



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 5, 2023

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

**Re: Southern California Gas Company  
Registration Statement on Form S-3  
Filed March 29, 2023  
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.