

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**

Application of SOUTHERN CALIFORNIA GAS  
COMPANY (U 904 G) to Recover Costs Recorded  
in the Storage Integrity Management Program  
Balancing Account from January 1, 2016 to  
December 31, 2018

A.21-01-XXX

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) TO  
RECOVER COSTS RECORDED IN THE STORAGE INTEGRITY MANAGEMENT  
PROGRAM BALANCING ACCOUNT FROM JANUARY 1, 2016  
TO DECEMBER 31, 2018**

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MANAGEMENT PROGRAM BALANCING ACCOUNT FROM  
JANUARY 1, 2016 TO DECEMBER 31, 2018**

**I. INTRODUCTION**

Southern California Gas Company (“SoCalGas”) respectfully submits this Application (“Application”) requesting review of the capital and operations and maintenance (“O&M”) expenditures incurred for program development and implementation activities undertaken to execute the Storage Integrity Management Program (“SIMP”) and requests recovery of the associated revenue requirement recorded in the SIMP Balancing Account (“SIMPBA”) from January 1, 2016 through December 31, 2018.

The entirety of the activities associated with the SIMP completed between January 1, 2016 through December 31, 2018, represent \$41.9 million in O&M expenditures and \$114.2 million capital additions. This Application seeks to recover \$34.4 million revenue requirement, which is the amount above 35% of the \$19.5 million Test Year “TY”) 2016 General Rate Case (“GRC”) authorized revenue requirement.<sup>1, 2</sup>

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<sup>1</sup> See Decision (D.) 16-06-054 at p. 249, 310 (Finding of Fact No. 189), and 323 (Conclusion of Law No. 69).

<sup>2</sup> A \$6.8 million undercollection (up to 35% above the TY 2016 GRC authorized revenue requirement) for 2016-2018 was approved for recovery in Commission Resolution G-3544.

SoCalGas's SIMP 2016-2018 expenses and expenditures presented in this Application are similar to the activities presented in SoCalGas's Advice Letter ("AL") 5253-G and subsequently approved in Resolution G-3544; for the same reasons the California Public Utilities Commission ("CPUC" or "Commission") approved SoCalGas's AL 5253-G, the Commission should approve the activities undertaken in 2018 and presented herein as it is similar work to that which was conducted and approved through 2017.

## **II. BACKGROUND**

### **A. SIMP Procedural History**

On June 23, 2016, the Commission approved the SIMP in SoCalGas's TY 2016 GRC with a \$19,479,137 revenue requirement for the years 2016-2018. Pursuant to Ordering Paragraph ("OP") 8 of D.16-06-054, SoCalGas established the SIMPBA, a two-way balancing account, to record and track the actual costs of implementing SoCalGas's SIMP, effective January 1, 2016. As proposed by SoCalGas and approved in D.16-06-054, any unused funds will be returned to customers,<sup>3</sup> and to the extent SoCalGas has exceeded the authorized revenue requirement for the three-year period, SoCalGas is authorized to seek recovery of up to 35% above the authorized revenue requirement via Tier 3 advice letter filing, and is authorized to request recovery of amounts above 35% through an application.<sup>4</sup>

SoCalGas accelerated and enhanced SIMP activities throughout 2016-2018 in efforts to reduce risk and enhance safety by: (1) complying with new, mandated requirements such as the federal Pipeline and Hazardous Materials Safety Administration ("PHMSA") Interim Final Rule ("IFR") Underground Natural Gas Storage ("UGS") regulations, new state California

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<sup>3</sup> See D. 16-06-054 at p. 249 ("Any unused funds will be returned to the ratepayers.")

<sup>4</sup> See D. 16-06-054 OP. 2 and at pp. 249, 310 (Findings of Fact No. 189), and p. 323 (Conclusion of Law No. 69).

Department of Conservation’s Geologic Energy Management Division (“CalGEM”), who was at the time known as the Division of Oil, Gas, and Geothermal Resources (“DOGGR” or the “Division”))<sup>5</sup> Emergency UGS regulations, DOGGR Order 1109 mandating requirements, and DOGGR California UGS regulations; (2) managing storage well integrity and safety by implementing safety enhancements and integrity assessments required by DOGGR Order 1109 at Aliso Canyon consistently across each of the three other storage fields; and (3) executing SoCalGas’s commitment to prospectively implement preventative and mitigative measures. The broadened scope and heightened pace of work exceeded what was originally proposed for SIMP in 2014 (pre-dating new regulatory requirements) when the TY 2016 GRC was first filed and subsequently also exceeded the authorized revenue requirement in the TY 2016 GRC.

**B. Commission Review and Approval of 2016-2017 SIMPBA Costs**

On February 8, 2018, SoCalGas filed AL 4253-G requesting recovery of the 35% undercollection (approximately \$6.8 million revenue requirement) that is authorized to be recovered via advice letter. AL 5253-G was uncontested, and on November 29, 2018 the Commission issued Resolution G-3544 authorizing SoCalGas to recover from ratepayers approximately \$6.8 million over the 12-month period beginning January 1, 2019.

Commission Staff reviewed 2016-2017 costs recorded in the SIMPBA as well as a sample of invoices for verification.<sup>6</sup> Upon completion of its review of these SIMPBA costs, Commission Staff found that SoCalGas’s 2016-2017 SIMP expenses and expenditures were appropriately recorded and reasonably incurred. CPUC Resolution G-3544 authorized SoCalGas to fully recover its 35% undercollection. For the same reasons the Commission approved

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<sup>5</sup> On January 1, 2020, CalGEM replaced DOGGR as a result of Assembly Bill 1057 (Assembly member Limón, D-Santa Barbara), Section 1.

<sup>6</sup> Resolution G-3544 at p.4.

SoCalGas's AL 5253-G in Resolution G-3544, SoCalGas's SIMP 2016-2018 expenses and expenditures in this Application should be approved as the activities undertaken in 2018 are similar work to that which was conducted and approved through 2017.

### **III. COSTS INCLUDED IN THIS APPLICATION**

In this Application and accompanying direct testimony and workpapers, SoCalGas demonstrates a responsible, forward looking, and industry leading commitment to enhancing underground gas storage well safety and integrity. The SIMP was implemented with a prospective, long-term objective to enhance the overall safety, integrity, and reliability of the gas system. SoCalGas presents costs for SIMP activities which are broadly characterized into three cost categories: (1) Program Management and Support; (2) Regulatory Compliance; and (3) Well Inspection and Mitigation.

Certain costs are not included in this SIMPBA cost recovery application. Costs related to plug and abandonment activities or permanent removal of materials are costs attributed to retirement of an asset (i.e. cost of removal) and are a part of SoCalGas's Gas Plant depreciation mechanism; thus, SoCalGas has excluded these costs from this SIMPBA cost recovery application (which seeks recovery of capital plant additions). Capital work in progress ("CWIP") are also excluded from this SIMPBA cost recovery application, as are incident costs related to the 2015 Aliso Canyon leak.<sup>7</sup>

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<sup>7</sup> As described in the TY 2019 GRC Prepared Direct Testimony of Andrew Steinberg (Ex. SCG-12), SoCalGas Aliso Incident costs can be understood to include actions associated with the leaking well such as efforts to stop the leak, relocations of community members and schools, litigation expenses, replacement fuel/fuel loss and emergency response. See December 23, 2015 Letter from CPUC Executive Director Timothy J. Sullivan "Re: Southern California Gas Shall Provide Information to CPUC Concerning Costs Associated with the Aliso Canyon Underground Storage Field Leak."

#### **IV. REVENUE REQUIREMENT ALLOCATION**

SoCalGas proposes to recover the SIMPBA using the Equal Percentage of Authorized Margin (“EPAM”) cost allocation methodology as discussed in the Prepared Direct Testimony of Marjorie Schmidt-Pine (Chapter IV), which is consistent with the allocation of current base margin pursuant to Decision (“D.”)16-10-004. Additionally, this method was approved in Commission Resolution G-3544.<sup>8</sup>

#### **V. RATE IMPACT**

Once the SIMPBA revenue requirement has been allocated, it can be incorporated into customer rates; resulting in the illustrative transportation rates presented in the Prepared Direct Testimony of Marjorie Schmidt-Pines (Chapter IV).

#### **VI. DESCRIPTION OF TESTIMONY**

Support for SoCalGas’s requests is provided in the accompanying prepared direct testimony and workpapers. The direct testimony describes SoCalGas’s SIMP activities and provides detail on program management and implementation and execution of projects. It also demonstrates that the revenue requirements correlated to SoCalGas’s efforts are just and reasonable and should be recovered in rates. The table below lists each prepared direct testimony chapter number, identifies each sponsoring witness, and provides a brief description of the testimony.

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<sup>8</sup> Resolution G-3544, p. 6. “The SIMP Balancing Account amount will be amortized in gas transportation rates on equal percent of authorized margin basis.”

