



# **SOUTHWEST GAS CORPORATION**

November 24, 2025

**Advice Letter No. 1354-G**  
(U 905 G)

Public Utilities Commission of the State of California

**Subject: 2026 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
8. Biomethane Injection Incentive Program Balancing Account (BIIPBA) surcharges, as authorized in D.15-06-029.

**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 2026 proposed rates are set forth in Attachment B.



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

The calculation of Southwest Gas' 2026 FCAM and ITCAM balancing account surcharges and upstream transportation and storage rates are provided in Attachment C.

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

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

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

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

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



increasing 5 percent annually through 2030.<sup>4</sup> Gas utilities are required to consign a minimum of 75% of allowances in calendar year 2026.

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.<sup>5</sup> Southwest Gas' did not include forecasted administrative and outreach expenses for 2026. Southwest Gas forecasts approximately \$9 million net GHG allowance proceeds available for return to customers in 2026.

Southwest Gas' 2026 California Climate Credit is \$45.57.

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

Southwest Gas will continue the following Outreach and Education Plan activities in 2026:

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

Southwest Gas did not include forecasted outreach costs in 2026 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 Test Year 2026 General Rate Case (Application 24-09-001).

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

Southwest Gas has included its 2015 through 2024 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 2026 annual GHG procurement limit to the Energy Division under separate cover.

**4. IRRAM Rate Adjustments**

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

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<sup>4</sup> D.15-10-032, at pg. 5. Also reference, CARB Final Regulation Order, Article 5: California Cap on Greenhouse Gas Emissions and Market-Based Compliance Mechanisms, §95893. Allocation of Natural Gas Suppliers for Protection of Natural Gas Ratepayers, at pg. 223.

<sup>5</sup> D.15-10-032, at pg. 37.



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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, MPP and School COYL Programs in this Advice Letter. The 2026 proposed IRRAM rates are included in Attachment E.

## **5. MHPCBA Rate Adjustments**

The calculation of Southwest Gas' 2026 MHPCBA surcharge to adjust rates for the "To the Meter" subaccount is provided in Attachment F.

## **6. Natural Gas Leak Abatement Program Costs and Associated Rate Adjustments**

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 2024-2025 Leak Abatement Program. Accordingly, through this Advice Letter Southwest Gas only seeks to true up the balances in its New Environmental Regulatory Balancing Account (NERBA) and Natural Gas Leak Abatement Program Balancing Account (NGLAPBA) for its 2018-2019 Leak Abatement Program costs approved in Resolution G-3538. The 2026 proposed rates are set forth in Attachment G.

## **7. RUBA Rate Adjustments**

Southwest Gas established its RUBA in Advice Letter No. 1234,<sup>6</sup> 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 2026 proposed rates are set forth in Attachment H.

## **8. BIIPBA Rate Implementation**

The BIIPBA, established pursuant to D.15-06-029, is a two-way balancing account to record and track Southwest Gas' payments for eligible interconnection costs made to biomethane gas suppliers for a successful biomethane interconnection made pursuant to the Company's Rule No. 22 – Standard Renewable Gas Interconnections to the Utility's Pipeline System. Southwest Gas made an incentive payment in 2024 and recorded the amount in its BIIPBA for recovery. The 2026 proposed rates are set forth in Attachment I.

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



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### **Residential Gas Rate and Bill Impact**

On May 8, 2020, the Energy Division issued a standing data request to all energy utilities requiring detailed rate and bill impacts (utilizing the provided template) for any Advice Letter that requests the implementation of a rate change (i.e., margin adjustment, annual balancing account update, etc.). The bill impacts for each rate jurisdiction are provided in Attachment J.

### **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 24, 2025, which is thirty (30) days from the date submitted, with a rate effective date of January 1, 2026.

### **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 twenty (20) days after the date of this Advice Letter submission. Protests are to be submitted electronically to the Commission's Energy Division at:

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

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

Mrs. Laurie Brown, Regulatory Manager/California

Ms. Valerie J. Ontiveroz, Senior Manager/Regulatory Affairs and Compliance

Email: [laurie.brown@swgas.com](mailto:laurie.brown@swgas.com)

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

[regserve@swgas.com](mailto:regserve@swgas.com)

### **Notice**

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

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**Service**

In accordance with GO 96-B, General Rule 7.2, Southwest Gas is electronically serving copies of this Advice Letter and related tariff sheets to the utilities and interested parties shown on the attached distribution list. A copy of the Advice Letter may also be found here: <https://www.swgas.com/en/california-advice-letters>.

Respectfully submitted,

SOUTHWEST GAS CORPORATION

By:

A handwritten signature in blue ink that reads "Laurie Brown". The signature is written in a cursive style and is positioned above a horizontal line.

Laurie Brown

Attachments

**Distribution List**

Advice Letter No. 1354-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](mailto:tamera.godfrey@cpuc.ca.gov)

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

Southern California Gas Company  
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San Diego Gas & Electric Company  
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ATTACHMENT A  
Advice Letter No. 1354-G

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
224th Revised Sheet No. 65	Statement of Rates - Rates Applicable to Southern California Service Area	223rd Revised Sheet No. 65
228th Revised Sheet No. 66	Statement of Rates - Rates Applicable to Southern California Service Area	227th Revised Sheet No. 66
77th Revised Sheet No. 67	Statement of Rates - Rates Applicable to Southern California Service Area	76th Revised Sheet No. 67
224th Revised Sheet No. 68	Statement of Rates - Rates Applicable to Northern California Service Area	223rd Revised Sheet No. 68
226th Revised Sheet No. 69	Statement of Rates - Rates Applicable to Northern California Service Area	225th Revised Sheet No. 69
88th Revised Sheet No. 70	Statement of Rates - Rates Applicable to Northern California Service Area	87th Revised Sheet No. 70
223rd Revised Sheet No. 71	Statement of Rates - Rates Applicable to South Lake Tahoe Service Area	222nd Revised Sheet No. 71
160th Revised Sheet No. 72	Statement of Rates - Rates Applicable to South Lake Tahoe Service Area	159th Revised Sheet No. 72
27th Revised Sheet No. 73	Statement of Rates - Rates Applicable to South Lake Tahoe Service Area	26th Revised Sheet No. 73



## SOUTHWEST GAS CORPORATION

P.O. Box 98510

Las Vegas, Nevada 89193-8510

California Gas Tariff

Canceling

224th Revised Cal. P.U.C. Sheet No.

65

223rd 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]	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate	
		and Adjustments		CPUC	PPP			
GS-10-Residential Gas Service								
Basic Service Charge	\$5.75						\$5.75	
Cost per Therm								
Baseline Quantities	\$ .96764	\$ .56339	\$ 1.53103	\$ .00250	\$ .21283	\$ .44431	\$ 2.19067	R
Tier II	\$ 1.18175	.56339	1.74514	.00250	.21283	\$ .44431	2.40478	R
GS-11-Residential Air-Conditioning Gas Service								
Basic Service Charge	\$5.00						\$5.00	
Cost per Therm								
Tier I	\$ .96764	\$ .56339	\$ 1.53103	\$ .00250	\$ .21283	\$ .44431	\$ 2.19067	R
Tier II	1.18175	.56339	1.74514	.00250	.21283	.44431	2.40478	R
Air-Conditioning	\$ .49997	.56339	1.06336	.00250	.21283	.44431	1.72300	R
GS-12-CARE Residential Gas Service								
Basic Service Charge	\$4.00						\$4.00	
Cost per Therm								
Baseline Quantities	\$ .57257	\$ .56339	\$ 1.13596	\$ .00250	\$ .01999	\$ .44431	\$ 1.60276	R
Tier II	\$ .74386	.56339	1.30725	.00250	.01999	.44431	\$ 1.77405	R
GS-15-Secondary Residential Gas Service								
Basic Service Charge	\$6.00						\$6.00	
Cost per Therm	\$1.48719	\$ .56339	\$ 2.05058	\$ .00250	\$ .21283	\$ .44431	\$ 2.71022	R
GS-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	\$25.00						\$25.00	
Cost per Therm								
Baseline Quantities	\$ .96764	\$ .56339	\$ 1.53103	\$ .00250	\$ .21283	\$ .44431	\$ 2.19067	R
Tier II	1.18175	.56339	1.74514	.00250	.21283	.44431	2.40478	R
GS-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	\$25.00						\$25.00	
Cost per Therm								
Baseline Quantities	\$ .96764	\$ .56339	\$ 1.53103	\$ .00250	\$ .21283	\$ .44431	\$ 2.19067	R
Tier II	1.18175	.56339	1.74514	.00250	.21283	.44431	2.40478	R
Submetered Discount per Occupied Space	(\$8.64)						(\$8.64)	
GS-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service								
Basic Service Charge	\$8.80						\$8.80	
Cost per Therm								
First 100	\$ .48381	\$ .56339	\$ 1.04720	\$ .00250	\$ .01999	\$ .44431	\$ 1.51400	R
Next 500	\$ .30931	.56339	.87270	.00250	.01999	.44431	1.33950	R
Next 2,400	\$ .16971	.56339	.73310	.00250	.01999	.44431	1.19990	R
Over 3,000	\$ .01668	.56339	.58007	.00250	.01999	.44431	1.04687	R
GS-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	\$ .85669	\$ .56339	\$ 1.42008	\$ .00250	\$ .21283	\$ .44431	\$ 2.07972	R
Next 500	\$ .63856	.56339	1.20195	.00250	.21283	.44431	1.86159	R
Next 2,400	\$ .46406	.56339	1.02745	.00250	.21283	.44431	1.68709	R
Over 3,000	\$ .27277	.56339	.83616	.00250	.21283	.44431	1.49580	R

