



**SOUTHWEST GAS CORPORATION**

Application 12-12-\_\_\_\_\_

**Application of  
Southwest Gas Corporation  
(U 905 G)  
For Authority to Increase Rates and  
Charges for Natural Gas Service in California,  
Effective January 1, 2014.**

**Volume I**

**APPLICATION**

**BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA**

Application of Southwest Gas Corporation  
(U 905 G) for Authority to Increase Rates  
and Charges for Gas Service in California,  
Effective January 1, 2014.

Application No. 12-12-\_\_\_\_  
(Filed December 20, 2012)

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

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Dated: December 20, 2012

1 **BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA**

2 Application of Southwest Gas Corporation  
3 (U 905 G) for Authority to Increase Rates  
4 and Charges for Gas Service in California,  
Effective January 1, 2014.

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5  
6 **APPLICATION**  
7 **OF**  
8 **SOUTHWEST GAS CORPORATION**  
9 **(U 905 G)**

10 **1. Introduction**

11 Southwest Gas Corporation (Southwest Gas or Company) respectfully submits to the  
12 California Public Utilities Commission (Commission) its Application for Authority to Increase  
13 Rates and Charges for Gas Service in California, Effective January 1, 2014 (Application).  
14 Southwest Gas is a public utility engaged in the retail distribution, transportation and sale of  
15 natural gas for domestic, commercial, agricultural and industrial uses. Southwest Gas  
16 currently serves approximately 1.8 million customers in the states of California, Arizona and  
17 Nevada.

18 Southwest Gas has three California rate jurisdictions: (1) Southern California; (2) Northern  
19 California; and (3) South Lake Tahoe. The Southern California rate jurisdiction comprises  
20 various communities and areas in San Bernardino County. The Northern California rate  
21 jurisdiction covers communities and areas in Placer, El Dorado and Nevada Counties and the  
22 South Lake Tahoe rate jurisdiction is entirely within El Dorado County.

23 This Application is based upon and supported by the material facts, points and authorities,  
24 and all other information contained herein, the supporting testimony and schedules submitted  
25 herewith, and such other matters as may be presented to the Commission at the time of  
26 hearing on this Application. In support of its Application, Southwest Gas further states as  
27 follows:  
28

1 **2. Procedural Background**

2 **2.1** In Southwest Gas' Test Year 2009 general rate case (D.08-11-048, rendered in A.  
3 07-12-022), the Commission approved an all-party settlement which authorized revenue  
4 requirement increases in the Company's Southern California and South Lake Tahoe  
5 jurisdictions, and a revenue requirement decrease in the Company's Northern California  
6 jurisdiction. The settlement also provided for post-test year revenue requirement increases in  
7 all three jurisdictions for the years 2010, 2011, 2012 and 2013.

8 **2.2** Southwest Gas tendered its Notice of Intent (NOI) for the instant Application on  
9 October 2, 2012. On November 30, 2012, the Commission's Division of Ratepayer Advocates  
10 (DRA) notified Southwest Gas of the adequacy of its NOI and the acceptance of its general  
11 rate case submission for service and filing.

12 **3. Authority**

13 **3.1** Southwest Gas submits this Application pursuant to Chapters 3 and 4 of the Public  
14 Utilities Act, including without limitation, Sections 451, 454, 491, 701 and 728, and Rule 3 of  
15 the Commission's Rules of Practice and Procedure (Rules).

16 **3.2** Further, in accordance with Rule 2.1, Southwest Gas provides the following  
17 information related to the instant Application:

18 (a) The exact legal name of the Applicant is Southwest Gas Corporation. The location of  
19 Southwest Gas' principal place of business is 5241 Spring Mountain Road, Las Vegas,  
20 Nevada 89150-0002, and the telephone number is (702) 876-7011. Southwest Gas is a  
21 corporation organized and existing under the laws of the state of California. Southwest Gas is  
22 engaged in the business of providing natural gas service as a public utility in southern and  
23 northern California, and is subject to the Commission's jurisdiction. Southwest Gas is also  
24 engaged in the intrastate transmission, distribution and sale of natural gas as a public utility in  
25 certain portions of the states of Nevada and Arizona.

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1 (b) Consistent with Rule 1.10, Southwest Gas agrees to accept electronic mail service  
2 of all notices, filings and submittals from the Commission and all parties granted leave to  
3 participate in this proceeding. Communications regarding this Application should be addressed  
4 to:

5 Debra Gallo  
6 Director/Government and State Regulatory Affairs  
7 Southwest Gas Corporation  
8 PO Box 98510  
9 Las Vegas, NV 89193-8510  
Telephone: 702-876-7183  
[debra.gallo@swgas.com](mailto:debra.gallo@swgas.com)

10 -and-

11 Catherine M. Mazzeo  
12 Associate General Counsel  
13 Jason S. Wilcock  
14 Senior Counsel  
15 Southwest Gas Corporation  
16 PO Box 98510  
17 Las Vegas, NV 89193-8510  
Telephone: 702-876-7250  
[catherine.mazzeo@swgas.com](mailto:catherine.mazzeo@swgas.com)  
[jason.wilcock@swgas.com](mailto:jason.wilcock@swgas.com)

18 (c) Southwest Gas proposes that this Application be categorized as “ratesetting.” A  
19 hearing is required to the extent any aspect(s) of this Application may be contested and not  
20 resolved through a Commission-approved settlement. The issues considered pertain to the  
21 establishment of just and reasonable rates that provide Southwest Gas a realistic opportunity  
22 to earn a reasonable rate of return. A proposed schedule pursuant to Rule 7.1(a) is included  
23 in Section 10.2 of this Application.

