

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



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Application of Southern California Gas
Company (U 904 G) and Lakeside Pipeline
LLC to Initiate Reasonableness Review and
Recovery of Lakeside Maas Energy Works
Dairy Biomethane Pilot Project Costs.

Application 25-08-XXX

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) AND
LAKESIDE PIPELINE LLC TO INITIATE REASONABLENESS REVIEW AND
RECOVERY OF LAKESIDE MAAS ENERGY WORKS DAIRY BIOMETHANE PILOT
PROJECT COSTS**

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I. INTRODUCTION

Southern California Gas Company (SoCalGas) and Lakeside Pipeline LLC (Lakeside) respectfully submit this Application (Application) to initiate a reasonableness review of costs incurred the Lakeside: Maas Energy Works Senate Bill (SB) 1383 Dairy Biomethane Pilot Project (Project). Lakeside seeks recovery of \$6,691,208 above its authorized amount of \$9,327,295 for its portion of the Project and SoCalGas seeks recovery of \$7,831,000 above its authorized amount of \$10,844,000 for its portion of the Project.¹

II. BACKGROUND

A. Senate Bill (SB) 1383 Dairy Biomethane Pilot Project Regulatory History

Senate Bill (SB) 1383 “require[s] the state board, no later than January 1, 2018, to approve and begin implementing that comprehensive strategy to reduce emissions of short-lived climate pollutants to achieve a reduction in methane by 40 percent, and anthropogenic black carbon by 50 percent below 2013 levels by 2030. The bill also establishes targets for reducing organic waste in landfills.”² In addition, SB 1383 directed the CPUC to “implement not less

¹ SoCalGas figures are rounded; exact values may vary.

² SB 1383 (Lara, 2016), *available at*:
https://leginfo.ca.gov/faces/billNavClient.xhtml?bill_id=201520160SB1383.

than five dairy biomethane pilot projects to demonstrate interconnection to the common carrier pipeline system.”³

On June 22, 2017, the Commission issued Rulemaking (R.) 17-06-015 to implement the provisions of Senate Bill 1383 through the development of a framework “to direct gas corporations to implement not less than five dairy biomethane pilot projects to demonstrate interconnection to the common carrier pipeline system and allow for rate recovery of reasonable infrastructure costs.”⁴

On December 18, 2017, the Commission issued Decision (D.) 17-12-004, which established the implementation and selection framework to implement the dairy biomethane pilots required by SB 1383. D.17-12-004 also established the cost recovery framework for the pilots which provided that biogas collection lines and treatment facilities will be owned by the biomethane producers but the biomethane producers shall receive reimbursement from the utility for the costs of these components up to the bid amount.⁵ Costs above the bid amount for the collection lines will be subject to reasonableness review.⁶

On December 3, 2018, the Selection Committee consisting of the CPUC, Air Resources Board, and California Department of Food and Agriculture issued a press release identifying the selected six Dairy Biomethane Pilot Projects. Of the six selected projects, four are in SoCalGas’s service territory: (1) CalBioGas Buttonwillow LLC; (2) CalBioGas North Visalia LLC; (3) CalBioGas South Tulare LLC; and (4) Lakeside Pipeline LLC. As a result, SoCalGas negotiated contracts with these four projects.

On December 13, 2018, SoCalGas filed Advice Letter 5398 to establish the Dairy Biomethane Pilot Balancing Account (DBPBA) to record expenditures for biogas collection lines and facilities for treatment, monitoring, metering and compression of biogas before it enters the collection lines (Lane 2) and a Dairy Biomethane Pilot Memorandum Account (DBPMA) to record costs associated with compressors and pipeline laterals (Lane 4), point of receipts

³ *Id.*

⁴ See R.17-06-015, Order Instituting Rulemaking (OIR) to Implement Dairy Biomethane Pilot Projects to Demonstrate Interconnection to the Common Carrier Pipeline System in Compliance with Senate Bill 1383 (June 22, 2017) at 2, *available at*: <https://docs.cpuc.ca.gov/PublishedDocs/Published/G000/M191/K136/191136501.PDF>.

⁵ D.17-12-004, Appendix A at 10-11.

⁶ *Id.*

(Lane 5) and pipeline extensions (Lane 6),⁷ which was approved on February 14, 2019 with an effective date of January 14, 2019.⁸

On March 5, 2019, SoCalGas submitted Advice Letter 5432, Establishment of Contracts with the Selected Dairy Biomethane Pilot Projects pursuant to Ordering Paragraph 6 of D.17-12-004. The executed contracts, including the contract with Lakeside Pipeline LLC, were approved by the CPUC on April 30, 2019, with an effective date of as April 4, 2019.⁹

B. Lakeside's Project

The Project was selected as one of the six projects in the “Solicitation for SB 1383 Dairy Pilot Projects” by the CPUC’s Selection Committee. The project design includes a digester (Lane 1) and a biogas treatment facility at each dairy (Lane 2). The biogas is then transported through biogas collection lines (Lane 2) to a centralized gas conditioning/upgrading facility (Lane 3). The biomethane is compressed by utility-owned compressors and connected to the pipeline network through SoCalGas’s Point of Receipt and Pipeline Extension facilities (Lanes 4-6). Lakeside’s scope of work included the design, procurement, and construction of the facilities shown in Lanes 1-3 in Figure 1. The facilities in Lane 2 (biogas treatment facilities and biogas collection lines) are eligible costs for reimbursement under D.17-12-004¹⁰.