Advice Letter No. 1354  
Decision No. \_\_\_\_\_Issued by  
Amy L. Timperley  
Chief Regulatory OfficerDate Filed November 24, 2025  
Effective \_\_\_\_\_  
Resolution No. \_\_\_\_\_

## STATEMENT OF RATES

### RATES APPLICABLE TO SOUTHERN CALIFORNIA SERVICE AREA [1]

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 CPUC      PPP		Gas Cost	Effective Sales Rate	
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	\$ .85669	\$ .42598	\$ 1.28267	\$ .00250	\$ .21283	\$ .44431	\$ 1.94231	I
Next 500	\$ .63856	.42598	1.06454	.00250	.21283	.44431	1.72418	I
Next 2,400	\$ .46406	.42598	.89004	.00250	.21283	.44431	1.54968	I
Over 3,000	\$ .27277	.42598	.69875	.00250	.21283	.44431	1.35839	I
GS-50-Core Natural Gas Service for Motor Vehicles								
Basic Service Charge	\$25.00						\$25.00	
Cost per Therm	\$ .18590	\$ .56339	\$ .74929	\$ .00250	\$ .21283	\$ .44431	\$ 1.40893	R
GS-60-Core Internal Combustion Engine Gas Service								
Basic Service Charge	\$25.00						\$25.00	
Cost per Therm	\$ .29761	\$ .56339	\$ .86100	\$ .00250	\$ .21283	\$ .44431	\$ 1.52064	R
GS-66-Core Small Electric Power Generation Gas Service								
Basic Service Charge	\$25.00						\$25.00	
Cost per Therm	\$ .41000	\$ .56339	\$ .97339	\$ .00250		\$ .44431	\$ 1.42020	R
GS-70-Noncore General Gas Transportation Service								
Basic Service Charge	\$100.00			0			\$100.00	
Transportation Service Charge	\$780.00						\$780.00	
Cost per Therm	\$ .20340	\$ .52461	\$ .72801	\$ .00250	\$ .21283		\$ .94334	I
GS-VIC City of Victorville Gas Service								
Basic Service Charge	\$11.00						\$ 11.00	
Transportation Service Charge	\$780.00						\$780.00	
Cost per Therm	\$ .17884	\$ .38305	\$ .56189	\$ .00250		\$ .44431	\$ 1.00870	R
TFF-Transportation Franchise Fee Surcharge Provision								
TFF Surcharge per Therm							\$ .00562	
TDS – Transportation Distribution System Shrinkage Charge								
TDS Charge per Therm							\$ .00227	
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

77th Revised Cal. P.U.C. Sheet No. 67

76th 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	\$ .04161		\$ .04161		\$ .04161
Variable	.14911		.14911	\$ .14911	.14911
Upstream Interstate Reservation Charges	.02065		.02065		.02065
IRRAM Surcharge	.15791		.15791	.15791	
Balancing Account Adjustments					
FCAM*	( .02900)		( .02900)	( .00552)	( .02900)
ITCAM	.01955		.01955	.01955	.01955
GHGBA**					
Non-Covered Entities [a]	.13836			.13836	.13836
Covered Entities [a]			.00095		
NERBA	.00001		.00001	.00001	
NGLAPBA	.00530		.00530	.00530	
MHPCBA	.01712		.01712	.01712	
CDMIBA	.01175		.01175	.01175	.01175
RUBA	.03046		.03046	.03046	.03046
BIIPBA	.00056		.00056	.00056	.00056
Total Charges and Adjustments	\$ .56339		\$ .42598	\$ .52461	\$ .38305

\* The FCAM surcharge includes an amount of \$(.00552) 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. 1354  
 Decision No. \_\_\_\_\_

Issued by  
 Amy L. Timperley  
 Chief Regulatory Officer

Date Filed November 24, 2025  
 Effective \_\_\_\_\_  
 Resolution No. \_\_\_\_\_

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

Schedule No. and Type of Charge	Margin	Charges [3] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate	
				CPUC	PPP			
<b>GN-10-Residential Gas Service</b>								
Basic Service Charge	\$ 5.75						\$ 5.75	
Cost per Therm								
Baseline Quantities	\$ 1.24762	\$ .52929	\$ 1.77691	\$ .00250	\$ .03218	\$ .32615	\$ 2.13774	I
Tier II	1.37285	.52929	1.90214	.00250	.03218	.32615	2.26297	I
<b>GN-12-CARE Residential Gas Service</b>								
Basic Service Charge	\$ 4.00						\$ 4.00	
Cost per Therm								
Baseline Quantities	\$ .82701	\$ .52929	\$ 1.35630	\$ .00250	\$ .01999	\$ .32615	\$ 1.70494	I
Tier II	.92719	.52929	1.45648	.00250	.01999	.32615	1.80512	I
<b>GN-15-Secondary Residential Gas Service</b>								
Basic Service Charge	\$ 6.00						\$ 6.00	
Cost per Therm	\$ 1.51565	\$ .52929	\$ 2.04494	\$ .00250	\$ .03218	\$ .32615	\$ 2.40577	I
<b>GN-20-Multi-Family Master-Metered Gas Service</b>								
Basic Service Charge	\$ 25.00						\$ 25.00	
Cost per Therm								
Baseline Quantities	\$ 1.24762	\$ .52929	\$ 1.77691	\$ .00250	\$ .03218	\$ .32615	\$ 2.13774	I
Tier II	1.37285	.52929	1.90214	.00250	.03218	.32615	2.26297	I
<b>GN-25-Multi-Family Master-Metered Gas Service-Submetered</b>								
Basic Service Charge	\$ 25.00						\$ 25.00	
Cost per Therm								
Baseline Quantities	\$ 1.24762	\$ .52929	\$ 1.77691	\$ .00250	\$ .03218	\$ .32615	\$ 2.13774	I
Tier II	1.37285	.52929	1.90214	.00250	.03218	.32615	2.26297	I
Submetered Discount per Occupied Space	(\$ 9.33)						(\$ 9.33)	
<b>GN-35-Agriculture Employee Housing &amp; Nonprofit Group Living Facility Gas Service</b>								
Basic Service Charge	\$ 8.80						\$ 8.80	
Cost per Therm								
First 100	\$ .65240	\$ .52929	\$ 1.18169	\$ .00250	\$ .01999	\$ .32615	\$ 1.53033	I
Next 500	.44006	.52929	.96935	.00250	.01999	.32615	1.31799	I
Next 2,400	.25968	.52929	.78897	.00250	.01999	.32615	1.13761	I
Over 3,000	( .00941)	.52929	.51988	.00250	.01999	.32615	.86852	I
<b>GN-40-Core General Gas Service (non-Covered Entities)</b>								
Basic Service Charge	\$ 11.00						\$ 11.00	
Transportation Service Charge	\$ 780.00						\$ 780.00	
Cost per Therm								
First 100	\$ 1.02936	\$ .52929	\$ 1.55865	\$ .00250	\$ .03218	\$ .32615	\$ 1.91948	I
Next 500	.76393	.52929	1.29322	.00250	.03218	.32615	1.65405	I
Next 2,400	.53846	.52929	1.06775	.00250	.03218	.32615	1.42858	I
Over 3,000	.20210	.52929	.73139	.00250	.03218	.32615	1.09222	I

