

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE

SAN FRANCISCO, CA 94102-3298

REVISED



November 15, 2011

Advice Letter 4230-A

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

**Subject: Supplement – Establishment of the General Rate Case (GRC)
Memorandum Account**

Dear Ms. Prince:

Advice Letter 4230-A is effective January 1, 2012.

Sincerely,

A handwritten signature in cursive script that reads "Edward F. Randolph".

Edward F. Randolph, Director
Energy Division



Rasha Prince
Director
Regulatory Affairs

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September 28, 2011

Advice No. 4230-A
(U 904 G)

Public Utilities Commission of the State of California

Subject: Supplement: Establishment of the General Rate Case (GRC) Memorandum Account

Southern California Gas Company (SoCalGas) hereby submits for approval by the California Public Utilities Commission (Commission) revisions to its tariff schedules, applicable throughout its service territory, as shown on Attachment B. This supplement is being filed in compliance with Resolution G-3460 and replaces SoCalGas' previously filed Advice No. (AL) 4230 in its entirety.

Purpose

This filing revises Preliminary Statement, Part VI, Description of Regulatory Accounts – Memorandum, and establishes the GRC Memorandum Account (GRCMA). Pursuant to Assigned Commissioner and Administrative Law Judge's Scoping Memo and Ruling ("Commission Ruling") dated March 2, 2011, the purpose of GRCMA is to track the shortfall or overcollection resulting from the difference between the rates currently in effect and the final rates adopted in SoCalGas' GRC Application (A.) 10-12-006.

Background

SoCalGas filed its GRC application on December 15, 2010. The scope of the proceeding is broad, and includes the traditional review of current utility spending and related issues including investment planning, safety and reliability, customer service, and all aspects of utility operations. Recognizing that the schedule of the proceeding precludes its completion in time for rates to be effective on January 1, 2012, the Commission Ruling issued on March 2, 2011, authorizes SoCalGas to establish a memorandum account, effective January 1, 2012, to track the shortfall or overcollection between the rates currently in effect for utility service and the final rates adopted by the Commission in a decision for Application (A.) 10-12-006. The creation of a memorandum account is consistent with the Commission's objectives to leave both SoCalGas' customers and shareholders essentially indifferent to the precise date that a final decision is issued and GRC rates implemented.

On April 1, 2011 SoCalGas filed AL 3460 requesting to expand the GRCMA to include a New Environmental Regulation Subaccount (NERS). The purpose of the NERS was to track the incremental O&M and capital related costs associated with new and proposed federal and state Green House Gas (GHG) and polychlorinated biphenyls (PCB) requirements that may be incurred beginning January 1, 2012 and before a Commission decision on A.10-12-006, which

would address the recovery of such costs in base rates or other mechanism adopted by the Commission. On September 8, 2011, the Commission issued Resolution G-3460 denying SoCalGas' request and ordered SoCalGas to file a supplement to its advice letter, as presented herein, to remove the NERS from the GRCMA as shown in the revised preliminary statement Attachment B.

Protests

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 received within 20 days of the date of this Advice Letter, which is October 18, 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 this Advice Letter is subject to Energy Division disposition and should be classified as Tier 2 (effective after staff approval) pursuant to GO 96-B. This filing is pursuant to Ruling 2 of the Commission Ruling dated March 2, 2011 and Resolution G-3460. Therefore, SoCalGas respectfully requests that the AL be approved on October 28, 2011, which is 30 days after the date of filing, with the tariff sheets becoming effective for service on and after January 1, 2012.

Notice

A copy of this advice letter is being sent to all parties listed on Attachment A, which includes the interested parties in GRC (A.) 10-12-006.

Rasha Prince
Director – Regulatory Affairs

Attachments

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) #: 4230-A

Subject of AL: Supplement: Establishment of the GRC Memorandum Account (GRCMA)

Keywords (choose from CPUC listing): GRC; Memorandum Account

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

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

G-3460

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: 1/1/12

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 Statement Part VI; TOC General

Service affected and changes proposed¹: NA

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. 4230-A

(See Attached Service List)

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ATTACHMENT B
Advice No. 4230-A

Cal. P.U.C. Sheet No.	Title of Sheet	Cancelling Cal. P.U.C. Sheet No.
Revised 47557-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS, DESCRIPTION AND LISTING OF MEMORANDUM ACCOUNTS, Sheet 1	Revised 47040-G Revised 46699-G*
Original 47558-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS, GENERAL RATE CASE MEMORANDUM ACCOUNT (GRCMA), Sheet 1	Original 47041-G
Revised 47559-G Revised 47560-G	TABLE OF CONTENTS TABLE OF CONTENTS	Revised 47556-G Revised 47044-G Revised 47136-G*, 45982-
Revised 47561-G	TABLE OF CONTENTS	Revised 47045-G Revised 47071-G, 46703- 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)
- Curtailement 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)
 - 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)
 - 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)
- Natural Gas Appliance Testing Memorandum Account (NGATMA)
- Energy Savings Assistance Programs Memorandum Account (ESAPMA)
- General Rate Case Memorandum Account (GRCMA)

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(TO BE INSERTED BY UTILITY)
 ADVICE LETTER NO. 4230-A
 DECISION NO.

ISSUED BY
Lee Schavrien
 Senior Vice President

(TO BE INSERTED BY CAL. PUC)
 DATE FILED Sep 28, 2011
 EFFECTIVE Jan 1, 2012
 RESOLUTION NO. G-3460

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS
GENERAL RATE CASE MEMORANDUM ACCOUNT (GRCMA)

Sheet 1

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1. Purpose

The GRCMA is an interest bearing memorandum account that is recorded on the Utility's financial statements. Pursuant to Assigned Commissioner and Administrative Law Judge's Scoping Memo and Ruling ("Commission Ruling") dated March 2, 2011 and approved in Resolution G-3460 on September 8, 2011, the purpose of this account is to record the shortfall or overcollection resulting from the difference between the rates currently in effect for utility service and the final rates adopted by the Commission in a decision for Application (A.) 10-12-006. Pursuant to the Commission Ruling on SoCalGas' TY 2012 General Rate Case, the GRCMA is effective January 1, 2012.

