

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS  
INTERVENOR AWARD MEMORANDUM ACCOUNT (IAMA)

Sheet 1

1. Purpose

The IAMA is a memorandum account, which is recorded on the Utility's financial statements. The purpose of the IAMA is to track intervenor compensation payments authorized by the Commission.

2. Applicability

The IAMA shall apply to gas customers.

3. Rates

See Disposition Section.

4. Accounting Procedures

SoCalGas shall maintain the IAMA account by recording entries at the end of each month, net of FF&U, as follows:

- a. A debit entry equal to SoCalGas' allocation of the intervenor compensation payments authorized by the Commission and recorded during the month; and
- b. An entry to amortize the balance.

5. Disposition

In its annual October regulatory account balance update filing, SoCalGas will amortize the projected year-end IAMA balance in transportation rates effective January 1 of the following year. The projected year-end balance is allocated to customer classes on an Equal Cents Per Therm (ECPT) basis.

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(TO BE INSERTED BY UTILITY)  
 ADVICE LETTER NO. 6194-G  
 DECISION NO.

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

(TO BE INSERTED BY CAL. PUC)  
 SUBMITTED Sep 26, 2023  
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