

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



**Southern California Gas Company**  
**GAS (Corp ID 904)**  
**Status of Advice Letter 6166G**  
**As of September 12, 2023**

Subject: Establishment of the General Rate Case Memorandum Account 2024 (GRCMA2024)  
Pursuant to Decision (D.) 23-05-012

Division Assigned: Energy

Date Filed: 07-17-2023

Date to Calendar: 07-26-2023

Authorizing Documents: D2305012

<b>Disposition:</b>	<b>Accepted</b>
<b>Effective Date:</b>	<b>01-01-2024</b>

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

[edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)

AL Certificate Contact Information:

Gary Lenart  
(213) 244-2424

[Tariffs@socalgas.com](mailto:Tariffs@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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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](mailto:edtariffunit@cpuc.ca.gov)**



**Joseph Mock**  
Director  
Regulatory Affairs

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*JMock@socalgas.com*

July 17, 2023

Advice No. 6166-G  
(U 904 G)

Public Utilities Commission of the State of California

**Subject: Establishment of the General Rate Case Memorandum Account 2024 (GRCMA2024) Pursuant to Decision (D.) 23-05-012**

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 A.

**Purpose**

This advice letter revises SoCalGas' Preliminary Statement, Part VI, Description and Listing of Regulatory Memorandum Accounts, to establish the General Rate Case Memorandum Account (GRCMA2024) in compliance with D.23-05-012, dated May 18, 2023, which grants SoCalGas the authority to establish the GRCMA2024 and set January 1, 2024 as the effective date of SoCalGas's General Rate Case (GRC) Test Year (TY) 2024 authorized revenue requirement.

## **Background**

SoCalGas filed its TY 2024 GRC Application (A.) 22-05-015 on May 16, 2022, requesting Commission authority to update its TY 2024 gas revenue requirement and base rates, to be effective January 1, 2024. A.22-05-015 was consolidated with San Diego Gas & Electric Company's (SDG&E) Application A.22-05-016 on June 8, 2022.

On October 3, 2022, the Assigned Commissioner's Scoping Memo and Ruling (Scoping Memo) was issued. The schedule adopted in the Scoping Memo anticipated a proposed decision on the application in the 2<sup>nd</sup> Quarter of 2024.<sup>1</sup>

On November 14, 2022, SoCalGas and SDG&E filed a Joint Motion to request authority to establish respective GRC memorandum accounts to track and recover an under-collection or refund an over-collection in rates resulting from the difference between: (1) the revenue requirement and corresponding rates actually in effect for utility service on January 1, 2024; and (2) the TY 2024 GRC revenue requirement and corresponding rates, including any corresponding interest, ultimately adopted by the Commission in a decision for SoCalGas's GRC Application.<sup>2</sup>

On May 18, 2023, the Commission approved D.23-05-012 granting SoCalGas the authority to establish its requested GRC memorandum account.<sup>3</sup> The Decision directs SoCalGas to file a Tier 1 advice letter within 60 days of May 18, 2023, to establish the GRCMA2024, effective January 1, 2024.<sup>4 5</sup>

## **Modification of GRCMA2019 to establish GRCMA2024**

Pursuant to D.23-05-012, SoCalGas will establish the GRCMA2024 effective January 1, 2024. SoCalGas proposes to modify the GRCMA2019 to comport with the authority per D.23-05-012 to establish a GRC Memorandum Account and to revise the name from "GRCMA2019" to "GRCMA2024."

Pursuant to the Administrative Law Judge's Ruling Granting the Joint Motion by SoCalGas and SDG&E to Establish General Rate Case Memorandum Accounts dated June 7, 2018, SoCalGas established the GRCMA2019, which served the same purpose for SoCalGas's 2019 GRC as the GRCMA2024 will serve for SoCalGas's 2024 GRC. In

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<sup>1</sup> Additional tracks of the GRC were established to address SDG&E's wildfire mitigation plan memorandum account review.

<sup>2</sup> ALJ Lakhanpal issued a ruling on December 6, 2022 amending certain aspects of SoCalGas's 2024 GRC Procedural Schedule. A proposed decision in the application is still expected in the second quarter of 2024.

<sup>3</sup> See D.23-05-12, Ordering Paragraphs (OP) 1, 2, 3, 5 and 6.

<sup>4</sup> *Id.* at OP 5.

<sup>5</sup> On June 26, 2023, Protect Our Communities Foundation (PCF) filed an Application for Rehearing (AFR) of D.23-05-012.

compliance with D.19-09-051, SoCalGas amortized the balance in the GRCMA2019 and transferred the residual balance after the amortization period to the Core Fixed Cost Account and Noncore Fixed Cost Account.<sup>6</sup> As the GRCMA2019 is no longer needed, SoCalGas proposes to update the GRCMA2019 Preliminary Statement to reflect the ordering paragraphs of D.23-05-012 for the GRCMA2024.

### **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 electronically and must be received within 20 days after the date of this Advice Letter, which is August 6, 2023. Protests should be submitted to the attention of the Energy Division Tariff Unit at:

E-mail: [EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)

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

Attn: Gary Lenart  
Regulatory Tariff Manager  
E-mail: [GLenart@socalgas.com](mailto:GLenart@socalgas.com)  
E-mail: [Tariffs@socalgas.com](mailto:Tariffs@socalgas.com)

### **Effective Date**

SoCalGas is submitting this Tier 1 (effective pending disposition) Advice Letter, subject to Energy Division disposition pursuant to General Order (GO) 96-B and D.23-05-012. SoCalGas respectfully requests that this submittal be effective July 17, 2023, the date submitted.

