Exhibit No.:	
Application:	A.25-09-XXX
Witness:	P. Gadani
Chapter:	6

## PREPARED DIRECT TESTIMONY OF PAYAL GADANI ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

(REGULATORY ACCOUNTS)

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#### **CHAPTER 6**

#### PREPARED DIRECT TESTIMONY OF PAYAL GADANI

#### (REGULATORY ACCOUNTS – SOCALGAS)

#### I. PURPOSE

The purpose of my direct testimony is to present Southern California Gas Company's (SoCalGas) regulatory account balances that support the illustrative rates presented in the direct testimony of Michael Foster (Chapter 12) and tariff-related modifications. Specifically, SoCalGas proposes to eliminate the Enhanced Oil Recovery Account (EORA) and incorporate the recovery of EOR allocated costs to the Noncore Fixed Cost Account (NFCA) and a revision to the proposed cost recovery of the Firm Access and Storage Rights Memorandum Account (FASRMA).

#### II. REGULATORY ACCOUNT BALANCES FOR ILLUSTRATIVE RATE IMPACT

SoCalGas provides illustrative rates based on the proposals included in this 2027 Cost Allocation Proceeding (CAP) in the direct testimony of Michael Foster (Chapter 12). The regulatory account amortizations included in the calculation of the illustrative rates are based on the regulatory account balances currently authorized for rates as of July 2025. Attachment A, Table 1 itemizes the detailed balances that were approved among three advice letter (AL) filings, AL 6384-G-A, AL 6430-G-A, and AL 6493-G.

SoCalGas filed and received approval of AL 6384-G-A, SoCalGas's annual regulatory account update AL, requesting authority to incorporate estimated December 31, 2024 regulatory account balances into rates effective January 1, 2025, SoCalGas also filed AL 6430-G-A in

SoCalGas AL 6384-G-A, Supplemental Annual Regulatory Account Balance Update for Rates Effective January 1, 2025 (filed November 27, 2024, approved on December 18, 2024), available at: <a href="https://tariffsprd.socalgas.com/view/filing/?utilId=SCG&bookId=GAS&flngKey=4885&flngId=6384-G-A&flngStatusCd=Approved">https://tariffsprd.socalgas.com/view/filing/?utilId=SCG&bookId=GAS&flngKey=4885&flngId=6384-G-A&flngStatusCd=Approved</a>.

1 January 2025 requesting authority to incorporate revised revenue requirement and rates to

2 | implement Test Year 2024 General Rate Case (GRC) Decision (D.) 24-12-074 and CAP D.24-

3 | 07-009 effective February 1, 2025. SoCalGas ALs 6430-G-A and 6430-G-B included

4 additional regulatory account amortization and adjustments pursuant to D.24-12-074. Recently,

SoCalGas filed AL 6493-G in July 2025 to revise rates effective July 1, 2025 for its

6 Transmission Integrity Management Program Balancing Account Consolidated Rate

7 Implementation in Compliance with Res. G-3600 & Res. G-3611. SoCalGas expects to file

annual regulatory account balance updates in October 2025 and October 2026, the latter of which

will represent the balances used to set rates effective January 1, 2027, when this CAP is expected

to be implemented.

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#### III. SOCALGAS PROPOSES TO ELIMINATE THE EORA

SoCalGas proposes to eliminate the EORA, an interest-bearing balancing account, recorded on SoCalGas' financial statements. Originally, the Commission authorized creation of the EORA in D.87-05-046 to track EOR revenues as a result of long-term contracts that would be incremental to SoCalGas's cost allocation proceedings.<sup>3</sup> In 2009, the Commission adopted the 2009 Biennial Cost Allocation Proceeding Settlement Agreement on Phase 2 issues, which authorized a cost allocation to the EOR customer class and eliminated the 5% enhanced oil recovery shareholder incentive in D.09-11-006.<sup>4</sup> Currently, the purpose of the EORA is to

SoCalGas AL 6430-G-A, Supplement: Rate Implementation Submittal for TY 2024 GRC & CAP Decision for Rates Effective February 1, 2025, available at: https://tariffsprd.socalgas.com/view/filing/?utilId=SCG&bookId=GAS&flngKey=4919&flngId=6430 -G-A&flngStatusCd=Approved; SoCalGas AL 6430-B, Partial Supplemental, Rate Implementation Submittal for TY 2024 GRC & CAP Decision for Rates Effective February 1, 2025, available at: https://tariffsprd.socalgas.com/view/filing/?utilId=SCG&bookId=GAS&flngKey=4934&flngId=6430 -G-B&flngStatusCd=Approved.

<sup>&</sup>lt;sup>3</sup> D.87-05-046 at 243.

Settlement Agreement (June 2, 2009) at 13-14.

balance the difference between authorized revenue requirements (excluding the local transmission revenue requirement and Backbone Transportation Service (BTS) revenue requirement) and other non-gas costs allocated to the EOR market with revenue intended to recover these costs. <sup>5</sup> SoCalGas requests that all activity for the EOR customer class be recorded to the NFCA instead of the EORA.

Currently, distribution and transmission costs allocated to all other non-core customer classes (e.g., Commercial, Industrial, Electric Generation and Wholesale) are recorded to the NFCA; likewise, all core customer classes are balanced in the Core Fixed Cost Account (CFCA). EOR is the smallest noncore customer class from an authorized throughput basis. Recently, D.24-07-009 authorized a reduction of 66.5% in authorized EOR throughput from 231,570 Mth. 6 to 154,067 Mth. 7 The EOR throughput is further reduced to 68.9% from 154,067 Mth. to 105,839 Mth. 8 as proposed in the 2027 CAP. Maintaining a separate regulatory account for EOR activity is unnecessary due to the small share of authorized volumes for the EOR class. Embedding the EOR activity in the NFCA will simplify SoCalGas's accounting process for recordation of costs and tracking related revenues. SoCalGas is not proposing any changes to the determination of EOR rates. SoCalGas's proposal is limited to recording the authorized revenue requirement allocated to EOR customers and the actual revenue collections intended to recover this revenue requirement in the NFCA on a prospective basis. Upon Commission approval,

EORA Preliminary Statement https://tariffsprd.socalgas.com/view/tariff/?utilId=SCG&bookId=GAS&tarfKey=331.

<sup>&</sup>lt;sup>6</sup> Application (A.) 18-07-024 (2020 TCAP), Direct Testimony of Sharim Chaudhury (Rate Design) on behalf of SoCalGas (Chapter 12) at 3, Table 1.

<sup>&</sup>lt;sup>7</sup> A.22-09-015 (2024 TCAP), Direct Testimony of Sharim Chaudhury (Rate Design) on behalf of SoCalGas (Chapter 13) at 5-6, Table 1.

<sup>&</sup>lt;sup>8</sup> See Chapter 12, Direct Testimony of Michael Foster (Rate Design) at Table MF-1.