#### 24 **4. Brief Overview of Application**

25 **4.1** The annual revenue deficiency for Test Year 2014 results in an increase of  
26 approximately \$5.6 million for the Southern California rate jurisdiction, an increase of  
27 approximately \$3.2 million for the Northern California rate jurisdiction, and an increase of  
28 approximately \$2.8 million for the South Lake Tahoe rate jurisdiction.

1       **4.2**    The Company's requested revenue increase is necessary to recover the reasonable  
2 costs it will incur to own and operate the facilities used to maintain and provide safe and  
3 reliable natural gas service to its California customers at a level they both expect and are  
4 entitled to receive.

5       **4.3**    As set forth more fully below, Southwest Gas also seeks approval of an  
6 Infrastructure Reliability and Replacement Adjustment Mechanism (IRRAM) and a  
7 Conservation and Energy Efficiency Plan (CEE Plan).

8       **4.4**    Southwest Gas' Application consists of four volumes, organized as follows: Volume  
9 I contains the Application (including proposed notices and the Summary of Changes); Volume  
10 II contains the Company's results of operations, and is presented in separate parts (Volumes  
11 II-A, II-B and II-C) for each rate jurisdiction. The narrative summaries accompanying each of  
12 the Volume II chapters were prepared to provide a general description of the steps taken by  
13 the Company to develop the schedules contained within that chapter. Volume III contains the  
14 prepared direct testimony supporting the Application.<sup>1</sup> Volume IV is also presented in  
15 separate parts, and contains the supporting workpapers for each rate jurisdiction. The  
16 Company is not filing Volume IV, but will provide copies to DRA.

17 **5. Request for Authority to Increase Rates**

18       **5.1**    Southwest Gas seeks to establish rates and charges for the provision of natural gas  
19 service in California at just and reasonable levels to provide Southwest Gas a realistic  
20 opportunity to earn a fair and reasonable rate of return on its investment. The supporting  
21 chapters, schedules, testimony and exhibits to this Application demonstrate in detail the rate  
22 changes warranted in each of the Company's three rate jurisdictions for Test Year 2014 and  
23 each of the 2015 through 2018 post-test years.

24       **5.2**    Southwest Gas requests a capital structure consisting of 43.0 percent long-term  
25 debt and 57.0 percent common equity, with a requested return on common equity (ROE) of  
26 10.70 percent. Because lower-cost Industrial Development Revenue Bonds (IDRBs) issued by  
27 the City of Big Bear are available for the Southern California rate jurisdiction, the proposed

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<sup>1</sup> Pursuant to Resolution ALJ-190, Southwest Gas is not filing its Prepared Direct Testimony, but will provide copies to the Chief Administrative Law Judge and DRA.

1 overall rate of return is 7.32 percent for Southern California. For the Northern California and  
2 South Lake Tahoe rate jurisdictions, the proposed overall rate of return is 8.61 percent.

3 **5.3** In D.08-11-048, the Commission authorized a Post-Test Year Ratemaking  
4 Mechanism (PTYM). The PTYM included an Automatic Trigger Mechanism (ATM) which  
5 provides for an adjustment to the Company's authorized cost of capital should preset changes  
6 occur. Southwest Gas seeks to continue its PTYM for annual changes to rates and charges  
7 for gas service, effective January 1, 2015, and each January 1 thereafter through 2018.

8 **5.4** Southwest Gas also seeks to continue the ATM, and proposes herein certain  
9 modifications in order to align the ATM with the cost of capital mechanism established for the  
10 major California energy utilities in D.08-05-035.

11 **5.5** In addition, Southwest Gas proposes the creation of a second PTYM component in  
12 its South Lake Tahoe rate jurisdiction to adjust for the expected revenue requirement  
13 associated with the proposed accelerated replacement of Aldyl-A main and service lines.

14 **6. Request for Approval of the Company's Infrastructure Reliability and Replacement**  
15 **Adjustment Mechanism (IRRAM)**

16 **6.1** Southwest Gas requests approval of its proposed IRRAM, which will facilitate and  
17 complement projects involving the enhancement and replacement of gas infrastructure. The  
18 IRRAM will provide timely cost recovery for qualifying non-revenue producing capital  
19 expenditures.

20 **6.2** Southwest Gas includes with this Application an initial budget projection for the  
21 IRRAM, consisting of work related to the Company's proposed Customer Owned Yard Line  
22 (COYL) program. The COYL program will allow the Company to assist its California  
23 customers in managing their COYLs by conducting leak surveys and, when leaks are found,  
24 offering to replace the affected COYLs with facilities owned and maintained by Southwest  
25 Gas. Additional information regarding the circumstances and conditions justifying Southwest  
26 Gas' proposed COYL program and IRRAM are provided in the supporting testimony provided  
27 herewith.

1 **7. Request for Approval of the Company's Conservation and Energy Efficiency Plan**  
2 **(CEE Plan)**

3 **7.1** Southwest Gas requests approval of its CEE Plan, which consists of CEE programs  
4 designed to provide and encourage opportunities for residential and commercial customers to  
5 experience reduced energy consumption and lower utility bills. The CEE Plan will result in cost-  
6 effective energy savings and advance market transformation, thereby reducing the need for  
7 future market interventions. Additional information regarding the circumstances and conditions  
8 justifying Southwest Gas' proposed CEE Plan is provided in the supporting testimony provided  
9 herewith, which includes the CEE Plan itself.

10 **8. Compliance Items**

11 **8.1** As part of the settlement approved in D.08-11-048, Southwest Gas agreed to  
12 provide a retrospective audit report of its Post-Retirement Benefits Other Than Pensions  
13 (PBOP) trust account in this general rate case, in the format suggested by the DRA in its  
14 Report. A copy of the retrospective PBOP report is included with this Application as an exhibit  
15 to the prepared direct testimony of Company witness Randi L. Aldridge.

