



SOUTHWEST GAS CORPORATION

October 28, 2025

ATTN: Tariff Unit, Energy Division
edtariffunit@cpuc.ca.gov
California Public Utilities Commission
505 Van Ness Avenue, Room 4005
San Francisco, CA 94102

Subject: Southwest Gas Corporation (U 905 G)
Advice Letter No. 1346-G – Substitute Sheet Submission

Enclosed please find Southwest Gas Corporation's (Southwest Gas) tariff Sheets No. 45.11 originally included in Advice Letter No. (AL) 1346, submitted on September 30, 2025. AL 1346 requests authorization to establish a memorandum account to record expenses related to mapping activities required pursuant to Public Utilities Code Section 661. The referenced tariff sheet is being modified per the direction of the Energy Division to make the following ministerial revision:

	30A. PURPOSE The NDPPMA is an interest-bearing memorandum account recorded on the Company's financial statements. Effective April 21, 2025, the NDPPMA will record the incremental operation and maintenance (O&M) costs and capital revenue requirement associated with complying with Senate Bill (SB) 1221, which established the Neighborhood Decarbonization Zone Pilot Program. The costs are limited to mapping costs these incurred in compliance with PU Code Section 661, enacted by SB 1221. Costs may only be recorded in the NDPPMA until January 1, 2031, the beginning of the Company's next General Rate Case, at which time any on-going SB 1221 mapping costs will be included in the Company's next GRC cycle. The NDPPMA is established pursuant to D.25-07-016.	
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Southwest Gas respectfully requests that the enclosed substitute tariff Sheet No. 45.11 (denoted with an asterisk (*)) replace the originally submitted tariff sheet in AL 1346.

In accordance with General Order 96-B, General Rule 7.5.1, Southwest Gas is serving copies of this substitute sheet submission to the utilities and interested parties shown on the attached list.

Respectfully submitted,
SOUTHWEST GAS CORPORATION

By: 
Laurie Brown

Attachments

PRELIMINARY STATEMENT

(Continued)

30. NEIGHBORHOOD DECARBONIZATION PILOT PROGRAM MEMORANDUM
ACCOUNT (NDPPMA)

30A. PURPOSE

The NDPPMA is an interest-bearing memorandum account recorded on the Company's financial statements. Effective April 21, 2025, the NDPPMA will record the incremental operation and maintenance (O&M) costs and capital revenue requirement associated with complying with Senate Bill (SB) 1221, which established the Neighborhood Decarbonization Zone Pilot Program. The costs are limited to mapping costs incurred in compliance with PU Code Section 661, enacted by SB 1221. Costs may only be recorded in the NDPPMA until January 1, 2031, the beginning of the Company's next General Rate Case, at which time any on-going SB 1221 mapping costs will be included in the Company's next GRC cycle. The NDPPMA is established pursuant to D.25-07-016.

30B. APPLICABILITY

The NDPPMA balance will be recovered from all customers, except any customers specifically excluded by the Commission.

30C. ACCOUNTING

The Company shall maintain the NDPPMA by recording entries at the end of each month as follows, net of Franchise Fees & Uncollectibles (FF&U), where applicable:

- a. A debit entry to record incremental O&M costs;
- b. A debit entry to record the incremental capital-related revenue requirement costs (i.e., depreciation, taxes and return).
- c. An entry to amortize the NDPPMA as approved by the Commission; and
- d. Interest on the tracked balance will be calculated as set forth in Section 12B of this Preliminary Statement.

30D. DISPOSITION

Costs recorded in the NDPPMA will be addressed in the Company's next General Rate Case.



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: