

## PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



April 10, 2020

Ronald van der Leeden  
Director, Regulatory Affairs  
SoCalGas  
555 West 5<sup>th</sup> Street, GT 14D6  
Los Angeles, CA 90013-1011

Advice Letter 5546

**Subject: Southern California Gas Company Advice Letter No. 5546, Requesting Modification to the Tax Memorandum Account Pursuant to Decision (D.) 19-09-051**

Dear Mr. van der Leeden:

Southern California Gas Company's (SoCalGas) Advice Letter 5546 is approved without modification, with an effective date of April 10, 2020, as described below.

#### Background

SoCalGas filed Advice Letter (AL) 5546 on November 12, 2019 requesting to modify its Tax Memorandum Account (TMA) to incorporate clarifications made in General Rate Case (GRC) D.19-09-051. In D.19-09-051, the Commission stated that "the TMA should be maintained for the TY 2019 GRC cycle, with no changes to its purpose..."<sup>1</sup> while clarifying that "the TMA only tracks differences arising from changes in tax law, tax accounting changes, policy changes, or procedural changes."<sup>2</sup>

D.19-09-051 also states that the "TMA is not meant as a true-up mechanism between actual and forecast tax expenses that are not caused by changes in tax law, tax accounting methods, tax procedures, and tax policy."<sup>3</sup>

Prior to these clarifications, SoCalGas' TMA, established by D.16-06-054, tracked revenue differences resulting from the differences in income tax expense forecast in GRC proceedings and the tax expense incurred during the GRC period.<sup>4</sup> As a result of the recent clarifications in D.19-09-051, SoCalGas submitted AL 5546 proposing modifications to the TMA preliminary statement.

In addition, AL 5546 explains: "Before reflecting the guidance provided by D.19-09-051, the cumulative tracked TMA balance from January 1, 2016 through December 31, 2018 for differences not caused by changes in tax law, tax accounting, tax procedure, or tax policy was a

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<sup>1</sup> D.19-09-051, p.642.

<sup>2</sup> D.19-09-051, p. 648.

<sup>3</sup> D.19-09-051, Finding of Fact 289.

<sup>4</sup> D.16-06-054, p.196.

\$88.93 million credit balance. Pursuant to the guidance provided by D.19-09-051, this tracked balance will be eliminated.”<sup>5</sup>

#### Protest of TURN

On December 2, 2019, TURN filed a timely protest (Protest) stating:

*“TURN does not necessarily dispute that such treatment is expected or even appropriate under the circumstances, so long as the Commission determines that the balance is correctly calculated and otherwise reasonable. But the advice letter as submitted fails to provide the Commission with enough information to reach any such determination. Therefore, the Commission should deny the request without prejudice, and require SoCalGas to present an adequate explanation of its calculations, and of why the calculated balance in the memorandum account saw an increase from the \$25.676 million credit at the end of 2016 to an \$88.93 million credit at the end of 2018.”*<sup>6</sup>

TURN’s Protest added that SoCalGas had provided it workpapers on November 27, 2019 and that once TURN “has more thoroughly reviewed the material, we may seek an opportunity to supplement this protest if warranted”<sup>7</sup>

#### SoCalGas’ Reply to TURN’s Protest

On December 9, 2019, SoCalGas filed its reply (Reply) to TURN’s Protest explaining that the \$88.93 million credit balance was caused by differences between incurred and authorized tax impacts in the following categories:

1. Differences between incurred and authorized tax adjustments for flow-through book-over tax depreciation caused by larger differences between the actual and forecasted book and tax depreciation amounts.
2. Differences regarding tax repairs caused by increased capital spending on repairs-eligible assets over the forecasted capital spending on such assets.
3. Differences for software development tax deductions caused by increased spending on self-developed software projects over the forecasted spending on such projects.

SoCalGas’ Reply maintains that “...the above differences were not caused by any changes in tax law, tax accounting methods, tax procedures, or tax policy.”<sup>8</sup>

SoCalGas concludes that despite explaining how the credit balance was not caused by changes in tax law, tax accounting methods, tax procedures or tax policy, the AL is “simply implementing the results of the guidance provided by D.19-09-051.”<sup>9</sup> And that “The AL’s changes to the TMA preliminary statement and adjustment to the TMA tracked balances have no impact on customers’ rates. The AL instead seeks only to conform balances and tracked items to match the TMA’s original intent, as clarified by D.19-09-051.”<sup>10</sup>

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<sup>5</sup> SoCalGas AL 5546, p. 3.

<sup>6</sup> TURN Protest of SoCalGas AL 5546, filed December 2, 2019, pp. 1-2.

