

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



Southwest Gas Corporation
GAS (Corp ID 905)
Status of Advice Letter 1276G
As of December 14, 2023

Subject: Annual Regulatory Balancing Account Update for Rates Effective January 1, 2024

Division Assigned: Energy

Date Filed: 11-03-2023

Date to Calendar: 11-10-2023

Authorizing Documents: G-3538

Authorizing Documents: D1510032

Authorizing Documents: D1803017

Authorizing Documents: D2003027

Authorizing Documents: D2007016

Authorizing Documents: D2103052

Authorizing Documents: D2208037

Disposition:	Accepted
Effective Date:	01-01-2024

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

edtariffunit@cpuc.ca.gov

AL Certificate Contact Information:

Valerie J. Ontiveroz

702 876-7323

valerie.ontiveroz@swgas.com

PUBLIC UTILITIES COMMISSION
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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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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



SOUTHWEST GAS CORPORATION

November 3, 2023

Advice Letter No. 1276-G
(U 905 G)

Public Utilities Commission of the State of California

Subject: 2024 Annual Regulatory Balancing Account Update, and Transportation and Storage Rate Adjustments

Southwest Gas Corporation (Southwest Gas or Company) hereby submits for approval by the California Public Utilities Commission (Commission) revisions to its California Gas Tariff. The tariff sheet being modified as a result of this submission is listed in 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
7. Residential Uncollectibles Balancing Account (RUBA) surcharges, as authorized in OP 11 in D.22-08-037

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.



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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.) 14-03-003,¹ 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 proceeds² 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..."³ The Appendix A tables are provided in Attachment D.

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

¹ 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

² 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.

³ D.15-10-032, at pg. 19.



increasing 5 percent annually through 2030.⁴ 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 and dividing the result by the number of residential households.⁵ Southwest Gas' did not include forecasted administrative and outreach expenses for 2024. Southwest Gas forecasts approximately \$14.9 million net GHG allowance proceeds available for return to customers in 2024.

Southwest Gas' 2024 California Climate Credit is \$75.19.

Table D – Outreach and Administrative Expenses

Southwest Gas will continue the following Outreach and Education Plan activities in 2024:

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

Southwest Gas did not include forecasted outreach costs in 2024 for the purpose of calculating its California Climate Credit and instead will track any costs in its Greenhouse Gas Memorandum Account (GHGMA) until the GHGMA is cleared in its next General Rate Case.

Table E – Compliance Obligation Over Time

Southwest Gas has included its 2015 through 2022 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; applicable to Southern California only), Meter Protection Program (MPP) and School Customer-Owned Yard Line (COYL) Program – through its IRRAM. Southwest Gas included rate adjustments for its TPRP, as well as rate adjustments for its MPP Program in all three rate jurisdictions

⁴ 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.

⁵ D.15-10-032, at pg. 37.



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and its School COYL Program in the Company's South Lake Tahoe rate jurisdiction only. The IRRAM rate calculation is set forth in Attachment E.

5. MHPCBA Rate Adjustments

The calculation of Southwest Gas' 2024 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

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.

7. RUBA Rate Implementation

Southwest Gas established its RUBA in Advice Letter No. 1234,⁶ pursuant to OP 11 in D.22-08-037. The RUBA is a two-way balancing account to record and recover costs related to the difference between authorized revenues associated with uncollectible expense for residential customers and actual residential customer bad debt expense. The RUBA rate applies to all customer classes. The proposed rates are set forth in Attachment H.

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 3, 2023, which is thirty (30) days from the date submitted, with an effective date of January 1, 2024.

⁶ Advice Letter No. 1234, was approved by the Energy Division effective December 17, 2022.



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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

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
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,

SOUTHWEST GAS CORPORATION

By: 
Valerie J. Ontiveroz

Attachments

Distribution List

Advice Letter No. 1276-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

Pacific Gas & Electric Company
PGETariffs@pge.com

Southern California Gas Company
GLenart@socalgas.com
Tariffs@socalgas.com

San Diego Gas & Electric Company
SDG&ETariffs@SemptraUtilities.com

Robert M. Pocta
Public Advocates Office
California Public Utilities Commission
robert.pocta@cpuc.ca.gov

Nathaniel Skinner
Public Advocates Office
California Public Utilities Commission
nathaniel.skinner@cpuc.ca.gov

Scott Blaising
blaising@braunlegal.com

Jim Mosher
copperbeechllc@gmail.com

Kevin Johnston
KVNJ@yahoo.com

ATTACHMENT A
Advice Letter No. 1276-G

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
195th Revised Sheet No. 65	Statement of Rates - Rates Applicable to Southern California Service Area	193rd Revised Sheet No. 65
197th Revised Sheet No. 66	Statement of Rates - Rates Applicable to Southern California Service Area	195th Revised Sheet No. 66
73rd Revised Sheet No. 67	Statement of Rates - Rates Applicable to Southern California Service Area	72nd Revised Sheet No. 67
194th Revised Sheet No. 68	Statement of Rates - Rates Applicable to Northern California Service Area	192nd Revised Sheet No. 68
196th Revised Sheet No. 69	Statement of Rates - Rates Applicable to Northern California Service Area	194th Revised Sheet No. 69
86th Revised Sheet No. 70	Statement of Rates - Rates Applicable to Northern California Service Area	85th Revised Sheet No. 70
194th Revised Sheet No. 71	Statement of Rates - Rates Applicable to South Lake Tahoe Service Area	192nd Revised Sheet No. 71
131st Revised Sheet No. 72	Statement of Rates - Rates Applicable to South Lake Tahoe Service Area	129th Revised Sheet No. 72
25th Revised Sheet No. 73	Statement of Rates - Rates Applicable to South Lake Tahoe Service Area	24th Revised Sheet No. 73

SOUTHWEST GAS CORPORATION

P.O. Box 98510

Las Vegas, Nevada 89193-8510

California Gas Tariff

Canceling

195th Revised Cal. P.U.C. Sheet No. 65

193rd Revised Cal. P.U.C. Sheet No. 65

STATEMENT OF RATES

RATES APPLICABLE TO SOUTHERN CALIFORNIA SERVICE AREA [1]

