

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



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In the Matter of the Application of SOUTHERN
CALIFORNIA GAS COMPANY (U 904 G) for
Authorization to Recover Costs Recorded in Its
Angeles Link Memorandum Account

A.25-06-XXX
(Filed June 12, 2025)

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G)
FOR AUTHORIZATION TO RECOVER COSTS RECORDED IN ITS ANGELES LINK
MEMORANDUM ACCOUNT**

SETAREH MORTAZAVI

Attorney for:

SOUTHERN CALIFORNIA GAS COMPANY

555 West Fifth Street, Suite 1400

Los Angeles, California 90013

Telephone: (323) 633-1412

Facsimile: (213) 629-9620

E-mail: SMortazavi@socalgas.com

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I. INTRODUCTION

Pursuant to California Public Utilities Code Sections 701, 221, 451, and 454, and Rules 2.1 and 2.2 of the California Public Utilities Commission's (Commission) Rules of Practice and Procedure (Rules), and Decision (D.) 22-12-055 (Phase 1 Decision), Southern California Gas Company (SoCalGas) respectfully submits this Application requesting authorization to recover costs recorded in the Angeles Link Memorandum Account (ALMA). Pursuant to the Phase 1 Decision, SoCalGas established the ALMA to track up to \$26 million¹ in costs associated with Phase 1 activities for Angeles Link. In this Application, SoCalGas seeks recovery of \$24.3 million in operating and maintenance (O&M) costs recorded in the ALMA, and requests approval of a total revenue requirement of \$24.7 million. If approved, the average typical residential customer bill is expected to increase by approximately \$0.11 per month over one year, totaling \$1.32. Through this Application, and accompanying testimony and supporting workpapers, SoCalGas establishes that the costs associated with Phase 1 activities were appropriately recorded in the ALMA and such activities were conducted in a reasonable and prudent manner consistent with the Phase 1 Decision. These activities assessed Angeles Link's technical feasibility, viability, cost-effectiveness, and public interest benefits, including its

¹ Phase 1 Decision at 73 (Ordering Paragraph (OP) 1). The Phase 1 Decision authorized SoCalGas to submit a Tier 2 Advice Letter (AL) to increase the \$26 million cap by up to 15% (which would result in a cap of approximately \$30 million) if SoCalGas could demonstrate that such an increase was needed to complete the Phase 1 studies and additional activities ordered in the Decision. *See* Phase 1 Decision at 75 (OP 4). SoCalGas did not request a cap increase and completed Phase 1 under the \$26 million cap.

potential to advance the State’s decarbonization goals, and affordability. Importantly, SoCalGas completed these Phase 1 activities under the authorized cost cap while completing additional activities such as an expanded Phase 1 stakeholder engagement process. Accordingly, the Phase 1 costs should be approved as reasonable, and the associated revenue requirement should be authorized for full recovery.

II. BACKGROUND AND PROCEDURAL HISTORY

Angeles Link is envisioned as a non-discriminatory, open-access pipeline system dedicated to public use for the transport of clean renewable hydrogen from third-party production and storage sites to end users across Central and Southern California, including in the Los Angeles Basin and the Ports of Los Angeles and Long Beach. On February 17, 2022, SoCalGas filed Application (A.) 22-02-007 to track incremental costs associated with Angeles Link, including stakeholder engagement and feasibility studies for a first-of-its-kind hydrogen pipeline transport system to deliver clean renewable hydrogen into the Los Angeles Basin (ALMA Application).²

On December 15, 2022, the Phase 1 Decision approved establishment of the ALMA and authorized SoCalGas to record up to \$26 million in incremental costs associated with Phase 1 activities, including stakeholder engagement and engineering, design, and environmental feasibility studies. In authorizing the ALMA, the Commission concluded that “the public interest is served if SoCalGas studies whether Angeles Link is feasible, cost-effective, and viable.”³ The Phase 1 Decision established the requirements under which SoCalGas could later seek recovery of costs recorded in the ALMA. Specifically, SoCalGas must demonstrate the conditions set forth in Ordering Paragraph (OP) 3⁴ are met and the recorded costs and activities address the project-specific standards provided in OP 5.⁵ Consistent with OP 3, which directed

² See A.22-02-007, Application of Southern California Gas Company for Authority to Establish a Memorandum Account for the Angeles Link Project (February 17, 2022), *available at*: https://www.socalgas.com/sites/default/files/A22-02-SOCALGAS-Angeles_Link_Memorandum_Account_Application.pdf.

³ Phase 1 Decision at 68 (Conclusion of Law (COL) 4).

⁴ *Id.* at 73-75 (OP 3).

⁵ *Id.* at 75 (OP 5). The Angeles Link Phase 1 Studies were scoped and conducted in compliance with the Phase 1 Decision in its entirety, which includes broader requirements than those required for cost recovery, including OP 6, 7, and 8. OP 6 requirements to advance to Phase 2 are being addressed in

SoCalGas to join the Alliance for Renewable Clean Hydrogen Energy Systems (ARCHES) in support of the State of California’s application for federal funding made available through the Infrastructure Investment and Jobs Act (IIJA) for a California hydrogen hub,⁶ SoCalGas joined ARCHES.⁷

On December 21, 2022, SoCalGas submitted a Tier 1 Advice Letter (AL) to formally establish the ALMA.⁸ The Commission approved the AL without modification, and the ALMA became effective as of the date of the advice letter filing.⁹ In accordance with the Phase 1 Decision’s pronouncement that “it serves the public interest for SoCalGas to perform feasibility studies of the Project *immediately*,”¹⁰ SoCalGas commenced the Phase 1 feasibility studies in January 2023 and completed the work with robust stakeholder engagement within approximately twenty-four months. These activities culminated in the publication of over a dozen technical studies, a Framework for Affordability Considerations (Affordability Framework), and an Environmental and Social Justice Community Engagement Plan (ESJ Plan) (collectively, the Phase 1 Studies) in December 2024.

III. JURISDICTION AND STANDARD OF REVIEW

A. Jurisdiction

SoCalGas submits this Application for cost recovery of Phase 1 feasibility studies and related activities. The Phase 1 Decision stated “jurisdiction will need to be addressed if and when SoCalGas files a subsequent application seeking authority either for a CPCN for the

A.24-12-011 (Application Of Southern California Gas Company For Authorization To Implement Revenue Requirement For Costs To Enable Commencement Of Phase 2 Activities For Angeles Link).

⁶ Phase 1 Decision at 74 (OP 3(d)). ARCHES is “California’s designated U. S. Department of Energy hydrogen hub, established to accelerate the deployment of renewable, clean hydrogen projects and infrastructure to advance a zero-carbon economy.” ARCHES H2, *Meet ARCHES* (October 2023), available at: https://archesh2.org/wp-content/uploads/2023/10/Meet-Arches_October-2023.pdf (internal parentheticals omitted).

⁷ ARCHES has designated SoCalGas a network partner for purposes of the California Hydrogen Hub. See ARCHES H2, *Networking – Key Founding Members and Partners*, available at: <https://archesh2.org/network/>.

⁸ SoCalGas AL 6070, Establishment of the Angeles Link Memorandum Account (ALMA) Pursuant to Decision (D.) 22-12-055.

⁹ *Id.*

¹⁰ Phase 1 Decision at 16 (emphasis added); see also, *id.* at 61-62 (Findings of Fact (FOF) 1, 3, 6, 7).

Project or for recovery of the costs recorded in the Memo Account.”¹¹ Since this Application seeks recovery of the costs recorded in the ALMA, SoCalGas addresses the Commission’s jurisdiction to approve recovery of the costs presented for review in this Application. The Commission has jurisdiction, whether viewed more narrowly against the Commission’s broad authority under Public Utilities Code Section 701, which empowers the Commission to “supervise and regulate every public utility in the State” and to “do all things...which are necessary and convenient in the exercise of such power and jurisdiction,” or over Angeles Link as a “gas plant” pursuant to Public Utilities Code 221.

If the Commission views this issue more narrowly for the instant request and scope of cost recovery, it has previously relied on this Section 701 authority to approve rate recovery related to hydrogen (e.g., the Commission approved SoCalGas’s RD&D plans, which included research related to safely blending hydrogen into a pipeline; studying the impacts of hydrogen on pipeline operation and maintenance; low-carbon hydrogen production technologies; hydrogen fuel cell electric vehicles; and refueling technologies and systems that support hydrogen as a transportation fuel).¹² Consistent with this precedent, the Commission has jurisdiction to approve recovery of the costs in this Application.

In addition, the Commission also has jurisdiction over Angeles Link, which is envisioned to be an open-access intrastate pipeline system dedicated to public use, owned and operated by SoCalGas, under Section 221. Section 221 outlines the Commission’s authority over the transport of gas, natural or manufactured, that is not propane. Hydrogen is a gas that occurs naturally or can be manufactured (i.e., via electrolysis as proposed by Angeles Link). Section 221 also confirms the Commission’s jurisdiction over gas plants, which are defined to include all the infrastructure and land that supports the transport of gas for light, heat, or power. Angeles Link would transport hydrogen for use as “light” and “power” (e.g., for power generation or hydrogen fuel cell electric vehicles) and “heat” (e.g., for industrial applications), or both (i.e., for cogeneration). Moreover, the gas plant proposed for Angeles Link is intrastate and would be

¹¹ *Id.* at 8.

¹² See Resolution (Res.) G-3586 (Mar. 22, 2022) (approving 2022 Research, Development, and Demonstration Program Research Plan); Res. G-3573 (Mar. 19, 2021) (approving 2021 Research, Development, and Demonstration Program Research Plan and noting that “the CPUC remains interested in supporting the development of renewable hydrogen”).

owned and operated by SoCalGas—a public utility gas corporation—and dedicated to public use.^{13,14}

When the Commission issued the Phase 1 Decision in December 2022, the Commission found that because Angeles Link was “still in development and planning stages, and Project details are not yet established . . . it is too premature to determine whether the Project would fall within the Commission’s jurisdiction.”¹⁵ The Phase 1 Studies described in this Application provide additional details and information about Angeles Link as an open access pipeline system dedicated to public use that confirm that the Commission has jurisdiction over Angeles Link. Thus, whether considered under Section 701 or Section 221, the Commission has clear jurisdiction to authorize recovery of Phase 1 feasibility costs.

B. Just and Reasonable Standard

Pursuant to Public Utilities Code sections 451 and 454, all rates and charges collected by a utility must be “just and reasonable,” and a public utility may not change any rate “except upon a showing before the commission and a finding by the commission that the new rate is justified.”¹⁶ The Commission requires that the Applicant demonstrate with admissible evidence that the costs it seeks to include in a revenue requirement are reasonable and prudent.¹⁷ The Commission applies the reasonable manager standard in after-the-fact reviews of utility cost

¹³ SoCalGas intends to dedicate Angeles Link to public use by transporting clean renewable hydrogen to multiple hydrogen end users, including hard-to-electrify industries, electric generation, and the heavy-duty transportation sector. In dedicating Angeles Link to the public use, SoCalGas does not intend to restrict its services to particular individuals or entities based on exclusive contracts or terms of service for reasons that are particular to them, but rather intends to hold the pipeline out to all potential hydrogen producers and end user customers pursuant to Commission-approved tariffs.

¹⁴ Pub. Util. Code § 216(a)(1); *Pacific Gas and Electric Co. v. Dow Chemical Co.*, 55 CPUC 2d 430 (1994) (D. 94-07-063) (“Natural gas transmission system and related underground storage had been dedicated to public use where the defendants used the facilities to transport natural gas for compensation for use by six industrial customers over the course of ten years”). *See also* Cal. Const., Art. XII, § 3 (“Private corporations and persons that own, operate, control, or manage a line, plant, or system for the transportation of people or property, the transmission of telephone and telegraph messages, or the production, generation, transmission, or furnishing of heat, light, water, power, storage, or wharfage directly or indirectly to or for the public, and common carriers, are public utilities.”).

¹⁵ Phase 1 Decision at 8.

¹⁶ Pub. Util. Code §§ 451, 454.

