

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS  
WILDFIRES CUSTOMER PROTECTIONS MEMORANDUM ACCOUNT (WCPMA)

1. Purpose

The WCPMA is an interest bearing account that is recorded on the Utility's financial statements. Pursuant to 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. Res. M-4833 directs SoCalGas to take all reasonable and necessary actions to implement the residential emergency customer protections to support the victims of the October 2017 Canyon Fire. Res. M-4835 directs SoCalGas to take all reasonable and necessary actions to implement the residential and non-residential emergency customer protections to support the victims of the December 2017 California wildfires as well as those impacted by fire-related impact such as floods, mudslides, and debris flow. The WCPMA is effective October 9, 2017, the date of the Canyon Fire, for the recording of the emergency customer protection costs associated with this fire. For the recording of the emergency customer protection costs associated with the December 2017 wildfires, the WCPMA is effective December 4, 2017, which is the start date of the wildfires.

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2. Applicability

The WCPMA shall apply to all customers.

3. Rates

See Disposition Section.

4. Accounting Procedures

SoCalGas maintains the WCPMA by making entries at the end of each month, net of FF&U, as follows:

- a. A debit entry for the costs associated with wildfire-related 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 WCPMA 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. 5247  
 DECISION NO.

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

(TO BE INSERTED BY CAL. PUC)  
 DATE FILED Jan 26, 2018  
 EFFECTIVE Dec 4, 2017  
 RESOLUTION NO. M-4835