

## PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



December 5, 2016

**Advice Letter 4994-A**

Ronald van der Leeden  
Director, Regulatory Affairs  
Southern California Gas Company  
505 W. Fifth Street, GT14D6  
Los Angeles, CA 90013-1011

**SUBJECT: Approval of Southern California Gas Company Advice Letter 4994-A**

Dear Mr. van der Leeden:

On July 22, 2016, Southern California Gas Company (SoCalGas) submitted Advice Letter (AL) 4994 to establish the Tax Memorandum Account (TMA) pursuant to Decision (D.)16-06-054. The Utility Reform Network (TURN) and Southern California Generation Coalition (SCGC) filed a timely protest to the advice letter on August 11, 2016. TURN and SCGC protested SoCalGas' inclusion of outside advisor fees and incremental charges for tax consultations with expert advisors in the TMA, arguing that the 2016 General Rate Case test year revenue requirement already includes costs of outside advisors and tax consultations. In their protest, TURN and SCGC also requested that the Commission, "direct SoCalGas to cease the practice of seeking to expand or modify Commission-directed outcomes through post-decision advice letters..."<sup>1</sup> The protestants further urged the Commission to direct the utilities to file advice letters in a manner such that tariff changes must be strictly limited to the authority granted in the underlying decisions.<sup>2</sup> On August 18, 2016, SoCalGas filed a reply to the protest, agreeing to remove the costs of outside advisor and tax consultation from being included in the TMA. On September 16, 2016, SoCalGas submitted Supplemental Advice Letter 4994-A to replace AL 4994 in its entirety, removing the inclusion of outside tax advisors and consultation costs from the proposed tariff language for the Tax Memorandum Account.

Energy Division approves SoCalGas' Supplemental Advice Letter (AL) 4994-A, effective as of October 17, 2016. But, through review of SoCalGas' proposed tariff language, Energy Division staff has found that the interest rates for the TMA, as detailed in Section 4. Accounting Procedures (e), refers to an outdated publication, the Federal Reserve Statistical Release G.13<sup>3</sup>. Federal Reserve Statistical Release G.13 has been discontinued since January 2002.<sup>4</sup> Since the interest rates outlined in SoCalGas' Preliminary Statement Part

<sup>1</sup> TURN's protest to SDG&E's AL 2928-E/2496-G, page 1

<sup>2</sup> Ibid, page 4

<sup>3</sup> SoCalGas, Preliminary Statement, Part I.J.1.

<sup>4</sup> <https://www.federalreserve.gov/releases/g13/>

I.J.1. refer to the Federal Reserve Statistical Release, G.13, or its successor publication, the accounting procedures detailed in the tariff language for the TMA are still correct. However, Energy Division encourages SoCalGas to update the tariff language in its Preliminary Statement, Part I.J.1. to reflect the most current Federal Reserve Statistical Release publication. Updating the tariff language to reflect the most updated information is essential to provide greater clarity to the public.

Finally, Energy Division agrees with TURN and SCGC that SoCalGas should not include in its advice letter filings any proposed tariff language that is not within the scope of the authority granted in the underlying decisions. Thus, Energy Division reminds SoCalGas that it must be diligent in its future advice letter filings to ensure that any of its proposed tariff languages must be strictly limited to the authority granted in the underlying decisions.

Sincerely,

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

Edward Randolph  
Director, Energy Division

CC: Ray Ortiz, Regulatory Manager/California  
Robert Finkelstein, The Utility Reform Network  
Norm Pederson, Southern California Generation Coalition



**Ronald van der Leeden**

Director  
Regulatory Affairs

555 W. Fifth Street, GT14D6  
Los Angeles, CA 90013-1011  
Tel: 213.244.2009  
Fax: 213.244.4957

*RvanderLeeden@semprautilities.com*

September 16, 2016

Advice No. 4994-A  
(U 904 G)

Public Utilities Commission of the State of California

**Subject: Supplemental - Establishment of the Tax Memorandum Account (TMA) in Compliance with Decision (D.) 16-06-054**

Southern California Gas Company (SoCalGas) hereby requests California Public Utilities Commission (Commission) approval of modifications to its Preliminary Statement, Part VI, Memorandum Accounts, applicable throughout its service territory, as shown on Attachment A.

