

April 28, 2020

J. Bret Lane
Chairman and Chief Executive Officer
Southern California Gas Company
555 West Fifth Street
Los Angeles, CA 90013-1001

Gas Company
Statement on Form S-3
2020

Re: Southern California
Registration
Filed April 21,
File No. 333-237770

Dear Mr. Lane:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc:
Esq.

Michael E. Sullivan,