

PUBLIC UTILITIES COMMISSION
505 Van Ness Avenue
San Francisco CA 94102-3298



Southern California Gas Company
GAS (Corp ID 904)
Status of Advice Letter 6137G
As of June 5, 2023

Subject: Establishment of the Infrastructure Investment and Jobs Act Memorandum Account (IJAMA)
Pursuant to Resolution E-5254

Division Assigned: Energy

Date Filed: 05-02-2023

Date to Calendar: 05-12-2023

Authorizing Documents: E-5254

Disposition:	Accepted
Effective Date:	04-06-2023

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

edtariffunit@cpuc.ca.gov

AL Certificate Contact Information:

Gary Lenart

(213) 244-2424

GLenart@socalgas.com

PUBLIC UTILITIES COMMISSION
505 Van Ness Avenue
San Francisco CA 94102-3298



To: Energy Company Filing Advice Letter

From: Energy Division PAL Coordinator

Subject: Your Advice Letter Filing

The Energy Division of the California Public Utilities Commission has processed your recent Advice Letter (AL) filing and is returning an AL status certificate for your records.

The AL status certificate indicates:

- Advice Letter Number
- Name of Filer
- CPUC Corporate ID number of Filer
- Subject of Filing
- Date Filed
- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)
- Effective Date of Filing
- Other Miscellaneous Information (e.g., Resolution, if applicable, etc.)

The Energy Division has made no changes to your copy of the Advice Letter Filing; please review your Advice Letter Filing with the information contained in the AL status certificate, and update your Advice Letter and tariff records accordingly.

All inquiries to the California Public Utilities Commission on the status of your Advice Letter Filing will be answered by Energy Division staff based on the information contained in the Energy Division's PAL database from which the AL status certificate is generated. If you have any questions on this matter please contact the:

Energy Division's Tariff Unit by e-mail to
edtariffunit@cpuc.ca.gov



Joseph Mock
Director
Regulatory Affairs

555 W. Fifth Street, GT14D6
Los Angeles, CA 90013-1011
Tel: 213.244.3718
Fax: 213.244.4957
JMock@socalgas.com

May 2, 2023

Advice No. 6137
(U 904 G)

Public Utilities Commission of the State of California

**Subject: Establishment of the Infrastructure Investment and Jobs Act
Memorandum Account (IIJAMA) Pursuant to Resolution E-5254.**

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

Purpose

In compliance with Ordering Paragraph (OP) 1 of Resolution E-5254, this Advice Letter (AL) establishes the Infrastructure Investment and Jobs Act Memorandum Account (IIJAMA) to track the incremental costs for any projects seeking and/or awarded federal funding, including incremental costs incurred during the development and preparation of applications for such funding. In addition, the IIJAMA will record the tax impacts of the federal grant awards, which should include not only the tax liabilities related to federal grant awards, but also any related tax benefits such as the impact of depreciation. The IIJAMA shall consist of the following two subaccounts:

IIJA Cost Subaccount – This Subaccount will record incremental costs for any projects seeking and/or awarded federal funding.

IIJA Tax Subaccount – This Subaccount will record the tax impacts of the federal grant awards funding.

Background

The 2021 Infrastructure Investment and Jobs Act (IIJA) appropriated more than \$62 billion to the U.S. Department of Energy (DOE) to create and fund 60 new programs, including 16 demonstration and 32 deployment programs. This newly available federal funding aligns with the Commission's goals of improving energy infrastructure to support zero carbon emissions, grid reliability, safety, and affordability for electric and gas customers. As such, on January 24, 2022 and November 28, 2022, Commission President Alice Busching Reynolds sent two letters to the investor-owned utilities (IOUs) to gather additional information on how California's IOUs plan to seek and utilize matching funds of non-ratepayer funding.

Additionally, in 2022 Congress passed two other major pieces of energy-related federal legislation – the Inflation Reduction Act (IRA) and the Creating Helpful Incentives to Produce Semiconductors and Science Act (CHIPS). Unlike the IIJA, the IRA and CHIPS rely less heavily on grants to utility providers. The IRA's principal climate and energy-related tools are tax rebates and consumer credits or incentives, while CHIPS invests in research and development to catalyze commercialization of new clean energy technologies faster and at cheaper price points. However, like the IIJA, specific programs and details of the IRA and CHIPS require matching funds (although not necessarily from IOU ratepayers) while others are still under development, allowing for grant or other utility-focused opportunities to be announced at a future time.

On April 10, 2023, the Commission issued Resolution E-5254 adopting a process for the electric and gas IOUs to request cost recovery for match funding and tax liabilities pursuant to any funds received from IIJA's Clean Energy Infrastructure Grant Programs administered by the DOE, IRA, and CHIPS. The Resolution also adopted an advice letter process for IOUs to track and report costs and grant project progress.