**Table 1**  
**Description of Testimony**

<b>Chapter</b>	<b>Witness</b>	<b>Description and Purpose</b>
I	Kitson	<u>SIMP Development and Implementation</u> : Describes activities undertaken to demonstrate the prudent and reasonable management of the SIMP
II	McMahon	<u>Technical – Well Inspection and Mitigation</u> : Describes the execution of the well inspection, workover, and mitigation component of the SIMP
III	Chhuor	<u>Balancing Account and Revenue Requirement</u> : Presents the revenue requirement associated with the SIMP costs presented for review in this Application that are recorded in SoCalGas’s SIMPBA
IV	Schmidt-Pines	<u>Rates</u> : Provides the cost allocation method for the SIMPBA and presents the gas transportation rates and bill impacts that would result from the amortization of the balance in the SIMPBA

**VII. STATUTORY AND PROCEDURAL REQUIREMENTS**

**A. Rule 2.1 (a) – (c)**

**1. Rule 2.1 (a) – Legal Name**

SoCalGas is a public utility corporation organized and existing under the laws of the State of California. SoCalGas’ principle place of business and mailing address is 555 West Fifth Street, Los Angeles, California, 90013.

**2. Rule 2.1 (b) – Correspondence**

All correspondence and communications to SoCalGas regarding this Application should be addressed to:

LUCY SARKISYAN

*Regulatory Case Manager for:*

SOUTHERN CALIFORNIA GAS COMPANY  
555 West Fifth Street, GT14D6  
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A copy should also be sent to:

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*Attorney for:*

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**3. Rule 2.1 (c) – Proposed Category, Need for Hearings, Issues to be Considered, Relevant Safety Considerations, and Schedule**

**a) Proposed Category of Proceeding**

SoCalGas proposes that this proceeding be categorized as “Ratesetting” under Rule 1.3(e) because the Application will have a potential future effect on rates.

**b) Need for Hearings**

SoCalGas anticipates that evidentiary hearings will be necessary.

**c) Issues to be Considered and Relevant Safety Considerations**

The principal issues to be considered in this proceeding are (1) whether SoCalGas demonstrated the reasonableness of the SIMP costs presented in this Application; and (2)

whether SoCalGas’s revenue requirement associated with the costs presented in this Application and recorded in their SIMPBA are justified for rate recovery.

The SIMP was implemented with a prospective, long-term objective to enhance the overall safety, integrity, and reliability of the gas system.

**d) Proposed Schedule**

SoCalGas proposes the following schedule for this Application:

<b>Event</b>	<b>Date</b>
SoCalGas files Application	January 28, 2021
Responses/Protests	within 30 days Daily Calendar notice
SoCalGas Reply to Protests	within 10 days (see Rule 2.6)
Prehearing Conference	March 19, 2021
Intervenor Testimony	May 28, 2021
Rebuttal Testimony	July 2, 2021
Evidentiary Hearings	September – October 2021
Opening Briefs	November 2021
Reply Briefs	November 2021
Proposed Decision	March 2022
Commission Decision	April 2022

**B. Rule 2.2 – Articles of Incorporation**

A copy of SoCalGas’ Restated Articles of Incorporation, as last amended, presently in effect and certified by the California Secretary of State, was previously filed with the Commission on October 1, 1998, in connection with SoCalGas’ Application (A.)98-10-012, and is incorporated herein by reference.

**C. Rule 3.2 (a) – (b)**

In accordance with Rule 3.2 (a) - (d) of the Commission's Rules of Practice and Procedure, SoCalGas provides the following information:

**1. Rule 3.2 (a)(1) – Balance Sheet and Income Statement**

The most recent updated Balance Sheet and Income Statements for SoCalGas is attached to this Application as Attachment A.

**2. Rule 3.2(a)(2) and (3) – Statement of Present and Proposed Rates**

The illustrative rate changes that will result from this Application are described in Attachment B.

**3. Rule 3.2(a)(4) – Description of Applicant's Property and Equipment**

A general description of SoCalGas' property and equipment was previously filed with the Commission on May 3, 2004 in connection with A.04-05-008, and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve as of March 31, 2020 is attached as Attachment C.

**4. Rules 3.2(a)(5) and (6) – Summary of Earnings**

The summary of earnings for SoCalGas are included herein as Attachment D.

**5. Rule 3.2(a)(7) – Depreciation**

For financial statement purposes, SoCalGas has computed depreciation of utility plants on a straight-line remaining life basis at rates based on the estimated useful lives of plant properties. For federal income tax accrual purposes, SoCalGas generally computes depreciation using the straight-line method for tax property additions prior to 1954, and liberalized depreciation, which includes Class Life and Asset Depreciation Range Systems, on property

additions after 1954 and prior to 1981. For financial reporting and rate purposes, “flow through accounting” has been adopted for such properties. For property additions in years 1981 through 1986, SoCalGas has computed its tax depreciation using the Accelerated Cost Recovery System. For years after 1986, the Company has computed its tax depreciation using the Modified Accelerated Cost Recovery Systems, and, since 1982, has normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

**6. Rule 3.2(a)(8) – Proxy Statement**

A copy of SoCalGas’ most recent proxy statement, dated April 22, 2020, was mailed to the Commission on April 23, 2020, and is incorporated herein by reference.

**7. Rule 3.2(a)(10) – Statement Pass Through to Customers**

This Application will seek the Commission’s authorization to revise current base rate revenue requirement to recover costs of its operations, as well as owning and operating its natural gas facilities and infrastructure, for the purposes of serving its customers. It is not only a pass through of costs.

**8. Rule 3.2 (b) – Notice to State, Cities and Counties**

SoCalGas will, within twenty days after the filing this Application, mail a notice to the State of California and to the cities and counties in its service territory and all parties to A.17-10-008 (consolidated with A.17-10-007) and SoCalGas’s General Order 96-B service list.

**9. Rule 3.2 (c) – Newspaper Publication**

SoCalGas will, within twenty days after the filing of this Application, publish in newspapers of general circulation in each county in their service territory notice of this Application.

**10. Rule 3.2 (d) – Bill Insert Notice**

SoCalGas will, within 45 days after the filing of this Application, provide notice of this Application to their customers along with the regular bills sent to those customers that will generally describe the proposed rate changes addressed in this Application.

**D. Rule 1.9 – Service**

This Application is being served on the parties identified on the attached Certificate of Service.

**VIII. CONCLUSION**

Through SIMP, SoCalGas continues to make prudent investments for the benefit of customers to enhance the safety and reliability of their integrated natural gas transmission system. To allow recovery in rates of these prudent investments, and for the reasons described above, and in the testimony and workpapers supporting this Application, SoCalGas respectfully requests that the Commission:

- Find SoCalGas met their burden of demonstrating they acted as reasonable managers and prudently implemented and executed the SIMP;
- Find the SIMP activities described in this Application were prudently undertaken to implement SIMP;





# **Attachment A**

**Southern California Gas Company**

Balance Sheet and Income Statement

**SOUTHERN CALIFORNIA GAS COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**MARCH 31, 2020**

		2020
<b>1. UTILITY PLANT</b>		
101	UTILITY PLANT IN SERVICE	\$18,724,949,165
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	971,985,638
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(6,258,007,065)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(70,392,869)
117	GAS STORED-UNDERGROUND	61,422,045
		13,429,956,914
<b>2. OTHER PROPERTY AND INVESTMENTS</b>		
121	NONUTILITY PROPERTY	33,461,989
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(14,812,653)
123	INVESTMENTS IN SUBSIDIARY COMPANIES NONCURRENT PORTION OF ALLOWANCES	-
124	OTHER INVESTMENTS	15,619
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	250,000
175	LONG TERM PORTION OF DERIVATIVE ASSETS	-
		18,914,955

Data from SPL as of August 13th, 2020.

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
MARCH 31, 2020**

<b>3. CURRENT AND ACCRUED ASSETS</b>		2020
131	CASH	75,638,029
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	124,064
136	TEMPORARY CASH INVESTMENTS	313,300,937
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	694,028,373
143	OTHER ACCOUNTS RECEIVABLE	31,266,983
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(4,081,676)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	145,788
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	3,281,269
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	55,969,009
155	MERCHANDISE	-
156	OTHER MATERIALS AND SUPPLIES	-
158	GHG ALLOWANCE	351,060,671
	(LESS) NONCURRENT PORTION OF ALLOWANCES	-
163	STORES EXPENSE UNDISTRIBUTED	(559,916)
164	GAS STORED	32,488,653
165	PREPAYMENTS	135,623,049
171	INTEREST AND DIVIDENDS RECEIVABLE	805,472
173	ACCRUED UTILITY REVENUES	-
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	23,794,557
175	DERIVATIVE INSTRUMENT ASSETS	7,235,934
176	LONG TERM PORTION OF DERIVATIVE ASSETS	-
	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	<b>1,720,121,198</b>
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	32,825,993
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	3,550,799,238
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	1,934,596
184	CLEARING ACCOUNTS	1,098,085
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	966,234,727
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	2,885,189
190	ACCUMULATED DEFERRED INCOME TAXES	398,166,648
191	UNRECOVERED PURCHASED GAS COSTS	-
	<b>TOTAL DEFERRED DEBITS</b>	<b>4,953,944,475</b>
	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 20,122,937,541</b>

Data from SPL as of August 13th, 2020.

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
MARCH 31, 2020**

**5. PROPRIETARY CAPITAL**

	2020
201 COMMON STOCK ISSUED	(834,888,907)
204 PREFERRED STOCK ISSUED	(21,551,075)
207 PREMIUM ON CAPITAL STOCK	-
208 OTHER PAID-IN CAPITAL	-
210 GAIN ON RETIRED CAPITAL STOCK	(9,722)
211 MISCELLANEOUS PAID-IN CAPITAL	(31,306,680)
214 CAPITAL STOCK EXPENSE	143,261
216 UNAPPROPRIATED RETAINED EARNINGS	(4,186,048,172)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	22,439,046
TOTAL PROPRIETARY CAPITAL	(5,051,222,249)

**6. LONG-TERM DEBT**

221 BONDS	(4,450,000,000)
224 OTHER LONG-TERM DEBT	(9,338,770)
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	8,573,975
TOTAL LONG-TERM DEBT	(4,450,764,795)

**7. OTHER NONCURRENT LIABILITIES**

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(101,584,516)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(114,930,267)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(846,172,167)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
245 NONCURRENT DERIVATIVE INSTRUMENT LIABILITIES	-
230 ASSET RETIREMENT OBLIGATIONS	(2,207,744,711)
TOTAL OTHER NONCURRENT LIABILITIES	(3,270,431,661)

Data from SPL as of August 13th, 2020.

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
MARCH 31, 2020**

<b>8. CURRENT AND ACCRUED LIABILITES</b>		2020
231	NOTES PAYABLE	-
232	ACCOUNTS PAYABLE	(692,523,116)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(45,472,390)
235	CUSTOMER DEPOSITS	(73,120,266)
236	TAXES ACCRUED	(7,473,382)
237	INTEREST ACCRUED	(37,177,003)
238	DIVIDENDS DECLARED	(323,265)
241	TAX COLLECTIONS PAYABLE	(25,595,450)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(255,790,813)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(26,465,028)
244	DERIVATIVE INSTRUMENT LIABILITIES	(4,263,985)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
TOTAL CURRENT AND ACCRUED LIABILITIES		(1,168,204,699)
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(100,257,517)
	OTHER DEFERRED CREDITS	(395,471,955)
254	OTHER REGULATORY LIABILITIES	(3,793,344,666)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(6,292,063)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,395,462,297)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(491,485,640)
TOTAL DEFERRED CREDITS		(6,182,314,137)
TOTAL LIABILITIES AND OTHER CREDITS		\$ (20,122,937,541)

Data from SPL as of August 13th, 2020.

**SOUTHERN CALIFORNIA GAS COMPANY  
STATEMENT OF INCOME AND RETAINED EARNINGS  
THREE MONTHS ENDED MARCH 31, 2020**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		1,394,289,617
401	OPERATING EXPENSES	710,144,825	
402	MAINTENANCE EXPENSES	94,650,720	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	158,557,938	
408.1	TAXES OTHER THAN INCOME TAXES	34,729,197	
409.1	INCOME TAXES	78,413,782	
410.1	PROVISION FOR DEFERRED INCOME TAXES	25,459,847	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(22,491,470)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(711,331)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
411.7	LOSS FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS	1,078,753,508	
	NET OPERATING INCOME		315,536,109

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK		-
417	REVENUES FROM NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(4,851,950)	
418	NONOPERATING RENTAL INCOME	172,447	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	1,324,696	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	8,413,010	
421	MISCELLANEOUS NONOPERATING INCOME	(335,194)	
421.1	GAIN ON DISPOSITION OF PROPERTY	0	
	TOTAL OTHER INCOME	4,723,009	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	-	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	(5,313,493)	
		(5,313,494)	
408.2	TAXES OTHER THAN INCOME TAXES	(46,577)	
409.2	INCOME TAXES	30,745,852	
410.2	PROVISION FOR DEFERRED INCOME TAXES	(36,214,173)	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	34,119,059	
420	INVESTMENT TAX CREDITS	-	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	28,604,160	
	TOTAL OTHER INCOME AND DEDUCTIONS		28,013,676
	INCOME BEFORE INTEREST CHARGES		343,549,785
	NET INTEREST CHARGES*		40,268,209
	NET INCOME		\$303,281,576

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION. (\$8,413,010)

Data from SPL as of August 13th, 2020.

**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**THREE MONTHS ENDED MARCH 31, 2020**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$3,883,089,862
NET INCOME (FROM PRECEDING PAGE)	303,281,576
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(323,266)
OTHER RETAINED EARNINGS ADJUSTMENT	<u>-</u>
RETAINED EARNINGS AT END OF PERIOD	<u><u>\$4,186,048,172</u></u>

# **Attachment B**

**Southern California Gas Company**

Statement of Present and Proposed Rates

**TABLE 1**  
**Natural Gas Transportation Rates**  
**Southern California Gas Company**  
**January, 2021 Rates**

	SIMP Application								
	Present Rates			Proposed Rate			Changes		
	Jan-1-21 Volumes Mth A	Proposed Rate \$/therm B	Jan-1-21 Revenues \$000's C	Jan-1-21 Volumes Mth D	Proposed Rate \$/therm E	Jan-1-21 Revenues \$000's F	Revenue Change \$000's G	Rate Change \$/therm H	% Rate change % I
1 <b>CORE</b>									
2 Residential	2,346,353	\$1.06660	\$2,502,609	2,346,353	\$1.07795	\$2,529,246	\$26,637	\$0.01135	1.1%
3 Commercial & Industrial	992,706	\$0.57926	\$575,032	992,706	\$0.58462	\$580,352	\$5,321	\$0.00536	0.9%
4									
5 NGV - Pre Sempra-Wide	178,769	\$0.29149	\$52,110	178,769	\$0.29350	\$52,469	\$359	\$0.00201	0.7%
6 Sempra-Wide Adjustment	178,769	\$0.00326	\$583	178,769	\$0.00305	\$546	(\$37)	(\$0.00020)	-6.3%
7 NGV - Post Sempra-Wide	178,769	\$0.29475	\$52,692	178,769	\$0.29656	\$53,015	\$323	\$0.00181	0.6%
8									
9 Gas A/C	416	\$0.22288	\$93	416	\$0.22453	\$93	\$1	\$0.00165	0.7%
10 Gas Engine	22,302	\$0.19777	\$4,411	22,302	\$0.19777	\$4,411	\$0	\$0.00000	0.0%
11 <b>Total Core</b>	<b>3,540,545</b>	<b>\$0.88541</b>	<b>\$3,134,837</b>	<b>3,540,545</b>	<b>\$0.89453</b>	<b>\$3,167,117</b>	<b>\$32,281</b>	<b>\$0.00912</b>	<b>1.0%</b>
12									
13 <b>NONCORE COMMERCIAL &amp; INDUSTRIAL</b>									
14 Distribution Level Service	919,735	\$0.17107	\$157,343	919,735	\$0.17225	\$158,427	\$1,084	\$0.00118	0.7%
15 Transmission Level Service (2)	626,080	\$0.03647	\$22,835	626,080	\$0.03671	\$22,981	\$147	\$0.00023	0.6%
16 <b>Total Noncore C&amp;I</b>	<b>1,545,814</b>	<b>\$0.11656</b>	<b>\$180,177</b>	<b>1,545,814</b>	<b>\$0.11735</b>	<b>\$181,408</b>	<b>\$1,231</b>	<b>\$0.00080</b>	<b>0.7%</b>
17									
18 <b>NONCORE ELECTRIC GENERATION</b>									
19 Distribution Level Service									
20 Pre Sempra-Wide	331,442	\$0.16343	\$54,168	331,442	\$0.16460	\$54,557	\$389	\$0.00117	0.7%
21 Sempra-Wide Adjustment	331,442	(\$0.01195)	(\$3,962)	331,442	(\$0.01212)	(\$4,017)	(\$55)	(\$0.00016)	1.4%
22 Distribution Post Sempra Wide	331,442	\$0.15148	\$50,206	331,442	\$0.15249	\$50,540	\$334	\$0.00101	0.7%
23 Transmission Level Service (2)	2,246,336	\$0.03523	\$79,144	2,246,336	\$0.03547	\$79,670	\$526	\$0.00023	0.7%
24 <b>Total Electric Generation</b>	<b>2,577,778</b>	<b>\$0.05018</b>	<b>\$129,350</b>	<b>2,577,778</b>	<b>\$0.05051</b>	<b>\$130,210</b>	<b>\$860</b>	<b>\$0.00033</b>	<b>0.7%</b>
25									
26 <b>TOTAL RETAIL NONCORE</b>	<b>4,123,593</b>	<b>\$0.07506</b>	<b>\$309,528</b>	<b>4,123,593</b>	<b>\$0.07557</b>	<b>\$311,618</b>	<b>\$2,091</b>	<b>\$0.00051</b>	<b>0.7%</b>
27									
28 <b>WHOLESALE</b>									
29 Wholesale Long Beach (2)	79,646	\$0.03120	\$2,485	79,646	\$0.03143	\$2,504	\$19	\$0.00023	0.8%
30 Wholesale SWG (2)	66,431	\$0.03120	\$2,073	66,431	\$0.03143	\$2,088	\$16	\$0.00023	0.8%
31 Wholesale Vernon (2)	96,890	\$0.03120	\$3,023	96,890	\$0.03143	\$3,046	\$23	\$0.00023	0.8%
32 International (2)	116,299	\$0.03120	\$3,629	116,299	\$0.03143	\$3,656	\$27	\$0.00023	0.8%
33 Total Wholesale & International	359,267	\$0.03120	\$11,209	359,267	\$0.03143	\$11,294	\$84	\$0.00023	0.8%
34 SDG&E Wholesale	1,118,614	\$0.02790	\$31,212	1,118,614	\$0.02819	\$31,529	\$317	\$0.00028	1.0%
35 <b>Total Wholesale Incl SDG&amp;E</b>	<b>1,477,881</b>	<b>\$0.02870</b>	<b>\$42,422</b>	<b>1,477,881</b>	<b>\$0.02898</b>	<b>\$42,822</b>	<b>\$401</b>	<b>\$0.00027</b>	<b>0.9%</b>
36									
37 <b>TOTAL NONCORE</b>	<b>5,601,473</b>	<b>\$0.06283</b>	<b>\$351,949</b>	<b>5,601,473</b>	<b>\$0.06328</b>	<b>\$354,441</b>	<b>\$2,491</b>	<b>\$0.00044</b>	<b>0.7%</b>
38									
39 Unbundled Storage (4)			\$0			\$0	\$0		
40 System Total (w/o BTS)	9,142,019	\$0.38140	\$3,486,786	9,142,019	\$0.38521	\$3,521,558	\$34,772	\$0.00380	1.0%
41 Backbone Transportation Service BTS (3)	2,514	\$0.40141	\$368,409	2,514	\$0.40141	\$368,409	\$0	\$0.00000	0.0%
42 <b>SYSTEM TOTAL w/BTS</b>	<b>9,142,019</b>	<b>\$0.42170</b>	<b>\$3,855,195</b>	<b>9,142,019</b>	<b>\$0.42550</b>	<b>\$3,889,967</b>	<b>\$34,772</b>	<b>\$0.00380</b>	<b>0.9%</b>
43									
44 EOR Revenues	208,941	\$0.10630	\$22,210	208,941	\$0.10710	\$22,377	\$166	\$0.00080	0.7%
45 <b>Total Throughput w/EOR Mth/yr</b>	<b>9,350,960</b>			<b>9,350,960</b>					

