

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

Application of SOUTHERN CALIFORNIA GAS  
COMPANY (U 904 G) and SAN DIEGO GAS &  
ELECTRIC COMPANY (U 902 G) for authority to  
revise their natural gas rates and implement storage  
proposals effective January 1, 2024 in this Cost  
Allocation Proceeding

A.22-09-015  
(Filed September 30, 2022)

**COST ALLOCATION PROCEEDING APPLICATION OF  
SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) AND  
SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G)**

Jeffrey B. Fohrer  
Attorney for:  
SOUTHERN CALIFORNIA GAS COMPANY  
SAN DIEGO GAS & ELECTRIC COMPANY  
555 West Fifth Street, Ste. 1400  
Los Angeles, CA 90013  
Telephone: (213) 244-3061  
Facsimile: (213) 629-9620  
Email: [jfohrer@socalgas.com](mailto:jfohrer@socalgas.com)

September 30, 2022

**TABLE OF CONTENTS**

	<b><u>Page</u></b>
I. INTRODUCTION .....	1
II. BACKGROUND .....	2
A. Procedural Background.....	2
B. BTS Background.....	4
III. SUMMARY OF SUPPORTING TESTIMONY .....	5
IV. RATE IMPACTS.....	9
V. RELIEF REQUESTED.....	11
VI. STATUTORY AND PROCEDURAL REQUIREMENTS.....	12
A. Rule 2.1 .....	12
1. Rule 2.1 (a) – Legal Name.....	12
2. Rule 2.1 (b) – Correspondence .....	13
3. Rule 2.1 (c).....	13
B. Rule 2.2 – Articles of Incorporation .....	15
C. Rule 3.2.....	15
1. Rule 3.2(a)(1) – Balance Sheet and Income Statement .....	15
2. Rule 3.2(a)(2) and (3) – Statement of Present and Proposed Rates.....	15
3. Rule 3.2(a)(4) – Description of Applicants’ Property and Equipment .....	15
4. Rules 3.2(a) (5) and (6) – Summary of Earnings.....	16
5. Rule 3.2(a)(7) – Depreciation .....	16
6. Rule 3.2(a)(8) – Proxy Statement .....	16
7. Rule 3.2(a)(10) – Pass Through of Cost .....	17
8. Rule 3.2(b) - (d) – Service and Notice.....	17
VII. CONCLUSION.....	18

ATTACHMENTS A THROUGH H

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

Application of SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) and SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G) for authority to revise their natural gas rates and implement storage proposals effective January 1, 2024 in this Cost Allocation Proceeding

A.22-09-\_\_\_\_\_  
(Filed September 30, 2022)

**COST ALLOCATION PROCEEDING APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) AND SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G)**

**I. INTRODUCTION**

In accordance with the California Public Utilities Commission’s (Commission’s) Rules of Practice and Procedure, Southern California Gas Company (SoCalGas) and San Diego Gas & Electric Company (SDG&E), jointly referred to as “Applicants,” hereby submit their Cost Allocation Proceeding (CAP) application to revise rates for gas services, and to implement gas storage related proposals effective January 1, 2024 through December 31, 2027. (As part of this application, Applicants propose the cost allocation proceeding be moved to a four-year cycle to match the cycle of what is now used for the general rate case).

The CAP is the proceeding through which Applicants propose an allocation of costs of providing natural gas service among customer classes, broadly categorized as core customers and noncore customers. Core customers are comprised of residential customers (which is the largest class of customers) and small commercial and industrial customers (including core aggregation transportation customers). Noncore customers are comprised of medium and large commercial and industrial customers, electric generators, and wholesale customers.

The CAP also addresses gas storage-related proposals which relate to managing the reliability of the natural gas system operated by SoCalGas on behalf of both SoCalGas and SDG&E. In basic terms, the Commission will determine in this proceeding how SoCalGas should use the storage capacity available at its four operational storage fields (i.e., Aliso Canyon, Honor Rancho, La Goleta, and Playa del Rey) and how the costs of these storage functions should be allocated among the customer classes.

Applicants propose several material changes to currently authorized storage capacity allocations and functions, to utilize storage assets in support of system reliability over the upcoming CAP period. Applicants' comprehensive proposals are predicated on effectively managing the known and unforeseen gas system challenges that may manifest over 2024 - 2027. Reduced capacities at SoCalGas' storage fields, planned and unplanned transmission pipeline outages, impacts of weather, and the availability of intrastate and interstate gas supply, are factors that underscore Applicants' desire to best equip Applicants' System Operator with the tools and resources to reliably serve the customers of SoCalGas and SDG&E.

## **II. BACKGROUND**

### **A. Procedural Background**

The previous cost allocation proceeding was filed on July 31, 2018 (A.18-07-024). On February 27, 2020, the Commission adopted a final decision in SoCalGas's and SDG&E's 2020 TCAP, Decision (D.) 20-02-045. Among other things, D.20-02-045 adopted demand forecasts for core and noncore customers, embedded and Long Run Marginal Cost methodologies for use in allocating authorized costs across customer classes, a modified version of a proposal developed by the Commission's Energy Division to allocate storage capacity based on the shifting inventory capacity of the Aliso Canyon storage facility, several requests related to

regulatory accounts and other administrative processes, an extension of the Second Daily Balancing Settlement through 2022, and a pathway to implement Senate Bill 711.<sup>1</sup> SoCalGas and SDG&E were ordered to submit Tier 2 implementation Advice Letters (AL) no later than 30 days following the issuance of the decision,<sup>2</sup> with the transportation rates approved by the decision to be effective following approval of those ALs.<sup>3</sup> In compliance with these orders, SoCalGas and SDG&E submitted ALs 5609 and 2856-G, respectively, on March 30, 2020, and requested the rates included therein to be effective on May 1, 2020.

On February 26, 2021, Applicants filed a Petition for Modification (PFM) of D.20-02-045 to add an ordering paragraph providing that this CAP be filed on or before September 30, 2023 (to move the filing date from the expected 2021 filing period). The impetus for this request arose in part out of the Commission's recent decision in its Rate Case Plan rulemaking proceeding (R.13-11-006), D.20-01-002, modifying General Rate Case (GRC) cycles from three years to four years.<sup>4</sup> Pursuant to that decision, Applicants' next GRC was to be filed in 2022 (as opposed to 2020).<sup>5</sup> (Applicants' GRC was filed on May 16, 2022.)

Through D.21-07-019, the Commission addressed Applicants' February 2021 PFM, ordering that Applicants' next cost allocation proceeding to be filed on August 15, 2022, with effective rates on January 1, 2024.<sup>6</sup>

---

<sup>1</sup> D.20-02-045 at 1.

<sup>2</sup> *Id.* at 107 (OP 23).

<sup>3</sup> *Id.* at 104-105 (OP 10).

<sup>4</sup> D.20-01-002 at 78 (OP 3).

<sup>5</sup> *Id.* at Appendix B.

<sup>6</sup> D.21-07-019 at 1.

On July 6, 2022, pursuant to Rule 16.6 of the CPUC Rules of Practice and Procedure, Applicants sent a letter to Rachel Peterson, the Executive Director of the CPUC, requesting an extension of time to file this cost allocation proceeding to September 30, 2022. This request was made, among other reasons, because of the delay in filing the 2022 California Gas Report. On July 28, 2022, in a letter in response to the extension request Executive Director Peterson observed that “The Utility Reform Network (TURN) voiced support of extension through a July 8, 2022 email” and “no other party will be prejudiced by the extension.” Accordingly, Executive Director granted Applicants’ request to file the next cost allocation proceeding no later than September 30, 2022.

**B. BTS Background**

D.20-02-045 directed SoCalGas and SDG&E to submit a Tier 3 advice letter proposing a credit mechanism that compensates BTS customers for services they pay for but do not receive.<sup>7</sup> On August 26, 2020, advice letters were filed by SoCalGas and SDG&E to provide a reservation charge credit to customers who purchased firm capacity but were unable to use it due to both unscheduled and scheduled pipeline maintenance.<sup>8</sup> The advice letters were protested. On August 2, 2021, the Commission issued Resolution G-3581 that denied the proposal and instead ordered SoCalGas to submit a proposed credit mechanism for firm BTS customers as part of this application.<sup>9</sup> Through the testimony of Paul Borkovich (Chapter 11), SoCalGas and SDG&E present such a proposal and the requested timeline for the proposal’s implementation.

---

<sup>7</sup> D.20-02-045 at 94 (Finding of Fact 77) and 98 (OP 14).

<sup>8</sup> SoCalGas Advice No. 5680-G and SDG&E Advice Letter 2983-G.

<sup>9</sup> Res. G-3581 at 12.

### III. SUMMARY OF SUPPORTING TESTIMONY

This application is supported by direct testimonies from fourteen chapters of witness testimony, organized by chapter number. Each chapter's title and purpose are summarized as follows:

**Chapter 1 - Storage Overview and Proposals.** Witnesses Manuel Rincon and Jimmy Yen's Chapter 1 testimony describes the storage and balancing proposals for Applicants under which SoCalGas (as owner and operator of the four storage fields) will operate its storage assets for the purpose of maximizing system reliability over 2024 - 2027. The proposals set forth in this chapter are intended to replace the storage and balancing regime adopted in the 2020 TCAP, and the testimony addresses Applicants' storage capacities, proposed storage allocations, Applicants' new Balancing Plus Service, the balancing function, additional proration scenarios, standby procurement charge, and a proposal for storage and transmission in-kind fuel.

**Chapter 2 - Weather Design.** Witness Wei Bin Guo's Chapter 2 testimony presents the weather design used in the forecasts of the weather-sensitive market segments for SoCalGas and SDG&E. This chapter discusses the temperature assumptions that underlie the forecasts for gas demand for SoCalGas' and SDG&E's temperature-sensitive market segments. This chapter also presents the temperature design values for various reliability standards (e.g., average year, cold year, peak day).

**Chapter 3 – Residential, Core Markets (including NGV), the Gas Price Forecast, and the Core Brokerage Fee.** Witness Rose-Marie Payan's Chapter 3 testimony presents the average temperature year, cold temperature year, peak month, and extreme design peak day gas demand forecasts for the residential, core commercial

and industrial (C&I) customers of SoCalGas and SDG&E, as well as the natural gas vehicle markets. This chapter also presents the gas price forecast and the core brokerage fee recommendation.

**Chapter 4 - Large EG/Cogen Forecast.** Witness Jeff Huang's Chapter 4 testimony presents a portion of the forecast of natural gas demand for electric generation (EG) customers for the CAP period for SoCalGas and SDG&E. This chapter covers the portion of the EG market comprised of: (1) utility electric generation (UEG) customers; Southern California Edison Company (SCE); SDG&E; the cities of Anaheim, Burbank, Colton, Corona, Glendale, Pasadena, Riverside, and Vernon; the Los Angeles Department of Water and Power (LADWP); and the Imperial Irrigation District (IID); (2) exempt wholesale generation (EWG) customers; and (3) SoCalGas and SDG&E large cogeneration customers with generating capacity greater than 20 megawatts (MW).

**Chapter 5 - Noncore and Consolidated Demand Forecasts.** Witness Wei Bin Guo's Chapter 5 testimony presents the demand forecasts for SoCalGas' and SDG&E's noncore market segments other than the large EG and cogeneration customers addressed in Chapter 4. This chapter also presents the meter count forecasts for all SoCalGas's and SDG&E's markets except for large EG and cogeneration customers presented in Chapter 4. In addition, this chapter presents the consolidated gas demand forecasts for average year and cold year temperature conditions, along with peak day and peak month demand forecasts. Moreover, this chapter provides the calculated allocations of core storage among key core market segments for SoCalGas and SDG&E, along with values for unaccounted-for gas and



their allocation between core and noncore markets for both companies. Finally, this chapter presents the forecast of gas exchange between SoCalGas and Pacific Gas & Electric Company for the CAP period.

**Chapter 6 - Regulatory Accounts (SoCalGas).** Witness S. Nasim Ahmed's Chapter 6 testimony presents SoCalGas' tariff-related modifications associated with the testimonies of various of the other witnesses.

**Chapter 7 - Regulatory Accounts (SDG&E).** Witness Jason Kupersmid's Chapter 7 testimony presents SDG&E's existing Preliminary Statement's tariff provisions for SDG&E's regulatory accounts which are to remain in effect unless and until such time modifications are proposed and adopted by the Commission.

**Chapter 8 - Embedded Costs.** Witness Frank Seres' Chapter 8 testimony presents the embedded transmission and storage costs for SoCalGas and SDG&E. The embedded cost-based methodology uses 2021 recorded costs to allocate the backbone and local transmission, and storage costs of providing these services to the utilities' customers for the purposes of setting transportation rates. This chapter also presents the allocation of storage costs to Core, Load Balancing, and Balancing + functions, using the capacity allocations proposed in Chapter 1 (Rincon and Yen).

**Chapter 9 - Cost Allocation and Long Run Marginal Cost Study (SoCalGas).** Witness Marjorie Schmidt-Pines' Chapter 9 testimony presents the allocation of the authorized revenue requirement to customer classes for SoCalGas. This chapter proposes customer-related, medium pressure distribution-related, and high pressure distribution-related marginal unit costs and marginal cost revenue, using the Long Run Marginal Cost (LRMC) method. The LRMC method refers to the incremental

cost to serve one additional unit in the long run, such a unit cost is called the marginal cost.

**Chapter 10 - Cost Allocation and Long Run Marginal Cost Study (SDG&E).**

Witness Michael Foster's Chapter 10 testimony presents the allocation of the authorized revenue requirement to customer classes for SDG&E. This chapter proposes customer-related, medium pressure distribution-related, and high pressure distribution-related marginal unit costs and marginal cost revenue, using the LRMC method.

**Chapter 11 – BTS Credit Mechanism.** Witness Paul Borkovich's Chapter 11 testimony presents a proposed credit mechanism for firm Backbone Transmission Service (BTS) customers in compliance with Commission Resolution G-3581 issued August 5, 2021. In addition to the re-submitted proposal Mr. Borkovich also sponsors alternate proposals to further modify Rate Schedule G-BTS for Commission review and approval that would mitigate the need for a credit mechanism to compensate firm BTS customers for the loss of BTS due to maintenance outages. Mr. Borkovich also presents a proposal to adopt the temporary terms of the Second Daily Balancing Settlement Agreement as regular terms in the respective SoCalGas and SDG&E tariffs.

**Chapter 12 – Hydrogen Fueling Station Rate.** Witness Edwin Harte presents his Chapter 12 testimony through which SoCalGas requests authority to offer a new pilot hydrogen fueling station rate, "G-FCEV" for utility-owned public access hydrogen refueling stations. The testimony complements the request in the 2024 SoCalGas GRC to construct, own and operate hydrogen public access fueling stations by

requesting authority to offer a new pilot hydrogen fueling station rate at public access hydrogen fueling stations.

**Chapter 13 - Rate Design.** Witness Sharim Chaudhury's Chapter 13 testimony presents the proposed 2024 natural gas transportation rates for SoCalGas and SDG&E. These proposed rates reflect revisions to present rates based on Applicants' cost allocation proposals in this proceeding to allocate each utility's authorized base margin<sup>10</sup> across customer classes, as well as the demand forecast proposals in this proceeding to determine rates. Applicants' cost allocation proposals, based on updated cost studies, are described by witnesses Manuel Rincon and Jimmy Yen (Chapter 1), Frank Seres (Chapter 8), Marjorie Schmidt-Pines for SoCalGas (Chapter 9), and Michael Foster for SDG&E (Chapter 10). Applicants' demand forecast proposals are consolidated by witnesses Wei-Bin Guo (Chapter 5).

**Chapter 14 – Long-Term Policy and Energy Transition.** Witness N. Jonathan Peress presents his Chapter 14 testimony regarding the long-range trends in California energy markets, their significance and relationship to cost allocation and rate design for natural gas in California, and the need to begin consideration of long-term ratemaking reform.

#### **IV. RATE IMPACTS**

As presented in Chapter 13 (Chaudhury), SoCalGas' proposed rates would result in total annual revenues of \$3,951 million annually are approximately \$117 thousand, or a 0.003% decrease from revenues at present rates. SoCalGas' proposed demand would result in total

---

<sup>10</sup> Base margin is authorized by the California Public Utilities Commission (Commission) in the General Rate Case (GRC) or equivalent cost of service proceedings.

demand (excluding EOR) of 8,279,067 Mth, which are approximately 862,952 Mth, or 9.4% decrease from demand at present rates. SoCalGas' proposed system average transportation rates of \$0.477/therm are approximately \$0.045/therm, or 10.4% increase from present rates. Revenues from SoCalGas' core customers will decrease by approximately \$200 million annually to \$3,055 million, a 6.1% decrease from core revenues at present rates. SoCalGas' proposed core demand of 3,253,356 Mth annually are approximately 287,189 Mth, or 8.1% decrease from core demand at present rates. SoCalGas' proposed core average transportation rates are approximately of \$0.939/therm are approximately \$0.020/therm, or 2.2% increase from present rates. Revenues from SoCalGas' noncore customers, including wholesale customers, will increase by approximately \$77 million annually to \$433 million, a 21.5% increase from noncore revenues at present rates. SoCalGas's proposed noncore demand (excluding EOR) of 5,025,711 Mth annually are approximately 575,763 Mth, or 10.3% decrease from noncore demand at present rates. SoCalGas' proposed noncore average transportation rates of \$0.086/therm are approximately \$0.023/therm, or 354% increase from present rates. Finally, backbone transportation service will increase to \$463 million annually, approximately \$123 million or 36.1% increase from revenues at present rates. SoCalGas' proposed backbone transportation rates are approximately \$0.501/dekatherm/day, \$0.133/dekatherm/day or 36.1% increase from present rates.

SDG&E's proposed rates would result in total annual revenues of \$615 million annually are approximately \$4.5 million, or a 0.7% decrease from revenues at present rates. SDG&E's proposed demand would result in total demand of 819,598 Mth, which are approximately 289,717 Mth, or 26.1% decrease from demand at present rates. SDG&E's proposed system average transportation rates of \$0.751/therm are approximately \$0.192/therm, or 34.4% increase

from present rates. Revenues from SDG&E's core customers will decrease by approximately \$7.1 million annually to \$581.3 million, a 1.2% decrease from core revenues at present rates. SDG&E's proposed core demand of 472,696 Mth annually are approximately 59,444 Mth, or 11.2% lower than core demand at present rates. SDG&E's proposed core average transportation rates are approximately of \$1.230/therm, which are \$0.124/therm, or 11.2% increase from present rates. Revenues from SDG&E's noncore customers will increase by approximately \$2.5 million annually to \$33.9 million, a 8.0% increase from noncore revenues at present rates. SDG&E's proposed noncore demand of 346,902 Mth annually are 230,273 Mth, or 39.9% decrease from noncore demand at present rates. SDG&E's proposed noncore average transportation rates of \$0.098/therm, are approximately \$0.043/therm, or 79.8% increase from present rates.