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

	Margin	Charges [3] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
				CPUC	PPP		
<b>GN-40-Core General Gas Service (Covered Entities)</b>							
Basic Service Charge	\$ 11.00						\$ 11.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm							
First 100	\$ 1.02936	\$ .39188	\$ 1.42124	\$ .00250	\$ .03218	\$ .32615	\$ 1.78207
Next 500	.76393	.39188	1.15581	.00250	.03218	.32615	1.51664
Next 2,400	.53846	.39188	.93034	.00250	.03218	.32615	1.29117
Over 3,000	.20210	.39188	.59398	.00250	.03218	.32615	.95481
<b>GN-50-Core Natural Gas Service for Motor Vehicles</b>							
Basic Service Charge	\$ 25.00						\$ 25.00
Cost per Therm	\$ .04752	\$ .52929	\$ .57681	\$ .00250	\$ .03218	\$ .32615	\$ .93764
<b>GN-60-Core Internal Combustion Engine Gas Service</b>							
Basic Service Charge	\$ 25.00						\$ 25.00
Cost per Therm	\$ 2.35960	\$ .52929	\$ 2.88889	\$ .00250	\$ .03218	\$ .32615	\$ 3.24972
<b>GN-66-Core Small Electric Power Generation Gas Service</b>							
Basic Service Charge	\$ 25.00						\$ 25.00
Cost per Therm	\$ 2.35960	\$ .52929	\$ 2.88889	\$ .00250		\$ .32615	\$ 3.21754
<b>GN-70-Noncore General Gas Transportation Service</b>							
Basic Service Charge	\$ 100.00						\$ 100.00
Transportation Service Charge	\$ 780.00						\$ 780.00
Cost per Therm	\$ .41989	\$ .23193	\$ .65182	\$ .00250	\$ .03218		\$ .68650
<b>TFF-Transportation Franchise Fee Surcharge Provision</b>							
TFF Surcharge per Therm							\$ .00851
<b>TDS – Transportation Distribution System Shrinkage Charge</b>							
TDS Charge per Therm							\$ .00245
<b>MHPS-Master-Metered Mobile Home Park Safety Inspection Provision</b>							
MHPS Surcharge per Space per Month							\$ .21000

## STATEMENT OF RATES

RATES APPLICABLE TO NORTHERN CALIFORNIA SERVICE AREA [1] [2]

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

Charges and Adjustments Description	GN-10, GN-12, GN-15, GN-20, GN-25, GN-35,	GN-40 (non- Covered Entities), GN-50, GN-60, GN-66	GN-40, (Covered Entities)	GN-70
Upstream Interstate Charges				
Storage	\$ .03333		\$ .03333	
Reservation	.19898		.19898	
IRRAM Surcharge	.00678		.00678	\$ .00678
Balancing Account Adjustments				
FCAM*	.13947		.13947	.07442
GHGBA**				
Non-Covered Entities [a]	.13836			.13836
Covered Entities [a]			.00095	
NERBA	( .00003)		( .00003)	( .00003)
NGLAPBA	.00057		.00057	.00057
MHPCBA	.00005		.00005	.00005
CDMIBA	.00724		.00724	.00724
RUBA	.00398		.00398	.00398
BIIPBA	.00056		.00056	.00056
Total Charges and Adjustments	\$ .52929		\$ .39188	\$ .23193

\* The FCAM surcharge includes an amount of (\$.07442) 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		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
		Adjustments			CPUC	PPP		
SLT-10-Residential Gas Service								
Basic Service Charge	\$ 5.75							\$ 5.75
Cost per Therm								
Baseline Quantities	\$ .64122	\$ .61631	\$ 1.25753	\$ .00250	\$ .03218	\$ .32615	\$ 1.61836	
Tier II	.75176	.61631	1.36807	.00250	.03218	.32615	1.72890	
SLT-12-CARE Residential Gas Service								
Basic Service Charge	\$ 4.00							\$ 4.00
Cost per Therm								
Baseline Quantities	\$ .32448	\$ .61631	\$ .94079	\$ .00250	\$ .01999	\$ .32615	\$ 1.28943	
Tier II	.41292	.61631	1.02923	.00250	.01999	.32615	1.37787	
SLT-15-Secondary Residential Gas Service								
Basic Service Charge	\$ 6.00							\$ 6.00
Cost per Therm	\$ .85806	\$ .61631	\$ 1.47437	\$ .00250	\$ .03218	\$ .32615	\$ 1.83520	
SLT-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	\$ 11.00							\$ 11.00
Cost per Therm								
Baseline Quantities	\$ .64122	\$ .61631	\$ 1.25753	\$ .00250	\$ .03218	\$ .32615	\$ 1.61836	
Tier II	.75176	.61631	1.36807	.00250	.03218	.32615	1.72890	
SLT-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	\$ 11.00							\$ 11.00
Cost per Therm								
Baseline Quantities	\$ .64122	\$ .61631	\$ 1.25753	\$ .00250	\$ .03218	\$ .32615	\$ 1.61836	
Tier II	.75176	.61631	1.36807	.00250	.03218	.32615	1.72890	
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	\$ .34055	\$ .61631	\$ .95686	\$ .00250	\$ .01999	\$ .32615	\$ 1.30550	
Next 500	.26354	.61631	.87985	.00250	.01999	.32615	1.22849	
Next 2,400	.18655	.61631	.80286	.00250	.01999	.32615	1.15150	
Over 3,000	.05408	.61631	.67039	.00250	.01999	.32615	1.01903	
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	\$ .66130	\$ .61631	\$ 1.27761	\$ .00250	\$ .03218	\$ .32615	\$ 1.63844	
Next 500	.56504	.61631	1.18135	.00250	.03218	.32615	1.54218	
Next 2,400	.46880	.61631	1.08511	.00250	.03218	.32615	1.44594	
Over 3,000	.30322	.61631	.91953	.00250	.03218	.32615	1.28036	

## SOUTHWEST GAS CORPORATION

P.O. Box 98510

Las Vegas, Nevada 89193-8510

California Gas Tariff

Canceling 160th Revised Cal. P.U.C. Sheet No. 72  
159th 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] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
				CPUC	PPP		
<u>SLT-40-Core General Gas Service (Covered Entities)</u>							
Basic Service Charge	\$11.00						\$11.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm							
First 100	\$ .66130	\$ .47890	\$ 1.14020	\$ .00250	\$ .03218	\$ .32615	\$ 1.50103
Next 500	.56504	.47890	1.04394	.00250	.03218	.32615	1.40477
Next 2,400	.46880	.47890	.94770	.00250	.03218	.32615	1.30853
Over 3,000	.30322	.47890	.78212	.00250	.03218	.32615	1.14295
<u>SLT-50-Core Natural Gas Service for Motor Vehicles</u>							
Basic Service Charge	\$11.00						\$11.00
Cost per Therm	\$ .52996	\$ .61631	\$ 1.14627	\$ .00250	\$ .03218	\$ .32615	\$ 1.50710
<u>SLT-60-Core Internal Combustion Engine Gas Service</u>							
Basic Service Charge	\$ 11.00						\$ 11.00
Cost per Therm	\$ .38224	\$ .61631	\$ .99855	\$ .00250	\$ .03218	\$ .32615	\$ 1.35938
<u>SLT-66-Core Small Electric Power Generation Gas Service</u>							
Basic Service Charge	\$ 11.00						\$ 11.00
Cost per Therm	\$ .38224	\$ .61631	\$ .99855	\$ .00250		\$ .32615	\$ 1.32720
<u>SLT-70-Noncore General Gas Transportation Service</u>							
Basic Service Charge	\$ 100.00						\$ 100.00
Transportation Service Charge	\$ 780.00						\$ 780.00
Cost per Therm	\$ .40185	\$ .31895	\$ .72080	\$ .00250	\$ .03218		\$ .75548
<u>TFF-Transportation Franchise Fee Surcharge Provision</u>							
TFF Surcharge per Therm							\$ .00851
<u>TDS-Transportation Distribution System Shrinkage Charge</u>							
TDS Charge per Therm							\$ .00245
<u>MHPS-Master-Metered Mobile Home Park Safety Inspection Provision</u>							
MHPS Surcharge per Space per Month							\$ .21000