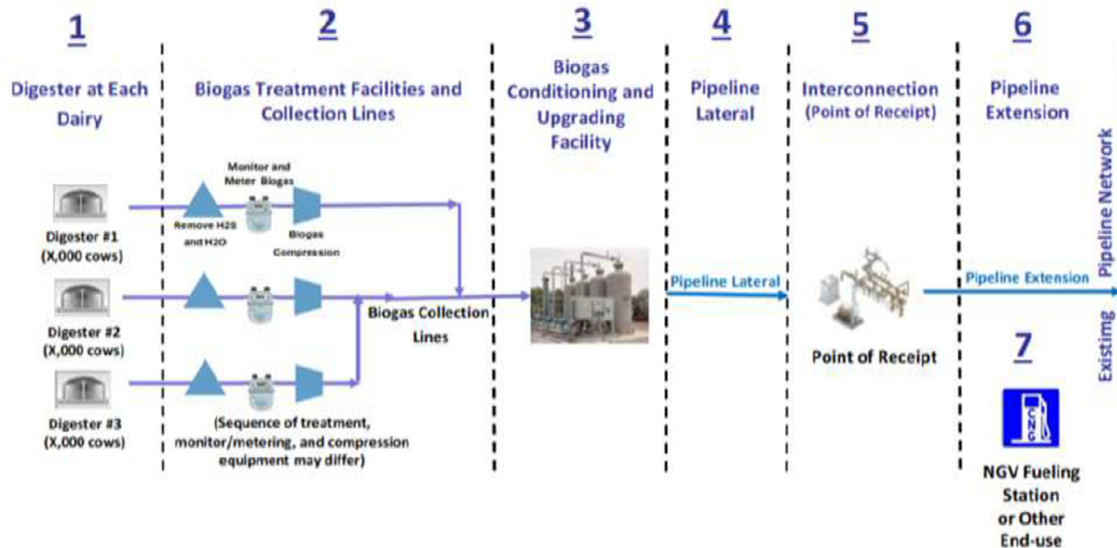
⁷ D.17-12-004 at 24 (Ordering Paragraph (OP) 5).

⁸ SoCalGas Advice Letter (AL) 5398-G, Establishment of Balancing and Memorandum Accounts for SB 1383 Pilot Program Pursuant to D.17-12-004, *available at*: <https://tariffsprd.socalgas.com/view/filing/?utilId=SCG&bookId=GAS&flngKey=3484&flngId=5398&flngStatusCd=Approved>.

⁹ SoCalGas AL 5432-G, Establishment of Contracts with the Selected Dairy Biomethane Pilot Projects, Pursuant to D.17-12-004, *available at*: <https://tariffsprd.socalgas.com/view/filing/?utilId=SCG&bookId=GAS&flngKey=3546&flngId=5432&flngStatusCd=Approved>.

¹⁰ *See* D.17-12-004.

Figure 1
Dairy Biomethane Pilot Primary Components



The Project is completed and is delivering renewable natural gas, or biomethane, into SoCalGas’s pipeline system. Pursuant to D.17-12-004, SoCalGas has reimbursed Lakeside for Lane 2 costs up to the Commission-approved costs of \$9,327,295, with the last payment on June 2, 2022.

III. STANDARD OF REVIEW

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.”¹¹ 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.¹² The Commission applies the reasonable manager standard in after-the-fact reviews of utility 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.”¹³ Under this standard, the Commission holds utilities to “a standard of reasonableness based upon the facts

¹¹ Pub. Util. Code §§ 451, 454.

¹² D.14-06-007 at 12.

¹³ D.97-08-055 at 54, *see also* D.90-09-088 at 16.

that are known or should have been known at the time.”¹⁴ 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.”¹⁵ As explained by the Commission, this is to “avoid the application of hindsight in reviewing the reasonableness of a utility decision.”¹⁶ As demonstrated through this Application, and accompanying testimony and supporting workpapers, SoCalGas and Lakeside acted as reasonable managers based upon facts that were known at the time and prudently executed the Project.

IV. COSTS INCLUDED IN THIS APPLICATION

In this Application and accompanying direct testimony and workpapers, Lakeside and SoCalGas will demonstrate the preliminary cost estimate and justify the project cost components that led to expenditures exceeding the CPUC-approved bid amount. Lakeside incurred expenditures of \$6,691,208 above the bid amount in constructing Lane 2 of the Project. These costs above the initially-submitted estimated amount were incurred due to a variety of factors and unforeseen circumstances, including final engineering and design of the Project; environmental mitigations and other permitting agency requirements; project labor agreements; and pandemic-related inflation. In addition, SoCalGas incurred costs of \$7,831,000 above the authorized amount of \$10,844,000 in constructing Lanes 4 through 6 of the Project. The contributing factors for SoCalGas’s overages include (1) Engineering; (2) Equipment and Materials; (3) Construction; (4) Company Labor; and (5) Other Construction Management Costs.

V. RATE IMPACT

Upon approval of Lakeside’s cost request, SoCalGas will reimburse Lakeside the approved costs and will incorporate the revenue requirement recorded to DBPBA and DBPMA into customer rates as presented in the Prepared Direct Testimony of Rae Marie Yu and Marjorie Schmidt-Pines (Chapter 4).

¹⁴ 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”).

¹⁵ D.89-02-074 at 169 (COL 3); *see also* D.05-08-037 at 11.

¹⁶ D.90-09-088 at 15.

VI. DESCRIPTION OF PREPARED TESTIMONY

Support for Lakeside's request is provided in the accompanying prepared direct testimony and workpapers. SoCalGas is responsible for the direct testimony contained in Chapters 1, 3 and 4. Lakeside is responsible for the direct testimony contained in Chapter 2 and the accompanying workpapers.

