

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



Southern California Gas Company
GAS (Corp ID 904)
Status of Advice Letter 6210G
As of December 19, 2023

Subject: Annual Regulatory Account Balance Update for Rates Effective January 1, 2024

Division Assigned: Energy

Date Filed: 10-16-2023

Date to Calendar: 10-25-2023

Authorizing Documents: D1104032

Authorizing Documents: D1510032

Authorizing Documents: D1610004

Authorizing Documents: D1902004

Authorizing Documents: D1903025

Authorizing Documents: D2008034

Authorizing Documents: D2002045

Disposition:	Accepted
Effective Date:	01-01-2024

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

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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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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



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Director
Regulatory Affairs

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October 16, 2023

Advice No. 6210-G
(U 904 G)

Public Utilities Commission of the State of California

**Subject: Annual Regulatory Account Balance Update for Rates Effective
January 1, 2024**

Southern California Gas Company (SoCalGas) hereby submits for approval with the California Public Utilities Commission (Commission or CPUC) revisions to its revenue requirement and rates effective January 1, 2024.

Purpose

This submittal, made each year on or before October 15th¹, updates SoCalGas' revenue requirement for projected year-end regulatory account balances as authorized in Decision (D.) 20-02-045, *Decision Addressing San Diego Gas & Electric Company and Southern California Gas Company' Triennial Cost Allocation Proceeding Application*. This submittal revises SoCalGas' rates to incorporate the projected 2023 year-end regulatory account balances in transportation rates effective January 1, 2024. In compliance with D.11-04-032, this submittal also revises the Backbone Transportation Service (BTS) rate effective January 1, 2024.

Additionally, in compliance with D.16-10-004, this submittal updates SoCalGas' 2024 revenue requirement for Company-Use (CU) Fuel and Unaccounted For (UAF) Gas costs based on the updated Gas Price forecast as shown in Attachment C.

Furthermore, as required by D.15-10-032, Attachments H and I include the requested tables detailing information on, among other things, the forecasted revenue requirement for Greenhouse Gas (GHG) costs and the GHG allowance proceeds for inclusion in rates effective January 1, 2024.

SoCalGas also includes in this submittal updates to the revenue requirement for the 2016 Pipeline Safety Enhancement Plan (PSEP) Reasonableness Review authorized

¹ This filing is submitted on Monday, October 16, 2023 since October 15, 2023 is a Sunday.

in D.19-02-004, 2017 PSEP Forecasted Revenue Requirement authorized in D.19-03-025, and revenue requirement for the 2018 PSEP Reasonableness Review authorized in D.20-08-034. Refer to discussions below for further details.

Background

The revenue requirement related to the regulatory account balances are amortized in rates over 12 months beginning each January 1st. It should be noted that the revenue requirement herein does not include other revenue requirement adjustments² expected to be authorized by the Commission for implementation in transportation rates effective January 1, 2024. SoCalGas will submit an advice letter consolidating all Commission-authorized changes in its revenue requirement and the related changes to its rates at least three days prior to the January 1, 2024 effective date of such rates.

Customer Rate Impact – Regulatory Account Balances

Total

SoCalGas' transportation revenue requirement will increase by \$235.5 million. The core and noncore customer revenue requirements will increase by \$29.0 million and \$206.5 million, respectively, as a result of the regulatory account balance update.

Attachment A in this submittal shows the Natural Gas Transportation Rate Revenues table summarizing the change in the regulatory account balances and authorized CU Fuel and UAF Gas, the demand determinant for the BTS rate, the 2024 GHG revenue requirement, 2016 and 2018 PSEP Reasonableness Review revenue requirement for 2024, 2017 PSEP Forecasted Revenue Requirement for 2024, and corresponding present and proposed rates. Attachment B shows a Summary of Present and Proposed Regulatory Account Balances while Attachments D and E show the calculation of the Pension Balancing Account (PBA) and Post-Retirement Benefits Other than Pensions (PBOP) Balancing Account (PBOPBA) balances to be included in 2024 rates. Attachments F and G show the supporting calculations of the minimum contributions made to the Pension and PBOP Trusts for 2023.

Core Customers

A \$29.0 million increase in the core transportation revenue requirement reflects the amortization of the projected year-end 2023 regulatory account balances. The increase is primarily due to increases in the undercollected balances of the Residential Uncollectible Balancing Account (RUBA) and PBA and a change from an overcollected to an undercollected balance in the Enhanced Oil Recovery Account (EORA) and Greenhouse Gas Balancing Account (GHGBA)³, partially offset by an

² For example, see SoCalGas Advice No. (AL) 6198 – Low Carbon Fuel Standard (LCFS) Program Annual Credit and Revenue Estimates (2024).

³ The change in the GHGBA balance is specifically for the Company Facilities, End Users, and Lost & Unaccounted For (LUAF) GHG Compliance Cost subaccounts.

increase in the overcollected balance to the Core Fixed Cost Account (CFCA), removal of amortization for the Storage Integrity Management Program Balancing Account (SIMPBA) and a reduction in the undercollected balance of the Dairy Biomethane Project Balancing Account (DBPBA) as described below.

RUBA – Pursuant to AL 6045, SoCalGas was authorized to amortize in 2023 rates a RUBA undercollection of \$44.8 million. SoCalGas projects a RUBA undercollected balance of \$361.0 million for amortization in 2024 rates, representing a revenue requirement increase of \$316.3 million. The core revenue requirement allocation of this increase is \$122.5 million.

PBA - Pursuant to AL 6045, SoCalGas was authorized to amortize in 2023 rates a PBA undercollection of \$9.2 million. SoCalGas projects a PBA undercollected balance of \$23.4 million for amortization in 2024 rates, representing a revenue requirement increase of \$14.2 million. The core revenue requirement allocation of this increase is \$13.0 million.

EORA - Pursuant to AL 6045, SoCalGas was authorized to amortize in 2023 rates an EORA overcollection of \$7.1 million. SoCalGas projects an EORA undercollected balance of \$9.6 million for amortization in 2024 rates, representing a revenue requirement increase of \$16.7 million. The core revenue requirement allocation of this increase is \$15.4 million.

GHGBA – Pursuant to AL 6045, SoCalGas was authorized to amortize in 2023 rates a combined overcollection in the GHGBA's Company Facilities, End Users, and LUAF GHG Compliance Cost subaccounts of \$20.4 million. SoCalGas projects a combined undercollected balance for these three subaccounts within the GHGBA for amortization in 2024 rates of \$76.0 million, representing a revenue requirement increase of \$96.4 million. The core revenue requirement allocation of this increase is \$82.6 million.

CFCA – Pursuant to AL 6088, SoCalGas was authorized to amortize in 2023 rates a CFCA overcollection of \$13.9 million. SoCalGas projects a CFCA overcollected balance of \$162.2 million for amortization in 2024 rates, representing a revenue requirement decrease of \$148.3 million.

SIMPBA - Pursuant to AL 6023 and AL 6071, SoCalGas was authorized to amortize in 2023 rates a SIMPBA undercollection of \$35.6 million. SIMPBA will be fully amortized at the end of 2023. Therefore, the amortization of the undercollected balance has been removed in 2024 rates. As a result, the revenue requirement will decrease by \$35.6 million. The core revenue requirement allocation of this decrease is \$32.7 million.

DBPBA - Pursuant to AL 6045, SoCalGas was authorized to amortize in 2023 rates a DBPBA undercollection of \$34.6 million. SoCalGas projects a DBPBA undercollected balance of \$1.2 million for amortization in 2024 rates, representing a revenue requirement decrease of \$33.4 million. The core revenue requirement allocation of this decrease is \$30.6 million.

The major components of the core revenue requirement increase are as follows:⁴

Description	Core Revenue Requirement Increase / (Decrease) (in millions of \$)
RUBA	122.5
PBA	13.0
EORA	15.4
GHGBA	82.6
CFCA	(148.3)
SIMPBA	(32.7)
DBPMA	(30.6)
Other Regulatory Accounts - net	7.1
Total Core Revenue Requirement	29.0

Noncore Customers

A \$206.5 million increase in the noncore transportation revenue requirement reflects the amortization of the projected year-end 2023 regulatory account balances. The increase is primarily due to increases in the undercollected balances of the RUBA and GHGBA⁵, as described below.