SoCalGas will amortize the remaining balance in the EORA pursuant to the disposition outlined in the EORA preliminary statement and transfer to the NFCA any residual balances that remain in the EORA at the end of the amortization period. Once the balance is zero, SoCalGas will eliminate the EORA.

#### IV. RECOVERY OF THE FASRMA

SoCalGas requests recovery of the FASRMA under-collection balance of \$4.0 million. Pursuant to D.06-12-031, SoCalGas established the Firm Access Rights Memorandum Account (FARMA) to record costs incurred to implement a firm tradable access rights structure which would provide customers with an opportunity to obtain firm access into the utility system at a specific receipt point throughout the year.<sup>9</sup>

In D.07-12-019, SoCalGas was authorized to rename FARMA to FASRMA and expand the scope of the memorandum account to record costs incurred to implement storage rights structure that provides customers with an opportunity to obtain storage capacity throughout the year.

Pursuant to SoCalGas AL 4258, the FASRMA was authorized to record system modifications costs in providing interruptible and firm off-system delivery (OSD) service and any related OSD revenues to recover these costs. <sup>10</sup> As discussed in the direct testimony of Paul Borkovich (Chapter 10), OSD revenues have not offset the under-collected balance in the FASRMA associated with the system modifications required to comply with D.11-03-029.

Pursuant to SoCalGas AL 3704 – Establishment of the Firm Access Rights Memorandum Account (FARMA) at 1, available at: <a href="https://tariffsprd.socalgas.com/view/filing/?utilId=SCG&bookId=GAS&flngKey=1415&flngId=3704">https://tariffsprd.socalgas.com/view/filing/?utilId=SCG&bookId=GAS&flngKey=1415&flngId=3704</a> &flngStatusCd=Approved.

Pursuant to SoCalGas AL 4258 – Expansion of Off-System Delivery at 2, available at: <a href="https://tariffsprd.socalgas.com/view/filing/?utilId=SCG&bookId=GAS&flngKey=2013&flngId=4258&flngStatusCd=Approved">https://tariffsprd.socalgas.com/view/filing/?utilId=SCG&bookId=GAS&flngKey=2013&flngId=4258&flngStatusCd=Approved</a>.

The FASRMA is \$4.0 million under-collected as of September 1, 2025. The under-collected balance is primarily due to unrecovered capital revenue requirement of \$3.1 million related to the system modifications required to comply with D.11-03-029 to provide interruptible and firm OSD services. The balance also includes \$0.8 million of on-going interest.

For SoCalGas to fully recover the capital revenue requirement recorded to FASRMA, SoCalGas proposes to transfer any resulting over-collection balance (i.e., net storage revenues) from the Noncore Storage Balancing Account (NSBA) to FASRMA until the remaining FASRMA balance can be fully offset to zero. The NSBA balances authorized costs for unbundled storage service with revenues collected from customers who contract for storage service under the unbundled storage program. In addition, the NSBA records net revenues from hub services collected under the SoCalGas' G-PAL (Operational Hub Services) tariff. By doing so, storage customers are effectively paying for the system modifications to provide off-system delivery service. Once the balance is zero, SoCalGas will eliminate the FASRMA. As a result of the proposed transfer, storage customers will effectively pay for the system modifications and is further discussed in the direct testimony of Paul Borkovich (Chapter 10).

This concludes my prepared direct testimony.

#### V. QUALIFICATIONS

My name is Payal Gadani. I am employed by SoCalGas. My business address is 555

West Fifth Street, Los Angeles, California, 90013-1011. I am the Principal AccountantSupervisor in the Regulatory Accounts group within the Accounting and Finance Department which supports the regulatory activities for SoCalGas. My responsibilities for SoCalGas' regulatory balancing, tracking, and memorandum accounts include implementation of regulatory accounting procedures for compliance with Commission decisions, quantifying and recording the monthly entries and adjustments to the regulatory accounts and preparing forecasted balances for regulatory accounts for inclusion in SoCalGas' annual compliance filings. I began my employment at SoCalGas in 2014 in the Sundry Billing Department. I have held various positions of increasing responsibility in Sundry Billing, Plant Accounting, and Utility Regulatory Accounting before assuming my current position. I received my Bachelor of Science degree in Accounting from San Diego State University in 2011.

I have not previously testified before the Commission.

### ATTACHMENT A

# Southern California Gas Company - 2027 TCAP Present Regulatory Account Balances (Over)/Under Collection Attachment A - Table 1