<sup>7</sup> TURN Protest of SoCalGas AL 5546, filed December 2, 2019, p. 2.

<sup>8</sup> SoCalGas Reply to TURN’s Protest filed December 9, 2019, p. 2.

<sup>9</sup> Ibid.

<sup>10</sup> Ibid.

TURN 1/28/20 email to Energy Division

On January 16, 2020, Energy Division (ED) staff emailed TURN requesting an update as TURN's Protest had stated once TURN "has more thoroughly reviewed the material, we may seek an opportunity to supplement this protest if warranted."<sup>11</sup> On January 28, 2020, TURN replied to Energy Division that "TURN's consultant has now had a chance to review the calculations in the workpapers, and reached the conclusion that they appear to comport with the decision."<sup>12</sup>

Energy Division Disposition

Energy Division (ED) has reviewed SoCalGas AL 5546, TURN's Protest, SoCalGas' Reply, and D.19-09-051. In addition, ED has reviewed SoCalGas' workpapers (which were also provided to TURN).

ED finds that SoCalGas' Reply (and workpapers) adequately addresses the issues raised in the Protest by TURN by showing that the tracked credit balance was not caused by changes in tax law, tax accounting methods, tax policy or tax procedure. SoCalGas has shown the credit balance was instead caused by an accumulation of tax benefits derived from differences in forecasted vs. actual expenditures. TURN's January 28, 2020 email to ED indicates that TURN's consultant has reached a similar finding.

ED further finds that the language in SoCalGas' revised TMA preliminary statement accurately reflects the clarifications made in D.19-09-051.

In conclusion, ED finds that AL 5546 is consistent with the TMA guidance set forth in D.19-09-051. As a result, SoCalGas AL 5546 is approved without modification.

Sincerely,

 FOR

Edward Randolph  
Deputy Executive Director for Climate Policy/Energy Division Director

cc:  
ED Tariff Unit  
Robert Finkelstein – [bfinkelstein@turn.org](mailto:bfinkelstein@turn.org)

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<sup>11</sup> TURN Protest filed December 2, 2019, p. 2.

<sup>12</sup> Email from Bob Finkelstein dated January 28, 2020.



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@socalgas.com](mailto:RvanderLeeden@socalgas.com)

November 12, 2019

Advice No. 5546  
(U 904 G)

Public Utilities Commission of the State of California

**Subject: Modifications to the Tax Memorandum Account (TMA) Pursuant to Decision (D.) 19-09-051**

Southern California Gas Company (SoCalGas) hereby submits for approval to the California Public Utilities Commission (Commission) the following modifications to its tariffs, as shown in Attachment A.

### **Purpose**

Pursuant to Conclusion of Law (COL) 99 of Commission D.19-09-051, approved in SoCalGas' Test Year (TY) 2019 General Rate Case (GRC)<sup>1</sup> on September 26, 2019, SoCalGas submits this Advice Letter (AL) to implement changes to its Preliminary Statement, Part VI, TMA.

### **Background**

Ordering Paragraph (OP) 4 of D.16-06-054, issued in SoCalGas' TY 2016 GRC proceeding,<sup>2</sup> directed SDG&E and SoCalGas (the utilities) to "establish a two-way tax memorandum account to track any revenue differences resulting from the differences in the income tax expense forecasted in the GRC proceedings of SDG&E and SoCalGas, and the tax expenses incurred by them during the GRC period."<sup>3</sup>

According to D.16-06-054, the purpose of the TMA 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'

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<sup>1</sup> Application (A.) 17-10-007 and A.17-10-008 (consolidated with San Diego Gas & Electric Company's [SDG&E's] GRC application).

<sup>2</sup> A.14-11-003 and A.14-11-004 (consolidated with SDG&E's GRC application).

<sup>3</sup> D.16-06-054 at 196. SoCalGas submitted AL 4994-A on September 16, 2016 to implement the TMA-related provisions of D.16-06-054, which was subsequently approved by Energy Division.

implementation of various tax laws, tax policies, tax accounting changes, or tax procedure changes.”<sup>4</sup> Due to the general nature of the language of OP 4, the utilities were uncertain as to whether the TMA should track all income tax expense differences, or only the differences created by the events that the utilities understood the Commission to be focused on when establishing the regulatory accounts. Therefore, the utilities applied a conservative approach, and tracked all tax expense differences, including forecasting differences that are not caused by changes in tax law, tax accounting methods, tax procedures, and tax policy. In the TY 2019 GRC, the utilities sought clarification of the Commission’s intended purpose and scope of the TMA. SoCalGas also provided its 2016 TMA balance as part of its tax testimony.<sup>5</sup>

