

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY & SAN DIEGO  
GAS & ELECTRIC COMPANY FOR AUTHORITY TO REVISE THEIR  
NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS IN THE  
2024 COST ALLOCATION PROCEEDING**

**(A.22-09-015)**

**(DATA REQUEST SET 6 FROM SOUTHERN CALIFORNIA GENERATION  
COALITION DATED APRIL 26, 2023)**

**SOCALGAS RESPONSE DATED: MAY 10, 2023**

**Question 6.1**

6.1. Regarding the statement at footnote 3:

6.1.1. Please provide a list of non-base margin costs.

**Response 6.1.1.**

Please see the following Excel file.



SCGS-06\_Q6.1.1.

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6.1.2. For each item on the list, please provide the means by which SoCalGas recovers these costs, *i.e.*, balancing account, memorandum account, *etc.*, and naming the relevant balancing or memorandum accounts if applicable.

**Response 6.1.2.**

See Response 6.1.1. Excel worksheet 6.1.1, footnote 1 for listed items below.  
See table below for means of recovery.

Account	Means to recover	Allocation Method
ACMA - Aliso Canyon Memorandum Account	Memorandum Account	Storage
CCPAMA - California Consumer Privacy Act Memorandum Account	Memorandum Account	Not yet determined
CEMA – Catastrophic Event Memorandum Accounts	Memorandum Account	Equal Percent Authorized Margin (EPAM)
CGBMA - Core Gas Balancing Memorandum Account	Memorandum Account	Not yet determined
DBPMA - Dairy Biomethane Pilot Memorandum Account	Memorandum Account	EPAM
L235MA - L235 Memorandum Account	Memorandum Account - Subaccounts PSEP and TIMPBA	Backbone Transportation Service (BTS)
MMBA - Master Meter Balancing Account	Balancing Account	EPAM
MROWMA - Morongo Right of Way Memorandum Account	Memorandum Account	Not yet determined
NGLAPBA - Leak Abatement Program SB1371	Balancing Account	EPAM
PSEP – Pipeline Safety Enhancement Program	Balancing Accounts and Base Margin	By Function: Local Transmission (Cold Year Peak Month), Distribution (High Pressure Distribution Cold Year Peak Month), BTS
RDPMA - Residential Disconnection Protections Memorandum Account	Memorandum Account	Not yet determined

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6.1.3. For each item on the list, please provide the allocation among customer classes that SoCalGas expects to use in recovering these costs through rates; where no allocation factors have been adopted, please indicate that none have yet been adopted.

**Response 6.1.3.**

See Response 6.1.2.

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**Question 6.2**

6.2. Regarding the figures shown in the Chapter 8 workpapers at page 3 of 20:

6.2.1. Please state the page number and line number in the 2021 SoCalGas FERC Form 2 from which each of the values reported in the Investment, Accum Dep, and Net Book Value, and Depreciation Expense columns were taken.

**Response 6.2.1.**

FERC Form 2 data :

- Intangible Accounts are below Intangible Plant (line 1) pg. 204, and Investments at Balance at End of Year, column (g).
- Gas Production Accounts are below Production Plant (line 6) pg. 204, and Investments at Balance at End of Year, column (g).
- Underground Storage Accounts are below Natural Gas Storage and Processing Plant (line 42) pg. 206, and Investments at Balance at End of Year, column (g).
- Transmission Accounts are below Transmission Plant (line 82) pg. 208, and Investments at Balance at End of Year, column (g).
- Distribution Accounts are below Distribution Plant (line 93), pg. 208, and Investments at Balance at End of Year, column (g).
- General Plant Accounts are below General Plant (line 110), pg. 208, and Investments at Balance at End of Year, column (g).

Table 1 from Appendix A of Chapter 8 of Frank Seres' Testimony at page A-1 is a function of FERC Form 2 data and accounting operations data. Accounting operations supports Ch.8 study with 2021 non-base margin cost exclusion. See Response 6.1.1. Excel worksheet 6.1.1, footnote 1 for cost exclusions.

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Question 6.2.2. Were any adjustments made to the data?

**Response 6.2.2.**

Yes.

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Question 6.2.3. If the answer to the previous question is “yes,” please separately describe how each adjusted figure was calculated from the corresponding FERC Form 2 value.

**Response 6.2.3.**

Please refer to Response 6.1.1. Excel worksheet 6.1.1, footnote 1 for cost exclusions.

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6.2.4. Please explain why adjustments were made to the data if the answer to Q.6.2.2 is “yes.”