Table 1
Description of Testimony

Chapter	Witness	Description and Purpose
1	Lucas	<u>Background</u> : Describes the legislative and procedural history related to implementing the SB 1383 Dairy Biomethane Pilot Projects and overview of Lakeside: Maas Energy Works project.
2	Maas	<u>Justification of Costs</u> : Describes Lakeside's costs incurred above the bid amount in constructing the Project of \$6,691,208, the factors that impacted Project costs, and substantiates that the actual costs incurred were reasonable.
3	Pacheco	<u>Justification of Costs</u> : Describes SoCalGas's costs incurred <u>above the authorized amount of \$7,831,000</u> , a detailed breakdown of contributing factors for the overages, and substantiates that the actual costs incurred were reasonable.
4	Yu & Schmidt-Pines	<u>Rates</u> : Describes the rate impact should the CPUC approve Lakeside's costs.

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.

Lakeside is a limited liability company organized and existing under the laws of the State of California. Lakeside's principal place of business is 6127 Jackson Avenue, Hanford, California 93230 and mailing address is 1730 South Street Redding, California 96001.

2. Rule 2.1(b) - Correspondence

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

Frank Santa Cruz
Regulatory Case Manager for:
SOUTHERN CALIFORNIA GAS COMPANY
555 West Fifth Street, GT-14D6 99
Los Angeles, California 90013
Tel: (213) 407-0168
Email: Fsanacruz@socalgas.com

Daryl Maas
President
LAKESIDE PIPELINE, LLC
1730 South Street
Redding, California 96001-1811
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A copy should also be sent to:

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Attorneys for:
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3. Rule 2.1(c) - Proposed Category of Proceeding, Need for Hearings, Issues to be Considered, Relevant Safety Considerations, and Schedule

a. Proposed Category of Proceeding

SoCalGas proposes that this proceeding be categorized as "Ratesetting" under Rule 1.3(g) because this Application will have a potential future effect on rates.

b. Need for Hearings

Although SoCalGas does not believe that evidentiary hearings are necessary to address questions of material fact pertaining to its request, it includes hearing dates in the proposed procedural schedule below should the Commission determine that hearings are necessary.

c. Issues to be Considered, Including Relevant Safety Considerations

The issues to be considered are described in this Application and the accompanying testimony and exhibits. The principal issues to be considered in this proceeding are (1) whether Lakeside demonstrated the reasonableness of its costs incurred above the bid amount for the Project; (2) whether SoCalGas demonstrated the reasonableness of its costs incurred above the authorized amount for the Project and (3) whether SoCalGas's proposed recovery in rates is reasonable.

d. Proposed Schedule

Event	Date
Application	August 15, 2025
Responses/ Protests	Within 30 days of Daily Calendar notice
Utilities' Reply Response/ Protests	Within 10 days (see Rule 2.6)
Prehearing Conference	October 2025
Scoping Memo	November 2025
Intervenor Testimony	January 2026
Rebuttal Testimony	March 2026
Hearings (if necessary)	April 2026
Opening Briefs	May 2026
Reply Briefs	June 2026
Proposed Decision	July 2026
Commission Decision	August 2026

B. Rule 2.2 – Articles of Incorporation

SoCalGas previously filed a certified copy of its Restated Articles of Incorporation with the Commission on October 1, 1998, in connection with A.98-10-012, and these articles are incorporated herein by reference. Lakeside's Articles of Organization is attached as Attachment E.

C. Rule 3.2 – Authority to Change Rates

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 Effective Rates

A statement of all of SoCalGas’s presently effective rates can be viewed electronically on SoCalGas’s website: <https://tariffsprd.socalgas.com/scg/tariffs>. 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 Rate Change

The rate changes that will result from this Application are described in the testimony of witness Marjorie Schmidt-Pines.

4. Rule 3.2(a)(4) – Description of Property and Equipment

General descriptions of SoCalGas’s property and equipment were previously filed with the Commission on May 3, 2004 in connection with A.04-05-008, and are incorporated herein by reference. SoCalGas’s most recent statement of Original Cost and Depreciation Reserve as of April 18, 2025 is attached as Attachment C.

5. Rule 3.2(a)(5) and (6) – Summary of Earnings

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

6. Rule 3.2(a)(7) – Statement Regarding Tax Depreciation

For financial statement purposes, depreciation of utility plant has been computed on a straight-line remaining life basis at rates based on the estimated useful lives of plant properties. For federal income tax accrual purposes, SoCalGas 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-making purposes, “flow through accounting” has been adopted for such properties. For tax property additions in years 1981 through 1986, SoCalGas has computed its tax depreciation using the Accelerated Cost Recovery System. For the years after 1986, SoCalGas has computed its tax depreciation using the Modified Accelerated

Cost Recovery Systems and, since 1982, has normalized the effects of the accelerated depreciation differences in accordance with the Economic Recovery Tax Act of 1981, the Tax Reform Act of 1986, and the Tax Cuts and Jobs Act of 2017.

7. Rule 3.2(a)(8) – Proxy Statement

A copy of the most recent proxy statement, dated April 25, 2024, was mailed to the Commission on May 9, 2024, and is incorporated herein by reference.

8. Rule 3.2(a)(10) – Statement Re Pass Through to Customers

This Application will seek the Commission’s authorization to revise current base rate revenue requirement to recover costs of its operations, as well as owning and operating its natural gas facilities and infrastructure, for the purposes of serving its customers. It is not only a pass through of costs.

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.

