

PUBLIC UTILITIES COMMISSION  
505 Van Ness Avenue  
San Francisco CA 94102-3298



**Southwest Gas Corporation**  
**GAS (Corp ID 905)**  
**Status of Advice Letter 1236G**  
**As of December 29, 2022**

Subject: Annual Regulatory Balancing Account Update for Rates Effective January 1, 2022

Division Assigned: Energy

Date Filed: 11-30-2022

Date to Calendar: 12-07-2022

Authorizing Documents: G-3538

Authorizing Documents: D1510032

Authorizing Documents: D1803017

Authorizing Documents: D2003027

Authorizing Documents: D2007016

Authorizing Documents: D2103052

**Disposition:**

**Accepted**

**Effective Date:**

**01-01-2023**

**PUBLIC UTILITIES COMMISSION**  
505 Van Ness Avenue  
San Francisco CA 94102-3298



Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

[edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)

AL Certificate Contact Information:

Valerie J. Ontiveroz

702 876-7323

[valerie.ontiveroz@swgas.com](mailto:valerie.ontiveroz@swgas.com)

**PUBLIC UTILITIES COMMISSION**  
505 Van Ness Avenue  
San Francisco CA 94102-3298



To: Energy Company Filing Advice Letter

From: Energy Division PAL Coordinator

Subject: Your Advice Letter Filing

The Energy Division of the California Public Utilities Commission has processed your recent Advice Letter (AL) filing and is returning an AL status certificate for your records.

The AL status certificate indicates:

- Advice Letter Number
- Name of Filer
- CPUC Corporate ID number of Filer
- Subject of Filing
- Date Filed
- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)
- Effective Date of Filing
- Other Miscellaneous Information (e.g., Resolution, if applicable, etc.)

The Energy Division has made no changes to your copy of the Advice Letter Filing; please review your Advice Letter Filing with the information contained in the AL status certificate, and update your Advice Letter and tariff records accordingly.

All inquiries to the California Public Utilities Commission on the status of your Advice Letter Filing will be answered by Energy Division staff based on the information contained in the Energy Division's PAL database from which the AL status certificate is generated. If you have any questions on this matter please contact the:

Energy Division's Tariff Unit by e-mail to  
**[edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)**



## SOUTHWEST GAS CORPORATION

December 28, 2022

ATTN: Tariff Unit, Energy Division  
[edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)  
California Public Utilities Commission  
505 Van Ness Avenue, 4<sup>th</sup> Floor  
San Francisco, CA 94102

Subject: Southwest Gas Corporation (U 905 G)  
Advice Letter No. 1236

Enclosed please find Southwest Gas Corporation's (Southwest Gas) revised Advice Letter (AL) Summary that was originally submitted with Advice Letter No. 1236. AL 1236 is Southwest Gas' *2023 Annual Regulatory Balancing Account Update, and Transportation and Storage Rate Adjustments*.

The original AL Summary sheet inadvertently noted January 1, 2022 in the "Subject of AL" section. The attached revised AL Summary now aligns with the subject of AL 1236.

Sincerely,

Valerie J. Ontiveroz  
Regulatory Manager/California

Attachment



# ADVICE LETTER SUMMARY



## ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No.:

Utility type:

ELC       GAS       WATER  
 PLC       HEAT

Contact Person:

Phone #:  
E-mail:  
E-mail Disposition Notice to:

EXPLANATION OF UTILITY TYPE

ELC = Electric      GAS = Gas      WATER = Water  
PLC = Pipeline      HEAT = Heat

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #:

Tier Designation:

Subject of AL:

Keywords (choose from CPUC listing):

AL Type:  Monthly     Quarterly     Annual     One-Time     Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #:

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL:

Summarize differences between the AL and the prior withdrawn or rejected AL:

Confidential treatment requested?  Yes     No

If yes, specification of confidential information:

Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required?  Yes     No

Requested effective date:

No. of tariff sheets:

Estimated system annual revenue effect (%):

Estimated system average rate effect (%):

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected:

Service affected and changes proposed<sup>1</sup>:

Pending advice letters that revise the same tariff sheets:

<sup>1</sup>Discuss in AL if more space is needed.

**Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this submittal, unless otherwise authorized by the Commission, and shall be sent to:**

CPUC, Energy Division  
Attention: Tariff Unit  
505 Van Ness Avenue  
San Francisco, CA 94102  
Email: [EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)

Name:  
Title:  
Utility Name:  
Address:  
City: State:  
Telephone (xxx) xxx-xxxx:  
Facsimile (xxx) xxx-xxxx:  
Email:

Name:  
Title:  
Utility Name:  
Address:  
City: State:  
Telephone (xxx) xxx-xxxx:  
Facsimile (xxx) xxx-xxxx:  
Email:

## ENERGY Advice Letter Keywords

Affiliate	Direct Access	Preliminary Statement
Agreements	Disconnect Service	Procurement
Agriculture	ECAC / Energy Cost Adjustment	Qualifying Facility
Avoided Cost	EOR / Enhanced Oil Recovery	Rebates
Balancing Account	Energy Charge	Refunds
Baseline	Energy Efficiency	Reliability
Bilingual	Establish Service	Re-MAT/Bio-MAT
Billings	Expand Service Area	Revenue Allocation
Bioenergy	Forms	Rule 21
Brokerage Fees	Franchise Fee / User Tax	Rules
CARE	G.O. 131-D	Section 851
CPUC Reimbursement Fee	GRC / General Rate Case	Self Generation
Capacity	Hazardous Waste	Service Area Map
Cogeneration	Increase Rates	Service Outage
Compliance	Interruptible Service	Solar
Conditions of Service	Interutility Transportation	Standby Service
Connection	LIEE / Low-Income Energy Efficiency	Storage
Conservation	LIRA / Low-Income Ratepayer Assistance	Street Lights
Consolidate Tariffs	Late Payment Charge	Surcharges
Contracts	Line Extensions	Tariffs
Core	Memorandum Account	Taxes
Credit	Metered Energy Efficiency	Text Changes
Curtable Service	Metering	Transformer
Customer Charge	Mobile Home Parks	Transition Cost
Customer Owned Generation	Name Change	Transmission Lines
Decrease Rates	Non-Core	Transportation Electrification
Demand Charge	Non-firm Service Contracts	Transportation Rates
Demand Side Fund	Nuclear	Undergrounding
Demand Side Management	Oil Pipelines	Voltage Discount
Demand Side Response	PBR / Performance Based Ratemaking	Wind Power
Deposits	Portfolio	Withdrawal of Service
Depreciation	Power Lines	



# **SOUTHWEST GAS CORPORATION**

November 30, 2022

## **Advice Letter No. 1236-G**

(U 905 G)

Public Utilities Commission of the State of California

### **Subject: 2023 Annual Regulatory Balancing Account Update, and Transportation and Storage Rate Adjustments**

Southwest Gas Corporation (Southwest Gas) hereby submits for approval to the California Public Utilities Commission (Commission) revisions to its California Gas Tariff. The tariff sheets being modified with this submission are listed on Attachment A.

### **Purpose**

The purpose of this submission is to update the following:

1. Customer Data Modernization Initiative Balancing Accounting (CDMIBA) surcharges, as authorized in Ordering Paragraph (OP) 7 in Decision (D).20-07-016
2. Balancing account surcharges related to the Fixed Cost Adjustment Mechanism (FCAM) as authorized in D.08-11-048 and the Interstate Transportation Cost Adjustment Mechanism (ITCAM) as authorized in D.94-12-022, and Transportation and storage rates
3. Greenhouse Gas (GHG) compliance costs and allowance revenue proceeds in accordance with D.15-10-032, as modified by D.18-03-017
4. Infrastructure Reliability and Replacement Adjustment Mechanism (IRRAM), as authorized in D.21-03-052
5. Mobilehome Park Conversion Balancing Account (MHPCBA) surcharges, as authorized in D.14-03-021
6. Balancing account surcharges related to the Natural Gas Leak Abatement Program as authorized in OP 6 in Resolution G-3538

### **Annual Regulatory Balancing Account Update and Transportation and Storage Rate Adjustments**

#### **1. CDMIBA Rate Adjustments**

Southwest Gas implemented the CDMIBA surcharges for each of its three ratemaking jurisdictions: Southern California, Northern California and South Lake Tahoe, to recover costs related to the Customer Data Modernization Initiative approved in D.20-07-016 and placed into service on May 3, 2021. The proposed rates are set forth in Attachment B.





## 2. FCAM, ITCAM and Transportation and Storage Rates

The calculation of Southwest Gas' 2023 FCAM and ITCAM balancing account surcharges and upstream transportation and storage rates are provided in Attachment C.

## 3. GHG Costs, Allowance Proceeds, California Climate Credit, Emissions and Compliance Instrument Procurement Limit

In D.15-10-032, the Commission resolved Phase 2 issues in Rulemaking (R.) 14-03-003,<sup>1</sup> and directed the respondent natural gas utilities, including Southwest Gas, to utilize the tables provided in Appendix A to D.15-10-032 to annually forecast their GHG compliance costs and allowance proceeds<sup>2</sup> and also include a "...narrative summary describing activities completed in the current year, including any deviations from what was forecasted for the current year, and projecting activities in the forecast year...".<sup>3</sup> Subsequently, Table C has been modified to reflect the following:

- Resolution G-3565,<sup>4</sup> and later D.20-03.027,<sup>5</sup> ordered the gas utilities to modify Table C of the Appendix A tables to include a Line 9b titled "SB 1477 Compliance Costs" to record each gas utility's gas of the Senate Bill 1477 funding for the Building Initiative for Low-Emissions Development (BUILD) Program and the Technology and Equipment for Clean heating (TECH) Initiative.<sup>6</sup> Southwest Gas' allocated portion of the funding is \$815,000 on a Fiscal Year basis, beginning in Fiscal Year 2019-2020 and ending in Fiscal Year 2022-2023.<sup>7</sup>
- D.20-12-031 required Southwest Gas to allocate \$652,000 of its 2022-2023 GHG allowance revenue proceeds (\$326,000 annually), its proportional share to fund the additional \$40 million added to the Biomethane Monetary Incentive Program.
- D.22-02-025 required Southwest Gas to allocate \$652,000 of its 2022 GHG allowance revenue proceeds, its proportional share to fund BIO-SNG Pilot Projects.

The Appendix A tables are provided in Attachment D.

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<sup>1</sup> R.14-03-003, "Order Instituting Rulemaking to Address Natural Gas Distribution Utility Cost and Revenue Issues Associated with Greenhouse Gas Emissions," adopted by the Commission on March 12, 2014

<sup>2</sup> OP 6 in D.15-10-032 directs the natural gas utilities to utilize the calculations, methodologies and procedures adopted in Appendix A to D.15-10-032 to implement the California Climate Credit and GHG compliance costs and include the Appendix A tables in their annual natural gas true-up advice letters that set transportation rates.

<sup>3</sup> D.15-10-032, at pg. 19.

<sup>4</sup> Resolution G-3565. *Directing investor-owned gas utilities that participate in California's Cap-and-Trade Program to ensure the availability of first year funding necessary to implement Senate Bill (SB) No. 1477 (Stern, 2018) – Low emissions buildings and sources of heat energy*, OP 3 at pgs. 7-8..

<sup>5</sup> D.20-03-027, *Decision Establishing Building Decarbonization Pilot Programs*, effective March 26, 2020, OP 3 at pgs. 106-107.

