

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS  
EMERGENCY ENERGY SAVINGS ASSISTANCE PROGRAM MEMORANDUM  
ACCOUNT (EESAPMA)

Sheet 1

N  
N  
N

1. Purpose

N

The EESAPMA is a memorandum account recorded on SoCalGas' financial statements. Pursuant to Decision (D.) 16-04-040, the purpose of this account is to track all incremental expenses associated with the emergency Energy Savings Assistance Program (ESAP) activities. SoCalGas will use unspent and underspent funds and shift those funds as needed within existing budget categories to achieve near term savings. The EESAPMA is effective April 21, 2016, the date of the decision.

2. Applicability

The EESAPMA shall apply to all gas customers except for those specifically excluded by the Commission.

3. Rates

See Disposition Section.

4. Accounting Procedures

SoCalGas shall maintain this account by recording entries at the end of each month as follows:

- a. A debit entry equal to the actual incremental operating and maintenance (O&M) costs associated with emergency ESAP activities;
- b. A credit entry to transfer a portion of the underspending balance from the Direct Assistance Program Balancing Account (DAPBA) to offset the O&M costs recorded in step 4.a.

5. Disposition

The disposition of this account will be addressed in SoCalGas' next General Rate Case or other applicable proceeding.

N

(TO BE INSERTED BY UTILITY)  
ADVICE LETTER NO. 4966  
DECISION NO. 16-04-040

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

(TO BE INSERTED BY CAL. PUC)  
DATE FILED May 18, 2016  
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