OP 1 of the Resolution ordered SoCalGas to submit a Tier 2 advice letter within 60 days of issuance of the Resolution to modify its gas preliminary statements to establish the IJAMA effective as of the Resolution's effective date of April 6, 2023. As directed by OPs 2 and 3, the IJAMA will track the incremental cost of any projects that are seeking and/or awarded federal funding, including incremental costs incurred during the preparation of applications, to inform oversight and evaluation of future match funding cost recovery requests, and a subaccount within the IJAMA will track the tax impacts of the federal grant awards. As required by the Resolution, while the IJAMA will track such incremental costs, project funding/cost recovery will be addressed in the IOUs' General Rate Cases or separate project applications.

Establishment of the IJAMA

In compliance with the Resolution, SoCalGas hereby establishes the IJAMA to record the incremental costs for any projects that are seeking and/or awarded federal funding, including incremental costs incurred during the preparation of applications. Consistent with Ordering Paragraph 2, awarded projects are those that are selected to begin negotiations toward a grant funding agreement. The proposed preliminary statement is included as Attachment A.

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 submitted electronically and must be received within 20 days after the date of this AL, which is May 22, 2023. Protests should be submitted to the attention of the Energy Division Tariff Unit at:

E-mail: EDTariffUnit@cpuc.ca.gov

In addition, protests and all other correspondence regarding this AL should also be sent electronically to the attention of:

Attn: Gary Lenart
Regulatory Tariff Manager
E-mail: GLenart@socalgas.com
E-mail: Tariffs@socalgas.com

Effective Date

SoCalGas believes that this submittal is subject to Energy Division disposition and, pursuant to OP 1 of Resolution E-5254, should be classified as Tier 2 (effective after staff approval) pursuant to General Order (GO) 96-B. SoCalGas respectfully requests that this submittal be made effective as of April 6, 2023, which is the effective date of Resolution E-5254.

Notice

A copy of this AL is being sent to SoCalGas' GO 96-B service list and the Commission's service list in the following proceedings:

A2106021; A1908013; A2205016; A2205015; A1908015; A2009002;
A2205006; A2105017; A2208010; R1909009; R1804019; R1901011;
A2111021; R1807006; R2202002, R1812006; A2212009; A2206003;
A2107017; A2202007

Address change requests to the GO 96-B service list should be directed via e-mail to 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 Process_Office@cpuc.ca.gov.

/s/ Joseph Mock
Joseph Mock
Director – Regulatory Affairs



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 proposed¹:

Pending advice letters that revise the same tariff sheets:

¹Discuss 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

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. 6137

Cal. P.U.C. Sheet No.	Title of Sheet	Cancelling Cal. P.U.C. Sheet No.
Revised 60716-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS, DESCRIPTION AND LISTING OF MEMORANDUM ACCOUNTS, Sheet 2	Revised 60312-G
Original 60717-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNT, INFRASTRUCTURE INVESTMENT AND JOBS ACT, MEMORANDUM ACCOUNT (IIJAMA), Sheet 1	
Original 60718-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNT, INFRASTRUCTURE INVESTMENT AND JOBS ACT, MEMORANDUM ACCOUNT (IIJAMA), Sheet 2	
Revised 60719-G Revised 60720-G Revised 60721-G	TABLE OF CONTENTS, Sheet 1 TABLE OF CONTENTS TABLE OF CONTENTS	Revised 60715-G Revised 60315-G Revised 60316-G

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

Sheet 2

(Continued)

B. LISTING OF MEMORANDUM ACCOUNTS (Continued)

- Pipeline Safety Enhancement Plan – Phase 2 Memorandum Account (PSEP-P2MA)
- Officer Compensation Memorandum Account (OCMA)
- Tax Memorandum Account (TMA)
- Winter Demand Response Memorandum Account (WDRMA)
- System Operator Gas Account (SOGA)
- Avoided Cost Calculator Update Memorandum Account (ACCUMA)
- Injection Enhancement Cost Memorandum Account (IECMA)
- Natural Gas Leak Abatement Program Memorandum Account (NGLAPMA)
- Otay Mesa Pipeline Capacity Memorandum Account (OMPCMA)
- Dairy Biomethane Solicitation Development Memorandum Account (DBSDMA)
- Wildfires Customer Protection Memorandum Account (WCPMA)
- Line 1600 Records Audit Memorandum Account (L1600RAMA)
- General Rate Case Memorandum Account 2019 (GRCMA2019)
- Emergency Customer Protections Memorandum Account (ECPMA)
- San Joaquin Valley Data Gathering Plan Memorandum Account (SJVDGPMA)
- Dairy Biomethane Project Memorandum Account (DBPMA)
- Officer Compensation Memorandum Account 2019 (OCMA2019)
- Core Gas Balancing Memorandum Account (CGBMA)
- California Consumer Privacy Act Memorandum Account (CCPAMA)
- Line 235 Memorandum Account (L235MA)
- Morongo Rights of Way Memorandum Account (MROWMA)
- Pipeline Safety Enhancement Plan Memorandum Account (PSEPMA)
- Aliso Canyon Investigation Memorandum Account (ACIMA)
- COVID-19 Pandemic Protections Memorandum Account (CPPMA)
- Safety Culture Investigation Assessment Memorandum Account (SCIAMA)
- Residential Disconnection Protections Memorandum Account (RDPMA)
- Climate Adaptation Vulnerability Assessment Memorandum Account (CAVAMA)
- Medium and Large Commercial and Industrial COVID-19 Disconnection
 Moratorium Memorandum Account (CDMMA)
- Percentage of Income Payment Plan Memorandum Account (PIPPMA)
- Angeles Link Memorandum Account (ALMA)
- Infrastructure Investment And Jobs Act (IIJAMA)