<sup>6</sup> Line 10 description in Table C was modified pursuant to Resolution G3565 and D.20-03-027 to state "Net GHG Proceeds Available for Customer (\$) (Line 8 + Line 9 + and Line 9b)".

<sup>7</sup> Resolution G-3565, OP 1 at pg. 7.



***Table A – Forecasted Revenue Requirement***

Table A illustrates the calculation of the forecasted revenue requirement associated with Southwest Gas' recorded GHG compliance costs as offset by the revenue requirement for the respective GHG compliance costs.

Southwest Gas considers certain information contained in Table A confidential, including Gross Throughput (Line 1), Throughput to Covered Entities (Line 2), and is providing this information to the Energy Division confidentially under separate cover pursuant to D.15-10-032 and D.16-08-024.

***Table B – Recorded GHG Costs***

Southwest Gas has included recorded costs in Table B utilizing the weighted average cost methodology. Because Table B contains confidential information, it is being provided to the Energy Division confidentially under separate cover pursuant to D.15-10-032 and D.16-08-024.

***Table C – GHG Allowance Proceeds***

Under the Cap-and-Trade Program, the California Air Resources Board (CARB) annually allocates GHG allowances to natural gas utilities for the benefit of their ratepayers, and CARB requires the utilities to consign a minimum percentage of the allowances for sale in CARB's allowance auctions, with consignment requirements beginning at 25 percent in 2015 and increasing 5 percent annually through 2030.<sup>8</sup> In D.15-10-032 and D.18-03-017, the Commission found it appropriate to return allowance proceeds received from the sale of GHG allowances to residential customers only as the on-bill California Climate Credit annually each April. The California Climate Credit is calculated as the GHG allowance proceeds remaining after subtracting Southwest Gas' outreach and administrative expenses as well as its allocated portion of SB 1477 costs of \$407,500 from the total allowance proceeds and dividing the result by the number of residential households.<sup>9</sup> Southwest Gas' administrative and outreach expenses are discussed below. Southwest Gas forecasts approximately \$11.26 million net GHG allowance proceeds available for return to customers in 2023.

Southwest Gas' 2023 California Climate Credit is \$56.35.

***Table D – Outreach and Administrative Expenses***

Southwest Gas will continue its Outreach and Education Plan (O&E Plan) in 2023, which includes the following:

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<sup>8</sup> D.15-10-032, at pg. 5. Also reference, CARB Final Regulation Order, *Article 5: California Cap on Greenhouse Gas Emissions and Market-Based Compliance Mechanisms*, §95893. Allocation of Natural Gas Suppliers for Protection of Natural Gas Ratepayers, at pg. 223.

<sup>9</sup> D.15-10-032, at pg. 37.



- Email blast
- Bill Insert
- On-bill messaging
- On-hold phone messaging

Southwest Gas does not anticipate any incremental printing costs for bill inserts in 2022 and has forecasted costs related only to email blasts (\$1,500) for 2023.

#### ***Table E – Compliance Obligation Over Time***

Southwest Gas has included its 2015 through 2021 verified emissions in Table E.

#### ***Compliance Instrument Procurement Limit***

The Commission adopted a GHG compliance instrument procurement limit formula for the natural gas utilities in D.14-12-040. Pursuant to D.15-10-032, procurement limits shall be provided to the Energy Division confidentially. As such, Southwest Gas will provide its annual GHG procurement limit to the Energy Division under separate cover.

#### **4. IRRAM Rate Adjustment**

D.21-03-052 authorizes Southwest Gas to recover costs associated with its three risk-based decision-making programs - Targeted Pipe Replacement Program (TPRP), Meter Protection Program (MPP) and School Customer-Owned Yard Line (COYL) Program – through its IRRAM. Southwest Gas implemented its TPRP in 2021. Additionally, Southwest Gas is not seeking rate adjustments for its MPP and School COYL Programs given the limited implementation of these programs. The TPRP is only applicable to Southwest Gas' Southern California service territory, therefore, this Advice Letter only seeks authorization to adjust its IRRAM surcharge for its Southern California rate jurisdiction. The IRRAM rate calculation is set forth in Attachment E.

#### **5. MHPCBA Rate Adjustments**

The calculation of Southwest Gas' 2023 MHPCBA surcharge to adjust rates for the "To the Meter" subaccount is provided in Attachment F.

#### **6. Natural Gas Leak Abatement Program Costs**

Resolution G-3538 approved Southwest Gas' 2018 and 2019 Natural Gas Leak Abatement Program (2018-2019 Leak Abatement Program) forecasted costs and applicable rates for recovery through its balancing accounts surcharges as set forth in Advice Letter Nos. 1055-A and 1055-B. Pursuant to OP 6 in Resolution G-3538:

The balance in the two-way balancing account shall be subject to refund or recovery from customers in the following year through the Annual Gas True up advice letter filing



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Southwest Gas did not forecast any new costs related to its 2022-2023 Leak Abatement Program. Accordingly, through this Advice Letter Southwest Gas only seeks to true up the balances in its Natural Gas Leak Abatement Program Balancing Account (NGLAPBA) and the New Environmental Regulatory Balancing Account (NERBA) for its 2018-2019 Leak Abatement Program costs approved in Resolution G-3538. The proposed rates are set forth in Attachment G.

### **Effective Date**

Southwest Gas believes this Advice Letter is subject to Energy Division disposition and should be classified as Tier 2 (Effective after Energy Division Disposition) pursuant to General Order (GO) 96-B. Southwest Gas respectfully requests the revised tariff sheets be approved December 30, 2022, which is thirty (30) days from the date submitted, with an effective date of January 1, 2023.

### **Protest**

Anyone may protest this Advice Letter to the Commission's Energy Division. The protest must state the grounds upon which it is based with specificity and must be sent no later than 20 days after the date of this Advice Letter submission. Protests are to be submitted electronically to the Commission's Energy Division at:

Email: [edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)

In addition, protests and all other correspondence regarding this Advice Letter should be sent electronically to:

Ms. Valerie J. Ontiveroz  
Regulatory Manager/California  
Email: [valerie.ontiveroz@swgas.com](mailto:valerie.ontiveroz@swgas.com)  
[regserve@swgas.com](mailto:regserve@swgas.com)

### **Notice**

Pursuant to Energy Industry Rule 3.1(1), Southwest Gas is exempt from the notice requirements set forth in General Rule 4.2 in GO 96-B since this Advice Letter is submitted in compliance with the various decisions noted herein.

### **Service**

In accordance with GO 96-B, General Rule 7.2, Southwest Gas is serving copies of this Advice Letter and related tariff sheets to the utilities and interested parties shown on the attached distribution list.

Respectfully submitted,



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November 30, 2022

SOUTHWEST GAS CORPORATION

By: Valerie J. Ontiveroz  
Valerie J. Ontiveroz

Attachments

**Distribution List**

Advice Letter No. 1236-G

In conformance with GO 96-B, General Rule 4.3

The following individuals or entities have been served by electronic mail:

Matt Baker, Director  
Public Advocates Office  
[Matt.Baker@cpuc.ca.gov](mailto:Matt.Baker@cpuc.ca.gov)

Pacific Gas & Electric Company  
[PGETariffs@pge.com](mailto:PGETariffs@pge.com)

Southern California Gas Company  
[GLenart@socalgas.com](mailto:GLenart@socalgas.com)  
Tariffs@socalgas.com

San Diego Gas & Electric Company  
[SDG&ETariffs@SempraUtilities.com](mailto:SDG&ETariffs@SempraUtilities.com)

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Scott Blaising  
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Jim Mosher  
[copperbeecllc@gmail.com](mailto:copperbeecllc@gmail.com)

ATTACHMENT A  
Advice Letter No. 1236-G

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
180th Revised Sheet No. 65	Statement of Rates - Rates Applicable to Southern California Service Area	178th Revised Sheet No. 65
182nd Revised Sheet No. 66	Statement of Rates - Rates Applicable to Southern California Service Area	180th Revised Sheet No. 66
72nd Revised Sheet No. 67	Statement of Rates - Rates Applicable to Southern California Service Area	71st Revised Sheet No. 67
178th Revised Sheet No. 68	Statement of Rates - Rates Applicable to Northern California Service Area	176th Revised Sheet No. 68
180th Revised Sheet No. 69	Statement of Rates - Rates Applicable to Northern California Service Area	178th Revised Sheet No. 69
85th Revised Sheet No. 70	Statement of Rates - Rates Applicable to Northern California Service Area	84th Revised Sheet No. 70
179th Revised Sheet No. 71	Statement of Rates - Rates Applicable to South Lake Tahoe Service Area	177th Revised Sheet No. 71
116th Revised Sheet No. 72	Statement of Rates - Rates Applicable to South Lake Tahoe Service Area	115th Revised Sheet No. 72
24th Revised Sheet No. 73	Statement of Rates - Rates Applicable to South Lake Tahoe Service Area	23rd Revised Sheet No. 73

**STATEMENT OF RATES**  
**RATES APPLICABLE TO SOUTHERN CALIFORNIA SERVICE AREA [1]**

Schedule No. and Type of Charge	Margin	Charges [2]		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
		and Adjustments			CPUC	PPP		
<b>GS-10-Residential Gas Service</b>								
Basic Service Charge	\$ 5.75							\$ 5.75
Cost per Therm								
Baseline Quantities	\$ .82279	\$ .35628	\$ 1.17907	\$ .00577	\$ .16288	\$ .54024	\$ 1.88796	
Tier II	\$ 1.03690	.35628	1.39318	.00577	.16288	.54024	2.10207	
<b>GS-11-Residential Air-Conditioning Gas Service</b>								
Basic Service Charge	\$ 5.00							\$ 5.00
Cost per Therm								
Tier I	\$ .82279	\$ .35628	\$ 1.17907	\$ .00577	\$ .16288	\$ .54024	\$ 1.88796	
Tier II	1.03690	.35628	1.39318	.00577	.16288	.54024	2.10207	
Air-Conditioning	\$ .46751	.35628	.82379	.00577	.16288	.54024	1.53268	
<b>GS-12-CARE Residential Gas Service</b>								
Basic Service Charge	\$ 4.00							\$ 4.00
Cost per Therm								
Baseline Quantities	\$ .47893	\$ .35628	\$ .83521	\$ .00577	\$ .03595	\$ .54024	\$ 1.41717	
Tier II	\$ .65022	.35628	1.00650	.00577	.03595	.54024	\$ 1.58846	
<b>GS-15-Secondary Residential Gas Service</b>								
Basic Service Charge	\$ 6.00							\$ 6.00
Cost per Therm	\$ 1.28065	\$ .35628	\$ 1.63693	\$ .00577	\$ .16288	\$ .54024	\$ 2.34582	
<b>GS-20-Multi-Family Master-Metered Gas Service</b>								
Basic Service Charge	\$ 25.00							\$ 25.00
Cost per Therm								
Baseline Quantities	\$ .82279	\$ .35628	\$ 1.17907	\$ .00577	\$ .16288	\$ .54024	\$ 1.88796	
Tier II	1.03690	.35628	1.39318	.00577	.16288	.54024	2.10207	
<b>GS-25-Multi-Family Master-Metered Gas Service-Submetered</b>								
Basic Service Charge	\$ 25.00							\$ 25.00
Cost per Therm								
Baseline Quantities	\$ .82279	\$ .35628	\$ 1.17907	\$ .00577	\$ .16288	\$ .54024	\$ 1.88796	
Tier II	1.03690	.35628	1.39318	.00577	.16288	.54024	2.10207	
Submetered Discount per Occupied Space	(\$8.64)						(\$8.64)	
<b>GS-35-Agriculture Employee Housing &amp; Nonprofit Group Living Facility Gas Service</b>								
Basic Service Charge	\$ 8.80							\$ 8.80
Cost per Therm								
First 100	\$ .41466	\$ .35628	\$ .77094	\$ .00577	\$ .03595	\$ .54024	\$ 1.35290	
Next 500	\$ .26342	.35628	.61970	.00577	.03595	.54024	1.20166	
Next 2,400	\$ .14244	.35628	.49872	.00577	.03595	.54024	1.08068	
Over 3,000	\$ .00982	.35628	.36610	.00577	.03595	.54024	.94806	
<b>GS-40-Core General Gas Service (non-Covered Entities)</b>								
Basic Service Charge	\$ 11.00							\$ 11.00
Transportation Service Charge	\$ 780.00							\$ 780.00
Cost per Therm								
First 100	\$ .74246	\$ .35628	\$ 1.09874	\$ .00577	\$ .16288	\$ .54024	\$ 1.80763	
Next 500	\$ .55341	.35628	.90969	.00577	.16288	.54024	1.61858	
Next 2,400	\$ .40218	.35628	.75846	.00577	.16288	.54024	1.46735	
Over 3,000	\$ .23640	.35628	.59268	.00577	.16288	.54024	1.30157	