D. Rule 1.9 - Service

This is a new application. No service list has been established. Accordingly, SoCalGas is serving this Application on Order Instituting Rulemaking to Implement Dairy Biomethane Pilot Projects to Demonstrate Interconnection to the Common Carrier Pipeline System in Compliance with Senate Bill 1383 (R.) 17-06-015, and (A.) 23-04-005.

VIII. CONCLUSION

WHEREFORE, SoCalGas and Lakeside respectfully request that the Commission review the reasonableness of the Project costs incurred above the authorized amount and:

- Find Lakeside and SoCalGas met its burden of demonstrating it acted as reasonable managers based on the information known or should have been known at the time and prudently implemented and executed the Project;
- Find the costs incurred above the authorized amount as described in this Application were reasonable and prudently undertaken to implement the Project;
- Authorize SoCalGas to recover in rates on behalf of Lakeside the costs incurred above the bid amount for the Project submitted for review in this Application;
- Authorize SoCalGas to recover in rates the costs SoCalGas incurred above the authorized amount for the Project submitted for review in this Application;
- Authorize that revenue requirements be allocated based on the Equal Percentage of Authorized Margin, which is consistent with SoCalGas's most recent Cost Allocation Proceeding (CAP), D.24-07-009; and
- Authorize recovery to incorporate the updated revenue requirements via an Tier 1 Advice Letter into rates for the costs requested in this Application on the first day of the next month following advice letter submission or in connection with other authorized rate changes implemented by SoCalGas.

Respectfully submitted,

By: /s/ Johnny Q. Tran
Johnny Q. Tran

Attorney for:
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Los Angeles, California 90013
Telephone: (213) 244-2981
Facsimile: (213) 629-9620
E-Mail: JQTran@SoCalGas.com

August 15, 2025

OFFICER VERIFICATION

Jawaad A. Malik declares the following:

I am an officer of Southern California Gas Company and am authorized to make this verification on its behalf. I am informed and believe that the matters stated in the foregoing **Application of Southern California Gas Company (U 904 G) and Lakeside Pipeline LLC to Initiate Reasonableness Review and Recovery of Lakeside Maas Energy Works Dairy Biomethane Pilot Project Costs** 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 August 15, 2025, at Los Angeles, California.

/s/ Jawaad A. Malik

Jawaad A. Malik
Chief Strategy & Sustainability Officer
Southern California Gas Company

ALISO CANYON ATTESTATION

1. I am the Chief Strategy & Sustainability Officer for 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 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 December 20, 2024.

Executed on August 15, 2025, at Los Angeles, California.

/s/ Jawaad A. Malik

Jawaad A. Malik
Chief Strategy & Sustainability Officer
Southern California Gas Company

ATTACHMENT A

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
MARCH 31, 2025

1. UTILITY PLANT		<u>2025</u>
101	UTILITY PLANT IN SERVICE	\$27,597,398,864
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	1,977,287,099
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(8,500,346,546)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(252,984,853)
117	GAS STORED-UNDERGROUND	<u>61,422,045</u>
TOTAL NET UTILITY PLANT		<u>20,882,776,609</u>
2. OTHER PROPERTY AND INVESTMENTS		
121	NONUTILITY PROPERTY	33,369,922
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(14,243,804)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
	NONCURRENT PORTION OF ALLOWANCES	-
124	OTHER INVESTMENTS	1
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	<u>-</u>
TOTAL OTHER PROPERTY AND INVESTMENTS		<u>19,126,119</u>

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
MARCH 31, 2025

3. CURRENT AND ACCRUED ASSETS		<u>2025</u>
131	CASH	40,273,657
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	120,773
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	1,302,650,903
143	OTHER ACCOUNTS RECEIVABLE	45,665,409
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(238,293,263)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	1,006
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	49,469,408
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	145,463,068
155	MERCHANDISE	-
156	OTHER MATERIALS AND SUPPLIES	-
158	GHG ALLOWANCE	849,231,786
	(LESS) NONCURRENT PORTION OF ALLOWANCES	-
163	STORES EXPENSE UNDISTRIBUTED	(3,779,005)
164	GAS STORED	95,126,961
165	PREPAYMENTS	63,177,064
171	INTEREST AND DIVIDENDS RECEIVABLE	841,509
173	ACCRUED UTILITY REVENUES	-
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	9,140,435
175	DERIVATIVE INSTRUMENT ASSETS	<u>2,318,995</u>
	TOTAL CURRENT AND ACCRUED ASSETS	<u>2,361,408,706</u>
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	46,687,100
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	5,324,060,491
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	1,769,766
184	CLEARING ACCOUNTS	4,187,726
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	549,592,161
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	-
190	ACCUMULATED DEFERRED INCOME TAXES	1,105,227,272
191	UNRECOVERED PURCHASED GAS COSTS	<u>-</u>
	TOTAL DEFERRED DEBITS	<u>7,031,524,516</u>
	TOTAL ASSETS AND OTHER DEBITS	<u>\$ 30,294,835,950</u>

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
MARCH 31, 2025

5. PROPRIETARY CAPITAL

2025

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	(6,292,025,985)
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>25,121,674</u>
	TOTAL PROPRIETARY CAPITAL	<u>(8,604,517,434)</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	<u>17,277,096</u>
	TOTAL LONG-TERM DEBT	<u>(7,342,061,674)</u>

7. OTHER NONCURRENT LIABILITIES

227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(99,111,684)
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(91,254,770)
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(72,950,408)
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
245	NONCURRENT DERIVATIVE INSTRUMENT LIABILITIES	-
230	ASSET RETIREMENT OBLIGATIONS	<u>(2,954,507,981)</u>
	TOTAL OTHER NONCURRENT LIABILITIES	<u>(3,217,824,843)</u>