Advice Letter No. 1354  
Decision No. \_\_\_\_\_

Issued by  
Amy L. Timperley  
Chief Regulatory Officer

Date Filed November 24, 2025  
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	GS-35, 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	\$ .03333				\$ .03333			
Reservation	.19898				.19898			
IRRAM Surcharge	.06221				.06221		\$ .06221	
Balancing Account Adjustments								
FCAM*	.13880				.13880		.07375	
GHGBA**								
Non-Covered Entities [a]	.13836						.13836	
Covered Entities [a]					.00095			
NERBA	( .00004)				( .00004)		( .00004)	
NGLAPBA	.00057				.00057		.00057	
MHPCBA	.02319				.02319		.02319	
CDMIBA	.00750				.00750		.00750	
RUBA	.01285				.01285		.01285	
BIIPBA	.00056				.00056		.00056	
Total Charges and Adjustments	\$ .61631				\$ .47890		\$ .31895	

\* The FCAM surcharge includes an amount of \$0.07375 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. 1354**  
**ATTACHMENT B**

Customer Data Modernization Initiative Balancing Account (CDMIBA)

**SOUTHWEST GAS CORPORATION  
CUSTOMER DATA MODERNIZATION INITIATIVE BALANCING ACCOUNT (CDMIBA)  
SOUTHERN CALIFORNIA DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	CDMI Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 1,125,273	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	17,920	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>1,143,193</u>	3
4	Applicable Volumes (therms) [3]		97,333,621	4
5	Rate Applicable to all Rate Schedules		\$ <u>0.01175</u>	5

[1] O&M and Capital costs incurred through September 30, 2025.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2026.

**SOUTHWEST GAS CORPORATION  
CUSTOMER DATA MODERNIZATION INITIATIVE BALANCING ACCOUNT (CDMIBA)  
NORTHERN CALIFORNIA DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	CDMI Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 206,146	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	4,358	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 210,504</u>	3
4	Applicable Volumes (therms) [3]		29,090,088	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.00724</u>	5

[1] O&M and Capital costs incurred through September 30, 2025.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2026.

**SOUTHWEST GAS CORPORATION  
CUSTOMER DATA MODERNIZATION INITIATIVE BALANCING ACCOUNT (CDMIBA)  
SOUTH LAKE TAHOE DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	CDMI Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 158,968	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	3,361	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 162,329</u>	3
4	Applicable Volumes (therms) [3]		21,648,631	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.00750</u>	5

[1] O&M and Capital costs incurred through September 30, 2025.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2026.

**ADVICE LETTER NO. 1354**  
**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, 2026**

Line No.	Description	Amount	Rate per Therm	Line No.
	(a)	(b)	(c)	
1	Franchises & Uncollectibles Rate [1]	1.593%		1
	<u>Fixed Cost Adjustment Mechanism (FCAM)</u>			
2	Upstream Fixed Charges Balance [2]	\$ (2,176,132)		2
3	Total Core Volumes (Therms) [3]	94,172,237		3
4	Upstream Fixed Charges Included in Rates (Ln. 2/Ln.3)*(1+Ln.1)		<u>\$ (0.02348)</u>	4
5	Margin Balance [2]	\$ (529,021)		5
6	Total Throughput Including Special Contract Volumes (Therms) [4]	97,333,621		6
7	Margin Balance Amount Included in Rates (Ln. 5/Ln.6)*(1+Ln.1)		<u>\$ (0.00552)</u>	7
8	Total FCAM Surcharge Rate (Ln. 4 + Ln. 7)		<u><u>\$ (0.02900)</u></u>	8
	<u>Intrastate Transportation Account Mechanism (ITCAM)</u>			
9	Upstream Variable Charges [2]	\$ 1,873,168		9
10	Total Throughput Excluding Special Contract Volumes (Therms)	97,333,621		10
11	ITCAM Surcharge Rate (Ln. 9/Ln. 10)*(1+Ln.1)		<u><u>\$ 0.01955</u></u>	11

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

[2] Ending account balances at September 30, 2025.

[3] Core volumes for twelve-month forecast period ended December 31, 2026.

[4] Total throughput, including special contract volumes for twelve-month forecast period ended December 31, 2026.

**SOUTHWEST GAS CORPORATION  
NORTHERN CALIFORNIA DIVISION  
BALANCING ACCOUNT SURCHARGE RATES  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description	Amount	Rate per Therm	Line No.
	(a)	(b)	(c)	
1	Franchises & Uncollectibles Rate [1]	2.114%		1
	<u>Fixed Cost Account Mechanism (FCAM)</u>			
2	Upstream Fixed Charges Balance [2]	\$ 3,232,122		2
3	Total Core Volumes (Therms) [3]	50,738,718		3
4	Upstream Fixed Charges Included in Rates (Ln. 2/Ln.3)*(1+Ln.1)		<u>\$ 0.06505</u>	4
5	Margin Balance [2]	\$ 2,120,031		5
6	Total Throughput (Therms) [4]	29,090,088		6
7	Margin Balance Amount Included in Rates (Ln. 5/Ln.6)*(1+Ln.1)		<u>\$ 0.07442</u>	7
8	Total FCAM Surcharge Rate (Ln. 4 + Ln. 7)		<u><u>\$ 0.13947</u></u>	8

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

[2] Ending account balances at September 30, 2025.

[3] Core volumes for Northern California & South Lake Tahoe Jurisdictions for twelve-month forecast period ended December 31, 2026.

[4] Northern California throughput for twelve-month forecast period ended December 31, 2026.



**SOUTHWEST GAS CORPORATION  
SOUTH LAKE TAHOE DIVISION  
BALANCING ACCOUNT SURCHARGE RATES  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

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]	\$ 3,232,122		2
3	Total Core Volumes (Therms) [3]	50,738,718		3
4	Upstream Fixed Charges Included in Rates (Ln. 2/Ln.3)*(1+Ln.1)		<u>\$ 0.06505</u>	4
5	Margin Balance [2]	\$ 1,563,572		5
6	Total Throughput (Therms) [4]	21,648,631		6
7	Margin Balance Amount Included in Rates (Ln. 5/Ln.6)*(1+Ln.1)		<u>\$ 0.07375</u>	7
8	Total FCAM Surcharge Rate (Ln. 4 + Ln. 7)		<u><u>\$ 0.13880</u></u>	8

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

[2] Ending account balances at September 30, 2025.

[3] Core volumes for Northern California & South Lake Tahoe Jurisdictions for twelve-month forecast period ended December 31, 2026.

[4] South Lake Tahoe throughput for twelve-month forecast period ended December 31, 2026.

**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, 2026**

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	\$ 1,063,152		2
3	Great Basin FT-1 (F47, F50, F51)	6,432,848		3
4	Tuscarora Pipeline	1,484,882		4
5	Ruby Pipeline	696,014		5
6	Total Reservation Cost	<u>\$ 9,676,896</u>		6
7	Total Core Sales Volumes (Therms) [2]	49,659,915		7
8	Reservation Rate (Ln.8/Ln.2)*(1+Ln.1)		<u>\$ 0.19898</u>	8
	<u>Upstream Interstate Storage Charges</u>			
	Great Basin Company			
	LGS-1 Liquefied Gas Storage Service			
9	Storage Charge	\$ 1,623,011		9
10	Delivery Charge	33,218		10
11	Total Storage Cost	<u>\$ 1,656,230</u>		11
12	Total Core Throughput (Therms) [3]	50,738,718		12
13	Total Storage Rate (Ln.12/Ln.2)*(1+Ln.1)		<u>\$ 0.03333</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, 2026.