¹⁷ D.14-06-007 at 12.

recovery applications. As explained by the Commission, “reasonable and prudent acts do not require perfect foresight or optimum outcomes, but may fall within a spectrum of possible acts consistent with utility needs, ratepayer interests, and regulatory requirements.”¹⁸ Under this standard, the Commission holds utilities to “a standard of reasonableness based upon the facts that are known or should have been known at the time.”¹⁹ In so doing, the Commission looks to the decision-making process and information available to the manager to assess whether the course of action was within the “bounds of reasonableness, even if it turns out not to have led to the best possible outcome.”²⁰ As explained by the Commission, this is to “avoid the application of hindsight in reviewing the reasonableness of a utility decision.”²¹ As demonstrated through this Application, and accompanying testimony and supporting workpapers, SoCalGas acted as a reasonable manager and prudently executed Phase 1 of Angeles Link.

C. Phase 1 Decision Requirements

In the Phase 1 Decision, the Commission provided guidance as to the information to be submitted in the forthcoming after-the-fact reasonableness review. Specifically, the Phase 1 Decision required that SoCalGas must demonstrate that the conditions set forth in OP 3²² are met and that the recorded costs and activities address the project-specific standards provided in OP 5.

In OP 3, the Commission provided that the costs of the activities recorded in the ALMA, for which SoCalGas may seek future recovery, shall be subject to the following conditions:²³

- 3(a) Feasibility studies for the Angeles Link Project shall be restricted to the service of clean renewable hydrogen that is produced with a carbon intensity equal to or less than four kilograms of carbon dioxide-equivalent produced on a lifecycle basis per kilogram and does not use any fossil fuel in its production process.
- 3(b) The costs to be recorded shall be limited to Phase One activities and

¹⁸ D.97-08-055 at 54, *see also* D.90-09-088 at 16.

¹⁹ D.90-09-088 at 15 (cited in D.11-10-002 at 11, n.2). *See also* D.90-09-088 at 16 (“[t]he act of the utility should comport with what a reasonable manager of sufficient education, training, experience and skills using the tools and knowledge at his disposal would do when faced with a need to make a decision and act”).

²⁰ D.89-02-074 at 169 (COL 3); *see also* D.05-08-037 at 11.

²¹ D.90-09-088 at 15.

²² Phase 1 Decision at 73-75 (OP 3).

²³ *Id.*

cannot exceed a cap of \$26 million.

- 3(c) SoCalGas shall study a localized hydrogen hub solution, under the specifications required to be eligible for federal funding provided through the Infrastructure Investment and Jobs Act, as part of Phase One.
- 3(d) Prior to receiving authority to record any Phase Two costs, SoCalGas shall join other entities that are members of the Alliance for Renewable Clean Hydrogen Energy Systems in support of the State of California's application for the federal funding provided through the Infrastructure Investment and Jobs Act.
- 3(e) SoCalGas shall conduct quarterly stakeholder engagement meetings, including quarterly meetings with Planning Advisory Group members. SoCalGas shall also identify and invite participation from community-based organizations that may potentially be impacted by the Project, including disadvantage[d] communities and environmental social justice groups, in either the quarterly Planning Advisory Group meetings or some other stakeholder engagement process.
- 3(f) SoCalGas is prohibited from recording any public outreach costs in Phase One.
- 3(g) SoCalGas is prohibited from recording costs for activities related to engaging with public officials or legislators in any phase of the Project.
- 3(h) SoCalGas shall submit to the Commission's Deputy Executive Director for Energy and Climate Policy quarterly reports to provide an update of the Angeles Link Project and the feasibility studies, and to report on any preliminary results and findings. The reports shall not include any redacted data or finding unless SoCalGas is granted confidentiality of the data in accordance with General Order 66-D. The reports shall be made available to the public. SoCalGas shall solicit feedback from parties and the Planning Advisory Group members and include this feedback in the reports. SoCalGas shall serve these reports on the service list of this proceeding.

In OP 5, the Commission provided that, when seeking recovery of Phase 1 costs, SoCalGas must demonstrate how the recorded costs and activities meet, at a minimum, the following project-specific standards:²⁴

- 5(a) How did the planning process address affordability concerns in the development of the Project?
- 5(b) How did the planning process consider the impacts to disadvantaged communities and address environmental justice concerns in the development of the Project?

²⁴ *Id.* at 75 (OP 5).

- 5(c) How did the planning process consider California environmental law and public policies in the development of the Project?
- 5(d) How did the planning process gather and address stakeholder concerns?
- 5(e) How did the planning process consider and evaluate Project alternatives, including a localized hydrogen hub or other decarbonization options such as electrification, their costs and their environmental impacts?

SoCalGas complied with the requirements of OP 3 and 5, as demonstrated throughout this Application and accompanying testimony and workpapers. Moreover, the Phase 1 Decision Compliance Matrix in Appendix B provides a narrative explanation of how each requirement was satisfied and cross-references to the specific chapters of testimony and workpapers that address each condition and project-specific standard.

IV. PHASE 1 ACTIVITIES SUBMITTED FOR COST RECOVERY

Through this proceeding, SoCalGas seeks Commission review of the activities undertaken in Phase 1 of Angeles Link, as authorized in Phase 1 Decision, and recovery of the associated costs recorded in the ALMA. As shown in Figure 1, SoCalGas conducted over a dozen feasibility studies and produced an Affordability Framework²⁵ and an ESJ Plan.²⁶ As described in Chapter 1-5, the Phase 1 feasibility studies commenced in January 2023 and focused exclusively on clean renewable hydrogen, as required by the Phase 1 Decision.²⁷ The Phase 1 Studies²⁸ explored the Phase 1 Decision's required topics such as cost-effectiveness (including evaluation of project options and alternatives, e.g., a localized hydrogen hub and electrification),²⁹ technical feasibility (e.g., safety, routing, design, and environmental), and public interest benefits (e.g., greenhouse gas (GHG) reductions, air quality, and workforce

²⁵ *Id.* at 75 (OP 5(a)).

²⁶ *Id.* at 75 (OP 5(b)).

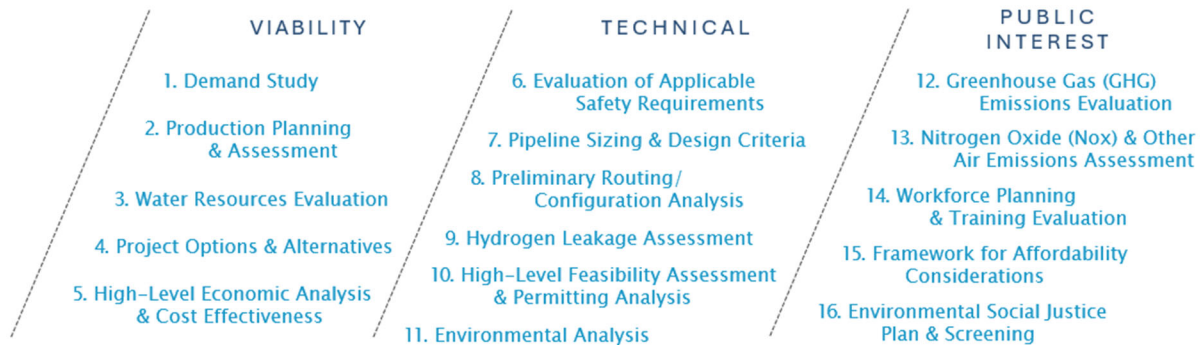
²⁷ Produced with a carbon intensity equal to or less than four kilograms of carbon dioxide-equivalent produced on a lifecycle basis per kilogram and does not use any fossil fuel in its production process. See Phase 1 Decision at 73 (OP 3(a)).

²⁸ The full studies, including the data analysis to support the studies, are publicly available. Also refer to the Phase 1 Consolidated Report available on SoCalGas's website at: <https://www.socalgas.com/regulatory/angeleslink>.

²⁹ Phase 1 Decision at 75 (OP 5(a), 5(e)).

planning).³⁰ In accordance with the Phase 1 Decision, the studies considered affordability concerns,³¹ impacts on disadvantaged communities,³² and consistency with environmental laws and public policies.³³

Figure 1: Phase 1 Studies



SoCalGas also developed the Affordability Framework to inform plans to address and mitigate affordability concerns, in alignment with the Phase 1 Decision.³⁴ Among other things, the Affordability Framework describes the Commission’s regulatory framework for evaluating affordability and approving rates and identifies projected costs of the clean energy transition more broadly, providing context for the proposed investment in Angeles Link and contributing to state agency and stakeholder knowledge regarding hydrogen as a cost-effective way to decarbonize hard-to-electrify sectors. The Affordability Framework also discusses Angeles Link specifically, including how affordability was considered in Phase 1, and identifies potential strategies for addressing cost effectiveness and affordability in the future, including opportunities for non-ratepayer funding sources to help minimize costs allocated to ratepayers or other sources that may require legislative action or Commission approval.

³⁰ See Chapter 1 (Direct Testimony of Shirley Arazi and Amy Kitson), Chapter 3 (Direct Testimony of Vijai Atavane), Chapter 4 (Direct Testimony of Jessica Kinnahan Foley), and Chapter 5 (Direct Testimony of Katrina Regan).

³¹ Phase 1 Decision at 75 (OP 5(a)).

³² *Id.* at 74-75 (OP 3(e), 5(b)).

³³ *Id.* at 75 (OP 5(c)).

³⁴ *Id.* at 75 (OP 5(a)).

The Phase 1 Decision found that early stage stakeholder engagement was “crucial to address a broad range of diverse community interests”³⁵ and that SoCalGas’s commitment to an iterative stakeholder feedback process was “beneficial for the development of the project.”³⁶ It explained that active engagement “not only provides transparency” into the studies and planning, but also serves “the public interest” by allowing groups representing various social or environmental interests to give input into the planning and studies.³⁷ As described in Chapter 2 (Direct Testimony of Frank Lopez), throughout Phase 1, SoCalGas undertook an unprecedented level of stakeholder engagement at the feasibility stage.³⁸ The Phase 1 Decision directed SoCalGas to conduct at least quarterly stakeholder engagement meetings with Planning Advisory Group (PAG) members and to also identify and invite participation from community-based organizations that may potentially be impacted by Angeles Link, including disadvantaged communities (DAC) and environmental social justice (ESJ) communities.³⁹

Consistent with the Phase 1 Decision, SoCalGas coordinated with the Commission’s Energy Division to create a PAG, composed of representatives from industry, labor, academia, tribal governments, and environmental organizations, and a Community Based Organization Stakeholder Group (CBOSG), composed of community-based organizations to seek engagement and consultation from organizations with diverse community perspectives.⁴⁰ This group included environmental and environmental justice organizations, faith-based organizations, community economic development groups, and other stakeholders that serve communities that could be impacted by Angeles Link. Energy Division staff remained informed regarding the stakeholder engagement process throughout Phase 1.

SoCalGas increased the frequency of stakeholder meetings in response to stakeholder requests for increased opportunities for engagement, to keep stakeholders informed throughout the process, and to allow time to consider, respond to, and incorporate stakeholder feedback as appropriate (e.g., in quarterly reports and studies). In Phase 1, SoCalGas held 27 meetings and

³⁵ *Id.* at 45.

³⁶ *Id.* at 45-46.

³⁷ *Id.* at 30-31.

³⁸ *See* Chapter 2 (Direct Testimony of Frank Lopez).

³⁹ Phase 1 Decision at 74-78 (OP 3(e), 5(b), 5(d), 8).

⁴⁰ *Id.* at 74-78 (OP 3(e), 5(b) 5(d), 8).

workshops with PAG and CBOSG members,⁴¹ as well as more than 30 one-on-one meetings with members to solicit their feedback on the studies and stakeholder engagement process.