16 **9. Depreciation Rates**

17 **9.1** On August 14, 2012, Southwest Gas submitted a study of depreciation rates and  
18 practices based on 2011 year-end data for Southwest Gas' natural gas properties  
19 (Depreciation Study) to the DRA, pursuant to Commission Standard Practice U-4. The  
20 Depreciation Study combines the South Lake Tahoe and Northern California properties into  
21 one set of depreciation rates for all northern California properties.

22 **9.2** Southwest Gas requests that the depreciation rates reflected in the Depreciation  
23 Study be accepted and made effective concurrently with the rates approved in this Application.

24 **10. Additional Information**

25 **10.1** In further support of its Application, Southwest Gas intends to present the prepared  
26 direct testimony of the following witnesses:

- 27
  - **Carla Cruz** provides testimony supporting the Company's methodology for developing  
28 billing determinants.



1 • **Lisa E. Moses** provides testimony supporting the Company's federal and state income  
2 tax, and state and local taxes.

3 • **Kimberly M. Lukasiak** sponsors the Company's embedded class cost of service study.

4 • **Sandra L. Gaffin** provides testimony supporting the Company's executive  
5 compensation. Ms. Gaffin is a human resources consultant with Towers Watson, and was  
6 engaged by Southwest Gas to provide an objective assessment of the competitiveness and  
7 reasonableness of its executive compensation program. Ms. Gaffin's testimony provides an  
8 overview of the Company's compensation philosophy and sponsors the results of the Towers  
9 Watson assessment.

10 • **Kevin M. Lang** provides testimony supporting, from an operations perspective, the  
11 Company's proposed COYL program and IRRAM. Mr. Lang also provides testimony, from an  
12 operations perspective, regarding the Company's request for rate relief with respect to its plan  
13 to accelerate replacement of Aldyl-A pipe in its South Lake Tahoe rate jurisdiction.

14 • **Randi L. Aldridge** provides testimony supporting the Company's methodology for  
15 determining cost responsibility and allocation among its various rate jurisdictions and business  
16 operations. Ms. Aldridge also provides testimony supporting the Company's operating  
17 expenses, and certain financial and statistical statements and projections.

18 • **Eowyn E. Walton** provides testimony regarding customer advances and the working  
19 capital component of the Company's rate base, and sponsors the Company's lead-lag study.

20 • **Robert A. Mashas** provides testimony supporting the overall results of operations in  
21 the Company's California rate jurisdictions, including the determination of revenue  
22 deficiencies, as well as the Company's requested post-test year ratemaking adjustments for  
23 the years 2015 through 2018. Mr. Mashas also provides testimony, from a ratemaking  
24 perspective, supporting the Company's request for rate relief with respect to its plan to  
25 accelerate replacement of Aldyl-A pipe in its South Lake Tahoe rate jurisdiction.

26 • **Theodore K. Wood** provides testimony supporting the overall rate of return, capital  
27 structure and embedded cost of long-term debt requested in the Application. Mr. Wood also  
28 provides testimony regarding the Company's proposed modifications to its ATM. Further, Mr.

1 Wood discusses the importance of the Company's overall rate of return on its bond ratings and  
2 financial profile and supports, from a financial perspective, the Company's proposed IRRAM.

3 • **Robert B. Hevert** provides testimony supporting the Company's proposed cost of  
4 common equity. Mr. Hevert is the Managing Partner of Sussex Economic Advisors, LLC, and  
5 was engaged by Southwest Gas to perform an analysis and provide a recommendation  
6 concerning the Company's cost of common equity.

7 • **Bobbi J. Sterrett** sponsors the Company's proposed CEE Plan.

8 • **Frank J. Maglietti, Jr.** provides testimony supporting the calculation of upstream  
9 pipeline and storage costs, and distribution system shrinkage rates, as well as the Company's  
10 rate design proposals. Mr. Maglietti also provides testimony supporting, from a ratemaking  
11 perspective, the Company's proposed COYL program and IRRAM.

12 These witnesses also sponsor those chapters, schedules and exhibits accompanying the  
13 Application that are related to their relevant areas of expertise.

## 14 **10.2 Required Information for Applications**

### 15 Rule 7.1(a)

16 Southwest Gas proposes the following schedule:

17	December 21, 2012	Application Filed
18	February 1, 2013	Prehearing Conference
19	April 26, 2013	Filing of DRA Report
20	May 10, 2013	Filing of Intervenor Testimony
21	June 7, 2013	Filing of Rebuttal Testimony
22	July 8, 10 & 11, 2013	Public Comment Hearings
23	July 1, 2013	Discovery closes
24	August 12-16, 2013	Conduct Hearing
25	September 3, 2013	Filing of Opening Briefs
26	September 18, 2013	Filing of Reply Briefs
27	October 16, 2013	Proposed Decision of ALJ

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1	November 5 &15, 2013	Comments of ALJ PD (assumes
2		compressed schedule for Initial and
3	November/December 2013	Reply Comments)
4	January 1, 2014	Issuance of Final Decision
5		Effective Date of Rates

6 Rule 2.2

7 A copy of Southwest Gas' Restated Articles of Incorporation, as amended and restated,  
8 was filed in A.10-04-008.

9 Rule 3.2(a)

10 (1) Balance sheets and income statements for each of the Company's rate jurisdictions, as  
11 of December 31, 2011, are included at Chapters 2 and 3 of Volumes II-A, II-B, and II-C of this  
12 Application.

13 (2) Statements of the presently effective rates and charges for each rate jurisdiction are  
14 included at Chapter 20 of Volumes II-A, II-B, and II-C of this Application.