1) These rates are for Natural Gas Transportation Service from "Citygate to Meter." The Backbone Transportation Service (BTS) rate is for service from Receipt Point to Citygate.  
2) These Transmission Level Service (TLS) amounts represent 1/2  
3) BTS charge (\$/dth/day) is proposed as a separate rate. Core v  
4) Unbundled Storage costs are not part of the Core Storage or L  
5) All rates include Franchise Fees & Uncollectible charges.

**TABLE 2**  
**Residential Transportation Rates**  
**Southern California Gas Company**

SIMP Application										
	Present Rates			Proposed Rates			Changes			
	Jan-1-21	Average	Jan-1-21	Jan-1-21	Rate	Jan-1-21	Revenue	Rate	% Rate	
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change	
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%	
	A	B	C	D	E	F	G	H	I	
1	<b>RESIDENTIAL SERVICE</b>									
2	Customer Charge									
3	Single Family	3,808,652	\$5.00	\$228,519	3,808,652	\$5.00	\$228,519	\$0	\$0.00000	0.0%
4	Multi-Family	1,784,011	\$5.00	\$107,041	1,784,011	\$5.00	\$107,041	\$0	\$0.00000	0.0%
5	Small Master Meter	121,819	\$5.00	\$7,309	121,819	\$5.00	\$7,309	\$0	\$0.00000	0.0%
6	Submeter Credit-\$/unit/day	141,547	(\$0.28800)	(\$14,879)	141,547	(\$0.28800)	(\$14,879)	\$0	\$0.00000	0.0%
7	<b>Volumetric Transportation Rate Exclude CSITMA and CAT:</b>									
8	Baseline Rate	1,707,243	\$0.77541	\$1,323,811	1,707,243	\$0.78636	\$1,342,512	\$18,701	\$0.01095	1.4%
9	Non-Baseline Rate	630,017	\$1.16565	\$734,380	630,017	\$1.17825	\$742,317	\$7,936	\$0.01260	1.1%
10		2,337,260	\$1.02093	\$2,386,181	2,337,260	\$1.03233	\$2,412,818	\$26,637	\$0.01140	1.1%
11	NBL/BL Ratio:									
12	Composite Rate \$/th		\$1.32085			\$1.33180		\$0.01095	0.8%	
13	Gas Rate \$/th		\$0.35332			\$0.35332		\$0.00000	0.0%	
14	NBL/Composite rate ratio (4) =		1.15			1.15				
15	NBL- BL rate difference \$/th		0.39024			0.39189		\$0.00164	0.4%	
16										
17	Large Master Meter Rate (Excludes Rate Adders for CAT):									
18	Customer Charge	49	\$497.53	\$295	49	\$497.53	\$295	\$0	\$0.00	0.0%
19	Baseline Rate	7,787	\$0.41222	\$3,210	7,787	\$0.41249	\$3,212	\$2	\$0.00027	0.1%
20	Non-Baseline Rate	1,306	\$0.61968	\$809	1,306	\$0.61806	\$807	(\$2)	(\$0.00162)	-0.3%
21		9,093	\$0.47445	\$4,314	9,093	\$0.47445	\$4,314	\$0	\$0.00000	0.0%
22										
23	<b>Residential Rates Include CSITMA, CARB and GHG Excludes</b>									
24	CSITMA Adder to Volumetric Rate	1,686,545	\$0.00136	\$2,287	1,686,545	\$0.00136	\$2,287	\$0	\$0.00000	0.0%
25	CARB Adder to Volumetric Rate	2,346,353	\$0.00152	\$3,563	2,346,353	\$0.00152	\$3,563	\$0.00000		
26	GHG End User Adder to Volumetric Rate	2,346,353	\$0.04529	\$106,264	2,346,353	\$0.04529	\$106,264	\$0.00000		
27	<b>Residential:</b>									
28	Customer Charge		\$5.00			\$5.00		\$0.00000	0.0%	
29	Baseline \$/therm		\$0.82358			\$0.83453		\$0.01095	1.3%	
30	Non-Baseline \$/therm		\$1.21382			\$1.22642		\$0.01260	1.0%	
31	Average NonCARE Rate \$/therm		\$1.06909			\$1.08049		\$0.01140	1.1%	
32	<b>Large Master Meter:</b>									
33	Customer Charge		\$497.53			\$497.53		\$0.00	0.0%	
34	BaseLine Rate		\$0.46039			\$0.46066		\$0.00027	0.1%	
35	Non-Baseline Rate		\$0.66785			\$0.66623		(\$0.00162)	-0.2%	
36	Average NonCARE Rate \$/therm		\$0.52262			\$0.52262		\$0.00000	0.0%	
37	<b>Residential Rates Include CSITMA &amp; CAT:</b>									
38	CAT Adder to Volumetric Rate	27,389	\$0.00000	\$0	27,389	\$0.00000	\$0	\$0	\$0.00000	
39	<b>Residential:</b>									
40	Customer Charge		\$5.00			\$5.00		\$0.00000	0.0%	
41	BaseLine Rate		\$0.82358			\$0.83453		\$0.01095	1.3%	
42	Non-Baseline Rate		\$1.21382			\$1.22642		\$0.01260	1.0%	
43	<b>Large Master Meter:</b>									
44	Customer Charge		\$497.53			\$497.53		\$0.00000	0.0%	
45	BaseLine Rate		\$0.46039			\$0.46066		\$0.00027	0.1%	
46	Non-Baseline Rate		\$0.66785			\$0.66623		(\$0.00162)	-0.2%	
47	<b>Other Adjustments:</b>									
48	TCA for CSITMA exempt customers		(\$0.00136)			(\$0.00136)		\$0.00000	0.0%	
49	California Climate Credit - April Bill		(\$22.39)			(\$22.39)				
50	<b>TOTAL RESIDENTIAL</b>	<b>2,346,353</b>	<b>\$1.06660</b>	<b>\$2,502,609</b>	<b>2,346,353</b>	<b>\$1.07795</b>	<b>\$2,529,246</b>	<b>\$26,637</b>	<b>\$0.01135</b>	<b>1.1%</b>

See footnotes, Table 1.