[3] Northern California and South Lake Tahoe core volumes, including Core Aggregators, for twelve-month forecast period ended December 31, 2026.

**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, 2026**

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	\$ 1,063,152		2
3	Great Basin FT-1 (F47, F50, F51)	6,432,848		3
4	Tuscarora Pipeline	1,484,882		4
5	Ruby Pipeline	696,014		5
6	Total Reservation Cost	<u>\$ 9,676,896</u>		6
7	Total Core Sales Volumes (Therms) [2]	49,659,915		7
8	Reservation Rate (Ln.8/Ln.2)*(1+Ln.1)		<u>\$ 0.19898</u>	8
	<u>Upstream Interstate Storage Charges</u>			
	Great Basin Company			
	LGS-1 Liquefied Gas Storage Service			
9	Storage Charge	\$ 1,623,011		9
10	Delivery Charge	33,218		10
11	Total Storage Cost	<u>\$ 1,656,230</u>		11
12	Total Core Throughput (Therms) [3]	50,738,718		12
13	Total Storage Rate (Ln.12/Ln.2)*(1+Ln.1)		<u>\$ 0.03333</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, 2026.

[3] Northern California and South Lake Tahoe core volumes, including Core Aggregators, for twelve-month forecast period ended December 31, 2026.

**ADVICE LETTER NO. 1354**  
**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. 1354**

**D.15-10-032 - Appendix A**

**Table A: Forecasted Revenue Requirement**

Line	Description	2024		2025		2026	
		Forecast	Recorded	Forecast	Recorded	Forecast	Recorded
1	Gross Throughput (MMcf) <b>CONFIDENTIAL</b>						
2	Throughput to Covered Entities (MMcf) <b>CONFIDENTIAL</b> <sup>1</sup>						
3	Net Throughput to End Users (MMcf) (Line 1 + Line 2)	14,915	14,740	15,005		15,092	
4	Lost and Unaccounted for Gas (MMcf) <sup>2</sup>	89	62	89		89	
5	<b>Total Supplied Gas (MMcf)</b> (Line 3 + Line 4)	<b>15,004</b>	<b>14,802</b>	<b>15,094</b>		<b>15,181</b>	
6	Emissions Conversion Factor (MTCO <sub>2</sub> e/MMcf)	54.64437	54.64437	54.64437		54.64437	
7	Compliance Obligation for End Users and LUAF (MTCO <sub>2</sub> e) (Line 5 * Line 6)	819,894	808,843	824,796		829,557	
8	Compliance Obligation for Company Facilities (MTCO <sub>2</sub> e)	0	0	0		0	
9	<b>Gross Compliance Obligation (MTCO<sub>2</sub>e)</b> (Line 7 + Line 8)	<b>819,894</b>	<b>808,843</b>	<b>824,796</b>		<b>829,557</b>	
10	Directly Allocated Allowances	(551,853)	(551,853)	(525,611)		(499,369)	
11	Percentage Consigned to Auction	70%	70%	75%		80%	
12	Consigned Allowances (Line 10 * Line 11)	386,297	386,297	394,208		399,495	
13	<b>Net Compliance Obligation (MTCO<sub>2</sub>e)</b> (Line 9 + Line 10+ Line 12)	<b>654,338</b>	<b>643,287</b>	<b>693,394</b>		<b>729,683</b>	
14	Proxy GHG Allowance Price <sup>3,4,5</sup>	\$ 39.61	\$ 37.45	\$ 41.04		\$ 34.43	
15	Compliance Instrument Cost	\$ 25,918,322	\$ 24,092,508	\$ 28,456,879		\$ 25,122,996	
16	Interest		\$ 151,264				
17	Franchise Fees & Uncollectibles <sup>6</sup>	\$ 412,879	\$ 383,794	\$ 453,318		\$ 400,209	
18	<b>Revenue Requirement</b> (Line 15 + Line 16 + Line 17)	<b>\$ 26,331,201</b>	<b>\$ 24,627,566</b>	<b>\$ 28,910,197</b>		<b>\$ 25,523,205</b>	
19	Previous Year's Cost Balancing Subaccount Balance <sup>7</sup>	\$ (617,726)	\$ 870,906	\$ 1,673,947		\$ (4,057,594)	
20	<b>Revenue Requirement to be Included in Rates</b> (Line 18 + Line 19)	<b>\$ 25,713,475</b>	<b>\$ 25,498,472</b>	<b>\$ 30,584,144</b>		<b>\$ 21,465,611</b>	
21	Covered Entity Rate Impact (\$/therm)	\$ 0.00109		\$ 0.00113		\$ 0.00095	
22	Non-Covered Entity Rate Impact (\$/therm)	\$ 0.16769		\$ 0.19827		\$ 0.13836	

**Footnotes**

1 For the 2022 Forecast number, Southwest Gas received notification that a customer was leaving the system; therefore, they were not included in this number. That customer remained on the system and are included in the 2023, 2024 and 2025 Forecast.

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 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.

4 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.

5 The forecasted proxy price is the October 18, 2024, futures settlement price for vintage year 2025 allowances for delivery in December. The future settlements price was obtained from the Intercontinental Exchange dated October 18, 2024, Futures Daily Market Report for Physical Environmental, "CC4-California Carbon Allowance Vintage 2025 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, 2025.

**SOUTHWEST GAS CORPORATION (U 905 G)**

**Advice Letter No. 1354**

**D.15-10-032 - Appendix A**

**Table C: GHG Allowance Proceeds**

Line	Description	2024		2025		2026	
		Forecast	Recorded	Forecast	Recorded	Forecast	Recorded
1	Proxy GHG Allowance Price (\$/MT) <sup>1,2,3</sup>	\$ 39.61		\$ 41.04		\$ 34.43	
2	Directly Allocated Allowances	551,853		525,611		499,369	
3		70%		75%		80%	
4	Consigned Allowances	386,297		394,208		399,495	
	<b>Total Supplied Gas (MMcf)</b> (Line 3 + Line 4)						
5	Allowance Proceeds	\$ (15,301,228)	\$ (14,043,289)	\$ (16,178,307)		\$ (13,754,620)	
6	Previous Year's Revenue Balancing Subaccount Balance <sup>4</sup>	\$ 207,367	\$ 1,492,596	\$ 1,986,060		\$ 5,178,252	
7	Interest	210,238	\$ (488,269)	(505,591)		(505,591)	
8	<b>Subtotal Allowance Proceeds (\$)</b> (Line 5 + Line 6 + Line 7)	<b>\$ (14,883,623)</b>	<b>\$ (13,038,962)</b>	<b>\$ (14,697,837)</b>	<b>\$ -</b>	<b>\$ (9,081,959)</b>	<b>\$ -</b>
9	<b>Outreach and Admin Expenses (\$)</b> (from Table D)	<b>\$ -</b>	<b>\$ 12,313</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
9b	<b>SB 1477 Compliance Costs<sup>5</sup></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
9c	<b>RNG Incentive Costs<sup>6</sup></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
9d	<b>Bio-SNG Pilot Costs<sup>7</sup></b>		<b>\$ 732,872</b>				
10	<b>Net GHG Proceeds Available for Customer Returns (\$)</b> (Line 8 + Line 9 + Line 9b+Line9c+Line9d)	<b>\$ (14,883,623)</b>	<b>\$ (13,026,649)</b>	<b>\$ (14,697,837)</b>	<b>\$ -</b>	<b>\$ (9,081,959)</b>	<b>\$ -</b>
11	Number of Residential Households	197,943		199,475		199,282	
12	<b>Per Household California Climate Credit (\$)</b> (Line 10 / Line 11)	<b>\$ 75.19</b>		<b>\$ 73.68</b>		<b>\$ 45.57</b>	

Footnotes

1 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.

2 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.

3 The forecasted proxy price is the October 18, 2024, futures settlement price for vintage year 2025 allowances for delivery in December. The future settlements price was obtained from the Intercontinental Exchange dated October 18, 2024, Futures Daily Market Report for Physical Environmental, "CC4-California Carbon Allowance Vintage 2025 Future." This methodology is consistent with Southwest Gas' methodology for forecasting gas supply prices.

