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July 3, 2014

Advice No. 4664  
(U 904 G)

Public Utilities Commission of the State of California

**Subject: Establishment of SECCBA and SEEBA Balancing Accounts and  
Modification to PSRMA in Compliance with Decision (D.) 14-06-007**

Southern California Gas Company (SoCalGas) hereby submits revisions to its tariffs, applicable throughout its service territory, as shown on Attachment A.

**Purpose**

This filing complies with Ordering Paragraph (OP) 4 of Decision (D.) 14-06-007, *Decision Implementing a Safety Enhancement Plan and Approval Process for San Diego Gas & Electric Company and Southern California Gas Company; Denying the Proposed Cost Allocation for Safety Enhancement Costs; and Adopting a Ratemaking Settlement*, which orders SoCalGas to file a Tier 2 Advice Letter within 30 days of the effective date of this decision to establish a Safety Enhancement Capital Cost Balancing Account (SECCBA) and a Safety Enhancement Expense Balancing Account (SEEBA). This filing also modifies the Pipeline Safety and Reliability Memorandum Account (PSRMA).

**Background**

The Commission opened Rulemaking (R.) 11-02-019 to review and establish a new model of natural gas pipeline safety regulation for California. D.11-06-017 ordered all California natural gas transmission pipeline operators to prepare Natural Gas Transmission Pipeline Comprehensive Pressure Testing Implementation Plans to either pressure test or replace all segments of natural gas pipelines which were not pressure tested or lack sufficient details related to performance of any such test. On December 2, 2011, SoCalGas and San Diego Gas & Electric Company (SDG&E) filed their Pipeline Safety Enhancement Plan (PSEP) in the rulemaking. In D.12-04-012, the Commission transferred consideration of SoCalGas and SDG&E's

PSEP to A.11-11-002, SoCalGas and SDG&E's 2013 Triennial Cost Allocation Proceeding (TCAP).

On April 20, 2012, SoCalGas submitted Advice No. (AL) 4359 to establish the Pipeline Safety and Reliability Memorandum Account (PSRMA) to record actual incremental costs (i.e., operating and maintenance and capital-related costs such as depreciation, income taxes, and return on investment) for its PSEP. AL 4359 was approved on May 18, 2012, with an effective date of May 20, 2012.

On June 12, 2014, the Commission issued D.14-06-007 in SoCalGas and SDG&E's 2013 TCAP. Among other things, this decision provides as follows:

4. Within 30 days of the effective date of this decision San Diego Gas & Electric Company (SDG&E) and Southern California Gas Company (SoCalGas) must file Tier 2 Advice Letters to establish a Phase 1 Safety Enhancement Capital Cost Balancing Account and a Phase 1 Safety Enhancement Expense Balancing Account to record the expenditures incurred pursuing the Safety Enhancement proposals adopted in Ordering Paragraph 1. These accounts may be effective as of the date of this decision.<sup>1</sup>

#### **Establishment/Modification of PSEP Regulatory Accounts**

Pursuant to OP 4 of D.14-06-007, the following regulatory accounts are established or modified, and requested to be made effective concurrently with the date of D.14-06-007 (June 12, 2014):

- Safety Enhancement Capital Cost Balancing Account (SECCBA)

SoCalGas establishes the SECCBA to record capital-related costs on capital assets associated with its PSEP program. SoCalGas will begin recording costs effective with the date of the TCAP decision. Since the decision's date is June 12, for the month of June only, SoCalGas will record a portion of the total costs for the month based on the number of days remaining in the month (19 days / 30 days). SoCalGas is authorized to file annual applications after December 31, 2015, to seek recovery of the costs recorded in the SECCBA.

- Safety Enhancement Expense Balancing Account (SEEBA)

SoCalGas establishes the SEEBA to record incremental operating and maintenance (O&M) costs associated with its PSEP program. SoCalGas will begin recording costs effective with the date of the TCAP decision. Since the decision's date is June 12, for the month of June only, SoCalGas will record a

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<sup>1</sup> D.14-06-007, mimeo., at 60 (OP 4)

portion of the total costs for the month based on the number of days remaining in the month (19 days / 30 days). SoCalGas is authorized to file annual applications after December 31, 2015, to seek recovery of the costs recorded in the SEEBA.