**TABLE 3**  
**Core Nonresidential Transportation Rates**  
**Southern California Gas Company**

	SIMP Application									
	Present Rates			Proposed Rates			Changes			
	Jan-1-21 Volumes Mth	Average Rate \$/th	Jan-1-21 Revenue \$000's	Jan-1-21 Volumes Mth	Rate \$/th	Jan-1-21 Revenue \$000's	Revenue Change \$000's	Rate Change \$/th	% Rate change %	
	A	B	C	D	E	F	G	H	I	
1										
2	<b>CORE COMMERCIAL &amp; INDUSTRIAL</b>									
3	Customer Charge 1	141,378	\$15.00	\$25,448	141,378	\$15.00	\$25,448	\$0	\$0.00	0.0%
4	Customer Charge 2	62,136	\$15.00	\$11,185	62,136	\$15.00	\$11,185	\$0	\$0.00	0.0%
5	<b>Volumetric Transportation Rate Exclude CSITMA &amp; CAT:</b>									
6	Tier 1 = 250th/mo	202,399	\$0.94661	\$191,592	202,399	\$0.95799	\$193,896	\$2,304	\$0.01138	1.2%
7	Tier 2 = next 4167 th/mo	449,431	\$0.50730	\$227,995	449,431	\$0.51281	\$230,473	\$2,478	\$0.00551	1.1%
8	Tier 3 = over 4167 th/mo	340,876	\$0.21274	\$72,519	340,876	\$0.21432	\$73,057	\$539	\$0.00158	0.7%
9		992,706	\$0.53262	\$528,738	992,706	\$0.53798	\$534,059	\$5,321	\$0.00536	1.0%
10										
11	<b>Volumetric Transportation Rate Include CSITMA &amp; GHG, Ex</b>									
12	CSITMA Adder to Volumetric Rate	984,422	\$0.00136	\$1,335	984,422	\$0.00136	\$1,335	\$0	\$0.00000	0.0%
13	GHG Adder to Volumetric Rate	992,706	\$0.04529	\$44,959	992,706	\$0.04529	\$44,959			
14	Tier 1 = 250th/mo		\$0.99326			\$1.00464		\$0.01138	1.1%	
15	Tier 2 = next 4167 th/mo		\$0.55395			\$0.55946		\$0.00551	1.0%	
16	Tier 3 = over 4167 th/mo		\$0.25939			\$0.26097		\$0.00158	0.6%	
17										
19	<b>Volumetric Transportation Rate Include CSITMA &amp; CAT:</b>									
20	CAT Adder to Volumetric Rate	139,308	\$0.00000	\$0	139,308	\$0.00000	\$0	\$0	\$0.00000	
21	Tier 1 = 250th/mo		\$0.78518			\$1.00464		\$0.21946	28.0%	
22	Tier 2 = next 4167 th/mo		\$0.42892			\$0.55946		\$0.13054	30.4%	
23	Tier 3 = over 4167 th/mo		\$0.19005			\$0.26097		\$0.07092	37.3%	
24			\$0.45058			\$0.58463		\$0.13405	29.8%	
25	<b>Other Adjustments:</b>									
26	TCA for CSITMA exempt customers		(\$0.00136)			(\$0.00136)		\$0.00000	0.0%	
27	GHG Fee Credit \$/th		(\$0.04529)			(\$0.04529)				
28	<b>TOTAL CORE C&amp;I</b>	<b>992,706</b>	<b>\$0.57926</b>	<b>\$575,032</b>	<b>992,706</b>	<b>\$0.58462</b>	<b>\$580,352</b>	<b>\$5,321</b>	<b>\$0.00536</b>	<b>0.9%</b>
29										
30	<b>NATURAL GAS VEHICLES (a sempra-wide rate)</b>									
31	Customer Charge, P-1	263	\$13.00	\$41	263	\$13.00	\$41	\$0	\$0.00000	0.0%
32	Customer Charge, P-2A	115	\$65.00	\$90	115	\$65.00	\$90	\$0	\$0.00000	0.0%
33	Uncompressed Rate Exclude CSITMA, GHG & CAT	178,769	\$0.22934	\$41,000	178,769	\$0.23115	\$41,322	\$323	\$0.00181	0.8%
34	Total Uncompressed NGV	178,769	\$0.23007	\$41,130	178,769	\$0.23188	\$41,453	\$323	\$0.00181	0.8%
35	Compressed Rate Adder	2,833	\$1.04197	\$2,952	2,833	\$1.04197	\$2,952	\$0	\$0.00000	0.0%
36	Low Carbon Fuel Standard (LCFS) Credit		(\$0.78946)			(\$0.78946)				
37	<b>Uncompressed Rate Include CSITMA, CARB and GHG Exclur</b>									
38	CSITMA Adder to Volumetric Rate	178,769	\$0.00136	\$242	178,769	\$0.00136	\$242	\$0	\$0.00000	0.0%
39	CARB Adder to Volumetric Rate	178,769	\$0.00152	\$271	178,769	\$0.00152	\$271			
40	GHG Adder to Volumetric Rate	178,769	\$0.04529	\$8,096	178,769	\$0.04529	\$8,096			
41	Uncompressed Rate \$/therm		\$0.27751			\$0.27932		\$0.00181	0.7%	
42	Combined transport & compressor adder & LCFS Credit \$/th		\$0.53002			\$0.53183		(\$0.15194)	-12.7%	
43	<b>Other Adjustments:</b>									
44	TCA for CSITMA exempt customers		(\$0.00136)			(\$0.00136)		\$0.00000	0.0%	
45										
46	<b>TOTAL NGV SERVICE</b>	<b>178,769</b>	<b>\$0.29475</b>	<b>\$52,692</b>	<b>178,769</b>	<b>\$0.29656</b>	<b>\$53,015</b>	<b>\$323</b>	<b>\$0.00181</b>	<b>0.6%</b>
47										
48	<b>RESIDENTIAL NATURAL GAS VEHICLES (optional rate)</b>									
49	Customer Charge	216	\$10.00	\$26	216	\$10.00	\$26	\$0	\$0.00000	0.0%
50	Uncompressed Rate Exclude CSITMA & CAT	166	\$0.39660	\$66	166	\$0.40054	\$67	\$1	\$0.00395	1.0%
51		166	\$0.55235	\$92	166	\$0.55630	\$92	\$1	\$0.00395	0.7%
52	<b>Uncompressed Rate Include CSITMA, Exclude CAT</b>									
53	CSITMA Adder to Volumetric Rate	166	\$0.00136	\$0	166	\$0.00136	\$0		\$0.00000	0.0%
54	CARB Adder to Volumetric Rate	166	\$0.00152	\$0	166	\$0.00152	\$0			
55	GHG End User Adder to Volumetric Rate	166	\$0.04529	\$8	166	\$0.04529	\$8			
56	Uncompressed Rate \$/therm		\$0.44476			\$0.44871		\$0.00395	0.9%	
57										
58	<b>Uncompressed Rate Include CSITMA &amp; CAT</b>									
59	CAT Adder to Volumetric Rate	0	\$0.00000	\$0	0	\$0.00000	\$0	\$0	\$0.00000	#DIV/0!
60	Uncompressed Rate		\$0.44476			\$0.44871		\$0.00395	0.9%	
61	<b>Other Adjustments:</b>									
62	TCA for CSITMA exempt customers		(\$0.00136)			(\$0.00136)		\$0.00000	0.0%	
63										
64	<b>TOTAL RESIDENTIAL NATURAL GAS VEHICLES</b>	<b>166</b>	<b>\$0.60052</b>	<b>\$100</b>	<b>166</b>	<b>\$0.60446</b>	<b>\$100</b>	<b>\$1</b>	<b>\$0.00395</b>	<b>0.7%</b>

**TABLE 4**  
**Core Nonresidential Transportation Rates (continued)**  
**Southern California Gas Company**

SIMP Application										
	Present Rates			Proposed Rates			Changes			
	Jan-1-21 Volumes Mth	Average Rate \$/th	Jan-1-21 Revenue \$000's	Jan-1-21 Volumes Mth	Rate \$/th	Jan-1-21 Revenue \$000's	Revenue Change \$000's	Rate Change \$/th	% Rate change %	
	A	B	C	D	E	F	G	H	I	
1										
2										
3	<u>NON-RESIDENTIAL GAS A/C</u>									
4	Customer Charge	8	\$150	\$14	8	\$150	\$14	\$0	\$0.00000	0.0%
5	Volumetric Rate	416	\$0.18693	\$78	416	\$0.18858	\$79	\$1	\$0.00165	0.9%
6		416	\$0.22152	\$92	416	\$0.22317	\$93	\$1	\$0.00165	0.7%
7	<b>Volumetric Rates Include CSITMA, Exclude CAT</b>									
8	CSITMA Adder to Volumetric Rate	416	\$0.00136	\$1	416	\$0.00136	\$1	\$0	\$0.00000	0.0%
9	Volumetric		\$0.18829			\$0.18994			\$0.00165	0.9%
10	<b>Volumetric Rates Include CSITMA &amp; CAT</b>									
11	CAT Adder to Volumetric Rate	0	\$0.00000	\$0	0	\$0.00000	\$0	\$0	\$0.00000	
12	Gas A/C Rate		\$0.18829			\$0.18994			\$0.00165	0.9%
13	<u>Other Adjustments:</u>									
14	TCA for CSITMA exempt customers		(\$0.00136)			(\$0.00136)			\$0.00000	0.0%
15										
16	<b>TOTAL A/C SERVICE</b>	<b>416</b>	<b>\$0.22288</b>	<b>\$93</b>	<b>416</b>	<b>\$0.22453</b>	<b>\$93</b>	<b>\$1</b>	<b>\$0.00165</b>	<b>0.7%</b>
17										
18	<u>GAS ENGINES</u>									
19	Customer Charge	711	\$50	\$427	711	\$50	\$427	\$0	\$0.00000	0.0%
20	Volumetric Exclude CSITMA & CAT	22,302	\$0.17729	\$3,954	22,302	\$0.17729	\$3,954	\$0	\$0.00000	0.0%
21		22,302	\$0.19642	\$4,380	22,302	\$0.19642	\$4,380	\$0	\$0.00000	0.0%
22	<b>Volumetric Rates Include CSITMA, Exclude CAT</b>									
23	CSITMA Adder to Volumetric Rate	22,302	\$0.00136	\$30	22,302	\$0.00136	\$30	\$0	\$0.00000	0.0%
24	Volumetric		\$0.17865			\$0.17865			\$0.00000	
25	<b>Volumetric Rates Include CSITMA &amp; CAT</b>									
26	CAT Adder to Volumetric Rate	0	\$0.00000	\$0	0	\$0.00000	\$0	\$0	\$0.00000	#DIV/0!
27	Gas Engine Rate		\$0.17865			\$0.17865			\$0.00000	0.0%
28	<u>Other Adjustments</u>									
29	TCA for CSITMA exempt customers		(\$0.00136)			(\$0.00136)			\$0.00000	0.0%
30										
31	<b>TOTAL GAS ENGINES</b>	<b>22,302</b>	<b>\$0.19777</b>	<b>\$4,411</b>	<b>22,302</b>	<b>\$0.19777</b>	<b>\$4,411</b>	<b>\$0</b>	<b>\$0.00000</b>	<b>0.0%</b>
32										
33	<u>STREET &amp; OUTDOOR LIGHTING (equals average Non-CAT CC</u>									
34	Street & Outdoor Lighting Base Rate		\$0.57927			\$0.58463			\$0.00536	0.9%
35										
36	<u>CORE ELECTRIC GENERATION (EG) (optional rate)</u>									
37	Customer Charge		\$50.00000			\$50.00				
38	Rate excluding CAT		\$0.28864			\$0.29400				
39	<b>Volumetric Rates Include CAT</b>									
40	CAT Adder to Volumetric Rate	0	\$0.00000	\$0	0	\$0.00000	\$0		\$0.00000	
41	Core EG Rate		\$0.28864			\$0.29400				