4 Balance at September 30, 2024 \$1,986,060, provided for Forecasted 2025 CA Climate Credit calculation.

5 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.

6 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.

7 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. 1354****D.15-10-032 - Appendix A****Table D: GHG Outreach and Administrative Expenses**

Line	Description	2024		2025		2026	
		Forecast	Recorded	Forecast	Recorded	Forecast	Recorded
1	Outreach Expenses						
2	Detail of Outreach Activity (\$)						
3	Website Page						
4	Email Blasts	\$ -	\$ 11,034	\$ -		\$ -	
5	Bill Insert						
6	On-Bill Message						
7	On-Hold Phone Message						
8	Post Phone Survey						
9	<b>Subtotal Outreach (\$)</b>	\$ -	\$ 11,034	\$ -	\$ -	\$ -	\$ -
10	Administrative Expenses						
11	Detail of Administrative Activity (\$)						
12	Programming						
13	Testing						
14	Subscriptions and Publications [1]						
15	<b>Subtotal Administrative (\$)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Subtotal Outreach and Administrative [2]	\$ -	\$ 11,034	\$ -	\$ -	\$ -	\$ -
17	Interest (\$)	\$ -	\$ 1,278	\$ -		\$ -	\$ -
18	<b>Total (\$)</b>	\$ -	\$ 12,313	\$ -	\$ -	\$ -	\$ -

**Note**

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

2 - Excludes (\$4,140) amortization amount for 2025.

## Advice Letter No. 1354

### Table E: Compliance Obligation Over Time

[illegible]



**ADVICE LETTER NO. 1354**  
**ATTACHMENT E**

INFRASTRUCTURE RELIABILITY AND REPLACEMENT ADJUSTMENT MECHANISM  
(IRRAM)

**SOUTHWEST GAS CORPORATION  
INFRASTRUCTURE RELIABILITY AND REPLACEMENT ADJUSTMENT MECHANISM (IRRAM)  
SOUTHERN CALIFORNIA DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	IRRAM Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 15,128,800	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	240,926	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 15,369,726</u>	3
4	Applicable Volumes (therms) [3]		97,333,621	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.15791</u>	5

[1] O&M and Capital costs incurred through September 30, 2025.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2026.

**SOUTHWEST GAS CORPORATION  
INFRASTRUCTURE RELIABILITY AND REPLACEMENT ADJUSTMENT MECHANISM (IRRAM)  
NORTHERN CALIFORNIA DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	IRRAM Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 193,239	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	4,085	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 197,324</u>	3
4	Applicable Volumes (therms) [3]		29,090,088	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.00678</u>	5

[1] O&M and Capital costs incurred through September 30, 2025.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2026.

**SOUTHWEST GAS CORPORATION  
INFRASTRUCTURE RELIABILITY AND REPLACEMENT ADJUSTMENT MECHANISM (IRRAM)  
SOUTH LAKE TAHOE DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	IRRAM Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 1,318,838	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	27,880	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>1,346,718</u>	3
4	Applicable Volumes (therms) [3]		21,648,631	4
5	Rate Applicable to all Rate Schedules		\$ <u>0.06221</u>	5

[1] O&M and Capital costs incurred through September 30, 2025.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2026.

**ADVICE LETTER NO. 1354**  
**ATTACHMENT F**

MOBILEHOME PARK CONVERSION BALANCING ACCOUNT (MHPCBA)

**SOUTHWEST GAS CORPORATION  
MOBILEHOME PARK CONVERSION BALANCING ACCOUNT (MHPCBA)  
SOUTHERN CALIFORNIA DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	To the Meter Amount (c)	Line No.
1	MHPCBA Balance Before Franchise and Uncollectibles [1]		\$ 1,639,817	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	<u>26,114</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>1,665,931</u>	3
4	Applicable Volumes (therms) [3]		97,333,621	4
5	MHPCBA Rate Applicable to all Rate Schedules Except GS-VIC and Special Contract Customers		\$ <u><u>0.01712</u></u>	5

[1] O&M and Capital costs incurred through September 30, 2025.

[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, 2026.

**SOUTHWEST GAS CORPORATION  
MOBILEHOME PARK CONVERSION BALANCING ACCOUNT (MHPCBA)  
NORTHERN CALIFORNIA DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	To the Meter Amount (c)	Line No.
1	MHPCBA Balance Before Franchise and Uncollectibles [1]		\$ 1,502	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	<u>32</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>1,534</u>	3
4	Applicable Volumes (therms) [3]		29,090,088	4
5	MHPCBA Rate Applicable to all Rate Schedules		\$ <u>0.00005</u>	5

[1] O&M and Capital costs incurred through September 30, 2025.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2026.

**SOUTHWEST GAS CORPORATION  
MOBILEHOME PARK CONVERSION BALANCING ACCOUNT (MHPCBA)  
SOUTH LAKE TAHOE DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	To the Meter Amount (c)	Line No.
1	MHPCBA Balance Before Franchise and Uncollectibles [1]		\$ 491,616	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	<u>10,393</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>502,009</u>	3
4	Applicable Volumes (therms) [3]		21,648,631	4
5	MHPCBA Rate Applicable to all Rate Schedules		\$ <u>0.02319</u>	5

[1] O&M and Capital costs incurred through September 30, 2025.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2026.



**ADVICE LETTER NO. 1354**  
**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)  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NERBA Balance Before Franchise and Uncollectibles [1]		\$ 1,105	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	\$ 18	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ 1,123	3
4	Applicable Volumes (therms) [3]		97,333,621	4
5	NERBA Rate Applicable to all Rate Schedules Except GS-VIC and Special Contract Customers		\$ 0.00001	5

[1] O&M and Capital costs incurred through September 30, 2025.

[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, 2026.

**SOUTHWEST GAS CORPORATION  
SOUTHERN CALIFORNIA RATE JURISDICTION  
NATURAL GAS LEAK ABATEMENT PROGRAM BALANCING ACCOUNT (NGLAPBA)  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NGLAPBA Balance Before Franchise and Uncollectibles [1]		\$ 508,054	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	\$ 8,091	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ 516,145	3
4	Applicable Volumes (therms) [3]		97,333,621	4
5	NGLAPBA Rate Applicable to all Rate Schedules Except GS-VIC and Special Contract Customers		\$ 0.00530	5

[1] O&M and Capital costs incurred through September 30, 2025.

[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, 2026.

**SOUTHWEST GAS CORPORATION  
NORTHERN CALIFORNIA RATE JURISDICTION  
NEW ENVIRONMENTAL REGULATORY BALANCING ACCOUNT (NERBA)  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NERBA Balance Before Franchise and Uncollectibles [1]		\$ (862)	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	\$ <u>(18)</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u><u>(880)</u></u>	3
4	Applicable Volumes (therms) [3]		29,090,088	4
5	NERBA Rate Applicable to all Rate Schedules		\$ <u><u>(0.00003)</u></u>	5

[1] O&M and Capital costs incurred through September 30, 2025.

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

[3] Total throughput for twelve-month forecast period ended  
December 31, 2026.

**SOUTHWEST GAS CORPORATION  
NORTHERN CALIFORNIA RATE JURISDICTION  
NATURAL GAS LEAK ABATEMENT PROGRAM BALANCING ACCOUNT (NGLAPBA)  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NGLAPBA Balance Before Franchise and Uncollectibles [1]	\$	16,189	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	\$ <u>342</u>	2
3	Revenue Requirement After Franchise and Uncollectibles	\$	<u><u>16,531</u></u>	3
4	Applicable Volumes (therms) [3]		29,090,088	4
5	NGLAPBA Rate Applicable to all Rate Schedules		<u><u>\$ 0.00057</u></u>	5

[1] O&M and Capital costs incurred through September 30, 2025.

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

[3] Total throughput for twelve-month forecast period ended  
December 31, 2026.