Regulatory Account Name  (\$000) <sup>1</sup> Affiliate Transfer Fee Account (ACMA)  Avoided Cost Calculator Update Memorandum Account (ACCUMA)  Avoided Cost Calculator Update Memorandum Account (ACCUMA)  Backborn Transmission Balancing Account (BTBA)  Backborn Transmission Balancing Account (BTBA)  California Consumer Privacy Act Memorandum Account (CCPAMA)  California Consumer Privacy Act Memorandum Account (CCPAMA)  Company-Use Fuel for Load Balancing Account (CUFLBA)  Company-Use Fuel for Load Balancing Account (CUFLBA)  Compressor Station Fuel and Power Balancing Account (CFPBA)  Core Fixed Cost Account (CFCA)  10. Core Fixed Cost Account (CFCA)  11. Core Gas Balancing Memorandum Account (DBPMA)  12. Diary Biomethane Project Memorandum Account (DBPMA)  13. Diary Biomethane Project Memorandum Account (DBPMA)  14. Economic Practicality Shortfall Memorandum Account (EPSMA)  15. Emergency Customer Protection Memorandum Account (EPSMA)  16. Enhanced Oil Recovery Account (EDRA)  17. Establishment of the Assembly Bill 802 Memorandum Account (GRCMA)  S1.216  Seneral Rate Case Revenue Requirement Memorandum Account (GRCMA)  S1.216  Seneral Rate Case Revenue Requirement Memorandum Account (GRCMA)  S1.227  Integrated Transmission Balancing Account (IBCRA)  S0.972  Injection Enhancement Cost Memorandum Account (IBCMA)  S1.333  S13.397  Diary Biomethane Solicitation Chelpha  S1.216  Morropo Fixed Cost Account (IMBA)  S1.337  Pictor Enhancement Cost Memorandum Account (RPMA)  S1.337  Noncore Fixed Cost Account (IMBA)  S1.340  Noncore Fixed Cost Account (IMBA)  S1.351  Noncore Fixed Cost Account (IMBA)  S1.360  Residential Disconnect Protections Memorandum Account (RDMA)  Residential Disconnect Protections Memorandum Account (RDMA)  Residential Disconnect Protections Memorandum Account (RDMA)  Residential		Attachment A Table 1	Present
### Regulatory Account Name    I. Affiliate Transfer Fee Account (ATFA)			l
## Regulatory Account Name (\$000)¹  1. Affiliate Transfer Fee Account (AFFA) (\$157  2. Aliso Caryon Memorandum Account (ACMA) \$11,007  3. Avoided Cost Calculator Update Memorandum Account (ACCUMA) \$13,007  3. Avoided Cost Calculator Update Memorandum Account (ACCUMA) \$340  4. Advanced Metering Infrastructure Balancing Account (BTBA) \$357  5. Backborn Transmission Balancing Account (BTBA) \$357  6. California Consumer Privacy Act Memorandum Account (CCPAMA) \$3,810  7. California Solar Iniative Thermal Memorandum Account (CSTPMA) \$2,838  8. Company-Use Fuel for Load Balancing Account (CUFLBA) \$2,513  9. Compressor Station Fuel and Power Balancing Account (CFPBA) \$13,834  10. Core Fixed Cost Account (CFCA) \$100  11. Core Gas Balancing Memorandum Account (CBMA) \$104,120  12. Diary Biomethane Project Memorandum Account (DBPMA) \$3,140  12. Diary Biomethane Solicitation Develop. Memorandum Account (DBSDMA) \$3,102  13. Diary Biomethane Solicitation Develop. Memorandum Account (EPSMA) \$3,261  15. Emergency Customer Protection Memorandum Account (EPSMA) \$3,261  16. Enhanced Oil Recovery Account (EORA) \$3,241  17. Establishment of the Assembly Bill 802 Memorandum Account (AB802MA) \$1,216  18. General Rate Case Revenue Requirement Memorandum Account (GRCMA) \$2,27,791  19. Green House Gas Balancing Account (FOIGBA) \$1,327  19. Green House Gas Balancing Account (FOIGBA) \$1,336  19. Green House Gas Balancing Account (FOIGBA) \$1,336  19. Green House Gas Balancing Account (FOIGBA) \$1,337  20. Injection Enhancement Cost Memorandum Account (IECMA) \$1,337  21. Injection Enhancement Cast Memorandum Account (IECMA) \$1,337  22. Injection Enhancement Cast Memorandum Account (IECMA) \$1,554  23. Intervenor Award Memorandum Account (IMBA) \$1,554  24. Liability Insurance Premium Balancing Account (IPBA) \$1,554  25. Master Meter Balancing Account (IRBA) \$1,554  26. Morongo Right of Way Memorandum Account (RDMA) \$1,554  27. New Environmental Regulatory Balancing Account (PIPPBA) \$1,337  28. Residential Uncollectible Balancing Account (RDMA)			
1. Affiliate Transfer Fee Account (ATFA)         (\$157           2. Aliso Canyon Memorandum Account (ACMA)         \$11,967           3. Avoided Cost Calculator Update Memorandum Account (ACCUMA)         \$94           4. Advanced Metering Infrastructure Balancing Account (BTBA)         \$357           5. Backbone Transmission Balancing Account (BTBA)         \$357           7. California Consumer Privacy Act Memorandum Account (CCPAMA)         \$3,810           8. Company-Use Fuel for Load Balancing Account (CUFLBA)         \$2,638           8. Company-Use Fuel for Load Balancing Account (CUFLBA)         \$2,538           9. Compressor Station Fuel and Power Balancing Account (CFCBA)         \$31,834           10. Core Fixed Cost Account (CFCA)         \$10,412           11. Core Gas Balancing Memorandum Account (CFBMA)         \$10,412           12. Diary Biomethane Project Memorandum Account (DBPMA)         \$1,412           13. Diary Biomethane Project Memorandum Account (DBPMA)         \$1,021           14. Economic Practicality Shortfall Memorandum Account (CPCMA)         \$3,021           15. Emergency Customer Protection Memorandum Account (ECPMA)         \$3,221           16. Enhanced Oil Recovery Account (ECPAA)         \$1,212           18. General Rate Case Revenue Requirement Memorandum Account (AB802MA)         \$1,216           19. Green House Gas Balancing Account (MEGAA)         \$3,972	#	Regulatory Account Name	
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11. Core Gas Balancing Memorandum Account (CGBMA) 12. Diary Biomethane Project Memorandum Account (DBSDMA) 13. Diary Biomethane Solicitation Develop. Memorandum Account (DBSDMA) 14. Economic Practicality Shortfall Memorandum Account (EPSMA) 15. Emergency Customer Protection Memorandum Account (ECPMA) 16. Enhanced Oil Recovery Account (ECRA) 17. Establishment of the Assembly Bill 802 Memorandum Account (AB802MA) 18. General Rate Case Revenue Requirement Memorandum Account (GRCMA) 19. Green House Gas Balancing Account (GHGBA) 20. Hazardous Substance Cost-Recovery Account (HSCRA) 21. Integrated Transmission Balancing Account (ITBA) <sup>2</sup> 22. Integrated Transmission Balancing Account (ITBA) <sup>2</sup> 23. Intervenor Award Memorandum Account (IECMA) 24. Liability Insurance Premium Balancing Account (LIPBA) 25. Master Meter Balancing Account (MBA) 26. Morongo Right of Way Memorandum Account (MROWMA) 27. New Environmental Regulatory Balancing Account (NERBA) 38. Noncore Fixed Cost Account (FDA) 39. Noncore Storage Balancing Account (NERBA) 30. PBOP Balancing Account (FBA) 31. Peroentage of Income Payment Plan Balancing Account (PIPPBA) 31. Residential Disconnect Protections Memorandum Account (PIPPBA) 31. Residential Disconnect Memorandum Account (RDMA) 31. Residential Disconnect Memorandum Account (RDMA) 32. Percentage of Income Payment Plan Balancing Account (PIPPBA) 33. Residential Disconnect Memorandum Account (RDMA) 34. Residential Disconnect Memorandum Account (RDMA) 35. Research Royalty Memorandum Account (RDMA) 36. Research Royalty Memorandum Account (RDMA) 37. Rewards & Penalties Balancing Account (REBA) 38. Safety Enhancement Capital Cost Balancing Account (SECBA) 38. Safety Enhancement Expense Balancing Account (SECBA) 38. Safety Enhancement Capital Cost Balancing Account (SECBA) 38. Safety Enh	9.	