- Pipeline Safety and Reliability Memorandum Account (PSRMA)

With the establishment of the SECCBA and SEEBA to record actual incremental costs associated with its PSEP as described above, SoCalGas modifies its PSRMA to only record PSEP costs associated with the period prior to June 12, 2014, the effective date of the TCAP decision. Since the decision's date is June 12, for the month of June only, SoCalGas will record a portion of the total capital-related and O&M costs for the month based on the number of days prior to the decision's date (11 days / 30 days). SoCalGas is authorized to file a separate application to seek recovery of the costs recorded in the PSRMA.

### Protest

Anyone may protest this Advice Letter to the Commission. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. The protest must be made in writing and must be received within 20 days of the date of this Advice Letter, which is July 23, 2014. There is no restriction on who may file a protest. The address for mailing or delivering a protest to the Commission is:

CPUC Energy Division  
Attention: Tariff Unit  
505 Van Ness Avenue  
San Francisco, CA 94102

A copy of the protest should also be sent via e-mail to the attention of the Energy Division Tariff Unit ([EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)). **A copy of the protest should also be sent via both e-mail and facsimile to the address shown below on the same date it is mailed or delivered to the Commission.**

Attn: Sid Newsom  
Tariff Manager - GT14D6  
555 West Fifth Street  
Los Angeles, CA 90013-1011  
Facsimile No. (213) 244-4957  
E-mail: [snewsom@SempraUtilities.com](mailto:snewsom@SempraUtilities.com)

**Effective Date**

SoCalGas believes that this filing is subject to Energy Division disposition and should be classified as Tier 2 (effective after staff approval) pursuant to GO 96-B.

SoCalGas respectfully requests that this filing be approved on August 2, 2014, which is 30 days from the date filed, with the tariffs made effective June 12, 2014, the date of D.14-06-007.

**Notice**

A copy of this advice letter is being sent to SoCalGas' GO 96-B service list and the Commission's service list in A.11-11-002, SoCalGas/SDG&E 2013 TCAP and R.11-02-019, Gas Pipeline Safety and Reliability. Address change requests to the GO 96-B should be directed by electronic mail to [tariffs@socalgas.com](mailto:tariffs@socalgas.com) or call 213-244-3387. For changes to all other service lists, please contact the Commission's Process Office at 415-703-2021 or by electronic mail at [Process\\_Office@cpuc.ca.gov](mailto:Process_Office@cpuc.ca.gov)

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Rasha Prince  
Director – Regulatory Affairs

Attachments

# CALIFORNIA PUBLIC UTILITIES COMMISSION

## ADVICE LETTER FILING SUMMARY ENERGY UTILITY

**MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)**

Company name/CPUC Utility No. **SOUTHERN CALIFORNIA GAS COMPANY (U 904G)**

Utility type:

ELC     GAS  
 PLC     HEAT     WATER

Contact Person: Sid Newsom

Phone #: (213) 244-2846

E-mail: SNewsom@semprautilities.com

### EXPLANATION OF UTILITY TYPE

ELC = Electric    GAS = Gas  
PLC = Pipeline    HEAT = Heat    WATER = Water

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: 4664

Subject of AL Establishment of SECCBA and SEEBA Balancing Accounts and Modification to PSRMA in Compliance with D.14-06-007

Keywords (choose from CPUC listing): Memorandum Account, Balancing Account

AL filing type:  Monthly  Quarterly  Annual  One-Time  Other \_\_\_\_\_

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #:

D.14-06-007

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No

Summarize differences between the AL and the prior withdrawn or rejected AL<sup>1</sup>: N/A

Does AL request confidential treatment? If so, provide explanation: No

Resolution Required?  Yes  No

Tier Designation:  1  2  3

Requested effective date: 6/12/14 Tariffs: 8/2/14 AL

No. of tariff sheets: 8

Estimated system annual revenue effect (%): \_\_\_\_\_

Estimated system average rate effect (%): \_\_\_\_\_

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: Preliminary Statement Part V, Part VI and TOCs