**STATEMENT OF RATES**  
**RATES APPLICABLE TO SOUTHERN CALIFORNIA SERVICE AREA [1]**

Schedule No. and Type of Charge	Margin	Charges [2] and Adjustments		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
					CPUC	PPP		
<b>GS-40-Core General Gas Service (Covered Entities)</b>								
Basic Service Charge	\$11.00							\$11.00
Transportation Service Charge	\$780.00							\$780.00
Cost per Therm								
First 100	\$ .74246	\$ .21187	\$ .95433	\$ .00577	\$ .16288	\$ .54024		\$ 1.66322
Next 500	\$ .55341	.21187	.76528	.00577	.16288	.54024		1.47417
Next 2,400	\$ .40218	.21187	.61405	.00577	.16288	.54024		1.32294
Over 3,000	\$ .23640	.21187	.44827	.00577	.16288	.54024		1.15716
<b>GS-50-Core Natural Gas Service for Motor Vehicles</b>								
Basic Service Charge	\$25.00							\$25.00
Cost per Therm	\$ .16299	\$ .35628	\$ .51927	\$ .00577	\$ .16288	\$ .54024		\$ 1.22816
<b>GS-60-Core Internal Combustion Engine Gas Service</b>								
Basic Service Charge	\$25.00							\$25.00
Cost per Therm	\$ .24838	\$ .35628	\$ .60466	\$ .00577	\$ .16288	\$ .54024		\$ 1.31355
<b>GS-66-Core Small Electric Power Generation Gas Service</b>								
Basic Service Charge	\$25.00							\$25.00
Cost per Therm	\$ .35943	\$ .35628	\$ .71571	\$ .00577		\$ .54024		\$ 1.26172
<b>GS-70-Noncore General Gas Transportation Service</b>								
Basic Service Charge	\$100.00							\$100.00
Transportation Service Charge	\$780.00							\$780.00
Cost per Therm	\$ .17619	\$ .28479	\$ .46098	\$ .00577	\$ .16288			\$ .62963
<b>GS-VIC City of Victorville Gas Service</b>								
Basic Service Charge	\$11.00							\$ 11.00
Transportation Service Charge	\$780.00							\$780.00
Cost per Therm	\$ .15566	\$ .33973	\$ .49539	\$ .00577		\$ .54024		\$ 1.04140
<b>TFF-Transportation Franchise Fee Surcharge Provision</b>								
TFF Surcharge per Therm								\$ .00690
<b>TDS – Transportation Distribution System Shrinkage Charge</b>								
TDS Charge per Therm								\$ .00276
<b>MHPS-Master-Metered Mobile Home Park Safety Inspection Provision</b>								
MHPS Surcharge per Space per Month								\$ .21000

**STATEMENT OF RATES**  
**RATES APPLICABLE TO SOUTHERN CALIFORNIA SERVICE AREA [1]**

[1] Customers taking only transportation service will pay the Effective Sales Rate less the Interstate Reservation and Gas Cost components of the Effective Sales Rate, plus a Transportation Service Charge of \$780 per month and an amount for distribution shrinkage calculated by multiplying the currently effective Gas Cost rate per therm by the Lost and Unaccounted For Gas percentage of 0.51%. The PGA Balancing Account Adjustment is applicable to customers converting from sales service to transportation service for a period of 12 months. The volume charge for customer-secured natural gas transportation will also be subject to the TFF Surcharge.

[2] The Charges and Adjustments applicable to each tariff rate schedule includes the following components:

Charges and Adjustments Description	GS-10, GS-11, GS-12, GS-15, GS-20, GS-25, GS-35,	GS-40 (non- Covered Entities), GS-50, GS-60, GS-66	GS-40, (Covered Entities)	GS-70	GS-VIC
<b>Upstream Intrastate Charges</b>					
Storage	\$ .02339		\$ .02339		\$ .02339
Variable	.06290		.06290	\$ .06290	.06290
Upstream Interstate Reservation Charges	.04721		.04721		.04721
IRRAM Surcharge	.02148		.02148	.02148	.02148
<b>Balancing Account Adjustments</b>					
FCAM*	.01857		.01857	.01768	.01857
ITCAM	.00382		.00382	.00382	.00382
<b>GHGBA**</b>					
Non-Covered Entities [a]	.14564			.14564	.14564
Covered Entities [a]			.00123		
NERBA	(.00010)		(.00010)	(.00010)	
NGLAPBA	.01368		.01368	.01368	
MHPCBA	.00297		.00297	.00297	
CDMIBA	.01672		.01672	.01672	.01672
<b>Total Charges and Adjustments</b>	<b>\$ .35628</b>		<b>\$ .21187</b>	<b>\$ .28479</b>	<b>\$ .33973</b>

\* The FCAM surcharge includes an amount of \$.01768 per therm related to the difference between Southwest Gas' authorized margin and recorded revenues intended to recover these costs.

\*\* Pursuant to D.15-10-032, Company costs incurred to comply with the California Air Resources Board (ARB) natural gas supplier Cap-and-Trade Program are to be included in transportation rates and recovered from Non-Covered Entities. Covered Entities, who are directly regulated by the ARB, are only responsible for paying for emission costs related to lost and unaccounted for gas (LUAF).

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**STATEMENT OF RATES**  
**RATES APPLICABLE TO NORTHERN CALIFORNIA SERVICE AREA [1] [2]**

Schedule No. and Type of Charge	Margin	Charges [3] and Adjustments		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate	
					CPUC	PPP			
<b>GN-10-Residential Gas Service</b>									
Basic Service Charge	\$ 5.75							\$ 5.75	
Cost per Therm									
Baseline Quantities	\$ .73615	\$ .34019	\$ 1.07634	\$ .00577	\$ .05245	\$ .55867	\$ 1.69323		R
Tier II	.86138	.34019	1.20157	.00577	.05245	.55867	1.81846		R
<b>GN-12-CARE Residential Gas Service</b>									
Basic Service Charge	\$ 4.00							\$ 4.00	
Cost per Therm									
Baseline Quantities	\$ .40915	\$ .34019	\$ .74934	\$ .00577	\$ .03595	\$ .55867	\$ 1.34973		R
Tier II	.50933	.34019	.84952	.00577	.03595	.55867	1.44991		R
<b>GN-15-Secondary Residential Gas Service</b>									
Basic Service Charge	\$ 6.00							\$ 6.00	
Cost per Therm	\$ .91279	\$ .34019	\$ 1.25298	\$ .00577	\$ .05245	\$ .55867	\$ 1.86987		R
<b>GN-20-Multi-Family Master-Metered Gas Service</b>									
Basic Service Charge	\$ 25.00							\$ 25.00	
Cost per Therm									
Baseline Quantities	\$ .73615	\$ .34019	\$ 1.07634	\$ .00577	\$ .05245	\$ .55867	\$ 1.69323		R
Tier II	.86138	.34019	1.20157	.00577	.05245	.55867	1.81846		R
<b>GN-25-Multi-Family Master-Metered Gas Service-Submetered</b>									
Basic Service Charge	\$ 25.00							\$ 25.00	
Cost per Therm									
Baseline Quantities	\$ .73615	\$ .34019	\$ 1.07634	\$ .00577	\$ .05245	\$ .55867	\$ 1.69323		R
Tier II	.86138	.34019	1.20157	.00577	.05245	.55867	1.81846		R
Submetered Discount per Occupied Space	(\$ 9.33)						(\$ 9.33)		
<b>GN-35-Agriculture Employee Housing &amp; Nonprofit Group Living Facility Gas Service</b>									
Basic Service Charge	\$ 8.80							\$ 8.80	
Cost per Therm									
First 100	\$ .31870	\$ .34019	\$ .65889	\$ .00577	\$ .03595	\$ .55867	\$ 1.25928		R
Next 500	.19016	.34019	.53035	.00577	.03595	.55867	1.13074		R
Next 2,400	.08099	.34019	.42118	.00577	.03595	.55867	1.02157		R
Over 3,000	(.08190)	.34019	.25829	.00577	.03595	.55867	.85868		R
<b>GN-40-Core General Gas Service (non-Covered Entities)</b>									
Basic Service Charge	\$ 11.00							\$ 11.00	
Transportation Service Charge	\$ 780.00							\$ 780.00	
Cost per Therm									
First 100	\$ .62309	\$ .34019	\$ .96328	\$ .00577	\$ .05245	\$ .55867	\$ 1.58017		R
Next 500	.46242	.34019	.80261	.00577	.05245	.55867	1.41950		R
Next 2,400	.32595	.34019	.66614	.00577	.05245	.55867	1.28303		R
Over 3,000	.12234	.34019	.46253	.00577	.05245	.55867	1.07942		R

**STATEMENT OF RATES**  
**RATES APPLICABLE TO NORTHERN CALIFORNIA SERVICE AREA [1] [2]**

	Margin	Charges [3] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges CPUC PPP		Gas Cost	Effective Sales Rate	
<b>GN-40-Core General Gas Service (Covered Entities)</b>								
Basic Service Charge	\$ 11.00						\$ 11.00	
Transportation Service Charge	\$780.00						\$780.00	
Cost per Therm								
First 100	\$ .62309	\$ .19578	\$ .81887	\$ .00577	\$ .05245	\$ .55867	\$ 1.43576	R
Next 500	.46242	.19578	.65820	.00577	.05245	.55867	1.27509	R
Next 2,400	.32595	.19578	.52173	.00577	.05245	.55867	1.13862	R
Over 3,000	.12234	.19578	.31812	.00577	.05245	.55867	.93501	R
<b>GN-50-Core Natural Gas Service for Motor Vehicles</b>								
Basic Service Charge	\$ 25.00						\$ 25.00	
Cost per Therm	\$ .02796	\$ .34019	\$ .36815	\$ .00577	\$ .05245	\$ .55867	\$ .98504	R
<b>GN-60-Core Internal Combustion Engine Gas Service</b>								
Basic Service Charge	\$ 25.00						\$ 25.00	
Cost per Therm	\$ .37391	\$ .34019	\$ .71410	\$ .00577	\$ .05245	\$ .55867	\$ 1.33099	R
<b>GN-66-Core Small Electric Power Generation Gas Service</b>								
Basic Service Charge	\$ 25.00						\$ 25.00	
Cost per Therm	\$ .37391	\$ .34019	\$ .71410	\$ .00577		\$ .55867	\$ 1.27854	R
<b>GN-70-Noncore General Gas Transportation Service</b>								
Basic Service Charge	\$ 100.00						\$ 100.00	
Transportation Service Charge	\$ 780.00						\$ 780.00	
Cost per Therm	\$ .12830	\$ .11963	\$ .24793	\$ .00577	\$ .05245		\$ .30615	I
<b>TFF-Transportation Franchise Fee Surcharge Provision</b>								
TFF Surcharge per Therm							\$ .01091	
<b>TDS – Transportation Distribution System Shrinkage Charge</b>								
TDS Charge per Therm							\$ .00419	
<b>MHPS-Master-Metered Mobile Home Park Safety Inspection Provision</b>								
MHPS Surcharge per Space per Month							\$ .21000	

**STATEMENT OF RATES**  
**RATES APPLICABLE TO NORTHERN CALIFORNIA SERVICE AREA [1] [2]**

- [1] Customers taking only transportation service will pay the Effective Sales Rate less the Interstate Reservation and Gas Cost components of the Effective Sales Rate, plus a Transportation Service Charge of \$780 per month and an amount for distribution shrinkage calculated by multiplying the currently effective Gas Cost rate per therm by the Lost and Unaccounted For Gas percentage of 0.75%. The PGA Balancing Account Adjustment is applicable to customers converting from sales service to transportation service for a period of 12 months. The volume charge for customer-secured natural gas transportation will also be subject to the TFF Surcharge.
- [2] A Franchise Fee differential of 2.5% will be applied to monthly billings calculated for all rate schedules for all customers within the limits of the Town of Truckee.
- [3] The Charges and Adjustments applicable to each tariff rate schedule includes the following components:

Charges and Adjustments Description	GN-10, GN-12, GN-15, GN-20, GN-25, GN-35,	GN-40 (non- Covered Entities), GN-50, GN-60, GN-66	GN-40, (Covered Entities)	GN-70
<b>Upstream Interstate Charges</b>				
Storage	\$ .03458		\$ .03458	
Reservation	.20272		.20272	
IRRAM Surcharge	.00000		.00000	\$ .00000
<b>Balancing Account Adjustments</b>				
FCAM*	(.04835)		(.04835)	(.03161)
<b>GHGBA**</b>				
Non-Covered Entities [a]	.14564			.14564
Covered Entities [a]			.00123	
NERBA	(.00009)		(.00009)	(.00009)
NGLAPBA	(.00567)		(.00567)	(.00567)
MHPCBA	(.00047)		(.00047)	(.00047)
CDMIBA	.01183		.01183	.01183
<b>Total Charges and Adjustments</b>	<b>\$ .34019</b>		<b>\$ .19578</b>	<b>\$ .11963</b>

\* The FCAM surcharge includes an amount of (\$.03161) per therm related to the difference between Southwest Gas' authorized margin and recorded revenues intended to recover these costs.

\*\* Pursuant to D.15-10-032, Company costs incurred to comply with the California Air Resources Board (ARB) natural gas supplier Cap-and-Trade Program are to be included in transportation rates and recovered from Non-Covered Entities. Covered Entities, who are directly regulated by the ARB, are only responsible for paying for emission costs related to lost and unaccounted for gas (LUAF).

**STATEMENT OF RATES**  
**RATES APPLICABLE TO SOUTH LAKE TAHOE SERVICE AREA [1]**

Schedule No. and Type of Charge	Margin	Charges [2]		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate	
		Adjustments	and		CPUC	PPP			
<b>SLT-10-Residential Gas Service</b>									
Basic Service Charge	\$ 5.75							\$ 5.75	
Cost per Therm									
Baseline Quantities	\$ .55755	\$ .44380	\$ 1.00135	\$ .00577	\$ .05245	\$ .55867	\$ 1.61824		R
Tier II	.66809	.44380	1.11189	.00577	.05245	.55867	1.72878		R
<b>SLT-12-CARE Residential Gas Service</b>									
Basic Service Charge	\$ 4.00							\$ 4.00	
Cost per Therm									
Baseline Quantities	\$ .24555	\$ .44380	\$ .68935	\$ .00577	\$ .03595	\$ .55867	\$ 1.28974		R
Tier II	.33398	.44380	.77778	.00577	.03595	.55867	1.37817		R
<b>SLT-15-Secondary Residential Gas Service</b>									
Basic Service Charge	\$ 6.00							\$ 6.00	
Cost per Therm	\$ .75078	\$ .44380	\$ 1.19458	\$ .00577	\$ .05245	\$ .55867	\$ 1.81147		R
<b>SLT-20-Multi-Family Master-Metered Gas Service</b>									
Basic Service Charge	\$ 11.00							\$ 11.00	
Cost per Therm									
Baseline Quantities	\$ .55755	\$ .44380	\$ 1.00135	\$ .00577	\$ .05245	\$ .55867	\$ 1.61824		R
Tier II	.66809	.44380	1.11189	.00577	.05245	.55867	1.72878		R
<b>SLT-25-Multi-Family Master-Metered Gas Service-Submetered</b>									
Basic Service Charge	\$ 11.00							\$ 11.00	
Cost per Therm									
Baseline Quantities	\$ .55755	\$ .44380	\$ 1.00135	\$ .00577	\$ .05245	\$ .55867	\$ 1.61824		R
Tier II	.66809	.44380	1.11189	.00577	.05245	.55867	1.72878		R
Submetered Discount per Occupied Space	(\$10.71)						(\$10.71)		
<b>SLT-35-Agriculture Employee Housing &amp; Nonprofit Group Living Facility Gas Service</b>									
Basic Service Charge	\$ 8.80							\$ 8.80	
Cost per Therm									
First 100	\$ .26608	\$ .44380	\$ .70988	\$ .00577	\$ .03595	\$ .55867	\$ 1.31027		R
Next 500	.19817	.44380	.64197	.00577	.03595	.55867	1.24236		R
Next 2,400	.13027	.44380	.57407	.00577	.03595	.55867	1.17446		R
Over 3,000	.01344	.44380	.45724	.00577	.03595	.55867	1.05763		R
<b>SLT-40-Core General Gas Service (non-Covered Entities)</b>									
Basic Service Charge	\$ 11.00							\$ 11.00	
Transportation Service Charge	\$ 780.00							\$ 780.00	
Cost per Therm									
First 100	\$ .58322	\$ .44380	\$ 1.02702	\$ .00577	\$ .05245	\$ .55867	\$ 1.64391		R
Next 500	.49833	.44380	.94213	.00577	.05245	.55867	1.55902		R
Next 2,400	.41345	.44380	.85725	.00577	.05245	.55867	1.47414		R
Over 3,000	.26742	.44380	.71122	.00577	.05245	.55867	1.32811		R

**STATEMENT OF RATES**  
**RATES APPLICABLE TO SOUTH LAKE TAHOE SERVICE AREA [1]**

Schedule No. and Type of Charge	Margin	Charges [2] and Adjustments		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate	
					CPUC	PPP			
<b>SLT-40-Core General Gas Service (Covered Entities)</b>									
Basic Service Charge	\$11.00							\$11.00	
Transportation Service Charge	\$780.00							\$780.00	
Cost per Therm									
First 100	\$ .58322	\$ .29939		\$ .88261	\$ .00577	\$ .05245	\$ .55867	\$ 1.49950	R
Next 500	.49833	.29939		.79772	.00577	.05245	.55867	1.41461	R
Next 2,400	.41345	.29939		.71284	.00577	.05245	.55867	1.32973	R
Over 3,000	.26742	.29939		.56681	.00577	.05245	.55867	1.18370	R
<b>SLT-50-Core Natural Gas Service for Motor Vehicles</b>									
Basic Service Charge	\$11.00							\$11.00	
Cost per Therm	\$ .45629	\$ .44380		\$ .90009	\$ .00577	\$ .05245	\$ .55867	\$ 1.51698	R
<b>SLT-60-Core Internal Combustion Engine Gas Service</b>									
Basic Service Charge	\$ 11.00							\$ 11.00	
Cost per Therm	\$ .33711	\$ .44380		\$ .78091	\$ .00577	\$ .05245	\$ .55867	\$ 1.39780	R
<b>SLT-66-Core Small Electric Power Generation Gas Service</b>									
Basic Service Charge	\$ 11.00							\$ 11.00	
Cost per Therm	\$ .33711	\$ .44380		\$ .78091	\$ .00577		\$ .55867	\$ 1.34535	R
<b>SLT-70-Noncore General Gas Transportation Service</b>									
Basic Service Charge	\$ 100.00							\$ 100.00	
Transportation Service Charge	\$ 780.00							\$ 780.00	
Cost per Therm	\$ .33506	\$ .22324		\$ .55830	\$ .00577	\$ .05245		\$ .61652	R
<b>TFF-Transportation Franchise Fee Surcharge Provision</b>									
TFF Surcharge per Therm								\$ .01091	
<b>TDS-Transportation Distribution System Shrinkage Charge</b>									
TDS Charge per Therm								\$ .00419	
<b>MHPS-Master-Metered Mobile Home Park Safety Inspection Provision</b>									
MHPS Surcharge per Space per Month								\$ .21000	

STATEMENT OF RATES

RATES APPLICABLE TO SOUTH LAKE TAHOE SERVICE AREA [1]

[1] Customers taking only transportation service will pay the Effective Sales Rate less the Interstate Reservation and Gas Cost components of the Effective Sales Rate, plus a Transportation Service Charge of \$780 per month and an amount for distribution shrinkage calculated by multiplying the currently effective Gas Cost rate per therm by the Lost and Unaccounted For Gas percentage of 0.75%. The PGA Balancing Account Adjustment is applicable to customers converting from sales service to transportation service for a period of 12 months. The volume charge for customer-secured natural gas transportation service will also be subject to the TFF Surcharge.

[2] The Charges and Adjustments applicable to each tariff rate schedule includes the following components:

Charges and Adjustments Description	SLT-10, SLT-12, SLT-15, SLT-20, SLT-25, SLT-35,	SLT-40 (non- Covered Entities), SLT-50, SLT-60, SLT-66	SLT-40, (Covered Entities)	SLT-70
Upstream Interstate Charges				
Storage	\$ .03458		\$ .03458	
Reservation	.20272		.20272	
IRRAM Surcharge	.00000		.00000	\$ .00000
Balancing Account Adjustments				
FCAM*	.03700		.03700	.05374
GHGBA**				
Non-Covered Entities [a]	.14564			.14564
Covered Entities [a]			.00123	
NERBA	(.00016)		(.00016)	(.00016)
NGLAPBA	(.00585)		(.00585)	(.00585)
MHPCBA	.01750		.01750	.01750
CDMIBA	.01237		.01237	.01237
Total Charges and Adjustments	\$ .44380		\$ .29939	\$ .22324

\* The FCAM surcharge includes an amount of \$.05374 per therm related to the difference between Southwest Gas' authorized margin and recorded revenues intended to recover these costs.