RUBA – As discussed above, the transportation revenue requirement will increase by \$316.3 million. The noncore revenue requirement allocation of this increase is \$193.8 million.

GHGBA - As discussed above, the transportation revenue requirement will increase by \$96.4 million. The noncore revenue requirement allocation of this increase is \$13.8 million.

The major components of the noncore revenue requirement increase are as follows:⁶

Description	Noncore Revenue Requirement Increase / (Decrease) (in millions of \$)
RUBA	193.8
GHGBA	13.8
Other Regulatory Accounts - net	(1.1)
Total Noncore Revenue Requirement	206.5

⁴ Amounts shown include franchise fees and uncollectibles (FF&U).

⁵ The change in the GHGBA balance is specifically for the Company Facilities, End Users, and Lost & Unaccounted For (LUAF) GHG Compliance Cost subaccounts.

⁶ Amounts shown include FF&U.

Revision to the BTS Rate

Pursuant to AL 6045, SoCalGas was authorized to amortize in 2023 rates a Backbone Transmission Balancing Account (BTBA) overcollection of \$42.3 million. As of December 31, 2023, the BTBA is projected to have an overcollected balance of \$69.4 million, representing a BTS revenue requirement decrease of \$27.1 million. Additionally, SoCalGas updated the BTS Demand pursuant to D.11-04-032. The calculation of the proposed BTS rate for 2024 is detailed below:

Update to BTS Rate

	Present	Proposed	increase (decrease)
Unbundled BTS Revenues w/FFU (\$000's)	\$397,002	\$397,002	\$0
PSRMA-BBT SCG w/o FFU \$000	\$0	\$0	\$0
PSRMA-BBT SDG&E w/o FFU \$000	\$0	\$0	\$0
SECCBA-BBT SCG w/o FFU \$000	\$25,766	\$28,095	\$2,328
SECCBA-BBT SDG&E w/o FFU \$000	\$18,233	\$18,233	\$0
SEEBBA-BBT SCG w/o FFU \$000	\$2,649	\$1,204	(\$1,445)
SEEBBA-BBT SDG&E w/o FFU \$000	\$45	\$45	\$0
SECCBA-BBT SCG - Phase 1b	\$1,322	\$1,299	(\$23)
SECCBA-BBT SDG&E - Phase 1b	\$0	\$0	\$0
SEEBBA-BBT SCG - Phase 1b	\$0	\$0	\$0
SEEBBA-BBT SDG&E - Phase 1b	\$0	\$0	\$0
SECCBA-BBT SCG - Phase 2	\$210	\$206	(\$5)
SECCBA-BBT SDG&E - Phase 2	\$0	\$0	\$0
SEEBBA-BBT SCG - Phase 2	\$0	\$0	\$0
SEEBBA-BBT SDG&E - Phase 2	\$0	\$0	\$0
TIMPBA-BBT SCG w/o FFU \$000	\$0	\$0	\$0
TIMPBA-BBT SCG w/o FFU \$000	\$0	\$0	\$0
BTBA w/o FFU (\$000's)	(\$42,289)	(\$69,381)	(\$27,092)
FFU Rate	1.0166	1.0166	
Balancing Accounts w/ FFU (\$000's)	\$6,035	(\$20,636)	(\$26,671)
SoCalGas PSEP GRC	\$104,151	\$104,151	\$0
SoCalGas PSEP GRCMA	\$0	\$0	\$0
BTS Revenue w/FFU (\$000's)	\$507,187	\$480,516	(\$26,671)
BTS Demand Dth/Day	2,530,689	2,576,552	45,864
BTS rate w/FFU \$/dth day	\$0.54908	\$0.51095	(\$0.03813)

Revenue Requirement Change in CU Fuel and UAF Gas costs

Pursuant to D.20-02-045, the Commission authorized SoCalGas to update the underlying gas price used in determining the authorized costs for Other CU Fuel and UAF Gas. On an annual basis, SoCalGas updates the underlying gas price in the October submittal using a forecast of Southern California Citygate gas prices for the next year that is based on current futures prices.

As shown in Attachment C, SoCalGas forecasts the average gas price of \$5.53/MMBtu, a decrease of \$1.18/MMBtu from the \$6.71/MMBtu authorized for rates effective January 1, 2023. Based on this updated gas price forecast, SoCalGas proposes to revise its authorized costs for Other CU Fuel and UAF Gas to \$52.7 million, a decrease of \$11.2 million compared to the present revenue requirement as shown in the calculation below:

Revenue Requirement Change for Gas Price Impact

	<u>Present</u>	<u>Proposed</u>	<u>Increase</u>
<u>UnAccounted For Gas (UAF):</u>			
System Volumes Mth/yr	9,350,960	9,350,960	
% UAF (as % of end use)	0.937%	0.937%	
UAF Volumes Mth/yr	87,664	87,664	
Gas Price \$/dth	\$6.71	\$5.53	
UAF (M\$)	\$58,819	\$48,500	(\$10,320)
<u>Company Use Gas: Storage Load Balancing</u>			
Volumes Mth/yr	3,534	3,534	
Gas Price \$/dth	\$6.71	\$5.53	
Company Use Gas: Storage Load Balancing (M\$)	\$2,371	\$1,955	(\$416)
<u>Company Use Other:</u>			
Annual Average Volumes (Mth/year)	4,037	4,037	
Gas Price \$/dth	\$6.71	\$5.53	
Co Use Other (M\$)	\$2,708	\$2,233	(\$475)
Total CU Fuel, UAF Gas Costs	\$63,899	\$52,688	(\$11,211)

GHG Revenue Requirement and Reporting Requirements

D.15-10-032 addresses the procedures necessary for natural gas corporations to comply with the California Cap on GHG Emissions and Market-Based Compliance Mechanisms (Cap-and-Trade Program), provides a set of tables and requirements for SoCalGas to use to annually forecast compliance costs and allowance proceeds, and requires SoCalGas to include those tables and reasonable supporting information regarding methodologies and assumptions in this submittal.

As required by D.15-10-032, Attachment H⁷ to this submittal includes four of the requested tables, including a brief description of tables A and C. The Forecasted and Recorded data for 2022 and 2023 provided in the tables is for reference. Also, as required by D.15-10-032, Attachment I to this submittal includes Table B (Recorded GHG Costs) and SoCalGas’ 2023 Compliance Instrument Procurement Limit. Per General Order (GO) 66-D, Section 583 of the Public Utilities Code, and D.17-09-023, Attachment I is provided confidentially to the Energy Division. The GHG revenue requirements and net allowance proceeds available for return are summarized in the table below.

⁷ Note: *Table D: GHG Outreach and Administrative Expenses* provided as part of Attachment H, will not be filed starting with the 2023 October 15th filing since the expenses related to the Table D are part of the General Rate Case (GRC). Please refer to page 32 of the 2022 October 15th filing Advice Letter 6045 for reference to Table D of Attachment H.

Description	<i>\$ millions</i>					
	2022		2023		2024	
	Forecast 1/	Recorded 1/	Forecast 2/	Recorded 3/	Forecast	Recorded
GHG Revenue Requirement	460.3	382.9	444.9	260.5	753.2	
GHG Allowance Proceeds:						
Allowance Proceeds	(335.1)	(308.8)	(367.3)	(159.0)	(478.5)	
Less: Outreach and Admin costs						
Add: SB1477 Compliance costs	24.6	24.6	12.3	12.3	-	
Add: RNG Incentive costs	9.9	9.9	9.9	7.4	-	
Add: Biomass Project Costs	19.7	19.7	-	-	-	
Add: SGIP HPWH Program			20.0	15.0	-	
Net Allowance Proceeds	(280.9)	(254.6)	(325.1)	(124.3)	(478.5)	-

Notes

1/ 2022 Forecast GHG Revenue Requirement and Allowance Proceeds from AL 5945. 2022 Recorded data updated with actual for entire year.