15 (3) Statements of Southwest Gas' proposed changes to the revenue requirements in each  
16 rate jurisdiction, are included at Chapter 20 of Volumes II-A, II-B, and II-C of this Application.  
17 The statements show the amount of proposed gross revenues, together with the percentage of  
18 increase or decrease estimated to result from the proposed rates. Additionally, the statements  
19 show the proposed revenue increase or decrease, including the percentage of increase or  
20 decrease for each rate classification.

21 (4) The property of Southwest Gas is composed of pipelines, valves, meters, regulators,  
22 buildings, motor vehicles, construction equipment, office equipment and related property. A  
23 statement of the original cost of Southwest Gas' property, together with a statement of the  
24 depreciation reserve applicable to the property, and depreciation reserve is set forth in  
25 Chapter 17 of Volumes II-A, II-B, and II-C of this Application.

26 (5) A summary of earnings on a depreciated rate base for the test period, upon which  
27 Southwest Gas bases its justification for the proposed rate changes, is set forth in Chapter 6 of  
28 Volumes II-A, II-B, and II-C of this Application.

1 (6) The earnings results for Southwest Gas' total natural gas utility operations are set forth  
2 in Chapter 3 of Volumes II-A, II-B, II-C of this Application.

3 (7) Statements as to: (a) which of the optional methods provided in the Internal Revenue  
4 Code Southwest Gas elected to employ in computing the depreciation deduction for the  
5 purpose of determining its federal income tax payments; (b) the method utilized by Southwest  
6 Gas in calculating federal income taxes for the test period for ratemaking purposes; and (c)  
7 whether Southwest Gas has used the same method or methods in calculating federal income  
8 taxes for the test period for rate making purposes are set forth in Chapter 16 of Volumes II-A,  
9 II-B and II-C of this Application.

10 (8) The latest proxy statement sent to Southwest Gas' stockholders is included at Chapter  
11 23 of Volumes II-A, II-B and II-C of this Application.

12 (9) Not applicable.

13 (10) The proposed rate changes reflect and pass through to customers only the costs to  
14 Southwest Gas for the services or commodities furnished by it.

15 Rules 3.2(b) and 3.2(c)

16 Within 20 days after filing this Application, Southwest Gas will mail notice of the Application  
17 to the state of California and to the cities and counties in Southwest Gas' service territories.  
18 Additionally, within 20 days after the filing of this Application, Southwest Gas will publish notice  
19 of the Application at least once in a newspaper of general circulation in each of the counties in  
20 Southwest Gas' California service territories.

21 **11. Conclusion**

22 **11.1** Southwest Gas believes that Commission approval of the proposed rate increases  
23 and PTYM, coupled with the approval of its proposed IRRAM and CEE Plan, is in the public  
24 interest.

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VERIFICATION

John P. Hester declares the following:

I am an officer of Southwest Gas Corporation and am authorized to make this verification on the Corporation's behalf in accordance with Rule 1.11 of the Commission's Rules of Practice and Procedure, and I make this verification for that reason. I have read the foregoing Application and am informed and believe that the matters stated therein concerning Southwest Gas Corporation are true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

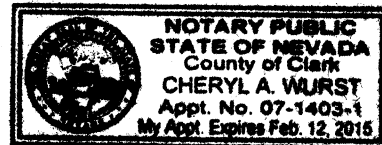
Executed this 20<sup>th</sup> day of December 2012, at Las Vegas, Nevada.

*John P. Hester*

John P. Hester  
Senior Vice President  
Regulatory Affairs and Energy Resources

SUBSCRIBED and SWORN to before me  
this 20<sup>th</sup> day of December, 2012

*Cheryl A. Wurst*  
Notary Public



## Proposed Notices

December \_\_, 2012

TO STATE, COUNTY, CITY OFFICIALS AND OTHER INTERESTED PERSONS:

**NOTICE OF AVAILABILITY**

SOUTHWEST GAS CORPORATION (Southwest Gas) hereby gives notice that on December \_\_, 2012, it filed a general rate case application with the California Public Utilities Commission (Commission). The Commission has designated this filing as Application (A.) 12-12-\_\_. The following counties are affected by this filing: San Bernardino, Placer, El Dorado and Nevada. Southwest Gas is proposing that rates take effect on January 1, 2014. If approved, Southwest Gas' requested rate changes will result in an increase in 2014 authorized operating margin of \$5,555,141 in its Southern California rate jurisdiction, an increase of \$3,236,380 in its Northern California rate jurisdiction and an increase of \$2,761,647 in its South Lake Tahoe rate jurisdiction. Southwest Gas is also requesting post-test year changes to rates and charges for years 2015 through 2018, to become effective on January 1 of each year, in each of its three California rate jurisdictions.

The state, counties, municipal corporations and other persons interested in the above-mentioned filing will be furnished a copy of A.12-12-\_\_, upon written request made to Southwest Gas Corporation, P.O. Box 98510, Las Vegas, Nevada 89193-8510, Attention: Justin Lee Brown, Vice President/Pricing.

This notice is given in accordance with Public Utilities Code Section 454(a) and Rule 3.2(b) of the Commission's Rules of Practice and Procedure.