\*\* Pursuant to D.15-10-032, Company costs incurred to comply with the California Air Resources Board (ARB) natural gas supplier Cap- and-Trade Program are to be included in transportation rates and recovered from Non-Covered Entities. Covered Entities, who are directly regulated by the ARB, are only responsible for paying for emission costs related to lost and unaccounted for gas (LUAF).

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**ADVICE LETTER NO. 1236**  
**ATTACHMENT B**

Customer Data Modernization Initiative Balancing Account (CDMIBA)

**SOUTHWEST GAS CORPORATION  
CUSTOMER DATA MODERNIZATION INITIATIVE BALANCING ACCOUNT (CDMIBA)  
SOUTHERN CALIFORNIA DIVISION  
EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	CDMI Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 1,704,975	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	27,152	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 1,732,126</u>	3
4	Applicable Volumes (therms) [3]		103,565,167	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.01672</u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

**SOUTHWEST GAS CORPORATION  
CUSTOMER DATA MODERNIZATION INITIATIVE BALANCING ACCOUNT (CDMIBA)  
NORTHERN CALIFORNIA DIVISION  
EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	CDMI Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 332,290	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	7,025	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 339,314</u>	3
4	Applicable Volumes (therms) [3]		28,674,356	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.01183</u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

**SOUTHWEST GAS CORPORATION  
CUSTOMER DATA MODERNIZATION INITIATIVE BALANCING ACCOUNT (CDMIBA)  
SOUTH LAKE TAHOE DIVISION  
EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	CDMI Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 264,423	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	5,590	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 270,013</u>	3
4	Applicable Volumes (therms) [3]		21,833,886	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.01237</u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

**ADVICE LETTER NO. 1236  
ATTACHMENT C**

FCAM, ITCAM and Transportation and Storage Rates

**SOUTHWEST GAS CORPORATION  
SOUTHERN CALIFORNIA DIVISION  
BALANCING ACCOUNT SURCHARGE RATES  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2023**

Line No.	Description (a)	Amount (b)	Rate per Therm (c)	Line No.
1	Franchises & Uncollectibles Rate [1]	1.593%		1
	<u>Fixed Cost Adjustment Mechanism (FCAM)</u>			
2	Upstream Fixed Charges Balance [2]	\$ 86,815		2
3	Total Core Volumes (Therms) [3]	98,999,457		3
4	Upstream Fixed Charges Included in Rates (Ln. 2/Ln.3)*(1+Ln.1)		<u>\$ 0.00089</u>	4
5	Margin Balance [2]	\$ 1,802,422		5
6	Total Throughput Including Special Contract Volumes (Therms) [4]	103,565,167		6
7	Margin Balance Amount Included in Rates (Ln. 5/Ln.6)*(1+Ln.1)		<u>\$ 0.01768</u>	7
8	Total FCAM Surcharge Rate (Ln. 4 + Ln. 7)		<u><u>\$ 0.01857</u></u>	8
	<u>Intrastate Transportation Account Mechanism (ITCAM)</u>			
9	Upstream Variable Charges [2]	\$ 387,476		9
10	Total Throughput Less Special Contract Volumes (Therms) [4]	103,040,167		10
11	ITCAM Surcharge Rate (Ln. 9/Ln. 10)*(1+Ln.1)		<u><u>\$ 0.00382</u></u>	11

[1] Authorized by the Commission in D.21-03-052.

[2] Ending account balances at September 30, 2022.

[3] Core volumes for twelve-month forecast period ended December 31, 2023.

[4] Total throughput, including special contract volumes for twelve-month forecast period ended December 31, 2023.

**SOUTHWEST GAS CORPORATION  
NORTHERN CALIFORNIA DIVISION  
BALANCING ACCOUNT SURCHARGE RATES  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2023**

Line No.	Description (a)	Amount (b)	Rate per Therm (c)	Line No.
1	Franchises & Uncollectibles Rate [1]	2.114%		1
	<u>Fixed Cost Account Mechanism (FCAM)</u>			
2	Upstream Fixed Charges Balance [2]	\$ (821,299)		2
3	Total Core Volumes (Therms) [3]	50,109,772		3
4	Upstream Fixed Charges Included in Rates (Ln. 2/Ln.3)*(1+Ln.1)		<u>\$ (0.01674)</u>	4
5	Margin Balance [2]	\$ (887,634)		5
6	Total Throughput (Therms) [4]	28,674,356		6
7	Margin Balance Amount Included in Rates (Ln. 5/Ln.6)*(1+Ln.1)		<u>\$ (0.03161)</u>	7
8	Total FCAM Surcharge Rate (Ln. 4 + Ln. 7)		<u><u>\$ (0.04835)</u></u>	8

[1] Authorized by the Commission in D.21-03-052.

[2] Ending account balances at September 30, 2022.

[3] Core volumes for Northern California & South Lake Tahoe Jurisdictions for twelve-month forecast period ended December 31, 2023.

[4] Northern California throughput for twelve-month forecast period ended December 31, 2023.

**SOUTHWEST GAS CORPORATION  
SOUTH LAKE TAHOE DIVISION  
BALANCING ACCOUNT SURCHARGE RATES  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2023**

Line No.	Description (a)	Amount (b)	Rate per Therm (c)	Line No.
1	Franchises & Uncollectibles Rate [1]	2.114%		1
	<u>Fixed Cost Adjustment Mechanism (FCAM)</u>			
2	Upstream Fixed Charges Balance [2]	(821,299)		2
3	Total Core Volumes (Therms) [3]	50,109,772		3
4	Upstream Fixed Charges Included in Rates (Ln. 2/Ln.3)*(1+Ln.1)		<u>\$ (0.01674)</u>	4
5	Margin Balance [2]	\$ 1,149,150		5
6	Total Throughput (Therms) [4]	21,833,886		6
7	Margin Balance Amount Included in Rates (Ln. 5/Ln.6)*(1+Ln.1)		<u>\$ 0.05374</u>	7
8	Total FCAM Surcharge Rate (Ln. 4 + Ln. 7)		<u><u>\$ 0.03700</u></u>	8

[1] Authorized by the Commission in D.21-03-052.

[2] Ending account balances at September 30, 2022.

[3] Core volumes for Northern California & South Lake Tahoe Jurisdictions for twelve-month forecast period ended December 31, 2023.

[4] South Lake Tahoe throughput for twelve-month forecast period ended December 31, 2023.



**SOUTHWEST GAS CORPORATION  
SOUTHERN CALIFORNIA  
UPSTREAM PIPELINE CHARGES AND STORAGE COSTS  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2023**

Line No.	Description (a)	Annual Amount (b)	Rate per Therm (c)	Line No.
1	Franchise & Uncollectible Rate [1]		1.59250%	1
<u>Upstream Interstate Reservation Charges</u>				
2	Kern River Transmission Company (Kern) (Dth/Day)	1,584,100		2
3	G-BTS2 Southern California Gas Company (SoCal) Backbone Transportation Service (Dth/Day)	2,686,218		3
4	GT-SWGX SoCal Pisgah Meter Station (Months)	330,060		4
5	Total Annual Reservation Cost	<u>\$ 4,600,378</u>		5
6	Total Core Sales Volumes (Therms) [2]	98,999,457		6
7	Reservation Rate (Ln.5/Ln.6)*(1+Ln.1)		<u>\$ 0.04721</u>	7
<u>Upstream Intrastate Storage Charges</u>				
8	G-TBS SoCal Transaction Based Storage Service - Inventory Storage Reservation Charge (Dth/Day)	2,279,178		8
9	Total Annual Storage Cost	<u>\$ 2,279,178</u>		9
10	Total Core Volumes (Therms) [3]	98,999,457		10
11	Storage Rate (Ln.9/Ln.10)*(1+Ln.1)		<u>\$ 0.02339</u>	11
<u>Upstream Intrastate Variable Charges</u>				
12	GT-TLS (GT-9CA) SoCal Intrastate Transportation Service (Therms)	2,056,840		12
13	GT-SWGX SoCal Exchange Wholesale Natural Gas Service (Therms)	3,820,905		13
14	Southern California Gas Transmission Charge G-BTS2 Variable Kern Transmission Service (Therms)	501,825		14
15	Total Annual Variable Cost	<u>\$ 6,379,570</u>		15
16	Total Throughput (Therms) [4]	103,040,167		16
17	Variable Rate (Ln.15/Ln.16)*(1+Ln.1)		<u>\$ 0.06290</u>	17

[1] Authorized by the Commission in D.21-03-052.

[2] Core sales volumes for twelve-month forecast period ended December 31, 2023.

[3] Total core throughput for twelve-month forecast period ended December 31, 2023.

[4] Total throughput, excluding special contract volumes for twelve-month forecast period ended December 31, 2023.

**SOUTHWEST GAS CORPORATION  
NORTHERN CALIFORNIA RATE JURISDICTION AND SOUTH LAKE TAHOE RATE JURISDICTION  
UPSTREAM PIPELINE AND STORAGE COSTS  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2023**

Line No.	Description (a)	Annual Amount (b)	Rate per Therm (c)	Line No.
1	Franchise & Uncollectible Rate [1]		2.11400%	1
	<u>Upstream Interstate Reservation Charges</u>			
2	Northwest Pipeline	\$ 2,620,096		2
3	Great Basin FT-1 (F47, F50, F51)	5,301,415		3
4	Tuscarora Pipeline	1,661,908		4
5	Ruby Pipeline	217,080		5
6	Total Reservation Cost	<u>\$ 9,800,499</u>		6
7	Total Core Sales Volumes (Therms) [2]	49,368,021		7
8	Reservation Rate (Ln.8/Ln.2)*(1+Ln.1)		<u>\$ 0.20272</u>	8
	<u>Upstream Interstate Storage Charges</u>			
	Great Basin Company			
	LGS-1 Liquefied Gas Storage Service			
9	Storage Charge	\$ 1,140,647		9
10	Delivery Charge	556,133		10
11	Total Storage Cost	<u>\$ 1,696,780</u>		11
12	Total Core Throughput (Therms) [3]	50,109,772		12
13	Total Storage Rate (Ln.12/Ln.2)*(1+Ln.1)		<u>\$ 0.03458</u>	13

[1] Authorized by the Commission in D.21-03-052.

[2] Northern California and South Lake Tahoe core sales volumes for twelve-month forecast period ended December 31, 2023.

[3] Northern California and South Lake Tahoe core volumes, including Core Aggregators, for twelve-month forecast period ended December 31, 2023.