**Purpose**

This supplemental filing replaces in its entirety Advice No. (AL) 4994, filed on July 22, 2016, requesting approval from the Commission of the establishment of the Tax Memorandum Account (TMA) pursuant to D.16-06-054.

**Discussion**

On August 11, 2016, The Utility Reform Network (TURN) and Southern California Generation Coalition (SCGC) filed a timely protest to SoCalGas' AL 4994 primarily objecting to the inclusion of outside advisor fees and etc. in the scope of the TMA. In its reply to the protest filed on August 18, 2016, SoCalGas acknowledged that outside advisor fees were not specifically mentioned in its final 2016 General Rate Case (GRC) decision (D.16-06-054), and noted that it was not SoCalGas' intent to seek to track costs that are either already built into its GRC revenue requirement or that bear no relation to the generation of the tax expense items that are specified in the decision. SoCalGas proposed to revise its proposed tariff preliminary statement included with AL 4994 to remove references to outside vendor fees and etc. from the TMA.

**Background**

On November 14, 2014, SoCalGas filed its GRC Application (A.) 14-11-004. On June 23, 2016, the Commission issued D.16-06-054 adopting, among other things, the authority to establish a two-way tax memorandum account to track net revenue changes, the impact of law changes, method changes, and other administrative changes.

Ordering Paragraph (OP) 4 of D.16-06-054 instructs SoCalGas to "file a Tier 2 Advice Letter within 30 days of the effective date of this decision to establish a tax memorandum account to track any revenue differences resulting from the income tax expenses forecasted in their GRC proceedings, and the tax expenses incurred by the utilities during the GRC period."

The Commission stated in D.16-06-054 that "[t]he purpose of this memorandum account is to increase the transparency of the utilities' incurred and forecasted income tax expenses to the Commission, so that the Commission can more closely examine the revenue impacts caused by the utilities' implementation of various tax laws, tax policies, tax accounting changes, or tax procedure changes."<sup>1</sup>

**Establishment of the TMA**

Pursuant to OP 4 of D.16-06-054, SoCalGas requests Commission authority to establish the TMA to track revenue differences resulting from: (1) the income tax expense approved in SoCalGas' 2016 GRC; and (2) the tax expense incurred during the GRC period (January 1, 2016 through December 31, 2018).

**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 of this Advice Letter, which is October 6, 2016. 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  
Attention: 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 the Energy Division Tariff Unit ([EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)). 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.

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<sup>1</sup> D.16-06-054 at 196.

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](mailto:snewsom@SempraUtilities.com)

**Effective Date**

This filing is subject to Energy Division disposition and is classified as Tier 2 (effective after staff approval) pursuant to General Order (GO) 96-B. Therefore, SoCalGas respectfully requests that this filing be approved on October 17, 2016, which is more than 30 calendar days from the date of this filing.

**Notice**

A copy of this Advice Letter is being sent to SoCalGas' GO 96-B service list and the Commission's service list in A.14-11-004. Address change requests to the GO 96-B should be directed by electronic mail to [tariffs@socalgas.com](mailto:tariffs@socalgas.com) or call 213-244-3387. For changes to all other service lists, please contact the Commission's Process Office at 415-703-2021 or by electronic mail at [Process\\_Office@cpuc.ca.gov](mailto:Process_Office@cpuc.ca.gov).

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Ronald van der Leeden  
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) #: 4994-A

Subject of AL: Supplemental - Establishment of the Tax Memorandum Account (TMA) in Compliance with Decision (D.) 16-06-054

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.16-06-054

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 AL<sup>1</sup>: N/A

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

Resolution Required?  Yes  No

Tier Designation:  1  2  3

Requested effective date: 10/17/16

No. of tariff sheets: 6

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

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: PS VI, Tax Memorandum Account (TMA), and TOC's

Service affected and changes proposed<sup>1</sup>: N/A

Pending advice letters that revise the same tariff sheets: N/A

**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  
EDTariffUnit@cpuc.ca.gov

Southern California Gas Company  
Attention: Sid Newsom  
555 West 5<sup>th</sup> Street, GT14D6  
Los Angeles, CA 90013-1011  
[SNewsom@semprautilities.com](mailto:SNewsom@semprautilities.com)  
[Tariffs@socalgas.com](mailto:Tariffs@socalgas.com)

<sup>1</sup> Discuss in AL if more space is needed.