Respectfully,

Debra S. Gallo  
Director/Government and State Regulatory Affairs



CERTIFICATE OF SERVICE

I hereby certify that I have this \_\_\_ day of December, 2012, served a Notice of Availability of the APPLICATION OF SOUTHWEST GAS CORPORATION (U 905 G) FOR AUTHORITY TO INCREASE RATES AND CHARGES FOR GAS SERVICE IN CALIFORNIA, EFFECTIVE ON JANUARY 1, 2014, by electronic mail, regular first-class mail, or hand delivery upon the following persons or entities:

Edward G. Poole  
Attorney At Law  
Anderson, Donovan & Poole  
601 California Street, Suite 1300  
San Francisco, CA 94108-2818  
For: Western Manufactured Housing  
Community Association

California Energy Markets  
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Davis, CA 95616

Andrew E. Steinberg  
Southern California Gas Co.  
555 W. Fifth Street, Gt19a7  
Los Angeles, CA 90013-1034

The Honorable Michael R. Peevey  
California Public Utilities Commission  
505 Van Ness Ave.  
San Francisco, CA 94102

The Honorable Michel P. Florio  
California Public Utilities Commission  
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The Honorable Catherine J.K. Sandoval  
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The Honorable Mark J. Ferron  
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The Honorable Timothy A. Simon  
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San Francisco, CA 94102

Mr. Robert M. Pocta  
Division of Ratepayer Advocates  
California Public Utilities Commission  
505 Van Ness Ave.  
San Francisco, CA 94102

Mr. Clayton Tang  
Division of Ratepayer Advocates  
California Public Utilities Commission  
505 Van Ness Ave.  
San Francisco, CA 94102

The Honorable Angela Minkin  
Chief Administrative Law Judge  
California Public Utilities Commission  
505 Van Ness Ave., 5<sup>th</sup> Floor  
San Francisco, CA 94102-3298

Fred Klass, Director  
Department of General Services  
707 Third Street  
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Attorney General's Office  
Department of Justice  
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County Counsel  
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San Bernardino County  
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El Dorado County  
County Clerk  
360 Fair Lane  
Placerville, CA 95667

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Nevada City, CA 95959-8617

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Gregory J. Diaz, County Clerk  
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City of Big Bear Lake  
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Victorville, CA 92392

City of Victorville  
Carolee Bates, City Clerk  
14343 Civic Drive  
Victorville, CA 92392

Town of Truckee  
Andy Morris, Town Attorney  
10183 Truckee Airport Rd.  
Truckee, CA 96161

Town of Truckee  
Judy Price, Town Clerk  
10183 Truckee Airport Rd.  
Truckee, CA 96161

Service completed by:

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State Regulatory Affairs  
Southwest Gas Corporation  
5241 Spring Mountain Road  
Las Vegas, Nevada 89150-0002  
Telephone: (702) 876-7323  
valerie.ontiveroz@swgas.com

**NOTICE TO SOUTHERN CALIFORNIA CUSTOMERS OF  
SOUTHWEST GAS CORPORATION OF PROPOSED RATE INCREASE**

On December \_\_, 2012, Southwest Gas Corporation (Southwest Gas or the Company) filed an application with the California Public Utilities Commission (Commission) requesting authority to increase its 2014 authorized operating margin for natural gas service in its San Bernardino County service areas by \$5,555,141 or 5.4 percent from currently authorized revenue. The proposed change in revenue by customer class is shown below. Southwest Gas is also requesting post-test year changes to rates and charges for years 2015 through 2018, to become effective on January 1 of each year. Southwest Gas filed its application to recover the reasonable costs the Company will incur to own and operate the facilities used to maintain and provide safe and reliable natural gas service to its California customers.

**HEARINGS**

The Commission welcomes the public's participation. Before acting upon Southwest Gas' application, the Commission will hold Public Participation Hearings (PPHs) to provide customers an opportunity to express their views on the proposed rate changes before a Commission Administrative Law Judge (ALJ).

Southwest Gas will notify its customers of the dates, times and locations of the PPHs by including inserts in customer bills. Notice of the PPHs' dates, times and locations will also be published in general circulation newspapers throughout Southwest Gas' California service areas.

The public may also submit written comments to the Commission's Public Advisor's Office (PAO) at either of the following addresses:

San Francisco Office (Headquarters) -or-  
505 Van Ness Avenue, Room 2103  
San Francisco, California 94102  
415-703-2074  
(toll free) 866-848-8390  
[public.advisor@cpuc.ca.gov](mailto:public.advisor@cpuc.ca.gov)  
TTY for both offices may be reached at 415-703-5282/toll-free 1-866-836-7825.

Los Angeles Office  
320 West 4<sup>th</sup> Street, Suite 500  
Los Angeles, California 90013  
213-576-7055  
(toll free) 866-849-8391  
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When contacting the PAO, please reference Southwest Gas' Application 12-12-xxx.

The Commission may also hold formal evidentiary hearings to receive sworn testimony from Southwest Gas and other parties that intervene in the proceeding, including the Commission's Division of Ratepayer Advocates (DRA). The DRA consists of engineers, accountants, economists and attorneys who independently evaluate the proposals of utilities for rate changes and present their analyses and recommendations to the Commission at evidentiary hearings. The Commission can accept, reject or modify the recommendations of any party. After considering all evidence presented during the hearings, the ALJ will issue a proposed decision. The actual rates adopted by the Commission may differ from those requested by Southwest Gas in its application.

**FURTHER INFORMATION**

For further information, including information on how to participate in any formal evidentiary hearings, please contact the PAO. A complete copy of this application may be examined online at [http://www.swgas.com/tariffs/california\\_rates\\_and\\_tariffs.php](http://www.swgas.com/tariffs/california_rates_and_tariffs.php) or at the following Southwest Gas offices: 13471 Mariposa Road, Victorville; 140 Business Center Drive, Big Bear Lake; or 1705 Langford Drive, Bullhead City, Arizona 86442 (for Needles customers). A copy of the application may also be examined at either of the Commission offices listed above.

If you have any questions about Southwest Gas' application, please contact: Justin Lee Brown, Vice President/Pricing, Southwest Gas Corporation, P.O. Box 98510 Las Vegas, Nevada 89193-8510.