2/ 2023 Forecast Revenue Requirement from AL 6045.

3/ 2023 Recorded GHG Revenue Requirement and Allowance Proceeds includes actual data for January through August.

SoCalGas is requesting to include the 2024 GHG revenue requirement in rates effective January 1, 2024. In addition, SoCalGas is requesting to refund the 2024 Allowance Proceeds in April 2024.

2016 PSEP Reasonableness Review

Pursuant to Ordering Paragraph (OP) 49 of D.19-02-004, SoCalGas is required to submit a Tier 2 AL to incorporate into rates future year revenue requirements associated with the capital expenditures approved in the decision. As this Annual Regulatory Account Balance Update for Rates is a Tier 2 submittal, SoCalGas incorporates its update of the 2024 revenue requirement associated with the PSEP capital projects approved in D.19-02-004 in this submittal.

Pursuant to AL 6045, SoCalGas was authorized to incorporate in 2023 rates a revenue requirement of \$10.5 million. The revenue requirement associated with PSEP capital expenditures approved in the decision for 2024 is \$10.2 million (without FF&U), which represents a decrease in the revenue requirement of \$0.3 million (without FF&U). SoCalGas will continue to update rates in subsequent years' submittals for these ongoing capital-related revenue requirements until the actual capital costs for these PSEP projects are incorporated into base rates in connection with SoCalGas' next General Rate Case (GRC) proceeding.

2017 PSEP Forecasted Revenue Requirement

Pursuant to OP 20 of D.19-03-025, SoCalGas is required to submit a Tier 2 advice letter to incorporate into rates future year revenue requirements associated with the forecasted capital expenditures approved in the decision until actual capital costs are incorporated into base rates in connection with SoCalGas' next GRC proceeding. As this Annual Regulatory Account Balance Update for Rates is a Tier 2 submittal, SoCalGas incorporates its update of the 2024 revenue requirement associated with forecasted capital expenditures approved in D.19-03-025 in this submittal.

Pursuant to AL 6045, SoCalGas was authorized to incorporate in 2023 rates a revenue requirement of \$26.9 million (without FF&U). The forecasted revenue requirement associated with SoCalGas' twelve pipeline projects for 2024 is \$26.2 million (without FF&U), which represents a decrease in the revenue requirement of \$0.7 million (without FF&U).

2018 PSEP Revenue Requirement

As discussed in D.20-08-034, future, ongoing capital-related costs incurred would be recovered on a concurrent basis from ratepayers over the remaining useful life of the PSEP assets. As SoCalGas submits an Annual Regulatory Account Balance Update for Rates for incorporation into the subsequent year's rates, SoCalGas incorporates its update of the 2024 revenue requirement associated with capital projects approved in D.20-08-034 in this submittal.

Pursuant to AL 6045, SoCalGas was authorized to incorporate in 2023 rates a revenue requirement of \$72.4 million. The revenue requirement associated with PSEP capital expenditures approved in the decision for 2024 is \$70.1 million (without FF&U), which represents a decrease in the revenue requirement of \$2.3 million (without FF&U). SoCalGas will continue to update rates in subsequent years' submittals for these ongoing capital-related revenue requirements until the actual capital costs for these PSEP projects are incorporated into base rates in connection with SoCalGas' next GRC proceeding.

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 submitted electronically and must be received within 20 days after the date of this Advice Letter, which is November 5, 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 Advice Letter 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 should be classified as Tier 2 (effective after staff approval) pursuant to GO 96-B. This submittal is consistent with D.20-02-045. Therefore, SoCalGas respectfully requests that this submittal be approved on November 15, 2023, which is 30 calendar days from the date submitted, for implementation and inclusion in rates effective January 1, 2024.

Notice

A copy of this AL is being sent to SoCalGas' GO 96-B service list and the Commission's service lists in A.17-10-008, TY 2019 GRC and A.18-07-024, 2020 Triennial Cost Allocation Proceeding. Address change requests to the GO 96-B service list should be directed via e-mail to Tariffs@socalgas.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 via e-mail at 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 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:
Telephone (xxx) xxx-xxxx:
Facsimile (xxx) xxx-xxxx:
Email:

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

ATTACHMENT A
Advice No.
6210-G

Natural Gas Transportation Rate Revenues
Southern California Gas Company
October Reg Account Update

Attachment A
Advice No. 6210-G
Natural Gas Transportation Rate Revenues
Southern California Gas Company
SoCalGas Reg. Accounts

	Present Rates			Proposed Rates			Changes			
	Aug-1-23 Volumes Mth	Average Rate \$/therm	Aug-1-23 Revenues \$000's	Jan-1-24 Volumes Mth	Proposed Rate \$/therm	Jan-1-24 Revenues \$000's	Revenue Change \$000's	Rate Change \$/therm	% Rate change %	
	A	B	C	D	E	F	G	H	I	
1	CORE									
2	Residential	2,346,353	\$1.14443	\$2,685,233	2,346,353	\$1.19202	\$2,796,904	\$111,671	\$0.04759	4.2%
3	Commercial & Industrial	992,706	\$0.62829	\$623,710	992,706	\$0.68165	\$676,683	\$52,973	\$0.05336	8.5%
4										
5	NGV - Pre SempraWide	178,769	\$0.31373	\$56,086	178,769	\$0.38563	\$68,939	\$12,853	\$0.07190	22.9%
6	SempraWide Adjustment	178,769	\$0.01305	\$2,333	178,769	\$0.01717	\$3,069	\$736	\$0.00412	31.5%
7	NGV - Post SempraWide	178,769	\$0.32678	\$58,419	178,769	\$0.40280	\$72,008	\$13,589	\$0.07601	23.3%
8										
9	Gas A/C	416	\$0.28931	\$120	416	\$0.34634	\$144	\$24	\$0.05703	19.7%
10	Gas Engine	22,302	\$0.23060	\$5,143	22,302	\$0.30182	\$6,731	\$1,588	\$0.07122	30.9%
11	Total Core	3,540,545	\$0.95257	\$3,372,625	3,540,545	\$1.00337	\$3,552,469	\$179,845	\$0.05080	5.3%
12	NONCORE COMMERCIAL & INDUSTRIAL									
13	Distribution Level Service	919,735	\$0.19714	\$181,315	919,735	\$0.26180	\$240,783	\$59,468	\$0.06466	32.8%
14	Transmission Level Service (2)	626,080	\$0.05129	\$32,114	626,080	\$0.08898	\$55,706	\$23,592	\$0.03768	73.5%
15	Total Noncore C&I	1,545,814	\$0.13807	\$213,430	1,545,814	\$0.19180	\$296,489	\$83,060	\$0.05373	38.9%
16										
17	NONCORE ELECTRIC GENERATION									
18	Distribution Level Service									
19	Pre Sempra Wide	331,442	\$0.18606	\$61,669	331,442	\$0.24221	\$80,279	\$18,610	\$0.05615	30.2%
20	Sempra Wide Adjustment	331,442	\$0.00079	\$262	331,442	\$0.00156	\$516	\$254	\$0.00077	96.8%
21	Distribution Level Post Sempra Wide	331,442	\$0.18685	\$61,931	331,442	\$0.24377	\$80,795	\$18,863	\$0.05691	30.5%
22	Transmission Level Service (2)	2,246,336	\$0.05218	\$117,210	2,246,336	\$0.09631	\$216,336	\$99,125	\$0.04413	84.6%
23	Total Electric Generation	2,577,778	\$0.06949	\$179,142	2,577,778	\$0.11527	\$297,130	\$117,989	\$0.04577	65.9%
24										
25	TOTAL RETAIL NONCORE	4,123,593	\$0.09520	\$392,571	4,123,593	\$0.14396	\$593,620	\$201,048	\$0.04876	51.2%
26										
27	WHOLESALE & INTERNATIONAL (excluding SDG&E)	359,267	\$0.04635	\$16,654	359,267	\$0.08004	\$28,756	\$12,102	\$0.03369	72.7%
28										
29	OTHER SERVICES (SDG&E, UBS, & BTS)	1,118,614		\$555,711	1,118,614		\$566,846	\$11,134		
30	SYSTEM TOTAL w/BTS	9,142,019	\$0.47446	\$4,337,561	9,142,019	\$0.51867	\$4,741,691	\$404,130	\$0.04421	9.3%
31										
32	EOR Revenues	208,941	\$0.12077	\$25,234	208,941	\$0.15270	\$31,905	\$6,671	\$0.03193	26.4%
33	Total Throughput w/EOR Mth/yr	9,350,960			9,350,960					
34										

