking of Assembly Bill (AB) 32 Administrative Fees Pursuant to Decision (D.) 10-12-026

Keywords (choose from CPUC listing): Memorandum Account

AL filing type: Monthly Quarterly Annual One-Time Other _____

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #:

D.10-12-026

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL No

Summarize differences between the AL and the prior withdrawn or rejected AL¹: N/A

Does AL request confidential treatment? If so, provide explanation: No

Resolution Required? Yes No

Tier Designation: 1 2 3

Requested effective date: 12/17/10

No. of tariff sheets: 5

Estimated system annual revenue effect (%): _____

Estimated system average rate effect (%): _____

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: Preliminary Statements - Memorandum Accounts, TOCs

Service affected and changes proposed¹: N/A

Pending advice letters that revise the same tariff sheets: None

Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:

CPUC, Energy Division

Attention: Tariff Unit

505 Van Ness Ave.,

San Francisco, CA 94102

mas@cpuc.ca.gov and jnj@cpuc.ca.gov

Southern California Gas Company

Attention: Sid Newsom

555 West 5th Street, GT14D6

Los Angeles, CA 90013-1011

SNewsom@semprautilities.com

¹ Discuss in AL if more space is needed.

ATTACHMENT A

Advice No. 4184

(See Attached Service List)

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ATTACHMENT B
Advice No. 4184

Cal. P.U.C. Sheet No.	Title of Sheet	Cancelling Cal. P.U.C. Sheet No.
Revised 46690-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS, DESCRIPTION AND LISTING OF MEMORANDUM ACCOUNTS, Sheet 1	Revised 46214-G**
Original 46691-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS, ENVIRONMENTAL FEE MEMORANDUM ACCOUNT, Sheet 1	
Revised 46692-G Revised 46693-G Revised 46694-G	TABLE OF CONTENTS TABLE OF CONTENTS TABLE OF CONTENTS	Revised 46689-G Revised 46224-G* Revised 46339-G

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS
DESCRIPTION AND LISTING OF MEMORANDUM ACCOUNTS

Sheet 1

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

- PCB Expense Account (PCBEA)
- Research Development and Demonstration Expense Account (RDDEA)
- Curtailed Violation Penalty Account (CVPA)
- Economic Practicality Shortfall Memorandum Account (EPSMA)
- Catastrophic Event Memorandum Account (CEMA)
- Vernon Avoided Distribution Cost Memorandum Account (VADCMA)
- Vernon Negotiated Core Contract Memorandum Account (VNCCMA)
- Research Royalty Memorandum Account (RRMA)
- Intervenor Award Memorandum Account (IAMA)
- Z Factor Account (ZFA)
- Self-Generation Program Memorandum Account (SGPMA)
- Blythe Operational Flow Requirement Memorandum Account (BOFRMA)
- FERC Settlement Proceeds Memorandum Account (FSPMA)
- Gain/Loss On Sale Memorandum Account (GLOSMA)
- Affiliate Transfer Fee Account (ATFA)
- Firm Access and Storage Rights Memorandum Account (FASRMA)
- General Rate Case Revenue Requirements Memorandum Account (GRCRRMA)
- System Reliability Memorandum Account (SRMA)
- Fire Hazard Prevention Memorandum Account (FHPMA)
- Disconnect Memorandum Account (DMA)
- California Solar Initiative Thermal Program Memorandum Account (CSITPMA)
- Honor Rancho Storage Memorandum Account (HRSMA)
- Wildfire Expense Memorandum Account (WEMA)
- Environmental Fee Memorandum Account (EFMA)

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(TO BE INSERTED BY UTILITY)
 ADVICE LETTER NO. 4184
 DECISION NO. 10-12-026

ISSUED BY
Lee Schavrien
 Senior Vice President
 Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
 DATE FILED Dec 17, 2010
 EFFECTIVE Dec 17, 2010
 RESOLUTION NO. _____

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS
ENVIRONMENTAL FEE MEMORANDUM ACCOUNT (EFMA)

Sheet 1

N
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1. Purpose

The EFMA is an interest bearing memorandum account that is recorded on SoCalGas' financial statements. Per Decision 10-12-026, the purpose of the EFMA is to record SoCalGas' allocation of the California Air Resources Board's (CARB's) administrative costs which was authorized recoverable by the CARB under Assembly Bill (AB) 32.