**PROPOSED ANNUAL REVENUE BY CUSTOMER CLASS**

<b>Customer Class</b>	<b>Authorized Revenues at Present Rates</b>	<b>Revenues at Proposed Rates</b>	<b>Revenue Increase/ (Decrease)</b>	<b>Percent Change</b>
Primary Residential	\$76,358,894	\$80,384,123	\$4,025,229	5.3%
Secondary Residential	4,810,646	5,096,538	285,892	5.9
Master-Metered	222,846	234,301	11,455	5.1
Master-Metered – Submetered	1,291,723	1,366,519	74,796	5.8
Core General	15,637,609	15,816,655	179,046	1.1
Core Motor Vehicle	446,721	432,739	(13,982)	(3.1)
Core Internal Combustion Engine	169,289	165,379	(3,910)	(2.3)
LUZ Solar Electric Generation	420,773	478,285	57,512	13.7
Small Electric Power Generation	451	475	24	5.3
Noncore General	1,524,362	1,346,334	(178,028)	(11.7)
Sale for Resale	349,410	334,821	(14,589)	(4.2)

If the Commission approves Southwest Gas' proposed rate changes, the average monthly bill for a residential customer in Southern California using 40 therms would increase by \$2.62, or from \$49.75 to \$52.37.

This notice is being given in accordance with Public Utilities Code §454(a) and Rules 3.2 (c) and (d) of the Commission's Rules of Practice and Procedure.

**NOTICE TO NORTHERN CALIFORNIA CUSTOMERS OF  
SOUTHWEST GAS CORPORATION OF PROPOSED RATE INCREASE**

On December \_\_, 2012, Southwest Gas Corporation (Southwest Gas or the Company) filed an application with the California Public Utilities Commission (Commission) requesting authority to increase its 2014 authorized operating margin for natural gas service in its Placer, El Dorado and Nevada County service area by \$3,236,380 or 10.7 percent from currently authorized revenues. The proposed percentage increase or decrease by customer class is shown below. Southwest Gas is also requesting post-test year changes to rates and charges for years 2015 through 2018, to become effective on January 1 of each year. Southwest Gas filed its application to recover the reasonable costs the Company will incur to own and operate the facilities used to maintain and provide safe and reliable natural gas service to its California customers.

**HEARINGS**

The Commission welcomes the public's participation. Before acting upon Southwest Gas' application, the Commission will hold Public Participation Hearings (PPHs) to provide customers an opportunity to express their views on the proposed rate changes before a Commission Administrative Law Judge (ALJ).

Southwest Gas will notify its customers of the dates, times and locations of these PPHs by including inserts in customer bills. Notice of the PPHs' dates, times and locations will also be published in general circulation newspapers throughout Southwest Gas' California service areas.

The public may also submit written comments to the Commission's Public Advisor's Office (PAO) at either of the following addresses:

San Francisco Office (Headquarters)  
505 Van Ness Avenue, Room 2103  
San Francisco, California 94102  
415-703-2074  
(toll free) 866-848-8390  
[public.advisor@cpuc.ca.gov](mailto:public.advisor@cpuc.ca.gov)

-or-

Los Angeles Office  
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TTY for both offices may be reached at 415-703-5282/toll-free 1-866-836-7825.

When contacting the PAO, please reference Southwest Gas' Application 12-12-xxx.

The Commission may also hold formal evidentiary hearings to receive sworn testimony from Southwest Gas and other parties that intervene in the proceeding, including the Commission's Division of Ratepayer Advocates (DRA). The DRA consists of engineers, accountants, economists and attorneys who independently evaluate the proposals of utilities for rate changes and present their analyses and recommendations to the Commission at evidentiary hearings. The Commission can accept, reject or modify the recommendations of any party. After considering all evidence presented during the hearings, the ALJ will issue a proposed decision. The actual rates adopted by the Commission may differ from those requested by Southwest Gas in its application.

**FURTHER INFORMATION**

For further information, including information on how to participate in any formal evidentiary hearings, please contact the PAO. A complete copy of this application may be examined online at [http://www.swgas.com/tariffs/california\\_rates\\_and\\_tariffs.php](http://www.swgas.com/tariffs/california_rates_and_tariffs.php) or at the following Southwest Gas offices: 10682 Pioneer Trail, Truckee; 218 Incline Court, Incline Village, Nevada; or 400 Eagle Station Lane, Carson City, Nevada 89701. A copy of the application may also be examined at either of the Commission offices listed above.

If you have any questions about Southwest Gas' application, please contact: Justin Lee Brown, Vice President/Pricing, Southwest Gas Corporation P.O. Box 98510 Las Vegas, Nevada 89193-8510.

**PROPOSED ANNUAL REVENUE BY CUSTOMER CLASS**

<b>Customer Class</b>	<b>Authorized Revenues at Present Rates</b>	<b>Revenues at Proposed Rates</b>	<b>Revenue Increase/ (Decrease)</b>	<b>Percent Change</b>
Primary Residential	\$12,539,552	\$13,699,862	\$1,160,310	9.3%
Secondary Residential	11,882,382	12,866,416	984,034	8.3
Master-Metered	17,158	18,819	1,661	9.7
Master-Metered – Submetered	20,942	22,443	1,501	7.2
Core General	5,541,720	6,086,854	545,134	9.8
Core Motor Vehicle	95,273	100,902	5,629	5.9
Core Internal Combustion Engine	1,084	926	(158)	(14.6)
Noncore General	57,399	55,088	(2,311)	(4.0)

If the Commission approves Southwest Gas' proposed rate changes, the average monthly bill for a residential customer in Northern California using 65 therms would increase \$7.86, or from \$84.87 to \$92.73.

This notice is being given in accordance with Public Utilities Code §454(a) and Rules 3.2 (c) and (d) of the Commission's Rules of Practice and Procedure.