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<sup>6</sup> D.19-09-051 at OP 3.

**Notice**

A copy of this Advice Letter is being sent to SoCalGas' GO 96-B service list and the Commission's service list in GRC A.22-05-015/-016 (cons.). Address change requests to the GO 96-B service list should be directed by e-mail to [tariffs@socialgas.com](mailto:tariffs@socialgas.com) or call 213-244-2424. For changes to all other service lists, please contact the Commission's Process Office at 415-703-2021 or by e-mail at [process\\_office@cpuc.ca.gov](mailto:process_office@cpuc.ca.gov).

/s/ Joseph Mock  
Joseph Mock  
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. 6166-G

Cal. P.U.C. Sheet No.	Title of Sheet	Cancelling Cal. P.U.C. Sheet No.
Revised 60913-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS, DESCRIPTION AND LISTING OF MEMORANDUM ACCOUNTS, Sheet 2	Revised 60716-G
Revised 60914-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS, GENERAL RATE CASE MEMORANDUM ACCOUNT 2019 (GRCMA2019), Sheet 1	Original 55371-G
Revised 60915-G Revised 60916-G Revised 60917-G	TABLE OF CONTENTS, Sheet 1 TABLE OF CONTENTS TABLE OF CONTENTS	Revised 60675-G Revised 60720-G Revised 60721-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 2024 (GRCMA2024)
- 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 (IJAMA)

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(TO BE INSERTED BY UTILITY)  
 ADVICE LETTER NO. 6166-G  
 DECISION NO. 23-05-012

ISSUED BY

(TO BE INSERTED BY CAL. PUC)  
 SUBMITTED Jul 17, 2023  
 EFFECTIVE Jul 17, 2023  
 RESOLUTION NO. \_\_\_\_\_

**PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS**  
**GENERAL RATE CASE MEMORANDUM ACCOUNT 2024 (GRCMA2024)**

Sheet 1

**1. Purpose**

The GRCMA2024 is an interest-bearing memorandum account that is recorded on the Utility's financial statements. Pursuant to Decision (D.) 23-05-012, the purpose of this account is to record the shortfall or overcollection resulting from the difference between the revenue requirement and corresponding rates in effect on January 1, 2024 for utility service and the final revenue requirement and corresponding rates adopted by the Commission in a decision for Application (A.) 22-05-015, SoCalGas' 2024 General Rate Case. The GRCMA2024 is effective January 1, 2024.

**2. Applicability**

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

**3. Rates**

See Disposition Section. The balance in the GRCMA2024 will be included in gas transportation rates upon Commission approval.

**4. Accounting Procedures**

Utility shall maintain the GRCMA2024 by making the following entries detailed below, upon a final decision for A.22-05-015.

- a. A debit entry equal to the pro rata allocation of SoCalGas' annual base margin revenue requirement adopted in A.22-05-015 for the period January 1, 2024 until the effective date of rates adopted in a decision for A.22-05-015.
- b. A credit entry equal to the pro rata allocation of SoCalGas' current annual base margin revenue requirement for each month beginning January 1, 2024 until the effective date of rates adopted in a decision for A.22-05-015.
- c. An entry equal to the amortization of the GRCMA2024 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 GRCMA2024 will be amortized in connection with the implementation of GRC rates adopted in a decision for A.22-05-015.

(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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Table of Contents--List of Cities and Communities Served .....	59887-G
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(Continued)

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Winter Demand Response Memorandum Account (WDRMA) .....	55195-G,54473-G
System Operator Gas Account (SOGA) .....	53441-G
Avoided Cost Calculator Update Memorandum Account (ACCUMA) .....	53781-G,53782-G
Injection Enhancement Cost Memorandum Account (IECMA) .....	54886-G
Natural Gas Leak Abatement Program Memorandum Account (NGLAPMA) .....	54136-G
Core Gas Balancing Memorandum Account (CGBMA) .....	56608-G
Otay Mesa Pipeline Capacity Memorandum Account (OMPCMA) .....	54453-G
Dairy Biomethane Solicitation Development Memorandum Account (DBSDMA) .....	54635-G
Wildfires Customer Protections Memorandum Account (WCPMA) .....	54666-G
Line 1600 Records Audit Memorandum Account (L1600RAMA) .....	55319-G
General Rate Case Memorandum Account 2024 (GRCMA2024) .....	60914-G
Emergency Customer Protections Memorandum Account (ECPMA) .....	55442-G
San Joaquin Valley Data Gathering Plan Memorandum Account (SJVDGPA) ..	55541-G,55542-G
Dairy Biomethane Project Memorandum Account (DBPMA) .....	55744-G,55745-G
Officer Compensation Memorandum Account 2019 (OCMA2019) .....	55755-G,55756-G
California Consumer Privacy Act Memorandum Account (CCPAMA) .....	58914-G
Line 235 Memorandum Account (L235MA) .....	56741-G,56742-G
Morongo Rights of Way Memorandum Account (MROWMA) .....	56855-G,56856-G
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Safety Culture Investigation Assessment Memorandum Account (SCIAMA) .....	59923-G
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Percentage of Income Payment Plan Memorandum Account (PIPPMA) .....	59554-G
Angeles Link Memorandum Account (ALMA) .....	60313-G
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