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
MARCH 31, 2025

8. CURRENT AND ACCRUED LIABILITIES

	<u>2025</u>
231 NOTES PAYABLE	(847,086,255)
232 ACCOUNTS PAYABLE	(626,726,066)
233 NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234 ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(39,998,940)
235 CUSTOMER DEPOSITS	(70,531,132)
236 TAXES ACCRUED	(124,316,186)
237 INTEREST ACCRUED	(97,521,570)
238 DIVIDENDS DECLARED	(323,266)
241 TAX COLLECTIONS PAYABLE	(48,859,687)
242 MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(498,417,884)
243 OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(31,812,311)
244 DERIVATIVE INSTRUMENT LIABILITIES	(33,516,084)
245 DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	
TOTAL CURRENT AND ACCRUED LIABILITIES	<u>(2,419,109,381)</u>

9. DEFERRED CREDITS

252 CUSTOMER ADVANCES FOR CONSTRUCTION	(120,082,797)
253 OTHER DEFERRED CREDITS	(869,147,350)
254 OTHER REGULATORY LIABILITIES	(4,507,822,296)
255 ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(6,276,428)
257 UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281 ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282 ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(2,504,625,686)
283 ACCUMULATED DEFERRED INCOME TAXES - OTHER	(703,368,061)
TOTAL DEFERRED CREDITS	<u>(8,711,322,618)</u>

TOTAL LIABILITIES AND OTHER CREDITS	<u><u>\$ (30,294,835,950)</u></u>
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SOUTHERN CALIFORNIA GAS COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
THREE MONTHS ENDED MARCH 31, 2025

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		2,018,275,430
401	OPERATING EXPENSES	1,060,470,207	
402	MAINTENANCE EXPENSES	103,662,337	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	244,961,810	
408.1	TAXES OTHER THAN INCOME TAXES	60,180,635	
409.1	INCOME TAXES	77,512,048	
410.1	PROVISION FOR DEFERRED INCOME TAXES	137,998,580	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(168,270,274)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	627,671	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
411.7	LOSS FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>1,517,143,014</u>
	NET OPERATING INCOME		501,132,416

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES FROM NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(1,974,778)	
418	NONOPERATING RENTAL INCOME	42,487	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	11,781,029	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	17,861,546	
421	MISCELLANEOUS NONOPERATING INCOME	(643,633)	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	<u>27,066,651</u>	
421.2	LOSS ON DISPOSITION OF PROPERTY	(9,334)	
425	MISCELLANEOUS AMORTIZATION	-	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	(4,824,359)	
	TOTAL OTHER DEDUCTIONS	<u>(4,833,693)</u>	
408.2	TAXES OTHER THAN INCOME TAXES	(90,209)	
409.2	INCOME TAXES	5,992,840	
410.2	PROVISION FOR DEFERRED INCOME TAXES	(74,848,732)	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	78,519,425	
420	INVESTMENT TAX CREDITS	-	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>9,573,324</u>	
	TOTAL OTHER INCOME, DEDUCTIONS AND TAXES		<u>31,806,282</u>
	INCOME BEFORE INTEREST CHARGES		532,938,698
	NET INTEREST CHARGES*		<u>89,731,918</u>
	NET INCOME		<u>\$443,206,780</u>

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION. (\$7,319,686)

STATEMENT OF INCOME AND RETAINED EARNINGS
THREE MONTHS ENDED MARCH 31, 2025

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	5,849,142,471
NET INCOME (FROM PRECEDING PAGE)	\$443,206,780
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(323,266)
DIVIDENDS DECLARED - COMMON STOCK	-
OTHER RETAINED EARNINGS ADJUSTMENT	-
RETAINED EARNINGS AT END OF PERIOD	<u><u>6,292,025,985</u></u>

ATTACHMENT B

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<u>Schedule Number</u>	<u>Title of Sheet</u>	<u>Cal. P.U.C. Sheet No.</u>	
GR	Residential Service 63188-G,62587-G,58664-G,57166-G,55622-G (Includes GR, GR-C and GT-R Rates)		T
GS	Submetered Multi-Family Service 56613-G,63189-G,58666-G,42984-G (Includes GS, GS-C and GT-S Rates) 47113-G,47114-G		T
GM	Multi-Family Service 42987-G,63190-G,63191-G,58669-G (Includes GM-E, GM-C, GM-EC, 58670-G,58671-G,41017-G,45295-G GM-CC, GT-ME, GT-MC and all GMB Rates)		T
G-CARE	California Alternate Rates for Energy (CARE) Program 59377-G,61775-G 59378-G,61776-G,57611-G,57612-G,57613-G		
GO-AC	Optional Rate for Customers Purchasing New Gas Air Conditioning Equipment (Includes GO-AC and GTO-AC Rates) 63165-G,58673-G 58674-G,40645-G,40646-G		
G-NGVR	Natural Gas Service for Home Refueling of Motor Vehicles (Includes G-NGVR, G-NGVRC and GT-NGVR Rates) 63192-G,43000-G 43001-G		T
GL	Street and Outdoor Lighting Natural Gas Service 63167-G,54819-G		
G-10	Core Commercial and Industrial Service (Includes GN-10, 10C, and GT-10 Rates), 46445-G, 63193-G 62595-G,56615-G,53314-G,53315-G		T
G-AC	Core Air Conditioning Service for Commercial and Industrial (Includes G-AC, G-ACC and GT-AC Rates) 63194-G,43252-G,53316-G,53317-G		T
G-EN	Core Gas Engine Water Pumping Service for Commercial and Industrial (Includes G-EN, G-ENC and GT-EN Rates) 63195-G,44077-G,53318-G,53319-G		T
G-NGV	Natural Gas Service for Motor Vehicles 63196-G,63197-G,56992-G 56993-G,56994-G,56995-G		T
GO-CEG	Optional Rate Core Electric Generation Service (Includes GO-CEG, GO-CEGC, and GTO-CEG Rates) 57385-G,63198-G,62601-G 57388-G,57389-G,57390-G		T
GO-ET	Emerging Technologies Optional Rate for Core Commercial and Industrial 55212-G,43168-G,51152-G		
GTO-ET	Transportation-Only Emerging Technologies Optional Rate for Core Commercial and Industrial 55213-G,43169-G,51153-G		
GO-IR	Incremental Rate for Existing Equipment for Core Commercial and Industrial 55214-G,43170-G,30208-G		
GTO-IR	Transportation-Only Incremental Rate for Existing Equipment for Core Commercial and Industrial 55215-G,43171-G,30211-G		
GO-CMPR	Compression Service 48859-G,48860-G,48861-G,48862-G,48863-G,48864-G		