Service affected and changes proposed<sup>1</sup>: See Advice Letter

Pending advice letters that revise the same tariff sheets: None

**Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:**

CPUC, Energy Division  
Attention: Tariff Unit  
505 Van Ness Ave.,  
San Francisco, CA 94102  
[EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)

Southern California Gas Company  
Attention: Sid Newsom  
555 West 5<sup>th</sup> Street, GT14D6  
Los Angeles, CA 90013-1011  
[SNewsom@semprautilities.com](mailto:SNewsom@semprautilities.com)  
[tariffs@socalgas.com](mailto:tariffs@socalgas.com)

<sup>1</sup> Discuss in AL if more space is needed.

ATTACHMENT B  
Advice No. 4664

Cal. P.U.C. Sheet No.	Title of Sheet	Cancelling Cal. P.U.C. Sheet No.
Revised 50523-G	PRELIMINARY STATEMENT - PART V - BALANCING ACCOUNTS, DESCRIPTION AND LISTING OF BALANCING ACCOUNTS, Sheet 1	Revised 49863-G
Original 50524-G	PRELIMINARY STATEMENT - PART V - BALANCING ACCOUNTS, SAFETY ENHANCEMENT CAPITAL COST, BALANCING ACCOUNT (SECCBA)	
Original 50525-G	PRELIMINARY STATEMENT - PART V - BALANCING ACCOUNTS, SAFETY ENHANCEMENT EXPENSE BALANCING ACCOUNT (SEEBA)	
Revised 50526-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS, PIPELINE SAFETY AND RELIABILITY MEMORANDUM ACCOUNT (PSRMA), Sheet 1	Original 48111-G
Revised 50527-G	PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS, PIPELINE SAFETY AND RELIABILITY MEMORANDUM ACCOUNT (PSRMA), Sheet 2	Original 48111-G
Revised 50528-G	TABLE OF CONTENTS	Revised 50518-G
Revised 50529-G	TABLE OF CONTENTS	Revised 50338-G
Revised 50530-G	TABLE OF CONTENTS	Revised 50493-G

PRELIMINARY STATEMENT - PART V - BALANCING ACCOUNTS  
DESCRIPTION AND LISTING OF BALANCING ACCOUNTS

Sheet 1

A. GENERAL

Balancing accounts are those regulatory accounts where authorized expenses are compared with revenues from rates designed to recover those expenses. The resulting under or overcollection, plus interest calculated in the manner described in Preliminary Statement, Part I, is recorded on the Utility's financial statements as an asset or liability, which is owed from or due to the ratepayers. Balances in balancing accounts are to be amortized in rates.

B. LISTING OF BALANCING ACCOUNTS

- Purchased Gas Account (PGA)
- Core Fixed Cost Account (CFCA)
- Noncore Fixed Cost Account (NFCA)
- Enhanced Oil Recovery Account (EORA)
- Noncore Storage Balancing Account (NSBA)
- California Alternate Rates for Energy Account (CAREA)
- Hazardous Substance Cost Recovery Account (HSCRA)
- Gas Cost Rewards and Penalties Account (GCRPA)
- Pension Balancing Account (PBA)
- Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA)
- Research Development and Demonstration Gas Surcharge Account (RDDGSA)
- Demand Side Management Balancing Account (DSMBA)
- Direct Assistance Program Balancing Account (DAPBA)
- Integrated Transmission Balancing Account (ITBA)
- Compressor Station Fuel and Power Balancing Account (CFPBA)
- Distribution Integrity Management Program Balancing Account (DIMPBA)
- Rewards and Penalties Balancing Account (RPBA)
- On-Bill Financing Balancing Account (OBFBA)
- Company Use Fuel for Load Balancing Account (CUFLBA)
- Backbone Transmission Balancing Account (BTBA)
- Advanced Metering Infrastructure Balancing Account (AMIBA)
- New Environmental Regulation Balancing Account (NERBA)
- Transmission Integrity Management Program Balancing Account (TIMPBA)
- Post-2011 Distribution Integrity Management Program Balancing Account (POST-2011 DIMPBA)
- Compression Services Balancing Account (CSBA)
- Biogas Conditioning/Upgrading Services Balancing Account (BCSBA)
- Safety Enhancement Capital Cost Balancing Account (SECCBA)
- Safety Enhancement Expense Balancing Account (SEEBA)

