

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS Sheet 1
MEDIUM AND LARGE COMMERCIAL AND INDUSTRIAL
COVID-19 DISCONNECTION MORATORIUM MEMORANDUM ACCOUNT (CDMMA)

1. Purpose

The CDMMA is an interest-bearing memorandum account that is recorded on the Utility's financial statements. Pursuant to Decision 21-04-015, dated April 15, 2021, and subsequently extended in Decision 21-06-036, dated June 30, 2021, the purpose of the CDMMA is to record the incremental costs associated with the COVID-19 disconnection moratorium protections for medium and large commercial and industrial utility customers, including non-residential core customers, from December 30, 2020 to September 30, 2021.

The effective date of the moratorium is from December 30, 2020 through September 30, 2021. Pursuant to Decision 21-06-036, the memorandum accounts for the medium and large commercial and industrial customers adopted shall be extended through September 30, 2021.

2. Applicability

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

3. Rates

The CDMMA shall be applied to rates as described in Section 5 below.

4. Accounting Procedures

SoCalGas shall maintain the CDMMA 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 operation and maintenance (O&M) costs and capital-related costs (i.e., depreciation, taxes and return) associated with the implementation of COVID-19 disconnection moratorium protections;
- b. A debit entry for incremental uncollectible expense attributed to the COVID-19 disconnection moratorium protections;
- c. A debit entry for incremental financing costs attributed to the COVID-19 disconnection moratorium protections; and
- d. An entry equal to the interest on the average balance in the account 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.

(Continued)

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 5810-A
DECISION NO. 21-04-015

ISSUED BY
Dan Skopec
Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
DATE FILED Jul 16, 2021
EFFECTIVE Aug 15, 2021
RESOLUTION NO. _____

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS Sheet 2
MEDIUM AND LARGE COMMERCIAL AND INDUSTRIAL
COVID-19 DISCONNECTION MORATORIUM MEMORANDUM ACCOUNT (CDMMA)

(Continued)

1. Disposition

The disposition of the amounts in this account will be addressed through either a separate application or an existing annual proceeding with an expedited schedule (e.g., less than one year for approval).

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N
N

N
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N

(TO BE INSERTED BY UTILITY)

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ISSUED BY

Dan Skopec
Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)

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