Compressor Station Fuel and Power Balancing Account (CFPBA)	\$13,834
12. Diary Biomethane Project Memorandum Account (DBPMA) 13. Diary Biomethane Solicitation Develop. Memorandum Account (DBSDMA) 14. Economic Practicality Shortfall Memorandum Account (EPSMA) 15. Emergency Customer Protection Memorandum Account (ECPMA) 16. Enhanced Oil Recovery Account (EORA) 17. Establishment of the Assembly Bill 802 Memorandum Account (AB802MA) 18. General Rate Case Revenue Requirement Memorandum Account (GRCMA) 19. Green House Gas Balancing Account (GHGBA) 19. Hazardous Substance Cost-Recovery Account (HSCRA) 19. Integrated Transmission Balancing Account (ITBA) 19. Integrated Transmission Balancing Account (ITBA) 19. Intervenor Award Memorandum Account (IECMA) 19. Intervenor Award Memorandum Account (IECMA) 19. Master Meter Balancing Account (IMBA) 19. Master Meter Balancing Account (MMBA) 19. Moncore Fixed Cost Account (NFCA) 19. Noncore Fixed Cost Account (NFCA) 19. PODP Balancing Account (NSBA) 19. Pension Balancing Account (PBA) 19. Pension Balancing Account (PBA) 19. Pension Balancing Account (PBA) 19. Residential Disconnect Memorandum Account (RDMA) 19. Safety Enhancement Expense Balancing Account (RDMA) 19. Safety Enhancement Expense Balancing Account (SECCBA) 29. System Operator Gas Account (SECCBA) 29. System Operator Gas	10.	Core Fixed Cost Account (CFCA)	\$104,120
13. Diary Biomethane Solicitation Develop. Memorandum Acoount (DBSDMA) 14. Economic Practicality Shortfall Memorandum Acoount (EPSMA) 15. Emergency Customer Protection Memorandum Acoount (ECPMA) 15. Emergency Customer Protection Memorandum Acoount (ECPMA) 15. Emergency Customer Protection Memorandum Acoount (ECPMA) 16. Enhanced Oil Recovery Acoount (EORA) 17. Establishment of the Assembly Bill 802 Memorandum Acoount (AB802MA) 18. General Rate Case Revenue Requirement Memorandum Acoount (GRCMA) 19. Green House Gas Balancing Acoount (GHGBA) 19. House Gas Balancing Acoount (GHGBA) 19. Hazardous Substance Cost-Recovery Acoount (HSCRA) 19. Injection Enhancement Cost Memorandum Acoount (IECMA) 20. Injection Enhancement Cost Memorandum Acoount (IECMA) 21. Injection Enhancement Cost Memorandum Acoount (IECMA) 22. Injection Enhancement Cost Memorandum Acoount (IECMA) 23. Intervency Award Memorandum Acoount (IEMA) 24. Liability Insurance Premium Balancing Acoount (IPBA) 25. Master Meter Balancing Acoount (MMBA) 26. Morongo Right of Way Memorandum Acoount (MROWMA) 27. New Envirmomental Regulatory Balancing Acoount (NERBA) 38. Noncore Fixed Cost Acoount (NFCA) 39. PBOP Balancing Acoount (NFCA) 39. PBOP Balancing Acoount (PBA) 39. Peroentage of Income Payment Plan Balancing Account (PIPPBA) 39. Residential Disconnect Memorandum Account (RDMA) 40. Residential Disconnect Memorandum Account (RDMA) 41. Residential Disconnect Memorandum Account (RDMA) 42. Research Royalty Memorandum Account (RDMA) 43. Residential Disconnect Protections Memorandum Account (RDMA) 44. Residential Disconnect Protections Memorandum Account (RDMA) 45. Residential Disconnect Protections Memorandum Account (RDMA) 46. Residential Disconnect Protections Memorandum Account (RDMA) 47. Rewards & Penalties Balancing Account (RDBA) 48. Safety Enhancement Expense Balancing Account (SECBA) 49. Safety Enhancement Expense Balancing Account (SECBA) 40. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount 49. System Operator Gas Account	11.	Core Gas Balancing Memorandum Account (CGBMA)	\$4,403
14. Economic Practicality Shortfall Memorandum Account (EPSMA)  Emergency Customer Protection Memorandum Account (ECPMA)  Enhanced Oil Recovery Account (EORA)  S1,212  Establishment of the Assembly Bill 802 Memorandum Account (AB802MA)  S272,791  Green House Gas Balancing Account (GHGBA)  (S115,490  Hazardous Substance Cost-Recovery Account (HSCRA)  Integrated Transmission Balancing Account (ITBA) <sup>2</sup> Integrated Transmission Balancing Account (ITBA) <sup>2</sup> Intervenor Award Memorandum Account (IECMA)  (S208  Intervenor Award Memorandum Account (IEMA)  (S115,490  Asser Meter Balancing Account (IMMBA)  S1,554  Liability Insurance Premium Balancing Account (IEPBA)  Morongo Right of Way Memorandum Account (MROWMA)  S55,117  New Environmental Regulatory Balancing Account (NERBA)  Noncore Fixed Cost Account (NFCA)  Noncore Storage Balancing Account (NSBA)  Percentage of Income Payment Plan Balancing Account (PIPPBA)  Residential Disconnect Memorandum Account (RDMA)  Residential Disconnect Protections Memorandum Account (RDMA)  Residential Uncollectible Balancing Account (RDMA)  Residential Disconnect Protections Memorandum Account (SECBA)  Safety Enhancement Capital Cost Balancing Account (SECBA)  Safety Enhancement Expense Balancing Account (SECBA)  San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount  \$228  Wildfire Customer Protection Memorandum Account (WCPMA)  S120	12.	Diary Biomethane Project Memorandum Account (DBPMA)	\$6,174