Pursuant to the Phase 1 Decision, SoCalGas provided quarterly reports to the Commission and stakeholders documenting progress, key milestones, preliminary results and findings, and stakeholder feedback.⁴² Across the studies, SoCalGas received over 100 comment letters from PAG and CBOSG members, amounting to over 1,000 pages of stakeholder comments and SoCalGas responses. Throughout development of the Phase 1 Studies, stakeholder feedback was gathered, considered, and addressed as appropriate.⁴³ For example, a route variation was added for consideration in Phase 2 along with the potential directional routes to minimize potential impacts on disadvantaged communities.⁴⁴

As another example, SoCalGas developed the ESJ Plan to guide future engagement with ESJ communities and DACs along potential directional routes. Angeles Link's ESJ Plan goals were developed with the Commission's Environmental and Social Justice Action Plan (CPUC ESJ Action Plan) goals in mind, supporting future engagement efforts that prioritize inclusivity, transparency, and meaningful community collaboration. The CPUC ESJ Action Plan serves as a commitment to integrating ESJ principles across the Commission's regulatory activities, with goals focused on health, safety, consumer protection, and program benefits. In Phase 1, SoCalGas supported these goals by incorporating equity and access considerations into Angeles Link's planning framework, thereby enhancing public participation in Commission regulatory activities. Angeles Link's focus on delivering decarbonized, renewable energy to Central and Southern California, including the Los Angeles Basin, also aligns with the CPUC ESJ Action Plan's goal of increasing investment in clean energy resources to benefit ESJ communities and improve local air quality and public health.

⁴¹ The first PAG/CBOSG meeting was held in March 2023 and culminated in the final meeting in December 2024.

⁴² Phase 1 Decision at 74 (OP 3(h)). These quarterly reports were also made available to the public by posting on the Angeles Link website at: <https://www.socalgas.com/sustainability/innovation-center/angeles-link/phase-1>.

⁴³ *Id.* at 74-78 (OP 3(e), 5(d), 7, 8).

⁴⁴ The Preliminary Routing/Configuration Analysis identified several potential directional routes for Angeles Link, considering various factors such as engineering requirements and environmental and social impacts. The analysis identified four potential directional routes and, in response to stakeholder feedback, discussed a potential route variation that reduces traversing through DACs.

Safety was also a foundational focus of Phase 1. The studies demonstrated that Angeles Link can be safely designed, constructed, operated, and maintained. SoCalGas conducted a comprehensive evaluation of applicable safety requirements, leveraging its experience with natural gas pipelines and identifying how existing standards (e.g., Code of Federal Regulations (CFR), American Society of Mechanical Engineers (ASME), National Fire Protection Association (NFPA)) currently address and could be adapted for hydrogen, in addition to their incorporation into the engineering design basis and maintenance practices. Additionally, in response to stakeholder feedback, SoCalGas engaged the Hydrogen Safety Panel⁴⁵ to provide third party expert review of the study, incorporating their recommendations as appropriate.

As described in Chapter 1 (Direct Testimony of Shirley Arazi and Amy Kitson), consistent with the Phase 1 Decision, SoCalGas joined ARCHES to support California's application for federal hydrogen hub funding for the California Hydrogen Hub. In Phase 1, ARCHES was focused on securing DOE funding and gathering market insights to advance a shared understanding of the hydrogen market and overall ecosystem. During this time, SoCalGas coordinated with ARCHES, and Angeles Link was included in ARCHES' April 2023 application to DOE, specifically detailing the two hub segments,⁴⁶ which comprise over 76% of the pipeline infrastructure detailed by ARCHES for the California Hydrogen Hub in its application. The two segments would be connected by the broader Angeles Link system to allow efficient movement of hydrogen at scale to support meeting California's decarbonization goals. In October 2023, the DOE selected the California Hydrogen Hub as one of seven regional hydrogen hubs to receive federal funding. Following negotiations, ARCHES and DOE signed a \$12.6 billion cooperative agreement in July 2024 with up to \$1.2 billion in federal funding for the California Hydrogen Hub. SoCalGas continued to contribute to ARCHES's efforts in

⁴⁵ The "Hydrogen Safety Panel" was created by the Department of Energy (DOE) to oversee and ensure safety practices in all hydrogen projects funded by the DOE, primarily focusing on the safe operation, handling, and use of hydrogen systems across all applications; it is led by the Pacific Northwest National Laboratory (PNNL). For additional information regarding Hydrogen Safety Panel, *see* Center for Hydrogen Safety, *Hydrogen Safety Panel*, available at: <https://www.aiche.org/chs/hydrogen-safety-panel>.

⁴⁶ Specifically, the San Joaquin Valley and Lancaster segments of Angeles Link are included in the California Hydrogen Hub. The San Joaquin Valley segment is an approximately 80-mile pipeline that currently is envisioned to follow existing SoCalGas lines in the Central Valley. The Lancaster segment would run approximately 46 miles from Lancaster to the Los Angeles Basin, providing transport of hydrogen from producers in the Lancaster area directly to Los Angeles.

various ways, including participating in working groups, responding to DOE information requests, and providing ARCHES with relevant Phase 1 information to align operational goals. Based on the Angeles Link feasibility work performed in Phase 1, SoCalGas was well-positioned to provide valuable feedback for the benefit of the overall hydrogen economy.

SoCalGas completed Phase 1—conducting feasibility studies with robust stakeholder engagement, developing an ESJ Plan and an Affordability Framework, and joining and participating in ARCHES. The Phase 1 Studies, which were published in December 2024, demonstrate that Angeles Link is technically feasible, viable, and cost-effective compared to other alternatives assessed. The Phase 1 Studies also validate the assessment of the Phase 1 Decision that Angeles Link could provide public interest benefits to SoCalGas ratepayers and the broader community. For example, the GHG Emissions Evaluation demonstrated that in 2045, based on throughput scenarios, the Angeles Link system could result in a reduction of between 4.5 to 9 million metric tons of carbon dioxide equivalent (CO₂e) per year. As another example, the NO_x and Air Emissions Assessment showed that in 2045, the Angeles Link system could result in the reduction of up to 5,200 tons per year of NO_x emissions, primarily due to fuel displacement in the mobility sector. Additionally, the Workforce Planning & Training Evaluation demonstrated that Angeles Link could create nearly 53,000 direct construction-related jobs and a total of approximately 75,000 jobs when considering indirect (i.e., jobs generated in related industries that support the project) and induced jobs that occur through wage earners spending income.

Consistent with the reasonable manager standard informed by the Phase 1 Decision, SoCalGas implemented a comprehensive cost oversight and management approach to confirm that Phase 1 activities were conducted efficiently and in alignment with the Phase 1 Decision. This included optimizing internal and external resources, maintaining financial oversight and providing guidance through a general administration group, and confirming the appropriate allocation of costs to the ALMA through reviews of transactions and labor charges. For example, SoCalGas strategically utilized internal personnel while leveraging vetted and qualified firms for their expertise in preparing each study. To facilitate a quick ramp up in selecting vendors, SoCalGas engaged contractors, where applicable, under Master Services Agreements (MSAs) typically established through prior competitive solicitations, providing cost predictability and ratepayer value. These cost management strategies enabled SoCalGas to

complete Phase 1 under the authorized \$26 million cap while completing additional activities such as an expanded stakeholder engagement and active participation in ARCHES. Table 1 below provides the Angeles Link Phase 1 total costs.

Table 1: Angeles Link Phase 1 Total Costs (2023-2025) (in millions)

Testimony Chapter	Labor	Non-Labor	Overheads	Total Loaded Costs
Chapter 2 - Stakeholder Engagement	\$ 1.1	\$ 4.2	\$1.0	\$ 6.3
Chapter 3 - Market Assessment	\$ 1.0	\$ 7.0	\$1.0	\$ 9.0
Chapter 4 - Environmental	\$ 0.7	\$ 3.0	\$0.7	\$ 4.4
Chapter 5 - Engineering & Design	\$ 0.9	\$ 2.0	\$0.8	\$ 3.7
Total Costs	\$ 3.7	\$16.2	\$3.5	\$23.4

The Phase 1 activities are presented in detail this Application through testimony and supporting workpapers, including information regarding study costs, study management and control measures, study interdependencies (i.e., how inputs from one workstream informed or constrained others), and stakeholder engagement (i.e., feedback received and how it influenced the studies throughout Phase 1), and demonstrate how SoCalGas prudently and reasonably executed Phase 1 in accordance with the Phase 1 Decision.

V. REVENUE REQUIREMENT AND COST ALLOCATION

As described in Chapters 1-5, SoCalGas presents \$23.4 million in Angeles Link Phase 1 total costs (*see* Table 1 above). The incremental costs and interest recorded to the ALMA totals \$24.3 million, which form the basis of the revenue requirement requested to be authorized in this Application (*see* Table 2 below). As explained in Chapter 6 (Direct Testimony of Jenny Chhuor and Michael W. Foster), SoCalGas requests authority to recover a total revenue requirement of \$24.7 million, representing approximately \$19.9 million of direct O&M costs, \$2.9 million of adjusted overheads, \$1.5 million of regulatory account interest, and \$0.4 Franchise Fees and Uncollectibles (FF&U) and other system-wide adjustments.

**Table 2: Total Loaded Costs, Total ALMA Balance, and Revenue Requirement
As of April 30, 2025
(\$ in millions)**

Cost Category	Total
Direct O&M Costs	\$19.93
Overhead Costs	\$3.46
Total Loaded Costs	\$23.39
Overhead Exclusions	(\$0.60)
Incremental Loaded Costs	\$22.79
Interest	\$1.50
Total ALMA Balance	\$24.29
FF&U and Other ⁴⁷	\$0.43
Revenue Requirement	\$24.72

If the Commission approves this Application as requested, a bill for a typical bundled residential SoCalGas customer would increase by \$0.11 per month for a period of one year, totaling \$1.32.

As described in Chapter 1 (Direct Testimony of Shirley Arazi and Amy Kitson), the potential benefits of Angeles Link were validated by the Phase 1 Studies in alignment with the Phase 1 Decision’s acknowledgement of such potential in authorizing their commencement.⁴⁸ The Phase 1 Decision found that authorizing a memorandum account to record costs for Phase 1 of Angeles Link was in the public interest,⁴⁹ and that the benefits of clean renewable hydrogen could accrue not only to direct end users, but more broadly to the State, communities in SoCalGas’s service territory, and all SoCalGas ratepayers.⁵⁰ Additionally, the Phase 1 Decision found that the “data and analyses that SoCalGas plans to share with stakeholders resulting from its Phase One studies should be beneficial to the development of the clean renewable hydrogen

⁴⁷ FF&U and systemwide adjustments are calculated as part of the rate impacts.

⁴⁸ Phase 1 Decision at 61-62 (FOF 1-2).

⁴⁹ *Id.* at 68 (COL 6) (“Because the Angeles Link Project has the potential to bring public interest benefits and decarbonize the State’s energy use, it is reasonable to authorize the Angeles Link Memo Account.”).

⁵⁰ *Id.* at 61 (FOF 1) (“The Angeles Link Project has the potential to bring public interest benefits to the state and especially the Los Angeles area, because clean renewable hydrogen has the potential to decarbonize the state’s and the Los Angeles Basin’s energy use and bring economic opportunities and new jobs to the Los Angeles region.”). *See also id.* at 62 (FOF 3) (“Investing in the Angeles Link Project serves the public interest by potentially bringing hydrogen at scale to lower the costs of hydrogen and creating economic opportunities and new jobs.”).

industry and thus serve the public interest.”⁵¹ The Commission also recognized clean renewable hydrogen’s “promise as a potential solution to decarbonize California’s energy future and bring economic opportunities and new jobs to the Los Angeles region” and acknowledged that the Phase 1 Studies “will contribute more broadly to the understanding of hydrogen’s role in decarbonizing the State’s economy.”⁵² Additionally, the Phase 1 Decision directed SoCalGas to provide regular reporting and progress updates on the feasibility work included making data publicly available. In compliance with this directive, SoCalGas submitted quarterly reports and made both the quarterly reports and full studies available on its website.

The Phase 1 Studies confirm that Angeles Link could offer environmental and other public interest benefits to ratepayers and communities. As explained herein, the findings from various studies demonstrate that Angeles Link can deliver substantial GHG reductions, improved air quality, and job creation. Moreover, the Phase 1 Studies benefit all SoCalGas ratepayers and others interested in entering and supporting California’s hydrogen economy as well as policymakers and the broader public. While tailored to Angeles Link, these studies offer broader insights that contribute meaningfully to research on the potential role of clean renewable hydrogen in advancing California’s climate and energy goals.

Indeed, the Phase 1 Studies support statewide efforts and have been leveraged for broader technical and policy analysis in California. As described in this Application, SoCalGas contributed to ARCHES’s efforts in support of the California Hydrogen Hub and provided valuable feedback for the benefit of the overall hydrogen economy. Moreover, during a recent Senate Bill (SB) 1075 Technical Analysis Workshop hosted by the California Air Resources Board (CARB), Energy and Environmental Economics Inc. (E3) highlighted Angeles Link as a case study it is using to inform its analysis for the SB 1075 report covering the development, deployment, and use of hydrogen across all sectors as a key part of achieving the State’s climate,

⁵¹ *Id.* at 62 (FOF 7). *See also id.* at 58 (Having SoCalGas’s Phase 1 studies available to the public “will benefit both the public and parties interested in the emerging clean renewable hydrogen marketplace.”).

⁵² CPUC, *CPUC Acts to Advance Understanding of Hydrogen’s Role as Decarbonization Strategy* (December 15, 2022), available at: <https://webproda.cpuc.ca.gov/news-and-updates/all-news/cpuc-acts-to-advance-understanding-of-hydrogen-role-as-decarbonization-strategy>.

air quality, and energy goals.⁵³ Additionally, a study by the UCLA Luskin Center for Innovation, titled *Exploring the Water Footprint of “Green” Hydrogen for Power Generation in California*, identifies Angeles Link as one of the only in-depth water use reports that provided estimates and other information on the potential water footprint of hydrogen production.⁵⁴ These examples validate the Phase 1 Decision, demonstrating how the Angeles Link Phase 1 Studies contribute to public knowledge, policy development, and the advancement of hydrogen in California.

Accordingly, in light of the widespread ratepayer and public interest benefits demonstrated by the Phase 1 Studies, SoCalGas proposes to allocate the costs of Phase 1 activities across all ratepayers utilizing the equal cents per therm (ECPT) cost allocation methodology, promoting affordability. As described in Chapter 6 (Direct Testimony of Jenny Chhour and Michael W. Foster), the ECPT cost allocation methodology allocates costs across customer classes based on each customer class’s respective share of total average year gas demand forecast. This methodology allows for allocated costs to be distributed more in alignment with gas consumption as opposed to costs of gas service (i.e., where the allocation of costs is tied to expenses incurred to serve each customer class). ECPT assigns less proportionate cost to core customers, particularly residential customers, relative to methodologies based on cost of gas service, thus supporting affordability through relatively lower residential bill impacts.⁵⁵ This approach reduces costs to any single class of ratepayers and aligns with Commission precedent, which underscores the principle that all ratepayers should share in the costs of projects that reduce GHG emissions and inform future State or regulatory action.⁵⁶

⁵³ Energy & Environmental Economics (E3), *CARB Public Workshop Materials: Analysis of Hydrogen in California for Senate Bill 1075 Report* (February 25, 2025), available at: <https://ww2.arb.ca.gov/sites/default/files/2025-02/sb-1075-workshop-022525-presentation-e3.pdf>.

⁵⁴ UCLA Luskin Center for Innovation, *Exploring the Water Footprint of “Green” Hydrogen for Power Generation in California* (April 2025), available at: <https://innovation.luskin.ucla.edu/wp-content/uploads/2025/04/Exploring-the-Water-Footprint-of-Green-Hydrogen-for-Power-Generation-in-CA.pdf>.

⁵⁵ The ECPT cost allocation method allocates costs across customer classes based on each customer class’s respective share of total average year gas demand forecast from the most recent Cost Allocation Proceeding decision, D.24-07-009. The current allocation split is 39.5% to core customers, of which 26.3% is allocated to the residential class, and 60.5% is allocated to non-core customers.

⁵⁶ See, e.g., D.06-12-032 (decarbonization and education benefits), D.24-01-032 (system reliability benefits as well as learnings to inform future action), D.21-01-018 (resiliency benefits for

SoCalGas proposes this cost allocation methodology for the Phase 1 activities covered in this Application. Future assessments and potential proposals for cost allocation methodologies will be considered as Angeles Link advances and specific end uses are identified pursuant to a preferred system route and refined demand assessment, among other things.

VI. DESCRIPTION OF TESTIMONY

Support for SoCalGas’s request in this Application is provided in the accompanying testimony and workpapers. The testimony describes SoCalGas’s Angeles Link Phase 1 efforts, provides details on the management of activities and execution of studies, and demonstrates the revenue requirement correlated to SoCalGas’s efforts are just and reasonable and should be recovered in rates. Table 3 below lists each testimony chapter number, identifies each sponsoring witness, and provides a brief description of testimony.

Table 3: Description of Testimony

Chapter	Witness	Description
1	Arazi & Kitson	<u>Overall Programmatic</u> : Provides an overview of the overall prudent and reasonable execution of Phase 1. Demonstrates SoCalGas effectively executed Phase 1 in accordance with the Phase 1 Decision and under the authorized cost cap of \$26 million, including conducting feasibility studies with robust stakeholder engagement, joining ARCHES, and developing the Affordability Framework; describes the Angeles Link organization’s establishment and cost management structure to support Phase 1, and cost allocation proposal.
2	Lopez	<u>Stakeholder Engagement</u> : Demonstrates the prudent and reasonable implementation of the Phase 1 stakeholder engagement process—including coordination with the Commission to create a PAG composed of representatives from industry, labor, academia, tribal governments, and environmental organizations, and a CBOSG, composed of community-based organizations; solicitation of feedback through stakeholder meetings and workshops; management of stakeholder feedback at key milestones in the course of conducting each study; and submission of quarterly reports to the Commission to provide an update of Angeles Link and the studies, and to report on preliminary results and findings—and development of the ESJ Community Engagement Plan.

disadvantaged communities and vulnerable populations as well as production of information to inform future regulatory action), D.22-09-026 (GHG reductions benefits supportive of the State’s climate goals); D.23-12-036 (reliability benefits); D.22-11-040 (market transformation benefits); and D.23-04-034 (resiliency and public welfare benefits).

Chapter	Witness	Description
3	Atavane	<u>Market Assessment Studies</u> : Demonstrates the prudent and reasonable execution of the Phase 1 Market Assessment Studies—including evaluation of potential clean renewable hydrogen demand and end uses; the identification of potential third-party sources of hydrogen production; evaluation of potential hydrogen delivery alternatives (e.g., localized hydrogen hub) and non-hydrogen alternatives (e.g., electrification); and assessment of Angeles Link’s cost effectiveness as compared to alternatives—with robust stakeholder engagement.
4	Kinnahan Foley	<u>Environmental Studies</u> : Demonstrates the prudent and reasonable execution of the Phase 1 Environmental Studies—including evaluation of the potential environmental impacts of Angeles Link as well as alternatives; identification of the potential GHG benefits that could be provided by Angeles Link; evaluation of potential hydrogen leakage associated with hydrogen infrastructure and Angeles Link; evaluation of the potential NOx emissions reductions associated with Angeles Link and potential air quality benefits in DAC communities; evaluation of the potential environmental and regulatory approvals required to construct Angeles Link; assessment of the availability of water resources necessary for clean renewable hydrogen production; and consideration of environmental law and public policies across the various evaluations—with robust stakeholder engagement.
5	Regan	<u>Engineering and Design Studies</u> : Demonstrates the prudent and reasonable execution of the Phase 1 Engineering and Design Studies—including assessment of the safety of pipeline transmission, storage, and transportation of hydrogen and applicable safety regulatory requirements and industry standards, and evaluation of SoCalGas’s existing procedures and practices for refinement and expansion to support Angeles Link; estimation of the potential job creation and workforce development associated with Angeles Link; establishment of preliminary engineering and design basis for the transport of clean renewable hydrogen via pipeline; and evaluation of potential routing and configuration options for Angeles Link, including incorporation of the Hub Segments—with robust stakeholder engagement.
6	Chhour & Foster	<u>Revenue Requirement and Rates</u> : Discusses the revenue requirement associated with Phase 1 of Angeles Link and costs presented for review in this Application that are recorded in SoCalGas’s ALMA. Explains the cost allocation methodology, and details rate impacts that would result from the amortization of the balance in ALMA.

VII. STATUTORY AND PROCEDURAL REQUIREMENTS

A. Rule 2.1(a) – (c)

In accordance with Rule 2.1(a) – (c) of the Commission’s Rules and Practice and Procedure, SoCalGas provides the following information:

1. Rule 2.1(a) – Legal Name

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

2. Rule 2.1(b) – Correspondence

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

ALANA MCKEAN
Regulatory Case Manager for:
SOUTHERN CALIFORNIA GAS COMPANY
555 West Fifth Street, GT-14D6
Los Angeles, California 90013
Tel: (213) 231-6412
Fax: (213) 244-4957
Email: amckean@socalgas.com

A copy should also be sent to:

SETAREH MORTAZAVI
Attorney for:
SOUTHERN CALIFORNIA GAS COMPANY
555 West Fifth Street, GT-14E7
Los Angeles, California 90013
Telephone: (323) 633-1412
Facsimile: (213) 629-9620
Email: smortazavi@socalgas.com

3. Rule 2.1(c)

a. Proposed Category of Proceeding

SoCalGas proposes that this phase of the proceeding be categorized as “Ratesetting” under Rules 1.3(e) and 7.1(e)(2) because the Application requests a revenue requirement.

b. Need for Hearings

SoCalGas anticipates that evidentiary hearings may be necessary.

c. Issues to Be Considered

The issue to be considered in this proceeding is whether the costs incurred in executing the Angeles Link Phase 1 activities presented in this Application are reasonable, and thus the associated revenue requirement should be recovered in rates.

d. Proposed Schedule

SoCalGas proposes the following schedule for this Application:

EVENT	DATE
Application	June 12, 2025
Responses/Protests	within 30 days of Daily Calendar notice
SoCalGas's Reply Responses/Protests	within 10 days (see Rule 2.6)
Prehearing Conference	September 2025
Scoping Memo	October 2025
Intervenor Testimony	November 2025
Rebuttal Testimony	January 2026
Hearings (if necessary)	February 2026
Opening Briefs	April 2026
Reply Briefs	May 2026
Proposed Decision	July 2026
Commission Decision	August 2026

e. Rule 2.2 – Articles of Incorporation

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

f. Rule 1.9 – Service

This is a new application. No service list has been established. Accordingly, SoCalGas is serving this Application on all parties to its Test Year 2024 GRC proceeding, A.22-05-015, the Angeles Link Memorandum Account proceeding, A.22-02-007, and the Angeles Link Phase 2 proceeding, A.24-12-011.

g. Rule 3.2 Compliance Based on Category

In accordance with Rule 3.2(a)–(d) of the Commission’s Rules of Practice and Procedure, SoCalGas provides the following information.

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

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

2) Rule 3.2(a)(2) – Statement of Present Rates

A statement of all of SoCalGas’s presently effective rates can be viewed electronically on SoCalGas’ website: <https://tariff.socalgas.com/regulatory/tariffs/tariffs-rates.shtml>. Attachment B to this Application provides the table of contents from SoCalGas’s tariffs on file with the Commission.

3) Rule 3.2(a)(3) – Statement of Proposed Rates

The rate changes that will result from this Application are described in Section VI and the testimony of witnesses Jenny Chhour and Michael W. Foster.

4) Rule 3.2(a)(4) – Description of SoCalGas’s Property and Equipment

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

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

A summary of earnings for SoCalGas is included in Attachment A.

6) Rule 3.2(a)(7) – Depreciation

For financial statement purposes, SoCalGas computes depreciation of utility plant on a straight-line remaining life basis at rates based on the estimated useful lives of plant properties. For federal income tax accrual purposes, SoCalGas generally computes depreciation using the straight-line method for tax property additions prior to 1954, and liberalized depreciation, which includes Class Life and Asset Depreciation Range Systems, on 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 has computed their tax depreciation using the Accelerated Cost Recovery System. For years after 1986, SoCalGas has 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 and the Tax Reform Act of 1986.

7) Rule 3.2(a)(8) – Proxy Statement

A copy of SoCalGas’s most recent proxy statement, dated April 25, 2025, was mailed to the Commission on April 28, 2025, and is incorporated herein by reference.

8) Rule 3.2(a)(10) - Statement re Pass Through to Customers

Any rate increase resulting from approval of this Application will not solely reflect pass through to customers of increased costs to SoCalGas for the services or commodities furnished by them.