## **V. RELIEF REQUESTED**

Applicants respectfully request that the Commission take the following actions:

1. Authorize SoCalGas to implement an interim measure for BTS effective April 1, 2023, to allow the open season process to proceed unencumbered by questions of whether a BTS credit mechanism will be adopted or not during the next BTS service term that will go into effect prior to the resolution of this issue in this proceeding.
2. Authorize the demand forecasts used for setting transportation rates as proposed in this application, to become effective January 1, 2024;
3. Approve Applicants' storage allocation proposals, including use of storage assets to support core reliability and customer balancing;
4. Authorize the allocation of costs by customer classes as proposed in this application, to become effective January 1, 2024;
5. Authorize the proposed transportation rates for SoCalGas and SDG&E, to become effective January 1, 2024;
6. Authorize the proposed residential customer charges at SoCalGas and SDG&E;

7. Authorize the proposed modifications to SoCalGas' and SDG&E's existing regulatory accounts;
8. Authorize the continued 100% balancing account treatment for SoCalGas' and SDG&E's noncore transportation revenue requirement as currently contained in the Noncore Fixed Cost Account (NFCA);
9. Authorize SoCalGas' and SDG&E's regulatory account treatments as being effective on an ongoing basis unless or until such time a party proposes, and the Commission approves modification;
10. Authorize adoption of the temporary terms of the Second Daily Balancing Settlement Agreement as regular terms in the respective SoCalGas and SDG&E tariffs;
11. Authorize Applicants to file their next CAP in no later than four years (as opposed to three years) so that the CAP continues to be filed, to the extent practicable, after the filing of the Utilities' General Rate Case (which is now on a four-year cycle); and
12. Provide such other and further relief as the Commission deems necessary or appropriate.

## **VI. STATUTORY AND PROCEDURAL REQUIREMENTS**

### **A. Rule 2.1**

This application is made pursuant to Sections 451, 454, 489, 491, 701, 728, and 729 of the Public Utilities Code of the State of California, the Commission's Rules of Practice and Procedure, and relevant decisions, orders, and resolutions of the Commission.

#### **1. Rule 2.1 (a) – Legal Name**

SOUTHERN CALIFORNIA GAS COMPANY is a public utility corporation organized and existing under the laws of the State of California. SoCalGas' principal place of business and mailing address is 555 West Fifth Street, Los Angeles, California, 90013.

SAN DIEGO GAS & ELECTRIC COMPANY is a public utility corporation organized and existing under the laws of the State of California. SDG&E is engaged in the business of providing electric service in a portion of Orange County and electric and gas service in San

Diego County. SDG&E's principal place of business is 8330 Century Park Court, San Diego, California, 92123.

**2. Rule 2.1 (b) – Correspondence**

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

GREGORY HEALY  
Regulatory Business Manager  
SOUTHERN CALIFORNIA GAS COMPANY  
SAN DIEGO GAS & ELECTRIC COMPANY  
555 West Fifth Street, Ste. 1400  
Los Angeles, CA 90013  
Telephone: (213) 244-3314  
E-mail: [ghealy@socalgas.com](mailto:ghealy@socalgas.com)

A copy should also be sent to:

Jeffrey B. Fohrer  
Southern California Gas Company  
555 West Fifth Street, Ste. 1400  
Los Angeles, CA 90013  
Email: [jfohrer@socalgas.com](mailto:jfohrer@socalgas.com)

**3. Rule 2.1 (c)**

**a. *Proposed Category of Proceeding***

SoCalGas and SDG&E propose that this proceeding be categorized as “ratesetting” under Rule 1.3(e) because they propose to modify or establish customer cost allocations and to modify the rates charged for these services.

**b. *Need for Hearings***

SoCalGas and SDG&E expect hearings will be necessary in this proceeding and have proposed dates in the procedural schedule below.

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

The issues to be considered in this proceeding relate to whether the Commission should grant the listed items of relief requested by SoCalGas and SDG&E in Section V of this application. With respect to relevant safety considerations, Chapter 1 (Rincon/Yen) notes safety-related enhancements performed at storage wells, to provide background and context for Applicants' discussion on storage withdrawal and injection capabilities. However, Applicants do not expect there to be specific safety issues or considerations that will need to be addressed by the Commission in this proceeding, as the primary purpose of this proceeding is to determine allocation of costs among customer classes. From an operations perspective, system reliability will be the central issue related to Applicants' storage proposals. Therefore, Applicants anticipate the scope of this proceeding will encompass issues of cost allocation, rate design, and system reliability, and not safety-related issues.

**d. *Proposed Schedule***

Applicants propose the following schedule for this cost allocation proceeding:

<b><u>EVENT</u></b>	<b><u>DATE</u></b>
Application/Testimony	September 30, 2022
Responses/Protests	within 30 days Daily Calendar notice
Reply to Responses/Protests	within 10 days (see Rule 2.6)
Prehearing Conference	December 14, 2022
Interim Commission BTS Decision	April 1, 2023
Intervenor testimony	February 24, 2023
First settlement conference	March 15, 2023
Rebuttal testimony	March 31, 2023
Evidentiary hearings	May 1-5/8-12, 2023
BTS Open Season	June-September 2023



Opening briefs	June 2, 2023
Reply briefs	June 30, 2023
BTS Term Starts	October 1, 2023
Proposed Decision	October 2023
Commission Decision	November 2023

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

SoCalGas previously filed a certified copy of its Restated Articles of Incorporation with the Commission on October 1, 1998, in connection with A.98-10-012, and these articles are incorporated herein by reference.

SDG&E previously filed a certified copy of its Restated Articles of Incorporation with the Commission on September 10, 2014, in connection with A.14-09-008, and these articles are incorporated herein by reference.

**C. Rule 3.2**

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

The most recent updated balance sheet and income statements for SoCalGas and SDG&E are attached to this application as Attachment A and Attachment B, respectively.

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

The rate changes that will result from this application are described in Attachment C and Attachment D for SoCalGas and SDG&E, respectively.

**3. Rule 3.2(a)(4) – Description of Applicants’ Property and Equipment**

General descriptions of SoCalGas’ and SDG&E’s property and equipment were previously filed with the Commission on May 3, 2004 in connection with SoCalGas’ and SDG&E’s A.04-05-008, and are incorporated herein by reference. Statements of Original Cost

and Depreciation Reserve as of December 31, 2021 are included as Attachment E and Attachment F for SoCalGas and SDG&E, respectively.

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

The summaries of earnings for SoCalGas and SDG&E are included herein as Attachment G and Attachment H, respectively.

**5. Rule 3.2(a)(7) – Depreciation**

For financial statement purposes, depreciation of utility plant has been computed 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 and SDG&E generally compute 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 tax property additions after 1954 and prior to 1981. For financial reporting and rate-fixing purposes, “flow through accounting” has been adopted for such properties.

For tax property additions in years 1981 through 1986, SoCalGas and SDG&E have computed their tax depreciation using the Accelerated Cost Recovery System. For the years after 1986, SoCalGas and SDG&E have computed their tax depreciation using the Modified Accelerated Cost Recovery Systems and, since 1982, have normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981, the Tax Reform Act of 1986, and the Tax Cut and Jobs Act of 2017.

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

A copy of SoCalGas’ most recent proxy statement, dated April 26, 2022, was provided to the Commission on April 27, 2022, and is incorporated herein by reference.

A copy of SDG&E’s most recent proxy statement, dated March 29, 2022, was provided to the Commission on April 13, 2022, and is incorporated herein by reference.

**7. Rule 3.2(a)(10) – Pass Through of Cost**

This application both reallocates costs among customer classes as well as passes through to customers of SoCalGas and SDG&E their respective costs for the services provided as authorized by the Commission.

**8. Rule 3.2(b) - (d) – Service and Notice**

Applicants are serving this application and the twelve chapters of testimony (via filed and served notice of availability) on all parties to A.18-07-024 (Applicants’ most recent TCAP proceeding). Within 20 days of filing, SoCalGas and SDG&E will mail notice of this application to the State of California and to cities and counties served by SoCalGas and SDG&E, and SoCalGas and SDG&E will post the notice in their offices and publish the notice in newspapers of general circulation in each county in their service territories. In addition, SoCalGas and SDG&E will, within 45 days after filing this application, include notices with the regular bills mailed to all customers affected by the proposed rate changes.

///

///

///

///

///

///

///

## VII. CONCLUSION

For the reasons described above and, in the testimony, supporting this application, SoCalGas and SDG&E respectfully request that the Commission grant the relief requested in Section V of this application.

Respectfully submitted,

By: /s/ Rodger R. Schwecke

Rodger R. Schwecke  
Senior Vice President  
Chief Infrastructure Officer, on behalf of  
SOUTHERN CALIFORNIA GAS COMPANY  
SAN DIEGO GAS & ELECTRIC COMPANY

By: /s/ Jeffrey B. Fohrer

Jeffrey B. Fohrer  
Attorney for:  
SOUTHERN CALIFORNIA GAS COMPANY  
SAN DIEGO GAS & ELECTRIC COMPANY  
555 West Fifth Street, Ste. 1400  
Los Angeles, CA 90013  
Telephone: (213) 244-3061  
Facsimile: (213) 629-9620  
Email: [jfohrer@socalgas.com](mailto:jfohrer@socalgas.com)

September 30, 2022

**VERIFICATION**

I am an officer of Southern California Gas Company and San Diego Gas & Electric Company and am authorized to make this verification on their behalf. The matters stated in the foregoing application are true to my own knowledge, except as to matters that are stated therein on information and belief, and as to those matters I believe them to be true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 30th day of September, 2022, at Los Angeles, California.

By: /s/ Rodger R. Schwecke

Rodger R. Schwecke  
Senior Vice President  
Chief Infrastructure Officer, on behalf of  
SOUTHERN CALIFORNIA GAS COMPANY  
SAN DIEGO GAS & ELECTRIC COMPANY

# ATTACHMENT A

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
MARCH 31, 2022**

	<b>1. UTILITY PLANT</b>	<u>2022</u>
101	UTILITY PLANT IN SERVICE	\$22,319,507,158
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	1,249,923,404
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(7,076,007,102)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(134,203,176)
117	GAS STORED-UNDERGROUND	61,422,045
	<b>TOTAL NET UTILITY PLANT</b>	<b><u>16,420,642,329</u></b>

	<b>2. OTHER PROPERTY AND INVESTMENTS</b>	
121	NONUTILITY PROPERTY	50,001,795
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(16,042,005)
123	INVESTMENTS IN SUBSIDIARY COMPANIES NONCURRENT PORTION OF ALLOWANCES	-
124	OTHER INVESTMENTS	15,190
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	250,000
	<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>	<b><u>34,224,980</u></b>

Data from SPL as of May 18, 2022

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
MARCH 31, 2022**

<b>3. CURRENT AND ACCRUED ASSETS</b>		<b>2022</b>
131	CASH	100,248,683
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	124,810
136	TEMPORARY CASH INVESTMENTS	512,504,219
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	1,008,335,036
143	OTHER ACCOUNTS RECEIVABLE	25,406,491
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(69,570,731)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	36,147,803
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	69,912,776
155	MERCHANDISE	-
156	OTHER MATERIALS AND SUPPLIES	-
158	GHG ALLOWANCE	468,560,745
	(LESS) NONCURRENT PORTION OF ALLOWANCES	-
163	STORES EXPENSE UNDISTRIBUTED	374,229
164	GAS STORED	86,819,275
165	PREPAYMENTS	64,895,702
171	INTEREST AND DIVIDENDS RECEIVABLE	822,426
173	ACCRUED UTILITY REVENUES	-
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	14,933,253
175	DERIVATIVE INSTRUMENT ASSETS	2,310,222
	TOTAL CURRENT AND ACCRUED ASSETS	<b>2,321,824,939</b>
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	34,001,443
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	3,443,817,983
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	282,457
184	CLEARING ACCOUNTS	(191,154)
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	892,465,634
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	385,443
190	ACCUMULATED DEFERRED INCOME TAXES	1,286,631,556
191	UNRECOVERED PURCHASED GAS COSTS	-
	TOTAL DEFERRED DEBITS	<b>5,657,393,362</b>
	TOTAL ASSETS AND OTHER DEBITS	<b>\$ 24,434,085,610</b>

Data from SPL as of May 18, 2022



**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
MARCH 31, 2022**

**5. PROPRIETARY CAPITAL**

	2022
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	(831,306,680)
214 CAPITAL STOCK EXPENSE	143,261
216 UNAPPROPRIATED RETAINED EARNINGS	(4,118,427,693)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	29,891,333
	(5,776,149,483)
TOTAL PROPRIETARY CAPITAL	

**6. LONG-TERM DEBT**

221 BONDS	(5,150,000,000)
224 OTHER LONG-TERM DEBT	(309,338,770)
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	10,375,053
	(5,448,963,717)
TOTAL LONG-TERM DEBT	

**7. OTHER NONCURRENT LIABILITIES**

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(90,479,838)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(117,576,139)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(597,678,064)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
245 NONCURRENT DERIVATIVE INSTRUMENT LIABILITIES	-
230 ASSET RETIREMENT OBLIGATIONS	(2,628,223,564)
	(3,433,957,605)
TOTAL OTHER NONCURRENT LIABILITIES	

Data from SPL as of May 18, 2022

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
MARCH 31, 2022**

<b>8. CURRENT AND ACCRUED LIABILITES</b>		2022
231	NOTES PAYABLE	-
232	ACCOUNTS PAYABLE	(2,683,425,588)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(36,755,935)
235	CUSTOMER DEPOSITS	(12,762,785)
236	TAXES ACCRUED	(49,240,628)
237	INTEREST ACCRUED	(36,581,176)
238	DIVIDENDS DECLARED	(323,265)
241	TAX COLLECTIONS PAYABLE	(29,419,830)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(284,643,669)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(26,089,755)
244	DERIVATIVE INSTRUMENT LIABILITIES	(7,673,464)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>	<b>(3,166,916,095)</b>
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(128,071,930)
253	OTHER DEFERRED CREDITS	(423,497,754)
254	OTHER REGULATORY LIABILITIES	(3,571,791,530)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(6,315,912)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,524,320,793)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(954,100,791)
	<b>TOTAL DEFERRED CREDITS</b>	<b>(6,608,098,710)</b>
	<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>\$ (24,434,085,610)</b>

Data from SPL as of May 18, 2022

**SOUTHERN CALIFORNIA GAS COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**THREE MONTHS ENDED MARCH 31, 2022**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		1,991,561,689
401	OPERATING EXPENSES	1,202,013,402	
402	MAINTENANCE EXPENSES	100,283,054	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	186,846,497	
408.1	TAXES OTHER THAN INCOME TAXES	43,198,564	
409.1	INCOME TAXES	198,086,025	
410.1	PROVISION FOR DEFERRED INCOME TAXES	119,475,408	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(207,213,782)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(492,278)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
411.7	LOSS FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		1,642,196,890
	NET OPERATING INCOME		349,364,799

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK		-
417	REVENUES FROM NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(2,383,169)	
418	NONOPERATING RENTAL INCOME	184,521	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	236,162	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	13,229,866	
421	MISCELLANEOUS NONOPERATING INCOME	(530,478)	
421.1	GAIN ON DISPOSITION OF PROPERTY	0	
	TOTAL OTHER INCOME		10,736,902
421.2	LOSS ON DISPOSITION OF PROPERTY	264,418	
425	MISCELLANEOUS AMORTIZATION	-	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	(11,937,001)	
			(11,672,583)
408.2	TAXES OTHER THAN INCOME TAXES	(102,930)	
409.2	INCOME TAXES	198,086,024	
410.2	PROVISION FOR DEFERRED INCOME TAXES	(840,272,854)	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	668,222,677	
420	INVESTMENT TAX CREDITS	-	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS		25,932,917
	TOTAL OTHER INCOME AND DEDUCTIONS		24,997,236
	INCOME BEFORE INTEREST CHARGES		374,362,035
	NET INTEREST CHARGES*		40,118,653
	NET INCOME		\$334,243,382

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION. (\$13,229,866)

Data from SPL as of May 18, 2022

**STATEMENT OF INCOME AND RETAINED EARNINGS  
THREE MONTHS ENDED MARCH 31, 2022**

---

**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$3,784,507,577
NET INCOME (FROM PRECEDING PAGE)	334,243,382
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(323,266)
OTHER RETAINED EARNINGS ADJUSTMENT	<u>-</u>
RETAINED EARNINGS AT END OF PERIOD	<u><u>\$4,118,427,693</u></u>

# ATTACHMENT B

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**Mar 2022**

1. UTILITY PLANT		2022
101	UTILITY PLANT IN SERVICE	\$ 23,377,042,823
102	UTILITY PLANT PURCHASED OR SOLD	-
104	UTILITY PLANT LEASED TO OTHERS	112,194,000
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	1,673,588,793
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(7,070,772,819)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(952,864,374)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(2,562,992)
118	OTHER UTILITY PLANT	2,093,831,013
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(421,977,703)
120	NUCLEAR FUEL - NET	-
	TOTAL NET UTILITY PLANT	\$ 18,812,229,463
<b>2. OTHER PROPERTY AND INVESTMENTS</b>		
121	NONUTILITY PROPERTY	\$ 6,003,644
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION	(326,050)
158	NON-CURRENT PORTION OF ALLOWANCES	120,670,579
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	946,199,447
175	LONG-TERM PORTION OF DERIVATIVE ASSETS	44,587,874
	TOTAL OTHER PROPERTY AND INVESTMENTS	\$ 1,117,135,494

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**Mar 2022**

<b>3. CURRENT AND ACCRUED ASSETS</b>		2022
131	CASH	\$ 100,041,557
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	-
136	TEMPORARY CASH INVESTMENTS	428,300,000
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	735,257,415
143	OTHER ACCOUNTS RECEIVABLE	68,423,844
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(56,754,229)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	-
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	132,757,854
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	133,940,240
158	LESS: NON-CURRENT PORTION OF ALLOWANCES	(120,670,579)
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	326,602
165	PREPAYMENTS	141,444,363
171	INTEREST AND DIVIDENDS RECEIVABLE	2,514,944
173	ACCRUED UTILITY REVENUES	79,902,676
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	32,648,083
175	DERIVATIVE INSTRUMENT ASSETS	111,970,225
175	LESS: LONG -TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	(44,587,874)
	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	<b>\$ 1,745,515,121</b>
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	\$ 52,979,685
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	2,660,723,156
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	321,876
184	CLEARING ACCOUNTS	(228,767)
185	TEMPORARY FACILITIES	920,409
186	MISCELLANEOUS DEFERRED DEBITS	362,991,084
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	6,263,262
190	ACCUMULATED DEFERRED INCOME TAXES	122,723,702
	<b>TOTAL DEFERRED DEBITS</b>	<b>3,206,694,407</b>
	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 24,881,574,485</b>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**Mar 2022**