**Response 6.2.4.**

Adjustment items represent regulatory programs that were excluded from the 2019 GRC.



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**Question 6.3**

6.3. Regarding the figures shown in the Chapter 8 workpapers at page 4 of 20:

6.3.1. Please identify the page number and line number in the 2021 SoCalGas FERC Form 2 from which the O&M Storage, O&M Transmission, A&G FERC columns values reported in the column labeled “2021 SCG FERC Form 2” were taken.

**Response 6.3.1.**

- O&M Storage accounts: line 101, pg. 320, column (b).
- O&M Transmission accounts: line 180, pg.323, column (b)
- A&G FERC accounts: line 254, pg. 325, column (b)

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6.3.2. Were any adjustments made to the data?

**Response 6.3.2.**

Yes.

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6.3.3. If the answer to the previous question is “yes,” please separately describe how each adjusted figure was calculated from the corresponding FERC Form 2 value.

**Response 6.3.3.**

2021 Non-base margin costs were excluded as follows:

- PSEP costs excluded from FERC O&M accounts below:

FERC Acct. No.	PSEP O&M Expense
863	\$ 58,334,709
865	\$ 539
850	\$ 4,357
833	\$ 572,169

- FERC account 814, Montebello Storage Facility O&M (non-GRC) cost was excluded for a total of \$1,634,257,
- FERC account 920, Payroll taxes are added to account 920.
- All FERC accounts that have (GRC Excluded) in the name, are not included.
- Used SoCalGas’s System Applications and Products (SAP) General Ratecase Integrated Database (GRID) processing system for 2021 GRC Direct Indirect data to support with accounts non-ratebase exclusions. See Excel file.



SCGC-06\_Q6.3.3\_FER  
C O&M A&G.xlsx

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Question 6.3.4. Please explain why adjustments were made to the data if the answer to Q.6.3.2 is “yes.”

**Response 6.3.4.**

Because non-base margin costs are excluded from the embedded cost study.

In addition, see Chapter 8 of Frank Seres’ Testimony at page 2, footnote 2, for non-base margin explanation.

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**Question 6.4**

6.4. Regarding the figures listed in the Chapter 8 workpapers at page 10 of 20:

6.4.1. What does the total SCG Transmission figure of \$1,726,036,020 tie to in terms of the figures presented on page 3 of 20 or page 8 of 20?

**Response 6.4.1.**

The total does not tie directly to page 3 or page 8. Parts of the total, the backbone and local transmission percentages can be traced back to page 8. See Chapter 8 of Frank Seres' Testimony dynamics excel workbook tab "2021 SoCalGas BBT" where backbone and local transmission percentages can be tied back.

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6.4.2. How has SoCalGas assigned net book cost to each pipeline listed?

**Response 6.4.2.**

Each transmission pipeline asset is associated with an asset balance and accumulated depreciation reserve. The net book value is the difference between asset balance and accumulated depreciation reserve.

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**Question 6.5**

6.5. With respect to the statement at lines 11-17 of page 19:

6.5.1. Is SoCalGas proposing to separate the allocated cost of service by O&M and capital related costs?

**Response 6.5.1.**

Applicants object to this request to the extent the request potentially misstates witness testimony, inasmuch as this portion of the witness's testimony does not appear to discuss proposing to separate the allocated cost of service. Subject to and without waiving the foregoing, Applicants respond as follows: No.  
SoCalGas's proposal is on page 19, lines 6-7.

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6.5.2. If the answer to the previous question is “yes,” please provide the separation of the allocated cost of service by O&M and capital related costs.

**Response 6.5.2.**

Not applicable.



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6.5.3. Please provide the escalation calculation that SoCalGas proposes to determine each attrition year's allocated cost of service using the forecasted escalation rates shown in footnote 61.

**Response 6.5.3.**

Please refer to Chapter 13: Sharim Chaudhury's Excel workbook,

- Ch 13\_Gas Rates SCG - TCAP.xls, tab: TCAP Assumptions:
  - Transmission data at rows 159 to 166
  - Storage data at rows 185 to 203
- Ch 13: \_Gas Rates SDGE - TCAP.xls, tab: TCAP Assumptions:
  - TCAP Assumptions at rows 235 to 238

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6.5.4. Please provide the escalation calculation that SDG&E proposes to determine each attrition year's allocated cost of service using the forecasted escalation rates shown in footnotes 61 and 62.

**Response 6.5.4.**

See Response 6.5.3.