(Continued)

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6519-G
DECISION NO.

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Aug 8, 2025
EFFECTIVE Aug 10, 2025
RESOLUTION NO. G-3351

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G-AMOP	Residential Advanced Meter Opt-Out Program	51577-G,51578-G
G-CP	Core Procurement Service	47480-G,63199-G,63200-G,63176-G,37933-G
GT-NC	Intrastate Transportation Service for Distribution Level Customers	63067-G,63068-G,62557-G,53323-G,53324-G 53325-G,53326-G
GT-TLS	Intrastate Transportation Service for Transmission Level Customers	53327-G,63069-G,63070-G,63071-G,62561-G 53331-G,53332-G,53333-G,53334-G,53335-G 53336-G,53337-G,53338-G
GT-SWGX	Wholesale Natural Gas Service	62954-G,45341-G
G-IMB	Transportation Imbalance Service	62957-G,63150-G,63151-G,60354-G 62959-G,55072-G,55073-G
G-OSD	Off-System Delivery Service	47345-G*,47346-G,53183-G,47348-G
G-BTS	Backbone Transportation Service	58998-G,56478-G,63072-G,63077-G 47176-G,49399-G,56651-G,47179-G,57590-G,53467-G 57729-G,57730-G,57731-G,57732-G,56656-G,56657-G,56658-G
G-POOL	Pooling Service	47188-G,47189-G,42278-G
G-BSS	Basic Storage Service	43337-G,62736-G,45767-G,45768-G 45769-G,45770-G
G-AUC	Auction Storage Service	43338-G,32709-G,32710-G,32711-G 32712-G,32713-G,36314-G,32715-G
G-LTS	Long-Term Storage Service	32716-G,32717-G,62737-G,45771-G 45772-G,45773-G
G-TBS	Transaction Based Storage Service	61059-G,61098-G,62738-G,45775-G 62011-G,52898-G
G-CBS	UDC Consolidated Billing Service	51155-G,54820-G,34073-G,54821-G
G-SMT	Secondary Market Transactions of Storage Rights	45359-G,50343-G,45361-G
G-TCA	Transportation Charge Adjustment	62563-G
G-CCC	Greenhouse Gas California Climate Credit	61445-G
GO-BCUS	Biogas Conditioning/Upgrade Services	51156-G,51157-G,51158-G,51159-G 51160-G,51161-G,54919-G,54920-G,54921-G

(Continued)

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6519-G
DECISION NO.

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Aug 8, 2025
EFFECTIVE Aug 10, 2025
RESOLUTION NO. G-3351

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G-MHPS	Surcharge to Fund Public Utilities Commission	
	Master Metered Mobile Home Park Gas Safety	
	Inspection and Enforcement Program	32828-G
G-MSUR	Transported Gas Municipal Surcharge	62612-G,59586-G
G-PAL	Operational Hub Services	61214-G,45364-G,45365-G
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GO-DERS	Distributed Energy Resources Services	52279-G,52280-G,52281-G,52282-G
		52283-G,52284-G,52285-G,52286-G

(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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LIST OF CONTRACTS AND DEVIATIONS 36974-G,50345-G,62844-G,62845-G

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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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3	Application for Service	35524-G, 57880-G, 57881-G, 57882-G
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5	Special Information Required on Forms	55932-G, 55933-G
6	Establishment and Re-Establishment of Credit	59379-G, 59380-G
7	Deposits	59381-G, 57830-G
9	Discontinuance of Service	59382-G, 59383-G, 59384-G, 59385-G, 57887-G 60986-G, 60750-G, 60987-G, 60988-G, 60989-G, 60990-G, 60991-G
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11	Disputed Bills	55940-G, 55941-G
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13	Meters and Equipment	45841-G, 57197-G
14	Meter Reading	56616-G, 56617-G
15	Meter Tests	36872-G
16	Adjustment of Bills	42615-G, 46713-G, 46714-G
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25	Company's Right of Ingress to and Egress from the Consumer's Premises	24655-G

(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)

(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. 6293-G
DECISION NO.

ISSUED BY
Dan Skopce
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 Skopec
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. 6489-G
 DECISION NO.

ISSUED BY
Dan Skopec
 Senior Vice President
 Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
 SUBMITTED Jun 17, 2025
 EFFECTIVE Jul 17, 2025
 RESOLUTION NO. _____

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(TO BE INSERTED BY UTILITY)
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ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

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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. 6519-G
DECISION NO.