9) Rule 3.2(b) – Notice to State, Cities, and Counties

SoCalGas, within 20 days after filing this Application, will mail a notice to the State of California and to the cities and counties in their service territories.

10) Rule 3.2(c) – Newspaper Publication

SoCalGas, within 20 days after filing this Application, will publish in newspapers of general circulation in each county in their service territories notice of this Application.

11) Rule 3.2(d) – Bill Insert Notice

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

VIII. CONCLUSION AND SPECIFIC RELIEF REQUESTED

SoCalGas respectfully requests that the Commission approve this Application in full. As demonstrated throughout this Application, and accompanying testimony and supporting workpapers, SoCalGas has established that Phase 1 activities for Angeles Link were prudently planned, managed, and executed in accordance with the Phase 1 Decision. SoCalGas conducted Phase 1 within the approved cost cap, while completing additional activities such as an expanded stakeholder engagement process and active participation in ARCHES, and advanced the public interest by assessing the feasibility of Angeles Link and validating the potential to significantly contribute to California’s decarbonization goals. To allow recovery in rates of these reasonable and prudent expenditures, SoCalGas respectfully requests the Commission:

- Find SoCalGas demonstrated it acted as a reasonable manager and prudently executed Phase 1 of Angeles Link;
- Find that SoCalGas's Phase 1 activities satisfied the cost recovery requirements of the Phase 1 Decision;
- Find that the Phase 1 stakeholder engagement activities described in this Application were prudently undertaken to execute Phase 1;
- Find that the Phase 1 Market Assessment activities described in this Application were prudently undertaken to execute Phase 1;
- Find that the Phase 1 Environmental activities described in this Application were prudently undertaken to execute Phase 1;
- Find that the Phase 1 Engineering & Design activities described in this Application were prudently undertaken to execute Phase 1
- Find that SoCalGas appropriately applied overhead costs to the Phase 1 costs in this Application;
- Authorize SoCalGas to recover in rates the revenue requirement associated with Angeles Link Phase 1 expenditures recorded in the ALMA and submitted for review in this Application;
- Authorize SoCalGas to file a Tier 1 Advice Letter within 30 days of the effective date of the decision authorizing recovery in rates of the updated revenue requirements associated with Angeles Link Phase 1 expenditures recorded in the ALMA and submitted for review in this Application determined to be reasonable by the Commission, on the first day of the following month or in connection with other SoCalGas rate changes; and
- Provide such other and further ratemaking relief relating to Angeles Link Phase 1 as the Commission deems necessary or appropriate.

Respectfully submitted,

By: /s/ Setareh Mortazavi
SETAREH MORTAZAVI

Attorney for:

SOUTHERN CALIFORNIA GAS COMPANY

555 West Fifth Street, Suite 1400

Los Angeles, California 90013

Telephone: (323) 633-1412

Facsimile: (213) 629-9620

E-mail: SMortazavi@socalgas.com

Dated: June 12, 2025

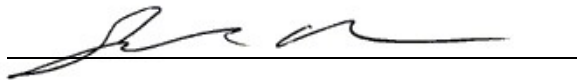
OFFICER VERIFICATION

I, Jawaad Malik declare the following:

I am an officer of Southern California Gas Company and am authorized to make this verification on behalf of Southern California Gas Company. I am informed and believe that the matters stated in the foregoing **APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) FOR AUTHORIZATION TO RECOVER COSTS RECORDED IN ITS ANGELES LINK MEMORANDUM ACCOUNT** are true to my own knowledge, except as to matters which are therein stated 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 on June 12, 2025 at Los Angeles, California.

A handwritten signature in black ink, appearing to read 'Jawaad Malik', is written over a horizontal line.

Jawaad Malik
Chief Strategy and Sustainability Officer
Southern California Gas Company

ALISO CANYON ATTESTATION

1. I am Chief Strategy & Sustainability Officer of Southern California Gas Company (SoCalGas). I am providing this attestation based upon the requirements of Ordering Paragraph 5 of California Public Utilities Commission (CPUC or Commission) Decision (D.) 23-09-022.
2. On December 23, 2015 the CPUC-Executive Director issued a letter to SoCalGas directing SoCalGas to provide information to the CPUC concerning costs associated with the uncontrolled release of natural gas from Well SS-25 at the Aliso Canyon Storage Field from October 23, 2015 through February 11, 2016 (the Incident).
3. Beginning in December 2015, SoCalGas has reported to the Commission the costs associated with the Incident in in the monthly Incident-related cost report submitted pursuant to the Executive Director's December 23, 2015 (Directive Report).
4. On October 28, 2022, SoCalGas, the California Public Utilities Commission's Safety and Enforcement Division ("SED") and the Public Advocates Office at the California Public Utilities Commission ("Cal Advocates") filed a Joint Motion for Adoption of Settlement Agreement in Investigation (I.)19-06-016 seeking approval of the Settlement Agreement entered into by SoCalGas, SED, and Cal Advocates (Settlement Agreement).
5. On September 12, 2023, the Commission issued Decision (D.) 23-09-002 which approved the Settlement Agreement between SoCalGas, SED, and Cal Advocates resolving I.19-06-016.
6. Ordering Paragraph 5 of D.23-09-002 states that SoCalGas shall submit an attestation by a Vice President or higher company executive with every application requesting rate recovery attesting that it has not included any expenses or costs identified in the Settlement Agreement. This attestation requirement shall apply for five years from the date of the final issuance of this decision.
7. I reviewed the costs requested in this Application and the most recent Directive Report. Based on my review of the costs, the Directive Report, and other diligence, I am informed and believe, and upon such information and belief, certify that SoCalGas has not included any expenses or costs identified in the Settlement Agreement adopted in D.23-09-002 in the enclosed Application being filed on June 12, 2025.

Executed on June 12, 2025, at Los Angeles, California.



Jawaad Malik
Chief Strategy and Sustainability Officer
Southern California Gas Company

APPENDIX A
GLOSSARY OF TERMS

APPENDIX A

GLOSSARY OF TERMS

Acronym	Definition
AB	Assembly Bill
Accenture	Accenture International Limited
AEP	Association for Environmental Professionals
Affordability Framework	Framework for Affordability Considerations
AL	Advice Letter
ALMA	Angeles Link Memorandum Account
ALMA Application	Application 22-02-007
Alternatives Study	Project Options and Alternatives Study
Angeles Link Throughput	Demand best served by Angeles Link
API	American Petroleum Institute
Application	Application Of Southern California Gas Company for Authorization to Recover Costs Recorded in Its Angeles Link Memorandum Account
ARCHES	Alliance for Renewable Clean Hydrogen Energy Systems
Arellano	Arellano and Associates
ASME	American Society of Mechanical Engineers
BMcD	Burns and McDonnell
CARB	California Air Resources Board
CBOSG	Community Based Organization Stakeholder Group
CEC	California Energy Commission
CHS	Center for Hydrogen Safety
CEQA	California Environmental Quality Act
Commission or CPUC	California Public Utilities Commission
CPUC ESJ Action Plan	Commission's Environmental & Social Justice Action Plan
CFR	Code of Federal Regulations
COL	Conclusion of Law
Cost Effectiveness Study	High-Level Economics Analysis and Cost Effectiveness Study
CO2e	Carbon Dioxide Equivalent
CPCN	Certification of Public Convenience and Necessity
DAC	Disadvantaged Community
DBE	Diverse Business Enterprise
Design Study	Pipeline Sizing & Design Criteria
DOE	United States Department of Energy
DPM	Diesel Particulate Matter
E3	Environmental Economics Inc.
ECPT	Equal Cents Per Therm
EDF	Environment Defense Fund

Acronym	Definition
EG	Electric Generation
EPRI	Electrical Power Research Institute
ESJ	Environmental Social Justice
ESJ Action Plan	Commission's Environmental & Social Justice Action Plan
ESJ Plan	Environmental Social Justice Community Engagement Plan
ESJ Screening	Environmental Social Justice Community Screening Assessment
FERC	Federal Energy Regulatory Commission
FF&U	Franchise Fees and Uncollectibles
FOA	Funding Opportunity Announcement
FOF	Finding of Fact
GIS	Geographic information systems
GHG	Greenhouse Gas
GHG Study	GHG Emissions Evaluation
GWP	Global Warming Potential
GO-Biz	Governor's Office of Business and Economic Development
H2Hubs	Hydrogen Hubs
Hub Segments	San Joaquin Valley and Lancaster Segments
HVDC	High Voltage Direct Current
HSP	Hydrogen Safety Panel
Leakage Assessment	Hydrogen Leakage Assessment
IEPR	California Energy Commission Integrated Energy Policy Report
IIJA	Infrastructure Investment and Jobs Act
Insignia	Insignia Environmental
LAG	Lee Andrews Group
MMPY	Million Metric Tons Per Year
MSA	Master Services Agreement
NEPA	National Environmental Policy Act
NFPA	National Fire Protection Association
NGV	Natural Gas Vehicle
NOx	Nitrogen Oxides
NOx Study	Nitrogen Oxides (NOx) and Other Air Emissions Assessment
O&M	Operating and Maintenance
OP	Ordering Paragraph
PAG	Planning Advisory Group
PNNL	Pacific Northwest National Laboratory
Permitting Analysis	High-Level Feasibility Assessment & Permitting Analysis

Acronym	Definition
Phase 1 Studies	Demand Study, Environmental Analysis, Environmental Social Justice (ESJ) Community Engagement Plan and ESJ Screening, Evaluation of Applicable Safety Requirements, Framework for Affordability Considerations, Greenhouse Gas (GHG) Emissions Evaluation, High-Level Economic Analysis & Cost Effectiveness, High-Level Feasibility Assessment and Permitting Analysis, Hydrogen Leakage Assessment, Nitrogen Oxides (NOx) and Other Air Emissions Assessment, Pipeline Sizing & Design Criteria, Preliminary Routing/Configuration Analysis, Production Planning & Assessment Project, Options & Alternatives, Water Resources Evaluation, Workforce Planning & Training Evaluation
Phase 1 Decision	Decision 22-12-055 Approving the Angeles Link Memorandum Account to Record Phase One Costs
PHMSA	United States Department of Transportation Pipeline and Hazardous Materials Safety Administration
PPE	Personal Protective Equipment
PIR	Potential Impact Radius
Production Study	Production Planning & Assessment Study
RD&D	Research, Development, and Demonstration
RFP	Request for Proposal
Routing Analysis	Preliminary Routing/Configuration Analysis
RUBA	Residential Uncollectible Balancing Account
Rules	Rules of Practice and Procedure
Safety Study	Evaluation of Applicable Safety Requirements
SB	Senate Bill
SCE	Southern California Edison Company
SME	Subject Matter Expert
SDG&E	San Diego Gas & Electric
SoCalGas	Southern California Gas Company
SMS	SoCalGas's Safety Management System
South Coast AQMD	South Coast Air Quality Management District
T&D	Transmission and Distribution
T&M	Time-and-Material
TCR	Tribal Cultural Resources
TLS	Transmission Level Service
CAP	Cost Allocation Proceeding
VOC	Volatile Organic Compound
UCLA	University of California at Los Angeles
Water Evaluation	Water Resources Evaluation
Workforce Study	Workforce Planning & Training Evaluation

APPENDIX B

PHASE 1 DECISION COMPLIANCE MATRIX

APPENDIX B

PHASE 1 DECISION COMPLIANCE MATRIX

This table demonstrates SoCalGas's compliance with relevant Ordering Paragraphs (OP) in Decision (D.) 22-12-055 (Phase 1 Decision).⁵⁷ This table does not include OPs that are relevant to a request to advance to Phase 2 which are being addressed in Application (A.) 24-12-011.