15. Emergency Customer Protection Memorandum Account (ECPMA) 16. Enhanced Oil Recovery Account (EORA) 17. Establishment of the Assembly Bill 802 Memorandum Account (AB802MA) 18. General Rate Case Revenue Requirement Memorandum Account (GRCMA) 19. Green House Gas Balancing Account (GRGBA) 20. Hazardous Substance Cost-Recovery Account (HSCRA) 21. Integrated Transmission Balancing Account (ITBA) <sup>2</sup> 22. Injection Enhancement Cost Memorandum Account (IECMA) 23. Intervenor Award Memorandum Account (IMMA) 24. Liability Insurance Premium Balancing Account (IMBA) 25. Master Meter Balancing Account (IMMBA) 26. Morongo Right of Way Memorandum Account (MROWMA) 27. New Envirnomental Regulatory Balancing Account (NERBA) 28. Noncore Fixed Cost Account (NFCA) 29. Noncore Fixed Cost Account (NSBA) 30. Percentage Balancing Account (PBA) 31. Pension Balancing Account (PBA) 32. Residential Disconnect Protections Memorandum Account (RDMA) 33. Residential Disconnect Memorandum Account (RDMA) 34. Residential Disconnect Memorandum Account (RDMA) 35. Research Royalty Memorandum Account (RDMA) 36. Research Royalty Memorandum Account (RDMA) 37. Rewards & Penalties Balancing Account (RDMA) 38. Residential Uncollectible Balancing Account (RDMA) 39. Safety Enhancement Capital Cost Balancing Account (SECCBA) 30. Safety Enhancement Expense Balancing Account (SECBA) 31. Safety Enhancement Expense Balancing Account (SECBA) 32. Safety Enhancement Expense Balancing Account (SECBA) 33. Safety Enhancement Expense Balancing Account (SECBA) 34. Suptem Operator Gas Account (SOGA) 35. System Operator Gas Account (SOGA) 36. System Operator Gas Account (SOGA) 37. Remards & Penalties Balancing Account (SECBA) 38. Safety Enhancement Expense Balancing Account (SECBA) 38. Suptem Operator Gas Account (SOGA) 39. System Operator Gas Account (SOGA) 31.046 31.046 31.046 31.046 31.046 31.046 31.046 31.046 31.046 31.046 31.046 31.046 31.046 31.046 31.046	13.	Diary Biomethane Solicitation Develop. Memorandum Account (DBSDMA)	\$1,021
16. Enhanced Oil Recovery Account (EORA)  17. Establishment of the Assembly Bill 802 Memorandum Account (AB802MA)  18. General Rate Case Revenue Requirement Memorandum Account (GRCMA)  19. Green House Gas Balancing Account (GHGBA)  19. Hazardous Substance Cost-Recovery Account (HSCRA)  10. Hazardous Substance Cost-Recovery Account (IECMA)  10. Hazardous Substance Cost-Recovery Account (IECMA)  11. Injection Enhancement Cost Memorandum Account (IECMA)  12. Injection Enhancement Cost Memorandum Account (IECMA)  13. Intervenor Award Memorandum Account (IECMA)  14. Liability Insurance Premium Balancing Account (LIPBA)  15. Master Meter Balancing Account (MMBA)  16. Morongo Right of Way Memorandum Account (MROWMA)  17. New Envimomental Regulatory Balancing Account (NERBA)  18. Noncore Fixed Cost Account (NFCA)  19. Noncore Storage Balancing Account (NSBA)  19. Pension Balancing Account (PBOPBA)  19. Pension Balancing Account (PBA)  19. Pension Balancing Account (PBA)  19. Personage of Income Payment Plan Balancing Account (PIPPBA)  19. Residential Disconnect Memorandum Account (RDMA)  19. Residential Disconnect Memorandum Account (RDMA)  19. Residential Disconnect Protections Memorandum Account (RDMA)  19. Residential Disconnect Protections Memorandum Account (RDMA)  19. Residential Uncollectible Balancing Account (RPBA)  19. Residential Uncollectible Balancing Account (RDMA)  20. Residential Uncollectible Balancing Account (RDMA)  21. Residential Uncollectible Balancing Account (RDMA)  22. Safety Enhancement Capital Cost Balancing Account (SECCBA)  23. Safety Enhancement Expense Balancing Account (SECBA)  24. System Operator Gas Account (SOGA)  25. System Operator Gas Account (SOGA)  26. System Reliability Memorandum Account (SEMA)  27. System Operator Gas Account (SOGA)  28. System Operator Gas Account (SOGA)  29. System Operator Gas Account (SOGA)  20. System Counter Protection Memorandum Account (WCPMA)	14.	Economic Practicality Shortfall Memorandum Account (EPSMA)	\$326
17. Establishment of the Assembly Bill 802 Memorandum Account (AB802MA)  18. General Rate Case Revenue Requirement Memorandum Account (GRCMA)  19. Green House Gas Balancing Account (GHGBA)  20. Hazardous Substance Cost-Recovery Account (HSCRA)  21. Integrated Transmission Balancing Account (ITBA) <sup>2</sup> 22. Integrated Transmission Balancing Account (IECMA)  23. Intervenor Award Memorandum Account (IECMA)  24. Liability Insurance Premium Balancing Account (IPBA)  25. Master Meter Balancing Account (MMBA)  26. Morongo Right of Way Memorandum Account (MROWMA)  27. New Envirnomental Regulatory Balancing Account (NERBA)  28. Noncore Fixed Cost Account (NFCA)  29. Noncore Storage Balancing Account (NSBA)  29. PBOP Balancing Account (PBOPBA)  30. Pension Balancing Account (PBOPBA)  31. Pension Balancing Account (PBOPBA)  32. Residential Disconnect Memorandum Account (RDMA)  33. Residential Disconnect Memorandum Account (RDMA)  34. Residential Disconnect Protections Memorandum Account (RDPMA)  35. Research Royalty Memorandum Account (RDBA)  36. Research Royalty Memorandum Account (RDBA)  37. Rewards & Penalties Balancing Account (RDBA)  38. Safety Enhancement Capital Cost Balancing Account (SECBA)  38. Safety Enhancement Capital Cost Balancing Account (SECBA)  39. Safety Enhancement Expense Balancing Account (SECBA)  30. Safety Enhancement Expense Balancing Account (SECBA)  31. Safety Enhancement Expense Balancing Account (SECBA)  32. System Operator Gas Account (SOGA)  33. Wildfire Customer Protection Memorandum Account (WCPMA)  31.068  31.068  31.068  31.069  31.069  31.069  31.060  31.069  31.060  31.06	15.	Emergency Customer Protection Memorandum Account (ECPMA)	\$354
18. General Rate Case Revenue Requirement Memorandum Account (GRCMA)  Green House Gas Balancing Account (GHGBA)  (\$115,490  Lazardous Substance Cost-Recovery Account (HSCRA)  Integrated Transmission Balancing Account (ITBA) <sup>2</sup> Integrated Transmission Balancing Account (IECMA)  Intervenor Award Memorandum Account (IECMA)  Liability Insurance Premium Balancing Account (LIPBA)  Master Meter Balancing Account (MMBA)  St55,139  Morongo Right of Way Memorandum Account (MROWMA)  New Environmental Regulatory Balancing Account (NERBA)  Noncore Fixed Cost Account (NFCA)  Noncore Storage Balancing Account (NSBA)  Pension Balancing Account (PBOPBA)  Percentage of Income Payment Plan Balancing Account (PIPPBA)  Residential Disconnect Memorandum Account (RDMA)  Residential Disconnect Memorandum Account (RDMA)  Residential Uncollectible Balancing Account (RDBA)  Research Royalty Memorandum Account (RDBA)  Residential Uncollectible Balancing Account (RDBA)  Safety Enhancement Capital Cost Balancing Account (SECBA)  Safety Enhancement Expense Balancing Account (SECBA)  Safe	16.	Enhanced Oil Recovery Account (EORA)	\$1,212