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(TO BE INSERTED BY UTILITY)  
 ADVICE LETTER NO. 4664  
 DECISION NO. 14-06-007

ISSUED BY  
**Lee Schavrien**  
 Senior Vice President

(TO BE INSERTED BY CAL. PUC)  
 DATE FILED Jul 3, 2014  
 EFFECTIVE \_\_\_\_\_  
 RESOLUTION NO. \_\_\_\_\_

PRELIMINARY STATEMENT - PART V - BALANCING ACCOUNTS  
SAFETY ENHANCEMENT CAPITAL COST  
BALANCING ACCOUNT (SECCBA)

N  
N  
N

1. Purpose

The SECCBA is an interest bearing balancing account recorded on SoCalGas' financial statements. Pursuant to Decision (D.) 14-06-007, SoCalGas' 2013 Triennial Cost Allocation Proceeding (TCAP), the SECCBA will record the capital-related costs on capital assets associated with SoCalGas' Pipeline Safety Enhancement Plan (PSEP). SoCalGas will begin recording costs effective June 12, 2014, the date of the 2013 TCAP decision.

2. Applicability

See Disposition section.

3. Rates

The balance in the SECCBA will be included in gas rates upon Commission approval.

4. Accounting Procedures

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

- a) A debit entry equal to the capital-related costs (depreciation, return, and income and property taxes) related to SoCalGas' PSEP; the basis of the capital asset will be reduced in accordance with D.14-06-007 by the system average cost of actual pressure testing when replacement of the pipeline installed after July 1, 1961 is planned rather than testing existing pipelines and where records cannot be produced to demonstrate compliance with strength test requirements under General Order 112 and its revisions;
- b) A credit entry for the revenue requirement associated with the remaining undepreciated book value of any post-July 1, 1961 pipeline that is abandoned and replaced where records cannot be produced to demonstrate compliance with strength test requirements under General Order 112 and its revisions;
- c) An entry equal to the amortization of the SECCBA balance as authorized by the Commission; and
- d) 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

Pursuant to D.14-06-007, SoCalGas is required to file cost recovery applications to review the reasonableness of the completed PSEP capital projects and the capital-related costs recorded in the SECCBA. SoCalGas may file annual applications after December 31, 2015 to seek recovery of the SECCBA. Upon Commission approval of the application, SoCalGas will amortize the SECCBA balance in rates.

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N

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PRELIMINARY STATEMENT - PART V - BALANCING ACCOUNTS  
SAFETY ENHANCEMENT EXPENSE BALANCING ACCOUNT (SEEBA)

1. Purpose

The SEEBA is an interest bearing balancing account recorded on SoCalGas' financial statements. Pursuant to Decision (D.) 14-06-007, SoCalGas' 2013 Triennial Cost Allocation Proceeding (TCAP), the SEEBA will record incremental operating & maintenance (O&M) costs associated with SoCalGas' Pipeline Safety Enhancement Plan (PSEP). SoCalGas will begin recording costs effective June 12, 2014, the date of the 2013 TCAP decision.

2. Applicability

See Disposition section.

3. Rates

The balance in the SEEBA will be included in gas rates upon Commission approval.

4. Accounting Procedures

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

- a) A debit entry equal to the incremental O&M costs related to SoCalGas' PSEP excluding the cost for pressure testing of pipeline segments installed after July 1, 1961 where records cannot be produced to demonstrate compliance with strength test requirements under General Order 112 and its revisions;
- b) An entry equal to the amortization of the SEEBA 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

Pursuant to D.14-06-007, SoCalGas is required to file cost recovery applications to review the reasonableness of the PSEP O&M costs recorded in the SEEBA. SoCalGas may file annual applications after December 31, 2015 to seek recovery of the SEEBA. Upon Commission approval of the application, SoCalGas will amortize the SEEBA balance in rates.