**5. PROPRIETARY CAPITAL**

		2022
201	COMMON STOCK ISSUED	\$ 291,458,395
204	PREFERRED STOCK ISSUED	-
207	PREMIUM ON CAPITAL STOCK	591,282,978
210	GAIN ON RETIRED CAPITAL STOCK	-
211	MISCELLANEOUS PAID-IN CAPITAL	802,165,368
214	CAPITAL STOCK EXPENSE	(24,605,640)
216	UNAPPROPRIATED RETAINED EARNINGS	6,832,596,493
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>(9,883,782)</u>
	TOTAL PROPRIETARY CAPITAL	<u>\$ 8,483,013,812</u>

**6. LONG-TERM DEBT**

221	BONDS	\$ 7,400,000,000
223	ADVANCES FROM ASSOCIATED COMPANIES	-
224	OTHER LONG-TERM DEBT	200,000,000
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>(20,830,101)</u>
	TOTAL LONG-TERM DEBT	<u>\$ 7,579,169,899</u>

**7. OTHER NONCURRENT LIABILITIES**

227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	\$ 1,407,513,946
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	25,806,243
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	34,647,810
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
244	LONG TERM PORTION OF DERIVATIVE LIABILITIES	10,229,330
230	ASSET RETIREMENT OBLIGATIONS	<u>886,412,885</u>
	TOTAL OTHER NONCURRENT LIABILITIES	<u>\$ 2,364,610,214</u>



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**Mar 2022**

**8. CURRENT AND ACCRUED LIABILITIES**

		2022
231	NOTES PAYABLE	\$ -
232	ACCOUNTS PAYABLE	579,686,507
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	104,511,260
235	CUSTOMER DEPOSITS	38,685,258
236	TAXES ACCRUED	113,998,840
237	INTEREST ACCRUED	75,029,724
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	9,216,776
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	163,178,449
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	66,925,484
244	DERIVATIVE INSTRUMENT LIABILITIES	19,710,026
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	(10,229,330)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	TOTAL CURRENT AND ACCRUED LIABILITIES	\$ 1,160,712,994

**9. DEFERRED CREDITS**

252	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 118,691,971
253	OTHER DEFERRED CREDITS	457,209,777
254	OTHER REGULATORY LIABILITIES	2,287,669,843
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	13,312,060
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	1,956,510,076
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	460,673,839
	TOTAL DEFERRED CREDITS	5,294,067,566
	TOTAL LIABILITIES AND OTHER CREDITS	\$ 24,881,574,485

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**Mar 2022**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$	1,540,967,021
401	OPERATING EXPENSES	835,399,655		
402	MAINTENANCE EXPENSES	72,149,666		
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	233,533,870		
408.1	TAXES OTHER THAN INCOME TAXES	52,952,409		
409.1	INCOME TAXES	59,644,017		
410.1	PROVISION FOR DEFERRED INCOME TAXES	35,876,518		
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(34,177,403)		
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	205,989		
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-		
	TOTAL OPERATING REVENUE DEDUCTIONS			1,255,584,721
	NET OPERATING INCOME			285,382,300

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-		
417	REVENUES OF NONUTILITY OPERATIONS	-		
417.1	EXPENSES OF NONUTILITY OPERATIONS	(1,387,512)		
418	NONOPERATING RENTAL INCOME	9,545		
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-		
419	INTEREST AND DIVIDEND INCOME	1,564,659		
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	21,377,489		
421	MISCELLANEOUS NONOPERATING INCOME	(86,288)		
421.1	GAIN ON DISPOSITION OF PROPERTY	-		
	TOTAL OTHER INCOME	21,477,893		
421.2	LOSS ON DISPOSITION OF PROPERTY	-		
425	MISCELLANEOUS AMORTIZATION	62,512		
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	8,570,423		
	TOTAL OTHER INCOME DEDUCTIONS	\$ 8,632,935		
408.2	TAXES OTHER THAN INCOME TAXES	207,563		
409.2	INCOME TAXES	462,501		
410.2	PROVISION FOR DEFERRED INCOME TAXES	21,586,760		
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(19,707,730)		
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	\$ 2,549,094		
	TOTAL OTHER INCOME AND DEDUCTIONS			\$ 10,295,864
	INCOME BEFORE INTEREST CHARGES			295,678,164
	EXTRAORDINARY ITEMS AFTER TAXES			-
	NET INTEREST CHARGES*			61,481,255
	NET INCOME			\$ 234,196,909

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$6,147,208)

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**Mar 2022**

---

**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 6,598,399,584
NET INCOME (FROM PRECEDING PAGE)	234,196,909
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	-
DIVIDENDS DECLARED - COMMON STOCK	
OTHER RETAINED EARNINGS ADJUSTMENTS	
RETAINED EARNINGS AT END OF PERIOD	<u>\$ 6,832,596,493</u>

# ATTACHMENT C

**TABLE 1**  
**Natural Gas Transportation Rates**  
**Southern California Gas Company**  
**January, 2024 Rates**  
09/20/22  
TCAP 1/1/2024

	Present Rates			Proposed Rates			Changes		
	Mar-1-22	Proposed	Mar-1-22	Jan-1-24	Proposed	Jan-1-24	Revenue	Rate	% Rate
	Volumes Mth A	Rate \$/therm B	Revenues \$000's C	Volumes Mth D	Rate \$/therm E	Revenues \$000's F	Change \$000's G	Change \$/therm H	change % I
1 <b>CORE</b>									
2 Residential	2,346,353	\$1.09046	\$2,558,598	2,185,983	\$1.08349	\$2,368,480	(\$190,118)	(\$0.00697)	-0.6%
3 Commercial & Industrial	992,706	\$0.63128	\$626,673	880,320	\$0.68863	\$606,212	(\$20,461)	\$0.05735	9.1%
4									
5 NGV - Pre Sempra-Wide	178,769	\$0.36605	\$65,438	167,083	\$0.46308	\$77,373	\$11,935	\$0.09703	26.5%
6 Sempra-Wide Adjustment	178,769	(\$0.01196)	(\$2,138)	167,083	(\$0.01473)	(\$2,461)	(\$324)	(\$0.00277)	23.2%
7 NGV - Post Sempra-Wide	178,769	\$0.35409	\$63,300	167,083	\$0.44835	\$74,912	\$11,611	\$0.09426	26.6%
8									
9 Gas A/C	416	\$0.27022	\$112	140	\$0.43076	\$60	(\$52)	\$0.16054	59.4%
10 Gas Engine	22,302	\$0.25948	\$5,787	19,830	\$0.26166	\$5,189	(\$598)	\$0.00218	0.8%
11 <b>Total Core</b>	<b>3,540,545</b>	<b>\$0.91920</b>	<b>\$3,254,471</b>	<b>3,253,356</b>	<b>\$0.93899</b>	<b>\$3,054,854</b>	<b>(\$199,618)</b>	<b>\$0.01978</b>	<b>2.2%</b>
12									
13 <b>NONCORE COMMERCIAL &amp; INDUSTRIAL</b>									
14 Distribution Level Service	919,735	\$0.18162	\$167,045	894,285	\$0.20065	\$179,440	\$12,395	\$0.01903	10.5%
15 Transmission Level Service (2)	626,080	\$0.03353	\$20,994	750,680	\$0.05298	\$39,769	\$18,774	\$0.01944	58.0%
16 <b>Total Noncore C&amp;I</b>	<b>1,545,814</b>	<b>\$0.12164</b>	<b>\$188,039</b>	<b>1,644,965</b>	<b>\$0.13326</b>	<b>\$219,207</b>	<b>\$31,169</b>	<b>\$0.01162</b>	<b>9.5%</b>
17									
18 <b>NONCORE ELECTRIC GENERATION</b>									
19 Distribution Level Service									
20 Pre Sempra-Wide	331,442	\$0.16782	\$55,623	335,280	\$0.19376	\$64,965	\$9,342	\$0.02594	15.5%
21 Sempra-Wide Adjustment	331,442	(\$0.01191)	(\$3,949)	335,280	(\$0.01188)	(\$3,982)	(\$33)	\$0.00004	-0.3%
22 Distribution Post Sempra Wide	331,442	\$0.15591	\$51,675	335,280	\$0.18189	\$60,983	\$9,309	\$0.02598	16.7%
23 Transmission Level Service (2)	2,246,336	\$0.03273	\$73,532	1,800,969	\$0.05210	\$93,833	\$20,301	\$0.01937	59.2%
24 <b>Total Electric Generation</b>	<b>2,577,778</b>	<b>\$0.04857</b>	<b>\$125,206</b>	<b>2,136,249</b>	<b>\$0.07247</b>	<b>\$154,816</b>	<b>\$29,610</b>	<b>\$0.02390</b>	<b>49.2%</b>
25	0								
26 <b>TOTAL RETAIL NONCORE</b>	<b>4,123,593</b>	<b>\$0.07596</b>	<b>\$313,245</b>	<b>3,781,214</b>	<b>\$0.09892</b>	<b>\$374,024</b>	<b>\$60,779</b>	<b>\$0.02295</b>	<b>30.2%</b>
27									
28 <b>WHOLESALE</b>									
29 Wholesale Long Beach (2)	79,646	\$0.02859	\$2,277	91,703	\$0.04931	\$4,522	\$2,244	\$0.02071	72.4%
30 Wholesale SWG (2)	66,431	\$0.02859	\$1,900	74,685	\$0.04931	\$3,683	\$1,783	\$0.02071	72.4%
31 Wholesale Vernon (2)	96,890	\$0.02859	\$2,771	97,040	\$0.04931	\$4,785	\$2,014	\$0.02071	72.4%
32 International (2)	116,299	\$0.02859	\$3,326	139,490	\$0.04931	\$6,878	\$3,553	\$0.02071	72.4%
33 Total Wholesale & International	359,267	\$0.02859	\$10,273	402,918	\$0.04931	\$19,867	\$9,594	\$0.02071	72.4%
34 SDG&E Wholesale	1,118,614	\$0.02934	\$32,826	841,578	\$0.04635	\$39,011	\$6,186	\$0.01701	58.0%
35 <b>Total Wholesale Incl SDG&amp;E</b>	<b>1,477,881</b>	<b>\$0.02916</b>	<b>\$43,099</b>	<b>1,244,496</b>	<b>\$0.04731</b>	<b>\$58,878</b>	<b>\$15,780</b>	<b>\$0.01815</b>	<b>62.2%</b>
36									
37 <b>TOTAL NONCORE</b>	<b>5,601,473</b>	<b>\$0.06362</b>	<b>\$356,344</b>	<b>5,025,711</b>	<b>\$0.08614</b>	<b>\$432,902</b>	<b>\$76,559</b>	<b>\$0.02252</b>	<b>35.4%</b>
38									
39 Unbundled Storage (4)			\$0			\$0	\$0		
40 System Total (w/o BTS)	9,142,019	\$0.39497	\$3,610,815	8,279,067	\$0.42127	\$3,487,756	(\$123,059)	\$0.02630	6.7%
41 Backbone Transportation Service BTS (3)	2,532	\$0.36798	\$340,120	2,532	\$0.50099	\$463,062	\$122,942	\$0.13301	36.1%
42 <b>SYSTEM TOTAL w/BTS</b>	<b>9,142,019</b>	<b>\$0.43217</b>	<b>\$3,950,935</b>	<b>8,279,067</b>	<b>\$0.47721</b>	<b>\$3,950,818</b>	<b>(\$117)</b>	<b>\$0.04503</b>	<b>10.4%</b>
43									
44 EOR Revenues	208,941	\$0.09427	\$19,696	154,067	\$0.11172	\$17,212	(\$2,484)	\$0.01745	18.5%
45 <b>Total Throughput w/EOR Mth/yr</b>	<b>9,350,960</b>			<b>8,433,133</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 the average transmission rate, see Table 7 for detailed list of TLS rates.
- 3) BTS charge (\$/dth/day) is proposed as a separate rate. Core will pay through procurement rate, noncore as a separate charge. Charge is for both core and noncore customers
- 4) Unbundled Storage costs are not part of the Core Storage or Load Balancing functions (those are included in transport rates).
- 5) All rates include Franchise Fees & Uncollectible charges.

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

09/20/22  
TCAP 1/1/2024

	Present Rates			Proposed Rates			Changes			
	Mar-1-22	Average	Mar-1-22	Jan-1-24	Jan-1-24	Jan-1-24	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	3,905,273	\$5.00	\$234,316	\$5,797	\$0.00000	0.0%
4	Multi-Family	1,784,011	\$5.00	\$107,041	1,825,058	\$5.00	\$109,503	\$2,463	\$0.00000	0.0%
5	Small Master Meter	121,819	\$5.00	\$7,309	123,305	\$5.00	\$7,398	\$89	\$0.00000	0.0%
6	Submeter Credit-\$/unit/day	141,547	(\$0.28800)	(\$14,879)	128,003	(\$0.33271)	(\$15,545)	(\$665)	(\$0.04471)	15.5%
7	<b>Volumetric Transportation Rate Exclude CSITMA and CAT:</b>									
8	Baseline Rate	1,619,181	\$0.71401	\$1,156,106	1,458,094	\$0.67155	\$979,190	(\$176,917)	(\$0.04245)	-5.9%
9	Non-Baseline Rate	718,079	\$1.12791	\$809,927	719,874	\$1.09732	\$789,929	(\$19,998)	(\$0.03059)	-2.7%
10		2,337,260	\$0.98150	\$2,294,023	2,177,968	\$0.96640	\$2,104,792	(\$189,231)	(\$0.01510)	-1.5%
11	NBL/BL Ratio:									
12	Composite Rate \$/th		\$1.40891			\$1.30365		(\$0.10526)		-7.5%
13	Gas Rate \$/th		\$0.49233			\$0.40188		(\$0.09045)		-18.4%
14	NBL/Composite rate ratio (4) =		1.1500000000			1.1500000000				
15	NBL- BL rate difference \$/th		0.41390			0.42576		\$0.01186		2.9%
16										
17	Large Master Meter Rate (Excludes Rate Adders for CAT):									
18	Customer Charge	49	\$547.28	\$325	53	\$547.28	\$345	\$20	\$0.00	0.0%
19	Baseline Rate	7,787	\$0.44153	\$3,438	5,868	\$0.32757	\$1,922	(\$1,516)	(\$0.11396)	-25.8%
20	Non-Baseline Rate	1,306	\$0.69748	\$911	2,147	\$0.53524	\$1,149	\$239	(\$0.16223)	-23.3%
21		9,093	\$0.51397	\$4,673	8,015	\$0.42623	\$3,416	(\$1,257)	(\$0.08773)	-17.1%
22										
23	<b>Residential Rates Include CSITMA, CARB and GHG Excludes CAT:</b>									
24	CSITMA Adder to Volumetric Rate	1,686,545	\$0.00032	\$540	1,507,908	\$0.00034	\$506	(\$33)	\$0.00002	4.9%
25	CARB Adder to Volumetric Rate	2,346,353	\$0.00143	\$3,363	2,185,983	\$0.00160	\$3,499	\$136		
26	GHG End User Adder to Volumetric Rate	2,346,353	\$0.10911	\$255,999	2,185,983	\$0.11723	\$256,267	\$267		
27	<b>Residential:</b>									
28	Customer Charge		\$5.00			\$5.00		\$0.00000		0.0%
29	Baseline \$/therm		\$0.82487			\$0.79072		(\$0.03414)		-4.1%
30	Non-Baseline \$/therm		\$1.23877			\$1.21648		(\$0.02228)		-1.8%
31	Average NonCARE Rate \$/therm		\$1.09236			\$1.08557		(\$0.00679)		-0.6%
32	<b>Large Master Meter:</b>									
33	Customer Charge		\$547.28			\$547.28		\$0.00		0.0%
34	BaseLine Rate		\$0.55239			\$0.44674		(\$0.10565)		-19.1%
35	Non-Baseline Rate		\$0.80834			\$0.65441		(\$0.15392)		-19.0%
36	Average NonCARE Rate \$/therm		\$0.62483			\$0.54540		(\$0.07943)		-12.7%
37	<b>Residential Rates Include CSITMA &amp; CAT:</b>									
38	CAT Adder to Volumetric Rate	27,389	\$0.00000	\$0	23,460	\$0.00000	\$0	\$0	\$0.00000	
39	<b>Residential:</b>									
40	Customer Charge		\$5.00			\$5.00		\$0.00000		0.0%
41	BaseLine Rate		\$0.82487			\$0.79072		(\$0.03414)		-4.1%
42	Non-Baseline Rate		\$1.23877			\$1.21648		(\$0.02228)		-1.8%
43	<b>Large Master Meter:</b>									
44	Customer Charge		\$547.28			\$547.28		\$0.00000		0.0%
45	BaseLine Rate		\$0.55239			\$0.44674		(\$0.10565)		-19.1%
46	Non-Baseline Rate		\$0.80834			\$0.65441		(\$0.15392)		-19.0%
47	<b>Other Adjustments:</b>									
48	TCA for CSITMA exempt customers		(\$0.00032)			(\$0.00034)		(\$0.00002)		4.9%
49	California Climate Credit - April Bill		(\$44.17)			(\$44.17)				
50	<b>TOTAL RESIDENTIAL</b>	<b>2,346,353</b>	<b>\$1.09046</b>	<b>\$2,558,598</b>	<b>2,185,983</b>	<b>\$1.08349</b>	<b>\$2,368,480</b>	<b>(\$190,118)</b>	<b>(\$0.00697)</b>	<b>-0.6%</b>

See footnotes, Table 1.