Schedule No. and Type of Charge	Margin	Charges [2] and		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate	
		Adjustments			CPUC	PPP			
<u>GS-10-Residential Gas Service</u>									
Basic Service Charge	\$ 5.75							\$ 5.75	
Cost per Therm									
Baseline Quantities	\$.84732	\$.35611	\$ 1.20343	\$.00300	\$.21467	\$.85150	\$ 2.27260		R
Tier II	\$ 1.06143	.35611	1.41754	.00300	.21467	.85150	2.48671		R
<u>GS-11-Residential Air-Conditioning Gas Service</u>									
Basic Service Charge	\$ 5.00							\$ 5.00	
Cost per Therm									
Tier I	\$.84732	\$.35611	\$ 1.20343	\$.00300	\$.21467	\$.85150	\$ 2.27260		R
Tier II	1.06143	.35611	1.41754	.00300	.21467	.85150	2.48671		R
Air-Conditioning	\$.46751	.35611	.82362	.00300	.21467	.85150	1.89279		R
<u>GS-12-CARE Residential Gas Service</u>									
Basic Service Charge	\$ 4.00							\$ 4.00	
Cost per Therm									
Baseline Quantities	\$.43633	\$.35611	\$.79244	\$.00300	\$.06533	\$.85150	\$ 1.71227		R
Tier II	\$.60762	.35611	.96373	.00300	.06533	.85150	1.88356		R
<u>GS-15-Secondary Residential Gas Service</u>									
Basic Service Charge	\$ 6.00							\$ 6.00	
Cost per Therm	\$ 1.31563	\$.35611	\$ 1.67174	\$.00300	\$.21467	\$.85150	\$ 2.74091		R
<u>GS-20-Multi-Family Master-Metered Gas Service</u>									
Basic Service Charge	\$ 25.00							\$ 25.00	
Cost per Therm									
Baseline Quantities	\$.84732	\$.35611	\$ 1.20343	\$.00300	\$.21467	\$.85150	\$ 2.27260		R
Tier II	1.06143	.35611	1.41754	.00300	.21467	.85150	2.48671		R
<u>GS-25-Multi-Family Master-Metered Gas Service-Submetered</u>									
Basic Service Charge	\$ 25.00							\$ 25.00	
Cost per Therm									
Baseline Quantities	\$.84732	\$.35611	\$ 1.20343	\$.00300	\$.21467	\$.85150	\$ 2.27260		R
Tier II	1.06143	.35611	1.41754	.00300	.21467	.85150	2.48671		R
Submetered Discount per Occupied Space	(\$8.64)						(\$8.64)		
<u>GS-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service</u>									
Basic Service Charge	\$ 8.80							\$ 8.80	
Cost per Therm									
First 100	\$.36792	\$.35611	\$.72403	\$.00300	\$.06533	\$.85150	\$ 1.64386		R
Next 500	\$.21274	.35611	.56885	.00300	.06533	.85150	1.48868		R
Next 2,400	\$.08861	.35611	.44472	.00300	.06533	.85150	1.36455		R
Over 3,000	(\$.04747)	.35611	.30864	.00300	.06533	.85150	1.22847		R
<u>GS-40-Core General Gas Service (non-Covered Entities)</u>									
Basic Service Charge	\$11.00							\$11.00	
Transportation Service Charge	\$780.00							\$780.00	
Cost per Therm									
First 100	\$.76180	\$.35611	\$ 1.11791	\$.00300	\$.21467	\$.85150	\$ 2.18708		R
Next 500	\$.56783	.35611	.92394	.00300	.21467	.85150	1.99311		R
Next 2,400	\$.41266	.35611	.76877	.00300	.21467	.85150	1.83794		R
Over 3,000	\$.24256	.35611	.59867	.00300	.21467	.85150	1.66784		R

Advice Letter No. 1276
Decision No.Issued by
Amy L. Timperley
Chief Regulatory OfficerDate Filed November 3, 2023
Effective
Resolution No.

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			
GS-40-Core General Gas Service (Covered Entities)								
Basic Service Charge	\$11.00						\$11.00	
Transportation Service Charge	\$780.00						\$780.00	
Cost per Therm								
First 100	\$.76180	\$.18960	\$.95140	\$.00300	\$.21467	\$.85150	\$ 2.02057	R
Next 500	\$.56783	.18960	.75743	.00300	.21467	.85150	1.82660	R
Next 2,400	\$.41266	.18960	.60226	.00300	.21467	.85150	1.67143	R
Over 3,000	\$.24256	.18960	.43216	.00300	.21467	.85150	1.50133	R
GS-50-Core Natural Gas Service for Motor Vehicles								
Basic Service Charge	\$25.00						\$25.00	
Cost per Therm	\$.16687	\$.35611	\$.52298	\$.00300	\$.21467	\$.85150	\$ 1.59215	R
GS-60-Core Internal Combustion Engine Gas Service								
Basic Service Charge	\$25.00						\$25.00	
Cost per Therm	\$.25672	\$.35611	\$.61283	\$.00300	\$.21467	\$.85150	\$ 1.68200	R
GS-66-Core Small Electric Power Generation Gas Service								
Basic Service Charge	\$25.00						\$25.00	
Cost per Therm	\$.36800	\$.35611	\$.72411	\$.00300		\$.85150	\$ 1.57861	R
GS-70-Noncore General Gas Transportation Service								
Basic Service Charge	\$100.00						\$100.00	
Transportation Service Charge	\$780.00						\$780.00	
Cost per Therm	\$.18080	\$.26129	\$.44209	\$.00300	\$.21467		\$.65976	R
GS-VIC City of Victorville Gas Service								
Basic Service Charge	\$11.00						\$ 11.00	
Transportation Service Charge	\$780.00						\$780.00	
Cost per Therm	\$.15959	\$.33158	\$.49117	\$.00300		\$.85150	\$ 1.34567	R
TFF-Transportation Franchise Fee Surcharge Provision								
TFF Surcharge per Therm							\$.00388	
TDS – Transportation Distribution System Shrinkage Charge								
TDS Charge per Therm							\$.00434	
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision								
MHPS Surcharge per Space per Month							\$.21000	

SOUTHWEST GAS CORPORATION

P.O. Box 98510

Las Vegas, Nevada 89193-8510

California Gas Tariff

Canceling _____

73rd Revised Cal. P.U.C. Sheet No. 67

72nd Revised Cal. P.U.C. Sheet No. 67

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
Upstream Intrastate Charges					
Storage	\$.03163		\$.03163		\$.03163
Variable	.08963		.08963	\$.08963	.08963
Upstream Interstate Reservation Charges	.06246		.06246		.06246
IRRAM Surcharge	.05531		.05531	.05531	.05531
Balancing Account Adjustments					
FCAM*	(.12109)		(.12109)	(.12182)	(.12109)
ITCAM	.01453		.01453	.01453	.01453
GHGBA**					
Non-Covered Entities [a]	.16760			.16760	.16760
Covered Entities [a]			.00109		
NERBA	.00026		.00026	.00026	
NGLAPBA	.01560		.01560	.01560	
MHPCBA	.00867		.00867	.00867	
CDMIBA	.01405		.01405	.01405	.01405
RUBA	.01746		.01746	.01746	.01746
Total Charges and Adjustments	\$.35611		\$.18960	\$.26129	\$.33158

* The FCAM surcharge includes an amount of \$(.12182) 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).

