

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS Sheet 1  
EMERGENCY CUSTOMER PROTECTIONS MEMORANDUM ACCOUNT (ECPMA)

1. Purpose

The ECPMA is an interest-bearing account that is recorded on the Utility's financial statements. Pursuant to Decision (D.) 18-08-004 and Resolution (Res.) M-4833 and Res. M-4835, the purpose of this account is to record all incremental costs incurred by SoCalGas associated with providing the residential and non-residential emergency customer protections ordered therein.

Upon the Governor of California declaring a state of emergency because of a disaster, which affects the utility service of residential and small business customers, SoCalGas shall:

- a. Submit a Tier 1 advice letter within 15 days of the Governor's state of emergency proclamation reporting compliance with Res. M-4833 and Res. M-4835.
- b. Record applicable costs for each event as incurred from the date of the declared disaster or state of emergency.
- c. Record entries in the ECPMA such that they are segregated by qualifying event.
- d. Provide emergency customer protections for each event consistent with the determinations in Res. M-4833 and Res. M-4835.

The ECPMA is effective August 9, 2018, the date of the decision.

2. Applicability

The ECPMA shall apply to emergency customer protections provided to all customers except those customers specifically excluded by the Commission.

3. Rates

See Disposition Section.

4. Accounting Procedures

Upon declaration of a disaster or state of emergency, SoCalGas shall maintain the ECPMA by recording entries at the end of each month as follows, net of FF&U, as applicable:

- a. A debit entry for costs associated with emergency customer protections.
- b. An entry equal to amortization as authorized by the Commission.
- c. 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 balance in the ECPMA will be addressed in SoCalGas' next general rate case proceeding or other applicable proceeding designated by the Commission.

(TO BE INSERTED BY UTILITY)  
ADVICE LETTER NO. 5350  
DECISION NO. 18-08-004

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

(TO BE INSERTED BY CAL. PUC)  
SUBMITTED Sep 7, 2018  
EFFECTIVE Oct 7, 2018  
RESOLUTION NO. M-4835