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July 8, 2014

**ADVICE LETTER 2300-G**  
(U 902-G)

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

**SUBJECT: ESTABLISHMENT OF SECCBA AND SEEBA BALANCING ACCOUNTS AND  
MODIFICATIONS TO PSRMA IN COMPLIANCE WITH DECISION (D.) 14-06-  
007**

San Diego Gas & Electric (SDG&E) hereby submits for filing revisions to its gas tariffs, 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 (SoCalGas); Denying the Proposed Cost Allocation for Safety Enhancement Costs; and Adopting a Ratemaking Settlement, which orders SDG&E 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, SDG&E and SoCalGas filed its Pipeline Safety Enhancement Plan (PSEP) in the rulemaking. In D.12-04-012, the Commission transferred consideration of SDG&E's and SoCalGas' PSEP to A.11-11-002, SDG&E's and SoCalGas' 2013 Triennial Cost Allocation Proceeding (TCAP).

On April 20, 2012, SDG&E submitted Advice Letter (AL) 2106-G 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 2106-G 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 SDG&E's and SoCalGas' 2013 TCAP. Among other things, this decision in OP 4 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.

### **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)

SDG&E establishes the SECCBA to record capital-related costs on capital assets associated with its PSEP program. SDG&E 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 SDG&E 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). SDG&E 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)

SDG&E establishes the SEEBA to record incremental Operating and Maintenance (O&M) costs associated with its PSEP program. SDG&E 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, SDG&E 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). SDG&E 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, SDG&E 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, SDG&E 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). SDG&E is authorized to file a separate application to seek recovery of the costs recorded in the PSRMA.

**EFFECTIVE DATE**

SDG&E 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. SDG&E respectfully requests that this filing be approved on August 7, 2014, which is 30 days from the date filed, with the tariffs made effective June 12, 2014, the date of D.14-06-007.

**PROTEST**

Anyone may protest this Advice Letter to the California Public Utilities 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 by July 28, 2014 which is 20 days from the date of this filing. 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

Copies of the protest should also be sent via e-mail to the attention of the Energy Division at [EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov). It is also requested that a copy of the protest be sent via electronic mail and facsimile to SDG&E on the same date it is mailed or delivered to the Commission (at the addresses shown below).

Attn: Megan Caulson  
Regulatory Tariff Manager  
8330 Century Park Court, Room 32C  
San Diego, CA 92123-1548  
Facsimile No (858) 654-1879  
E-mail: [mcaulson@SempraUtilities.com](mailto:mcaulson@SempraUtilities.com)

**NOTICE**

A copy of this filing has been served on the utilities and interested parties shown on the attached list including parties in service list A.11-11-002 and R.11-02-019 by providing them a copy electronically or via the U.S. mail, properly stamped and addressed.

Address changes should be directed to SDG&E Tariffs by facsimile at (858) 654-1879 or by e-mail at [SDG&ETariffs@semprautilities.com](mailto:SDG&ETariffs@semprautilities.com).

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Clay Faber  
Director – Regulatory Affairs

(cc list enclosed)

# 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. **SAN DIEGO GAS & ELECTRIC (U 902)**

Utility type:

ELC      GAS  
 PLC      HEAT      WATER

Contact Person: Joff Morales

Phone #: (858) 650-4098

E-mail: jmorales@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) #: 2300-G

Subject of AL: Establishment of SECCBA and SEEBA Balancing Accounts and Modifications to PSRMA In Compliance with Decision (D.) 14-06-007

Keywords (choose from CPUC listing): Balancing Account, Gas, Safety

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: None

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: N/A

Resolution Required?  Yes  No

Tier Designation:  1  2  3

Requested effective date: 8/7/2014

No. of tariff sheets: 6

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

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: Attachment A

Service affected and changes proposed<sup>1</sup>: N/A

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**

**San Diego Gas & Electric**  
**Attention: Megan Caulson**  
**8330 Century Park Ct, Room 32C**  
**San Diego, CA 92123**  
**mcaulson@semprautilities.com**

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

General Order No. 96-B  
ADVICE LETTER FILING MAILING LIST

cc: (w/enclosures)

Public Utilities Commission

DRA

Y. Schmidt  
W. Scott

Energy Division

P. Clanon  
S. Gallagher  
H. Gatchalian  
D. Lafrenz  
M. Salinas

CA. Energy Commission

F. DeLeon  
R. Tavares

Alcantar & Kahl LLP

K. Harteloo

American Energy Institute

C. King

APS Energy Services

J. Schenk

BP Energy Company

J. Zaiontz

Barkovich & Yap, Inc.