Advice Letter No. 1276
Decision No. _____

Issued by
Amy L. Timperley
Chief Regulatory Officer

Date Filed November 3, 2023
Effective _____
Resolution No. _____

SOUTHWEST GAS CORPORATION

P.O. Box 98510

Las Vegas, Nevada 89193-8510

California Gas Tariff

Canceling

194th Revised

192nd Revised

Cal. P.U.C. Sheet No. 68

Cal. P.U.C. Sheet No. 68

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 CPUC	PPP	Gas Cost	Effective Sales Rate	
<u>GN-10-Residential Gas Service</u>								
Basic Service Charge	\$ 5.75						\$ 5.75	
Cost per Therm								
Baseline Quantities	\$.78902	\$.20663	\$.99565	\$.00300	\$.08786	\$.66228	\$ 1.74879	R
Tier II	.91425	.20663	1.12088	.00300	.08786	.66228	1.87402	R
<u>GN-12-CARE Residential Gas Service</u>								
Basic Service Charge	\$ 4.00						\$ 4.00	
Cost per Therm								
Baseline Quantities	\$.45743	\$.20663	\$.66406	\$.00300	\$.06533	\$.66228	\$ 1.39467	R
Tier II	.55762	.20663	.76425	.00300	.06533	.66228	1.49486	R
<u>GN-15-Secondary Residential Gas Service</u>								
Basic Service Charge	\$ 6.00						\$ 6.00	
Cost per Therm	\$.97510	\$.20663	\$ 1.18173	\$.00300	\$.08786	\$.66228	\$ 1.93487	R
<u>GN-20-Multi-Family Master-Metered Gas Service</u>								
Basic Service Charge	\$ 25.00						\$ 25.00	
Cost per Therm								
Baseline Quantities	\$.78902	\$.20663	\$.99565	\$.00300	\$.08786	\$.66228	\$ 1.74879	R
Tier II	.91425	.20663	1.12088	.00300	.08786	.66228	1.87402	R
<u>GN-25-Multi-Family Master-Metered Gas Service-Submetered</u>								
Basic Service Charge	\$ 25.00						\$ 25.00	
Cost per Therm								
Baseline Quantities	\$.78902	\$.20663	\$.99565	\$.00300	\$.08786	\$.66228	\$ 1.74879	R
Tier II	.91425	.20663	1.12088	.00300	.08786	.66228	1.87402	R
Submetered Discount per Occupied Space	(\$ 9.33)						(\$ 9.33)	
<u>GN-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service</u>								
Basic Service Charge	\$ 8.80						\$ 8.80	
Cost per Therm								
First 100	\$.35829	\$.20663	\$.56492	\$.00300	\$.06533	\$.66228	\$ 1.29553	R
Next 500	.22109	.20663	.42772	.00300	.06533	.66228	1.15833	R
Next 2,400	.10455	.20663	.31118	.00300	.06533	.66228	1.04179	R
Over 3,000	(.06932)	.20663	.13731	.00300	.06533	.66228	.86792	R
<u>GN-40-Core General Gas Service (non-Covered Entities)</u>								
Basic Service Charge	\$ 11.00						\$ 11.00	
Transportation Service Charge	\$ 780.00						\$ 780.00	
Cost per Therm								
First 100	\$.66509	\$.20663	\$.87172	\$.00300	\$.08786	\$.66228	\$ 1.62486	R
Next 500	.49359	.20663	.70022	.00300	.08786	.66228	1.45336	R
Next 2,400	.34791	.20663	.55454	.00300	.08786	.66228	1.30768	R
Over 3,000	.13058	.20663	.33721	.00300	.08786	.66228	1.09035	R

Advice Letter No. 1275
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Amy L. Timperley
Chief Regulatory OfficerDate Filed November 3, 2023
Effective
Resolution No.

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	
GN-40-Core General Gas Service (Covered Entities)								
Basic Service Charge	\$ 11.00						\$ 11.00	
Transportation Service Charge	\$780.00						\$780.00	
Cost per Therm								
First 100	\$.66509	\$.04012	\$.70521	\$.00300	\$.08786	\$.66228	\$ 1.45835	R
Next 500	.49359	.04012	.53371	.00300	.08786	.66228	1.28685	R
Next 2,400	.34791	.04012	.38803	.00300	.08786	.66228	1.14117	R
Over 3,000	.13058	.04012	.17070	.00300	.08786	.66228	.92384	R
GN-50-Core Natural Gas Service for Motor Vehicles								
Basic Service Charge	\$ 25.00						\$ 25.00	
Cost per Therm	\$.02998	\$.20663	\$.23661	\$.00300	\$.08786	\$.66228	\$.98975	R
GN-60-Core Internal Combustion Engine Gas Service								
Basic Service Charge	\$ 25.00						\$ 25.00	
Cost per Therm	\$.57916	\$.20663	\$.78579	\$.00300	\$.08786	\$.66228	\$ 1.53893	R
GN-66-Core Small Electric Power Generation Gas Service								
Basic Service Charge	\$ 25.00						\$ 25.00	
Cost per Therm	\$.57916	\$.20663	\$.78579	\$.00300		\$.66228	\$ 1.45107	R
GN-70-Noncore General Gas Transportation Service								
Basic Service Charge	\$ 100.00						\$ 100.00	
Transportation Service Charge	\$ 780.00						\$ 780.00	
Cost per Therm	\$.15844	\$.07931	\$.23775	\$.00300	\$.08786		\$.32861	R
TFF-Transportation Franchise Fee Surcharge Provision								
TFF Surcharge per Therm							\$.01229	
TDS – Transportation Distribution System Shrinkage Charge								
TDS Charge per Therm							\$.00497	
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision								
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
Upstream Interstate Charges				
Storage	\$.03539		\$.03539	
Reservation	.16671		.16671	
IRRAM Surcharge	.00379		.00379	\$.00379
Balancing Account Adjustments				
FCAM*	(.17971)		(.17971)	(.10493)
GHGBA**				
Non-Covered Entities [a]	.16760			.16760
Covered Entities [a]			.00109	
NERBA	.00028		.00028	.00028
NGLAPBA	.00111		.00111	.00111
MHPCBA	.00022		.00022	.00022
CDMIBA	.00988		.00988	.00988
RUBA	.00136		.00136	.00136
Total Charges and Adjustments	\$.20663		\$.04012	\$.07931

* The FCAM surcharge includes an amount of (\$.10493) 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] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges CPUC	PPP	Gas Cost	Effective Sales Rate	
SLT-10-Residential Gas Service								
Basic Service Charge	\$ 5.75						\$ 5.75	
Cost per Therm								
Baseline Quantities	\$.56932	\$.28581	\$.85513	\$.00300	\$.08786	\$.66228	\$ 1.60827	R
Tier II	.67986	.28581	.96567	.00300	.08786	.66228	1.71881	R
SLT-12-CARE Residential Gas Service								
Basic Service Charge	\$ 4.00						\$ 4.00	
Cost per Therm								
Baseline Quantities	\$.26584	\$.28581	\$.55165	\$.00300	\$.06533	\$.66228	\$ 1.28226	R
Tier II	.35427	.28581	.64008	.00300	.06533	.66228	1.37069	R
SLT-15-Secondary Residential Gas Service								
Basic Service Charge	\$ 6.00						\$ 6.00	
Cost per Therm	\$.76587	\$.28581	\$ 1.05168	\$.00300	\$.08786	\$.66228	\$ 1.80482	R
SLT-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	\$ 11.00						\$ 11.00	
Cost per Therm								
Baseline Quantities	\$.56932	\$.28581	\$.85513	\$.00300	\$.08786	\$.66228	\$ 1.60827	R
Tier II	.67986	.28581	.96567	.00300	.08786	.66228	1.71881	R
SLT-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	\$ 11.00						\$ 11.00	
Cost per Therm								
Baseline Quantities	\$.56932	\$.28581	\$.85513	\$.00300	\$.08786	\$.66228	\$ 1.60827	R
Tier II	.67986	.28581	.96567	.00300	.08786	.66228	1.71881	R
Submetered Discount per Occupied Space	(\$10.71)						(\$10.71)	
SLT-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service								
Basic Service Charge	\$ 8.80						\$ 8.80	
Cost per Therm								
First 100	\$.28574	\$.28581	\$.57155	\$.00300	\$.06533	\$.66228	\$ 1.30216	R
Next 500	.21655	.28581	.50236	.00300	.06533	.66228	1.23297	R
Next 2,400	.14737	.28581	.43318	.00300	.06533	.66228	1.16379	R
Over 3,000	.02834	.28581	.31415	.00300	.06533	.66228	1.04476	R
SLT-40-Core General Gas Service (non-Covered Entities)								
Basic Service Charge	\$ 11.00						\$ 11.00	
Transportation Service Charge	\$ 780.00						\$ 780.00	
Cost per Therm								
First 100	\$.59420	\$.28581	\$.88001	\$.00300	\$.08786	\$.66228	\$ 1.63315	R
Next 500	.50771	.28581	.79352	.00300	.08786	.66228	1.54666	R
Next 2,400	.42124	.28581	.70705	.00300	.08786	.66228	1.46019	R
Over 3,000	.27245	.28581	.55826	.00300	.08786	.66228	1.31140	R