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

09/20/22  
 TCAP 1/1/2024

	Present Rates			Proposed Rates			Changes				
	Mar-1-22	Average	Mar-1-22	Jan-1-24	Rate	Jan-1-24	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											
2	<b>CORE COMMERCIAL &amp; INDUSTRIAL</b>										
3	Customer Charge 1	141,378	\$15.00	\$25,448	141,954	\$15.00	\$25,552	\$104	\$0.00	0.0%	
4	Customer Charge 2	62,136	\$15.00	\$11,185	61,060	\$15.00	\$10,991	(\$194)	\$0.00	0.0%	
5	<b>Volumetric Transportation Rate Exclude CSITMA &amp; CAT:</b>										
6	Tier 1 = 250th/mo	202,399	\$0.95104	\$192,490	182,276	\$1.04068	\$189,690	(\$2,799)	\$0.08964	9.4%	
7	Tier 2 = next 4167 th/mo	449,431	\$0.49692	\$223,331	386,664	\$0.54449	\$210,535	(\$12,796)	\$0.04757	9.6%	
8	Tier 3 = over 4167 th/mo	340,876	\$0.19243	\$65,595	311,380	\$0.21180	\$65,950	\$355	\$0.01937	10.1%	
9		992,706	\$0.52186	\$518,049	880,320	\$0.57106	\$502,718	(\$15,331)	\$0.04921	9.4%	
10											
11	<b>Volumetric Transportation Rate Include CSITMA &amp; GHG, Exclude CAT:</b>										
12	CSITMA Adder to Volumetric Rate	984,422	\$0.00032	\$315	871,854	\$0.00034	\$293	(\$22)	\$0.00002	4.9%	
13	GHG Adder to Volumetric Rate	992,706	\$0.10911	\$108,309	880,320	\$0.11723	\$103,201				
14	Tier 1 = 250th/mo		\$1.06047			\$1.15825			\$0.09778	9.2%	
15	Tier 2 = next 4167 th/mo		\$0.60634			\$0.66206			\$0.05571	9.2%	
16	Tier 3 = over 4167 th/mo		\$0.30186			\$0.32937			\$0.02751	9.1%	
17			\$0.63128			\$0.68863			\$0.05735		
18									\$0.00000		
19	<b>Volumetric Transportation Rate Include CSITMA &amp; CAT:</b>										
20	CAT Adder to Volumetric Rate	139,308	\$0.00000	\$0	98,391	\$0.00000	\$0	\$0	\$0.00000		
21	Tier 1 = 250th/mo		\$1.06047			\$1.15825			\$0.09778	9.2%	
22	Tier 2 = next 4167 th/mo		\$0.60634			\$0.66206			\$0.05571	9.2%	
23	Tier 3 = over 4167 th/mo		\$0.30186			\$0.32937			\$0.02751	9.1%	
24			\$0.63128			\$0.68863			\$0.05735	9.1%	
25	<b>Other Adjustments:</b>										
26	TCA for CSITMA exempt customers		(\$0.00032)			(\$0.00034)			(\$0.00002)	4.9%	
27	GHG Fee Credit \$/th		(\$0.10911)			(\$0.11723)					
28	<b>TOTAL CORE C&amp;I</b>	<b>992,706</b>	<b>\$0.63128</b>	<b>\$626,673</b>	<b>880,320</b>	<b>\$0.68863</b>	<b>\$606,212</b>	<b>(\$20,461)</b>	<b>\$0.05735</b>	<b>9.1%</b>	
29											
30	<b>NATURAL GAS VEHICLES (a sempra-wide rate)</b>										
31	Customer Charge, P-1	263	\$13.00	\$41	221	\$13.00	\$34	(\$7)	\$0.00000	0.0%	
32	Customer Charge, P-2A	115	\$65.00	\$90	162	\$65.00	\$127	\$37	\$0.00000	0.0%	
33	Uncompressed Rate Exclude CSITMA, GHG & CAT	178,769	\$0.22599	\$40,400	167,083	\$0.27222	\$45,483	\$5,082	\$0.04622	20.5%	
34	Total Uncompressed NGV	178,769	\$0.22672	\$40,531	167,083	\$0.27318	\$45,644	\$5,113	\$0.04646	20.5%	
35	Compressed Rate Adder	2,833	\$1.04173	\$2,951	10,232	\$0.91453	\$9,357	\$6,406	(\$0.12720)	-12.2%	
36	Low Carbon Fuel Standard (LCFS) Credit		(\$1.22702)			(\$0.39682)			\$0.83020		
37	<b>Uncompressed Rate Include CSITMA, CARB and GHG Exclude CAT</b>										
38	CSITMA Adder to Volumetric Rate	178,769	\$0.00032	\$57	167,071	\$0.00034	\$56	(\$1)	\$0.00002	4.9%	
39	CARB Adder to Volumetric Rate	178,769	\$0.00143	\$256	167,083	\$0.00160	\$267				
40	GHG End User Adder to Volumetric Rate	178,769	\$0.10911	\$19,505	167,083	\$0.11723	\$19,587				
41	Uncompressed Rate \$/therm		\$0.33685			\$0.39138			\$0.05453	16.2%	
42	Combined transport & compressor adder & LCFS Credit \$/th		\$0.15156			\$0.90910			\$0.75754	499.8%	
43	<b>Other Adjustments:</b>										
44	TCA for CSITMA exempt customers		(\$0.00032)			(\$0.00034)			(\$0.00002)	4.9%	
45											
46	<b>TOTAL NGV SERVICE</b>	<b>178,769</b>	<b>\$0.35409</b>	<b>\$63,300</b>	<b>167,083</b>	<b>\$0.44835</b>	<b>\$74,912</b>	<b>\$11,611</b>	<b>\$0.09426</b>	<b>26.6%</b>	
47											
48	<b>RESIDENTIAL NATURAL GAS VEHICLES (optional rate)</b>										
49	Customer Charge	216	\$10.00	\$26	195	\$10.00	\$23	(\$2)	\$0.00000	0.0%	
50	Uncompressed Rate Exclude CSITMA & CAT	166	\$0.38664	\$64	151	\$0.38725	\$58	(\$6)	\$0.00061	0.2%	
51		166	\$0.54240	\$90	151	\$0.54239	\$82	(\$8)	(\$0.00001)	0.0%	
52	<b>Uncompressed Rate Include CSITMA, Exclude CAT</b>										
53	CSITMA Adder to Volumetric Rate	166	\$0.00032	\$0	151	\$0.00034	\$0		\$0.00002	4.9%	
54	CARB Adder to Volumetric Rate	166	\$0.00143	\$0	151	\$0.00160	\$0				
55	GHG End User Adder to Volumetric Rate	166	\$0.10911	\$18	151	\$0.11723	\$18				
56	Uncompressed Rate \$/therm		\$0.49750			\$0.50642			\$0.00892	1.8%	
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		
60	Uncompressed Rate		\$0.49750			\$0.50642			\$0	\$0.00892	1.8%
61	<b>Other Adjustments:</b>										
62	TCA for CSITMA exempt customers		(\$0.00032)			(\$0.00034)			(\$0.00002)	4.9%	
63											
64	<b>TOTAL RESIDENTIAL NATURAL GAS VEHICLES</b>	<b>166</b>	<b>\$0.65326</b>	<b>\$109</b>	<b>151</b>	<b>\$0.66156</b>	<b>\$100</b>	<b>(\$9)</b>	<b>\$0.00830</b>	<b>1.3%</b>	

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

09/20/22

TCAP 1/1/2024

	Present Rates			Proposed Rates			Changes			
	Mar-1-22	Average	Mar-1-22	Jan-1-24	Rate	Jan-1-24	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										
2										
3	<b>NON-RESIDENTIAL GAS A/C</b>									
4	Customer Charge	8	\$150	\$14	4	\$150	\$7	(\$7)	\$0.00000	0.0%
5	Volumetric Rate	416	\$0.23531	\$98	140	\$0.37914	\$53	(\$45)	\$0.14384	61.1%
6		416	\$0.26990	\$112	140	\$0.43042	\$60	(\$52)	\$0.16053	59.5%
7	<b>Volumetric Rates Include CSITMA, Exclude CAT</b>									
8	CSITMA Adder to Volumetric Rate	416	\$0.00032	\$0	140	\$0.00034	\$0	(\$0)	\$0.00002	4.9%
9	Volumetric		\$0.23563			\$0.37948			\$0.14385	61.1%
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		\$0.23563			\$0.37948		\$0	\$0.14385	61.1%
13	<b>Other Adjustments:</b>									
14	TCA for CSITMA exempt customers		(\$0.00032)			(\$0.00034)			(\$0.00002)	4.9%
15										
16	<b>TOTAL A/C SERVICE</b>	<b>416</b>	<b>\$0.27022</b>	<b>\$112</b>	<b>140</b>	<b>\$0.43076</b>	<b>\$60</b>	<b>(\$52)</b>	<b>\$0.16054</b>	<b>59.4%</b>
17										
18	<b>GAS ENGINES</b>									
19	Customer Charge	711	\$50	\$427	652	\$50	\$391	(\$35)	\$0.00000	0.0%
20	Volumetric Exclude CSITMA & CAT	22,302	\$0.24003	\$5,353	19,830	\$0.24159	\$4,791	(\$562)	\$0.00156	0.7%
21		22,302	\$0.25917	\$5,780	19,830	\$0.26133	\$5,182	(\$598)	\$0.00216	0.8%
22	<b>Volumetric Rates Include CSITMA, Exclude CAT</b>									
23	CSITMA Adder to Volumetric Rate	22,302	\$0.00032	\$7	19,830	\$0.00034	\$7	(\$0)	\$0.00002	4.9%
24	Volumetric		\$0.24035			\$0.24193			\$0.00158	
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	
27	Gas Engine Rate		\$0.24035			\$0.24193		\$0	\$0.00158	0.7%
28	<b>Other Adjustments</b>									
29	TCA for CSITMA exempt customers		(\$0.00032)			(\$0.00034)			(\$0.00002)	4.9%
30										
31	<b>TOTAL GAS ENGINES</b>	<b>22,302</b>	<b>\$0.25948</b>	<b>\$5,787</b>	<b>19,830</b>	<b>\$0.26166</b>	<b>\$5,189</b>	<b>(\$598)</b>	<b>\$0.00218</b>	<b>0.8%</b>
32										
33	<b>STREET &amp; OUTDOOR LIGHTING (equals average Non-CAT CCI Rate)</b>									
34	Street & Outdoor Lighting Base Rate		\$0.63128			\$0.68863			\$0.05735	9.1%
35										
36	<b>CORE ELECTRIC GENERATION (EG) (optional rate)</b>									
37	Customer Charge		\$50.00			\$50.00			\$0.00	
38	Rate excluding CAT		\$0.32677			\$0.38023			\$0.05346	
39	<b>Volumetric Rates Include CAT</b>									
40	CAT Adder to Volumetric Rate	0	\$0.00000	\$0	0	\$0.00000	\$0	\$0	\$0.00000	
41	Core EG Rate		\$0.32677			\$0.38023		\$0	\$0.05346	

**TABLE 5**

**Noncore Commercial & Industrial Rates**

**Southern California Gas Company**

09/20/22

TCAP 1/1/2024

	Present Rates			Proposed Rates			Changes			
	Mar-1-22	Average	Mar-1-22	Jan-1-24	Rate	Jan-1-24	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	526	\$350.00	\$2,209	(\$157)	\$0.00000	0.0%
3										
4	<b>Volumetric Rates Include CARB Fee, Exclude GHG, and CSITMA</b>									
5	Tier 1 = 250kth/yr	124,403	\$0.29279	\$36,424	118,870	\$0.33458	\$39,772	\$3,348	\$0.04180	14.3%
6	Tier 2 = 250k to 1000k	217,228	\$0.18422	\$40,018	207,858	\$0.20922	\$43,489	\$3,471	\$0.02500	13.6%
7	Tier 3 = 1 to 2 million th/yr	118,763	\$0.11477	\$13,631	114,904	\$0.12903	\$14,826	\$1,196	\$0.01426	12.4%
8	Tier 4 = over 2 million th/yr	459,341	\$0.06514	\$29,923	452,654	\$0.07173	\$32,468	\$2,545	\$0.00658	10.1%
9	Volumetric totals (excl itcs)	919,735	\$0.13047	\$119,995	894,285	\$0.14599	\$130,555	\$10,560	\$0.01552	11.9%
10										
11	<b>Volumetric Rates Include CARB, GHG, CSITMA</b>									
12	CSITMA Adder to Volumetric Rate		\$0.00032	\$293		\$0.00034	\$299	\$6	\$0.00002	4.9%
13	GHG Adder to Volumetric Rate		\$0.10911	\$44,391		\$0.11723	\$46,377	\$1,987	\$0.00813	
14	Tier 1 = 250kth/yr		\$0.40221			\$0.45215			\$0.04994	12.4%
15	Tier 2 = 250k to 1000k		\$0.29365			\$0.32679			\$0.03315	11.3%
16	Tier 3 = 1 to 2 million th/yr		\$0.22420			\$0.24660			\$0.02240	10.0%
17	Tier 4 = over 2 million th/yr		\$0.17457			\$0.18930			\$0.01473	8.4%
18	<b>Other Adjustments:</b>									
19	TCA for CSITMA exempt customers		(\$0.00032)			(\$0.00034)			(\$0.00002)	4.9%
20	CARB Fee Credit \$/th		(\$0.00143)			(\$0.00160)			(\$0.00017)	11.7%
21	GHG Fee Credit \$/th		(\$0.10911)			(\$0.11723)			(\$0.00813)	
22	<b>NCCI - DISTRIBUTION LEVEL</b>	<b>919,735</b>	<b>\$0.18162</b>	<b>\$167,045</b>	<b>894,285</b>	<b>\$0.20065</b>	<b>\$179,440</b>	<b>\$12,395</b>	<b>\$0.01903</b>	<b>10.5%</b>
23										
24	<b>NCCI-TRANSMISSION LEVEL Incl CARB &amp; GHG Fee Excl CSITMA (1)</b>									
25	NCCI-TRANSMISSION LEVEL Incl CARB & GHG Fee, SGIP and CSITMA	3,661	\$0.03003	\$110	4,219	\$0.05091	\$215	\$105	\$0.02088	69.5%
26	NCCI-TRANSMISSION LEVEL (2)	622,419	\$0.03035	\$20,884	746,461	\$0.05124	\$39,553	\$18,669	\$0.02090	68.9%
27		626,080	\$0.03353	\$20,994	750,680	\$0.05298	\$39,768	\$18,774	\$0.01944	58.0%
28	<b>TOTAL NONCORE C&amp;I</b>	<b>1,545,814</b>	<b>\$0.12164</b>	<b>\$188,039</b>	<b>1,644,965</b>	<b>\$0.13326</b>	<b>\$219,207</b>	<b>\$31,169</b>	<b>\$0.01162</b>	<b>9.5%</b>



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

09/20/22  
 TCAP 1/1/2024

	Present Rates			Proposed Rates			Changes			
	Mar-1-22 Volumes Mth	Average Rate \$/th	Mar-1-22 Revenue \$000's	Jan-1-24 Volumes Mth	Rate \$/th	Jan-1-24 Revenue \$000's	Revenue Change \$000's	Rate Change \$/th	% Rate change %	
	A	B	C	D	E	F	G	H	I	
1										
2	<b>ELECTRIC GENERATION</b>									
3										
4										
5	<b>Small EG Distribution Level Service (a Sempra-Wide rate) Exclude CARB &amp; GHG Fee &amp; CSITMA:</b>									
6	Customer Charge	308	\$50.00	\$185	309	\$50.00	\$185	\$0	\$0.00000	0.0%
7	Volumetric Rate	88,449	\$0.17290	\$15,292	114,668	\$0.17863	\$20,484	\$5,191	\$0.00574	3.3%
8	Small EG Distribution Level Service	88,449	\$0.17499	\$15,477	114,668	\$0.18025	\$20,669	\$5,192	\$0.00526	3.0%
9										
10	<b>Large EG Distribution Level Service (a Sempra-Wide rate) Exclude CARB &amp; GHG Fee &amp; CSITMA</b>									
11	Customer Charge	30	\$0.00	\$0	25	\$0.00	\$0	\$0	\$0.00000	
12	Volumetric Rate	242,993	\$0.09864	\$23,968	220,612	\$0.11349	\$25,036	\$1,068	\$0.01485	15.1%
13	Large EG Distribution Level Service	242,993	\$0.09864	\$23,968	220,612	\$0.11349	\$25,036	\$1,068	\$0.01485	15.1%
14										
15	EG Distribution excl CARB Fee & CSITMA	331,442	\$0.11901	\$39,445	335,280	\$0.13632	\$45,705	\$6,260	\$0.01731	14.5%
16										
17	<b>Volumetric Rates Include CARB &amp; GHG Fee, Exclude CSITMA</b>									
18	CARB Fee Cost Adder	330,876	\$0.00143	\$474	294,526	\$0.00160	\$471	(\$3)	\$0.00017	11.7%
19	GHG Cost Adder	107,739	\$0.10911	\$11,755	126,300	\$0.11723	\$14,806	\$3,051	\$0.00813	
20	EG-Distribution Tier 1 w/CARB Fee		\$0.28343			\$0.29747			\$0.01403	5.0%
21	EG-Distribution Tier 2 w/CARB Fee		\$0.20917			\$0.23232			\$0.02314	11.1%
22	Total - EG Distribution Level	331,442	\$0.15591	\$51,675	335,280	\$0.18189	\$60,983	\$9,309	\$0.02598	16.7%
23	CARB Fee Credit \$/th		(\$0.00143)			(\$0.00160)			(\$0.00017)	11.7%
24	GHG Fee Credit \$/th		(\$0.10911)			(\$0.11723)			(\$0.00813)	
25										
26	EG Transmission Level Service Excl CARB & GHG Fee & CSITMA (1)	2,246,336	\$0.02859	\$64,233	1,800,969	\$0.04931	\$88,803	\$24,570	\$0.02071	72.4%
27	EG Transmission Level CARB Fee	634,285	\$0.00143	\$909	226,362	\$0.00160	\$362	(\$547)	\$0.00017	
28	EG Transmission Level Service - GHG End User Fee	24,990	\$0.10911	\$2,727	19,998	\$0.11723	\$2,344			
29	EG Transmission Level Service - SGIP	2,246,336	\$0.00252	\$5,664	1,800,969	\$0.00129	\$2,324			
30	EG Transmission Level Service Incl CARB & GHG Fee, Exclude CSITMA (1)									
31	EG Transmission Level (2)	2,246,336	\$0.03273	\$73,532	1,800,969	\$0.05210	\$93,833	\$20,301	\$0.01937	59.2%
32										
33	<b>TOTAL ELECTRIC GENERATION</b>	<b>2,577,778</b>	<b>\$0.04857</b>	<b>\$125,206</b>	<b>2,136,249</b>	<b>\$0.07247</b>	<b>\$154,816</b>	<b>\$29,610</b>	<b>\$0.02390</b>	<b>49.2%</b>
34										
35	<b>EOR Rates &amp; revenue Exclude CARB Fee &amp; CSITMA:</b>									
36	Distribution Level EOR:									
37	Customer Charge	23	\$500.00	\$138	18	\$500.00	\$108	(\$30)	\$0.00000	0.0%
38	Volumetric Rate Excl CARB & GHG Fee & CSITMA	151,758	\$0.11810	\$17,923	110,501	\$0.13534	\$14,956	(\$2,967)	\$0.01724	14.6%
39										
40	<b>Volumetric Rates Include CARB &amp; GHG Fee, Exclude CSITMA</b>									
41	CARB Fee		\$0.00143			\$0.00160				
42	GHG Fee		\$0.10911			\$0.11723				
43	Volumetric Rate Incl CARB Fee & Excl CSITMA		\$0.22864			\$0.25417			\$0.02553	11.2%
44	Distribution Level EOR	151,758	\$0.11901	\$18,061	110,501	\$0.13632	\$15,064	(\$2,997)	\$0.01731	14.5%
45	CARB Fee Credit \$/th		(\$0.00143)			(\$0.00160)			(\$0.00017)	11.7%
46	GHG Fee Credit \$/th		(\$0.10911)			(\$0.11723)			(\$0.00813)	
47	Transmission Level EOR Exclude CARB & GHG Fee & CSITMA	57,184	\$0.02859	\$1,635	43,565	\$0.04931	\$2,148	\$513	\$0.02071	72.4%
48	<b>Total EOR</b>	<b>208,941</b>	<b>\$0.09427</b>	<b>\$19,696</b>	<b>154,067</b>	<b>\$0.11172</b>	<b>\$17,212</b>	<b>(\$2,484)</b>	<b>\$0.01745</b>	<b>18.5%</b>

1) CSITMA - Noncore C&I D Tariff rate Include CSITMA. Customers exempt, including Constitutionally Exempt, receive Transportation Charge Adjustment (TCA).  
 EG Tariff Rate Exclude CSITMA, since EG customers are exempt.  
 2) CARB & GHG Fees - EG-D and NCC-D rates include CARB & GHG Fees.  
 3) EOR customers tariff Include CARB & GHG Fees and Excludes CSITMA; since EOR customers are exempt from CSITMA and get a credit for CARB & GHG Fees.  
 See footnotes, Table 1.