**ADVICE LETTER NO. 1236  
ATTACHMENT D**

GHG Costs, Allowance Proceeds and California Climate Credit  
(D.15-10-032 Attachment A Tables A – E)

**SOUTHWEST GAS CORPORATION (U 905 G)**  
**Advice Letter No. 1236**  
**D.15-10-032 - Appendix A**  
**Table A: Forecasted Revenue Requirement**

Line	Description	2021		2022		2023	
		Forecast	Recorded	Forecast	Recorded	Forecast	Recorded
1	Gross Throughput (MMcft)						
2	Throughput to Covered Entities (MMcft) <b>CONFIDENTIAL</b> <sup>1</sup>						
3	Net Throughput to End Users (MMcft) (Line 1 + Line 2)	14,389	14,138	14,589	14,805	14,805	14,805
4	Lost and Unaccounted for Gas (MMcft) <sup>2</sup>	100	98	88	88	88	88
5	<b>Total Supplied Gas (MMcft)</b> (Line 3 + Line 4)	<b>14,499</b>	<b>14,236</b>	<b>14,677</b>	<b>14,893</b>	<b>14,893</b>	<b>14,893</b>
6	Emissions Conversion Factor (MTCO <sub>2</sub> e/MMcft)	54,64437	54,64437	54,64437	54,64437	54,64437	54,64437
7	Compliance Obligation for End Users and LUAF (MTCO <sub>2</sub> e) (Line 5 * Line 6)	792,312	777,895	802,015	813,812	813,812	813,812
8	Compliance Obligation for Company Facilities (MTCO <sub>2</sub> e)	0	0	0	0	0	0
9	<b>Gross Compliance Obligation (MTCO<sub>2</sub>e)</b> (Line 7 + Line 8)	<b>792,312</b>	<b>777,895</b>	<b>802,015</b>	<b>813,812</b>	<b>813,812</b>	<b>813,812</b>
10	Directly Allocated Allowances	(630,579)	(630,579)	(604,337)	(578,095)	(578,095)	(578,095)
11	Percentage Consigned to Auction	55%	55%	60%	65%	65%	65%
12	Consigned Allowances (Line 10 * Line 11)	346,818	346,818	362,602	375,762	375,762	375,762
13	<b>Net Compliance Obligation (MTCO<sub>2</sub>e)</b> (Line 9 + Line 10+ Line 12)	<b>508,552</b>	<b>494,134</b>	<b>560,280</b>	<b>611,479</b>	<b>611,479</b>	<b>611,479</b>
14	Proxy GHG Allowance Price <sup>3,4,5</sup>	\$ 18.14	\$ 22.99	\$ 29.43	\$ 29.96	\$ 29.96	\$ 29.96
15	Compliance Instrument Cost	\$ 9,225,134	\$ 10,010,781	\$ 16,489,033	\$ 18,319,896	\$ 18,319,896	\$ 18,319,896
16	Interest	\$ 3,519	\$ 1,802	\$ 1,802	\$ 34,140	\$ 34,140	\$ 34,140
17	Franchise Fees & Uncollectibles <sup>6</sup>	\$ 146,956	\$ 163,176	\$ 262,670	\$ 291,836	\$ 291,836	\$ 291,836
18	<b>Revenue Requirement</b> (Line 15 + Line 16 + Line 17)	<b>\$ 9,372,090</b>	<b>\$ 10,177,476</b>	<b>\$ 16,753,505</b>	<b>\$ 18,645,872</b>	<b>\$ 18,645,872</b>	<b>\$ 18,645,872</b>
19	Previous Year's Cost Balancing Subaccount Balance <sup>7</sup>	\$ 3,941,152	\$ 5,758,322	\$ (687,416)	\$ 3,521,161	\$ 3,521,161	\$ 3,521,161
20	<b>Revenue Requirement to be Included in Rates</b> (Line 18 + Line 19)	<b>\$ 13,313,242</b>	<b>\$ 15,935,798</b>	<b>\$ 16,066,089</b>	<b>\$ 22,167,032</b>	<b>\$ 22,167,032</b>	<b>\$ 22,167,032</b>
21	Covered Entity Rate Impact (\$/therm)	\$ 0.00074	\$ 0.00121	\$ 0.00121	\$ 0.00123	\$ 0.00123	\$ 0.00123
22	Non-Covered Entity Rate Impact (\$/therm)	\$ 0.08994	\$ 0.10709	\$ 0.10709	\$ 0.14564	\$ 0.14564	\$ 0.14564

**Footnotes**

- For the 2021 Forecast number, Southwest Gas received notification that a customer was leaving the system; therefore, they were not included in this number. That customer actually remained on the system and are included in the 2022 Forecast. For the 2023 Forecast number, the same customer is switching from Transportation to a Sales customer, as their volumes have declined.
- Lost and unaccounted for gas (LAUFG) percentages were authorized in Southwest Gas' General Rate Case (GRC) Decision 14-06-028 prior to 2022. For Year 2022, the LAUFG percentages were updated and authorized in Southwest Gas' last GRC Decision 21-03-052.
- The forecasted proxy price is the October 19, 2020, futures settlement price for vintage year 2021 allowances for delivery in December. The future settlements price was obtained from the Intercontinental Exchange dated October 19, 2020, Futures Daily Market Report for Physical Environmental, "CAZ-California Carbon Allowance Vintage 2021 Future." This methodology is consistent with Southwest Gas' methodology for forecasting gas supply prices.
- The forecasted proxy price is the October 15, 2021, futures settlement price for vintage year 2022 allowances for delivery in December. The future settlements price was obtained from the Intercontinental Exchange dated October 15, 2021, Futures Daily Market Report for Physical Environmental, "CBO-California Carbon Allowance Vintage 2022 Future." This methodology is consistent with Southwest Gas' methodology for forecasting gas supply prices.
- The forecasted proxy price is the November 11, 2022, futures settlement price for vintage year 2023 allowances for delivery in December. The future settlements price was obtained from the Intercontinental Exchange dated November 11, 2022, Futures Daily Market Report for Physical Environmental, "CC3-California Carbon Allowance Vintage 2023 Future." This methodology is consistent with Southwest Gas' methodology for forecasting gas supply prices.
- The F&U rate used in this calculation was authorized by the Commission in D.21-03-052.
- Balance at September 30, 2022.

**SOUTHWEST GAS CORPORATION (U 905 G)**  
**Advice Letter No. 1236**  
**D.15-10-032 - Appendix A**  
**Table C: GHG Allowance Proceeds**

Line	Description	2021		2022		2023	
		Forecast	Recorded	Forecast	Recorded	Forecast	Recorded
1	Proxy GHG Allowance Price (\$/MT) <sup>1,2,3</sup>	\$ 18.14		\$ 29.43		\$ 29.96	
2	Directly Allocated Allowances	630,579		604,337		578,095	
3		55%		60%		65%	
4	Consigned Allowances	346,818		362,602		375,762	
5	<b>Total Supplied Gas (MMcf)</b> (Line 3 + Line 4)						
6	Allowance Proceeds	\$ (6,291,282)	\$ (10,430,289)	\$ (10,671,383)	\$ (11,257,822)		
7	Previous Year's Revenue Balancing Subaccount Balance <sup>4</sup>	\$ 118,022	\$ (3,878,480)	\$ (802,218)	\$ (534,778)		
8	Interest	\$ (213)	\$ 223	\$ 964.48	\$ 20,250		
9	<b>Subtotal Allowance Proceeds (\$)</b> (Line 5 + Line 6 + Line 7)	\$ (6,173,473)	\$ (14,308,546)	\$ (11,472,636)	\$ (11,772,350)		
9	<b>Outreach and Admin Expenses (\$)</b> (from Table D)	\$ 1,530	\$ 7,274	\$ 2,040	\$ -	\$ 1,530	\$ -
9b	<b>SB 1477 Compliance Costs<sup>5</sup></b>						
9c	<b>RNG Incentive Costs<sup>6</sup></b>	\$ 815,000	\$ 815,000	\$ 815,000	\$ -	\$ 407,500	\$ -
9d	<b>Bio-SNG Pilot Costs<sup>7</sup></b>			\$ 326,000	\$ -	\$ 326,000	
10	<b>Net GHG Proceeds Available for Customer Returns (\$)</b> (Line 8 + Line 9 + Line 9b+Line9c+Line9d)	\$ (5,356,943)	\$ (13,486,272)	\$ (9,677,596)	\$ -	\$ (11,037,320)	\$ -
11	Number of Residential Households	194,298		195,762		195,862	
12	<b>Per Household California Climate Credit (\$)</b> (Line 10 / Line 11)	\$ 27.57	\$ -	\$ 49.44	\$ -	\$ 56.35	\$ -

**Footnotes**

- The forecasted proxy price is the October 19, 2020, futures settlement price for vintage year 2021 allowances for delivery in December. The future settlements price was obtained from the Intercontinental Exchange dated October 19, 2020, Futures Daily Market Report for Physical Environmental, "CAZ-California Carbon Allowance Vintage 2021 Future." This methodology is consistent with Southwest Gas' methodology for forecasting gas supply prices.
- The forecasted proxy price is the October 15, 2021, futures settlement price for vintage year 2022 allowances for delivery in December. The future settlements price was obtained from the Intercontinental Exchange dated October 15, 2021, Futures Daily Market Report for Physical Environmental, "CBO-California Carbon Allowance Vintage 2022 Future." This methodology is consistent with Southwest Gas' methodology for forecasting gas supply prices.
- The forecasted proxy price is the November 11, 2022, futures settlement price for vintage year 2023 allowances for delivery in December. The future settlements price was obtained from the Intercontinental Exchange dated November 11, 2022, Futures Daily Market Report for Physical Environmental, "CC3-California Carbon Allowance Vintage 2023 Future." This methodology is consistent with Southwest Gas' methodology for forecasting gas supply prices.
- Balance at September 30, 2022 (\$534,778), provided for Forecasted 2023 CA Climate Credit calculation.
- Per D.20-03-027 and Resolution G-3565, Southwest Gas is required to allocate \$815,000 of its annual GHG Proceeds to help fund the BUIILD program and TECH initiative. Funding is to be provided on a Fiscal Year (FY) basis, beginning in FY 2019-2020 and ending in FY 2022-2023.
- Per D.20-12-031, Southwest Gas is required to allocate \$652,000 of its 2022-2023 GHG proceeds (\$326,000 annually), its portion to fund the additional \$40 million added to the Biomethane Monetary Incentive Program.
- Per D.22-02-025, Southwest Gas is required to allocate \$652,000 of its 2022 GHG proceeds, its portion to fund BIO-SNG Pilot Projects.

**SOUTHWEST GAS CORPORATION (U 905 G)**  
**Advice Letter No. 1236**  
**D.15-10-032 - Appendix A**

**Table D: GHG Outreach and Administrative Expenses**

Line	Description	2021		2022		2023	
		Forecast	Recorded	Forecast	Recorded	Forecast	Recorded
1	Outreach Expenses						
2	Detail of Outreach Activity (\$)						
3	Website Page						
4	Email Blasts	\$ 1,500	\$ 184	\$ 2,000	\$	\$ 1,500	
5	Bill Insert		\$ 7,065				
6	On-Bill Message						
7	On-Hold Phone Message						
8	Post Phone Survey						
9	<b>Subtotal Outreach (\$)</b>	\$ 1,500	\$ 7,249	\$ 2,000	\$ -	\$ 1,500	\$ -
10	Administrative Expenses						
11	Detail of Administrative Activity (\$)						
12	Programming						
13	Testing						
14	<b>Subtotal Administrative (\$)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Subtotal Outreach and Administrative	\$ 1,500	\$ 7,249	\$ 2,000	\$ -	\$ 1,500	\$ -
16	Interest (\$)	\$ 30	\$ 26	\$ 40	\$ -	\$ 30	\$ -
17	<b>Total (\$)</b>	\$ 1,530	\$ 7,274	\$ 2,040	\$ -	\$ 1,530	\$ -

**SOUTHWEST GAS CORPORATION (U 905 G)  
Advice Letter No. 1236  
D.15-10-032 - Appendix A**

**Table E: Compliance Obligation Over Time**

	2015	2016 <sup>1</sup>	2017	2018	2019	2020	2021
Natural Gas Fuel Supplier Compliance Obligation (MTCO <sub>2</sub> e)	668,077	695,026	718,067	725,918	842,332	789,622	771,355
Company Facility Compliance Obligation (MTCO <sub>2</sub> e)	0	0	0	0	0	0	0

<sup>1</sup>In Advice Letter No. 1072, Southwest Gas' Compliance Obligation was inadvertently noted as 695,462.