OP	Phase 1 Decision Text	Compliance Narrative	Testimony/ Workpapers
1	Southern California Gas Company's (SoCalGas) application for authority to establish the Angeles Link Memorandum Account is granted insofar as SoCalGas is granted authority to record the costs of performing feasibility studies for the Angeles Link Project up to a cap of \$26 million, and subject to the conditions set forth in Ordering Paragraphs 2-4 below.	SoCalGas recorded the costs of performing feasibility studies for Angeles Link under the authorized \$26 million cost cap.	Chapters 1-6
2	Within 60 days of the effective date of this decision, Southern California Gas Company (SoCalGas) may file a Tier 1 Advice Letter with the Commission's Energy Division to establish the Angeles Link Memorandum Account, including a sub-account to record Phase One costs and	On December 21, 2022, SoCalGas submitted a Tier 1 Advice Letter (AL) to formally establish the ALMA. The Commission approved the AL without modification, and the ALMA became effective as of the date of the advice letter filing.	Chapters 1, 6

⁵⁷ Note that this includes broader requirements than those required for cost recovery (i.e., Phase 1 Decision, OP 3 and OP 5).

OP	Phase 1 Decision Text	Compliance Narrative	Testimony/ Workpapers
	activities. In Phase One, SoCalGas may record costs to conduct feasibility studies for the Angeles Link Project, which is to develop a clean renewable hydrogen energy transport system serving the Los Angeles Basin.		
3	The costs of the activities recorded in the Angeles Link Memorandum Account, for which Southern California Gas Company (SoCalGas) may seek future recovery, shall be subject to the following conditions:	See below.	See below.
3(a)	Feasibility studies for the Angeles Link Project shall be restricted to the service of clean renewable hydrogen that is produced with a carbon intensity equal to or less than four kilograms of carbon dioxide-equivalent produced on a lifecycle basis per kilogram and does not use any fossil fuel in its production process.	The Phase 1 Studies focused exclusively on clean renewable hydrogen—hydrogen produced with a carbon intensity equal to or less than four kilograms of carbon dioxide-equivalent produced on a lifecycle basis per kilogram and does not use any fossil fuel in its production process.	Chapters 1-5
3(b)	The costs to be recorded shall be limited to Phase One activities and cannot exceed a cap of \$26 million.	SoCalGas completed these Phase 1 activities under the authorized \$26 million cost cap while completing additional activities such as an expanded stakeholder engagement and active participation in ARCHES. The Phase 1 Decision authorized SoCalGas to submit a Tier 2 AL to	Chapter 1

OP	Phase 1 Decision Text	Compliance Narrative	Testimony/ Workpapers
		increase the \$26 million cap by up to 15% if SoCalGas could demonstrate that such an increase was needed to complete the Phase 1 studies and additional activities ordered in the Decision. SoCalGas did not exceed or request to increase the \$26 million cap.	
3(c)	SoCalGas shall study a localized hydrogen hub solution, under the specifications required to be eligible for federal funding provided through the Infrastructure Investment and Jobs Act, as part of Phase One.	The High-Level Economic Analysis & Cost Effectiveness and Project Options and Alternatives evaluated hydrogen versus non-hydrogen alternatives, and hydrogen delivery by pipeline versus other methods to achieve the scale and volume needed to serve a portion of projected demand—including the potential for a localized hydrogen hub and other decarbonization options. The Environmental Analysis evaluated the potential environmental impacts of Angeles Link as well as specified alternatives identified in the Project Options and Alternatives Study.	Chapter 3-4
3(d)	Prior to receiving authority to record any Phase Two costs, SoCalGas shall join other entities that are members of the Alliance for Renewable Clean Hydrogen Energy Systems in support of the State of California’s application for the federal funding provided through the Infrastructure Investment and Jobs Act.	In October 2022, SoCalGas joined ARCHES to support California’s application for federal hydrogen hub funding. SoCalGas coordinated with ARCHES, and Angeles Link was included in ARCHES’ April 2023 application to DOE, specifically detailing the Hub Segments, which composed over 76% of the pipeline infrastructure detailed by ARCHES for the California Hydrogen Hub in its application. The two segments would be connected by the broader Angeles Link system to allow efficient movement of hydrogen at scale to support meeting California’s decarbonization goals. In October 2023, the DOE selected the California Hydrogen Hub as one of the regional hydrogen hubs to receive federal funding. Following negotiations, ARCHES and DOE signed a \$12.6 billion cooperative agreement in July 2024 with up to \$1.2 billion in federal funding for the California Hydrogen Hub.	Chapter 1, 5
3(e)	SoCalGas shall conduct quarterly stakeholder engagement meetings, including quarterly meetings with Planning	SoCalGas coordinated with the Commission’s Energy Division to create a PAG, composed of representatives from industry, labor, academia, tribal governments, and environmental organizations, and a Community Based Organization Stakeholder Group (CBOSG),	Chapters 1-5

OP	Phase 1 Decision Text	Compliance Narrative	Testimony/ Workpapers
	Advisory Group members. SoCalGas shall also identify and invite participation from community-based organizations that may potentially be impacted by the Project, including disadvantage communities and environmental social justice groups, in either the quarterly Planning Advisory Group meetings or some other stakeholder engagement process.	composed of community-based organizations, to seek engagement and consultation from organizations with diverse community perspectives. ⁵⁸ This group included environmental and environmental justice organizations, faith-based organizations, community economic development groups, and other stakeholders that serve communities that could be impacted by Angeles Link.	
3(f)	SoCalGas is prohibited from recording any public outreach costs in Phase One.	ALMA recorded costs in this Application do not include public outreach costs.	Chapter 1
3(g)	SoCalGas is prohibited from recording costs for activities related to engaging with public officials or legislators in any phase of the Project.	ALMA recorded costs in this Application do not include costs for activities related to engaging with public officials or legislators.	Chapter 1
3(h)	SoCalGas shall submit to the Commission's Deputy Executive Director for Energy and Climate Policy quarterly reports to provide an update of the Angeles Link Project and the feasibility studies, and to report on any preliminary results and findings. The reports shall not include any	SoCalGas submitted eight (8) quarterly reports to the Commission to provide an update of Angeles Link and the feasibility studies, and to report on any preliminary results and findings. The reports were made available to the public and did not include any redacted data or findings. SoCalGas solicited feedback from the PAG and CBOSG and included stakeholder feedback in the reports. The reports were served on the service list of A.22-02-007. The quarterly reports are publicly available on SoCalGas's website: https://www.socalgas.com/regulatory/angeleslink .	Chapters 1-5

⁵⁸ Phase 1 Decision at 74 (OP 3(e)).

OP	Phase 1 Decision Text	Compliance Narrative	Testimony/ Workpapers
	<p>redacted data or finding unless SoCalGas is granted confidentiality of the data in accordance with General Order 66-D. The reports shall be made available to the public. SoCalGas shall solicit feedback from parties and the Planning Advisory Group members and include this feedback in the reports. SoCalGas shall serve these reports on the service list of this proceeding.</p>		
4	<p>Southern California Gas Company (SoCalGas) may file a Tier 2 Advice Letter with the Commission's Energy Division to increase the cap established in Ordering Paragraph 3(b) by up to 15% if SoCalGas can demonstrate that such an increase is needed to complete the Phase One feasibility studies and the additional activities ordered in this decision.</p>	<p>SoCalGas did not request a cap increase and completed Phase 1 under the \$26 million cap.</p>	<p>Chapter 1</p>
5	<p>In order to request authority to recover the Phase One costs recorded in the Angeles Link Memo Account, Southern California Gas Company shall file an application. In the application, Southern</p>	<p>See below.</p>	<p>See below.</p>

OP	Phase 1 Decision Text	Compliance Narrative	Testimony/ Workpapers
	California Gas Company shall demonstrate how the recorded costs and activities meet, at a minimum, the following project-specific standards:		
5(a)	How did the planning process address affordability concerns in the development of the Project?	SoCalGas considered affordability in the development of the Phase 1 Studies (e.g., High-Level Economic Analysis & Cost Effectiveness) and throughout the stakeholder engagement process. In addition, SoCalGas prepared an Affordability Framework which describes how Angeles Link’s planning process considered and identified opportunities to mitigate affordability concerns. Specifically, the Phase 1 Affordability Framework (1) described the Commission’s general regulatory framework for evaluating affordability and approving rates; (2) discussed California’s projected decarbonization costs more broadly to provide context for the proposed investment in Angeles Link; (3) summarized the Phase 1 work SoCalGas conducted on cost-effectiveness as a building block to consider the affordability of Angeles Link and consider stakeholder feedback; and (4) identified potential strategies for addressing cost-effectiveness and affordability in Angeles Link’s development in future phases, including in coordination with the Commission and stakeholders on matters that extend beyond SoCalGas’s control (e.g., exploration of potential non-ratepayer funding, potential need for legislative action, or Commission approval).	Chapters 1-5
5(b)	How did the planning process consider the impacts to disadvantaged communities and address environmental justice concerns in the development of the Project?	SoCalGas considered impacts to disadvantaged communities and addressed environmental justice concerns in the development of the Phase 1 Studies (e.g., Preliminary Routing/Configuration Analysis, ESJ Plan) and throughout the stakeholder engagement process (CBOSG).	Chapters 1-5

OP	Phase 1 Decision Text	Compliance Narrative	Testimony/ Workpapers
5(c)	How did the planning process consider California environmental law and public policies in the development of the Project?	SoCalGas considered California environmental law and public policies in the development of the Phase 1 Studies (e.g., the High-Level Feasibility Assessment & Permitting Analysis evaluated potential directional routes identified in the Preliminary Routing/Configuration Analysis, including potential environmental and regulatory approvals that maybe needed).	Chapters 1-5
5(d)	How did the planning process gather and address stakeholder concerns?	The Phase 1 stakeholder engagement process provided multiple opportunities for the Phase 1 Studies to be reviewed, discussed, and commented on at key milestones—scope of work, technical approach, preliminary data and findings, and draft study. The Phase 1 Studies included how stakeholder feedback was addressed and incorporated where appropriate. Stakeholder feedback and responses were also documented in quarterly reports submitted to the Commission.	Chapters 1-5
5(e)	How did the planning process consider and evaluate Project alternatives, including a localized hydrogen hub or other decarbonization options such as electrification, their costs and their environmental impacts?	The High-Level Economic Analysis & Cost Effectiveness and Project Options and Alternatives evaluated hydrogen versus non-hydrogen alternatives, and hydrogen delivery by pipeline versus other methods to achieve the scale and volume needed to serve a portion of projected demand—including the potential for a localized hydrogen hub and other decarbonization options.	Chapter 3
7	Southern California Gas Company (SoCalGas) shall make the data, findings, and results of its Phase One feasibility studies and quarterly reports to the Commission’s Deputy Executive Director for Energy and Climate Policy available to the public and not redacted, unless	<p>SoCalGas made the data, findings, and results of its Phase 1 Studies, and quarterly reports to the Commission’s Deputy Commission’s Deputy Executive Director for Energy and Climate Policy, available to the public unredacted.</p> <p>The quarterly reports and full studies are publicly available on SoCalGas’s website: https://www.socalgas.com/regulatory/angeleslink.</p>	Chapters 2-5

OP	Phase 1 Decision Text	Compliance Narrative	Testimony/ Workpapers
	SoCalGas is granted confidentiality of the data in accordance with General Order 66-D.		
8	Southern California Gas Company (SoCalGas) shall conduct quarterly stakeholder engagement meetings with parties in this proceeding and community-based organizations (CBOs) of affected interest groups, including disadvantaged communities (DAC) and environmental social justice (ESJ) communities.	<p>SoCalGas coordinated with the Commission’s Energy Division to create a PAG, composed of representatives from industry, labor, academia, tribal governments, and environmental organizations, and a CBOSG, composed of community-based organizations to seek engagement and consultation from organizations with diverse community perspectives. The CBOSG included environmental and environmental justice organizations, faith-based organizations, community economic development groups, and other stakeholders that serve communities that could be impacted by Angeles Link.</p> <p>SoCalGas held 27 meetings and workshops with PAG and CBOSG members, as well as more than 30 one-on-one meetings with members to solicit their feedback on the studies and stakeholder engagement process.</p>	Chapter 2
8(a)	SoCalGas shall engage the active parties in this proceeding through the Planning Advisory Group (PAG). In coordination with Energy Division staff, the PAG shall meet at least on a quarterly basis. The parties’ participation through the PAG shall be eligible for compensation through the Commission’s Intervenor Compensation program for their participation in the PAG, subject to the guidelines set in	<p>SoCalGas coordinated with the Commission’s Energy Division to create a PAG, composed of representatives from industry, labor, academia, tribal governments, and environmental organizations.</p> <p>SoCalGas held 27 meetings and workshops with PAG and CBOSG members, as well as more than 30 one-on-one meetings with members to solicit their feedback on the studies and stakeholder engagement process.</p>	Chapter 2