19.       Green House Gas Balancing Account (GHGBA)       (\$115,490         20.       Hazardous Substance Cost-Recovery Account (HSCRA)       \$8,972         21.       Integrated Transmission Balancing Account (ITBA)²       \$13,397         22.       Injection Enhancement Cost Memorandum Account (IECMA)       (\$208         23.       Intervenor Award Memorandum Account (IAMA)       \$1,554         24.       Liability Insurance Premium Balancing Account (LIPBA)       (\$14,917         25.       Master Meter Balancing Account (MMBA)       \$55,139         26.       Morongo Right of Way Memorandum Account (MROWMA)       \$55,139         27.       New Envirrommental Regulatory Balancing Account (NERBA)       (\$3,317         28.       Noncore Fixed Cost Account (NFCA)       \$37,411         29.       Noncore Storage Balancing Account (NSBA)       (\$3,189         31.       Pension Balancing Account (PBOPBA)       (\$3,189         32.       Percentage of Income Payment Plan Balancing Account (PIPPBA)       \$882         33.       Residential Disconnect Memorandum Account (RDMA)       \$10         34.       Residential Uncollectible Balancing Account (RUBA)       \$67,008         36.       Residential Uncollectible Balancing Account (RUBA)       \$67,008         37.       Rewards & Penalties Balancing	17.	Establishment of the Assembly Bill 802 Memorandum Account (AB802MA)	\$1,216
20. Hazardous Substance Cost-Recovery Account (HSCRA) 21. Integrated Transmission Balancing Account (ITBA) <sup>2</sup> 22. Injection Enhancement Cost Memorandum Account (IECMA) 23. Intervenor Award Memorandum Account (IAMA) 24. Liability Insurance Premium Balancing Account (LIPBA) 25. Master Meter Balancing Account (MMBA) 26. Morongo Right of Way Memorandum Account (MROWMA) 27. New Envirnomental Regulatory Balancing Account (NERBA) 28. Noncore Fixed Cost Account (NFCA) 29. Noncore Storage Balancing Account (NSBA) 30. PBOP Balancing Account (PBOPBA) 31. Pension Balancing Account (PBOPBA) 32. Percentage of Income Payment Plan Balancing Account (RDMA) 33. Residential Disconnect Memorandum Account (RDMA) 34. Residential Disconnect Protections Memorandum Account (RDPMA) 35. Research Royalty Memorandum Account (RUBA) 36. Research Royalty Memorandum Account (RUBA) 37. Rewards & Penalties Balancing Account (RUBA) 38. Safety Enhancement Capital Cost Balancing Account (SECBA) 39. Safety Enhancement Expense Balancing Account (SECBA) 40. San Joaquin Valley Disdavantaged Communities Bal Acct (SJVDACBA) - TTM subaccount 41. System Operator Gas Account (SOGA) 42. Wildfire Customer Protection Memorandum Account (WCPMA) 43. Wildfire Customer Protection Memorandum Account (WCPMA) 43. Wildfire Customer Protection Memorandum Account (SCRMA) 43. Wildfire Customer Protection Memorandum Account (SCRMA) 44. System Reliability Memorandum Account (SCRMA) 45. System Reliability Memorandum Account (SCRMA) 46. System Reliability Memorandum Account (SCRMA) 47. System Protection Memorandum Account (SCRMA) 48. Wildfire Customer Protection Memorandum Account (WCPMA) 49. System Reliability Memorandum Account (SCRMA) 49. System Reliability Memorandum Account (SCRMA) 49. System Reliability Memorandum Account (SCRMA) 40. System Reliability Memorandum Account (SCRMA) 41. System Reliability Memorandum Account (	18.	General Rate Case Revenue Requirement Memorandum Account (GRCMA)	\$272,791
21. Integrated Transmission Balancing Account (ITBA)²       \$13,397         22. Injection Enhancement Cost Memorandum Account (IECMA)       (\$208         23. Intervenor Award Memorandum Account (IAMA)       \$1,554         24. Liability Insurance Premium Balancing Account (LIPBA)       (\$14,917         25. Master Meter Balancing Account (MMBA)       \$55,139         26. Morongo Right of Way Memorandum Account (MROWMA)       \$55,117         27. New Envirnomental Regulatory Balancing Account (NERBA)       (\$3,317         28. Noncore Fixed Cost Account (NFCA)       \$37,411         29. Noncore Storage Balancing Account (NSBA)       (\$27,737         30. PBOP Balancing Account (PBOPBA)       \$17,609         31. Pension Balancing Account (PBA)       \$17,609         32. Percentage of Income Payment Plan Balancing Account (PIPPBA)       \$882         33. Residential Disconnect Memorandum Account (RDMA)       \$10         34. Residential Disconnect Protections Memorandum Account (RDPMA)       \$2,569         35. Residential Uncollectible Balancing Account (RUBA)       \$67,008         36. Residential Uncollectible Balancing Account (RUBA)       \$67,008         37. Rewards & Penalties Balancing Account (RUBA)       \$67,008         38. Safety Enhancement Capital Cost Balancing Account (SECBA)       \$1,366         39. Safety Enhancement Expense Balancing Account (SECBA)	19.	Green House Gas Balancing Account (GHGBA)	(\$115,490)
Injection Enhancement Cost Memorandum Account (IECMA) (\$208   Intervenor Award Memorandum Account (IAMA) \$1,554	20.	Hazardous Substance Cost-Recovery Account (HSCRA)	\$6,972
1 Intervenor Award Memorandum Account (IAMA) \$1,554  24. Liability Insurance Premium Balancing Account (LIPBA) (\$14,917  25. Master Meter Balancing Account (MMBA) \$55,139  26. Morongo Right of Way Memorandum Account (MROWMA) \$55,117  27. New Envirmomental Regulatory Balancing Account (NERBA) (\$3,317  28. Noncore Fixed Cost Account (NFCA) \$37,411  29. Noncore Storage Balancing Account (NSBA) (\$27,737  30. PBOP Balancing Account (PBOPBA) (\$3,189  31. Pension Balancing Account (PBA) \$17,609  32. Percentage of Income Payment Plan Balancing Account (PIPPBA) \$882  33. Residential Disconnect Memorandum Account (RDMA) \$1,569  43. Residential Disconnect Protections Memorandum Account (RDPMA) \$2,569  35. Research Royalty Memorandum Account (RUBA) \$67,008  37. Rewards & Penalties Balancing Account (RUBA) \$67,008  38. Safety Enhancement Capital Cost Balancing Account (SECCBA) \$1,360  39. Safety Enhancement Expense Balancing Account (SECCBA) \$1,360  40. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount \$2,280  41. System Operator Gas Account (SCRMA) \$1,046  42. System Reliability Memorandum Account (SRMA) \$15,083  43. Wildfire Customer Protection Memorandum Account (WCPMA) \$15,083	21.	Integrated Transmission Balancing Account (ITBA) <sup>2</sup>	\$13,397