1) These rates are for Natural Gas Transportation Service from "Citygate to Meter". The BTS rate is for service from Receipt Point to Citygate.
2) All rates include Franchise Fees & Uncollectible charges

**ATTACHMENT B
Advice No. 6210-G**

**SoCalGas Present and Proposed
Regulatory Account Balances (M\$)**

**ATTACHMENT B
Advice No. 6210-G**

**SOUTHERN CALIFORNIA GAS COMPANY
SOCALGAS PRESENT AND PROPOSED REGULATORY ACCOUNT BALANCES (M\$)**

Account Name (1)	Authorized 8/1/2023 Amortization			Proposed 1/01/2024 Amortization			Proposed Change		
	Core (2)	Noncore (3)	Total System (4)	Core (5)	Noncore (6)	Total System (7)	Core (8)	Noncore (9)	Total System (10)
REGULATORY ACCOUNTS									
1. Advanced Meter Infrastructure Balancing Account (AMIBA)	(\$324)	\$0	(\$324)	\$0	\$0	\$0	\$324	\$0	\$324
2. Affiliate Transfer Fee Account (ATFA)	(\$98)	(\$9)	(\$107)	(\$305)	(\$27)	(\$333)	(\$208)	(\$18)	(\$226)
3. Biomethane Procurement and Pilot Costs Balancing Account (BPPCBA) - Program Admin Cost	\$0	\$0	\$0	\$218	\$19	\$237	\$218	\$19	\$237
4. California Solar Imitative Thermal Memorandum Account (CSITPMA)	\$733	\$381	\$1,114	\$915	\$476	\$1,391	\$182	\$95	\$277
5. Company-Use Fuel for Load Balancing Account (CUFLBA)	\$2,243	\$3,676	\$5,919	\$4,616	\$7,566	\$12,182	\$2,373	\$3,890	\$6,264
6. Compression Services Balancing Account (CSBA)	(\$74)	\$0	(\$74)	\$0	\$0	\$0	\$74	\$0	\$74
7. Compressor Station Fuel and Power Balancing Account (CFPBA)	\$1,588	\$1,872	\$3,460	\$2,336	\$2,754	\$5,090	\$748	\$882	\$1,630
8. Core Fixed Cost Account - Non NGV (CFCA)	(\$12,481)	\$0	(\$12,481)	(\$155,781)	\$0	(\$155,781)	(\$143,300)	\$0	(\$143,300)
9. Core Fixed Cost Account - NGV (CFCA)	(\$1,401)	\$0	(\$1,401)	(\$6,385)	\$0	(\$6,385)	(\$4,984)	\$0	(\$4,984)
10. Distributed Energy Resources Svcs Balancing Account (DERSBA)	(\$56)	(\$5)	(\$61)	\$0	\$0	\$0	\$56	\$5	\$61
11. Dairy Biomethane Program Balancing Account (DBPBA)	\$31,749	\$2,824	\$34,573	\$1,110	\$99	\$1,209	(\$30,639)	(\$2,725)	(\$33,364)
12. Dairy Biomethane Program Memorandum Account (DBPMA)	\$7,452	\$663	\$8,115	\$4,707	\$419	\$5,126	(\$2,745)	(\$244)	(\$2,989)
13. Economic Practicality Shortfall Memorandum Account (EPSMA)	\$0	\$434	\$434	\$0	\$624	\$624	\$0	\$190	\$190
14. Enhanced Oil Recovery Account (EORA)	(\$6,542)	(\$582)	(\$7,124)	\$8,811	\$784	\$9,594	\$15,353	\$1,366	\$16,719
15. Green House Gas Balancing Account (GHGBA) - Company Gas Compressor	(\$303)	(\$480)	(\$783)	(\$938)	(\$1,482)	(\$2,420)	(\$634)	(\$1,003)	(\$1,637)
16. Green House Gas Balancing Account (GHGBA) - End User	(\$19,418)	(\$3,286)	(\$22,703)	\$71,059	\$14,505	\$85,565	\$90,477	\$17,791	\$108,268
17. Green House Gas Balancing Account (GHGBA) - LUAF	\$2,175	\$883	\$3,057	(\$5,089)	(\$2,066)	(\$7,155)	(\$7,264)	(\$2,949)	(\$10,213)
18. Hazardous Substance Cost-Recovery Account (HSCRA)	\$171	\$270	\$441	\$945	\$1,494	\$2,438	\$774	\$1,223	\$1,997
19. Integrated Transmission Balancing Account (ITBA)	\$2,334	\$2,750	\$5,084	(\$959)	(\$1,130)	(\$2,089)	(\$3,292)	(\$3,880)	(\$7,173)
20. Intervenor Award Memorandum Account (IAMA)	\$323	\$510	\$833	\$169	\$267	\$436	(\$154)	(\$243)	(\$397)
21. Liability Insurance Premium Balancing Account (LIPBA)	\$21,443	\$1,907	\$23,350	\$22,096	\$1,965	\$24,061	\$653	\$58	\$711
22. Master Meter Balancing Account (MMBA)	\$22,797	\$2,028	\$24,825	\$25,405	\$2,260	\$27,664	\$2,608	\$232	\$2,840
23. New Environmental Regulation Balancing Account (NERBA) - Admin Fees subaccount	\$3,256	\$2,309	\$5,564	\$5,199	\$3,687	\$8,886	\$1,943	\$1,378	\$3,322
24. New Environmental Regulatory Balancing Account (NERBA) - LDAR subaccount	\$5,593	\$497	\$6,090	\$8,086	\$719	\$8,806	\$2,494	\$222	\$2,716
25. Noncore Fixed Cost Account (NFCA) - Margin	\$0	\$12,428	\$12,428	\$0	\$6,310	\$6,310	\$0	(\$6,118)	(\$6,118)
26. Noncore Fixed Cost Account (NFCA) - Non-margin	\$0	\$960	\$960	\$0	\$13,310	\$13,310	\$0	\$12,350	\$12,350
27. Noncore Storage Balancing Account (NSBA)	\$36	\$58	\$94	\$0	\$0	\$0	(\$36)	(\$58)	(\$94)
28. On-Bill Financing Balancing Account (OBFA)	\$4,201	\$374	\$4,574	\$0	\$0	\$0	(\$4,201)	(\$374)	(\$4,574)
29. PBOP Balancing Account (PBOPBA)	(\$4,376)	(\$389)	(\$4,766)	(\$928)	(\$83)	(\$1,010)	\$3,449	\$307	\$3,755
30. Pension Balancing Account (PBA)	\$8,482	\$754	\$9,236	\$21,496	\$1,912	\$23,408	\$13,015	\$1,158	\$14,172
31. Percentage of Income Payment Plan Balancing Account (PIPPBA)	\$0	\$0	\$0	\$222	\$351	\$574	\$222	\$351	\$574
32. Residential Uncollectible Balancing Account (RUBA)	\$17,336	\$27,409	\$44,745	\$139,886	\$221,160	\$361,045	\$122,549	\$193,751	\$316,300
33. Research Royalty Memorandum Account (RRMA)	(\$228)	(\$20)	(\$248)	(\$144)	(\$13)	(\$157)	\$83	\$7	\$91
34. Rewards & Penalties Balancing Account (RPBA)	(\$265)	(\$24)	(\$289)	\$6,768	\$602	\$7,370	\$7,033	\$626	\$7,659
35. Safety Enhancement Capital Cost Balancing Account (SECCBA) - Distribution	\$60,826	\$13,961	\$74,787	\$62,060	\$14,245	\$76,304	\$1,234	\$283	\$1,517
36. Safety Enhancement Capital Cost Balancing Account (SECCBA) - Local Transmission	\$13,691	\$10,792	\$24,484	\$14,086	\$11,104	\$25,190	\$395	\$311	\$707
37. Safety Enhancement Expense Balancing Account (SEEBA) - Distribution	\$1,794	\$412	\$2,206	\$328	\$75	\$403	(\$1,467)	(\$337)	(\$1,803)
38. Safety Enhancement Expense Balancing Account (SEEBA) - Local Transmission	(\$377)	(\$297)	(\$674)	(\$171)	(\$135)	(\$305)	\$206	\$163	\$369
39. Self-Generation Program Memorandum Account (SGPMA)	\$6,891	\$9,374	\$16,265	\$6,891	\$9,374	\$16,265	\$0	\$0	\$0
40. Storage Integrity Management Program Balancing Account (SIMPBA)	\$32,699	\$2,909	\$35,607	\$0	\$0	\$0	(\$32,699)	(\$2,909)	(\$35,607)
41. System Operator Gas Account (SOGA)	(\$21)	(\$34)	(\$55)	\$0	\$0	\$0	\$21	\$34	\$55
42. System Reliability Memorandum Account (SRMA)	\$5,883	\$9,301	\$15,184	\$0	\$0	\$0	(\$5,883)	(\$9,301)	(\$15,184)
Total Regulatory Accounts	207,728	104,611	312,339	236,710	311,145	547,855	28,982	206,534	235,516