SOUTHWEST GAS CORPORATION

P.O. Box 98510

Las Vegas, Nevada 89193-8510

California Gas Tariff

Canceling _____

131st Revised Cal. P.U.C. Sheet No. 72129th Revised Cal. P.U.C. Sheet No. 72

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	
		and Adjustments		CPUC	PPP			
SLT-40-Core General Gas Service (Covered Entities)								
Basic Service Charge	\$11.00						\$11.00	
Transportation Service Charge	\$780.00						\$780.00	
Cost per Therm								
First 100	\$.59420	\$.11930	\$.71350	\$.00300	\$.08786	\$.66228	\$ 1.46664	R
Next 500	.50771	.11930	.62701	.00300	.08786	.66228	1.38015	R
Next 2,400	.42124	.11930	.54054	.00300	.08786	.66228	1.29368	R
Over 3,000	.27245	.11930	.39175	.00300	.08786	.66228	1.14489	R
SLT-50-Core Natural Gas Service for Motor Vehicles								
Basic Service Charge	\$11.00						\$11.00	
Cost per Therm	\$.46665	\$.28581	\$.75246	\$.00300	\$.08786	\$.66228	\$ 1.50560	R
SLT-60-Core Internal Combustion Engine Gas Service								
Basic Service Charge	\$ 11.00						\$ 11.00	
Cost per Therm	\$.34345	\$.28581	\$.62926	\$.00300	\$.08786	\$.66228	\$ 1.38240	R
SLT-66-Core Small Electric Power Generation Gas Service								
Basic Service Charge	\$ 11.00						\$ 11.00	
Cost per Therm	\$.34345	\$.28581	\$.62926	\$.00300		\$.66228	\$ 1.29454	R
SLT-70-Noncore General Gas Transportation Service								
Basic Service Charge	\$ 100.00						\$ 100.00	
Transportation Service Charge	\$ 780.00						\$ 780.00	
Cost per Therm	\$.34445	\$.15849	\$.50294	\$.00300	\$.08786		\$.59380	R
TFF-Transportation Franchise Fee Surcharge Provision								
TFF Surcharge per Therm							\$.01229	
TDS-Transportation Distribution System Shrinkage Charge								
TDS Charge per Therm							\$.00497	
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision								
MHPS Surcharge per Space per Month							\$.21000	

Advice Letter No. 1276
Decision No. _____Issued by
Amy L. Timperley
Chief Regulatory OfficerDate Filed November 3, 2023
Effective _____
Resolution No. _____

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	\$.03539		\$.03539	
Reservation	.16671		.16671	
IRRAM Surcharge	.02806		.02806	\$.02806
Balancing Account Adjustments				
FCAM*	(.13884)		(.13884)	(.06406)
GHGBA**				
Non-Covered Entities [a]	.16760			.16760
Covered Entities [a]			.00109	
NERBA	.00034		.00034	.00034
NGLAPBA	.00100		.00100	.00100
MHPCBA	.01132		.01132	.01132
CDMIBA	.01017		.01017	.01017
RUBA	.00406		.00406	.00406
Total Charges and Adjustments	\$.28581		\$.11930	\$.15849

* The FCAM surcharge includes an amount of \$(.06406) 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).

ADVICE LETTER NO. 1276
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, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	CDMI Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 1,432,092	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	22,806	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>1,454,898</u>	3
4	Applicable Volumes (therms) [3]		103,529,550	4
5	Rate Applicable to all Rate Schedules		\$ <u>0.01405</u>	5

[1] O&M and Capital costs incurred through September 30, 2023.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2024.

**SOUTHWEST GAS CORPORATION
CUSTOMER DATA MODERNIZATION INITIATIVE BALANCING ACCOUNT (CDMIBA)
NORTHERN CALIFORNIA DIVISION
EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	CDMI Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 270,019	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	5,708	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>275,727</u>	3
4	Applicable Volumes (therms) [3]		27,916,147	4
5	Rate Applicable to all Rate Schedules		\$ <u>0.00988</u>	5

[1] O&M and Capital costs incurred through September 30, 2023.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2024.

**SOUTHWEST GAS CORPORATION
CUSTOMER DATA MODERNIZATION INITIATIVE BALANCING ACCOUNT (CDMIBA)
SOUTH LAKE TAHOE DIVISION
EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	CDMI Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 213,103	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	4,505	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>217,608</u>	3
4	Applicable Volumes (therms) [3]		21,397,313	4
5	Rate Applicable to all Rate Schedules		\$ <u>0.01017</u>	5

[1] O&M and Capital costs incurred through September 30, 2023.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2024.

ADVICE LETTER NO. 1276
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, 2024**

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]	\$ 69,272		2
3	Total Core Volumes (Therms) [3]	96,537,646		3
4	Upstream Fixed Charges Included in Rates (Ln. 2/Ln.3)*(1+Ln.1)		<u>\$ 0.00073</u>	4
5	Margin Balance [2]	\$ (12,413,849)		5
6	Total Throughput Including Special Contract Volumes (Therms) [4]	103,529,550		6
7	Margin Balance Amount Included in Rates (Ln. 5/Ln.6)*(1+Ln.1)		<u>\$ (0.12182)</u>	7
8	Total FCAM Surcharge Rate (Ln. 4 + Ln. 7)		<u><u>\$ (0.12109)</u></u>	8
	<u>Intrastate Transportation Account Mechanism (ITCAM)</u>			
9	Upstream Variable Charges [2]	\$ 1,450,926		9
10	Total Throughput Less Special Contract Volumes (Therms) [4]	101,478,575		10
11	ITCAM Surcharge Rate (Ln. 9/Ln. 10)*(1+Ln.1)		<u><u>\$ 0.01453</u></u>	11

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

[2] Ending account balances at September 30, 2023.

[3] Core volumes for twelve-month forecast period ended December 31, 2024.

[4] Total throughput, including special contract volumes for twelve-month forecast period ended December 31, 2024.

**SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA DIVISION
BALANCING ACCOUNT SURCHARGE RATES
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2024**

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]	\$ (3,581,010)		2
3	Total Core Volumes (Therms) [3]	48,898,388		3
4	Upstream Fixed Charges Included in Rates (Ln. 2/Ln.3)*(1+Ln.1)		<u>\$ (0.07478)</u>	4
5	Margin Balance [2]	\$ (2,868,655)		5
6	Total Throughput (Therms) [4]	27,916,147		6
7	Margin Balance Amount Included in Rates (Ln. 5/Ln.6)*(1+Ln.1)		<u>\$ (0.10493)</u>	7
8	Total FCAM Surcharge Rate (Ln. 4 + Ln. 7)		<u><u>\$ (0.17971)</u></u>	8

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

[2] Ending account balances at September 30, 2023.