2. Applicability

The EFMA shall apply to all customer classes, except for any classes that may be specifically excluded by the Commission or direct billed by the CARB.

3. Rates

See Disposition Section.

4. Accounting Procedures

SoCalGas maintains this account by making monthly entries, net of franchise fees and uncollectibles where applicable as follows:

- a) A debit entry equal to the utility's allocation of CARB's administrative costs;
- b) An entry for amortization of the EFMA balance as authorized by the Commission; and
- c) An entry equal to interest on the average of the balance in the account during the month, calculated in the manner described in Preliminary Statement, Part I, J.

5. Disposition

The recovery of the EFMA balance will be addressed in Phase II of Application (A.) 10-08-002.

(TO BE INSERTED BY UTILITY)

ADVICE LETTER NO. 4184
DECISION NO. 10-12-026

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ISSUED BY

Lee Schavrien
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)

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TABLE OF CONTENTS

The following listed sheets contain all effective Schedules of Rates and Rules affecting service and information relating thereto in effect on the date indicated thereon.

<u>GENERAL</u>	<u>Cal. P.U.C. Sheet No.</u>
Title Page	40864-G
Table of Contents--General and Preliminary Statement	46692-G,46693-G,46694-G
Table of Contents--Service Area Maps and Descriptions	41970-G
Table of Contents--Rate Schedules	46674-G, 46688-G,46460-G
Table of Contents--List of Cities and Communities Served	45168-G
Table of Contents--List of Contracts and Deviations	45168-G
Table of Contents--Rules	46345-G, 46412-G
Table of Contents--Sample Forms	46083-G,45414-G,45144-G,46386-G,45145-G

PRELIMINARY STATEMENT

Part I General Service Information	45597-G,24332-G,24333-G,24334-G,24749-G
Part II Summary of Rates and Charges	46658-G,46659-G,46660-G,46427-G,46428-G,46661-G 46583-G,46431-G,46432-G,46433-G,46592-G,46593-G,46594-G,46437-G
Part III Cost Allocation and Revenue Requirement	45267-G,45268-G,45269-G,45613-G,45614-G
Part IV Income Tax Component of Contributions and Advances	46462-G,24354-G
Part V Balancing Accounts	
Description and Listing of Balancing Accounts	46057-G
Purchased Gas Account (PGA)	45754-G,45755-G
Core Fixed Cost Account (CFCA)	45273-G,45274-G
Noncore Fixed Cost Account (NFCA)	45275-G,45276-G
Enhanced Oil Recovery Account (EORA)	45277-G
Noncore Storage Balancing Account (NSBA)	44191-G,44192-G
California Alternate Rates for Energy Account (CAREA)	45882-G,45883-G
Hazardous Substance Cost Recovery Account (HSCRA)	40875-G, 40876-G,40877-G
Gas Cost Rewards and Penalties Account (GCRPA)	40881-G
Pension Balancing Account (PBA)	45013-G,45014-G
Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA) .	45015-G,45016-G
Conservation Expense Account (CEA)	40886-G,40887-G

(Continued)

(TO BE INSERTED BY UTILITY)
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TABLE OF CONTENTS

(Continued)

PRELIMINARY STATEMENT (Continued)

Part V Balancing Accounts (Continued)