Note 1/ All amounts include FF&U.

Note 2/ Forecasted SoCalGas ITBA December 31, 2023 balance is on a combined and re-allocated basis.

ATTACHMENT C
Advice No. 6210-G

Southern California Gas Company
Gas Price Forecast - 2024

ATTACHMENT C
Advice No. 6210-G

SOUTHERN CALIFORNIA GAS COMPANY
GAS PRICE FORECAST - 2024

Jan	\$7.92
Feb	\$6.96
Mar	\$4.32
Apr	\$3.34
May	\$3.10
June	\$3.60
July	\$4.82
Aug	\$4.88
Sept	\$4.80
Oct	\$3.79
Nov	\$4.79
Dec	\$6.70

Total (average)	\$4.92
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Note 1/ the projected gas price of \$4.92/MMBTu is increased by the projected backbone transmission rate and brokerage fee to project the Citygate gas price of \$5.53/MMBTu.

ATTACHMENT D
Advice No. 6210-G

Southern California Gas Company
Pension Balancing Account (PBA)

**ATTACHMENT D
Advice No. 6210-G**

**SOUTHERN CALIFORNIA GAS COMPANY
PENSION BALANCING ACCOUNT (PBA)
Year 2023**

(Over) / Under Collection M\$

Line		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
		actl	actl	actl	actl	actl	actl	actl	actl	fcst	fcst	fcst	fcst	
1	Beginning Balance	13,602	2,052	(9,524)	16,558	5,070	(9,151)	16,873	5,330	(6,252)	19,839	8,363	(3,149)	13,602
1a	Prior Period Adjustment					(2,582)								(2,582)
1b	Adjusted Beginning Balance	13,602	2,052	(9,524)	16,558	2,488	(9,151)	16,873	5,330	(6,252)	19,839	8,363	(3,149)	11,020
2	Recorded Cost	(801)	(782)	36,847	(753)	(847)	36,787	(812)	(801)	36,840	(761)	(746)	36,911	141,081
3	Authorized Cost	10,022	10,022	10,022	10,022	10,022	10,022	10,022	10,022	10,022	10,022	10,022	10,022	120,259
4	Net position (2-3):	(10,823)	(10,804)	26,825	(10,775)	(10,868)	26,765	(10,834)	(10,823)	26,819	(10,783)	(10,767)	26,889	20,822
5	Amortization	757	757	757	757	757	757	757	757	757	757	757	757	9,086
6	Current Month Adjustment (4-5):	(11,580)	(11,561)	26,068	(11,532)	(11,625)	26,008	(11,591)	(11,580)	26,061	(11,540)	(11,524)	26,132	11,736
7	Current Month Interest**:	29	(14)	14	44	(14)	16	48	(2)	30	64	12	45	272
8	Total Current Month Activity (6+7):	(11,551)	(11,575)	26,082	(11,488)	(11,639)	26,024	(11,543)	(11,582)	26,091	(11,476)	(11,513)	26,177	12,008
9	Ending Balance (1b+8):	2,052	(9,524)	16,558	5,070	(9,151)	16,873	5,330	(6,252)	19,839	8,363	(3,149)	23,028	23,028

** Interest applied to average monthly balance as follows: $((\text{Beg. Bal.} + (\text{Beg. Bal.} + \text{Current Month Adjustment}) / 2) * (\text{Int. Rate} / 12))$

Interest Assumption:	4.45%	4.56%	4.71%	4.86%	4.88%	5.10%	5.20%	5.27%	5.23%	5.47%	5.47%	5.47%
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Supporting Calculation - 2023 Net Pension Revenue/Costs

	Authorized Cost	Recorded Cost
Gross Revenue/costs	164,954	150,465
Less: Amount capitalized	(46,023)	(20,450)
Less: Billings to SDG&E/Unregulated Affiliates	(1,691)	(1,474)
Plus: Billings from SDG&E	0	1,063
Depreciation/Return 1/	3,019	11,477
Net Costs	<u>\$120,259</u>	<u>\$141,081</u>

1/ Reflects the depreciation and return differential associated with authorized/actual capitalization.

ATTACHMENT E
Advice No. 6210-G

Southern California Gas Company
Post-Retirement Benefits Other
than Pensions Balancing Account (PBOPBA)

ATTACHMENT E
Advice No. 6210-G

SOUTHERN CALIFORNIA GAS COMPANY
POST RETIREMENT BENEFITS OTHER THAN PENSION BALANCING ACCOUNT (PBOBPA)

Year 2023

(Over) / Under Collection M\$

Line		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
		actl	actl	actl	actl	actl	actl	actl	actl	fcst	fcst	fcst	fcst	
1	Beginning Balance	(3,804)	(3,541)	(3,274)	(3,005)	(2,732)	(2,906)	(2,648)	(2,387)	(2,105)	(1,832)	(1,556)	(1,277)	(3,804)
1a	Prior Period Adjustment					(429)			13					(416)
1b	Adjusted Beginning Balance	(3,804)	(3,541)	(3,274)	(3,005)	(3,161)	(2,906)	(2,648)	(2,374)	(2,105)	(1,832)	(1,556)	(1,277)	(4,220)
2	Recorded Cost	(108)	(105)	(103)	(101)	(117)	(115)	(113)	(106)	(104)	(101)	(99)	(97)	(1,268)
3	Authorized Cost	6	6	6	6	6	6	6	6	6	6	6	6	71
4	Net position (2-3):	(113)	(111)	(109)	(107)	(123)	(121)	(119)	(112)	(110)	(107)	(105)	(102)	(1,339)
5	Amortization	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(4,688)
6	Current Month Adjustment (4-5):	277	279	282	284	267	270	272	279	281	284	286	288	3,349
7	Current Month Interest**:	(14)	(13)	(12)	(12)	(12)	(12)	(11)	(10)	(9)	(8)	(6)	(5)	(123)
8	Total Current Month Activity (6+7):	264	267	269	272	255	258	261	269	273	276	279	283	3,226
9	Ending Balance (1b+8):	(3,541)	(3,274)	(3,005)	(2,732)	(2,906)	(2,648)	(2,387)	(2,105)	(1,832)	(1,556)	(1,277)	(994)	(994)

** Interest applied to average monthly balance as follows: (((Beg. Bal. +(Beg. Bal. +Current Month Adjustment))/2)*(Int.Rate/12)

Interest Assumption: 4.45% 4.56% 4.71% 4.86% 4.88% 5.10% 5.20% 5.27% 5.23% 5.47% 5.47% 5.47%

Supporting Calculation - 2023 Net PBOP Revenue/Costs

	Authorized Cost	Recorded Cost
Gross Revenue/costs	0	0
Lees: Amount capitalized	0	(3,065)
Less: Billings to SDG&E/Unregulated Affiliates	0	(221)
Plus: Billings from SDG&E	65	85
Depreciation/Return 1/	6	1,933
Net Costs	<u>\$71</u>	<u>(\$1,268)</u>

1/ Reflects the depreciation and return differential associated with authorized/actual capitalization.