[3] Core volumes for Northern California & South Lake Tahoe Jurisdictions for twelve-month forecast period ended December 31, 2024.

[4] Northern California throughput for twelve-month forecast period ended December 31, 2024.

**SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE DIVISION
BALANCING ACCOUNT SURCHARGE RATES
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2024**

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]	\$ (3,581,010)		2
3	Total Core Volumes (Therms) [3]	48,898,388		3
4	Upstream Fixed Charges Included in Rates (Ln. 2/Ln.3)*(1+Ln.1)		<u>\$ (0.07478)</u>	4
5	Margin Balance [2]	\$ (1,342,339)		5
6	Total Throughput (Therms) [4]	21,397,313		6
7	Margin Balance Amount Included in Rates (Ln. 5/Ln.6)*(1+Ln.1)		<u>\$ (0.06406)</u>	7
8	Total FCAM Surcharge Rate (Ln. 4 + Ln. 7)		<u><u>\$ (0.13884)</u></u>	8

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

[2] Ending account balances at September 30, 2023.

[3] Core volumes for Northern California & South Lake Tahoe Jurisdictions for twelve-month forecast period ended December 31, 2024.

[4] South Lake Tahoe throughput for twelve-month forecast period ended December 31, 2024.

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
UPSTREAM PIPELINE CHARGES AND STORAGE COSTS
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2024**

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)	1,585,700		2
3	G-BTS2 Southern California Gas Company (SoCal) Backbone Transportation Service (Dth/Day)	4,019,229		3
4	GT-SWGX SoCal Pisgah Meter Station (Months)	330,060		4
5	Total Annual Reservation Cost	<u>\$ 5,934,989</u>		5
6	Total Core Sales Volumes (Therms) [2]	96,537,646		6
7	Reservation Rate (Ln.5/Ln.6)*(1+Ln.1)		<u>\$ 0.06246</u>	7
	<u>Upstream Intrastate Storage Charges</u>			
8	G-TBS SoCal Transaction Based Storage Service - Inventory Storage Reservation Charge (Dth/Day)	\$3,005,899		8
9	Total Annual Storage Cost	<u>\$ 3,005,899</u>		9
10	Total Core Volumes (Therms) [3]	96,537,646		10
11	Storage Rate (Ln.9/Ln.10)*(1+Ln.1)		<u>\$ 0.03163</u>	11
	<u>Upstream Intrastate Variable Charges</u>			
12	GT-TLS (GT-9CA) SoCal Intrastate Transportation Service (Therms)	3,102,933		12
13	GT-SWGX SoCal Exchange Wholesale Natural Gas Service (Therms)	5,005,694		13
14	Southern California Gas Transmission Charge G-BTS2 Variable	844,316		
16	Total Annual Variable Cost	<u>\$ 8,952,943</u>		16
17	Total Throughput (Therms) [4]	101,478,575		17
18	Variable Rate (Ln.15/Ln.16)*(1+Ln.1)		<u>\$ 0.08963</u>	18

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

[2] Core sales volumes for twelve-month forecast period ended December 31, 2024.

[3] Total core throughput for twelve-month forecast period ended December 31, 2024.

[4] Total throughput, excluding speical contract volumes for twelve-month forecast period ended December 31, 2024.

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, 2024

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	\$ 448,987		2
3	Great Basin FT-1 (F47, F50, F51)	5,255,747		3
4	Tuscarora Pipeline	1,606,006		4
5	Ruby Pipeline	575,461		5
6	Total Reservation Cost	<u>\$ 7,886,201</u>		6
7	Total Core Sales Volumes (Therms) [2]	48,304,684		7
8	Reservation Rate (Ln.8/Ln.2)*(1+Ln.1)		<u>\$ 0.16671</u>	8
	<u>Upstream Interstate Storage Charges</u>			
	Great Basin Company			
	LGS-1 Liquefied Gas Storage Service			
9	Storage Charge	\$ 1,138,460		9
10	Delivery Charge	556,133		10
11	Total Storage Cost	<u>\$ 1,694,593</u>		11
12	Total Core Throughput (Therms) [3]	48,898,388		12
13	Total Storage Rate (Ln.12/Ln.2)*(1+Ln.1)		<u>\$ 0.03539</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, 2024.

[3] Northern California and South Lake Tahoe core volumes, including Core Aggregators, for twelve-month forecast period ended December 31, 2024.

ADVICE LETTER NO. 1276
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. 1276

D.15-10-032 - Appendix A

Table A: Forecasted Revenue Requirement

Line	Description	2022		2023		2024	
		Forecast	Recorded	Forecast	Recorded	Forecast	Recorded
1	Gross Throughput (MMcf) CONFIDENTIAL						
2	Throughput to Covered Entities (MMcf) CONFIDENTIAL ¹						
3	Net Throughput to End Users (MMcf) (Line 1 + Line 2)	14,589	14,860	14,805		14,915	
4	Lost and Unaccounted for Gas (MMcf) ²	88	103	88		89	
5	Total Supplied Gas (MMcf) (Line 3 + Line 4)	14,677	14,963	14,893		15,004	
6	Emissions Conversion Factor (MTCO ₂ e/MMcf)	54.64437	54.64437	54.64437		54.64437	
7	Compliance Obligation for End Users and LUAF (MTCO ₂ e) (Line 5 * Line 6)	802,015	817,643	813,812		819,894	
8	Compliance Obligation for Company Facilities (MTCO ₂ e)	0	0	0		0	
9	Gross Compliance Obligation (MTCO₂e) (Line 7 + Line 8)	802,015	817,643	813,812		819,894	
10	Directly Allocated Allowances	(604,337)	(604,337)	(578,095)		(551,853)	
11	Percentage Consigned to Auction	60%	60%	65%		70%	
12	Consigned Allowances (Line 10 * Line 11)	362,602	362,602	375,762		386,297	
13	Net Compliance Obligation (MTCO₂e) (Line 9 + Line 10+ Line 12)	560,280	575,908	611,479		654,338	
14	Proxy GHG Allowance Price ^{3,4,5}	\$ 29.43	26.77 \$	29.96		39.61	
15	Compliance Instrument Cost	\$ 16,489,033	\$ 15,426,609	\$ 18,319,896		\$ 25,918,322	
16	Interest	\$ 1,802	\$ 84,478	\$ 34,140		\$ (13,368)	
17	Franchise Fees & Uncollectibles ⁶	\$ 262,670	\$ 245,746	\$ 291,836		\$ 412,879	
18	Revenue Requirement (Line 15 + Line 16 + Line 17)	\$ 16,753,505	\$ 15,756,833	\$ 18,645,872		\$ 26,317,833	
19	Previous Year's Cost Balancing Subaccount Balance ⁷	\$ (687,416)	\$ 2,933,878	\$ 3,521,161		\$ (617,726)	
20	Revenue Requirement to be Included in Rates (Line 18 + Line 19)	\$ 16,066,089	\$ 18,690,710	\$ 22,167,032		\$ 25,700,108	
21	Covered Entity Rate Impact (\$/therm)	\$ 0.00121	\$ 0.00110	\$ 0.00123		\$ 0.00109	
22	Non-Covered Entity Rate Impact (\$/therm)	\$ 0.10709	\$ 0.12235	\$ 0.14564		\$ 0.16760	

Footnotes

1 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 and 2023 Forecast. For the 2024 Forecast number, the same customer's forecasted usage has increased.