On September 26, 2019, the Commission issued D.19-09-051 finding, among other things, that the TMA should be maintained for the TY 2019 GRC cycle, with no changes to its purpose.<sup>6</sup> The Commission explained its rationale for continuing the TMA is because of: (1) the many uncertainties surrounding the Tax Cuts and Jobs Act (TCJA); (2) the possibility that the IRS may release further rules, policies, guidelines, and interpretations relating to the various provisions under the TCJA; and (3) the complexity of certain provisions such as the Average Rate Assumption Method (ARAM).<sup>7</sup>

In addition to approving the continuation of the TMA, D.19-09-051 also confirms that the “TMA is not meant as a true-up mechanism between actual and forecast tax expenses that are not caused by changes in tax law, tax accounting methods, tax procedures, and tax policy.”<sup>8</sup> Accordingly, “the TMA only tracks differences arising from changes in tax law, tax accounting changes, policy changes, or procedural changes.”<sup>9</sup> Therefore, COL 99 of D.19-09-051 orders the following:

The TMA should continue to track only differences resulting from (a) net revenue changes, (b) mandatory tax law changes, tax accounting changes, tax procedural changes, or tax policy changes, and (c) elective tax law changes, tax accounting changes, tax procedural changes, or tax policy changes as provided in D.16-06-054. SoCalGas and SDG&E may submit separate Tier 1 advice letters within 45 days from the effective date of this decision to implement any necessary changes to their respective TMAs consistent with this decision.

SoCalGas is submitting this advice letter modifying its TMA in compliance with COL 99.

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<sup>4</sup> D.16-06-054 at 196.

<sup>5</sup> See Exhibit 261, Appendix B.

<sup>6</sup> D.19-09-051 at 642.

<sup>7</sup> D.19-09-051 at 639.

<sup>8</sup> D.19-09-051 at 639, 648, and Findings of Fact 289.

<sup>9</sup> D.19-09-051 at 648 (emphasis added).

## Discussion

As stated above, in D.19-09-051 the Commission clarified that differences not caused by changes in tax law, tax accounting methods, tax procedures, and tax policy should not be tracked in the TMA.<sup>10</sup>

Consistent with D.19-09-051, SoCalGas herein maintains the purpose of the TMA and updates its TMA preliminary statement as well as its TMA balance to reflect the guidance provided by D.19-09-051. The proposed modifications to the TMA preliminary statement are appended to this AL. Before reflecting the guidance provided by D.19-09-051, the cumulative tracked TMA balance from January 1, 2016 through December 31, 2018 for differences not caused by changes in tax law, tax accounting, tax procedure, or tax policy was a \$88.93 million credit balance. Pursuant to the guidance provided by D.19-09-051, this tracked balance will be eliminated.

The TMA preliminary statement changes and the adjustment to the TMA tracked balances do not impact customers' rates. This AL instead seeks only to conform balances and tracked items to match the TMA's original intent, as clarified by D.19-09-051.

Further, SoCalGas will continue to track tax-related items that are the result of changes in tax law, tax accounting, tax policy, or tax procedure in its TMA. Some of those changes may be related to the TCJA, for which, as recognized by D.19-09-051, certain guidelines remain unclear.<sup>11</sup> Therefore, D.19-09-051 specifically authorized SoCalGas to track in its TMA the following:

- Revenue requirement differences between including and excluding cost of removal from the ARAM calculation in the event that the IRS issues a ruling or releases further guidance that is inconsistent with D.19-09-051;<sup>12</sup>
- Revenue requirement differences between applying ARAM to excess deferred taxes on unprotected assets and applying a six-year amortization period to excess deferred taxes on such assets to "ensure that the process set forth in this decision does not contravene the IRS' normalization rules;"<sup>13</sup> and
- Any significant changes as a result of further guidelines provided by the IRS that necessitates an adjustment to the revenue requirements.<sup>14</sup>

These items have also been reflected in SoCalGas' TMA preliminary statement.

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<sup>10</sup> D.19-09-051 at 639 and 648.

<sup>11</sup> D.19-09-051 at 639.

<sup>12</sup> D.19-09-051 at 638.

<sup>13</sup> D.19-09-051 at 639.

<sup>14</sup> D.19-09-051 at 639. On that same page, D.19-09-051 also states that such "changes can then be reviewed and resolved in SoCalGas' next GRC."

**Protest**

Anyone may protest this AL 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 AL, which is December 2, 2019. 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.