OP	Phase 1 Decision Text	Compliance Narrative	Testimony/ Workpapers
	Public Utilities Code Sections 1801-1812 and other limitations of the program.		
8(b)	<p>SoCalGas shall proactively identify and invite the involvement from CBOs, including ESJ and DAC groups, that are equipped to serve the communities that will be impacted by the Angeles Link Project. SoCalGas shall consider how to meaningfully engage with CBOs, including DAC and ESJ groups, either through inviting them to join the quarterly PAG meetings or some other quarterly stakeholder engagement process, and provide compensation to CBOs for their participation which may include a per-diem stipend for participation at quarterly stakeholder meetings. SoCalGas shall record the costs of CBO compensation in the Angeles Link Memorandum Account as part of Phase One activities.</p>	<p>SoCalGas coordinated with the Commission's Energy Division to create a CBOSG, composed of community-based organizations to seek engagement and consultation from organizations with diverse community perspectives. This group included environmental and environmental justice organizations, faith-based organizations, community economic development groups, and other stakeholders that serve communities that could be impacted by Angeles Link.</p> <p>SoCalGas held 27 meetings and workshops with PAG and CBOSG members, as well as more than 30 one-on-one meetings with members to solicit their feedback on the studies and stakeholder engagement process.</p> <p>SoCalGas recorded the costs of the CBO compensation in the ALMA as part of Phase 1 activities.</p>	Chapter 2
8(c)	SoCalGas shall coordinate with Energy Division and its PAG members to devise a plan and a set of	SoCalGas developed a compensation plan and submitted AL 6146 on May 31, 2023. AL 6146 was approved on June 30, 2023 and included a compensation rate of \$500 for each quarterly meeting and incremental meetings scheduled	Chapter 2

OP	Phase 1 Decision Text	Compliance Narrative	Testimony/ Workpapers
	procedures to compensate CBOs and file a Tier 2 advice letter with the Commission's Energy Division as soon as practicable with a detailed plan and set of procedures for CBO compensation.	outside of quarterly cadence were to be compensated at \$150 an hour. As the cadence of meetings increased, SoCalGas revised the compensation procedures and submitted AL 6311-G for approval. AL 6311-G was approved on June 11, 2024 and authorized SoCalGas to compensate CBOs the greater dollar amount of two options—\$500 flat rate or \$150 an hour—for CBO participation in stakeholder engagement meetings.	

ATTACHMENT A
FINANCIAL STATEMENT

**SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
DECEMBER 31, 2024**

1. UTILITY PLANT		<u>2024</u>
101	UTILITY PLANT IN SERVICE	\$27,322,708,031
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	1,860,874,977
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(8,339,794,779)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(239,879,537)
117	GAS STORED-UNDERGROUND	<u>61,422,045</u>
TOTAL NET UTILITY PLANT		<u>20,665,330,737</u>

2. OTHER PROPERTY AND INVESTMENTS		
121	NONUTILITY PROPERTY	31,236,718
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(14,492,651)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
	NONCURRENT PORTION OF ALLOWANCES	-
124	OTHER INVESTMENTS	1
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	-
TOTAL OTHER PROPERTY AND INVESTMENTS		<u>16,744,068</u>

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
DECEMBER 31, 2024

3. CURRENT AND ACCRUED ASSETS		<u>2024</u>
131	CASH	11,421,869
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	120,773
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	1,216,653,660
143	OTHER ACCOUNTS RECEIVABLE	51,857,186
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(255,015,839)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	15,994,207
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	141,545,646
155	MERCHANDISE	-
156	OTHER MATERIALS AND SUPPLIES	-
158	GHG ALLOWANCE	702,103,420
	(LESS) NONCURRENT PORTION OF ALLOWANCES	-
163	STORES EXPENSE UNDISTRIBUTED	(4,980,986)
164	GAS STORED	148,336,943
165	PREPAYMENTS	76,325,719
171	INTEREST AND DIVIDENDS RECEIVABLE	818,090
173	ACCRUED UTILITY REVENUES	-
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	3,394,350
175	DERIVATIVE INSTRUMENT ASSETS	3,697,168
	TOTAL CURRENT AND ACCRUED ASSETS	<u>2,112,272,206</u>
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	47,859,722
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	5,165,763,896
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	1,397,667
184	CLEARING ACCOUNTS	5,272,775
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	537,246,609
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	-
190	ACCUMULATED DEFERRED INCOME TAXES	1,203,376,311
191	UNRECOVERED PURCHASED GAS COSTS	-
	TOTAL DEFERRED DEBITS	<u>6,960,916,980</u>
	TOTAL ASSETS AND OTHER DEBITS	<u>\$ 29,755,263,991</u>

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
DECEMBER 31, 2024

5. PROPRIETARY CAPITAL

2024

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	(1,481,306,680)
214	CAPITAL STOCK EXPENSE	143,261
216	UNAPPROPRIATED RETAINED EARNINGS	(5,849,142,471)
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	26,905,227
TOTAL PROPRIETARY CAPITAL		<u>(8,159,850,367)</u>

6. LONG-TERM DEBT

221	BONDS	(6,650,000,000)
224	OTHER LONG-TERM DEBT	(709,338,770)
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	17,743,363
TOTAL LONG-TERM DEBT		<u>(7,341,595,407)</u>

7. OTHER NONCURRENT LIABILITIES

227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(96,473,272)
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(88,352,468)
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(60,911,737)
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
245	NONCURRENT DERIVATIVE INSTRUMENT LIABILITIES	-
230	ASSET RETIREMENT OBLIGATIONS	(2,929,729,947)
TOTAL OTHER NONCURRENT LIABILITIES		<u>(3,175,467,424)</u>

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
DECEMBER 31, 2024

8. CURRENT AND ACCRUED LIABILITIES

	<u>2024</u>
231 NOTES PAYABLE	(1,037,164,589)
232 ACCOUNTS PAYABLE	(848,362,500)
233 NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234 ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(37,544,168)
235 CUSTOMER DEPOSITS	(69,407,484)
236 TAXES ACCRUED	(7,442,517)
237 INTEREST ACCRUED	(73,268,636)
238 DIVIDENDS DECLARED	(323,266)
241 TAX COLLECTIONS PAYABLE	(34,239,543)
242 MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(558,556,156)
243 OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(30,399,104)
244 DERIVATIVE INSTRUMENT LIABILITIES	(42,974,956)
245 DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	
	<hr/>
TOTAL CURRENT AND ACCRUED LIABILITIES	<u>(2,739,682,919)</u>

9. DEFERRED CREDITS

252 CUSTOMER ADVANCES FOR CONSTRUCTION	(128,593,850)
253 OTHER DEFERRED CREDITS	(661,996,370)
254 OTHER REGULATORY LIABILITIES	(4,332,126,081)
255 ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(5,648,757)
257 UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281 ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282 ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(2,425,452,903)
283 ACCUMULATED DEFERRED INCOME TAXES - OTHER	(784,849,913)
	<hr/>
TOTAL DEFERRED CREDITS	<u>(8,338,667,874)</u>

TOTAL LIABILITIES AND OTHER CREDITS	<u><u>\$ (29,755,263,991)</u></u>
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SOUTHERN CALIFORNIA GAS COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
TWELVE MONTHS ENDED DECEMBER 31, 2024

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		6,201,502,193
401	OPERATING EXPENSES	3,376,041,545	
402	MAINTENANCE EXPENSES	449,373,700	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	922,237,734	
408.1	TAXES OTHER THAN INCOME TAXES	214,985,343	
409.1	INCOME TAXES	471,740	
410.1	PROVISION FOR DEFERRED INCOME TAXES	322,874,749	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(312,382,385)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(1,163,285)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
411.7	LOSS FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>4,972,439,141</u>
	NET OPERATING INCOME		<u>1,229,063,052</u>

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES FROM NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(13,142,017)	
418	NONOPERATING RENTAL INCOME	615,283	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	95,296,507	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	73,269,074	
421	MISCELLANEOUS NONOPERATING INCOME	(2,589,992)	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	<u>153,448,855</u>	
421.2	LOSS ON DISPOSITION OF PROPERTY	(328,541)	
425	MISCELLANEOUS AMORTIZATION	-	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	(46,540,930)	
	TOTAL OTHER DEDUCTIONS	<u>(46,869,471)</u>	
408.2	TAXES OTHER THAN INCOME TAXES	(520,708)	
409.2	INCOME TAXES	(2,854,787)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	(123,602,991)	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	104,830,806	
420	INVESTMENT TAX CREDITS	-	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>(22,147,680)</u>	
	TOTAL OTHER INCOME, DEDUCTIONS AND TAXES		<u>84,431,704</u>
	INCOME BEFORE INTEREST CHARGES		1,313,494,756
	NET INTEREST CHARGES*		<u>356,793,511</u>
	NET INCOME		<u><u>\$956,701,245</u></u>

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION. (\$28,530,065)

STATEMENT OF INCOME AND RETAINED EARNINGS
TWELVE MONTHS ENDED DECEMBER 31, 2024

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	5,093,734,289
NET INCOME (FROM PRECEDING PAGE)	\$956,701,245
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(1,293,065)
DIVIDENDS DECLARED - COMMON STOCK	(200,000,000)
OTHER RETAINED EARNINGS ADJUSTMENT	-
RETAINED EARNINGS AT END OF PERIOD	<u><u>5,849,142,471</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY
SUMMARY OF EARNINGS
TWELVE MONTHS ENDED DECEMBER 31, 2024
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$6,202
2	Operating Expenses	<u>4,972</u>
3	Net Operating Income	<u><u>\$1,230</u></u>
4	Weighted Average Rate Base	\$12,446
5	Rate of Return*	7.67%
	*Authorized Cost of Capital	

SOUTHERN CALIFORNIA GAS COMPANY
FINANCIAL STATEMENT
DECEMBER 31, 2024

(a) Amounts and Kinds of Stock Authorized:

Preferred Stock	160,000	shares	Par Value \$4,000,000
Preferred Stock	840,000	shares	Par Value \$21,000,000
Preferred Stock	5,000,000	shares	Without Par Value
Preferred Stock	5,000,000	shares	Without Par Value
Common Stock	100,000,000	shares	Without Par Value

Amounts and Kinds of Stock Outstanding:

PREFERRED STOCK

6.0%	79,011	shares	1,975,275
6.0%	783,032	shares	19,575,800

COMMON STOCK

91,300,000	shares	834,888,907
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(b) Terms of Preferred Stock:

Full information as to this item is given in connection with Application No. 96-09-046, to which references are hereby made.

(c) Brief Description of Mortgage:

Full information as to this item is given in Application Nos. 03-07-008, 06-07-012, 09-09-046, 13-05-002, 16-01-034, 21-01-009 and 22-12-010 to which reference is hereby made.

(d) Number and Amount of Bonds Authorized and Issued:

	Nominal Date of Issue	Par Value		Interest Paid in 2024
		Authorized and Issued	Outstanding	
<u>First Mortgage Bonds:</u>				
5.75% Series KK, due 2035	11-18-05	250,000,000	250,000,000	14,375,000
5.125% Series MM, due 2040	11-18-10	300,000,000	300,000,000	15,375,000
3.750% Series NN, due 2042	09-21-12	350,000,000	350,000,000	13,125,000
4.450% Series OO, due 2044	03-13-14	250,000,000	250,000,000	11,125,000
3.150% Series PP, due 2024	09-11-14	500,000,000	0	15,093,750
3.200% Series RR, due 2025	06-18-15	350,000,000	350,000,000	11,200,000
2.600% Series TT, due 2026	06-03-16	500,000,000	500,000,000	13,000,000
4.125% Series UU, due 2048	05-10-18	400,000,000	400,000,000	16,500,000
4.300% Series VV, due 2049	09-24-18	550,000,000	550,000,000	23,650,000
3.950% Series WW, due 2050	06-04-19	350,000,000	350,000,000	13,825,000
2.550% Series XX, due 2030	01-06-20	650,000,000	650,000,000	16,575,000
6.350% Series YY, due 2052	11-14-22	600,000,000	600,000,000	38,100,000
5.200% Series ZZ, due 2033	05-23-23	500,000,000	500,000,000	26,000,000
5.750% Series AAA, due 2053	05-23-23	500,000,000	500,000,000	28,750,000
5.600% Series BBB, due 2054	03-18-24	500,000,000	500,000,000	15,011,111
5.050% Series CCC, due 2034	08-14-24	600,000,000	600,000,000	0
<u>Other Long-Term Debt</u>				
1.875% SFr. Foreign Interest Payment Securities	05-14-16	4,338,770	4,338,770	81,352
5.67% Medium-Term Note, due 2028	01-15-03	5,000,000	5,000,000	283,500
2.950% Senior Note, due 2027	03-08-22	700,000,000	700,000,000	20,650,000

Note: Interest Paid are based on timing of cash outlay.