**TABLE 5**  
**Noncore Commercial & Industrial Rates**  
**Southern California Gas Company**

		SIMP Application								
		Present Rates			Proposed Rates			Changes		
		Jan-1-21	Average	Jan-1-21	Jan-1-21	Rate	Jan-1-21	Revenue	Rate	% Rate
		Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change
		Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%
		A	B	C	D	E	F	G	H	I
1	<b>NonCore Commercial &amp; Industrial Distribution Level</b>									
2	Customer Charge	563	\$350.00	\$2,367	563	\$350.00	\$2,367	\$0	\$0.00000	0.0%
3										
4	<b><u>Volumetric Rates Include CARB Fee, Exclude GHG, and CS</u></b>									
5	Tier 1 = 250kth/yr	124,403	\$0.30646	\$38,125	124,403	\$0.30955	\$38,509	\$384	\$0.00309	1.0%
6	Tier 2 = 250k to 1000k	217,228	\$0.19963	\$43,366	217,228	\$0.20144	\$43,759	\$393	\$0.00181	0.9%
7	Tier 3 = 1 to 2 million th/yr	118,763	\$0.13130	\$15,593	118,763	\$0.13229	\$15,711	\$118	\$0.00099	0.8%
8	Tier 4 = over 2 million th/yr	459,341	\$0.08246	\$37,879	459,341	\$0.08288	\$38,068	\$189	\$0.00042	0.5%
9	Volumetric totals (excl itcs)	919,735	\$0.14674	\$134,964	919,735	\$0.14792	\$136,048	\$1,084	\$0.00118	0.8%
10										
11	<b><u>Volumetric Rates Include CARB, GHG, CSITMA</u></b>									
12	CSITMA Adder to Volumetric Rate		\$0.00136	\$1,240		\$0.00136	\$1,240	\$0	\$0.00000	0.0%
13	GHG Adder to Volumetric Rate		\$0.04529	\$18,773		\$0.04529	\$18,773	\$0	\$0.00000	
14	Tier 1 = 250kth/yr		\$0.35311			\$0.35620			\$0.00309	0.9%
15	Tier 2 = 250k to 1000k		\$0.24628			\$0.24809			\$0.00181	0.7%
16	Tier 3 = 1 to 2 million th/yr		\$0.17795			\$0.17894			\$0.00099	0.6%
17	Tier 4 = over 2 million th/yr		\$0.12911			\$0.12953			\$0.00042	0.3%
18	<b><u>Other Adjustments:</u></b>									
19	TCA for CSITMA exempt customers		(\$0.00136)			(\$0.00136)			\$0.00000	0.0%
20	CARB Fee Credit \$/th		(\$0.00152)			(\$0.00152)			\$0.00000	0.0%
21	GHG Fee Credit \$/th		(\$0.04529)			(\$0.04529)			\$0.00000	
22	<b>NCCI - DISTRIBUTION LEVEL</b>	919,735	\$0.17107	\$157,343	919,735	\$0.17225	\$158,427	\$1,084	\$0.00118	0.7%
23										
24	NCCI-TRANSMISSION LEVEL Incl CARB & GHG Fee Excl CSIT	3,661	\$0.03272	\$120	3,661	\$0.03295	\$121	\$1	\$0.00023	0.7%
25	NCCI-TRANSMISSION LEVEL Incl CARB & GHG Fee, SGIP an	622,419	\$0.03408	\$22,715	622,419	\$0.03431	\$22,860	\$146	\$0.00023	0.7%
26	NCCI-TRANSMISSION LEVEL (2)	626,080	\$0.03647	\$22,835	626,080	\$0.03671	\$22,981	\$147	\$0.00023	0.6%
27										
28	<b>TOTAL NONCORE C&amp;I</b>	<b>1,545,814</b>	<b>\$0.11656</b>	<b>\$180,177</b>	<b>1,545,814</b>	<b>\$0.11735</b>	<b>\$181,408</b>	<b>\$1,231</b>	<b>\$0.00080</b>	<b>0.7%</b>

**TABLE 6**  
**Noncore Electric Generation Rates and Enhanced Oil Recovery Rates**  
**Southern California Gas Company**

		SIMP Application								
		Present Rates			Proposed Rates			Changes		
		Jan-1-21	Average	Jan-1-21	Jan-1-21	Rate	Jan-1-21	Revenue	Rate	% Rate
		Volumes	Rate	Revenue	Volumes	\$/th	Revenue	Change	Change	change
		Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%
		A	B	C	D	E	F	G	H	I
1										
2	<b><u>ELECTRIC GENERATION</u></b>									
3										
4										
5	<b><u>Small EG Distribution Level Service (a Sempra-Wide rate) E)</u></b>									
6	Customer Charge	308	\$50.00	\$185	308	\$50.00	\$185	\$0	\$0.00000	0.0%
7	Volumetric Rate	88,449	\$0.18663	\$16,507	88,449	\$0.18823	\$16,649	\$142	\$0.00160	0.9%
8	Small EG Distribution Level Service	88,449	\$0.18872	\$16,692	88,449	\$0.19032	\$16,834	\$142	\$0.00160	0.9%
9										
10	<b><u>Large EG Distribution Level Service (a Sempra-Wide rate) E)</u></b>									
11	Customer Charge	30	\$0.00	\$0	30	\$0.00	\$0	\$0	\$0.00000	
12	Volumetric Rate	242,993	\$0.11490	\$27,919	242,993	\$0.11569	\$28,111	\$192	\$0.00079	0.7%
13	Large EG Distribution Level Service	242,993	\$0.11490	\$27,919	242,993	\$0.11569	\$28,111	\$192	\$0.00079	0.7%
14										
15	<u>EG Distribution excl CARB Fee &amp; CSITMA</u>	331,442	\$0.13460	\$44,611	331,442	\$0.13560	\$44,945	\$334	\$0.00101	0.7%
16										
17	<b><u>Volumetric Rates Include CARB &amp; GHG Fee, Exclude CSITM</u></b>									
18	CARB Fee Cost Adder	330,876	\$0.00152	\$502	330,876	\$0.00152	\$502	\$0	\$0.00000	0.0%
19	GHG Cost Adder	112,448	\$0.04529	\$5,093	112,448	\$0.04529	\$5,093	\$0	\$0.00000	
20	EG-Distribution Tier 1 w/CARB Fee		\$0.23344			\$0.23504			\$0.00160	0.7%
21	EG-Distribution Tier 2 w/CARB Fee		\$0.16171			\$0.16250			\$0.00079	0.5%
22	Total - EG Distribution Level	331,442	\$0.15148	\$50,206	331,442	\$0.15249	\$50,540	\$334	\$0.00101	0.7%
23	CARB Fee Credit \$/th		(\$0.00152)			(\$0.00152)			\$0.00000	0.0%
24	GHG Fee Credit \$/th		(\$0.04529)			(\$0.04529)			\$0.00000	
25										
26	EG Transmission Level Service Excl CARB & GHG Fee & CSITM	2,246,336	\$0.03120	\$70,088	2,246,336	\$0.03143	\$70,613	\$526	\$0.00023	0.8%
27	EG Transmission Level CARB Fee	634,285	\$0.00152	\$963	634,285	\$0.00152	\$963			
28	EG Transmission Level Service - GHG End User Fee	53,626	\$0.04529	\$2,429	53,626	\$0.04529	\$2,429			
29	EG Transmission Level Service - SGIP	2,246,336	\$0.00252	\$5,665	2,246,336	\$0.00252	\$5,665			
30	EG Transmission Level Service Incl CARB & GHG Fee, Exclude									
31	EG Transmission Level (2)	2,246,336	\$0.03523	\$79,144	2,246,336	\$0.03547	\$79,670	\$526	\$0.00023	0.7%
32										
33	<b><u>TOTAL ELECTRIC GENERATION</u></b>	<b>2,577,778</b>	<b>\$0.05018</b>	<b>\$129,350</b>	<b>2,577,778</b>	<b>\$0.05051</b>	<b>\$130,210</b>	<b>\$860</b>	<b>\$0.00033</b>	<b>0.7%</b>
34										
35	<b><u>EOR Rates &amp; revenue Exclude CARB Fee &amp; CSITMA:</u></b>									
36	Distribution Level EOR:									
37	Customer Charge	23	\$500.00	\$138	23	\$500.00	\$138	\$0	\$0.00000	0.0%
38	Volumetric Rate Excl CARB & GHG Fee & CSITMA	151,758	\$0.13369	\$20,288	151,758	\$0.13470	\$20,441	\$153	\$0.00101	0.8%
39										
40	<b><u>Volumetric Rates Include CARB &amp; GHG Fee, Exclude CSITM</u></b>									
41	CARB Fee		\$0.00152			\$0.00152				
42	GHG Fee		\$0.04529			\$0.04529				
43	Volumetric Rate Incl CARB Fee & Excl CSITMA		\$0.18050			\$0.18151			\$0.00101	0.6%
44	Distribution Level EOR	151,758	\$0.13460	\$20,426	151,758	\$0.13560	\$20,579	\$153	\$0.00101	0.7%
45	CARB Fee Credit \$/th		(\$0.00152)			(\$0.00152)			\$0.00000	0.0%
46	GHG Fee Credit \$/th		(\$0.04529)			(\$0.04529)			\$0.00000	
47	Transmission Level EOR Exclude CARB & GHG Fee & CSITM	57,184	\$0.03120	\$1,784	57,184	\$0.03143	\$1,798	\$13	\$0.00023	0.8%
48	<b>Total EOR</b>	<b>208,941</b>	<b>\$0.10630</b>	<b>\$22,210</b>	<b>208,941</b>	<b>\$0.10710</b>	<b>\$22,377</b>	<b>\$166</b>	<b>\$0.00080</b>	<b>0.7%</b>