2 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

3 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.

4 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.

5 The forecasted proxy price is the October 20, 2023, futures settlement price for vintage year 2024 allowances for delivery in December. The future settlements price was obtained from the Intercontinental Exchange dated October 20, 2023, Futures Daily Market Report for Physical Environmental, "CC4-California Carbon Allowance Vintage 2024 Future." This methodology is consistent with Southwest Gas' methodology for forecasting gas supply prices.

6 The F&U rate used in this calculation was authorized by the Commission in D.21-03-052.

7 Balance at September 30, 2023.

SOUTHWEST GAS CORPORATION (U 905 G)
Advice Letter No. 1276
D.15-10-032 - Appendix A
Table C: GHG Allowance Proceeds

Line	Description	2022		2023		2024	
		Forecast	Recorded	Forecast	Recorded	Forecast	Recorded
1	Proxy GHG Allowance Price (\$/MT) ^{1,2,3}	\$	29.43	\$	29.96	\$	39.61
2	Directly Allocated Allowances						
3		604,337		578,095		551,853	
4	Consigned Allowances	60%		65%		70%	
		362,602		375,762		386,297	
5	Total Supplied Gas (MMcf) (Line 3 + Line 4)						
		\$ (10,671,383)	\$ (7,009,966)	\$ (11,257,822)	\$ (15,301,228)	\$ (15,301,228)	
6	Allowance Proceeds	\$ (802,218)	\$ 320,972	\$ (534,778)	\$ 207,367	\$ 207,367	
7	Previous Year's Revenue Balancing Subaccount Balance ⁴	\$ 964.48	\$ 26,278	\$ 20,250	\$ 210,238	\$ 210,238	
8	Subtotal Allowance Proceeds (\$) (Line 5 + Line 6 + Line 7)	\$ (11,472,636)	\$ (6,662,716)	\$ (11,772,350)	\$ -	\$ (14,883,623)	\$ -
9	Outreach and Admin Expenses (\$) (from Table D)	\$	2,040	\$ 4,049	\$ 1,530	\$ -	\$ -
9b	SB 1477 Compliance Costs⁵						
9c	RNG Incentive Costs⁶	\$	815,000	\$ 815,000	\$ 407,500	\$ -	\$ -
9d	Bio-SNG Pilot Costs⁷	\$	326,000	\$ 326,000	\$ 326,000	\$ -	\$ -
		\$	652,000	\$ 661,734			
10	Net GHG Proceeds Available for Customer Returns (\$) (Line 8 + Line 9 + Line 9b+Line9c+Line9d)	\$	(9,677,596)	\$ (5,843,667)	\$ (11,037,320)	\$ (14,883,623)	\$ -
11	Number of Residential Households		195,762		195,862		197,943
12	Per Household California Climate Credit (\$) (Line 10 / Line 11)	\$	49.44	\$	56.35	\$	75.19

Footnotes

- 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 forecasted proxy price is the October 20, 2023, futures settlement price for vintage year 2024 allowances for delivery in December. The future settlements price was obtained from the Intercontinental Exchange dated October 20, 2023, Futures Daily Market Report for Physical Environmental. "CC4-California Carbon Allowance Vintage 2024 Future." This methodology is consistent with Southwest Gas' methodology for forecasting gas supply prices.
- Balance at September 30, 2023 \$207,367, 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 BUILD 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. 1276
D.15-10-032 - Appendix A

Table D: GHG Outreach and Administrative Expenses

Line	Description	2022		2023		2024	
		Forecast	Recorded	Forecast	Recorded	Forecast	Recorded
1	Outreach Expenses						
2	Detail of Outreach Activity (\$)						
3	Website Page						
4	Email Blasts	\$ 2,000	\$ 944	\$ 1,500		\$ -	
5	Bill Insert						
6	On-Bill Message						
7	On-Hold Phone Message						
8	Post Phone Survey						
9	Subtotal Outreach (\$)	\$ 2,000	\$ 944	\$ 1,500	\$ -	\$ -	\$ -
10	Administrative Expenses						
11	Detail of Administrative Activity (\$)						
12	Programming						
13	Testing						
14	Subscriptions and Publications [1]		\$ 2,660				
15	Subtotal Administrative (\$)	\$ -	\$ 2,660	\$ -	\$ -	\$ -	\$ -
16	Subtotal Outreach and Administrative [2]	\$ 2,000	\$ 3,604	\$ 1,500	\$ -	\$ -	\$ -
17	Interest (\$)	\$ 40	\$ 446	\$ 30	\$ -	\$ -	\$ -
18	Total (\$)	\$ 2,040	\$ 4,049	\$ 1,530	\$ -	\$ -	\$ -

Note

1 - This row has been added to more appropriately designate as an administrative expense.

SOUTHWEST GAS CORPORATION (U 905 G)

Advice Letter No. 1276

D.15-10-032 - Appendix A

Table E: Compliance Obligation Over Time

	2015	2016 ¹	2017	2018	2019	2020	2021	2022
Natural Gas Fuel Supplier Compliance Obligation (MTCO ₂ e)	668,077	695,026	718,067	725,918	842,332	789,622	771,355	810,774
Company Facility Compliance Obligation (MTCO ₂ e)	0	0	0	0	0	0	0	0

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

ADVICE LETTER NO. 1276
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, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	IRRAM Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 5,524,673	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	87,980	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>5,612,653</u>	3
4	Applicable Volumes (therms) [3]		101,478,575	4
5	Rate Applicable to all Rate Schedules		\$ <u>0.05531</u>	5

[1] O&M and Capital costs incurred through September 30, 2023.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2024.

**SOUTHWEST GAS CORPORATION
INFRASTRUCTURE RELIABILITY AND REPLACEMENT ADJUSTMENT MECHANISM (IRRAM)
NORTHERN CALIFORNIA DIVISION
EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	IRRAM Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 103,507	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	2,188	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>105,695</u>	3
4	Applicable Volumes (therms) [3]		27,916,147	4
5	Rate Applicable to all Rate Schedules		\$ <u>0.00379</u>	5

[1] O&M and Capital costs incurred through September 30, 2023.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2024.

**SOUTHWEST GAS CORPORATION
INFRASTRUCTURE RELIABILITY AND REPLACEMENT ADJUSTMENT MECHANISM (IRRAM)
SOUTH LAKE TAHOE DIVISION
EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	IRRAM Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 587,961	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	12,429	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>600,390</u>	3
4	Applicable Volumes (therms) [3]		21,397,313	4
5	Rate Applicable to all Rate Schedules		\$ <u>0.02806</u>	5

[1] O&M and Capital costs incurred through September 30, 2023.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2024.

ADVICE LETTER NO. 1276
ATTACHMENT F

MOBILEHOME PARK CONVERSION BALANCING ACCOUNT (MHPCBA)

**SOUTHWEST GAS CORPORATION
MOBILEHOME PARK CONVERSION BALANCING ACCOUNT (MHPCBA)
SOUTHERN CALIFORNIA DIVISION
EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	To the Meter Amount (c)	Line No.
1	MHPCBA Balance Before Franchise and Uncollectibles [1]		\$ 843,329	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	13,430	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>856,759</u>	3
4	Applicable Volumes (therms) [3]		98,858,246	4
5	MHPCBA Rate Applicable to all Rate Schedules Except GS-VIC and Special Contract Customers		\$ <u>0.00867</u>	5

[1] O&M and Capital costs incurred through September 30, 2023.