ISSUED BY
Dan Skopek
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Aug 8, 2025
EFFECTIVE Aug 10, 2025
RESOLUTION NO. G-3351

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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6507-G
DECISION NO. (D.) 23-08-026

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Jul 16, 2025
EFFECTIVE Jul 16, 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 Skopce
Senior Vice President
Regulatory Affairs

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SUBMITTED Feb 18, 2025
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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6511-G
DECISION NO. D. 25-06-012

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Jul 29, 2025
EFFECTIVE Jul 29, 2025
RESOLUTION NO. _____

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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6493-G
DECISION NO.

ISSUED BY
Dan Skopec
Senior Vice President
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Jun 26, 2025
EFFECTIVE Jul 1, 2025
RESOLUTION NO. G-3600; G-3611

ATTACHMENT C

SoCalGas
Plant Investment and Accumulated Depreciation
As of March 31, 2025

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
INTANGIBLE ASSETS				
301	Organization	76,457	-	76,457
302	Franchise and Consents	602,060	-	602,060
303	Cloud Compute	163,716,362	(28,614,265)	135,102,096
	Total Intangible Assets	164,394,879	(28,614,265)	135,780,614
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	4,435,130	-	4,435,130
350SR	Storage Rights	19,069,515	(17,719,795)	1,349,720
350RW	Rights-of-Way	25,354	(20,244)	5,110
351	Structures and Improvements	202,546,956	(42,776,816)	159,770,140
352	Wells	772,579,293	252,179,444	1,024,758,737
353	Lines	267,700,557	(32,241,687)	235,458,870
354	Compressor Station and Equipment	516,495,673	(105,439,267)	411,056,406
355	Measuring And Regulator Equipment	19,711,664	(6,060,037)	13,651,627
356	Purification Equipment	184,286,335	(101,903,453)	82,382,882
357	Other Equipment	157,846,480	(42,403,243)	115,443,236
	Total Underground Storage	2,144,696,957	(96,385,099)	2,048,311,858
TRANSMISSION PLANT- OTHER:				
365	Land	9,599,020	-	9,599,020
365RW	Rights-of-Way	129,808,954	(31,165,329)	98,643,624
366	Structures and Improvements	317,609,437	(36,093,358)	281,516,079
367	Mains	3,911,336,031	(964,851,077)	2,946,484,955
368	Compressor Station and Equipment	704,298,387	(136,162,394)	568,135,993
369	Measuring And Regulator Equipment	465,325,517	(70,600,418)	394,725,099
370	Communication Equipment	129,631,473	(38,372,292)	91,259,182
371	Other Equipment	35,424,701	(8,354,039)	27,070,662
	Total Transmission Plant	5,703,033,519	(1,285,598,905)	4,417,434,614
DISTRIBUTION PLANT:				
374	Land	29,737,007	-	29,737,007
374LRTS	Land Rights	3,797,578	(2,443,169)	1,354,409
375	Structures and Improvements	453,957,935	(100,009,810)	353,948,125
376	Mains	7,319,247,028	(3,318,445,711)	4,000,801,317
378	Measuring And Regulator Equipment	241,614,752	(109,632,177)	131,982,575
380	Services	4,394,765,543	(2,506,401,602)	1,888,363,941
381	Meters	1,075,651,627	(437,900,007)	637,751,620
382	Meter Installation	741,141,775	(303,639,694)	437,502,081
383	House Regulators	212,731,026	(100,542,342)	112,188,684

SoCalGas
Plant Investment and Accumulated Depreciation
As of March 31, 2025

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
387	Other Equipment	80,911,034	(38,280,763)	42,630,271
	Total Distribution Plant	14,553,555,305	(6,917,295,275)	7,636,260,030
GENERAL PLANT:				
389	Land	1,342,839	-	1,342,839
389LRTS	Land Rights	74,300	(49,949)	24,350
390	Structures and Improvements	256,563,755	(196,892,594)	59,671,161
391	Office Furniture and Equipment	2,432,291,085	(1,744,048,703)	688,242,382
392	Transportation Equipment	2,252,606	(398,970)	1,853,636
393	Stores Equipment	310,723	(102,252)	208,471
394	Shop and Garage Equipment	167,966,864	(42,653,575)	125,313,289
395	Laboratory Equipment	10,740,543	(1,607,765)	9,132,778
396	Construction Equipment	-	-	-
397	Communication Equipments	319,253,098	(138,438,101)	180,814,997
398	Miscellaneous Equipment	1,729,797	(138,245)	1,591,552
	Total General Plant	3,192,525,610	(2,124,330,155)	1,068,195,455
	Subtotal	25,758,206,271	(10,452,223,700)	15,305,982,571
121	Non-Utility Plant	32,431,524	(14,561,428)	17,870,096
117GSUNC	Gas Stored Underground - NonCurrent	61,422,045	-	61,422,045
GCL	GCT - Capital Lease	-	-	-
	Total Other - Non-Utility Plant	93,853,569	(14,561,428)	79,292,141
	Total-Reconciliation to Asset History Totals	25,852,059,839	(10,466,785,128)	15,385,274,712
	Mar 2025 Asset 1020 Report	25,852,059,839	(10,466,785,128)	15,385,274,712
	Difference	(0)	0	(0)

ATTACHMENT D

**SOUTHERN CALIFORNIA GAS COMPANY
SUMMARY OF EARNINGS
THREE MONTHS ENDED MARCH 31, 2025
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$2,018
2	Operating Expenses	<u>1,517</u>
3	Net Operating Income	<u>\$501</u>
4	Weighted Average Rate Base	\$13,424
5	Rate of Return*	7.49%

*Authorized Cost of Capital

SOUTHERN CALIFORNIA GAS COMPANY
FINANCIAL STATEMENT
MARCH 31, 2025

(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	Par Value		
	Date of	Authorized		Interest Paid
	Issue	and Issued	Outstanding	in 2024
<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	01-09-20	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 is based on timing of cash outlay.