1) CSITMA - Noncore C&I D Tariff rate Include CSITMA. Custom EG Tariff Rate Exclude CSITMA, since EG customers are ex  
2) CARB & GHG Fees - EG-D and NCCI-D rates include CARB &  
3) EOR customers tariff Include CARB & GHG Fees and Exclude  
See footnotes, Table 1.

**TABLE 7**  
**Transmission Level Service Transportation Rates**  
**Southern California Gas Company**

	Present Rates			Proposed Rates			Changes		
	Jan-1-21 Volumes Mth A	Average Rate \$/th B	Jan-1-21 Revenue \$000's C	Jan-1-21 Volumes Mth D	Rate \$/th E	Jan-1-21 Revenue \$000's F	Revenue Change \$000's G	Rate Change \$/th H	% Rate change % I
<b>1 Rate Excluding CSITMA &amp; CARB Fee:</b>									
2 Reservation Service Option (RS):									
3 Daily Reservation rate \$/th/day		\$0.01059			\$0.01059			\$0.00000	0.0%
4 Usage Charge for RS \$/th		\$0.01551			\$0.01575			\$0.00024	1.5%
5 Class Average Volumetric Rate (CA)									
6 Volumetric Rate \$/th		\$0.01567			\$0.01567			\$0.00000	0.0%
7 Usage Charge for CA \$/th		\$0.01551			\$0.01575			\$0.00024	1.5%
8 Class Average Volumetric Rate (CA) \$/th		\$0.03119			\$0.03142			\$0.00023	0.8%
9									
10 115% CA (for NonBypass Volumetric NV) \$/th		\$0.03587			\$0.03614			\$0.00027	0.8%
11 135% CA (for Bypass Volumetric BV) \$/th		\$0.04210			\$0.04242			\$0.00032	0.8%
12 <b>Total Transmission Level Service (NCCI, EOR, EG)</b>	<b>2,872,415</b>	<b>\$0.03120</b>	<b>\$89,622</b>	<b>2,872,415</b>	<b>\$0.03143</b>	<b>\$90,294</b>	<b>\$672</b>	<b>\$0.00023</b>	<b>0.8%</b>
13									
<b>14 C&amp;I Rate Including CSITMA &amp; CARB &amp; GHG &amp; SGIP Fee:</b>									
15 CSITMA Adder to Usage Charge	622,419	\$0.00136	\$844	622,419	\$0.00136	\$844	\$0	\$0.00000	
16 CARB Fee Adder	1,260,365	\$0.00152	\$1,914	1,260,365	\$0.00152	\$1,914	\$0.00000	\$0.00000	
17 GHG Fee Adder	61,140	\$0.04529	\$2,769	61,140	\$0.04529	\$2,769	\$0.00000	\$0.00000	
18 SGIP Adder	626,080	\$0.00186	\$1,165	626,080	\$0.00186	\$1,165	\$0.00000	\$0.00000	
19 Reservation Service Option (RS):									
20 Daily Reservation rate \$/th/day		\$0.01059			\$0.01059			\$0.00000	0.0%
21 Usage Charge for RS \$/th		\$0.06554			\$0.06578			\$0.00024	0.4%
22 Class Average Volumetric Rate (CA)									
23 Volumetric Rate \$/th		\$0.01567			\$0.01567			\$0.00000	0.0%
24 Usage Charge for CA \$/th		\$0.06554			\$0.06578			\$0.00024	0.4%
25 Class Average Volumetric Rate (CA) \$/th		\$0.08121			\$0.08145			\$0.00023	0.3%
26									
27 115% CA (for NonBypass Volumetric NV) \$/th		\$0.08590			\$0.08617			\$0.00027	0.3%
28 135% CA (for Bypass Volumetric BV) \$/th		\$0.09213			\$0.09245			\$0.00032	0.3%
29 <b>Other Adjustments:</b>									
30 Transportation Charge Adj. (TCA) for CSITMA exempt customers		(\$0.00136)			(\$0.00136)			\$0.00000	
31 California Air Resources Board (CARB) Fee Credit \$/th		(\$0.00152)			(\$0.00152)			\$0.00000	
32 GHG Fee Credit		(\$0.04529)			(\$0.04529)			\$0.00000	
33 <b>Total Transmission Level Service Include CSITMA &amp; CARB &amp;</b>	<b>2,872,415</b>	<b>\$0.03353</b>	<b>\$96,314</b>	<b>2,872,415</b>	<b>\$0.03376</b>	<b>\$96,986</b>	<b>\$672</b>	<b>\$0.00023</b>	<b>0.7%</b>
34									
<b>35 EG &amp; EOR Rate Including CARB Fee &amp; GHG , excluding CSIT</b>									
36 CARB Fee Adder		\$0.00152			\$0.00152			\$0.00000	
37 GHG Fee Adder		\$0.04529			\$0.04529			\$0.00000	
38 SGIP Adder	2,246,336	\$0.00252	\$5,665	2,246,336	\$0.00252	\$5,665	\$0.00000	\$0.00000	
39 Reservation Service Option (RS):									
40 Daily Reservation rate \$/th/day		\$0.01059			\$0.01059			\$0.00000	0.0%
41 Usage Charge for RS \$/th		\$0.06484			\$0.06508			\$0.00024	0.4%
42 Class Average Volumetric Rate (CA)									
43 Volumetric Rate \$/th		\$0.01567			\$0.01567			\$0.00000	0.0%
44 Usage Charge for CA \$/th		\$0.06484			\$0.06508			\$0.00024	0.4%
45 Class Average Volumetric Rate (CA) \$/th		\$0.08052			\$0.08075			\$0.00023	0.3%
46									
47 115% CA (for NonBypass Volumetric NV) \$/th		\$0.08520			\$0.08547			\$0.00027	0.3%
48 135% CA (for Bypass Volumetric BV) \$/th		\$0.09143			\$0.09175			\$0.00032	0.3%
49									
50 <b>Other Adjustments:</b>									
51 California Air Resources Board (CARB) Fee Credit \$/th		(\$0.00152)			(\$0.00152)			\$0.00000	0.0%
52 Greenhouse Gas (GHG) Fee Credit \$/th		(\$0.04529)			(\$0.04529)			\$0.00000	0.0%
53									
<b>54 Rate Excluding CSITMA, CARB, GHG Fee, &amp; Uncollectibles (</b>									
55 Reservation Service Option (RS):									
56 Daily Reservation rate \$/th/day		\$0.01056			\$0.01056			\$0.00000	0.0%
57 Usage Charge for RS \$/th		\$0.01547			\$0.01570			\$0.00023	1.5%
58 Class Average Volumetric Rate (CA)									
59 Volumetric Rate \$/th		\$0.01563			\$0.01563			\$0.00000	0.0%
60 Usage Charge for CA \$/th		\$0.01547			\$0.01570			\$0.00023	1.5%
61 Class Average Volumetric Rate (CA) \$/th		\$0.03109			\$0.03133			\$0.00023	0.8%
62									
63 115% CA (for NonBypass Volumetric NV) \$/th		\$0.03576			\$0.03603			\$0.00027	0.8%
64 135% CA (for Bypass Volumetric BV) \$/th		\$0.04198			\$0.04229			\$0.00031	0.8%
65 <b>Total Transmission Level Service (WS &amp; Int'l)</b>	<b>359,267</b>	<b>\$0.03120</b>	<b>\$11,209</b>	<b>359,267</b>	<b>\$0.03143</b>	<b>\$11,294</b>	<b>\$84</b>	<b>\$0.00023</b>	<b>0.8%</b>
66									
67 <b>Average Transmission Level Service</b>	<b>3,231,682</b>	<b>\$0.03502</b>	<b>\$113,188</b>	<b>3,231,682</b>	<b>\$0.03526</b>	<b>\$113,945</b>	<b>\$756</b>	<b>\$0.00023</b>	<b>0.7%</b>

