

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS
PIPELINE SAFETY ENHANCEMENT PLAN MEMORANDUM ACCOUNT (PSEPMA)

Sheet 1

1. Purpose

The PSEPMA is an interest-bearing memorandum account recorded on SoCalGas' financial statements. The PSEPMA consists of two subaccounts:

- PSEP-GRC Subaccount - Pursuant to Decision (D.) 19-09-051, the purpose PSEP-GRC Subaccount of the PSEPMA is to track costs overruns in excess of the amounts authorized in this decision.
- Line 44 Subaccount - The purpose of the Line 44 Subaccount is to record costs related to Line 44-1008.

2. Applicability

This account shall apply to all gas customers except those specifically excluded by the Commission.

3. Rates

See Disposition Section.

4. Accounting Procedures – PSEP-GRC Subaccount

SoCalGas maintains this account by making entries for the revenue requirements associated with PSEP cost overruns in excess of the adopted costs in D.19-09-051, net of applicable FF&U, as follows:

- a) A debit entry equal to the operating and maintenance (O&M) costs and capital-related costs (i.e., depreciation, return and taxes) associated with PSEP costs in excess of the amounts authorized for PSEP projects in D.19-09-051;
- b) An entry to amortize the account 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. Accounting Procedures – Line 44 Subaccount

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

- a) A debit entry equal to the O&M costs and capital-related costs (i.e., depreciation, taxes and return) related to Line 44-1008;
- b) An entry to amortize the account 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.

(Continued)

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 5539
DECISION NO. 19-09-051

ISSUED BY
Dan Skopec
Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Oct 31, 2019
EFFECTIVE Jan 1, 2020
RESOLUTION NO. _____

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6. Disposition

The PSEP-GRC and Line 44 Subaccount balances of the PSEPMA will be addressed in SoCalGas' next GRC or other applicable proceeding.

(TO BE INSERTED BY UTILITY)

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ISSUED BY

Dan Skopec
Vice President
Regulatory Affairs

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