**NOTICE TO SOUTH LAKE TAHOE CUSTOMERS OF  
SOUTHWEST GAS CORPORATION OF PROPOSED RATE INCREASE**

On December \_\_, 2012, Southwest Gas Corporation (Southwest Gas or the Company) filed an application with the California Public Utilities Commission (Commission) requesting authority to increase its 2014 authorized operating margin for natural gas service in its El Dorado County service area by \$2,761,647 or 13.9 percent from currently authorized revenues. The proposed percentage increase by customer class is shown below. Southwest Gas is also requesting post-test year changes to rates and charges for years 2015 through 2018, to become effective on January 1 of each year. Southwest Gas filed its application to recover the reasonable costs the Company will incur to own and operate the facilities used to maintain and provide safe and reliable natural gas service to its California customers.

**HEARINGS**

The Commission welcomes the public's participation. Before acting upon Southwest Gas' application, the Commission will hold Public Participation Hearings (PPHs) to provide customers an opportunity to express their views on the proposed rate changes before a Commission Administrative Law Judge (ALJ).

Southwest Gas will notify its customers of the dates, times and locations of these PPHs by including inserts in customer bills. Notice of the PPHs' dates, times and locations will also be published in general circulation newspapers throughout Southwest Gas' California service areas.

The public may also submit written comments to the Commission's Public Advisor's Office (PAO) at either of the following addresses:

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TTY for both offices may be reached at 415-703-5282/toll-free 1-866-836-7825.

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The Commission may also hold formal evidentiary hearings to receive sworn testimony from Southwest Gas and other parties that intervene in the proceeding, including the Commission's Division of Ratepayer Advocates (DRA). The DRA consists of engineers, accountants, economists and attorneys who independently evaluate the proposals of utilities for rate changes and present their analyses and recommendations to the Commission at evidentiary hearings. The Commission can accept, reject or modify the recommendations of any party. After considering all evidence presented during the hearings, the ALJ will issue a proposed decision. The actual rates adopted by the Commission may differ from those requested by Southwest Gas in its application.

**FURTHER INFORMATION**

For further information, including information on how to participate in any formal evidentiary hearings, please contact the PAO. A complete copy of this application may be examined online at [http://www.swgas.com/tariffs/california\\_rates\\_and\\_tariffs.php](http://www.swgas.com/tariffs/california_rates_and_tariffs.php) or at the following Southwest Gas offices: 10682 Pioneer Trail, Truckee; 218 Incline Court, Incline Village, Nevada; or 400 Eagle Station Lane, Carson City, Nevada 89701. A copy of the application may also be examined at either of the Commission offices listed above.



If you have any questions about Southwest Gas' application, please contact: Justin Lee Brown, Vice President/Pricing, Southwest Gas Corporation P.O. Box 98510 Las Vegas, Nevada 89193-8510.

**PROPOSED ANNUAL REVENUE BY CUSTOMER CLASS**

<b>Customer Class</b>	<b>Authorized Revenues at Present Rates</b>	<b>Revenues at Proposed Rates</b>	<b>Revenue Increase/ (Decrease)</b>	<b>Percent Change</b>
Primary Residential	\$9,447,338	\$10,476,317	\$1,028,979	10.9%
Secondary Residential	4,357,374	4,935,703	578,329	13.3
Master-Metered	638,443	711,763	73,320	11.5
Master-Metered – Submetered	363,734	401,704	37,970	10.4
Core General	5,094,640	5,740,595	654,955	12.7
Core Motor Vehicle	69,900	75,008	5,108	7.3
Noncore General	109,398	111,737	2,339	2.1

If the Commission approves Southwest Gas' proposed rate changes, the typical monthly bill for a residential customer in South Lake Tahoe, California using 73 therms would increase \$7.21, or from \$66.20 to \$73.41.

This notice is being given in accordance with Public Utilities Code §454(a) and Rules 3.2 (c) and (d) of the Commission's Rules of Practice and Procedure.

## Summary of Changes

SOUTHWEST GAS CORPORATION  
(U 905 G)  
Application No. 12-12-\_\_\_\_\_

SUMMARY OF CHANGES

Included in this Summary of Changes are all revisions made to Southwest Gas Corporation's (Southwest Gas or Company) Test-Year (TY) 2014 General Rate Case (GRC) Application (including the supporting testimony, exhibits, schedules and workpapers) based on the deficiency notifications received during the Division of Ratepayers (DRA) review of the Company's Test-Year (TY) 2014 GRC Application Notice of Intent (NOI). In addition, other revisions were made to reflect updated rates, a witness substitution, minor calculation revisions and other ministerial and conforming changes discovered after the NOI was submitted for review.

Deficiency-based revisions:

- Updated executable Excel spreadsheets for all applicable Chapter 24 Workpapers are included on the USB Flash Drive provided to DRA.  
(DRA-2-TMR)
- Chapter 22, Sheet 4 (Volume II-C – South Lake Tahoe Jurisdiction) revised to include a 2012 cost estimate (January through October); additional narrative provided in “Note” section to include rationale for TY2014 cost estimate and average cost per foot.  
(DRA-4-TXB)
- Chapter 15, Sheet 2 Narrative regarding Account 928 (Volumes II-A through C – All jurisdictions) revised to provide the appropriate Workpaper reference.  
(DRA-5-MCL, DRA-6-MCL and DRA-9-MCL)
- Workpaper Chapter 15, Sheet 4, Column (f) (Volume IV-A – Southern California Jurisdiction) revised because column (e) was inadvertently excluded from the subtotal.  
(DRA-6-MCL)
- Testimony for Company witness Kimberly M. Lukasiak revised to include discussion of proposed changes to Southwest Gas' currently adopted cost allocation methodology; Exhibit KML-1 to Ms. Lukasiak's testimony is included, and illustrates the impact of the proposed changes on all customer classes.  
(DRA-7-PZS)
- Testimony for Company witness Frank J. Maglietti revised to include additional discussion regarding :
  1. Southwest Gas' proposal to utilize an average rate calculation for the upstream pipeline and storage charges;
  2. The type of capital expenditures that could be eligible for cost recovery through the Infrastructure Reliability and Replacement Adjustment

Mechanism (IRRAM) and discussion of the proposed procedural process for obtaining the Commission's approval prior to including projects in the IRRAM.