B. Barkovich

Bartle Wells Associates

R. Schmidt

Braun & Blaising, P.C.

S. Blaising

California Energy Markets

S. O'Donnell  
C. Sweet

California Farm Bureau Federation

K. Mills

California Wind Energy

N. Rader

CCSE

S. Freedman  
J. Porter

Children's Hospital & Health Center

T. Jacoby

City of Chula Vista

M. Meacham  
E. Hull

City of Poway

R. Willcox

City of San Diego

J. Cervantes  
G. Lonergan  
M. Valerio

Commerce Energy Group

V. Gan

Constellation New Energy

W. Chen

CP Kelco

A. Friedl

Davis Wright Tremaine, LLP

E. O'Neill  
J. Pau

Dept. of General Services

H. Nanjo  
M. Clark

Douglass & Liddell

D. Douglass  
D. Liddell  
G. Klatt

Duke Energy North America

M. Gillette

Dynegy, Inc.

J. Paul

Ellison Schneider & Harris LLP

E. Janssen

Energy Policy Initiatives Center (USD)

S. Anders

Energy Price Solutions

A. Scott

Energy Strategies, Inc.

K. Campbell  
M. Scanlan

Goodin, MacBride, Squeri, Ritchie & Day

B. Cragg  
J. Heather Patrick

J. Squeri

Goodrich Aerostructures Group

M. Harrington

Hanna and Morton LLP

N. Pedersen

Itsa-North America

L. Belew

J.B.S. Energy

J. Nahigian

Luce, Forward, Hamilton & Scripps LLP

J. Leslie

Manatt, Phelps & Phillips LLP

D. Huard  
R. Keen

Matthew V. Brady & Associates

M. Brady

Modesto Irrigation District

C. Mayer

Morrison & Foerster LLP

P. Hanschen

MRW & Associates

D. Richardson

OnGrid Solar

Andy Black

Pacific Gas & Electric Co.

J. Clark  
M. Huffman  
S. Lawrie  
E. Lucha

Pacific Utility Audit, Inc.

E. Kelly

R. W. Beck, Inc.

C. Elder

School Project for Utility Rate  
Reduction

M. Rochman

Shute, Mihaly & Weinberger LLP

O. Armi

Solar Turbines

F. Chiang

Sutherland Asbill & Brennan LLP

K. McCrea

Southern California Edison Co.

M. Alexander

K. Cini

K. Gansecki

H. Romero

TransCanada

R. Hunter

D. White

TURN

M. Florio  
M. Hawiger

UCAN

M. Shames

U.S. Dept. of the Navy

K. Davoodi

N. Furuta

L. DeLacruz

Utility Specialists, Southwest, Inc.

D. Koser

Western Manufactured Housing  
Communities Association

S. Dey

White & Case LLP

L. Cottle

Interested Parties in

A.11-11-002

R.11-02-019

ATTACHMENT A  
ADVICE LETTER 2300-G

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
Revised 20640-G	PRELIMINARY STATEMENT, IV. BALANCING ACCOUNTS, DESCRIPTION/LISTING OF ACCOUNTS, Sheet 2	Revised 19969-G
Original 20641-G	PRELIMINARY STATEMENT, IV. BALANCING ACCOUNTS, SAFETY ENHANCEMENT CAPITAL COST BALANCING ACCOUNT (SECCBA), Sheet 1	
Revised 20642-G	PRELIMINARY STATEMENT, V. MEMORANDUM ACCOUNTS, PIPELINE SAFETY AND RELIABILITY MEMORANDUM ACCOUNT (PSRMA), Sheet 1	Original 19309-G
Original 20643-G	PRELIMINARY STATEMENT, IV. BALANCING ACCOUNTS, SAFETY ENHANCEMENT EXPENSE BALANCING ACCOUNT (SEEBA), Sheet 1	
Revised 20644-G	TABLE OF CONTENTS, Sheet 1	Revised 20586-G
Revised 20645-G	TABLE OF CONTENTS, Sheet 2	Revised 20211-G