SOUTHERN CALIFORNIA GAS COMPANY
FINANCIAL STATEMENT
DECEMBER 31, 2024

<u>Other Indebtedness:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Outstanding</u>	<u>Interest Paid 2024</u>
Commercial Paper & ST Bank Loans	Various	Various	Various	\$337,400,000	\$16,820,492

Amounts and Rates of Dividends Declared:

The amounts and rates of dividends during the past five fiscal years are as follows:

<u>Preferred Stock</u>	<u>Shares Outstanding</u>	<u>Dividends Declared</u>						
	<u>@ 12-31-24</u>	2018	2019	2020	2021	2022	2023	2024
6.0%	79,011	\$118,517	\$118,517	\$118,517	\$118,516	\$118,516	\$118,517	\$118,517
6.0%	783,032	1,174,548	1,174,548	1,174,548	1,174,548	1,174,548	1,174,548	1,174,548
	862,043	\$1,293,065	\$1,293,065	\$1,293,065	\$1,293,064	\$1,293,064	\$1,293,065	\$1,293,065

<u>Common Stock</u>									
Amount	\$0	\$50,000,000	\$150,000,000	\$100,000,000	\$75,000,000	\$100,000,000	\$200,000,000	[1]	

[1] Southern California Gas Company dividend to parent company, Sempra.

ATTACHMENT C
Southern California Gas Company Total Regulatory Capitalization
DECEMBER 31, 2024
(\$ Millions)

<u>No.</u>	<u>Interest %</u>	<u>Bond</u>	<u>Maturity</u>	<u>Principal (\$ millions)</u>
1	5.750%	Series KK	11/15/35	250
2	5.125%	Series MM	11/15/40	300
3	3.750%	Series NN	09/15/42	350
4	4.450%	Series OO	03/15/44	250
5	3.200%	Series RR	06/15/25	350
6	2.600%	Series TT	06/15/26	500
7	4.125%	Series UU	06/01/48	400
8	4.300%	Series VV	01/15/49	550
9	3.950%	Series WW	02/15/50	350
10	2.550%	Series XX	02/01/30	650
11	6.350%	Series YY	11/15/52	600
12	5.200%	Series ZZ	06/01/33	500
13	5.750%	Series AAA	06/01/53	500
14	5.600%	Series BBB	04/01/54	500
15	5.050%	Series CCC	09/01/34	600
Total First Mortgage Bonds				6,650
Other Long-Term Debt				
16	1.875%	Swiss Francs	05/14/26	4.3
17	5.670%	Medium Term Note	01/18/28	5.0
18	2.950%	Senior Note	04/15/27	700.0
Total Other Long-Term Debt				709.3
Long-Term Debt before Unamortized premiums, issue expenses & loss on reacquired debt net of tax				7,359.3
Unamortized discount less premium				(17.7)
Unamortized issued expense				(47.9)
Unamortized loss on reacquired debt net of tax				(0.1)
Total Unamortized Debt				(65.7)
Long-Term Debt net of Unamortized premiums, issue expenses & loss on reacquired debt net of tax				7,293.6
Equity Capital				
Common Stock Equity				8,138.0
Preferred Stock Equity				21.6
Total Equity				8,159.6
Total Regulatory Capitalization				15,453.2

Source: Utility Accounting Reports
[Q4 2024 SOCAL CPUC.xlsx](#)

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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 5050
DECISION NO. 16-07-008

ISSUED BY
Dan Skopek
Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
DATE FILED Oct 25, 2016
EFFECTIVE Nov 1, 2016
RESOLUTION NO. _____

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G-NGV	Natural Gas Service for Motor Vehicles	63028-G,63029-G,56992-G 56993-G,56994-G,56995-G	T
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(Continued)

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6488-G
DECISION NO.

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Jun 9, 2025
EFFECTIVE Jun 10, 2025
RESOLUTION NO. G-3351

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(Continued)

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6423-G-A
DECISION NO. D. 89-11-060; D. 90-
09-089

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Dec 31, 2024
EFFECTIVE Dec 31, 2024
RESOLUTION NO. _____

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(TO BE INSERTED BY UTILITY)

ADVICE LETTER NO. 6461-G
DECISION NO. D.10-09-001

ISSUED BY

Dan Skopec

Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)

SUBMITTED Mar 31, 2025

EFFECTIVE May 1, 2025

RESOLUTION NO. _____

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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6464-G
DECISION NO.

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Apr 8, 2025
EFFECTIVE Apr 8, 2025
RESOLUTION NO. _____

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(Continued)

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6474-G
DECISION NO. D. 12-08-044

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED May 1, 2025
EFFECTIVE Jun 1, 2025
RESOLUTION NO. E-3524

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(Continued)

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6481-G
DECISION NO. (D.) 24-07-009

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED May 21, 2025
EFFECTIVE Jun 1, 2025
RESOLUTION NO. _____

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(Continued)

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(Continued)

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6474-G
DECISION NO. D. 12-08-044

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED May 1, 2025
EFFECTIVE Jun 1, 2025
RESOLUTION NO. E-3524

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(Continued)

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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6293-G
DECISION NO.

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Apr 12, 2024
EFFECTIVE May 12, 2024
RESOLUTION NO. _____

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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 5925
DECISION NO.

ISSUED BY
Dan Skopek
Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Jan 13, 2022
EFFECTIVE Apr 25, 2022
RESOLUTION NO. _____

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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 5257
DECISION NO.

ISSUED BY
Dan Skopek
Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Feb 14, 2018
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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6422-G-A
DECISION NO. D.24-11-009

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Jan 17, 2025
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(TO BE INSERTED BY UTILITY)

ADVICE LETTER NO. 5908

DECISION NO.

6C20

ISSUED BY

Dan Skopec

Vice President

Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)

DATE FILED Dec 1, 2021

EFFECTIVE Oct 1, 2022

RESOLUTION NO. _____

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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6435-G
DECISION NO.

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Jan 24, 2025
EFFECTIVE Jan 24, 2025
RESOLUTION NO. G-3316

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(Continued)

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6443-G
DECISION NO. 24-12-074

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Feb 18, 2025
EFFECTIVE Feb 18, 2025
RESOLUTION NO. _____

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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6443-G
DECISION NO. 24-12-074

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Feb 18, 2025
EFFECTIVE Feb 18, 2025
RESOLUTION NO. _____

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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6443-G
DECISION NO. 24-12-074

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Feb 18, 2025
EFFECTIVE Feb 18, 2025
RESOLUTION NO. _____

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(TO BE INSERTED BY UTILITY)

ADVICE LETTER NO. 6430-G-A
DECISION NO. D24-12-074; D24-07-009

SC8

ISSUED BY

Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)

SUBMITTED Jan 29, 2025

EFFECTIVE Feb 1, 2025

RESOLUTION NO. _____

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ATTACHMENT C
COST AND DEPRECIATION

SoCalGas
Plant Investment and Accumulated Depreciation
As of December 31, 2024

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
INTANGIBLE ASSETS				
301	Organization	76,457	-	76,457
302	Franchise and Consents	592,060	-	592,060
303	Cloud Compute	136,910,604	(23,047,184)	113,863,420
	Total Intangible Assets	137,579,122	(23,047,184)	114,531,937
PRODUCTION:				
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	-	-	-
UNDERGROUND STORAGE:				
350	Land	4,539,484	-	4,539,484
350SR	Storage Rights	19,069,515	(17,709,097)	1,360,417
350RW	Rights-of-Way	25,354	(20,132)	5,222
351	Structures and Improvements	204,252,740	(44,329,631)	159,923,109
352	Wells	771,162,589	255,556,896	1,026,719,485
353	Lines	250,431,238	(32,523,029)	217,908,209
354	Compressor Station and Equipment	516,166,648	(105,838,021)	410,328,627
355	Measuring And Regulator Equipment	19,544,069	(5,885,942)	13,658,126
356	Purification Equipment	181,710,173	(100,730,261)	80,979,911
357	Other Equipment	158,019,172	(40,874,947)	117,144,226
	Total Underground Storage	2,124,920,981	(92,354,164)	2,032,566,816
TRANSMISSION PLANT- OTHER:				
365	Land	9,599,020	-	9,599,020
365RW	Rights-of-Way	129,775,363	(30,397,613)	99,377,750
366	Structures and Improvements	306,162,895	(33,942,055)	272,220,840
367	Mains	3,883,426,073	(943,737,864)	2,939,688,210
368	Compressor Station and Equipment	683,562,650	(133,910,095)	549,652,555
369	Measuring And Regulator Equipment	462,186,850	(68,679,159)	393,507,691
370	Communication Equipment	120,534,446	(36,204,050)	84,330,396
371	Other Equipment	34,817,193	(7,918,468)	26,898,725
	Total Transmission Plant	5,630,064,491	(1,254,789,304)	4,375,275,187
DISTRIBUTION PLANT:				
374	Land	29,737,007	-	29,737,007
374LRTS	Land Rights	3,789,180	(2,426,124)	1,363,057
375	Structures and Improvements	456,731,760	(101,887,586)	354,844,175
376	Mains	7,257,053,467	(3,276,049,878)	3,981,003,589
378	Measuring And Regulator Equipment	240,644,606	(107,437,534)	133,207,072
380	Services	4,373,523,391	(2,523,958,670)	1,849,564,722
381	Meters	1,067,324,519	(427,833,040)	639,491,478

SoCalGas
Plant Investment and Accumulated Depreciation
As of December 31, 2024

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
382	Meter Installation	740,022,591	(297,053,131)	442,969,459
383	House Regulators	210,515,080	(99,290,643)	111,224,438
387	Other Equipment	80,487,390	(37,628,568)	42,858,821
	Total Distribution Plant	14,459,828,991	(6,873,565,173)	7,586,263,818
GENERAL PLANT:				
389	Land	1,342,839	-	1,342,839
389LRTS	Land Rights	74,300	(49,486)	24,814
390	Structures and Improvements	251,161,402	(2,056,867,910)	(1,805,706,509)
391	Office Furniture and Equipment	2,390,367,855	-	2,390,367,855
392	Transportation Equipment	1,945,297	-	1,945,297
393	Stores Equipment	310,753	-	310,753
394	Shop and Garage Equipment	165,890,148	-	165,890,148
395	Laboratory Equipment	10,455,872	-	10,455,872
396	Construction Equipment	-	-	-
397	Communication Equipments	312,704,694	-	312,704,694
398	Miscellaneous Equipment	1,602,903	(916,759)	686,144
	Total General Plant	3,135,856,062	(2,057,834,155)	1,078,021,907
	Subtotal	25,488,249,647	(10,301,589,980)	15,186,659,666
121	Non-Utility Plant	32,335,315	(14,541,971)	17,793,344
117GSUNC	Gas Stored Underground - NonCurrent	61,422,045	-	61,422,045
GCL	GCT - Capital Lease	-	-	-
	Total Other - Non-Utility Plant	93,757,360	(14,541,971)	79,215,389
	Total-Reconciliation to Asset History Totals	25,582,007,007	(10,316,131,952)	15,265,875,055
	Dec 2024 Asset 1020 Report	25,582,007,007	(10,316,131,952)	15,265,875,055
	Difference	(0)	-	(0)