SOUTHERN CALIFORNIA GAS COMPANY
FINANCIAL STATEMENT
MARCH 31, 2025

<u>Other Indebtedness:</u>	<u>Date of</u>	<u>Date of</u>	<u>Interest</u>	<u>Outstanding</u>	<u>Interest Paid</u>
Commercial Paper & ST Bank Loans	<u>Issue</u>	<u>Maturity</u>	<u>Rate</u>		<u>2025</u>
	Various	Various	Various	\$147,125,000	\$3,006,390

Amounts and Rates of Dividends Declared:

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

Preferred Stock	Shares	Dividends Declared				
	Outstanding @ 03-31-25	2021	2022	2023	2024	2025
6.0%	79,011	\$118,516	\$118,516	\$118,517	\$118,517	\$118,517
6.0%	783,032	1,174,548	1,174,548	1,174,548	1,174,548	1,174,548
	862,043	\$1,293,064	\$1,293,064	\$1,293,065	\$1,293,065	\$1,293,065
<u>Common Stock</u>						
Amount		\$100,000,000	\$75,000,000	\$100,000,000	\$200,000,000	\$0 [1]

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

ATTACHMENT C
Southern California Gas Company Total Regulatory Capitalization
MARCH 31, 2025
(\$ 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				(17.3)
Unamortized issued expense				(46.7)
Unamortized loss on reacquired debt net of tax				0.0
Total Unamortized Debt				(64.0)
Long-Term Debt net of Unamortized premiums, issue expenses & loss on reacquired debt net of tax				7,295.3
Equity Capital				
Common Stock Equity				8,583.1
Preferred Stock Equity				21.6
Total Equity				8,604.7
Total Regulatory Capitalization				15,900.0

Source: Utility Accounting Reports
[Q1 2025 SOCAL CPUC.xlsx](#)

ATTACHMENT E



Secretary of State

Certificate of Status

I, SHIRLEY N. WEBER, PH.D., California Secretary of State, hereby certify:

Entity Name: LAKESIDE PIPELINE LLC
Entity No.: 201734010192
Registration Date: 11/30/2017
Entity Type: Limited Liability Company - CA
Formed In: CALIFORNIA
Status: Active

The above referenced entity is active on the Secretary of State's records and is authorized to exercise all its powers, rights and privileges in California.

This certificate relates to the status of the entity on the Secretary of State's records as of the date of this certificate and does not reflect documents that are pending review or other events that may impact status.

No information is available from this office regarding the financial condition, status of licenses, if any, business activities or practices of the entity.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of April 18, 2025.

SHIRLEY N. WEBER, PH.D.
Secretary of State

Certificate No.: 318938840

To verify the issuance of this Certificate, use the Certificate No. above with the Secretary of State Certification Verification Search available at bizfileOnline.sos.ca.gov.



Secretary of State
Articles of Organization
Limited Liability Company (LLC)

LLC-1

201734010192

FILED *KW*

Secretary of State
State of California

NOV 30 2017 *[Signature]*

IMPORTANT — Read Instructions before completing this form.

Filing Fee — \$70.00

Copy Fees — First page \$1.00; each attachment page \$0.50;
Certification Fee — \$5.00

Note: LLCs may have to pay minimum \$800 tax to the California Franchise Tax Board each year. For more information, go to <https://www.ftb.ca.gov>.

VPC
This Space For Office Use Only

1. Limited Liability Company Name (See Instructions — Must contain an LLC ending such as LLC or L.L.C. "LLC" will be added, if not included.)

Lakeside Pipeline LLC

2. Business Addresses

a. Initial Street Address of Designated Office in California - Do not enter a P.O. Box	City (no abbreviations)	State	Zip Code
6127 Jackson Ave	Hanford	CA	93230
b. Initial Mailing Address of LLC, if different than item 2a	City (no abbreviations)	State	Zip Code
3711 Meadow View Dr, Suite 100	Redding	CA	96002

3. Service of Process (Must provide either Individual **OR** Corporation.)

INDIVIDUAL — Complete Items 3a and 3b only. Must include agent's full name and California street address.

a. California Agent's First Name (if agent is not a corporation)	Middle Name	Last Name	Suffix
Daryl	R	Maas	
b. Street Address (if agent is not a corporation) - Do not enter a P.O. Box	City (no abbreviations)	State	Zip Code
3711 Meadow View Dr, Suite 100	Redding	CA	96002

CORPORATION — Complete Item 3c. Only include the name of the registered agent Corporation.

c. California Registered Corporate Agent's Name (if agent is a corporation) — Do not complete Item 3a or 3b

4. Management (Select **only** one box)

The LLC will be managed by:



One Manager



More than One Manager



All LLC Member(s)

5. Purpose Statement (Do not alter Purpose Statement)

The purpose of the limited liability company is to engage in any lawful act or activity for which a limited liability company may be organized under the California Revised Uniform Limited Liability Company Act.

6. The Information contained herein, including in any attachments, is true and correct.

[Signature]
Organizer sign here

Daryl R Maas

Print your name here