**TABLE 7**  
**Transmission Level Service Transportation Rates**  
**Southern California Gas Company**  
09/20/22

	Present Rates			Proposed Rates			Changes		
	Mar-1-22 Volumes Mth A	Average Rate \$/th B	Mar-1-22 Revenue \$000's C	Jan-1-24 Volumes Mth D	Rate \$/th E	Jan-1-24 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		\$0.01070			\$0.02363			\$0.01293	120.8%
4 Usage Charge for RS \$/th		\$0.01274			\$0.01232			(\$0.00042)	-3.3%
5 Class Average Volumetric Rate (CA)									
6 Volumetric Rate \$/th		\$0.01584			\$0.03699			\$0.02114	133.5%
7 Usage Charge for CA \$/th		\$0.01274			\$0.01232			(\$0.00042)	-3.3%
8 Class Average Volumetric Rate (CA) \$/th		\$0.02858			\$0.04931			\$0.02073	72.5%
9									
10 115% CA (for NonBypass Volumetric NV) \$/th		\$0.03287			\$0.05670			\$0.02383	72.5%
11 135% CA (for Bypass Volumetric BV) \$/th		\$0.03859			\$0.06657			\$0.02798	72.5%
12 <b>Total Transmission Level Service (NCCI, EOR, EG)</b>	<b>2,872,415</b>	<b>\$0.02859</b>	<b>\$82,135</b>	<b>2,551,649</b>	<b>\$0.04931</b>	<b>\$125,818</b>	<b>\$43,683</b>	<b>\$0.02071</b>	<b>72.4%</b>
13									
14 <b>C&amp;I Rate Including CSITMA &amp; CARB &amp; GHG &amp; SGIP Fee:</b>									
15 CSITMA Adder to Usage Charge	622,419	\$0.00032	\$199	746,461	\$0.00034	\$251	\$51	\$0.00002	
16 CARB Fee Adder	1,260,365	\$0.00143	\$1,807	977,042	\$0.00160	\$1,564	\$0	\$0.00017	
17 GHG Fee Adder	32,596	\$0.10911	\$3,556	29,117	\$0.11723	\$3,413	\$0	\$0.00813	
18 SGIP Adder	626,080	\$0.00186	\$1,165	750,680	\$0.00031	\$231	\$0	(\$0.00155)	
19 Reservation Service Option (RS):									
20 Daily Reservation rate \$/th/day		\$0.01070			\$0.02363		\$0	\$0.01293	120.8%
21 Usage Charge for RS \$/th		\$0.12546			\$0.13180		\$0	\$0.00634	5.1%
22 Class Average Volumetric Rate (CA)									
23 Volumetric Rate \$/th		\$0.01584			\$0.03699		\$0	\$0.02114	133.5%
24 Usage Charge for CA \$/th		\$0.12546			\$0.13180		\$0	\$0.00634	5.1%
25 Class Average Volumetric Rate (CA) \$/th		\$0.14130			\$0.16878		\$0	\$0.02748	19.4%
26									
27 115% CA (for NonBypass Volumetric NV) \$/th		\$0.14559			\$0.17618		\$0	\$0.03059	21.0%
28 135% CA (for Bypass Volumetric BV) \$/th		\$0.15131			\$0.18604		\$0	\$0.03474	23.0%
29 Other Adjustments:									
30 Transportation Charge Adj. (TCA) for CSITMA exempt customers		(\$0.00032)			(\$0.00034)			(\$0.00002)	
31 California Air Resources Board (CARB) Fee Credit \$/th		(\$0.00143)			(\$0.00160)			(\$0.00017)	
32 GHG Fee Credit		(\$0.10911)			(\$0.11723)			(\$0.00813)	
33 <b>Total Transmission Level Service Include CSITMA &amp; CARB &amp; GHG &amp; SGIP</b>	<b>2,872,415</b>	<b>\$0.03094</b>	<b>\$88,862</b>	<b>2,551,649</b>	<b>\$0.05145</b>	<b>\$131,277</b>	<b>\$42,415</b>	<b>\$0.02051</b>	<b>66.3%</b>
34									
35 <b>EG &amp; EOR Rate Including CARB Fee &amp; GHG, excluding CSITMA:</b>									
36 CARB Fee Adder		\$0.00143			\$0.00160			\$0.00017	
37 GHG Fee Adder		\$0.10911			\$0.11723			\$0.00813	
38 SGIP Adder	2,246,336	\$0.00252	\$5,664	1,800,969	\$0.00129	\$2,324			
39 Reservation Service Option (RS):									
40 Daily Reservation rate \$/th/day		\$0.01070			\$0.02363		\$0	\$0.01293	120.8%
41 Usage Charge for RS \$/th		\$0.12580			\$0.13244		\$0	\$0.00664	5.3%
42 Class Average Volumetric Rate (CA)									
43 Volumetric Rate \$/th		\$0.01584			\$0.03699		\$0	\$0.02114	133.5%
44 Usage Charge for CA \$/th		\$0.12580			\$0.13244		\$0	\$0.00664	5.3%
45 Class Average Volumetric Rate (CA) \$/th		\$0.14164			\$0.16943		\$0	\$0.02779	19.6%
46									
47 115% CA (for NonBypass Volumetric NV) \$/th		\$0.14593			\$0.17683		\$0	\$0.03090	21.2%
48 135% CA (for Bypass Volumetric BV) \$/th		\$0.15165			\$0.18669		\$0	\$0.03504	23.1%
49									
50 Other Adjustments:									
51 California Air Resources Board (CARB) Fee Credit \$/th		(\$0.00143)			(\$0.00160)			(\$0.00017)	11.7%
52 Greenhouse Gas (GHG) Fee Credit \$/th		(\$0.10911)			(\$0.11723)			(\$0.00813)	7.4%
53									
54 <b>Rate Excluding CSITMA, CARB, GHG Fee, &amp; Uncollectibles (applicable to Wholesale &amp; International):</b>									
55 Reservation Service Option (RS):									
56 Daily Reservation rate \$/th/day		\$0.01067			\$0.02357			\$0.01289	120.8%
57 Usage Charge for RS \$/th		\$0.01270			\$0.01229			(\$0.00042)	-3.3%
58 Class Average Volumetric Rate (CA)									
59 Volumetric Rate \$/th		\$0.01580			\$0.03688			\$0.02109	133.5%
60 Usage Charge for CA \$/th		\$0.01270			\$0.01229			(\$0.00042)	-3.3%
61 Class Average Volumetric Rate (CA) \$/th		\$0.02850			\$0.04917			\$0.02067	72.5%
62									
63 115% CA (for NonBypass Volumetric NV) \$/th		\$0.03278			\$0.05655			\$0.02377	72.5%
64 135% CA (for Bypass Volumetric BV) \$/th		\$0.03848			\$0.06638			\$0.02790	72.5%
65 <b>Total Transmission Level Service (WS &amp; Int'l)</b>	<b>359,267</b>	<b>\$0.02859</b>	<b>\$10,273</b>	<b>402,918</b>	<b>\$0.04931</b>	<b>\$19,867</b>	<b>\$9,594</b>	<b>\$0.02071</b>	<b>72.4%</b>
66									
67 <b>Average Transmission Level Service</b>	<b>3,231,682</b>	<b>\$0.03243</b>	<b>\$104,799</b>	<b>2,954,567</b>	<b>\$0.05194</b>	<b>\$153,468</b>	<b>\$48,670</b>	<b>\$0.01951</b>	<b>60.2%</b>

**TABLE 8**  
**Backbone Transmission Service and Storage Rates**  
**Southern California Gas Company**  
09/20/22

	Present Rates			Proposed Rates			Changes			
	Mar-1-22 Volumes Mth	Average Rate \$/th	Mar-1-22 Revenue \$000's	Jan-1-24 Volumes Mth, Mnth	Rate \$/th	Jan-1-24 Revenue \$000's	Revenue Change \$000's	Rate Change \$/th	% Rate change %	
	A	B	C	D	E	F	G	H	I	
1	<b>Backbone Transmission Service BTS</b>									
2	BTS SFV Reservation Charge \$/dth/day	2,532	\$0.36798	\$340,120	2,532	\$0.50099	\$463,062	\$122,942	\$0.13301	36.1%
3	BTS MFV Reservation Charge \$/dth/day		\$0.29438			\$0.40079				
4	BTS MFV Volumetric Charge \$/dth		\$0.07360			\$0.10020				
5	BTS Interruptible Volumetric Charge \$/dth		\$0.36798			\$0.50099		\$0.13301	36.1%	
6										
7										
8	<b>Storage Costs: (incl. HRSMA)</b>									
9	Core \$000			\$114,299		\$145,970	\$31,671			
10	Load Balancing \$000			\$74,383		\$115,390	\$41,007			
11	Unbundled Storage \$000			\$0		\$0	\$0			
12			\$188,682			\$261,360	\$72,678			

See footnotes, Table 1.

- 1) CSITMA - NCCI and EG TLS Tariff rates include CSITMA. Customers exempt (Constitutional Exempt and EG) receive Transportation Charge Adjustment (TCA).
- 2) CARB Fee - TLS NCCI, EOR and EG Tariff rates include CSITMA. TLS NCCI, EOR and EG customers exempt as they pay CARB Fees directly receive credit.
- 3) Wholesale Customers excludes CSITMA and CARB Fee since these customers are exempt.

# ATTACHMENT D

**TABLE 1**  
**Natural Gas Transportation Rate Revenues**  
**San Diego Gas & Electric**  
**January, 2024 Rates**  
09/20/22  
TCAP 1/1/2024

	At Proposed Rates			At Proposed Rates			Changes		
	Mar-1-22	Average	Mar-1-22	Jan-1-24	Average	Jan-1-24	Revenues	Rates	Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues			
mtherms	\$/therm	\$000's	mtherms	\$/therm	\$000's	\$000's	\$/therm	%	
	D	E	F	D	E	F	G	H	I
<b>CORE</b>									
Residential	313,234	\$1.47125	\$460,846	270,604	\$1.69468	\$458,588	(\$2,258)	\$0.22343	15.2%
Commercial & Industrial	194,777	\$0.61067	\$118,944	178,913	\$0.63368	\$113,373	(\$5,571)	\$0.02301	3.8%
NGV - Pre Sempra-Wide	24,129	\$0.26582	\$6,414	23,179	\$0.29564	\$6,852	\$439	\$0.02982	11.2%
Sempra-Wide Adjustment	24,129	\$0.08914	\$2,151	23,179	\$0.10684	\$2,476	\$326	\$0.01770	19.9%
NGV Post Sempra-Wide	24,129	\$0.35496	\$8,565	23,179	\$0.40248	\$9,329	\$764	\$0.04752	13.4%
<b>Total CORE</b>	<b>532,140</b>	<b>\$1.10564</b>	<b>\$588,355</b>	<b>472,696</b>	<b>\$1.22973</b>	<b>\$581,290</b>	<b>(\$7,065)</b>	<b>\$0.12410</b>	<b>11.2%</b>
<b>NONCORE COMMERCIAL &amp; INDUSTRIAL</b>									
Distribution Level Service	29,376	\$0.16284	\$4,783	35,337	\$0.19954	\$7,051	\$2,268	\$0.03670	22.5%
Transmission Level Service (2)	17,569	\$0.03423	\$601	13,965	\$0.05627	\$786	\$184	\$0.02204	64.4%
<b>Total Noncore C&amp;I</b>	<b>46,945</b>	<b>\$0.11471</b>	<b>\$5,385</b>	<b>49,302</b>	<b>\$0.15896</b>	<b>\$7,837</b>	<b>\$2,452</b>	<b>\$0.04425</b>	<b>38.6%</b>
<b>NONCORE ELECTRIC GENERATION</b>									
Distribution Level Service									
Pre Sempra-Wide	68,867	\$0.11988	\$8,256	71,656	\$0.15218	\$10,904	\$2,649	\$0.03230	26.9%
Sempra-Wide Adjustment	68,867	\$0.05768	\$3,973	71,656	\$0.05591	\$4,006	\$33	(\$0.00178)	-3.1%
Distribution Level post SW	68,867	\$0.17756	\$12,228	71,656	\$0.20808	\$14,910	\$2,682	\$0.03052	17.2%
Transmission Level Service (2)	461,363	\$0.02990	\$13,795	225,945	\$0.04952	\$11,188	(\$2,607)	\$0.01962	65.6%
<b>Total Electric Generation</b>	<b>530,230</b>	<b>\$0.04908</b>	<b>\$26,023</b>	<b>297,600</b>	<b>\$0.08769</b>	<b>\$26,098</b>	<b>\$75</b>	<b>\$0.03862</b>	<b>78.7%</b>
<b>TOTAL NONCORE</b>	<b>577,175</b>	<b>\$0.05442</b>	<b>\$31,408</b>	<b>346,902</b>	<b>\$0.09782</b>	<b>\$33,935</b>	<b>\$2,527</b>	<b>\$0.04341</b>	<b>79.8%</b>
<b>SYSTEM TOTAL</b>	<b>1,109,315</b>	<b>\$0.55869</b>	<b>\$619,763</b>	<b>819,598</b>	<b>\$0.75064</b>	<b>\$615,225</b>	<b>(\$4,537)</b>	<b>\$0.19195</b>	<b>34.4%</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. The BTS rate is a SoCalGas tariff and service is purchased from SoCalGas.  
2) The average Transmission Level Service (TLS) rate is shown here, see Rate Table 6 for detailed list of TLS rates.  
3) All rates include Franchise Fees & Uncollectible charges.

**TABLE 2**  
**Core Gas Transportation Rates**  
**San Diego Gas & Electric**  
**January, 2024 Rates**  
09/20/22  
TCAP 1/1/2024

	At Present Rates			At Proposed Rates			Changes		
	Mar-1-22	Average	Mar-1-22	Jan-1-24	Average	Jan-1-24	Revenues	Rates	Rate
	Volumes mtherms	Rate \$/therm	Revenues \$000's	Volumes mtherms	Rate \$/therm	Revenues \$000's	\$000's	\$/therm	% change
	A	B	C	D	E	F	G	H	I
<b>1 Residential RATES Schedule GR,GM</b>									
<b>2 Rates Exclude CSITMA &amp; CAT</b>									
3 Minimum Bill/Customer Charge	874,067	\$4.00	\$1,816	909,359	\$4.00	\$1,428	(\$388)		
4									
5 Baseline \$/therm	255,260	\$1.33274	\$340,195	192,242	\$1.52205	\$292,602.802	(\$47,592)	\$0.18931	14.2%
6 Non-Baseline \$/therm	57,974	\$1.60650	\$93,136	78,361	\$1.81951	\$142,579.178	\$49,443	\$0.21301	13.3%
7 Average Rate \$/therm	313,234	\$1.38921	\$435,147	270,604	\$1.61347	\$436,610	\$1,463	\$0.22426	16.1%
8 NBL/BL Ratio									
9 Composite Rate \$/th		\$ 1.83219			\$1.93350			\$0.10131	
10 Gas Rate \$/th		\$ 0.49233			\$0.40402			-\$0.08831	-17.9%
11 NBL/Composite rate ratio		1.1455335			1.1500000				
12 NBL- BL rate difference \$/th		0.27376			\$0.29745			\$0.02369	
13									
14 <b>Rates Include CSITMA, CARB and GHG Adders, Excludes CAT</b>									
15 CSITMA Adder to Volumetric Rate	246,343	\$0.00162	\$399	203,713	\$0.00183	\$373	(\$26)	\$0.00021	13.0%
16 CARB Adder to Volumetric Rate	313,234	\$0.00137	\$429	270,604	\$0.00115	\$311			
17 GHG End User Adder to Volumetric Rate	313,234	\$0.09628	\$30,158	270,604	\$0.10546	\$28,538			
18 Baseline \$/therm		\$1.43201			\$1.63049			\$0.19848	13.9%
19 Non-Baseline \$/therm		\$1.70579			\$1.92795			\$0.22218	13.0%
20 Average NonCARE Rate \$/therm		\$1.48848			\$1.72191			\$0.23343	15.7%
21									
22 <b>Sub Meter Credit Schedule GS,GT</b>									
23 GS Unit Discount \$/day	5,879	(\$0.58060)	(\$1,246)	5,879	(\$0.82422)	(\$1,768)	(\$523)	(\$0.24362)	42.0%
24 GT Unit Discount \$/day	26,104	(\$0.60099)	(\$5,726)	26,104	(\$0.85085)	(\$8,107)	(\$2,381)	(\$0.24986)	41.6%
25									
26 <b>Schedule GL-1</b>									
27 LNG Facility Charge, domestic use \$/month	293	\$14.79	\$52	262	\$14.79	\$47		\$0.00000	0.0%
28 LNG Facility Charge, non-domestic \$/mth/mbtu		\$0.05480			\$0.05480			\$0.00000	0.0%
29 LNG Volumetric Surcharge \$/th	76	\$0.16571	\$13	78	\$0.16571	\$13		\$0.00000	0.0%
30			\$65			\$59			
31 <b>Volumetric Rates Include All Adders &amp; CAT</b>									
32 CAT Adder to Volumetric Rate	2,253	\$0.00002	\$0	1,336	\$0.00002	\$0.029	(\$0)	\$0.00000	
33 Baseline \$/therm		\$1.43203			\$1.63051			\$0.19849	13.9%
34 Non-Baseline \$/therm		\$1.70579			\$1.92797			\$0.22218	13.0%
35 Average Rate \$/therm		\$1.48849			\$1.72193			\$0.23343	15.7%
36									
37 <b>Other Adjustments:</b>									
38 Employee Discount			(\$367)			\$606	\$973		
39 SDFFD			\$1,987			\$1,966	(\$21)		
40									
41 Credit for CSITMA Exempt Customers:		(\$0.00162)			(\$0.00183)			(\$0.00021)	13.0%
42									
43 California Climate Credit - April Bill		(\$43.06)			(\$43.06)				
44 <b>Total Residential</b>	<b>313,234</b>	<b>\$1.47125</b>	<b>\$460,846</b>	<b>270,604</b>	<b>\$1.69468</b>	<b>\$458,588.150</b>	<b>(\$2,258)</b>	<b>\$0.22343</b>	<b>15.2%</b>

See footnotes, Table 1.