**SOUTHWEST GAS CORPORATION  
SOUTH LAKE TAHOE DIVISION  
NEW ENVIRONMENTAL REGULATORY BALANCING ACCOUNT (NERBA)  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NERBA Balance Before Franchise and Uncollectibles [1]		\$ (927)	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	\$ <u>(20)</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u><u>(947)</u></u>	3
4	Applicable Volumes (therms) [3]		21,648,631	4
5	NERBA Rate Applicable to all Rate Schedules		\$ <u><u>(0.00004)</u></u>	5

[1] O&M and Capital costs incurred through September 30, 2025.

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

[3] Total throughput for twelve-month forecast period ended  
December 31, 2026.

**SOUTHWEST GAS CORPORATION  
SOUTH LAKE TAHOE DIVISION  
NATURAL GAS LEAK ABATEMENT PROGRAM BALANCING ACCOUNT (NGLAPBA)  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	NGLAPBA Balance Before Franchise and Uncollectibles [1]	\$	12,038	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	\$ <u>254</u>	2
3	Revenue Requirement After Franchise and Uncollectibles	\$	<u><u>12,292</u></u>	3
4	Applicable Volumes (therms) [3]		21,648,631	4
5	NGLAPBA Rate Applicable to all Rate Schedules		<u><u>\$ 0.00057</u></u>	5

[1] O&M and Capital costs incurred through September 30, 2024.

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

[3] Northern California throughput for twelve-month forecast period ended December 31, 2025.

**ADVICE LETTER NO. 1354  
ATTACHMENT H**

Residential Uncollectibles Balancing Account (RUBA)



**SOUTHWEST GAS CORPORATION  
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT (RUBA)  
SOUTHERN CALIFORNIA DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	RUBA Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 2,917,841	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	46,467	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 2,964,308</u>	3
4	Applicable Volumes (therms) [3]		97,333,621	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.03046</u>	5

[1] Recorded costs incurred through September 30, 2025.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2026.

**SOUTHWEST GAS CORPORATION  
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT (RUBA)  
NORTHERN CALIFORNIA DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	RUBA Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 113,395	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	2,397	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 115,792</u>	3
4	Applicable Volumes (therms) [3]		29,090,088	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.00398</u>	5

[1] Recorded costs incurred through September 30, 2025.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2026.

**SOUTHWEST GAS CORPORATION  
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT (RUBA)  
SOUTH LAKE TAHOE DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	RUBA Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 272,500	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	5,761	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 278,260</u>	3
4	Applicable Volumes (therms) [3]		21,648,631	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.01285</u>	5

[1] Recorded costs incurred through September 30, 2025.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2026.

**ADVICE LETTER NO. 1354**  
**ATTACHMENT I**

Biomethane Injection Incentive Program Balancing Account (BIIPBA)

**SOUTHWEST GAS CORPORATION  
BIOMETHANE INJECTION INCENTIVE PROGRAM BALANCING ACCOUNT (BIIPBA)  
SOUTHERN CALIFORNIA DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	BIIPBA Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 53,322	1
2	Franchise and Uncollectibles Rate [2]	1.5925%	<u>849</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		<u>\$ 54,171</u>	3
4	Applicable Volumes (therms) [3]		97,333,621	4
5	Rate Applicable to all Rate Schedules		<u>\$ 0.00056</u>	5

[1] Recorded costs incurred through September 30, 2025 plus estimated recoveries thru December.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2026.

**SOUTHWEST GAS CORPORATION  
BIOMETHANE INJECTION INCENTIVE PROGRAM BALANCING ACCOUNT (BIIPBA)  
NORTHERN CALIFORNIA DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	BIIPBA Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 15,936	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	<u>337</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>16,273</u>	3
4	Applicable Volumes (therms) [3]		29,090,088	4
5	Rate Applicable to all Rate Schedules		\$ <u>0.00056</u>	5

[1] Recorded costs incurred through September 30, 2025 plus estimated recoveries thru December.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2026.

**SOUTHWEST GAS CORPORATION  
BIOMETHANE INJECTION INCENTIVE PROGRAM BALANCING ACCOUNT (BIIPBA)  
SOUTH LAKE TAHOE DIVISION  
TWELVE-MONTH FORECAST PERIOD ENDING DECEMBER 31, 2026**

Line No.	Description (a)	Percent (b)	Amount (c)	Line No.
1	BIIPBA Balancing Account Balance Before Franchise and Uncollectibles [1]		\$ 11,860	1
2	Franchise and Uncollectibles Rate [2]	2.1140%	<u>251</u>	2
3	Revenue Requirement After Franchise and Uncollectibles		\$ <u>12,110</u>	3
4	Applicable Volumes (therms) [3]		21,648,631	4
5	Rate Applicable to all Rate Schedules		\$ <u>0.00056</u>	5

[1] Recorded costs incurred through September 30, 2025 plus estimated recoveries thru December.

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

[3] Total throughput for twelve-month forecast period ended December 31, 2026.

**ADVICE LETTER NO. 1354**  
**ATTACHMENT J**

Bill Impacts and Revenue Requirement



Southern California

Residential Gas Rate and Bill Impacts of Rate Change Sought in Advice Letters (AL) 1351 and 1354

	Present Rates			Proposed Rates			Changes			Decisions / Resolutions authorizing rate change
	Volumes Mth [4]	Average Rate \$/therm [1]	11/01/2025 Revenues \$000's	Volumes Mth [4]	Proposed Rate \$/therm [2][3]	01/01/2026 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	37.34	1.54599	57.73	37.34	1.53103	57.17				[2]
PPP and CPUC	37.34	0.21533	8.04	37.34	0.24820	9.27				[2]
Gas Cost	37.34	0.44431	16.59	37.34	0.44431	16.59				
Average Monthly Residential Gas Bill \$ ①		\$ 2.20563	\$ 88.11		\$ 2.22354	\$ 88.78	\$ 0.67			
Average Monthly Residential Bill Increase or Decrease (\$)								\$ 0.01791		
Average Monthly Residential Bill Increase or Decrease (%)									0.76%	
CARE Residential Customers										
Basic Service Charge	\$ 4.00		4.00	\$ 4.00		\$ 4.00				
Usage Rate	37.34	1.14793	42.86	37.34	1.13596	42.42				[2]
PPP and CPUC	37.34	0.02249	0.84	37.34	0.03628	1.35				[2]
Gas Cost	37.34	0.44431	16.59	37.34	0.44431	16.59				
Average Monthly Residential Gas Bill \$ ①		\$ 1.61473	\$ 64.29		\$ 1.61655	\$ 64.36	\$ 0.07			
Average Monthly Residential Bill Increase or Decrease (\$)								\$ 0.00182		
Average Monthly Residential Bill Increase or Decrease (%)									0.11%	

**Notes**

[1] The present Usage Rates include baseline Margin, Charges and Adjustments, and gas cost charges as of November 1, 2025 per AL 1352.

[2] The proposed Usage Rates include the 2026 Annual Regulatory Balancing Account Updates proposed in AL 1355. 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

RUBA - D.22-08-037

BIIPBA - D.15-06-029

[3] The proposed PPP rates include the PPP Surcharge Rates authorized pursuant to D.04-08-010, D.14-05-004 and D.21-10-023 and in Advice Letter 1351.

The CPUC Reimbursement Fee reflects the proposed rate in Draft Resolution M-4879 to be voted on at the December 18, 2025 CPUC Agenda Meeting.

[4] The present and proposed volumes are the average CARE and Non-CARE throughput for twelve-month forecast period ended December 31, 2026 for each jurisdiction.