[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, 2024.

**SOUTHWEST GAS CORPORATION
MOBILEHOME PARK CONVERSION BALANCING ACCOUNT (MHPCBA)
NORTHERN CALIFORNIA DIVISION
EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	To the Meter Amount (c)	Line No.
1	MHPCBA Balance Before Franchise and Uncollectibles [1]		\$ 5,939	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	126	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>6,065</u>	3
4	Applicable Volumes (therms) [3]		27,916,147	4
5	MHPCBA Rate Applicable to all Rate Schedules		\$ <u><u>0.00022</u></u>	5

[1] O&M and Capital costs incurred through September 30, 2023.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2024.

**SOUTHWEST GAS CORPORATION
MOBILEHOME PARK CONVERSION BALANCING ACCOUNT (MHPCBA)
SOUTH LAKE TAHOE DIVISION
EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	To the Meter Amount (c)	Line No.
1	MHPCBA Balance Before Franchise and Uncollectibles [1]		\$ 237,189	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	5,014	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>242,203</u>	3
4	Applicable Volumes (therms) [3]		21,397,313	4
5	MHPCBA Rate Applicable to all Rate Schedules		\$ <u>0.01132</u>	5

[1] O&M and Capital costs incurred through September 30, 2023.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2024.

ADVICE LETTER NO. 1276
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, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NERBA Balance Before Franchise and Uncollectibles [1]		\$ 25,767	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	\$ 410	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ 26,178	3
4	Applicable Volumes (therms) [3]		98,858,246	4
5	NERBA Rate Applicable to all Rate Schedules Except GS-VIC and Special Contract Customers		\$ 0.00026	5

[1] O&M and Capital costs incurred through September 30, 2023.

[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, 2024.

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA RATE JURISDICTION
NATURAL GAS LEAK ABATEMENT PROGRAM BALANCING ACCOUNT (NGLAPBA)
RATES EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NGLAPBA Balance Before Franchise and Uncollectibles [1]		\$ 1,517,933	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	\$ <u>24,173</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u><u>1,542,106</u></u>	3
4	Applicable Volumes (therms) [3]		98,858,246	4
5	NGLAPBA Rate Applicable to all Rate Schedules Except GS-VIC and Special Contract Customers		\$ <u><u>0.01560</u></u>	5

[1] O&M and Capital costs incurred through September 30, 2023.

[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, 2024.

**SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION
NEW ENVIRONMENTAL REGULATORY BALANCING ACCOUNT (NERBA)
RATES EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NERBA Balance Before Franchise and Uncollectibles [1]		\$ 7,779	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	\$ 164	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ 7,944	3
4	Applicable Volumes (therms) [3]		27,916,147	4
5	NERBA Rate Applicable to all Rate Schedules		\$ 0.00028	5

[1] O&M and Capital costs incurred through September 30, 2023.

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

[3] Northern California throughput for twelve-month forecast period ended December 31, 2024.

**SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION
NATURAL GAS LEAK ABATEMENT PROGRAM BALANCING ACCOUNT (NGLAPBA)
RATES EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NGLAPBA Balance Before Franchise and Uncollectibles [1]		\$ 30,358	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	\$ 642	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ 30,999	3
4	Applicable Volumes (therms) [3]		27,916,147	4
5	NGLAPBA Rate Applicable to all Rate Schedules		\$ 0.00111	5

[1] O&M and Capital costs incurred through September 30, 2023.

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

[3] Northern California throughput for twelve-month forecast period ended December 31, 2024.

**SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE RATE JURISDICTION
NEW ENVIRONMENTAL REGULATORY BALANCING ACCOUNT (NERBA)
RATES EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NERBA Balance Before Franchise and Uncollectibles [1]		\$ 7,051	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	\$ 149	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ 7,200	3
4	Applicable Volumes (therms) [3]		21,397,313	4
5	NERBA Rate Applicable to all Rate Schedules		\$ 0.00034	5

[1] O&M and Capital costs incurred through September 30, 2023.

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

[3] South Lake Tahoe throughput for twelve-month forecast period ended December 31, 2024.

**SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE RATE JURISDICTION
NATURAL GAS LEAK ABATEMENT PROGRAM BALANCING ACCOUNT (NGLAPBA)
RATES EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NGLAPBA Balance Before Franchise and Uncollectibles [1]		\$ 21,004	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	\$ 444	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ 21,448	3
4	Applicable Volumes (therms) [3]		21,397,313	4
5	NGLAPBA Rate Applicable to all Rate Schedules		\$ 0.00100	5

[1] O&M and Capital costs incurred through September 30, 2023.

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

[3] South Lake Tahoe throughput for twelve-month forecast period ended December 31, 2024.

ADVICE LETTER NO. 1276
ATTACHMENT H

Residential Uncollectibles Balancing Account (RUBA)

**SOUTHWEST GAS CORPORATION
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT (RUBA)
SOUTHERN CALIFORNIA DIVISION
EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	RUBA Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 1,778,945	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	28,330	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>1,807,275</u>	3
4	Applicable Volumes (therms) [3]		103,529,550	4
5	Rate Applicable to all Rate Schedules		\$ <u>0.01746</u>	5

[1] Recorded costs incurred through September 30, 2023.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2024.

**SOUTHWEST GAS CORPORATION
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT (RUBA)
NORTHERN CALIFORNIA DIVISION
EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	RUBA Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 37,045	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	783	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>37,828</u>	3
4	Applicable Volumes (therms) [3]		27,916,147	4
5	Rate Applicable to all Rate Schedules		\$ <u>0.00136</u>	5

[1] Recorded costs incurred through September 30, 2023.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2024.

**SOUTHWEST GAS CORPORATION
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT (RUBA)
SOUTH LAKE TAHOE DIVISION
EFFECTIVE JANUARY 1, 2024**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	RUBA Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 85,156	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	1,800	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 86,957</u>	3
4	Applicable Volumes (therms) [3]		21,397,313	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.00406</u>	5

[1] Recorded costs incurred through September 30, 2023.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2024.

ADVICE LETTER NO. 1276
ATTACHMENT I

Bill Impacts and Revenue Requirement

Residential Gas Rate and Bill Impacts of Rate Change Sought in Advice Letters (AL) 1274, 1275 & 1276
AL Effective Date: 01/01/2024