ATTACHMENT A  
Advice No. 4994-A

Cal. P.U.C. Sheet No.	Title of Sheet	Cancelling Cal. P.U.C. Sheet No.
Revised 53177-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS, DESCRIPTION AND LISTING OF MEMORANDUM ACCOUNTS, Sheet 2	Revised 53019-G
Original 53178-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS, TAX MEMORANDUM ACCOUNT (TMA), Sheet 1	Original 52847-G
Original 53179-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS, TAX MEMORANDUM ACCOUNT (TMA), Sheet 2	Original 52848-G
Revised 53180-G Revised 53181-G Revised 53182-G	TABLE OF CONTENTS TABLE OF CONTENTS TABLE OF CONTENTS	Revised 53171-G Revised 53115-G Revised 53116-G

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

Sheet 2

(Continued)

B. LISTING OF MEMORANDUM ACCOUNTS (Continued)

Officer Compensation Memorandum Account (OCMA)  
Tax Memorandum Account (TMA)

N

(TO BE INSERTED BY UTILITY)

ADVICE LETTER NO. 4994-A  
DECISION NO. 16-06-054

2H10

ISSUED BY

**Dan Skopec**  
Vice President  
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)

DATE FILED Sep 16, 2016  
EFFECTIVE Oct 17, 2016  
RESOLUTION NO. \_\_\_\_\_



PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS  
TAX MEMORANDUM ACCOUNT (TMA)

Sheet 1

N  
N

1. Purpose

N

The TMA is an interest bearing memorandum account that is not recorded on SoCalGas' financial statements. Pursuant to Decision (D.) 16-06-054, Test-Year (TY) 2016 General Rate Case (GRC), the TMA will track revenue differences resulting from (1) the income tax expense approved in SoCalGas' 2016 GRC and (2) the tax expense incurred during the GRC period. D.16-06-054 approved the GRC period from January 1, 2016 through December 31, 2018.

Separate line items will be tracked detailing the differences between tax expenses forecasted and tax expenses incurred resulting from (1) net revenue changes, (2) mandatory tax law changes, tax accounting changes, tax procedural changes, or tax policy changes, and (3) elective tax law changes, tax accounting changes, tax procedural changes, or tax policy changes. The TMA will track both positive and negative differences between forecasted and actual amounts, including adjustments arising from audits.

2. Applicability

See Disposition section.

3. Rates

See Disposition section.

4. Accounting Procedures

SoCalGas maintains this account by making monthly entries (annual entries where applicable and monthly data is not available) to reflect the balance of the tracked amounts as of December 31 of each year as follows:

- a) An entry equal to the revenue requirement impact of each net revenue change resulting from differences between forecasted federal and state tax adjustments and tax credits to incurred federal and state tax adjustments and tax credits;
- b) An entry equal to the revenue requirement adjustments resulting from higher or lower tax expense or benefits due to completion of audits by federal and state taxing authorities;
- c) An entry equal to the change in authorized revenue requirement as a result of implementation of any IRS private letter ruling regarding compliance with IRS normalization regulations;
- d) An entry to reflect the disposition of the TMA balance as authorized by the Commission when applicable in accordance with Section 5 below; and
- e) 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.

N

(Continued)

(TO BE INSERTED BY UTILITY)  
ADVICE LETTER NO. 4994-A  
DECISION NO. 16-06-054

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**Dan Skopec**  
Vice President  
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)  
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PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS  
TAX MEMORANDUM ACCOUNT (TMA)

Sheet 2

N  
N

(Continued)

5. Disposition

N  
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|  
N

The TMA shall be reviewed in every subsequent GRC proceeding until a Commission decision closes the account. Any recovery from or return to ratepayers of the TMA balance will be based on Commission approval.

(TO BE INSERTED BY UTILITY)

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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.

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(TO BE INSERTED BY UTILITY)  
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PRELIMINARY STATEMENT (Continued)

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