ATTACHMENT F
Advice No. 6210-G

Southern California Gas Company
Pension Plan
Based on 2023 Draft Actuarial Results
Development of 2023 Minimum Required Contribution

ATTACHMENT F
Advice No. 6210-G

Southern California Gas Company Pension Plan
Development of Pension Plan Contribution - Reflecting 2019 GRC Decision
Based on 2023 Draft Actuarial Results

I. Base Policy Amount **\$150,465,000**

II. Development of 2023 Minimum Required Contribution

1. 2023 Funding Target liability	\$1,651,987,106	
[Net Effective Interest Rate]	5.36%	
2. 2023 Plan Actuarial Value of Assets	\$1,686,030,869	
3. Funding shortfall [MAX [(II.1) - (II.2),0]]	\$0	
4. Excess assets [MAX [(II.2) - (II.1),0]]	\$34,043,763	
5. 2023 Plan Normal Cost		\$85,567,559
[includes estimated plan expenses of \$11,100,000]		
6. Funding shortfall base *		
(a) 2023 funding shortfall base		
[(II.3)]	\$0	
7. 2023 Amortization factor		
[based on amortization of shortfall over 15 years, assuming		
at 4.75% rate for the first 5 years and 5.00% rate for the final 10 years]	0.09158	
8. 2023 funding shortfall to be amortized in 2023 - 2037 [II.6(a) x II.7]		\$0
9. 2023 Minimum required contribution		\$51,523,796
[If II.4 > 0, then Max (0, II.5 - II.4), otherwise (II.5 + II.8), amount as of 1/1/2023]		
10. Adjusted to end of year [II.9 x (1 + effective interest rate)]		\$54,285,471

III. Development of Contribution to maintain AVA at 85% of Funding Target

1. 2023 Funding Target liability	\$1,651,987,106	
2. 85% of 2023 Funding Target liability [III.1 x 85%]	\$1,404,189,040	
3. 2023 Plan Actuarial Value of Assets	\$1,686,030,869	
4. Contribution to maintain AVA at 85% of Funding Target [MAX[(III.2) - (III.3), 0]]		\$0
5. Adjusted to end of year [III.4 x (1 + effective interest rate)]		\$0

IV. 110% of Projected Benefit Obligation Cap

1. 110% of Projected Benefit Obligation at 12/31/2023	\$1,960,511,101	
2. Fair Value of Assets as 12/31/2023	\$1,620,275,172	
3. Maximum Contribution (end of year) [IV.1 - IV.2]		\$340,235,929

V. Final 2023 Contribution (Greater of I, II, or III, but no more than IV) **\$150,465,000**

2023 Contributions (Reflecting quarterly timing requirement)

	Funding
First quarterly contribution deposited on March 31, 2023	\$37,617,000
Second quarterly contribution deposited on June 30, 2023	\$37,617,000
Third quarterly contribution estimated to be deposited on September 29, 2023	\$37,617,000
Final 2023 contribution estimated to be deposited on December 15, 2023	\$37,614,000
Sum of payments made for the 2023 Plan Year	\$150,465,000

* If the plan does not have a funding shortfall, then prior shortfall amortization bases are deemed fully amortized and there is no new shortfall amortization base for the current year. In addition, the minimum funding requirement is equal to the target normal cost less the excess assets.

ATTACHMENT G
Advice No. 6210-G

Southern California Gas Company
Represented and Non-Represented Retiree Health and Welfare Programs
Development of 2023 Contribution
Based on 2023 Draft Actuarial Reports

ATTACHMENT G
Advice No. 6210-G

Southern California Gas Company
Represented and Non-Represented Retiree Health and Welfare Programs
Development of 2023 Contribution
Based on 2023 Draft Actuarial Reports

1.	2023 APBO	\$505,451,781	
2.	Discount rate	5.65%	
3.	2023 Fair Value of Assets	\$925,605,108	
4.	2023 Plan Service Cost		\$9,189,160
5.	Interest cost		28,113,356
6.	Expected return on assets		(58,807,402) *
7.	Prior service cost amortization		(2,519,160)
8.	Unrecognized (gain)/loss amortization		(19,436,786)
9.	Special Termination Benefits		0
10.	Net periodic benefit cost/(income)		(\$43,460,832)
11.	IRS maximum deductible trust contributions		\$0
12.	Expected Benefits paid directly by the Company		1,290,000
13.	Total IRS maximum deductible contribution		\$1,290,000
	Recoverable Contributions (the lesser of 10. and 13. above, but not less than zero)		\$0 **

Timing of Estimated 2023 Recoverable Contribution **N/A**

* Sempra selected an expected return on plan assets (EROA) of 5.75% for 401(h) trusts and 5.25% for VEBAs, resulting in a weighted average EROA of 5.47% as of 1/1/2023.

** PBOP contributions that can be recovered in rates are the lesser of (1) and (2) below, but not less than zero:
(1) the net periodic benefit cost or
(2) the IRS maximum deductible contribution, which consists of the maximum deductible trust contributions plus benefits paid directly by the Company (such as, benefits paid to key employees).

ATTACHMENT H
Advice No. 6210-G

Table A: Forecast Revenue Requirement

Table A: Write Up

Table C: GHG Allowance Proceeds

Table C: Write Up

Table E: Compliance Obligation Over Time

ATTACHMENT H
Advice No. 6210-G

Table A: Forecast Revenue Requirement

Line	Description	2022		2023		2024	
		Forecast	Recorded	Forecast 1/	Recorded 2/	Forecast	Recorded
1	Gross Throughput (MMcf)	756,758		741,650		715,035	
2	Throughput to Covered Entities (MMcf)	(363,737)		(353,189)		(326,863)	
3	Net Throughput to End Users (MMcf) (Line 1 + Line 2)	393,021		388,461		388,172	
4	Lost and Unaccounted for Gas (MMcf)	7,091		6,949		6,700	
5	Total Supplied Gas (MMcf) (Line 3 + Line 4)	400,112		395,410		394,872	
6	Emissions Conversion Factor (MTCO ₂ e/MMcf)	54.64		54.64		54.64	
7	Compliance Obligation for End Users and LUAF (MTCO ₂ e) (Line 5 * Line 6)	21,863,875		21,606,944		21,577,524	
8	Compliance Obligation for Company Facilities (MTCO ₂ e)	90,000		80,000		66,000	
9	Gross Compliance Obligation (MTCO₂e) (Line 7 + Line 8)	21,953,875		21,686,944		21,643,524	
10	Directly Allocated Allowances	(18,238,349)		(17,446,390)		(16,654,431)	
11	Percentage Consigned to Auction	60%		65%		70%	
12	Consigned Allowances (Line 10 * Line 11)	10,943,009		11,340,153		11,658,101	
13	Net Compliance Obligation (MTCO₂e) (Line 9 + Line 10+ Line 12)	14,658,535		15,580,707		16,647,195	
14	Proxy GHG Allowance Price	\$ 29.26		\$ 29.39		40.03	
15	Compliance Instrument Cost	\$ 428,938,043	383,881,019	\$ 457,885,811	263,190,997	\$ 666,387,224	
16	Interest		(995,568)		(2,711,492)		
17	Franchise Fees & Uncollectibles	\$ 7,077,478		\$ 7,477,275		\$ 10,882,103	
18	Revenue Requirement (Line 15 + Line 16 + Line 17)	\$ 436,015,521	\$ 382,885,451	\$ 465,363,086	\$ 260,479,505	\$ 677,269,328	
19	Previous Year's Cost Balancing Subaccount Balance w/ FFU	\$ 24,282,795		\$ (20,426,966)		\$ 75,968,122	
20	Revenue Requirement to be Included in Rates (Line 18 + Line 19)	\$ 460,298,316	\$ 382,885,451	\$ 444,936,120	\$ 260,479,505	\$ 753,237,450	
21	Covered Entity Rate Impact (\$/therm)	\$ 0.00158		\$ 0.00175		\$ 0.00088	
22	Non-Covered Entity Rate Impact (\$/therm)	\$ 0.11066		\$ 0.10537		\$ 0.17568	