Attn: Ray B. Ortiz  
Tariff Manager - GT14D6  
555 West Fifth Street  
Los Angeles, CA 90013-1011  
Facsimile No.: (213) 244-4957  
E-mail: [ROrtiz@socalgas.com](mailto:ROrtiz@socalgas.com)

**Effective Date**

This submittal is subject to Energy Division disposition and is classified as Tier 1 (effective pending disposition) pursuant to General Order (GO) 96-B and D.19-09-051. In accordance with General Rule 7.3.3 of GO 96-B, SoCalGas respectfully requests that this submittal become effective for service on December 12, 2019.

**Notice**

A copy of this AL is being sent to SoCalGas' GO 96-B service list and the Commission's service list in A.17-10-008. Address change requests to the GO 96-B service list should be directed via e-mail to [tariffs@socalgas.com](mailto:tariffs@socalgas.com) or call 213-244-2837. For changes to all other service lists, please contact the Commission's Process Office at 415-703-2021 or via e-mail at [ProcessOffice@cpuc.ca.gov](mailto:ProcessOffice@cpuc.ca.gov).

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Ronald van der Leeden  
Director, Regulatory Affairs

Attachments



# ADVICE LETTER SUMMARY

## ENERGY UTILITY



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

Company name/CPUC Utility No.:

Utility type:

ELC       GAS       WATER  
 PLC       HEAT

Contact Person:

Phone #:  
E-mail:  
E-mail Disposition Notice to:

EXPLANATION OF UTILITY TYPE

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

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #:

Tier Designation:

Subject of AL:

Keywords (choose from CPUC listing):

AL Type:  Monthly     Quarterly     Annual     One-Time     Other:

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

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL:

Summarize differences between the AL and the prior withdrawn or rejected AL:

Confidential treatment requested?  Yes     No

If yes, specification of confidential information:

Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required?  Yes     No

Requested effective date:

No. of tariff sheets:

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:

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

Pending advice letters that revise the same tariff sheets:

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



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

CPUC, Energy Division  
Attention: Tariff Unit  
505 Van Ness Avenue  
San Francisco, CA 94102  
Email: [EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)

Name:  
Title:  
Utility Name:  
Address:  
City:  
State: Zip:  
Telephone (xxx) xxx-xxxx:  
Facsimile (xxx) xxx-xxxx:  
Email:

Name:  
Title:  
Utility Name:  
Address:  
City:  
State: Zip:  
Telephone (xxx) xxx-xxxx:  
Facsimile (xxx) xxx-xxxx:  
Email:

ATTACHMENT A  
Advice No. 5546

Cal. P.U.C. Sheet No.	Title of Sheet	Cancelling Cal. P.U.C. Sheet No.
Revised 56930-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS, TAX MEMORANDUM ACCOUNT (TMA), Sheet 1	Original 53178-G
Revised 56931-G Revised 56932-G	TABLE OF CONTENTS TABLE OF CONTENTS	Revised 56929-G Revised 56611-G

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS Sheet 1  
TAX MEMORANDUM ACCOUNT (TMA)

1. Purpose

The TMA is an interest-bearing memorandum account that is not recorded on SoCalGas' financial statements. The TMA was established pursuant to Decision (D.) 16-06-054 and continued in D.19-09-051 to track revenue differences resulting from (1) the income tax expense approved in SoCalGas' General Rate Case (GRC) proceedings and (2) the tax expense incurred during the GRC period.

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Separate line items will be tracked detailing the differences between tax expenses forecasted and tax expenses incurred that are caused by changes in tax law, tax accounting methods, tax procedures, or tax policy, consistent with D.19-09-051. The line items will reflect differences 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.

N  
N

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 caused by changes in tax law, tax accounting methods, tax procedures, or tax policy and 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  
N

(Continued)

(TO BE INSERTED BY UTILITY)  
 ADVICE LETTER NO. 5546  
 DECISION NO. 19-09-051

ISSUED BY  
**Dan Skopec**  
 Vice President  
 Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)  
 SUBMITTED Nov 12, 2019  
 EFFECTIVE Dec 12, 2019  
 RESOLUTION NO. \_\_\_\_\_

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.

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 Table of Contents--Service Area Maps and Descriptions ..... 53356-G  
 Table of Contents--Rate Schedules ..... 56927-G,56928-G,56871-G  
 Table of Contents--List of Cities and Communities Served ..... 55739-G  
 Table of Contents--List of Contracts and Deviations ..... 56669-G  
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(Continued)

(TO BE INSERTED BY UTILITY)  
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**Dan Skopec**  
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(Continued)

(TO BE INSERTED BY UTILITY)  
 ADVICE LETTER NO. 5546  
 DECISION NO. 19-09-051

ISSUED BY  
**Dan Skopec**  
 Vice President  
 Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)  
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 EFFECTIVE Dec 12, 2019  
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