24. Liability Insurance Premium Balancing Account (LIPBA)  25. Master Meter Balancing Account (MMBA)  26. Morongo Right of Way Memorandum Account (MROWMA)  27. New Envirnomental Regulatory Balancing Account (NERBA)  28. Noncore Fixed Cost Account (NFCA)  29. Noncore Storage Balancing Account (NSBA)  29. PBOP Balancing Account (PBOPBA)  30. PBOP Balancing Account (PBOPBA)  31. Persion Balancing Account (PBA)  32. Percentage of Income Payment Plan Balancing Account (PIPPBA)  33. Residential Disconnect Memorandum Account (RDMA)  34. Residential Disconnect Protections Memorandum Account (RDPMA)  35. Research Royalty Memorandum Account (RUBA)  36. Research Royalty Memorandum Account (RUBA)  37. Rewards & Penalties Balancing Account (RUBA)  38. Safety Enhancement Capital Cost Balancing Account (SECBA)  39. Safety Enhancement Expense Balancing Account (SEEBA)  50. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount  50. System Operator Gas Account (SCMA)  51. 308  51. 308  51. 308  52. 509  53. 310  54. 301  54. 301  55. 319  56. 319  57. 319  58. 320	22.	Injection Enhancement Cost Memorandum Account (IECMA)	(\$206)
25. Master Meter Balancing Account (MMBA) 26. Morongo Right of Way Memorandum Account (MROWMA) 27. New Envirmomental Regulatory Balancing Account (NERBA) 28. Noncore Fixed Cost Account (NFCA) 29. Noncore Storage Balancing Account (NSBA) 30. PBOP Balancing Account (PBOPBA) 31. Pension Balancing Account (PBA) 32. Residential Disconnect Memorandum Account (RDMA) 33. Residential Disconnect Memorandum Account (RDMA) 34. Residential Disconnect Protections Memorandum Account (RDPAA) 35. Research Royalty Memorandum Account (RUBA) 36. Research Royalty Memorandum Account (RUBA) 37. Rewards & Penalties Balancing Account (RPBA) 38. Safety Enhancement Capital Cost Balancing Account (SECBA) 39. Safety Enhancement Expense Balancing Account (SECBA) 40. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount 41. System Operator Gas Account (SRMA) 42. System Reliability Memorandum Account (SRMA) 43. Wildfire Customer Protection Memorandum Account (WCPMA) 43. Wildfire Customer Protection Memorandum Account (WCPMA) 44. Wildfire Customer Protection Memorandum Account (WCPMA) 45. System Reliability Memorandum Account (SRMA) 46. System Potentian Memorandum Account (WCPMA) 47. Wildfire Customer Protection Memorandum Account (WCPMA) 48. Signal State S	23.	Intervenor Award Memorandum Account (IAMA)	\$1,554
Morongo Right of Way Memorandum Account (MROWMA)  27. New Envirnomental Regulatory Balancing Account (NERBA)  Noncore Fixed Cost Account (NFCA)  28. Noncore Storage Balancing Account (NSBA)  29. Noncore Storage Balancing Account (NSBA)  29. PBOP Balancing Account (PBOPBA)  20. Pension Balancing Account (PBA)  31. Peroentage of Income Payment Plan Balancing Account (PIPPBA)  32. Residential Disconnect Memorandum Account (RDMA)  33. Residential Disconnect Protections Memorandum Account (RDPMA)  34. Residential Uncollectible Balancing Account (RDMA)  35. Research Royalty Memorandum Account (RDBA)  36. Residential Uncollectible Balancing Account (RUBA)  37. Rewards & Penalties Balancing Account (RUBA)  38. Safety Enhancement Capital Cost Balancing Account (SECCBA)  39. Safety Enhancement Expense Balancing Account (SECCBA)  40. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount  \$298  41. System Operator Gas Account (SOGA)  \$15,083  42. Wildfire Customer Protection Memorandum Account (WCPMA)  \$126	24.	Liability Insurance Premium Balancing Account (LIPBA)	(\$14,917)
27. New Envirnomental Regulatory Balancing Account (NERBA) (\$3,317 28. Noncore Fixed Cost Account (NFCA) \$37,411 29. Noncore Storage Balancing Account (NSBA) (\$27,737 30. PBOP Balancing Account (PBOPBA) \$17,809 21. Pension Balancing Account (PBA) \$17,809 22. Residential Disconnect Memorandum Account (RDMA) \$882 33. Residential Disconnect Protections Memorandum Account (RDPMA) \$2,569 35. Research Royalty Memorandum Account (RDMA) \$2,569 36. Research Royalty Memorandum Account (RUBA) \$87,008 37. Rewards & Penalties Balancing Account (RUBA) \$87,008 38. Safety Enhancement Capital Cost Balancing Account (SECCBA) \$3 39. Safety Enhancement Expense Balancing Account (SECCBA) \$1,366 40. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount \$298 41. System Operator Gas Account (SCRMA) \$1,046 42. System Reliability Memorandum Account (SRMA) \$15,083 43. Wildfire Customer Protection Memorandum Account (WCPMA) \$126	25.	Master Meter Balancing Account (MMBA)	\$55,139
28. Noncore Fixed Cost Account (NFCA) \$37,411 29. Noncore Storage Balancing Account (NSBA) (\$27,737 30. PBOP Balancing Account (PBOPBA) \$17,609 31. Pension Balancing Account (PBA) \$17,609 32. Percentage of Income Payment Plan Balancing Account (PIPPBA) \$882 33. Residential Disconnect Memorandum Account (RDMA) \$10 34. Residential Disconnect Protections Memorandum Account (RDPMA) \$2,569 35. Research Royalty Memorandum Account (RRMA) \$185 36. Residential Uncollectible Balancing Account (RUBA) \$67,008 37. Rewards & Penalties Balancing Account (RUBA) \$67,008 38. Safety Enhancement Capital Cost Balancing Account (SECCBA) \$3 39. Safety Enhancement Expense Balancing Account (SECBA) \$1,366 40. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount \$298 41. System Operator Gas Account (SCA) \$1,046 42. System Reliability Memorandum Account (SRMA) \$15,083 43. Wildfire Customer Protection Memorandum Account (WCPMA) \$126	26.	Morongo Right of Way Memorandum Account (MROWMA)	\$55,117
29. Noncore Storage Balancing Account (NSBA)  30. PBOP Balancing Account (PBOPBA)  31. Pension Balancing Account (PBA)  32. Percentage of Income Payment Plan Balancing Account (PIPPBA)  33. Residential Disconnect Memorandum Account (RDMA)  34. Residential Disconnect Protections Memorandum Account (RDPMA)  35. Research Royalty Memorandum Account (RRMA)  36. Reswards & Penalties Balancing Account (RUBA)  37. Rewards & Penalties Balancing Account (RUBA)  38. Safety Enhancement Capital Cost Balancing Account (SECCBA)  39. Safety Enhancement Expense Balancing Account (SECBA)  40. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount  \$298  41. System Operator Gas Account (SCA)  \$10.00  \$11.00  \$10.00	27.	New Environmental Regulatory Balancing Account (NERBA)	(\$3,317)
30. PBOP Balancing Account (PBOPBA) (\$3,189 31. Pension Balancing Account (PBA) \$17,609 32. Residential Disconnect Memorandum Account (RDMA) \$10 34. Residential Disconnect Protections Memorandum Account (RDPMA) \$2,569 35. Research Royalty Memorandum Account (RRMA) \$185 36. Residential Uncollectible Balancing Account (RUBA) \$67,008 37. Rewards & Penalties Balancing Account (RUBA) \$67,008 38. Safety Enhancement Capital Cost Balancing Account (SECCBA) \$38 39. Safety Enhancement Expense Balancing Account (SECBA) \$1,366 40. System Operator Gas Account (SOGA) \$1,046 42. System Reliability Memorandum Account (SRMA) \$15,083 43. Wildfire Customer Protection Memorandum Account (WCPMA) \$15,083	28.	Noncore Fixed Cost Account (NFCA)	\$37,411