**ADVICE LETTER NO. 1236  
ATTACHMENT E**

INFRASTRUCTURE RELIABILITY AND REPLACEMENT ADJUSTMENT MECHANISM  
(IRRAM)



**SOUTHWEST GAS CORPORATION  
INFRASTRUCTURE RELIABILITY AND REPLACEMENT ADJUSTMENT MECHANISM (IRRAM)  
SOUTHERN CALIFORNIA DIVISION  
EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	IRRAM Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 2,178,238	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	34,688	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 2,212,926</u>	3
4	Applicable Volumes (therms) [3]		103,040,167	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.02148</u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

**SOUTHWEST GAS CORPORATION  
INFRASTRUCTURE RELIABILITY AND REPLACEMENT ADJUSTMENT MECHANISM (IRRAM)  
NORTHERN CALIFORNIA DIVISION  
EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	IRRAM Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 0	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	0	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 0</u>	3
4	Applicable Volumes (therms) [3]		28,674,356	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.00000</u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

**SOUTHWEST GAS CORPORATION  
INFRASTRUCTURE RELIABILITY AND REPLACEMENT ADJUSTMENT MECHANISM (IRRAM)  
SOUTH LAKE TAHOE DIVISION  
EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	IRRAM Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 0	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	0	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 0</u>	3
4	Applicable Volumes (therms) [3]		21,833,886	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.00000</u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

**ADVICE LETTER NO. 1236  
ATTACHMENT F**

MOBILEHOME PARK CONVERSION BALANCING ACCOUNT (MHPCBA)

**SOUTHWEST GAS CORPORATION  
MOBILEHOME PARK CONVERSION BALANCING ACCOUNT (MHPCBA)  
SOUTHERN CALIFORNIA DIVISION  
EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	To the Meter Amount (c)	Line No.
1	MHPCBA Balance Before Franchise and Uncollectibles [1]		\$ 301,313	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	4,798	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 306,111</u>	3
4	Applicable Volumes (therms) [3]		103,040,167	4
5	MHPCBA Rate Applicable to all Rate Schedules Except GS-VIC and Special Contract Customers		<u>\$ 0.00297</u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

[3] Throughput excluding GS-VIC and Special Contract for twelve-month forecast period ended December 31, 2023.

**SOUTHWEST GAS CORPORATION  
MOBILEHOME PARK CONVERSION BALANCING ACCOUNT (MHPCBA)  
NORTHERN CALIFORNIA DIVISION  
EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	To the Meter Amount (c)	Line No.
1	MHPCBA Balance Before Franchise and Uncollectibles [1]		\$ (13,209)	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	(279)	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ (13,488)</u>	3
4	Applicable Volumes (therms) [3]		28,674,356	4
5	MHPCBA Rate Applicable to all Rate Schedules		<u>\$ (0.00047)</u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

[3] Total throughput for twelve-month forecast period ended December 31, 2023.

**SOUTHWEST GAS CORPORATION  
MOBILEHOME PARK CONVERSION BALANCING ACCOUNT (MHPCBA)  
SOUTH LAKE TAHOE DIVISION  
EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	To the Meter Amount (c)	Line No.
1	MHPCBA Balance Before Franchise and Uncollectibles [1]		\$ 374,249	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	7,912	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 382,161</u>	3
4	Applicable Volumes (therms) [3]		21,833,886	4
5	MHPCBA Rate Applicable to all Rate Schedules		<u>\$ 0.01750</u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

[3] Total throughput for twelve-month forecast period ended December 31, 2023.

**ADVICE LETTER NO. 1236  
ATTACHMENT G**

New Environmental Regulatory Balancing Account (NERBA) and  
Natural Gas Leak Abatement Program Balancing Account (NGLAPBA)



**SOUTHWEST GAS CORPORATION  
SOUTHERN CALIFORNIA RATE JURISDICTION  
NEW ENVIRONMENTAL REGULATORY BALANCING ACCOUNT (NERBA)  
RATES EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NERBA Balance Before Franchise and Uncollectibles [1]		\$ (10,039)	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	\$ <u>(160)</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>(10,199)</u>	3
4	Applicable Volumes (therms) [3]		103,040,167	4
5	NERBA Rate Applicable to all Rate Schedules Except GS-VIC and Special Contract Customers		\$ <u>(0.00010)</u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

[3] Total throughput, excluding GS-VIC and special contract volumes for twelve-month forecast period ended December 31, 2023.

**SOUTHWEST GAS CORPORATION  
SOUTHERN CALIFORNIA RATE JURISDICTION  
NATURAL GAS LEAK ABATEMENT PROGRAM BALANCING ACCOUNT (NGLAPBA)  
RATES EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NGLAPBA Balance Before Franchise and Uncollectibles [1]		\$ 1,387,908	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	\$ <u>22,102</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>1,410,010</u>	3
4	Applicable Volumes (therms) [3]		103,040,167	4
5	NGLAPBA Rate Applicable to all Rate Schedules Except GS-VIC and Special Contract Customers		\$ <u>0.01368</u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

[3] Total throughput, excluding GS-VIC and special contract volumes for twelve-month forecast period ended December 31, 2023.

**SOUTHWEST GAS CORPORATION  
NORTHERN CALIFORNIA RATE JURISDICTION  
NEW ENVIRONMENTAL REGULATORY BALANCING ACCOUNT (NERBA)  
RATES EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NERBA Balance Before Franchise and Uncollectibles [1]		\$ (2,534)	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	\$ <u>(54)</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u><u>(2,588)</u></u>	3
4	Applicable Volumes (therms) [3]		28,674,356	4
5	NERBA Rate Applicable to all Rate Schedules		\$ <u><u>(0.00009)</u></u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

[3] Northern California throughput for twelve-month forecast period ended December 31, 2023.

**SOUTHWEST GAS CORPORATION  
NORTHERN CALIFORNIA RATE JURISDICTION  
NATURAL GAS LEAK ABATEMENT PROGRAM BALANCING ACCOUNT (NGLAPBA)  
RATES EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NGLAPBA Balance Before Franchise and Uncollectibles [1]		\$ (159,223)	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	\$ <u>(3,366)</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>(162,589)</u>	3
4	Applicable Volumes (therms) [3]		28,674,356	4
5	NGLAPBA Rate Applicable to all Rate Schedules		\$ <u>(0.00567)</u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

[3] Northern California throughput for twelve-month forecast period ended December 31, 2023.

**SOUTHWEST GAS CORPORATION  
SOUTH LAKE TAHOE RATE JURISDICTION  
NEW ENVIRONMENTAL REGULATORY BALANCING ACCOUNT (NERBA)  
RATES EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NERBA Balance Before Franchise and Uncollectibles [1]		\$ (3,424)	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	\$ <u>(72)</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u><u>(3,496)</u></u>	3
4	Applicable Volumes (therms) [3]		21,833,886	4
5	NERBA Rate Applicable to all Rate Schedules		\$ <u><u>(0.00016)</u></u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

[3] South Lake Tahoe throughput for twelve-month forecast period ended December 31, 2023.

**SOUTHWEST GAS CORPORATION  
SOUTH LAKE TAHOE RATE JURISDICTION  
NATURAL GAS LEAK ABATEMENT PROGRAM BALANCING ACCOUNT (NGLAPBA)  
RATES EFFECTIVE JANUARY 1, 2023**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NGLAPBA Balance Before Franchise and Uncollectibles [1]		\$ (125,118)	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	\$ <u>(2,645)</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u><u>(127,763)</u></u>	3
4	Applicable Volumes (therms) [3]		21,833,886	4
5	NGLAPBA Rate Applicable to all Rate Schedules		\$ <u><u>(0.00585)</u></u>	5

[1] O&M and Capital costs incurred through September 30, 2022.

[2] Authorized by the Commission in D.21-03-052.

[3] South Lake Tahoe throughput for twelve-month forecast period ended December 31, 2023.

**ADVICE LETTER NO. 1236  
ATTACHMENT H**

Bill Impacts and Revenue Requirement

**Residential Gas Rate and Bill Impacts of Rate Change Sought in Advice Letter (AL) 1236**  
**AL Effective Date: 01/01/2023**

**Southern California**

	Present Rates			Proposed Rates			Changes			Decisions / Resolutions authorizing rate change
	Volumes Mth [4]	Average Rate \$/therm [1]	11/01/2022 Revenues \$000's	Volumes Mth [4]	Proposed Rate \$/therm [2][3]	01/01/2023 Revenues \$000's	Revenue Change \$000's	Rate Change \$/therm	% Rate change %	
<b>Non-CARE Residential Customers</b>										
Basic Service Charge	\$ 5.75		5.75	\$ 5.75		\$ 5.75				
Usage Rate	36.69	1.07448	39.43	36.69	1.2036	44.17				[2]
PPP and CPUC	36.69	0.16865	6.19	36.69	0.22044	8.09				[2]
Gas Cost	36.69	0.54024	19.82	36.69	0.54024	19.82				
<b>Average Monthly Residential Gas Bill \$ [1]</b>		\$ 1.78337	\$ 71.19			\$ 77.83	\$ 6.64	\$ 0.18091		
<b>Average Monthly Residential Bill Increase or Decrease (\$)</b>										
<b>Average Monthly Residential Bill Increase or Decrease (%)</b>									9.32%	
<b>CARE Residential Customers</b>										
Basic Service Charge	\$ 4.00		4.00	\$ 4.00		\$ 4.00				
Usage Rate	36.83	0.75154	27.68	36.83	0.87575	32.26				[2]
PPP and CPUC	36.83	0.04172	1.54	36.83	0.07110	2.62				[2]
Gas Cost	36.83	0.54024	19.90	36.83	0.54024	19.90				
<b>Average Monthly Residential Gas Bill \$ [1]</b>		\$ 1.33350	\$ 53.12			\$ 58.77	\$ 5.66	\$ 0.15359		
<b>Average Monthly Residential Bill Increase or Decrease (\$)</b>										
<b>Average Monthly Residential Bill Increase or Decrease (%)</b>									10.65%	

**Notes**

- [1] The present Usage Rates include baseline quantities, delivery and adjustment charges as of November 1, 2022.
- [2] The proposed Usage Rates include the 2023 Margin Adjustment proposed in AL 1235 and the 2023 Annual Regulatory Balancing Account Updates proposed in AL 1236. Decisions/Resolutions authorizing the rate changes are listed below:  
Attrition - D.21-03-052  
CDMIBA - D.20-07-016  
FCAM, ITCAM, and Upstream Transportation and Storage Rates  
GHGBA - D.15-10-032, as modified by D.18-03-017  
NERBA and NGLAPBA - Resolution G-3538
- [3] The proposed PPP rates include the PPP Surcharge Adjustment proposed in Advice Letter 1233 authorized in D.04-08-010, D.14-05-004 and D.21-10-023.
- [4] The present and proposed volumes are the average CARE and Non-CARE throughput for twelve-month forecast period ended December 31, 2023 for each jurisdiction.



