



**Southern California Gas Company**  
**555 West Fifth Street**  
**Los Angeles, California 90013-1001**

April 25, 2023

**VIA EDGAR**

Division of Corporation Finance, Office of Energy & Transportation  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Southern California Gas Company**  
**Registration Statement on Form S-3**  
**Filed March 29, 2023**  
**File No. 333-270939**

Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, the undersigned, on behalf of Southern California Gas Company, respectfully requests that the effective date of the Registration Statement on Form S-3 referred to above be accelerated so that it will become effective at 4:00 P.M. Eastern Time on April 27, 2023, or as soon as practicable thereafter.

If you have any questions or require additional information, please contact Michael E. Sullivan, Esq. of Latham & Watkins LLP at (858) 523-3959. Thank you for your assistance and cooperation in this matter.

*[Signature Page Follows]*

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Very truly yours,

SOUTHERN CALIFORNIA GAS COMPANY

By: /s/ Mia L. DeMontigny

Mia L. DeMontigny

Senior Vice President, Chief Financial Officer and  
Chief Accounting Officer

cc: Michael E. Sullivan, Esq.,  
Latham & Watkins LLP

[*Acceleration Request Letter*]