31. Pension Balancing Account (PBA) \$17,609 32. Percentage of Income Payment Plan Balancing Account (PIPPBA) \$882 33. Residential Disconnect Memorandum Account (RDMA) \$10 34. Research Royalty Memorandum Account (RRMA) \$2,569 35. Residential Uncollectible Balancing Account (RUBA) \$87,008 36. Rewards & Penalties Balancing Account (RUBA) \$87,008 37. Safety Enhancement Capital Cost Balancing Account (SECCBA) \$38. Safety Enhancement Expense Balancing Account (SECBA) \$1,366 40. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount \$298 41. System Operator Gas Account (SOGA) \$1,046 42. Wildfire Customer Protection Memorandum Account (WCPMA) \$126	29.	Noncore Storage Balancing Account (NSBA)	(\$27,737)
32. Percentage of Income Payment Plan Balancing Account (PIPPBA)  33. Residential Disconnect Memorandum Account (RDMA)  34. Research Royalty Memorandum Account (RRMA)  35. Research Royalty Memorandum Account (RRMA)  36. Residential Uncollectible Balancing Account (RUBA)  37. Rewards & Penalties Balancing Account (RPBA)  38. Safety Enhancement Capital Cost Balancing Account (SECCBA)  39. Safety Enhancement Expense Balancing Account (SECBA)  39. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount  \$298  40. System Operator Gas Account (SOGA)  \$1,046  \$25. System Reliability Memorandum Account (SRMA)  \$15.083  \$126	30.	PBOP Balancing Account (PBOPBA)	(\$3,189)
33. Residential Disconnect Memorandum Account (RDMA) \$10 34. Residential Disconnect Protections Memorandum Account (RDPMA) \$2,569 35. Research Royalty Memorandum Account (RRMA) \$87,008 36. Residential Uncollectible Balancing Account (RUBA) \$87,008 37. Rewards & Penalties Balancing Account (RPBA) \$87,008 38. Safety Enhancement Capital Cost Balancing Account (SECCBA) \$39. Safety Enhancement Expense Balancing Account (SECBA) \$1,366 40. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount \$298 41. System Operator Gas Account (SOGA) \$1,046 42. System Reliability Memorandum Account (SRMA) \$15,083 43. Wildfire Customer Protection Memorandum Account (WCPMA) \$126	31.	Pension Balancing Account (PBA)	\$17,609
34. Residential Disconnect Protections Memorandum Account (RDPMA)  35. Research Royalty Memorandum Account (RRMA)  36. Residential Uncollectible Balancing Account (RUBA)  37. Rewards & Penalties Balancing Account (RPBA)  38. Safety Enhancement Capital Cost Balancing Account (SECCBA)  39. Safety Enhancement Expense Balancing Account (SEEBA)  40. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount  \$298  41. System Operator Gas Account (SOGA)  \$1,046  \$258  \$42. System Reliability Memorandum Account (SRMA)  \$15,083  \$126	32.		\$882
35. Research Royalty Memorandum Account (RRMA) (\$185 36. Residential Uncollectible Balancing Account (RUBA) \$87,008 37. Rewards & Penalties Balancing Account (RPBA) (\$4,381 38. Safety Enhancement Capital Cost Balancing Account (SECCBA)³ \$42,301 39. Safety Enhancement Expense Balancing Account (SEEBA) \$1,366 40. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount \$298 41. System Operator Gas Account (SOGA) \$1,046 42. System Reliability Memorandum Account (SRMA) \$15,083 43. Wildfire Customer Protection Memorandum Account (WCPMA) \$126		,	\$10
36. Residential Uncollectible Balancing Account (RUBA) \$87,008 37. Rewards & Penalties Balancing Account (RPBA) (\$4,381 38. Safety Enhancement Capital Cost Balancing Account (SECCBA)³ \$42,301 39. Safety Enhancement Expense Balancing Account (SEEBA) \$1,366 40. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount \$298 41. System Operator Gas Account (SOGA) \$1,046 42. System Reliability Memorandum Account (SRMA) \$15,083 43. Wildfire Customer Protection Memorandum Account (WCPMA) \$126		, ,	
37. Rewards & Penalties Balancing Account (RPBA) (\$4,381  38. Safety Enhancement Capital Cost Balancing Account (SECCBA) <sup>3</sup> \$42,301  39. Safety Enhancement Expense Balancing Account (SEEBA) \$1,366  40. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount \$298  41. System Operator Gas Account (SOGA) \$1,046  42. System Reliability Memorandum Account (SRMA) \$15,083  43. Wildfire Customer Protection Memorandum Account (WCPMA) \$126		, , , , , , , , , , , , , , , , , , , ,	
38.       Safety Enhancement Capital Cost Balancing Account (SECCBA)³       \$42,301         39.       Safety Enhancement Expense Balancing Account (SEEBA)       \$1,366         40.       San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount       \$298         41.       System Operator Gas Account (SOGA)       \$1,046         42.       System Reliability Memorandum Account (SRMA)       \$15,083         43.       Wildfire Customer Protection Memorandum Account (WCPMA)       \$126			
39.       Safety Enhancement Expense Balancing Account (SEEBA)       \$1,366         40.       San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount       \$298         41.       System Operator Gas Account (SOGA)       \$1,046         42.       System Reliability Memorandum Account (SRMA)       \$15,083         43.       Wildfire Customer Protection Memorandum Account (WCPMA)       \$126	1	* ' '	l
40. San Joaquin Valley Disadvantaged Communities Bal Acct (SJVDACBA) - TTM subaccount \$298 41. System Operator Gas Account (SOGA) \$1,046 42. System Reliability Memorandum Account (SRMA) \$15,083 43. Wildfire Customer Protection Memorandum Account (WCPMA) \$126			
41.       System Operator Gas Account (SOGA)       \$1,046         42.       System Reliability Memorandum Account (SRMA)       \$15,083         43.       Wildfire Customer Protection Memorandum Account (WCPMA)       \$126			\$298
43. Wildfire Customer Protection Memorandum Account (WCPMA) \$126			\$1,046
	42.	System Reliability Memorandum Account (SRMA)	\$15,083
Total \$395,168	43.	Wildfire Customer Protection Memorandum Account (WCPMA)	\$126
		Total	\$395,168

#### Notes:

<sup>&</sup>lt;sup>1</sup>Balances exclude Franchise Fees and Uncollectibles.

<sup>&</sup>lt;sup>2</sup>Balance reflects combined SoCalGas & SDG&E ITBA Balanced re-allocated between utilities based on cold year throughput.

<sup>&</sup>lt;sup>3</sup>Balance excludes 2017 PSEP Forecast & 2018 Reasonablness Review.