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(TO BE INSERTED BY UTILITY)
 ADVICE LETTER NO. 6137
 DECISION NO.

ISSUED BY
Dan Skopec
 Sr Vice President Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
 SUBMITTED May 2, 2023
 EFFECTIVE Apr 6, 2023
 RESOLUTION NO. 5254

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNT
INFRASTRUCTURE INVESTMENT AND JOBS ACT
MEMORANDUM ACCOUNT (IIJAMA)

Sheet 1

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1. Purpose

N

The IIJAMA is an interest-bearing memorandum account that is recorded on the Utility's financial statements. Pursuant to Resolution E-5254, dated April 6, 2023, the California Public Utilities Commission (Commission) authorized the framework and procedures as to how the Electric and Gas Investor-Owned Utility (IOUs) should seek cost recovery for projects seeking and/or awarded funding received from the federal Infrastructure Investment and Jobs Act (IIJA) Clean Energy Infrastructure Grants Programs administered by the US Department of Energy (DOE), the federal Inflation Reduction Act (IRA), and the federal Creating Helpful Incentives to Produce Semiconductors and Science Act (CHIPS), as well as related tax liabilities. The resolution also adopts an advice letter process for IOUs to track and report costs and grant project progress.

The purpose of the IIJAMA is to record incremental costs for any projects seeking and/or awarded federal funding, including incremental costs incurred during the development and preparation of applications for such funding. In addition, the IIJAMA will record the tax impacts of the federal grant awards, which should include not only the tax liabilities related to federal grand awards, but also related tax benefits such as the impact of depreciation.

The IIJAMA shall consist of two subaccounts:

- IIJA Cost Subaccount – This Subaccount will record incremental costs for any projects seeking and/or awarded federal funding.
- IIJA Tax Subaccount – This Subaccount will record the tax impacts of the federal grant awards funding.

2. Applicability

The IIJAMA shall apply to all customers except those specifically excluded by the Commission.

3. Rates

The IIJAMA shall be applied to rates as described in the Disposition section below.

4. Accounting Procedures – IIJA Cost Subaccount

SoCalGas shall maintain the IIJA Cost Subaccount by recording entries at the end of each month as follows, net of FF&U, where applicable:

- a. A debit entry equal to the actual incremental operation and maintenance (O&M) costs and capital-related costs (i.e., depreciation, taxes, and return) for any projects seeking and/or awarded federal funding, including incremental costs incurred for the development and preparation of applications for such funding;
- b. An entry to amortize the balance in this Subaccount as authorized by the Commission; and
- c. An entry equal to the interest on the average balance in this Subaccount at the beginning of the

N

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6137
DECISION NO.

ISSUED BY
Dan Skopec
Sr Vice President Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED May 2, 2023
EFFECTIVE Apr 6, 2023
RESOLUTION NO. 5254

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNT
INFRASTRUCTURE INVESTMENT AND JOBS ACT
MEMORANDUM ACCOUNT (IJJAMA)

Sheet 2

(Continued)

month and the balance after the entries above at a rate equal to 1/12 of the interest rate on three-month nonfinancial Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor publication.

5. Accounting Procedures – IJJA Tax Subaccount

SoCalGas shall maintain the IJJA Tax Subaccount by recording entries at the end of each month as follows, net of FF&U, where applicable:

- a. A debit or credit entry equal to the tax impacts of the federal grant awards, including any related tax benefits;
- b. An entry to amortize the balance in this Subaccount as authorized by the Commission; and
- c. An entry equal to the interest on the average balance in this Subaccount at the beginning of the month and the balance after the entries above at a rate equal to 1/12 of the interest rate on three-month nonfinancial Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor publication.

6. Disposition

The disposition of the balance in the IJJAMA will be addressed in SoCalGas next general rate case or other applicable proceeding.

(TO BE INSERTED BY UTILITY)

ADVICE LETTER NO. 6137
DECISION NO.

ISSUED BY

Dan Skopec
Sr Vice President Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)

SUBMITTED May 2, 2023
EFFECTIVE Apr 6, 2023
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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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 EFFECTIVE _____
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