**TABLE 3**  
**Natural Gas Transportation Rate Revenues**  
**San Diego Gas & Electric**  
**January, 2024 Rates**  
**TCAP 1/1/2024**

	At Present Rates			At Proposed Rates			Changes		
	Mar-1-22	Average	Mar-1-22	Jan-1-24	Average	Jan-1-24	Revenues	Rates	Rate
	Volumes mtherms	Rate \$/therm	Revenues \$000's	Volumes mtherms	Rate \$/therm	Revenues \$000's	\$000's	\$/therm	change %
	A	B	C	D	E	F	G	H	I
<b>CORE COMMERCIAL &amp; INDUSTRIAL RATES Schedule GN-3</b>									
Customer Charge \$/month	30,937	\$10.00	\$3,712	30,488	\$10.00	\$3,659	(\$54)	\$0.00000	0.0%
<b>Rates Exclude CSITMA &amp; CAT</b>									
Tier 1 = 0 to 1,000 therms/month	87,627	\$0.72694	\$63,700	80,437	\$0.74333	\$59,791	(\$3,908)	\$0.01639	2.3%
Tier 2 = 1,001 to 21,000 therms/month	88,939	\$0.48348	\$43,000	81,765	\$0.50875	\$41,598	(\$1,402)	\$0.02527	5.2%
Tier 3 = over 21,000 therms/month	18,211	\$0.41470	\$7,552	16,711	\$0.44248	\$7,394	(\$158)	\$0.02778	6.7%
<b>Rates Includes CSITMA, Excludes CAT</b>									
CSITMA Adder to Volumetric Rate	185,415	\$0.00162	\$300	169,551	\$0.00183	\$310	\$10	\$0.00021	13.0%
Tier 1 = 0 to 1,000 therms/month		\$0.72856			\$0.74516			\$0.01660	2.3%
Tier 2 = 1,001 to 21,000 therms/month		\$0.48510			\$0.51058			\$0.02548	5.3%
Tier 3 = over 21,000 therms/month		\$0.41632			\$0.44431			\$0.02799	6.7%
<b>Rates Include CSITMA &amp; CAT</b>									
CAT Adder to Volumetric Rate	39,978	\$0.00002	\$1	31,043	\$0.00002	\$1	(\$0)	\$0.00000	
Tier 1 = 0 to 1,000 therms/month		\$0.72858			\$0.74518			\$0.01661	2.3%
Tier 2 = 1,001 to 21,000 therms/month		\$0.48512			\$0.51060			\$0.02549	5.3%
Tier 3 = over 21,000 therms/month		\$0.41634			\$0.44433			\$0.02799	6.7%
<b>Other Adjustments:</b>									
Adjustment for SDDFD			\$679			\$620	(\$59)		
Credit for CSITMA Exempt Customers:		(\$0.00162)			(\$0.00183)			(\$0.00021)	13.0%
<b>Total Core C&amp;I</b>	<b>194,777</b>	<b>\$0.61067</b>	<b>\$118,944</b>	<b>178,913</b>	<b>\$0.63368</b>	<b>\$113,373</b>	<b>(\$5,571)</b>	<b>\$0.02301</b>	<b>3.8%</b>

1) CSITMA - Tariff rate includes CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA. CARE participants receive 20% CARE discount (Tariff rate less Credit for CSITMA Exempt Customers)\*20%  
See footnotes, Table 1.

**TABLE 4**  
**Other Core Gas Transportation Rates**  
**San Diego Gas & Electric**  
09/20/22  
**January, 2024 Rates**  
TCAP 1/1/2024

	At Present Rates			At Proposed Rates			Changes		
	Mar-1-22	Average	Mar-1-22	Jan-1-24	Average	Jan-1-24	Revenues	Rates	Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues	\$000's	\$/therm	change
	A	B	C	D	E	F	G	H	I
<b>1 NATURAL GAS VEHICLE RATES G-NGV &amp; GT-NGV</b>	Sempra-Wide NGV Rates			Sempra-Wide NGV Rates					
2 Customer Charge									
3 P1 \$/month	15	\$13.00	\$2	15	\$13.00	\$2	\$0	\$0.00	0.0%
4 P2A \$/month	13	\$65.00	\$10	21	\$65.00	\$16	\$6	\$0.00	0.0%
5									
6 <b>Uncompressed Rate Exclude CSITMA &amp; CAT \$/therm</b>	24,129	\$0.22737	\$5,486	23,179	\$0.27387	\$6,348	\$862	\$0.04651	20.5%
7 Compressor Adder \$/therm exclude CSITMA & CAT	628	\$1,04808	\$658	471	\$0,92010	\$433	(\$225)	(\$0.12797)	-12.2%
8 Combined transport & compressor adder \$/th		\$1.27544			\$1.19398			(\$0.08147)	-6.4%
9 Low Carbon Fuel Standard (LCFS) Credit		(\$1.23449)			(\$0.39924)				
10 <b>Volumetric Rates Include CSITMA, CARB and GHG excludes CAT</b>									
11 CSITMA Adder to Volumetric Rate	24,129	\$0.00162	\$39	23,179	\$0.00183	\$42	\$3	\$0.00021	13.0%
12 CARB Adder to Volumetric Rate	24,129	\$0.00137	\$33	23,179	\$0.00115	\$27			
13 GHG End User Adder to Volumetric Rate	24,129	\$0.09628	\$2,323	23,179	\$0.10546	\$2,444			
14 Uncompressed Rate \$/therm		\$0.32664			\$0.38231			\$0.05568	17.0%
15 Combined transport & compressor adder & LCFS Credit \$/th		\$0.14022			\$0.90318			\$0.76296	544.1%
16									
17 <b>Volumetric Rates Include CSITMA &amp; CAT</b>									
18 CAT Adder to Volumetric Rate		\$0.00000			\$0.00000				
19 Uncompressed Rate \$/therm		\$0.32664			\$0.38231			\$0.05568	17.0%
20 Combined transport & compressor adder \$/th		\$1.37471			\$1.30242			(\$0.07230)	-5.3%
21 <b>Other Adjustments:</b>									
22 Adjustment for SDDFD			\$12			\$15	\$3		
23 Credit for CSITMA Exempt Customers \$/th		(\$0.00162)			(\$0.00183)			(\$0.00021)	13.0%
24 Low Carbon Fuel Standard (LCFS) Credit		(\$1.23449)			(\$0.39924)				
25 <b>Total NGV</b>	<b>24,129</b>	<b>\$0.35496</b>	<b>\$8,565</b>	<b>23,179</b>	<b>\$0.40248</b>	<b>\$9,329</b>	<b>\$764</b>	<b>\$0.04752</b>	<b>13.4%</b>
26									
27 <b>RESIDENTIAL NATURAL GAS VEHICLES (optional rate)</b>									
28 Customer Charge	15	\$5.00	\$1	12	\$5.00	\$1	(\$0)	\$0.00	0.0%
29 <b>Uncompressed Rate w/o CSITMA &amp; CAT \$/therm</b>	9	\$1.91063	\$18	7	\$2.38009	\$18	(\$0)	\$0.46946	24.6%
30	9	\$2.00711	\$19	7	\$2.47656	\$18	(\$0)	\$0.46946	23.4%
31									
32 <b>Volumetric Rates Including CSITMA , Excluding CAT</b>									
33 CSITMA Adder to Volumetric Rate	9	\$0.00162	\$0	7	\$0.00183	\$0		\$0.00021	13.0%
34 CARB Adder to Volumetric Rate	9	\$0.00137	\$0	7	\$0.00115	\$0			
35 GHG End User Adder to Volumetric Rate	9	\$0.09628	\$1	7	\$0.10546	\$1			
36 Uncompressed Rate \$/therm		\$2.00990			\$2.48853			\$0.47863	23.8%
37									
38 <b>Volumetric Rates Include CSITMA &amp; CAT</b>									
39 CAT Adder to Volumetric Rate	0	\$0.00002	\$0	0	\$0.00002	\$0	\$0	\$0.00000	
40 Uncompressed Rate \$/therm		\$2.00992			\$2.48855		\$0	\$0.47863	23.8%
41									
42 <b>Other Adjustments:</b>									
43 Adjustment for SDDFD			\$0			\$0	\$0		
44 Credit for CSITMA Exempt Customers \$/th		(\$0.00162)			(\$0.00183)			(\$0.00021)	13.0%
45									
46 <b>Total Residential NGV</b>	<b>9</b>	<b>\$2.10638</b>	<b>\$20</b>	<b>7</b>	<b>\$2.58501</b>	<b>\$19</b>	<b>(\$0)</b>	<b>\$0.47863</b>	<b>22.7%</b>

1) CSITMA - Tariff rate includes CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA.



**TABLE 5**  
**NonCore Gas Transportation Rates**  
**San Diego Gas & Electric**  
09/20/22  
**January, 2024 Rates**  
TCAP 1/1/2024

	At Present Rates			At Proposed Rates			Changes		
	Mar-1-22	Average	Mar-1-22	Jan-1-24	Average	Jan-1-24	Revenues	Rates	Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues			
mtherms	\$/therm	\$000's	mtherms	\$/therm	\$000's	\$000's	\$/therm	%	
	A	B	C	D	E	F	G	H	I
<b>NonCore Commercial &amp; Industrial Distribution Level</b>									
Customer Charges \$/month	44	\$350.00	\$185	53	\$350.00	\$223	\$38	\$0.00	0.0%
<b>Volumetric Charges Exclude CARB, GHG, CSITMA</b>	29,376	\$0.07162	\$2,104	35,337	\$0.10011	\$3,538	\$1,434	\$0.02849	39.8%
CSITMA Adder to Volumetric Rate	24,049	\$0.00162	\$39	30,010	\$0.00183	\$55	\$16	\$0.00021	13.0%
GHG Adder to Volumetric Rate		\$0.09628	\$2,456		\$0.10546	\$3,236	\$780	\$0.00918	
<b>Volumetric Charges Include CARB, GHG, and CSITMA</b>									
Volumetric Rates \$/therm		\$0.16952			\$0.20740			\$0.03788	22.3%
<b>Other Adjustments:</b>									
SDFFD									
Credit for CSITMA Exempt Customers \$/th		(\$0.00162)			(\$0.00183)			(\$0.00021)	13.0%
Credit for CARB Fee Exempt Customers \$/th		(\$0.00137)			(\$0.00434)			(\$0.00297)	216.4%
Credit for GHG Fee Exempt Customers \$/th		(\$0.09628)			(\$0.10546)			(\$0.00918)	
<b>NCCI-Distribution Total</b>	<b>29,376</b>	<b>\$0.16284</b>	<b>\$4,783</b>	<b>35,337</b>	<b>\$0.19954</b>	<b>\$7,051</b>	<b>\$2,268</b>	<b>\$0.03670</b>	<b>22.5%</b>
<b>NCCI-Transmission Total (1)</b>	<b>17,569</b>	<b>\$0.03159</b>	<b>\$601</b>	<b>13,965</b>	<b>\$0.05337</b>	<b>\$785.86</b>	<b>\$184</b>	<b>\$0.02179</b>	<b>69.0%</b>
<b>NCCI-Transmission Class Average</b>	<b>17,569</b>	<b>\$0.03423</b>	<b>\$601</b>	<b>13,965</b>	<b>\$0.05627</b>	<b>\$786</b>			
<b>Total NonCore C&amp;I</b>	<b>46,945</b>	<b>\$0.11471</b>	<b>\$5,385</b>	<b>49,302</b>	<b>\$0.15896</b>	<b>\$7,837</b>	<b>\$2,452</b>	<b>\$0.04425</b>	<b>38.6%</b>
<b>ELECTRIC GENERATION</b>									
<b>Small EG Distribution Level Service (a Sempra-Wide rate) exclude CARB, GHG, and CSITMA</b>									
Customer Charge, \$/month	69	\$50.00	\$41	80	\$50.00	\$48	\$7	\$0.00	0.0%
Volumetric Rate \$/therm	24,662	\$0.17395	\$4,290	31,429	\$0.17972	\$5,648	\$1,359	\$0.01	3.3%
<b>Large EG Distribution Level Service (a Sempra-Wide rate) exclude CARB, GHG, and CSITMA</b>									
Customer Charge, \$/month		\$0.00			\$0.00			\$0.00	
Volumetric Rate (Incl ITCS) \$/th	44,206	\$0.09924	\$4,387	40,227	\$0.11418	\$4,593	\$206	\$0.01	15.1%
EG Distribution exclude CARB & GHG Fee, CSITMA	68,867	\$0.12659	\$8,718	71,656	\$0.14360	\$10,289	\$1,571	\$0.02	13.4%
<b>Volumetric Rates Includes CARB Fee, GHG Fee Excludes CSITMA:</b>									
CARB Fee Cost Adder - Small	24,560	\$0.00137	\$34	31,429	\$0.00434	\$136	\$103	\$0.00297	
CARB Fee Cost Adder - Large	44,206	\$0.00137	\$61	40,227	\$0.00434	\$174			
GHG Fee Cost Adder - Small	23,556	\$0.09628	\$2,268	30,020	\$0.10546	\$3,166	\$898	\$0.00918	
GHG Fee Cost Adder - Large	11,921	\$0.09628	\$1,148	10,848	\$0.10546	\$1,144			
EG-Distribution Tier 1 Incl CARB & GHG Fee, Excl CSITMA		\$0.27160			\$0.28952			\$0.01792	6.6%
EG-Distribution Tier 2 Incl CARB & GHG Fee, Excl CSITMA		\$0.19689			\$0.22398			\$0.02709	13.8%
Total - EG Distribution Level	68,867	\$0.17756	\$12,228	71,656	\$0.20808	\$14,910	\$2,682	\$0.03052	17.2%
Credit for CARB Fee Exempt Customers \$/th		(\$0.00137)			(\$0.00434)				
Credit for GHG Fee Exempt Customers \$/th		(\$0.09628)			(\$0.10546)				
EG Transmission Level Service Excl CARB & GHG fee & CSITMA	461,363	\$0.02859	\$13,192	225,945	\$0.04931	\$11,141	(\$2,051)	\$0.02071	72.4%
EG Transmission Level Service - CARB	39,584	\$0.00137	\$54	7,223	\$0.00224	\$16	(\$38)	\$0.00087	63.2%
EG Transmission Level Service - GHG	2,963	\$0.09628	\$285	0	\$0.10546	\$0			
EG Transmission Level Service - SGIP	461,363	\$0.00057	\$263	225,945	\$0.00014	\$31			
EG Transmission Level Service Incl CARB & GHG Fee & CSITMA									
EG Transmission Level Service - Average (1)	461,363	\$0.02990	\$13,795	225,945	\$0.04952	\$11,188			
<b>TOTAL ELECTRIC GENERATION</b>	<b>530,230</b>	<b>\$0.04908</b>	<b>\$26,023</b>	<b>297,600</b>	<b>\$0.08769</b>	<b>\$26,098</b>	<b>\$75</b>	<b>\$0.03862</b>	<b>78.7%</b>

1) CSITMA - Tariff rate Include CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA.  
Schedule EG Tariff Rate exclude CSITMA, since EG customers are exempt.  
2) CARB - GTNC and EG Tariff rates Include CARB. Those EG and GTNC customers that are exempt will receive CARB credit.  
3) GHG - GTNC and EG Tariff rates Include GHG. Those EG and GTNC customers that are exempt will receive GHG credit.  
See footnotes, Table 1.

**TABLE 6**  
**Transmission Level Service Gas Transportation Rates**  
**San Diego Gas & Electric**  
09/20/22  
**January, 2024 Rates**  
TCAP 1/1/2024

	At Present Rates			At Proposed Rates			Changes		
	Mar-1-22	Average	Mar-1-22	Jan-1-24	Average	Jan-1-24	Revenues	Rates	Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues			
A	B	C	D	E	F	G	H	I	
<b>Transmission Level Service Rate Excluding CSITMA, CARB, and GHG Fees</b>									
1	Reservation Service Option (RS):								
2		\$0.01077			\$0.02378		\$0.01301	120.8%	
3	Daily Reservation rate \$/th/day						(\$0.00042)	-3.3%	
4	Usage Charge for RS \$/th	\$0.01282			\$0.01240				
5									
6	Class Average Volumetric Rate (CA)								
7	Volumetric Rate \$/th	\$0.01594			\$0.03721		\$0.02127	133.5%	
8	Usage Charge for CA \$/th	\$0.01282			\$0.01240		(\$0.00042)	-3.3%	
9	Class Average Volumetric Rate CA \$/th	\$0.02876			\$0.04961		\$0.02085	72.5%	
10									
11	115% CA (for NonBypass Volumetric NV) \$/th	\$0.03307			\$0.05705		\$0.02398	72.5%	
12	135% CA (for Bypass Volumetric BV) \$/th	\$0.03882			\$0.06697		\$0.02815	72.5%	
13									
14	Average Transmission Level Service	478,932	\$0.02859	\$13,695	239,910	\$0.04931	\$11,830	(\$1,865)	\$0.02071 72.4%
15	<b>C&amp;I Rate Include CSITMA, CARB, and GHG Fees</b>								
16									
17	CSITMA Adder to Usage Rate \$/th	17,569	\$0.00162	\$28	13,965	\$0.00183	\$26	(\$3)	\$0.00021 13.0%
18	CARB Cost Adder	57,153	\$0.00137	\$78	21,188	\$0.00224	\$47		\$0.00087
19	GHG Cost Adder	3,446	\$0.09628	\$332	384	\$0.10546	\$40		\$0.00918
20	SGIP Adder	17,569	\$0.00000	\$0	13,965	\$0.00000	\$0		
21	Reservation Service Option (RS):								
22	Daily Reservation rate \$/th/day		\$0.01077			\$0.02378	\$0	\$0.01301	120.8%
23	Usage Charge for RS \$/th		\$0.11209			\$0.12192	\$0	\$0.00984	8.8%
24									
25	Class Average Volumetric Rate (CA)								
26	Volumetric Rate \$/th		\$0.01594			\$0.03721	\$0	\$0.02127	133.5%
27	Usage Charge for CA \$/th		\$0.11209			\$0.12192	\$0	\$0.00984	8.8%
28	Class Average Volumetric Rate CA \$/th		\$0.12803			\$0.15914	\$0	\$0.03111	24.3%
29									
30	115% CA (for NonBypass Volumetric NV) \$/th		\$0.13234			\$0.16658	\$0	\$0.03424	25.9%
31	135% CA (for Bypass Volumetric BV) \$/th		\$0.13809			\$0.17650	\$0	\$0.03841	27.8%
32									
33	<b>Other Adjustments:</b>								
34	Credit for CSITMA Exempt Customers \$/th		(\$0.00162)			(\$0.00183)		(\$0.00021)	13.0%
35	CARB Fee Credit for Exempt Customers \$/th		(\$0.00137)			(\$0.00224)		(\$0.00087)	63.2%
36	GHG Fee Credit for Exempt Customers \$/th		(\$0.09628)			(\$0.10546)		(\$0.00918)	
37	<b>EG Rate Include CARB &amp; GHG Fees, excludes CSITMA:</b>								
38									
39	CARB Fee Cost Adder		\$0.00137			\$0.00224		\$0.00087	
40	GHG Fee Cost Adder		\$0.09628			\$0.10546		\$0.00918	
41	SGIP Adder	461,363	\$0.00057	\$263	225,945	\$0.00014	\$31		
42	Reservation Service Option (RS):								
43	Daily Reservation rate \$/th/day		\$0.01077			\$0.02378	\$0	\$0.01301	120.8%
44	Usage Charge for RS \$/th		\$0.11104			\$0.12023	\$0	\$0.00919	8.3%
45									
46	Class Average Volumetric Rate (CA)								
47	Volumetric Rate \$/th		\$0.01594			\$0.03721	\$0	\$0.02127	133.5%
48	Usage Charge for CA \$/th		\$0.11104			\$0.12023	\$0	\$0.00919	8.3%
49	Class Average Volumetric Rate CA \$/th		\$0.12698			\$0.15744	\$0	\$0.03047	24.0%
50									
51	115% CA (for NonBypass Volumetric NV) \$/th		\$0.13129			\$0.16488	\$0	\$0.03359	25.6%
52	135% CA (for Bypass Volumetric BV) \$/th		\$0.13704			\$0.17480	\$0	\$0.03776	27.6%
53									
54	<b>Other Adjustments:</b>								
55	CARB Fee Credit for Exempt Customers \$/th		(\$0.00137)			(\$0.00224)		(\$0.00087)	63.2%
56	GHG Fee Credit for Exempt Customers \$/th		(\$0.09628)			(\$0.10546)		(\$0.00918)	
57									
58	Average Transmission Level Service	478,932	\$0.03006	\$14,396	239,910	\$0.04991	\$11,974	(\$2,422)	\$0.01985 66.0%

