

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNT  
COVID-19 PANDEMIC PROTECTIONS MEMORANDUM ACCOUNT (CPPMA)

Sheet 1

1. Purpose

The CPPMA is an interest-bearing memorandum account that is recorded on the Utility’s financial statements. Pursuant to Resolution M-4842, dated April 16, 2020, the purpose of the CPPMA is to record the incremental costs and waived charges incurred by SoCalGas associated with providing the emergency customer protection measures adopted in Decision (D.) 19-07-015 and otherwise offered in SoCalGas’ discretion. The applicable customer protections offered in response to Resolution M-4842 are described in SoCalGas’ Advice Letter 5604-B, submitted on May 22, 2020. Pursuant to Resolution M-4849, dated February 12, 2021, the applicable customer protections are extended to June 30, 2021.

On March 4, 2020, Governor Newsom declared a State of Emergency in California related to the COVID-19 Pandemic.

Pursuant to Resolution M-4842, the required emergency customer protection measures mandated by D.19-07-015 apply to all residential customers and non-residential core customers with an annual consumption of 10,000 therms of gas or less (eligible core customers). SoCalGas will also implement associated discretionary protections for all eligible core customers. Pursuant to Resolution M-4849, the required emergency customer protection measures are extended to June 30, 2021. In accordance with D.21-06-036, the CPPMA will continue to record costs associated with ongoing customer protections incurred during the Disconnection Moratorium, which is scheduled to end on September 30, 2021. In addition, the CPPMA will record costs associated with implementing D.21-06-036, including costs associated with securing access to state and federally funded COVID-19 arrearage relief programs on behalf of the customers.

For those protections the Utility shall:

- a. Maintain customer protections effective March 4, 2020, through September 30, 2021, unless further extended by the Commission.
- b. Record costs in the CPPMA effective March 4, 2020.

2. Applicability

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

3. Rates

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

(Continued)

(TO BE INSERTED BY UTILITY)  
 ADVICE LETTER NO. 5855  
 DECISION NO. 21-06-036

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

(TO BE INSERTED BY CAL. PUC)  
 SUBMITTED Aug 6, 2021  
 EFFECTIVE Aug 6, 2021  
 RESOLUTION NO. \_\_\_\_\_

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Sheet 2

(Continued)

4. Accounting Procedures

SoCalGas shall maintain the CPPMA 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 COVID-19 consumer protections and implementation of the program requirements authorized by D.21-06-036;
- b. A debit entry equal to waived charges;
- c. A debit entry for incremental uncollectible expense attributed to the COVID-19 pandemic consumer protections;
- d. A debit entry for other incremental costs related to implementing the COVID-19 pandemic customer protections; and
- e. 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.

5. Disposition

Pursuant to Resolution M-4842, 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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