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PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS  
PIPELINE SAFETY AND RELIABILITY MEMORANDUM ACCOUNT (PSRMA)

Sheet 1

1. Purpose

The purpose of the PSRMA is to record the incremental costs associated with compliance with the Commission's directives in Rulemaking 11-02-019. In Decision (D.) 12-04-021, the Commission directs SoCalGas to file this advice letter to create a memorandum account to record the escalated direct and incremental overhead costs of implementing its proposed Pipeline Safety Enhancement Plan (PSEP) as well as the costs associated with the review of records and interim safety measures. Should cost estimates for implementing the PSEP and reviewing records increase by more than 10%, SoCalGas will file a Tier 1 advice letter notifying the Commission of such increased costs. Pursuant to D.14-06-007, SoCalGas' 2013 Triennial Cost Allocation Proceeding (TCAP), SoCalGas is authorized to establish the Safety Enhancement Capital Cost Balancing Account and Safety Enhancement Expense Balancing Account to record capital-related and operating & maintenance (O&M) expenses related to the PSEP. As a result, the PSRMA will only record O&M and capital-related costs associated with the period prior to June 12, 2014, the effective date of the 2013 TCAP decision.

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2. Applicability

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

3. Rates

See Disposition Section.

4. Accounting Procedures

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

- a) A debit entry equal to SoCalGas' incremental PSEP O&M costs associated with the period prior to June 12, 2014;
- b) A debit entry equal to SoCalGas' incremental PSEP capital-related costs (depreciation, return, and income and property taxes) associated with the period prior to June 12, 2014;
- c) An entry equal to the incremental costs associated with the review of records performed in compliance with Commission Resolution L-410 and implementation of interim safety measures, pursuant to D.12-04-021;

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PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS  
PIPELINE SAFETY AND RELIABILITY MEMORANDUM ACCOUNT (PSRMA)

Sheet 2

(Continued)

4. Accounting Procedures (Continued)

- d) An entry equal to the amortization of the PSRMA balance as authorized by the Commission;  
and
- e) 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

Pursuant to D.14-06-007, SoCalGas is required to file a separate application to review the reasonableness of costs recorded in the PSRMA for recovery in rates. Upon Commission approval of the application, SoCalGas will amortize the PSRMA balance in rates.

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PRELIMINARY STATEMENT (Continued)

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Direct Assistance Program Balancing Account (DAPBA) .....	40890-G
Integrated Transmission Balancing Account (ITBA) .....	49313-G
Compressor Station Fuel and Power Balancing Account (CFPBA) .....	43693-G
Distribution Integrity Management Program Balancing Account (DIMPBA) .....	49314-G
Rewards and Penalties Balancing Account (RPBA) .....	49315-G,49316-G
On-Bill Financing Balancing Account (OBFBA) .....	45195-G
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N

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 Biogas Conditioning/Upgrading Services Tracking Account (BCSTA) ..... 49866-G  
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Part VIII Gas Cost Incentive Mechanism (GCIM) ..... 45890-G,45891-G,42774-G,45892-G  
 50339-G,42777-G

Part IX Hazardous Substances Mechanism (HSM) ..... 48973-G,26200-G,26201-G

Part XI Performance Based Regulation (PBR) ..... 49326-G,49327-G,49328-G,49329-G  
 49330-G,49331-G,50457-G,49333-G,49334-G  
 49335-G,50458-G,49337-G,49338-G,49339-G,49340-G

Part XII Gain/Loss On Sale Mechanism ..... 42134-G,42135-G,42136-G,42137-G,42138.1-G

Part XIII Native Gas Program Mechanism (NGPM) ..... 42599-G,42600-G, 42601-G, 42602-G  
 42603-G, 42604-G, 42605-G

Part XIV Cost of Capital Mechanism (CCM) ..... 4982-G

(Continued)

(TO BE INSERTED BY UTILITY)  
 ADVICE LETTER NO. 4664  
 DECISION NO. 14-06-007

ISSUED BY  
**Lee Schavrien**  
 Senior Vice President

(TO BE INSERTED BY CAL. PUC)  
 DATE FILED Jul 3, 2014  
 EFFECTIVE \_\_\_\_\_  
 RESOLUTION NO. \_\_\_\_\_