# ATTACHMENT E

**SOUTHERN CALIFORNIA GAS COMPANY**  
Plant Investment and Accumulated Depreciation  
As of March 31, 2022

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
303	Cloud Compute	710,673	(98,343)	612,330
	Total Intangible Assets	1,374,190	(98,343)	1,275,847
<b>PRODUCTION:</b>				
325	Other Land Rights	-	-	-
330	Prd Gas Wells Const	-	-	-
331	Prd Gas Wells Eqp	-	-	-
332	Field Lines	-	-	-
334	FldMeas&RegStnEquip	-	-	-
336	Prf Eqpt	-	-	-
	Total Production	-	-	-
<b>UNDERGROUND STORAGE:</b>				
350	Land	4,539,484	-	4,539,484
350SR	Storage Rights	19,069,515	(17,591,375)	1,478,140
350RW	Rights-of-Way	25,354	(18,901)	6,453
351	Structures and Improvements	135,011,050	(36,230,861)	98,780,189
352	Wells	601,278,337	121,478,135	722,756,473
353	Lines	198,350,080	(58,361,865)	139,988,215
354	Compressor Station and Equipment	471,461,394	(99,950,735)	371,510,659
355	Measuring And Regulator Equipment	18,374,050	(4,612,026)	13,762,024
356	Purification Equipment	172,084,340	(93,807,067)	78,277,273
357	Other Equipment	93,266,425	(29,990,011)	63,276,414
	Total Underground Storage	1,713,460,029	(219,084,706)	1,494,375,323
<b>TRANSMISSION PLANT- OTHER:</b>				
365	Land	9,217,918	-	9,217,918
365LRTS	Land Rights	129,194,889	(21,931,950)	107,262,939
366	Structures and Improvements	153,929,111	(23,098,751)	130,830,359
367	Mains	3,082,153,402	(787,720,451)	2,294,432,951
368	Compressor Station and Equipment	545,272,907	(107,706,065)	437,566,842
369	Measuring And Regulator Equipment	346,873,936	(50,982,339)	295,891,597
370	Communication Equipment	81,916,560	(18,339,035)	63,577,525
371	Other Equipment	12,026,200	(4,886,357)	7,139,843
	Total Transmission Plant	4,360,584,923	(1,014,664,948)	3,345,919,975
<b>DISTRIBUTION PLANT:</b>				
374	Land	29,737,007	-	29,737,007
374LRTS	Land Rights	2,890,157	(2,248,182)	641,975
375	Structures and Improvements	378,705,659	(98,719,257)	279,986,402
376	Mains	6,208,735,567	(2,852,946,665)	3,355,788,902
378	Measuring And Regulator Equipment	157,882,160	(89,485,356)	68,396,804
380	Services	3,617,863,377	(2,287,350,752)	1,330,512,625

**SOUTHERN CALIFORNIA GAS COMPANY**  
Plant Investment and Accumulated Depreciation  
As of March 31, 2022

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
381	Meters	992,101,476	(326,422,716)	665,678,760
382	Meter Installation	650,385,262	(235,675,418)	414,709,844
383	House Regulators	190,511,135	(86,250,814)	104,260,321
387	Other Equipment	76,988,652	(31,076,798)	45,911,854
	Total Distribution Plant	<u>12,305,800,452</u>	<u>(6,010,175,958)</u>	<u>6,295,624,494</u>
<b>GENERAL PLANT:</b>				
389	Land	1,342,839	-	1,342,839
389LRTS	Land Rights	74,300	(44,388)	29,911
390	Structures and Improvements	257,283,495	(198,644,733)	58,638,762
391	Office Furniture and Equipment	1,721,666,526	(1,244,433,235)	477,233,291
392	Transportation Equipment	149,370	(81,552)	67,818
393	Stores Equipment	112,635	(81,703)	30,932
394	Shop and Garage Equipment	138,232,334	(34,513,581)	103,718,753
395	Laboratory Equipment	8,770,571	(1,907,590)	6,862,981
396	Construction Equipment	-	1,617	1,617
397	Communication Equipments	227,838,589	(93,838,163)	134,000,426
398	Miscellaneous Equipment	1,434,440	(274,321)	1,160,119
	Total General Plant	<u>2,356,905,098</u>	<u>(1,573,817,650)</u>	<u>783,087,448</u>
	Subtotal	<u><b>20,738,124,693</b></u>	<u><b>(8,817,841,606)</b></u>	<u><b>11,920,283,087</b></u>
121	Non-Utility Plant	32,518,285	(14,484,009)	18,034,276
117GSUNC	Gas Stored Underground - NonCurrent	61,422,045	-	61,422,045
GCL	GCT - Capital Lease	-	-	-
	Total Other - Non-Utility Plant	<u>93,940,330</u>	<u>(14,484,009)</u>	<u>79,456,321</u>
	Total-Reconciliation to Asset History Totals	<u>20,832,065,023</u>	<u>(8,832,325,615)</u>	<u>11,999,739,408</u>
	March 2022 Asset 1020 Report	<u>20,832,065,023</u>	<u>(8,832,325,615)</u>	<u>11,999,739,408</u>
	Difference	<u>-</u>	<u>-</u>	<u>-</u>

# ATTACHMENT F

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**COST OF PROPERTY AND**  
**DEPRECIATION RESERVE APPLICABLE THERETO**  
**AS OF MARCH 31, 2022**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	222,841.36	202,900.30
303	Misc. Intangible Plant	202,155,592.92	178,167,440.24
	Intangible Contra Accounts	<u>(979,446.23)</u>	<u>(703,159.30)</u>
	<b>TOTAL INTANGIBLE PLANT</b>	<u>201,398,988.05</u>	<u>177,667,181.24</u>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	91,430,154.47	56,573,038.02
312	Boiler Plant Equipment	165,038,874.88	102,375,535.76
314	Turbogenerator Units	133,511,708.78	70,035,263.88
	Palomar Contra E-314	(772,160.26)	(354,972.51)
315	Accessory Electric Equipment	86,961,890.56	55,629,203.13
316	Miscellaneous Power Plant Equipment	65,785,574.91	23,811,703.01
	Palomar Contra E-316	<u>(849,751.57)</u>	<u>(340,875.58)</u>
	<b>TOTAL STEAM PRODUCTION</b>	<u>555,632,810.06</u>	<u>307,775,414.00</u>
340.1	Land	224,368.91	0.00
340.2	Land Rights	2,427.96	2,427.96
341	Structures and Improvements	24,895,662.62	13,382,805.28
342	Fuel Holders, Producers & Accessories	21,651,513.75	11,320,156.10
343	Prime Movers	94,666,257.32	58,916,134.88
344	Generators	336,374,616.44	169,457,737.64
345	Accessory Electric Equipment	33,017,968.94	20,033,131.51
346	Miscellaneous Power Plant Equipment	<u>68,783,899.16</u>	<u>23,136,214.08</u>
	<b>TOTAL OTHER PRODUCTION</b>	<u>579,616,715.10</u>	<u>296,248,607.45</u>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<u>1,135,249,525.16</u>	<u>604,024,021.45</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	83,988,769.18	0.00
350.2	Land Rights	172,587,256.72	30,608,587.40
352	Structures and Improvements	755,342,826.66	126,650,423.94
353	Station Equipment	2,189,289,432.34	550,795,721.64
354	Towers and Fixtures	930,085,682.37	259,902,658.41
355	Poles and Fixtures	993,840,335.47	183,515,492.39
355	Pole retirement error correction-top side	0.00	0.00
356	Overhead Conductors and Devices	871,800,086.79	291,906,232.40
357	Underground Conduit	563,946,932.80	105,886,692.30
358	Underground Conductors and Devices	569,557,135.56	105,696,267.97
359	Roads and Trails	384,691,196.42	57,039,069.14
	<b>TOTAL TRANSMISSION</b>	<b>7,515,129,654.31</b>	<b>1,712,001,145.59</b>
360.1	Land	17,456,813.30	0.00
360.2	Land Rights	98,283,168.17	51,112,241.71
361	Structures and Improvements	12,097,758.91	2,747,202.65
362	Station Equipment	664,873,390.85	290,370,964.21
363	Storage Battery Equipment	210,954,697.06	74,402,671.50
364	Poles, Towers and Fixtures	1,071,058,104.13	315,038,914.95
364	Pole retirement error correction-top side	0.00	0.00
365	Overhead Conductors and Devices	1,223,570,716.03	264,463,390.92
366	Underground Conduit	1,724,709,360.93	624,120,056.52
367	Underground Conductors and Devices	2,043,505,822.62	1,071,732,090.02
368.1	Line Transformers	772,083,069.75	283,719,144.64
368.2	Protective Devices and Capacitors	36,533,509.05	18,007,046.94
369.1	Services Overhead	318,999,186.68	101,712,993.31
369.2	Services Underground	413,874,791.38	285,287,606.53
370.1	Meters	216,295,643.77	144,351,186.94
370.2	Meter Installations	75,287,778.46	39,935,180.41
371	Installations on Customers' Premises	75,007,470.68	32,707,550.10
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	36,497,197.32	24,200,113.21
		0.00	(5,774,729.72)
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>9,011,088,479.09</b>	<b>3,618,133,624.84</b>
389.1	Land	7,312,142.54	0.00
389.2	Land Rights	0.00	0.00
390	Structures and Improvements	45,469,034.54	30,007,882.25
392.1	Transportation Equipment - Autos	0.00	49,884.21
392.2	Transportation Equipment - Trailers	58,145.67	26,991.85
393	Stores Equipment	46,031.37	6,853.71
394.1	Portable Tools	40,778,172.16	13,290,709.62
394.2	Shop Equipment	278,147.42	235,904.61
395	Laboratory Equipment	5,362,045.10	1,753,869.88
396	Power Operated Equipment	60,528.93	117,501.67
397	Communication Equipment	434,833,848.39	178,376,597.25
398	Miscellaneous Equipment	3,207,227.05	1,403,317.43
	<b>TOTAL GENERAL PLANT</b>	<b>537,405,323.17</b>	<b>225,269,512.48</b>
101	<b>TOTAL ELECTRIC PLANT</b>	<b>18,400,271,969.78</b>	<b>6,337,095,485.60</b>



<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>GAS PLANT</b>			
302	Franchises and Consents	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	0.00	0.00
	<b>TOTAL INTANGIBLE PLANT</b>	<b>86,104.20</b>	<b>86,104.20</b>
360.1	Land	0.00	0.00
361	Structures and Improvements	0.00	0.00
362.1	Gas Holders	0.00	0.00
362.2	Liquefied Natural Gas Holders	0.00	0.00
363	Purification Equipment	0.00	0.00
363.1	Liquefaction Equipment	0.00	0.00
363.2	Vaporizing Equipment	0.00	0.00
363.3	Compressor Equipment	0.00	0.00
363.4	Measuring and Regulating Equipment	0.00	0.00
363.5	Other Equipment	0.00	0.00
363.6	LNG Distribution Storage Equipment	2,168,803.11	1,518,507.46
	<b>TOTAL STORAGE PLANT</b>	<b>2,168,803.11</b>	<b>1,518,507.46</b>
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	3,514,781.26	1,727,875.46
366	Structures and Improvements	23,225,395.91	12,289,058.84
367	Mains	460,500,722.73	105,999,328.19
368	Compressor Station Equipment	105,133,245.13	77,580,119.64
369	Measuring and Regulating Equipment	29,888,966.93	19,444,796.83
371	Other Equipment	2,842,373.52	416,005.42
	<b>TOTAL TRANSMISSION PLANT</b>	<b>629,754,629.23</b>	<b>217,457,184.38</b>
374.1	Land	1,514,272.84	0.00
374.2	Land Rights	8,517,914.19	7,632,936.79
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	1,542,551,556.81	474,581,101.08
376	Top-side retirement adjustment	(3,359,331.00)	(3,359,331.00)
378	Measuring & Regulating Station Equipment	21,240,993.27	10,353,139.70
380	Distribution Services	543,252,842.03	313,461,502.90
380	Top-side retirement adjustment	(893,247.00)	(893,247.00)
381	Meters and Regulators	189,814,318.26	87,271,123.27
382	Meter and Regulator Installations	128,904,699.26	52,524,599.41
385	Ind. Measuring & Regulating Station Equipment	1,516,810.70	1,356,147.65
386	Other Property On Customers' Premises	0.00	0.00
387	Other Equipment	11,397,017.90	7,144,861.77
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,444,501,294.17</b>	<b>950,134,087.67</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	0.00	25,503.00
392.2	Transportation Equipment - Trailers	0.00	0.13
394.1	Portable Tools	24,917,332.60	5,555,751.20
394.2	Shop Equipment	63,820.21	33,743.71
395	Laboratory Equipment	0.00	(7,344.15)
396	Power Operated Equipment	0.00	(1,088.04)
397	Communication Equipment	2,256,363.98	1,165,970.97
398	Miscellaneous Equipment	465,787.29	198,794.36
	TOTAL GENERAL PLANT	<u>27,703,304.08</u>	<u>6,971,331.18</u>
101	TOTAL GAS PLANT	<u>3,104,214,134.79</u>	<u>1,176,167,214.89</u>
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	7,740,442.28	947,138.09
303	Miscellaneous Intangible Plant	961,926,660.23	478,109,769.18
	Common Contra Account	(4,128,951.21)	(2,247,342.45)
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.1	Land	7,494,796.01	0.00
389.2	Land Rights	27,776.34	27,776.34
390	Structures and Improvements	567,805,466.35	199,846,920.57
391.1	Office Furniture and Equipment - Other	40,256,268.78	14,613,902.41
391.2	Office Furniture and Equipment - Computer E	120,330,394.30	61,810,217.57
	Common Contra Account	(19,579.43)	(14,619.91)
392.1	Transportation Equipment - Autos	406,252.33	290,180.02
392.2	Transportation Equipment - Trailers	107,977.72	20,343.71
392.3	Transportation Equipment - Aviation	12,139,287.63	4,925,985.63
393	Stores Equipment	332,982.68	76,537.57
394.1	Portable Tools	1,520,840.18	691,798.60
394.2	Shop Equipment	142,759.33	99,420.64
394.3	Garage Equipment	2,121,311.56	704,185.61
395	Laboratory Equipment	1,731,094.98	1,036,279.63
396	Power Operated Equipment	0.00	(192,979.10)
397	Communication Equipment	364,929,013.08	134,330,065.14
398	Miscellaneous Equipment	3,460,808.99	765,966.69
118.1	TOTAL COMMON PLANT	<u>2,088,325,602.13</u>	<u>895,841,545.94</u>
	TOTAL ELECTRIC PLANT	18,400,271,969.78	6,337,095,485.60
	TOTAL GAS PLANT	3,104,214,134.79	1,176,167,214.89
	TOTAL COMMON PLANT	<u>2,088,325,602.13</u>	<u>895,841,545.94</u>
101 & 118.1	TOTAL	<u>23,592,811,706.70</u>	<u>8,409,104,246.43</u>
101	PLANT IN SERV-SONGS FULLY RECOVERE	<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-ELECTRIC NON-RECON		
	Electric	0.00	0.00
	Gas	0.00	0.00
	Common	0.00	0.00
		<u>0.00</u>	<u>0.00</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-CLOUD CONTRA		
	Electric	0.00	0.00
	Common	(7,740,442.28)	(947,138.08)
		<u>(7,740,442.28)</u>	<u>(947,138.08)</u>
101	PLANT IN SERV-PP TO SAP OUT OF BAL		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	(1,494,846.06)	(1,494,846.06)
		<u>(1,494,846.06)</u>	<u>(1,494,846.06)</u>
101	Accrual for Retirements		
	Electric	(16,615,545.92)	(16,615,545.92)
	Gas	(1,263,121.81)	(1,263,121.81)
		<u>(17,878,667.73)</u>	<u>(17,878,667.73)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE		
		<u>(17,878,667.73)</u>	<u>(17,878,667.73)</u>
102	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT PURCHASED OR SOLD	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
104	Electric	112,194,000.02	32,625,916.05
	Gas	0.00	0.00
		<u>112,194,000.02</u>	<u>32,625,916.05</u>
	TOTAL PLANT LEASED TO OTHERS		
		<u>112,194,000.02</u>	<u>32,625,916.05</u>
105	Plant Held for Future Use		
	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
107	Construction Work in Progress		
	Electric	1,087,911,492.55	
	Gas	262,157,047.32	
	Common	316,949,571.98	
		<u>1,667,018,111.85</u>	
	TOTAL CONSTRUCTION WORK IN PROGRESS		0.00
		<u>1,667,018,111.85</u>	<u>0.00</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
108.5	Accumulated Nuclear Decommissioning Electric	0.00	945,290,737.45
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	945,290,737.45
101.1	ELECTRIC CAPITAL LEASES	1,307,422,019.46	95,472,446.79
118.1	COMMON CAPITAL LEASE	82,443,182.94	24,333,747.79
		1,389,865,202.40	119,806,194.58
143	FAS 143 ASSETS - Legal Obligation	5,644,907.38	(936,585,806.34)
	SONGS Plant Closure - FAS 143 contra	0.00	0.00
	FIN 47 ASSETS - Non-Legal Obligation	174,761,633.00	56,386,096.40
143	FAS 143 ASSETS - Legal Obligation	0.00	(2,051,405,470.80)
	TOTAL FAS 143	180,406,540.38	(2,931,605,180.74)
	UTILITY PLANT TOTAL	26,915,181,605.28	6,554,901,261.90

# ATTACHMENT G

**SOUTHERN CALIFORNIA GAS COMPANY  
SUMMARY OF EARNINGS  
THREE MONTHS ENDED MARCH 31, 2022  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$1,991
2	Operating Expenses	<u>1,642</u>
3	Net Operating Income	<u><u>\$349</u></u>
4	Weighted Average Rate Base	\$10,205
5	Rate of Return*	7.30%
	*Authorized Cost of Capital	

# ATTACHMENT H

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**SUMMARY OF EARNINGS**  
**Mar 2022**  
**(\$ IN MILLIONS)**

Line No.	Item	Amount
1	Operating Revenue	\$ 1,541
2	Operating Expenses	<u>1,256</u>
3	Net Operating Income	<u>\$ 285</u>
4	Weighted Average Rate Base	\$ 12,915
5	Rate of Return*	7.55%

\*Authorized Cost of Capital



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

Application of SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) and SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G) for authority to revise their natural gas rates and implement storage proposals effective January 1, 2024 in this Cost Allocation Proceeding

A.22-09-\_\_\_\_\_  
(Filed September 30, 2022)

**CERTIFICATE OF SERVICE**

I hereby certify that I have this day served a copy of the foregoing **NOTICE OF AVAILABILITY** of the **APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) AND SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G) FOR AUTHORITY TO REVISE THEIR NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS EFFECTIVE JANUARY 1, 2024 IN THIS COST ALLOCATION PROCEEDING** on all parties of record in A.18-07-024 and Chief ALJ Anne Simon by electronic mail.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 30th day of September 2022, at Los Angeles, California.