**Northern California**  
**Residential Gas Rate and Bill Impacts of Rate Change Sought in Advice Letter (AL) 1236**  
**AL Effective Date: 01/01/2023**

	Present Rates			Proposed Rates			Changes			Decisions / Resolutions authorizing rate change
	Volumes Mth [4]	Average Rate \$/therm [1]	11/01/2022 Revenues \$000's	Volumes Mth [4]	Proposed Rate \$/therm [2][3]	01/01/2023 Revenues \$000's	Revenue Change \$000's	Rate Change \$/therm	% Rate change %	
<b>Non-CARE Residential Customers</b>										
Basic Service Charge	\$ 5.75		5.75 \$	5.75 \$		5.75				
Usage Rate	68.82	1.08094	74.39	68.82	1.07646	74.09				[2]
PPP and CPUC	68.82	0.05822	4.01	68.82	0.09363	6.44				[2]
Gas Cost	68.82	0.55867	38.45	68.82	0.55867	38.45				
<b>Average Monthly Residential Gas Bill \$ [1]</b>		\$ 1.69783	\$ 122.60			\$ 124.73	\$ 2.13			
<b>Average Monthly Residential Bill Increase or Decrease (\$)</b>							\$ 0.03093			
<b>Average Monthly Residential Bill Increase or Decrease (%)</b>								1.74%		
<b>CARE Residential Customers</b>										
Basic Service Charge	\$ 4.00		4.00 \$	4.00		4.00				
Usage Rate	54.61	0.75302	41.13	54.61	0.74851	40.88				[2]
PPP and CPUC	54.61	0.04172	2.28	54.61	0.07110	3.88				[2]
Gas Cost	54.61	0.55867	30.51	54.61	0.55867	30.51				
<b>Average Monthly Residential Gas Bill \$ [1]</b>		\$ 1.35341	\$ 77.92			\$ 79.27	\$ 1.36			
<b>Average Monthly Residential Bill Increase or Decrease (\$)</b>							\$ 0.02487			
<b>Average Monthly Residential Bill Increase or Decrease (%)</b>								1.74%		

**Notes**

- [1] The present Usage Rates include baseline quantities, delivery and adjustment charges as of November 1, 2022.
- [2] The proposed Usage Rates include the 2023 Margin Adjustment proposed in AL 1235 and the 2023 Annual Regulatory Balancing Account Updates proposed in AL 1236. Decisions/Resolutions authorizing the rate changes are listed below:  
Attrition - D.21-03-052  
CDMIBA - D.20-07-016  
FCAM, ITCAM, and Upstream Transportation and Storage Rates  
GHGBA - D.15-10-032, as modified by D.18-03-017  
NERBA and NGLAPBA - Resolution G-3538
- [3] The proposed PPP rates include the PPP Surcharge Adjustment proposed in Advice Letter 1233 authorized in D.04-08-010, D.14-05-004 and D.21-10-023.
- [4] The present and proposed volumes are the average CARE and Non-CARE throughput for twelve-month forecast period ended December 31, 2023 for each jurisdiction.

**South Lake Tahoe**  
**Residential Gas Rate and Bill Impacts of Rate Change Sought in Advice Letter (AL) 1236**  
**AL Effective Date: 01/01/2023**

	Present Rates			Proposed Rates			Changes			Decisions / Resolutions authorizing rate change
	Volumes Mth [4]	Average Rate \$/therm [1]	11/01/2022 Revenues \$000's	Volumes Mth [4]	Proposed Rate \$/therm [2][3]	01/01/2023 Revenues \$000's	Revenue Change \$000's	Rate Change \$/therm	% Rate change %	
<b>Non-CARE Residential Customers</b>										
Basic Service Charge	\$ 5.00		5.00	\$ 5.00		\$ 5.00				
Usage Rate	64.92	1.06398	69.07	64.92	1.01312	65.77				[2]
PPP and CPUC	64.92	0.05822	3.78	64.92	0.09363	6.08				[2]
Gas Cost	64.92	0.55867	36.27	64.92	0.55867	36.27				
<b>Average Monthly Residential Gas Bill \$ (1)</b>		\$ 1.68087	\$ 114.12			\$ 113.12	\$ (1.00)			
<b>Average Monthly Residential Bill Increase or Decrease (\$)</b>							\$ (0.01545)			
<b>Average Monthly Residential Bill Increase or Decrease (%)</b>								-0.88%		
<b>CARE Residential Customers</b>										
Basic Service Charge	\$ 4.00		4.00	\$ 4.00		\$ 4.00				
Usage Rate	59.48	0.73945	43.98	59.48	0.68624	40.82				[2]
PPP and CPUC	59.48	0.04172	2.48	59.48	0.0711	4.23				[2]
Gas Cost	59.48	0.55867	33.23	59.48	0.55867	33.23				
<b>Average Monthly Residential Gas Bill \$ (1)</b>		\$ 1.33884	\$ 83.69			\$ 82.27	\$ (1.42)			
<b>Average Monthly Residential Bill Increase or Decrease (\$)</b>							\$ (0.02383)			
<b>Average Monthly Residential Bill Increase or Decrease (%)</b>								-1.69%		

**Notes**

- [1] The present Usage Rates include baseline quantities, delivery and adjustment charges as of November 1, 2022.
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Attrition - D.21-03-052  
CDMIBA - D.20-07-016  
FCAM, ITCAM, and Upstream Transportation and Storage Rates  
GHGBA - D.15-10-032, as modified by D.18-03-017  
NERBA and NGLAPBA - Resolution G-3538
- [3] The proposed PPP rates include the PPP Surcharge Adjustment proposed in Advice Letter 1233 authorized in D.04-08-010, D.14-05-004 and D.21-10-023.
- [4] The present and proposed volumes are the average CARE and Non-CARE throughput for twelve-month forecast period ended December 31, 2023 for each jurisdiction.

Southwest Gas 2023 Revenue Requirement [1]			
<u>Rate/Jurisdiction</u>	<u>SoCal</u>	<u>NoCal</u>	<u>SLT</u>
CDMIBA	\$ 1,732,126	\$ 339,314	\$ 270,013
FCAM (Upstream Fixed Charges)	\$ 86,815	\$ (821,299)	\$ (821,299)
FCAM	\$ 1,802,422	\$ (887,634)	\$ 1,149,150
GHGBA (Covered) [2]	\$18,319,896	\$18,319,896	\$18,319,896
GHGBA (Non-Covered) [2]	\$22,167,032	\$22,167,032	\$22,167,032
ITCAM	\$ 387,476	N/A	N/A
IRRAM	\$ 2,212,926	N/A	N/A
MHPCBA	\$ 306,111	\$ (13,488)	\$ 382,161
NERBA	\$ (10,199)	\$ (2,588)	\$ (3,496)
NGLAPBA	\$ 1,410,010	\$ (162,589)	\$ (127,763)

[1] After Franchise and Uncollectibles

[2] The Revenue Requirement is a calculation on the respective table. The workpapers support the amounts provided on Line 19 on Table A and Line 6 on Table C.



# ADVICE LETTER SUMMARY

## ENERGY UTILITY



MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No.: Southwest Gas Corporation (U 905 G)

Utility type:

- ELC       GAS       WATER  
 PLC       HEAT

Contact Person: Valerie J. Ontiveroz

Phone #: 702 876-7323

E-mail: valerie.ontiveroz@swgas.com

E-mail Disposition Notice to: valerie.ontiveroz@swgas.com

EXPLANATION OF UTILITY TYPE

ELC = Electric      GAS = Gas      WATER = Water  
 PLC = Pipeline      HEAT = Heat

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 1236

Tier Designation: Tier 2

Subject of AL: Annual Regulatory Balancing Account Update for Rates Effective January 1, 2022

Keywords (choose from CPUC listing): Increase rates, Preliminary Statement

AL Type:  Monthly  Quarterly  Annual  One-Time  Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: Resolutions G-3538, D.15-10-032 (modified by D.18-03-017), D.20-03-027, D.20-07-016, D.21-03-052

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: Not applicable.

Summarize differences between the AL and the prior withdrawn or rejected AL: Not applicable.

Confidential treatment requested?  Yes  No

If yes, specification of confidential information:

Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required?  Yes  No

Requested effective date: 1/1/23

No. of tariff sheets: 9

Estimated system annual revenue effect (%): SCA 5.59%; NCA (0.26%); SLT (3.57)%

Estimated system average rate effect (%): SCA 5.59%; NCA (0.26%); SLT (3.57)%

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: Not applicable.

Service affected and changes proposed<sup>1</sup>: See 'Subject of AL' above

Pending advice letters that revise the same tariff sheets: Not applicable.

<sup>1</sup>Discuss in AL if more space is needed.

**Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this submittal, unless otherwise authorized by the Commission, and shall be sent to:**

CPUC, Energy Division  
Attention: Tariff Unit  
505 Van Ness Avenue  
San Francisco, CA 94102  
Email: [EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)

Name: Valerie J. Ontiveroz  
Title: Regulatory Manager/California  
Utility Name: Southwest Gas Corporation  
Address: P. O. Box 98510  
City: Las Vegas State: Nevada  
Telephone (xxx) xxx-xxxx: 702-876-7323  
Facsimile (xxx) xxx-xxxx: 702-364-3446  
Email: [valerie.ontiveroz@swgas.com](mailto:valerie.ontiveroz@swgas.com)

Name:  
Title:  
Utility Name:  
Address:  
City: State: Nevada  
Telephone (xxx) xxx-xxxx:  
Facsimile (xxx) xxx-xxxx:  
Email:

## ENERGY Advice Letter Keywords

Affiliate	Direct Access	Preliminary Statement
Agreements	Disconnect Service	Procurement
Agriculture	ECAC / Energy Cost Adjustment	Qualifying Facility
Avoided Cost	EOR / Enhanced Oil Recovery	Rebates
Balancing Account	Energy Charge	Refunds
Baseline	Energy Efficiency	Reliability
Bilingual	Establish Service	Re-MAT/Bio-MAT
Billings	Expand Service Area	Revenue Allocation
Bioenergy	Forms	Rule 21
Brokerage Fees	Franchise Fee / User Tax	Rules
CARE	G.O. 131-D	Section 851
CPUC Reimbursement Fee	GRC / General Rate Case	Self Generation
Capacity	Hazardous Waste	Service Area Map
Cogeneration	Increase Rates	Service Outage
Compliance	Interruptible Service	Solar
Conditions of Service	Interutility Transportation	Standby Service
Connection	LIEE / Low-Income Energy Efficiency	Storage
Conservation	LIRA / Low-Income Ratepayer Assistance	Street Lights
Consolidate Tariffs	Late Payment Charge	Surcharges
Contracts	Line Extensions	Tariffs
Core	Memorandum Account	Taxes
Credit	Metered Energy Efficiency	Text Changes
Curtable Service	Metering	Transformer
Customer Charge	Mobile Home Parks	Transition Cost
Customer Owned Generation	Name Change	Transmission Lines
Decrease Rates	Non-Core	Transportation Electrification
Demand Charge	Non-firm Service Contracts	Transportation Rates
Demand Side Fund	Nuclear	Undergrounding
Demand Side Management	Oil Pipelines	Voltage Discount
Demand Side Response	PBR / Performance Based Ratemaking	Wind Power
Deposits	Portfolio	Withdrawal of Service
Depreciation	Power Lines	