San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 20640-G

Canceling Revised Cal. P.U.C. Sheet No. 19969-G

**PRELIMINARY STATEMENT**

Sheet 2

IV. BALANCING ACCOUNTS  
DESCRIPTION/LISTING OF ACCOUNTS

Listing of Accounts

- Curtailment Penalty Funds Account (CPFA)
- California Alternate Rates for Energy (CARE) Balancing Account
- Gas Storage Balancing Account (GSBA)
- Gas Energy Efficiency Balancing Account (GEEBA)
- Rewards & Penalties Balancing Account (RPBA)
- Pension Balancing Account (PBA)
- Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA)
- Core Fixed Cost Account (CFCA)
- Noncore Fixed Cost Account (NFCA)
- Post-2005 Gas Energy Efficiency Balancing Account (PGEEBA)
- Post-2005 Gas Low Income Energy Efficiency Balancing Account (PGLIEEBA)
- Integrated Transmission Balancing Account (ITBA)
- Advanced Metering Infrastructure Balancing Account (AMIBA)
- On-Bill Financing Balancing Account (OBFBA)
- Post-2011 Distribution Integrity Management Program Balancing Account (P-11 DIMPBA)
- Transmission Integrity Management Program Balancing Account (TIMPBA)
- Master Meter Balancing Account (MMBA)
- Safety Enhancement Capital Cost Balancing Account (SECCBA)
- Safety Enhancement Expense Balancing Account (SEEBA)

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N

2P9

Advice Ltr. No. 2300-G

Decision No. D.14-06-007

Issued by  
**Lee Schavrien**  
Senior Vice President  
Regulatory Affairs

Date Filed Jul 8, 2014

Effective \_\_\_\_\_

Resolution No. \_\_\_\_\_



**PRELIMINARY STATEMENT**

Sheet 1

**IV. BALANCING ACCOUNTS**  
**SAFETY ENHANCEMENT CAPITAL COST BALANCING ACCOUNT (SECCBA)**

1. Purpose

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

2. Applicability

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

3. Rates

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

4. Accounting Procedures

SDG&E 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 SDG&E's 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, Section I, E.3.

5. Disposition

Pursuant to D.14-06-007, SDG&E 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. SDG&E may file annual applications after December 31, 2015 to seek recovery of the SECCBA. Upon Commission approval of the application, SDG&E will amortize the SECCBA balance in rates.

1P14

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**Lee Schavrien**  
Senior Vice President  
Regulatory Affairs

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**PRELIMINARY STATEMENT**

Sheet 1

V. MEMORANDUM ACCOUNTS  
PIPELINE SAFETY AND RELIABILITY MEMORANDUM ACCOUNT (PSRMA)

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 SDG&E 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%, SDG&E will file a Tier 1 advice letter notifying the Commission of such increased costs. Pursuant to D.14-06-007, SDG&E's 2013 Triennial Cost Allocation Proceeding (TCAP), SDG&E 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 those specifically excluded by the Commission.

3. Rates

See Disposition Section.

4. Accounting Procedures

SDG&E 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 SDG&E's incremental PSEP O&M costs associated with the period prior to June 12, 2014;
- b. A debit entry to SDG&E's 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 D12-04-021;
- 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, Section I, E.3.

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5. Disposition

Pursuant to D.14-06-007, SDG&E 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, SDG&E will amortize the PSRMA balance in rates.

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(Continued)



**PRELIMINARY STATEMENT**

Sheet 1

IV. BALANCING ACCOUNTS  
SAFETY ENHANCEMENT EXPENSE BALANCING ACCOUNT (SEEBA)

1. Purpose

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

2. Applicability

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

3. Rates

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

4. Accounting Procedures

SDG&E 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 SDG&E's 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, Section I, E.3.

5. Disposition

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

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**Lee Schavrien**  
Senior Vice President  
Regulatory Affairs

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The following sheets contain all the effective rates and rules affecting rates, service and information relating thereto, in effect on the date indicated herein.

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Advice Ltr. No. 2300-G

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Senior Vice President  
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