/s/ Ranjna Gill

Ranjna Gill



California  
Public Utilities  
Commission



CPUC Home

## CALIFORNIA PUBLIC UTILITIES COMMISSION Service Lists

---

**PROCEEDING: A1807024 - SOCAL GAS AND SDG&E**  
**FILER: SAN DIEGO GAS AND ELECTRIC COMPANY**  
**LIST NAME: LIST**  
**LAST CHANGED: DECEMBER 28, 2021**

[Download the Comma-delimited File](#)  
[About Comma-delimited Files](#)

[Back to Service Lists Index](#)

### Parties

---

EVELYN KAHL  
 GENERAL COUNSEL, CALCCA  
 CALIFORNIA COMMUNITY CHOICE ASSOCIATION  
 EMAIL ONLY  
 EMAIL ONLY, CA 00000  
 FOR: THE INDICATED SHIPPERS

KATIE JORRIE  
 DAVIS WRIGHT TREMAINE, LLP  
 EMAIL ONLY  
 EMAIL ONLY, CA 00000  
 FOR: CITY OF LONG BEACH, ENERGY  
 RESOURCES DEPARTMENT

ANDREW V. HALL  
 SR COUNSEL  
 SOUTHWEST GAS CORPORATION  
 5241 SPRING MOUNTAIN ROAD  
 LAS VEGAS, CA 89150  
 FOR: SOUTHWEST GAS CORPORATION

JEFFREY B. FOHRER  
 SR. COUNSEL - REGULATORY  
 SOUTHERN CALIFORNIA GAS COMPANY  
 555 W. FIFTH STREET, GT-14E7  
 LOS ANGELES, CA 90013  
 FOR: SOUTHERN CALIFORNIA GAS COMPANY /  
 SAN DIEGO GAS & ELECTRIC COMPANY

NORMAN A. PEDERSEN  
 HANNA AND MORTON LLP  
 444 SOUTH FLOWER STREET, SUITE 1500  
 LOS ANGELES, CA 90071-2916  
 FOR: SOUTHERN CALIFORNIA GENERATION  
 COALITION (SCGC)

GREGORY KLATT  
 ATTORNEY  
 DOUGLASS & LIDDELL  
 411 E. HUNTINGTON DRIVE, NO. 107-356  
 ARCADIA, CA 91006  
 FOR: CALIFORNIA STATE UNIVERSITY

REBECCA A. MEIERS-DE PASTINO  
 SR ATTORNEY  
 SOUTHERN CALIFORNIA EDISON COMPANY  
 2244 WALNUT GROVE AVE. / PO BOX 800  
 ROSEMEAD, CA 91770  
 FOR: SOUTHERN CALIFORNIA EDISON COMPANY  
 (SCE)

JOHN W. LESLIE, ESQ.  
 ATTORNEY  
 DENTONS US LLP  
 4655 EXECUTIVE DIVE, SUITE 700  
 SAN DIEGO, CA 92121  
 FOR: SHELL ENERGY NORTH AMERICA (US),  
 L.P.

ELLISON FOLK  
 ATTORNEY  
 SHUTE, MIHALY & WEINBERGER LLP  
 396 HAYES STREET  
 SAN FRANCISCO, CA 94102  
 FOR: ENVIRONMENTAL DEFENSE FUND

TRAVIS FOSS  
 CALIF PUBLIC UTILITIES COMMISSION  
 LEGAL DIVISION  
 ROOM 5026  
 505 VAN NESS AVENUE  
 SAN FRANCISCO, CA 94102-3214

FOR: PUBLIC ADVOCATES OFFICE

ROBERT FINKELSTEIN  
GENERAL COUNSEL  
THE UTILITY REFORM NETWORK  
785 MARKET ST., STE. 1400  
SAN FRANCISCO, CA 94103  
FOR: THE UTILITY REFORM NETWORK - TURN

JAMES BIRKELUND  
PRESIDENT  
SMALL BUSINESS UTILITY ADVOCATES  
548 MARKET ST., STE. 11200  
SAN FRANCISCO, CA 94104  
FOR: SMALL BUSINESS UTILITY ADVOCATES  
(SUBA)

NORA SHERIFF, ESQ.  
COUNSEL  
BUCHALTER, A PROFESSIONAL CORPORATION  
55 SECOND STREET, STE. 1700  
SAN FRANCISCO, CA 94105  
FOR: INDICATED SHIPPERS

EDWARD G. POOLE  
ATTORNEY  
ANDERSON & POOLE  
601 CALIFORNIA STREET, SUITE 1300  
SAN FRANCISCO, CA 94108-2818  
FOR: WESTERN MANUFACTURED HOUSING  
COMMUNITIES ASSOCIATION

RONALD LIEBERT  
ATTORNEY AT LAW  
ELLISON SCHNEIDER HARRIS & DONLAN LLP  
2600 CAPITOL AVENUE, STE. 400  
SACRAMENTO, CA 95816-5931  
FOR: CALIFORNIA MANUFACTURERS &  
TECHNOLOGY ASSOCIATION (CMTA)

## Information Only

---

BENJAMIN ELLIS  
ALCANTAR LAW GROUP  
EMAIL ONLY  
EMAIL ONLY, CA 00000

CHRISTA LIM  
REGULATORY AFFAIRS (WEST)  
SHELL ENERGY  
EMAIL ONLY  
EMAIL ONLY, CA 00000

DAVIS WRIGHT TREMAINE LLP  
EMAIL ONLY  
EMAIL ONLY, CA 00000

HERTER ENERGY  
EMAIL ONLY  
EMAIL ONLY, CA 00000

MRW & ASSOCIATES, LLC  
EMAIL ONLY  
EMAIL ONLY, CA 00000

JUDY PAU  
DAVIS WRIGHT TREMAINE LLP  
505 MONTGOMERY STREET, SUITE 800  
SAN FRANCISCO, CA 00000-0000

PAUL CHERNICK  
PRESIDENT  
RESOURCE INSIGHT  
5 WATER ST.  
ARLINGTON, MA 02476  
FOR: SMALL BUSINESS UTILILTY ADVOCATES

BRIAN COLLINS  
BRUBAKER & ASSOCIATES, INC.  
16690 SWINGLEY RIDGE ROAD, STE. 140  
CHESTERFIELD, MO 63017

MAURICE BRUBAKER  
FOR THE FEDERAL EXECUTIVE AGENCIES (FEA)  
BRUBAKER & ASSOCIATES, INC.  
16690 SWINGLEY RIDGE ROAD, SUITE 140  
CHESTERFIELD, MO 63017

MIKE GORMAN  
CONSULTANT  
BRUBAKER & ASSOCIATES, INC.  
16690 SWINGLEY RIDGE ROAD, STE. 140  
CHESTERFIELD, MO 63017

KIRBY BOSLEY  
EDF TRADING NORTH AMERICA LLC  
601 TRAVIS STREET, 17TH FLOOR  
HOUSTON, TX 77002

PAUL GENDRON  
EDF TRADING NORTH AMERICA LLC  
601 TRAVIS STREET, 17TH FLOOR  
HOUSTON, TX 77002

VALERIE ONTIVEROZ  
REGULATORY MGR / CA

KYLE O. STEPHENS  
ASSIST GEN. COUNSEL

SOUTHWEST GAS CORPORATION  
8360 S. DURANGO DRIVE, LVD-110  
LAS VEGAS, NV 89113-0002

SOUTHWEST GAS CORPORATION  
5241 SPRING MOUNTAIN ROAD  
LAS VEGAS, NV 89150-0002

BRIAN THEAKER  
DIR - WESTERN REGULATORY AFFAIRS  
MIDDLE RIVER POWER, LLC  
9460 DOUBLE R BLVD., STE. 104  
RENO, NV 89521

MARLON O. SANTA CRUZ  
L.A. DEPT OF WATER AND POWER  
111 NORTH HOPE STREET, ROOM 1150  
LOS ANGELES, CA 90012

PRISCILLA CASTILLO KASHA  
DEPUTY CITY ATTORNEY  
LOS ANGELES DEPARTMENT OF WATER & POWER  
221 NORTH FIGUEROA STREET, SUITE 1000  
LOS ANGELES, CA 90012

RODNEY A. LUCK  
LOS ANGELES DEPT. OF WATER & POWER  
111 NORTH HOPE STREET, ROOM 1150  
LOS ANGELES, CA 90012

CORINNE SIERZANT  
CASE MGR - REGULATORY  
SOUTHERN CALIFORNIA GAS COMPANY  
555 W. 5TH STREET, GT14D6  
LOS ANGELES, CA 90013

ELIZABETH LA COUR  
CALIF PUBLIC UTILITIES COMMISSION  
BUILDING ELECTRIFICATION AND GAS POLICY  
320 West 4th Street Suite 500  
Los Angeles, CA 90013

JOSEPH MOCK  
REGULATORY CASE MGR.  
SOUTHERN CALIFORNIA GAS COMPANY  
555 WEST 5TH ST., STE 1400, GT14D6  
LOS ANGELES, CA 90013  
FOR: SOUTHERN CALIFORNIA GAS COMPANY /  
SAN DIEGO GAS & ELECTRIC COMPANY

TIMOTHY O'CONNOR  
SR DIR & SR ATTORNEY  
ENVIRONMENTAL DEFENSE FUND  
525 S. HEWITT STREET  
LOS ANGELES, CA 90013

TOM ROTH  
ROTH ENERGY COMPANY  
545 S. FIGUEROA STREET, SUITE 1235  
LOS ANGELES, CA 90071

ALICIA AGUILAR  
LEGAL SECRETARY / PARALEGAL  
HANNA AND MORTON LLP  
444 S. FLOWER ST., STE. 2530  
LOS ANGELES, CA 90071-2916

MICHAEL S. ALEXANDER  
ALEXANDER ECONOMICS  
45 EAST RODELL PLACE  
ARCADIA, CA 91006

ANTHONY D'AQUILA  
PASADENA DEPARTMENT OF WATER & POWER  
150 SOUTHERN LOS ROBES AVE., STE. 200  
PASADENA, CA 91101

CHRIS CHWANG  
BURBANK WATER AND POWER  
164 WEST MAGNOLIA BLVD.  
BURBANK, CA 91502

HIMANSHU PANDEY  
ASST. POWER PRODUCTION SUPERINTENDENT  
BURBANK WATER & POWER  
164 W. MAGNOLIA BLVD.  
BURBANK, CA 91502

CASE ADMINISTRATION  
SOUTHERN CALIFORNIA EDISON COMPANY  
8631 RUSH STREET  
ROSEMEAD, CA 91770

DAVID CHENG  
STAFF ATTORNEY  
THE UTILITY REFORM NETWORK  
1620 5TH AVENUE, SUITE 810  
SAN DIEGO, CA 92101

CENTRAL FILES  
SAN DIEGO GAS AND ELECTRIC COMPANY  
8330 CENTURY PARK COURT, CP31-E  
SAN DIEGO, CA 92123

HEATHER BELUS  
REGULATORY INFORMATION MANAGER  
SAN DIEGO GAS & ELECTRIC  
8330 CENTURY PARK COURT, CP31E  
SAN DIEGO, CA 92123

ERNESTO PASOS  
IMPERIAL IRRIGATION DISTRICT  
333 EAST BARIONI BLVD.  
IMPERIAL, CA 92251

ROBERT A. LAURIE  
ASSISTANT GENERAL COUNSEL - ENERGY  
IMPERIAL IRRIGATION DISTRICT  
333 E.BARIONI BLVD.  
IMPERIAL, CA 92251

SABRINA BARBER  
 IMPERIAL IRRIGATION DISTRICT  
 333 EAST BARIONI BLVD.  
 IMPERIAL, CA 92251

SCOTT HARDING  
 IMPERIAL IRRIGATION DISTRICT  
 333 EAST BARIONI BLVD.  
 IMPERIAL, CA 92251

CAITLIN BROWN  
 SHUTE, MIHALY & WEINBERGER LLP  
 396 HAYES STREET  
 SAN FRANCISCO, CA 94102  
 FOR: ENVIRONMENTAL DEFENSE FUND

AMGAD BASILIOS  
 CALIF PUBLIC UTILITIES COMMISSION  
 ENERGY COST OF SERVICE & NATURAL GAS BRA  
 AREA  
 505 VAN NESS AVENUE  
 SAN FRANCISCO, CA 94102-3214

ANAND DURVASULA  
 CALIF PUBLIC UTILITIES COMMISSION  
 PRESIDENT ALICE REYNOLDS  
 ROOM 5130  
 505 VAN NESS AVENUE  
 SAN FRANCISCO, CA 94102-3214

BRANDON T. GERSTLE  
 CALIF PUBLIC UTILITIES COMMISSION  
 CLIMATE INITIATIVES, RENEWABLES, AND ADM  
 ROOM 5-29  
 505 VAN NESS AVENUE  
 SAN FRANCISCO, CA 94102-3214

CAITLIN POLLOCK  
 CALIF PUBLIC UTILITIES COMMISSION  
 COMMISSIONER JOHN REYNOLDS  
 AREA  
 505 VAN NESS AVENUE  
 SAN FRANCISCO, CA 94102-3214

DANIELLE DOOLEY  
 CALIF PUBLIC UTILITIES COMMISSION  
 ENERGY INFRASTRUCTURE BRANCH  
 AREA  
 505 VAN NESS AVENUE  
 SAN FRANCISCO, CA 94102-3214

GELILA BERHANE  
 CALIF PUBLIC UTILITIES COMMISSION  
 BUILDING ELECTRIFICATION AND GAS POLICY  
 AREA  
 505 VAN NESS AVENUE  
 SAN FRANCISCO, CA 94102-3214

MARION PELEO  
 CALIF PUBLIC UTILITIES COMMISSION  
 LEGAL DIVISION  
 ROOM 4107  
 505 VAN NESS AVENUE  
 SAN FRANCISCO, CA 94102-3214  
 FOR: PUBLIC ADVOCATES OFFICE AT THE  
 CPUC (CAL PA), FORMERLY THE OFFICE OF  
 RATEPAYER ADVOCATES, (ORA)

MICHELE KITO  
 CALIF PUBLIC UTILITIES COMMISSION  
 ELECTRIC PLANNING AND MARKET DESIGN BRAN  
 AREA 4-A  
 505 VAN NESS AVENUE  
 SAN FRANCISCO, CA 94102-3214

PEARLIE SABINO  
 CALIF PUBLIC UTILITIES COMMISSION  
 ENERGY COST OF SERVICE & NATURAL GAS BRA  
 ROOM 4108  
 505 VAN NESS AVENUE  
 SAN FRANCISCO, CA 94102-3214

YULIYA SHMIDT  
 CALIF PUBLIC UTILITIES COMMISSION  
 COMMISSIONER RECHTSCHAFFEN  
 ROOM 4209  
 505 VAN NESS AVENUE  
 SAN FRANCISCO, CA 94102-3214

KATY MORSONY  
 STAFF ATTORNEY  
 THE UTILITY REFORM NETWORK  
 785 MARKET STREET, SUITE 1400  
 SAN FRANCISCO, CA 94103

BUCHALTER, A PROFESSIONAL CORPORATION  
 55 SECOND STREET, STE. 1700  
 SAN FRANCISCO, CA 94105

LILLIAN RAFII  
 ATTORNEY  
 BUCHALTER, A PROFESSIONAL CORPORATION  
 55 SECOND STREET, STE. 1600  
 SAN FRANCISCO, CA 94105-3493

VIDHYA PRABHAKARAN  
 ATTORNEY  
 DAVIS WRIGHT TREMAINE, LLP  
 505 MONTGOMERY STREET, STE. 800  
 SAN FRANCISCO, CA 94111

EMA COORDINATION  
 PACIFIC GAS AND ELECTRIC COMPANY  
 EMAIL ONLY  
 EMAIL ONLY, CA 94177

MICHEL PETER FLORIO  
 FLORIO CONSULTING  
 7823 CREST AVENUE

CATHERINE E. YAP  
 CONSULTANT  
 BARKOVICH & YAP, INC.

OAKLAND, CA 94605

PO BOX 11031  
OAKLAND, CA 94611

WILLIAM MONSON  
MRW & ASSOCIATES  
1736 FRANKLIN STREET, STE. 700  
OAKLAND, CA 94612

CATHERINE M. ELDER  
PRINCIPAL ASSOCIATE - ENERGY ECONOMICS  
ASPEN ENVIRONMENT GROUP  
8801 FOLSOM BLVD., SUITE 173  
SACRAMENTO, CA 95826

MICHAEL CADE  
ANALYST - ENERGY  
BUCHALTER  
1331 NW LOVEJOY ST., STE. 900  
PORTLAND, OR 97209

## State Service

---

KRISTINA ABADJIAN  
CALIF PUBLIC UTILITIES COMMISSION  
BUILDING ELECTRIFICATION AND GAS POLICY  
320 West 4th Street Suite 500  
Los Angeles, CA 90013

KELLY A. HYMES  
CALIF PUBLIC UTILITIES COMMISSION  
ADMINISTRATIVE LAW JUDGE DIVISION  
ROOM 5104  
505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3214

**TOP OF PAGE**  
**BACK TO INDEX OF SERVICE LISTS**