



SOUTHWEST GAS CORPORATION

October 22, 2025

Advice Letter No. 1349-G

(U 905 G)

Public Utilities Commission of the State of California

Subject: Establishment of the General Rate Case Memorandum Account 2026 Pursuant to Decision 25-09-017

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

Purpose

The purpose of this submission is to establish the General Rate Case Memorandum Account 2026 (GRCMA2026) pursuant Decision (D.) 25-09-017.¹

Background

On September 6, 2024, Southwest Gas filed Application (A.) 24-09-001 requesting authority to increase rates and charges for natural gas service in California, effective January 1, 2026.

On October 15, 2024, Southwest Gas filed a motion² requesting authority to establish a general rate case memorandum account to track the changes in revenue requirement beginning January 1, 2026, through the effective date of the final decision in A.24-09-001. Southwest Gas requested to establish the memorandum account to ensure recovery of revenue shortfalls or the return of overcollections should there be any delay in the Commission's authorization of Southwest Gas' revenue requirement requests and the implementation of rates past January 1, 2026. On September 18, 2025, the Commission approved D.25-09-017, authorizing Southwest Gas to establish the GRCMA2026, effective January 1, 2026.

Establishment of the GRCMA2026

Pursuant to Ordering Paragraph (OP) 2, in D.25-09-017, Southwest Gas must file a Tier 2 Advice Letter establishing the GRCMA2026 no later than thirty (30) days from the

¹ *Interim Decision Authorizing Establishment of A General Rate Case Memorandum Account Effective January 1, 2026*, dated September 18, 2025.

² *Motion of Southwest Gas Corporation (U 905 G) to Establish a General Rate Case Memorandum Account*, dated October 15, 2024.



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issuance date of the decision or October 23, 2025. The GRCMA2026 is included in Attachment A.

This Advice Letter will not increase any rate or charge, cause the withdrawal of service, or conflict with any other schedule or rule.

Effective Date

Pursuant to OP 2 in D.25-09-017, 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 that this Advice Letter be approved November 21, 2025, which is thirty (30) days after the date submitted.

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:

Laurie Brown, Regulatory Manager/California
Brooks Congdon, Manager/Regulation
Email: laurie.brown@swgas.com
brooks.congdon@swgas.com
regserve@swgas.com

Notice

Southwest Gas believes it is exempt from the notice requirements set forth in General Rule 4.2 of GO 96-B, since this Advice Letter is submitted pursuant to OP 2 in D.25-09-017 and will not increase any rate or charge, cause the withdrawal of service, or conflict with any other schedule or rule that are currently in effect.

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Service

In accordance with GO 96-B, General Rule 7.2, Southwest Gas is serving a copy of this Advice Letter and related tariff sheet to the utilities and interested parties shown on the attached distribution list and on the official service list in A.24-09-001.

Respectfully submitted,
SOUTHWEST GAS CORPORATION

By:

A handwritten signature in blue ink that reads "Laurie Brown". The signature is fluid and cursive, with a long horizontal stroke at the end.

Laurie Brown

Attachments

Distribution List

Advice Letter No. 1349-G

In conformance with GO 96-B, General Rule 4.3

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

Tamera Godfrey
Public Advocates Office
California Public Utilities Commission
tamera.godfrey@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

Michael Campbell
Public Advocates Office
California Public Utilities Commission
Michael.Campbell@cpuc.ca.gov

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

Stacey Hunter
Public Advocates Office
California Public Utilities Commission
stacey.hunter@cpuc.ca.gov

Mina Botros, PE
Public Advocates Office
California Public Utilities Commission
Mina.Botros@cpuc.ca.gov

Scott Blaising
blaising@braunlegal.com

Jim Mosher
copperbeechllc@gmail.com

ATTACHMENT A
Advice Letter No. 1349-G

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
3rd Revised Sheet No. 45.14	Preliminary Statement (<i>Continued</i>)	2nd Revised Sheet No. 45.14

PRELIMINARY STATEMENT
(Continued)

35. GENERAL RATE CASE MEMORANDUM ACCOUNT 2026 (GRCMA2026)

35A. PURPOSE

The purpose of the GRCMA2026 is to record and track the Company's margin revenue variances in the event of a delayed decision authorizing the requested rate relief in its Test Year 2026 general rate case Application (A.) 24-09-001. The GRCMA2026 is an interest-bearing memorandum account and is authorized by Decision 25-09-017. The GRCMA2026 is effective January 1, 2026.

35B. APPLICABILITY

The GRCMA2026 balance will be recovered from all customer classes, unless specifically requested for exclusion by the Company.

35C. ACCOUNTING

Entries to the GRCMA2026 will be made on a monthly basis beginning January 1, 2026, and until such time as the decision and rate relief granted in A.24-09-001 become effective.

1. A debit or credit entry equal to the difference between the Company's annual margin on a monthly basis currently reflected in Section 9F of its California Gas Tariff and comparable amounts proposed in A.24-09-001.
2. At such time as Commission authorized margin rates in A.24-09-001 are determined, an adjusting entry will be made to reflect the difference between the Company's proposed monthly margin amounts and the Commission authorized monthly margin amounts.
3. An entry to record interest on the adjusted GRCMA2026 balance calculated in entries (1) and (2) above, calculated as set forth in Section 12B of this Preliminary Statement.

35D. DISPOSITION

The margin amounts tracked in the GRCMA2026 for each rate jurisdiction will be recovered in accordance with the criteria provided in the final Commission decision issued in A.24-09-001.



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	