Supporting Information:

FF&U %	1.650%	1.633%	1.633%
LUAF %	0.937%	0.937%	0.937%
System Throughput	9,142,019	9,142,019	9,142,019
Non-Covered Entity Throughput	4,087,740	4,139,621	4,263,283

Revenue Requirement to be Included in Rates w/FFU

End-User Revenue Requirement w/FFU	\$ 421,813,149	\$ 451,631,676	\$ 659,689,474
LUAF Revenue Requirement w/FFU	\$ 11,525,338	\$ 11,341,977	\$ 14,894,730
Company Facilities Revenue Requirement w/FFU	\$ 2,677,034	\$ 2,389,432	\$ 2,685,124
Total Revenue Requirement w/FFU	\$ 436,015,521	\$ 465,363,086	\$ 677,269,328

Cost Balancing Account Balances w/FFU

End-User w/ FFU	\$ 24,076,490	\$ (22,701,942)	\$ 85,545,152
LUAF w/ FFU	\$ 96,175	\$ 3,058,409	\$ (7,155,967)
Company Facilities w/ FFU	\$ 110,131	\$ (783,433)	\$ (2,421,062)
Total Balancing Accounts w/FFU	\$ 24,282,795	\$ (20,426,966)	\$ 75,968,122
Total GHG Costs in Rates w/ FFU	\$ 460,298,316	\$ 444,936,120	\$ 753,237,450

Revenue Requirement to be Included in Rates w/out FFU

End-User Revenue Requirement w/out FFU	\$ 414,966,206	\$ 444,300,715	\$ 649,089,837
LUAF Revenue Requirement w/out FFU	\$ 11,338,256	\$ 11,157,872	\$ 14,652,956
Company Facilities Revenue Requirement w/out FFU	\$ 2,633,580	\$ 2,350,647	\$ 2,641,538
Total Revenue Requirement w/out FFU	\$ 428,938,043	\$ 457,809,234	\$ 666,384,331

Cost Balancing Account Balances w/o FFU

End-User w/o FFU	\$ 23,685,676	(22,333,440)	84,170,645
LUAF w/o FFU	\$ 94,614	3,008,764	(7,040,988)
Company Facilities w/o FFU	\$ 108,343	\$ (770,716)	(2,381,763)
Total Balancing Accounts w/o FFU	\$ 23,888,633	\$ (20,095,392)	\$ 74,747,894
Total GHG Costs in Rates w/out FFU	\$ 452,826,676	\$ 437,713,842	\$ 741,132,226

Note 1/ 2023 Forecasted Revenue Requirement from AL 6045.

Note 2/ 2023 Recorded Compliance Instrument Costs include actual expenses for January through August.

Attachment H – Table A

Advice No. 6210-G

SoCalGas Gross Compliance Obligation is calculated as the 2024 throughput forecast in the most recent California Gas Report less throughput associated with covered entities plus an estimate for Lost and Unaccounted-For (LUAF) gas and a forecast of emissions for SoCalGas' applicable covered Facilities. SoCalGas' directly allocated allowances are reduced by 70%, which is the minimum consigned percentage required for 2024 by the Cap-and-Trade Program regulations. The Proxy GHG Allowance price is the 5-day average of forward prices for September 5-8 and September 11 on the Intercontinental Exchange (ICE) for a California Carbon Allowance (CCA) with December delivery in 2024.

The resulting 2024 Forecast Revenue Requirement is \$677.3 million (including FF&U). This is composed of \$659.7 million for end users, \$14.9 million for LUAF gas, and \$2.7 million for company facilities.

SoCalGas also forecasts to amortize in 2024 rates a \$76.0 million (including FF&U) GHGBA undercollected balance. As a result, the total impact is \$753.2 million (\$677.2 million + \$76.0 million).

ATTACHMENT H
Advice No. 6210-G

Table C: GHG Allowance Proceeds

Line	Description	2022		2023		2024	
		Forecast	Recorded	Forecast 1/	Recorded 2/	Forecast	Recorded
1	Proxy GHG Allowance Price (\$/MT)	\$ 29.26		\$ 29.39		\$ 40.03	
2	Directly Allocated Allowances	18,238,349		17,446,390		16,654,431	
3	Percentage Consigned to Auction	60%		65%		70%	
4	Consigned Allowances	10,943,009		11,340,153		11,658,101	
5	Allowance Proceeds	\$ (320,214,329)	\$ (310,042,801)	\$ (333,264,416)	\$ (164,942,511)	\$ (466,673,783)	
6	Previous Year's Revenue Balancing Subaccount Balance	\$ (14,910,521)		\$ (33,995,753)		\$ (11,861,873)	
7	Interest		\$ 1,273,349		\$ 5,916,157		
8	Subtotal Allowance Proceeds (\$) (Line 5 + Line 6 + Line 7)	\$ (335,124,850)	\$ (308,769,452)	\$ (367,260,169)	\$ (159,026,354)	\$ (478,535,656)	
9	Outreach and Admin Expenses (\$) (from Table D)	\$ -	\$ -	\$ -	\$ -	\$ -	
9b	SB 1477 Compliance Costs 3/	\$ 24,630,000	\$ 24,630,000	\$ 12,315,000	\$ 12,315,000	\$ -	\$ -
9c	RNG Incentive Costs 4/	\$ 9,852,000	\$ 9,852,000	\$ 9,852,000	\$ 7,389,000	\$ -	\$ -
9d	Bio-SNG Pilot Costs 5/	\$ 19,704,000	\$ 19,704,000	\$ -	\$ -	\$ -	\$ -
9e	SGIP HPWH Funding 6/	\$ -	\$ -	\$ 20,032,000	\$ 15,024,000	\$ -	\$ -
10	Net GHG Proceeds Available for Customer Returns (\$) (Line 8 + Line 9 + Line 9b)	\$ (280,938,850)	\$ (254,583,452)	\$ (325,061,169)	\$ (124,298,354)	\$ (478,535,656)	
11	Number of Residential Households	6,361,008		6,402,534		6,518,382	
12	Per Household California Climate Credit (\$) (Line 10 / Line 11)	\$ (44.17)		\$ (50.77)		\$ (73.41)	
Effects of Netting							
13	Net Revenue after Netting 2015-2017 Costs and Revenues						
14	Net GHG Proceeds Available for Customer Returns (\$) (Line 10 + Line 13)	\$ (280,938,850)		\$ (325,061,169)		\$ (478,535,656)	
15	Per Household California Climate Credit (\$) (Line 14 / Line 11)	\$ (44.17)		\$ (50.77)		\$ (73.41)	

Note 1/ 2023 Forecasted Allowance Proceeds from AL 6045.

Note 2/ 2023 Recorded Compliance Instrument Costs include actual expenses for January through August.

Note 3/ Per SB 1477, SoCalGas is required to allocate and fund total of \$98.52 million to pay for the BUILD program and TECH Initiative. Amount allocated quarterly from June 1, 2020 to June 1, 2023.

Note 4/ Per D.20-12-031, SoCalGas is authorized to allocate and fund \$19.704 million for RNG Incentive Costs. Total amount to be allocated in quarterly installments from March 1, 2022 and ending December 1, 2023.

Note 5/ Per D.22-02-025, SoCalGas is authorized to allocate and fund \$19.704 million for pipeline build-out costs and related expenses associated with the pilot programs.

Note 6/ Per D.22-04-036, SoCalGas is authorized to allocate and fund \$20.032 million for self-Generation Incentive Program (SGIP) Heat Pump Water Heater (HPWH) program. Funding will be recorded in four quarterly installments on or before March 1, June 1, September 1, and December 1 of 2023.

Attachment H – Table C

Advice No. 6210-G

The same Proxy GHG Allowance Price is used for the forecast of GHG Allowance Proceeds as for the Forecast Revenue Requirement discussed in Table A. Table C estimates the consigned allowances as 70% of SoCalGas' directly allocated allowances for 2024, consistent with Table A. As a result, SoCalGas calculates Allowance Proceeds of \$466.7 million. SoCalGas forecasts an overcollected balance in the Consignment Revenues subaccount of the GHGBA totaling \$11.9 million. In total, SoCalGas forecasts 2024 GHG Allowance Proceeds of \$478.5 million. When distributed to 6.5 million residential households, SoCalGas' 2024 California Climate Credit will be \$73.41.

ATTACHMENT H
Advice No. 6210-G

Table E: Compliance Obligation Over Time

	2019	2020	2021	2022	2023
Natural Gas Fuel Supplier Compliance Obligation (MTCO₂e)	22,217,101	20,754,129	21,393,945	21,078,690	N/A
Company Facility Compliance Obligation (MTCO₂e)	77,450	81,362	65,239	46,946	N/A

**ATTACHMENT I
Advice No. 6210-G**

**Net Natural Gas Compliance Obligation
Purchase Limits and Recorded GHG Costs**

**CONFIDENTIAL AND PROTECTED MATERIALS PURSUANT
TO PUC SECTION 583, GO-66D, AND D.21-09-020**

**BEFORE THE PUBLIC UTILITIES
COMMISSION OF THE STATE OF CALIFORNIA**

**DECLARATION OF MARTIN LAZARUS
REGARDING CONFIDENTIALITY OF CERTAIN DATA/DOCUMENTS
PURSUANT TO D.21-09-020**

I, Martin Lazarus, do declare as follows:

1. I am the Manager of Governance, Risk and Administration, designated by Elsa R. Valay-Paz, VP Gas Acquisition for Southern California Gas Company (“SoCalGas”), to submit this declaration. I have reviewed the attached Appendix I to the Annual Regulatory Account Balance Update for Rates Effective January 1, 2024, submitted concurrently herewith (the “Appendix”). In addition, I am personally familiar with the facts and representations in this Declaration and, if called upon to testify, I could and would testify to the following based upon my personal knowledge and/or belief.

2. I hereby provide this Declaration in accordance with PUC Section 583, Decision (“D.”) 21-09-020 and General Order (“GO”) 66-D Revision 2 to demonstrate that the confidential information (“Protected Information”) provided in the Appendix submitted concurrently herewith is within the scope of data protected as confidential under applicable law.

3. In accordance with the legal citations and narrative justification described in Attachment A, the Protected Information should be protected from public disclosure.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of October 2023, at Los Angeles, California.

Martin Lazarus Digitally signed by Martin Lazarus
Date: 2023.10.09 13:40:31 -07'00'

Martin Lazarus
Manager of Governance, Risk and Administration

ATTACHMENT A

SoCalGas Request for Confidentiality on the following information in Appendix I of SoCalGas's Annual Regulatory Account Balance Update for Rates Effective January 1, 2024 Advice Letter

Location of Protected Information	Legal Citations	Narrative Justification
Appendix I – Net Natural Gas Compliance Obligation Purchase Limits – Highlighted/shaded items	<p>D.15-10-032, including Appendix B (Greenhouse Gas Information Confidentiality Protocols, Section 1.d)</p> <p>CPRA Exemption, Gov’t Code §6254.7(d) (Trade Secrets).</p> <p>CPRA Exemption, Gov’t Code §6254(k) (“Records, the disclosure of which is exempted or prohibited pursuant to federal or state law”)</p> <ul style="list-style-type: none"> • Evidence Code, §1060 • Civil Code, §3426 <i>et. seq.</i> 	<p>Commercially sensitive Cap-and-Trade information such as internal forecast of compliance obligation falls under the “Confidential” category included in the Confidentiality Protocols of D.15-10-032 (Appendix B). Disclosure of this information may place SoCalGas at a competitive disadvantage and result in higher Cap-and-Trade compliance costs for SoCalGas and its end-use ratepayers.</p> <p>SoCalGas derives economic value from this information being confidential, and it is subject to efforts by SoCalGas to maintain its confidentiality.</p>

**BEFORE THE PUBLIC UTILITIES
COMMISSION OF THE STATE OF CALIFORNIA**

**DECLARATION OF MARTIN F. LAZARUS
REGARDING CONFIDENTIALITY OF CERTAIN DATA/DOCUMENTS
PURSUANT TO D.21-09-020**

I, Martin F. Lazarus, do declare as follows:

1. I am the Manager of Governance, Risk & Administration, designated by Elsa Valay-Paz, Vice President, Gas Acquisition for Southern California Gas Company (“SoCalGas”), to submit this declaration. I have been delegated authority to sign this declaration by Elsa Valay-Paz, Vice President, Gas Acquisition. I have reviewed the attached Appendix I to the Annual Regulatory Account Balance Update for Rates Effective January 1, 2024, submitted concurrently herewith (the “Appendix”). In addition, I am personally familiar with the facts and representations in this Declaration and, if called upon to testify, I could and would testify to the following based upon my personal knowledge and/or belief.

2. I hereby provide this Declaration in accordance with PUC Section 583, Decision (“D.”) 21-09-020 and General Order (“GO”) 66-D Revision 2 to demonstrate that the confidential information (“Protected Information”) provided in Appendix I submitted concurrently herewith is within the scope of data protected as confidential under applicable law.

3. In accordance with the legal citations and narrative justification described in Attachment A, the Protected Information should be protected from public disclosure.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct to the best of my knowledge.

Executed this 5th day of October 2023, at Los Angeles, California.

Martin Lazarus Digitally signed by Martin Lazarus
Date: 2023.10.05 10:53:30 -07'00'

Martin F. Lazarus
Manager of Governance, Risk &
Administration

ATTACHMENT A

SoCalGas Request for Confidentiality on the following information in Appendix I of SoCalGas’s Annual Regulatory Account Balance Update for Rates Effective January 1, 2024 Advice Letter

Location of Protected Information	Legal Citations	Narrative Justification
Appendix I – Table B: Recorded GHG Costs	<p>17 CCR Section 95914(c)(1)</p> <p>D.15-10-032, including Appendix B (Greenhouse Gas Information Confidentiality Protocols Sections 1.a to 1.c.)</p> <p>CPRA Exemption, Gov’t Code §6254.7(d) (Trade Secrets).</p> <p>CPRA Exemption, Gov’t Code §6254(k) (“Records, the disclosure of which is exempted or prohibited pursuant to federal or state law”)</p> <ul style="list-style-type: none"> • Evidence Code, §1060 • Civil Code, §3426 <i>et. seq.</i> 	<p>17 CCR Section 95914(c)(1) of the Cap-and-Trade regulations prohibit disclosure of any auction-related information, except when the release is made by a privately-owned utility to its regulatory agency pursuant to its rules, orders or decisions (Section 95914(c)(2)). Violation of Section 95914 may subject SoCalGas to penalties by the California Air Resources Board.</p> <p>In addition, Table B contains commercially sensitive information the disclosure of which would place SoCalGas at an unfair business disadvantage and results in higher Cap-and-Trade compliance costs for SoCalGas and its end-use ratepayers.</p> <p>SoCalGas derives economic value from this information being confidential, and it is subject to efforts by SoCalGas to maintain its confidentiality.</p>