2. Applicability

This account shall apply to all gas customers except for those specifically excluded by the Commission.

3. Rates

See Disposition Section.

4. Accounting Procedures

Utility shall maintain the GRCMA by making the following entries detailed below.

- a. A debit entry equal to the pro rata allocation of SoCalGas' annual base margin revenue requirement adopted in A.10-12-006 for the period January 1, 2012 until the effective date of rates adopted in a decision for A.10-12-006. This entry will be recorded once the decision is approved.
- b. A credit entry equal to the pro rata allocation of SoCalGas' current annual base margin revenue requirement for each month beginning January 1, 2012 until the effective date of rates adopted in a decision for A.10-12-006. This entry will be recorded once the decision is approved.
- c. An entry equal for amortization of the GRCMA balance as authorized by the Commission; and
- 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.

5. Disposition

The disposition of the GRCMA will be incorporated in SoCalGas' next annual regulatory account update filing. The GRCMA balance will be amortized on Equal Percent of Authorized Margin ("EPAM") basis.

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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 4230-A
DECISION NO.

ISSUED BY
Lee Schavrien
Senior Vice President

(TO BE INSERTED BY CAL. PUC)
DATE FILED Sep 28, 2011
EFFECTIVE Jan 1, 2012
RESOLUTION NO. G-3460

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.

GENERAL

Cal. P.U.C. Sheet No.

Title Page	40864-G
Table of Contents--General and Preliminary Statement	47559,47560-G,47561-G
Table of Contents--Service Area Maps and Descriptions	41970-G
Table of Contents--Rate Schedules	47550-G, 47555,47131-G
Table of Contents--List of Cities and Communities Served	46820-G
Table of Contents--List of Contracts and Deviations	46820-G
Table of Contents--Rules	47211-G,47212-G
Table of Contents--Sample Forms	47389-G,47134-G,47213-G,47214-G,46718-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	47534-G,47535-G,47536-G,46723-G,46724-G,47553 47501-G,46431-G,46432-G,46521.1-G,47510-G,47511-G,47512-G,46729-G
Part III Cost Allocation and Revenue Requirement	45267-G,45268-G,45269-G,46730-G,46731-G
Part IV Income Tax Component of Contributions and Advances	46813-G,24354-G
Part V Balancing Accounts	
Description and Listing of Balancing Accounts	47157-G
Purchased Gas Account (PGA)	45754-G,45755-G
Core Fixed Cost Account (CFCA)	47158-G,47104-G
Noncore Fixed Cost Account (NFCA)	47159-G,47106-G
Enhanced Oil Recovery Account (EORA)	47160-G
Noncore Storage Balancing Account (NSBA)	46962-G,46963-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)
 ADVICE LETTER NO. 4230-A
 DECISION NO.

ISSUED BY
Lee Schavrien
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(TO BE INSERTED BY CAL. PUC)
 DATE FILED Sep 28, 2011
 EFFECTIVE Jan 1, 2012
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TABLE OF CONTENTS

(Continued)

PRELIMINARY STATEMENT (Continued)

Part V Balancing Accounts (Continued)

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 Direct Assistance Program Balancing Account (DAPBA) 40890-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) 46167-G,46168-G
 On-Bill Financing Balancing Account (OBFBA) 45195-G
 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,56060-G

Part VI Memorandum Accounts

Description and Listing of Memorandum Accounts 47557-G
 PCB Expense Account (PCBEA) 40893-G
 Research Development and Demonstration Expense Account (RDDEA) 43697-G
 Curtailment 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 Rate Savings Memorandum Account (VRSMA) 40900-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

T

(Continued)

(TO BE INSERTED BY UTILITY)
 ADVICE LETTER NO. 4230-A
 DECISION NO.

ISSUED BY
Lee Schavrien
 Senior Vice President

(TO BE INSERTED BY CAL. PUC)
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 EFFECTIVE Jan 1, 2012
 RESOLUTION NO. G-3460

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(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
Natural Gas Appliance Testing Memorandum Account (NGATMA)	46700-G
Energy Savings Assistance Programs Memorandum Account (ESAPMA)	47689-G
General Rate Case Memorandum Account (GRCMA).....	47558-G

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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
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Part IX Hazardous Substances Mechanism (HSM)	26199-G,26200-G,26201-G
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Part X Global Settlement	32530-G,32531-G,32532-G,32533-G
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Part XI Performance Based Regulation (PBR)	43901-G,45064-G,43704-G,43705-G 43706-G,43903-G,43904-G,43905-G,45287-G,46732-G,43908-G 43909-G,43910-G,43911-G,45616-G,45290-G,45291-G,45292-G
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Part XII Gain/Loss On Sale Mechanism	42134-G,42135-G,42136-G,42137-G,42138.1-G
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Part XIII Native Gas Program Mechanism (NGPM)	42599-G, 42600-G, 42601-G, 42602-G 42603-G, 42604-G, 42605-G
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(TO BE INSERTED BY UTILITY)
 ADVICE LETTER NO. 4230-A
 DECISION NO.

ISSUED BY
Lee Schavrien
 Senior Vice President

(TO BE INSERTED BY CAL. PUC)
 DATE FILED Sep 28, 2011
 EFFECTIVE Jan 1, 2012
 RESOLUTION NO. G-3460