Research Development and Demonstration Gas Surcharge Account (RDDGSA)	40888-G
Demand Side Management Balancing Account (DSMBA)	45194-G,41153-G
Direct Assistance Program Balancing Account (DAPBA)	40890-G
California Solar Initiative Balancing Account (CSIBA)	41104-G
Integrated Transmission Balancing Account (ITBA)	45278-G
Compressor Station Fuel and Power Balancing Account (CFPBA)	43693-G
Distribution Integrity Management Program Balancing Account (DIMPBA)	43694-G
Rewards and Penalties Balancing Account (RPBA)	43695-G
On-Bill Financing Balancing Account (OBFBA)	45195-G
Company Use Fuel for Load Balancing Account (CUFLBA)	45279-G
Firm Access Rights Balancing Account (FARBA)	45280-G
Advanced Metering Infrastructure Balancing Account (AMIBA)	46058-G,46059-G,46060-G

Part VI Memorandum Accounts

Description and Listing of Memorandum Accounts	46690-G
PCB Expense Account (PCBEA)	40893-G
Research Development and Demonstration Expense Account (RDDEA)	43697-G
Curtailed Violation Penalty Account (CVPA)	40895-G
Economic Practicality Shortfall Memorandum Account (EPSMA)	40896-G
Catastrophic Event Memorandum Account (CEMA)	40897-G,40898-G
Vernon Avoided Distribution Cost Memorandum Account (VADCMA)	40899-G
Vernon Negotiated Core Contract Memorandum Account (VNCCMA)	40901-G
Research Royalty Memorandum Account (RRMA)	43698-G
Intervenor Award Memorandum Account (IAMA)	40904-G
Z Factor Account (ZFA)	40905-G
Self-Generation Program Memorandum Account (SGPMA)	41105-G
Blythe Operational Flow Requirement Memorandum Account (BOFRMA)	45282-G,45283-G
FERC Settlement Proceeds Memorandum Account (FSPMA)	45756-G
Gain/Loss on Sale Memorandum Account (GLOSMA)	42133-G
Affiliate Transfer Fee Account (ATFA)	40919-G
Firm Access and Storage Rights Memorandum Account (FASRMA)	45284-G
General Rate Case Revenue Requirements Memorandum Account (GRCRRMA)	43701-G
2009-2011 Energy Efficiency Memorandum Account (EEMA)	44000-G
System Reliability Memorandum Account (SRMA)	45285-G
Fire Hazard Prevention Memorandum Account (FHPMA)	44984-G

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(Continued)

(TO BE INSERTED BY UTILITY)
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 Regulatory Affairs

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TABLE OF CONTENTS

(Continued)

PRELIMINARY STATEMENT (Continued)

Part VI Memorandum Accounts (Continued)

Disconnect Memorandum Account (DMA)45738-G
 California Solar Initiative Thermal Project Memorandum Account (CSITPMA)45977-G
 Honor Rancho Storage Memorandum Account (HRSMA)46086-G,46087-G
 Wildfire Expense Memorandum Account (WEMA)46336-G
 Environmental Fee Memorandum Account (EFMA)46691-G

Part VII Tracking Accounts

Description and Listing of Tracking Accounts 45286-G
 Other Hazardous Substance Tracking Account (OHSTA) 40921-G
 Vernon Revenue Tracking Account (VRTA) 40926-G
 Montebello True-Up Tracking Account (MTTA) 40927-G
 Native Gas Tracking Account (NGTA) 42598-G

Part VIII Gas Cost Incentive Mechanism (GCIM) 45890-G,45891-G,42774-G,45892-G
 46094-G,42777-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

Part XI Performance Based Regulation (PBR) 43901-G,45064-G,43704-G,43705-G
 43706-G,43903-G,43904-G,43905-G,45287-G,45615-G,43908-G
 43909-G,43910-G,43911-G,45616-G,45290-G,45291-G,45292-G

Part XII Gain/Loss On Sale Mechanism 42134-G,42135-G,42136-G,42137-G,42138.1-G

Part XIII Native Gas Program Mechanism (NGPM)42599-G, 42600-G, 42601-G, 42602-G
 42603-G, 42604-G, 42605-G

(TO BE INSERTED BY UTILITY)

ADVICE LETTER NO. 4184
 DECISION NO. 10-12-026

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ISSUED BY

Lee Schavrien
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(TO BE INSERTED BY CAL. PUC)

DATE FILED Dec 17, 2010
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