

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS
LINE 1600 RECORDS AUDIT MEMORANDUM ACCOUNT (L1600RAMA)

Sheet 1

1. Purpose

The L1600RAMA is an interest-bearing account recorded on SoCalGas' financial statements. The purpose of the L1600RAMA is to record costs associated with the audit of gas pipeline Line 1600 records. Pursuant to Decision (D.) 18-06-028, Ordering Paragraph (OP) 12, the L1600RAMA will record expenses for the audit of Line 1600 records. The Commission's Safety and Enforcement Division (SED) will select the independent auditor and oversee the audit.

2. Applicability

The L1600RAMA shall apply to all gas customers except those specifically excluded by the Commission.

3. Rates

See Disposition Section.

4. Accounting Procedures

SoCalGas maintains this account by making monthly entries, net of applicable FF&U, as follows:

- a) A debit entry equal to the actual incremental costs associated with the independent audit of Line 1600 records;
- b) An entry to amortize the prior year's balance as authorized by the Commission, and
- c) An entry equal to interest on the average of the balance in the account during the month, calculated in the manner described in Preliminary Statement, Part I, J.

5. Disposition

The disposition of the L1600RAMA balance will be addressed in SoCalGas' next General Rate Case proceeding or other applicable proceeding.

(TO BE INSERTED BY UTILITY)

ADVICE LETTER NO. 5328
DECISION NO. 18-06-028

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ISSUED BY

Dan Skopec
Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)

SUBMITTED Jul 26, 2018
EFFECTIVE Jul 26, 2018

RESOLUTION NO. _____

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