(DRA-8-PZS and DRA-10-PZS)

- Deficiencies DRA-1-MPS, DRA-3-PZS, DRA-11-PZS, and DRA-12-GIE did not result in changes.

Additional revisions<sup>1</sup>:

- Company witness Kevin M. Lang was substituted for Company witness Lynn A. Malloy. Mr. Lang sponsors testimony supporting, from an operations perspective, the Company's proposed IRRAM and Customer Owned Yard Line (COYL) Program, as well as the Company's request for rate relief with respect to its plan to accelerate replacement of Aldyl-A pipe in its South Lake Tahoe jurisdiction.
- Workpaper Chapter 17, Sheet 22, Line 3 (Volumes IV-A through C – All jurisdictions) updated with the actual amount. This changed the annual regulatory amortization on line 6 of that workpaper, as well as the projected ongoing California Air Resources Board expense included in Workpaper Chapter 11, Tab B, Sheet 21, Line 1.
- Workpaper Chapter 17, Lead Lag Study, Sheet 22, Lines 7 and 8 (Volumes IV-A through C – All jurisdictions) corrected for errors. The correction updated a faulty link discovered in the lag days for July and August.
- Workpaper Chapter 18, Sheet 1, Lines 23 and 33 (Volumes IV-A through C – All jurisdictions) corrected for errors. The correction slightly reduced the labor loading rate; thus, the impact of this change flowed through to all chapters with projected labor loadings.
- Chapter 21, Proposed Tariff Sheets, Sheet 10 (Volume II-A through C – All jurisdictions) corrected for error. The correction updated Footnote 2 to remove the IRRAM surcharge applied to Schedule No. GS-VIC.
- The Base Margin Rates (Volumes II-A through C – All jurisdictions) updated to reflect the January 1, 2013 effective rates as filed in Advice Letter No. (AL) 904. AL 904 also accounts for additional decreases in the Base Margin Rates as a result of the automatic Rate of Return Adjustment Trigger Mechanism (ATM), which was triggered due to changes in utility bond rates. The NOI contained projected 2013 Base Margin Rates.
- The Gas Procurement Rates at Present and Proposed Rates (Volumes II-A through C – All jurisdictions) updated to the November 1, 2012 effective rates, as filed in AL 904. The NOI contained the September 1, 2012 effective rates.

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<sup>1</sup> Conforming changes were made (where applicable) to the Application, supporting testimony, exhibits, schedules and/or workpapers to reflect the impact of these revisions.

- The Upstream Pipeline Reservation and Storage Rates (Volumes II-A through C – All jurisdictions) updated to the January 1, 2013 effective rates, as filed in AL 905. The NOI contained January 1, 2012 effective rates.
- The Public Purpose Program Surcharge (PPP) Rates (Volumes II-A through C – All jurisdictions) updated to January 1, 2013 effective rates, as filed in Advice Letter No. 905. The NOI contained the January 1, 2012 effective PPP surcharge rates.
- The Class Cost of Service Study (CCOSS) updated as follows:
  - A. Volumes II-A through C and Volumes IV-A through C (All jurisdictions)
    - 1. Percent Allocator:
      - a) Renamed allocator label XLRGCST\$ to MTRSRVW.
    - 2. CCOSS Expense Allocators
      - a) Account 875 updated to allocate on distribution mains.
      - b) Account 878 updated to allocate on weighted meters and services.
      - c) Account 886 updated to allocate on net distribution plant.
  - B. Volumes II-B and C and Volumes IV-B and C (Northern California and South Lake Tahoe Jurisdictions)
    - 1. Percent Allocator:
      - a) Throughput allocator updated to include non-core volumes.
    - 2. CCOSS Rate Base Allocators:
      - a) Account 378 updated to allocate on distribution mains.
  - C. Volume II-B and Volume IV-B (Northern California Jurisdiction)
    - 1. CCOSS Expense Allocators:
      - a) Account 889 updated to allocate on mains.
      - b) Account 892 updated to allocate on services.
      - c) Account 904 updated to allocate on net operating margin.
      - d) Return Item Fee Expense updated to allocate on actual return item fee dollars.
  - D. Volume II-A and B and Volumes IV-A and B (Southern and Northern California Jurisdictions)
    - 1. CCOSS Expense Allocators:
      - a) Account 871 updated to allocate on number of customers.

CERTIFICATE OF SERVICE

I hereby certify that I have this 20<sup>th</sup> day of December, 2012, served a copy or a Notice of Availability of the APPLICATION OF SOUTHWEST GAS CORPORATION (U 905 G) FOR AUTHORITY TO INCREASE RATES AND CHARGES FOR GAS SERVICE IN CALIFORNIA, EFFECTIVE ON JANUARY 1, 2014, by electronic mail, regular first-class mail, or hand delivery upon the following persons or entities:

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The Honorable Michael R. Peevey  
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The Honorable Angela Minkin  
Chief Administrative Law Judge  
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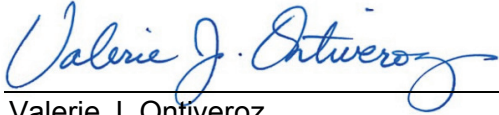
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Service completed by:



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