

April 5, 2023

Scott D. Drury
Chief Executive Officer
Southern California Gas Company
555 West 5th Street
Los Angeles, California 90013-1011

Gas Company
Statement on Form S-3
2023

Re: Southern California
Registration
Filed March 29,
File No. 333-270939

Dear Scott D. Drury:

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 Claudia Rios, Staff Attorney, at (202) 551-8770 with any questions.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:

Michael Sullivan, Esq.