Southern California

	Present Rates			Proposed Rates			Changes			Decisions / Resolutions authorizing rate change
	Volumes Mth [4]	Average Rate \$/therm [1]	11/01/2023 Revenues \$000's	Volumes Mth [4]	Proposed Rate \$/therm [2][3]	01/01/2024 Revenues \$000's	Revenue Change \$000's	Rate Change \$/therm	% Rate change %	
Non-CARE Residential Customers										
Basic Service Charge	\$ 5.75		5.75	\$ 5.75		\$ 5.75				
Usage Rate	37.54	1.2036	45.18	37.54	1.26639	47.54				[2]
PPP and CPUC	37.54	0.22044	8.28	37.54	0.23000	8.63				[2]
Gas Cost	37.54	0.85150	31.96	37.54	0.85150	31.96				
Average Monthly Residential Gas Bill \$ (1)		\$ 2.27554	\$ 91.17			\$ 93.89	\$ 2.72			
Average Monthly Residential Bill Increase or Decrease (\$)							\$ 0.07235			
Average Monthly Residential Bill Increase or Decrease (%)								2.98%		
CARE Residential Customers										
Basic Service Charge	\$ 4.00		4.00	\$ 4.00		\$ 4.00				
Usage Rate	37.39	0.87575	32.74	37.39	0.84278	31.51				[2]
PPP and CPUC	37.39	0.07110	2.66	37.39	0.04832	1.81				[2]
Gas Cost	37.39	0.85150	31.84	37.39	0.85150	31.84				
Average Monthly Residential Gas Bill \$ (1)		\$ 1.79835	\$ 71.24			\$ 69.15	\$ (2.08)			
Average Monthly Residential Bill Increase or Decrease (\$)							\$ (0.05575)			
Average Monthly Residential Bill Increase or Decrease (%)								-2.93%		

Notes

- [1] The present Usage Rates include baseline quantities, delivery and adjustment, and gas cost charges as of November 1, 2023 (AL 1273).
[2] The proposed Usage Rates include the 2024 Margin Adjustment proposed in AL 1275 and the 2024 Annual Regulatory Balancing Account Updates proposed in AL 1276. 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 1274 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, 2024 for each jurisdiction.

Residential Gas Rate and Bill Impacts of Rate Change Sought in Advice Letters (AL) 1274, 1275 & 1276
AL Effective Date: 01/01/2024

Northern California

	Present Rates			Proposed Rates			Changes			
	Volumes Mth [4]	Average Rate \$/therm [1]	11/01/2023 Revenues \$000's	Volumes Mth [4]	Proposed Rate \$/therm [2][3]	01/01/2024 Revenues \$000's	Revenue Change \$000's	Rate Change \$/therm	% Rate change %	Decisions / Resolutions authorizing rate change
Non-CARE Residential Customers										
Basic Service Charge	\$ 5.75		5.75	\$ 5.75		\$ 5.75				
Usage Rate	67.59	1.12921	76.32	67.59	1.04217	70.44				[2]
PPP and CPUC	67.59	0.09363	6.33	67.59	0.06464	4.37				[2]
Gas Cost	67.59	0.66228	44.76	67.59	0.66228	44.76				
Average Monthly Residential Gas Bill \$ (1)		\$ 1.88512	\$ 133.16			\$ 125.32	\$ (7.84)			
Average Monthly Residential Bill Increase or Decrease (\$)								\$ (0.11603)	-5.89%	
Average Monthly Residential Bill Increase or Decrease (%)										
CARE Residential Customers										
Basic Service Charge	\$ 4.00		4.00	\$ 4.00		\$ 4.00				
Usage Rate	53.99	0.77091	41.62	53.99	0.67457	36.42				[2]
PPP and CPUC	53.99	0.07110	3.84	53.99	0.04832	2.61				[2]
Gas Cost	53.99	0.66228	35.76	53.99	0.66228	35.76				
Average Monthly Residential Gas Bill \$ (1)		\$ 1.50429	\$ 85.22			\$ 78.79	\$ (6.43)			
Average Monthly Residential Bill Increase or Decrease (\$)								\$ (0.11912)	-7.55%	
Average Monthly Residential Bill Increase or Decrease (%)										

Notes

- [1] The present Usage Rates include baseline quantities, delivery and adjustment, and gas cost charges as of November 1, 2023 (AL 1273).
[2] The proposed Usage Rates include the 2024 Margin Adjustment proposed in AL 1275 and the 2024 Annual Regulatory Balancing Account Updates proposed in AL 1276. Decisions/Resolutions authorizing the rate changes are listed below:
Attrition - D.21-03-052
COMIBA - 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 1274 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, 2024 for each jurisdiction.

Residential Gas Rate and Bill Impacts of Rate Change Sought in Advice Letters (AL) 1274, 1275 & 1276
AL Effective Date: 01/01/2024

South Lake Tahoe

	Present Rates			Proposed Rates			Changes			Decisions / Resolutions authorizing rate change
	Volumes Mth [4]	Average Rate \$/therm [1]	11/01/2023 Revenues \$000's	Volumes Mth [4]	Proposed Rate \$/therm [2][3]	01/01/2024 Revenues \$000's	Revenue Change \$000's	Rate Change \$/therm	% Rate change %	
Non-CARE Residential Customers										
Basic Service Charge	\$ 5.00		5.00	\$ 5.00		\$ 5.00				
Usage Rate	63.27	1.01312	64.10	63.27	0.89083	56.36				[2]
PPP and CPUC	63.27	0.09363	5.92	63.27	0.06464	4.09				[2]
Gas Cost	63.27	0.66228	41.90	63.27	0.66228	41.90				
Average Monthly Residential Gas Bill \$ (1)		\$ 1.76903	\$ 116.93			\$ 107.36	\$ (9.57)			
Average Monthly Residential Bill Increase or Decrease (\$)							\$ (0.15128)		-8.19%	
Average Monthly Residential Bill Increase or Decrease (%)										
CARE Residential Customers										
Basic Service Charge	\$ 4.00		4.00	\$ 4.00		\$ 4.00				
Usage Rate	58.48	0.68624	40.13	58.48	0.54861	32.09				[2]
PPP and CPUC	58.48	0.0711	4.16	58.48	0.04832	2.83				[2]
Gas Cost	58.48	0.66228	38.73	58.48	0.66228	38.73				
Average Monthly Residential Gas Bill \$ (1)		\$ 1.41962	\$ 87.03			\$ 77.64	\$ (9.38)			
Average Monthly Residential Bill Increase or Decrease (\$)							\$ (0.16041)		-10.78%	
Average Monthly Residential Bill Increase or Decrease (%)										

Notes

- [1] The present Usage Rates include baseline quantities, delivery and adjustment, and gas cost charges as of November 1, 2023 (AL 1273).
[2] The proposed Usage Rates include the 2024 Margin Adjustment proposed in AL 1275 and the 2024 Annual Regulatory Balancing Account Updates proposed in AL 1276. 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 1274 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, 2024 for each jurisdiction.

Southwest Gas 2024 Revenue Requirement [1]				
<u>Rate/Jurisdiction</u>	<u>SoCal</u>	<u>NoCal</u>	<u>SLT</u>	
CDMIBA	\$ 1,454,898	\$ 275,727	\$ 217,608	
FCAM (Upstream Fixed Charges)	\$ 69,272	\$ (3,581,010)	\$ (3,581,010)	
FCAM	\$ (12,413,849)	\$ (2,868,655)	\$ (1,342,339)	
GHGBA (Covered) [2]	\$ 25,918,322	\$ 18,319,896	\$ 18,319,896	
GHGBA (Non-Covered) [2]	\$ 25,700,108	\$ 22,167,032	\$ 22,167,032	
ITCAM	\$ 1,450,926	N/A	N/A	
IRRAM	\$ 5,612,653	\$ 105,695	\$ 600,390	
MHPCBA	\$ 856,759	\$ 6,065	\$ 242,203	
NERBA	\$ 26,178	\$ 7,944	\$ 7,200	
NGLAPBA	\$ 1,542,106	\$ 30,999	\$ 21,448	

[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.:

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 proposed¹:

Pending advice letters that revise the same tariff sheets:

¹Discuss 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

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
Curtailable 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	