**TABLE 8**  
**Backbone Transmission Service and Storage Rates**  
**Southern California Gas Company**

	Present Rates			Proposed Rates			Changes		
	Jan-1-21	Average	Jan-1-21	Jan-1-21	Rate	Jan-1-21	Revenue	Rate	% Rate
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change
	Mth	\$/th	\$000's	Mth, Mth	\$/th	\$000's	\$000's	\$/th	%
	A	B	C	D	E	F	G	H	I
1 <b>Backbone Transmission Service BTS</b>									
2 BTS SFV Reservation Charge \$/dth/day	2,514	\$0.40141	\$368,409	2,514	\$0.40141	\$368,409	\$0	\$0.00000	0.0%
3 BTS MFV Reservation Charge \$/dth/day		\$0.32113			\$0.32113				
4 BTS MFV Volumetric Charge \$/dth		\$0.08028			\$0.08028				
5 BTS Interruptible Volumetric Charge \$/dth		\$0.40141			\$0.40141			\$0.00000	0.0%
6									
7									
8 <b>Storage Costs: (incl. HRSMA)</b>									
9 Core \$000			\$114,855			\$114,855	\$0		
10 Load Balancing \$000			\$73,871			\$73,871	\$0		
11 Unbundled Storage \$000			\$0			\$0	\$0		
12			\$188,725			\$188,725	\$0		

See footnotes, Table 1.

- 1) CSITMA - NCCI and EG TLS Tariff rates include CSITMA. Cus
- 2) CARB Fee - TLS NCCI, EOR and EG Tariff rates include CSIT
- 3) Wholesale Customers excludes CSITMA and CARB Fee since

**Verify TLS Revenue:**

NCCI-T	626,080	\$0.03647	\$22,835	626,080	\$0.03671	\$22,981	\$147	\$0.00023	0.6%
EG-T	2,246,336	\$0.03523	\$79,144	2,246,336	\$0.03547	\$79,670	\$526	\$0.00023	0.7%
LB	79,646	\$0.03120	\$2,485	79,646	\$0.03143	\$2,504	\$19	\$0.00023	0.8%
SWG	66,431	\$0.03120	\$2,073	66,431	\$0.03143	\$2,088	\$16	\$0.00023	0.8%
Vernon	96,890	\$0.03120	\$3,023	96,890	\$0.03143	\$3,046	\$23	\$0.00023	0.8%
Ecogas	116,299	\$0.03120	\$3,629	116,299	\$0.03143	\$3,656	\$27	\$0.00023	0.8%
	3,231,682	\$0.03502	\$113,188	3,231,682	\$0.03526	\$113,945	\$756	\$0.00023	0.7%
difference	0	\$0.00000	\$0	0	\$0.00000	\$0	\$0	\$0.00000	

# **Attachment C**

**Southern California Gas Company**

Original Cost and Depreciation Reserve

## SOUTHERN CALIFORNIA GAS COMPANY

Plant Investment and Accumulated Depreciation

As of March 31, 2020

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
<b>INTANGIBLE ASSETS</b>				
301	Organization	\$ 76,457	\$ -	\$ 76,457
302	Franchise and Consents	\$ 587,060	\$ -	\$ 587,060
	Total Intangible Assets	<u>\$ 663,517</u>	<u>0</u>	<u>\$ 663,517</u>
<b>PRODUCTION:</b>				
325	Other Land Rights	\$ -	\$ -	\$ -
330	Prd Gas Wells Const	\$ 47,833	\$ -	\$ 47,833
331	Prd Gas Wells Eqp	\$ -	\$ -	\$ 0
332	Field Lines	\$ -	\$ -	\$ 0
334	FldMeas&RegStnEquip	\$ -	\$ -	\$ 0
336	Prf Eqpt	\$ -	\$ -	\$ 0
	Total Production	<u>\$ 47,833</u>	<u>0</u>	<u>\$ 47,833</u>
<b>UNDERGROUND STORAGE:</b>				
350	Land	\$ 4,539,484	\$ -	\$ 4,539,484
350SR	Storage Rights	\$ 17,935,798	\$ (17,528,680)	\$ 407,118
350RW	Rights-of-Way	\$ 25,354	\$ (18,005)	\$ 7,349
351	Structures and Improvements	\$ 103,425,672	\$ (29,908,444)	\$ 73,517,227
352	Wells	\$ 503,279,777	\$ 29,040,428	\$ 532,320,205
353	Lines	\$ 172,868,710	\$ (82,961,632)	\$ 89,907,078
354	Compressor Station and Equipment	\$ 456,469,584	\$ (82,538,717)	\$ 373,930,867
355	Measuring And Regulator Equipment	\$ 10,145,472	\$ (3,256,804)	\$ 6,888,669
356	Purification Equipment	\$ 159,599,923	\$ (86,341,705)	\$ 73,258,218
357	Other Equipment	\$ 71,700,327	\$ (21,898,412)	\$ 49,801,915
	Total Underground Storage	<u>\$ 1,499,990,101</u>	<u>(295,411,970)</u>	<u>\$ 1,204,578,131</u>
<b>TRANSMISSION PLANT- OTHER:</b>				
365	Land	\$ 7,575,053	\$ -	\$ 7,575,053
365LRTS	Land Rights	\$ 24,402,238	\$ (16,125,286)	\$ 8,276,952
366	Structures and Improvements	\$ 75,725,893	\$ (19,635,563)	\$ 56,090,331
367	Mains	\$ 2,532,400,697	\$ (716,352,112)	\$ 1,816,048,585
368	Compressor Station and Equipment	\$ 283,109,544	\$ (103,303,722)	\$ 179,805,822
369	Measuring And Regulator Equipment	\$ 201,317,077	\$ (38,724,332)	\$ 162,592,745
370	Communication Equipment	\$ 63,309,009	\$ (8,337,568)	\$ 54,971,441
371	Other Equipment	\$ 9,138,357	\$ (4,106,908)	\$ 5,031,449
	Total Transmission Plant	<u>\$ 3,196,977,869</u>	<u>(906,585,490)</u>	<u>\$ 2,290,392,378</u>
<b>DISTRIBUTION PLANT:</b>				
374	Land	\$ 29,737,007	\$ -	\$ 29,737,007
374LRTS	Land Rights	\$ 2,890,157	\$ (2,154,741)	\$ 735,416
375	Structures and Improvements	\$ 317,351,139	\$ (88,462,639)	\$ 228,888,500
376	Mains	\$ 5,404,034,800	\$ (2,586,807,418)	\$ 2,817,227,381
378	Measuring And Regulator Equipment	\$ 126,038,979	\$ (80,563,972)	\$ 45,475,008
380	Services	\$ 3,110,320,849	\$ (2,158,144,770)	\$ 952,176,079
381	Meters	\$ 948,966,751	\$ (257,690,706)	\$ 691,276,045
382	Meter Installation	\$ 604,032,397	\$ (197,991,760)	\$ 406,040,637
383	House Regulators	\$ 177,503,999	\$ (77,692,028)	\$ 99,811,971
387	Other Equipment	\$ 66,553,054	\$ (26,469,169)	\$ 40,083,885
	Total Distribution Plant	<u>\$ 10,787,429,132</u>	<u>(5,475,977,204)</u>	<u>\$ 5,311,451,928</u>

## SOUTHERN CALIFORNIA GAS COMPANY

Plant Investment and Accumulated Depreciation

As of March 31, 2020

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
<b>GENERAL PLANT:</b>				
389	Land	\$ 1,342,839	\$ -	1,342,839
389LRTS	Land Rights	\$ 74,300	\$ (40,681)	33,619
390	Structures and Improvements	\$ 229,347,452	\$ (190,089,906)	39,257,546
391	Office Furniture and Equipment	\$ 1,410,789,658	\$ (956,025,078)	454,764,580
392	Transportation Equipment	\$ 274,786	\$ (153,848)	120,938
393	Stores Equipment	\$ 112,635	\$ (75,464)	37,171
394	Shop and Garage Equipment	\$ 94,766,413	\$ (29,530,093)	65,236,320
395	Laboratory Equipment	\$ 7,103,070	\$ (1,527,552)	5,575,518
396	Construction Equipment	\$ 11,957	\$ (6,837)	5,120
397	Communication Equipments	\$ 214,013,332	\$ (75,025,212)	138,988,120
398	Miscellaneous Equipment	\$ 3,190,234	\$ (2,118,665)	1,071,569
	Total General Plant	<u>\$ 1,961,026,676</u>	<u>(1,254,593,336)</u>	<u>\$ 706,433,340</u>
	Subtotal	<u><b>\$ 17,446,135,128</b></u>	<u><b>(7,932,568,000)</b></u>	<u><b>\$ 9,513,567,127</b></u>

# **Attachment D**

## **Southern California Gas Company**

### Summary of Earnings

**SOUTHERN CALIFORNIA GAS COMPANY  
SUMMARY OF EARNINGS  
THREE MONTHS ENDED MARCH 31, 2020  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$1,394
2	Operating Expenses	<u>1,079</u>
3	Net Operating Income	<u><u>\$316</u></u>
4	Weighted Average Rate Base	\$7,825
5	Rate of Return*	7.30%

\*Authorized Cost of Capital