Northern California

Residential Gas Rate and Bill Impacts of Rate Change Sought in Advice Letters (AL) 1351 and 1354

	Present Rates			Proposed Rates			Changes			Decisions / Resolutions authorizing rate change
	Volumes Mth [4]	Average Rate \$/therm [1]	11/01/2025 Revenues \$000's	Volumes Mth [4]	Proposed Rate \$/therm [2][3]	01/01/2026 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	68.52	1.69747	116.31	68.52	1.77691	121.75				[2]
PPP and CPUC	68.52	0.03468	2.38	68.52	0.05535	3.79				[2]
Gas Cost	68.52	0.32615	22.35	68.52	0.32615	22.35				
Average Monthly Residential Gas Bill \$ ①		\$ 2.05830	\$ 146.78		\$ 2.15841	\$ 153.64	\$ 6.86			
Average Monthly Residential Bill Increase or Decrease (\$)								\$ 0.10011		
Average Monthly Residential Bill Increase or Decrease (%)									4.67%	
CARE Residential Customers										
Basic Service Charge	\$ 4.00		4.00	\$ 4.00		\$ 4.00				
Usage Rate	54.71	1.29275	70.73	54.71	1.35630	74.20				[2]
PPP and CPUC	54.71	0.02249	1.23	54.71	0.03628	1.98				[2]
Gas Cost	54.71	0.32615	17.84	54.71	0.32615	17.84				
Average Monthly Residential Gas Bill \$ ①		\$ 1.64139	\$ 93.80		\$ 1.71873	\$ 98.03	\$ 4.23			
Average Monthly Residential Bill Increase or Decrease (\$)								\$ 0.07734		
Average Monthly Residential Bill Increase or Decrease (%)									4.51%	

**Notes**

[1] The present Usage Rates include baseline Margin, Charges and Adjustments, and gas cost charges as of November 1, 2025 per AL 1352.

[2] The proposed Usage Rates include the 2026 Annual Regulatory Balancing Account Updates proposed in AL 1355. 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

RUBA - D.22-08-037

BIIPBA - D.15-06-029

[3] The proposed PPP rates include the PPP Surcharge Rates authorized pursuant to D.04-08-010, D.14-05-004 and D.21-10-023 and in Advice Letter 1351.

The CPUC Reimbursement Fee reflects the proposed rate in Draft Resolution M-4879 to be voted on at the December 18, 2025 CPUC Agenda Meeting.

[4] The present and proposed volumes are the average CARE and Non-CARE throughput for twelve-month forecast period ended December 31, 2026 for each jurisdiction.

South Lake Tahoe

Residential Gas Rate and Bill Impacts of Rate Change Sought in Advice Letters (AL) 1351 and 1354

	Present Rates			Proposed Rates			Changes			Decisions / Resolutions authorizing rate change
	Volumes Mth [4]	Average Rate \$/therm [1]	11/01/2025 Revenues \$000's	Volumes Mth [4]	Proposed Rate \$/therm [2][3]	01/01/2026 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	63.59	1.15319	73.33	63.59	1.25753	79.97				[2]
PPP and CPUC	63.59	0.03468	2.21	63.59	0.05535	3.52				[2]
Gas Cost	63.59	0.32615	20.74	63.59	0.32615	20.74				
Average Monthly Residential Gas Bill \$ ①		\$ 1.51402	\$ 101.28		\$ 1.63903	\$ 109.23	\$ 7.95			
Average Monthly Residential Bill Increase or Decrease (\$)								\$ 0.12501		
Average Monthly Residential Bill Increase or Decrease (%)									7.85%	
CARE Residential Customers										
Basic Service Charge	\$ 4.00		4.00	\$ 4.00		\$ 4.00				
Usage Rate	58.95	0.85732	50.54	58.95	0.94079	55.46				[2]
PPP and CPUC	58.95	0.02249	1.33	58.95	0.03628	2.14				[2]
Gas Cost	58.95	0.32615	19.23	58.95	0.32615	19.23				
Average Monthly Residential Gas Bill \$ ①		\$ 1.20596	\$ 75.09		\$ 1.30322	\$ 80.82	\$ 5.73			
Average Monthly Residential Bill Increase or Decrease (\$)								\$ 0.09726		
Average Monthly Residential Bill Increase or Decrease (%)									7.64%	

**Notes**

[1] The present Usage Rates include baseline Margin, Charges and Adjustments, and gas cost charges as of November 1, 2025 per AL 1352.

[2] The proposed Usage Rates include the 2026 Annual Regulatory Balancing Account Updates proposed in AL 1355. 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

RUBA - D.22-08-037

BIIPBA - D.15-06-029

[3] The proposed PPP rates include the PPP Surcharge Rates authorized pursuant to D.04-08-010, D.14-05-004 and D.21-10-023 and in Advice Letter 1351.

The CPUC Reimbursement Fee reflects the proposed rate in Draft Resolution M-4879 to be voted on at the December 18, 2025 CPUC Agenda Meeting.

[4] The present and proposed volumes are the average CARE and Non-CARE throughput for twelve-month forecast period ended December 31, 2026 for each jurisdiction.

## Southwest Gas Corporation 2026 Revenue Requirement [1]

Description	Rate Jurisdiction		
	SoCal	NoCal	SLT
<u>Balancing Accounts</u>			
BIIPBA	\$ 54,171	\$ 16,273	\$ 12,110
CDMIBA	\$ 1,143,193	\$ 210,504	\$ 162,329
FCAM Upstream Pipeline Charges	-\$ 2,210,787	\$ 3,300,449	[3]
FCAM Margin	-\$ 537,446	\$ 2,164,848	\$ 1,596,626
GHGBA Covered [2]	\$ 84	[4]	
GHGBA Non-Covered [2]	\$ 21,465,528	[4]	
ITCAM	\$ 1,902,998	n/a	n/a
IRRAM	\$ 15,369,726	\$ 197,324	\$ 1,346,718
MHPCBA	\$ 1,665,931	\$ 1,534	\$ 502,009
NERBA	\$ 1,123	\$ (880)	\$ (947)
NGLAPBA	\$ 516,145	\$ 16,531	\$ 12,292
RUBA	\$ 2,964,308	\$ 115,792	\$ 278,260
<u>Upstream Charges</u>			
Intrastate Variable Charges	\$ 14,513,035	n/a	n/a
Reservation Charge	\$ 1,944,643	\$ 9,881,466	[3]
Storage Charges	\$ 3,918,784	\$ 1,691,242	[3]

[1] Revenue requirement including F&U.

[2] Revenue requirement for 2026 GHG rates on Table A, Line 21 and Line 22.

[3] Total for NCA and SLT rate jurisdictions.

[4] Total revenue requirement for all rate jurisdictions.



# ADVICE LETTER SUMMARY

## ENERGY UTILITY



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

Company name/CPUC Utility No.:

Utility type:

☐ ELC      ☐ GAS      ☐ WATER  
☐ PLC      ☐ HEAT

Contact Person:

Phone #:

E-mail:

E-mail Disposition Notice to:

### EXPLANATION OF UTILITY TYPE

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

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #:

Tier Designation:

Subject of AL:

Keywords (choose from CPUC listing):

AL Type: ☐ Monthly ☐ Quarterly ☐ Annual ☐ One-Time ☐ Other:

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

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

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

Confidential treatment requested? ☐ Yes ☐ No

If yes, specification of confidential information:

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

Resolution required? ☐ Yes ☐ No

Requested effective date:

No. of tariff sheets:

Estimated system annual revenue effect (%):

Estimated system average rate effect (%):

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

Tariff schedules affected:

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

Pending advice letters that revise the same tariff sheets:

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

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

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

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

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

## ENERGY Advice Letter Keywords

Affiliate	Direct Access	Preliminary Statement
Agreements	Disconnect Service	Procurement
Agriculture	ECAC / Energy Cost Adjustment	Qualifying Facility
Avoided Cost	EOR / Enhanced Oil Recovery	Rebates
Balancing Account	Energy Charge	Refunds
Baseline	Energy Efficiency	Reliability
Bilingual	Establish Service	Re-MAT/Bio-MAT
Billings	Expand Service Area	Revenue Allocation
Bioenergy	Forms	Rule 21
Brokerage Fees	Franchise Fee / User Tax	Rules
CARE	G.O. 131-D	Section 851
CPUC Reimbursement Fee	GRC / General Rate Case	Self Generation
Capacity	Hazardous Waste	Service Area Map
Cogeneration	Increase Rates	Service Outage
Compliance	Interruptible Service	Solar
Conditions of Service	Interutility Transportation	Standby Service
Connection	LIEE / Low-Income Energy Efficiency	Storage
Conservation	LIRA / Low-Income Ratepayer Assistance	Street Lights
Consolidate Tariffs	Late Payment Charge	Surcharges
Contracts	Line Extensions	Tariffs
Core	Memorandum Account	Taxes
Credit	Metered Energy Efficiency	Text Changes
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	