



SOUTHWEST GAS CORPORATION

Donald L. Soderberg, Vice President/Pricing

May 2, 2011

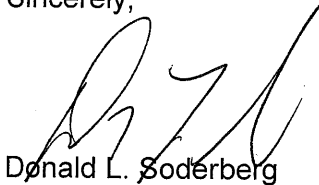
Attention: Julie Fitch, Director
California Public Utilities Commission
Energy Division
505 Van Ness Avenue, Room 4004
San Francisco, CA 94102

Subject: Southwest Gas Corporation (U 905 G)
Advice Letter No. 866

Dear Ms. Fitch:

Enclosed herewith are five (5) copies of Southwest Gas Corporation's Advice Letter No. 866, together with California Gas Tariff Sheet Nos. 7303-G through 7314-G.

Sincerely,



Donald L. Soderberg

DLS:kt
Enclosures



SOUTHWEST GAS CORPORATION

Advice Letter No. 866

May 2, 2011

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Southwest Gas Corporation (Southwest) (U 905 G) tenders herewith for filing the following tariff sheets:

California Gas Tariff		
<u>Cal. P.U.C. Sheet No.</u>	<u>Title of Sheet</u>	<u>Canceling Cal. P.U.C. Sheet No.</u>
7303-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	7291-G
7304-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	7292-G
7305-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	7293-G
7306-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	7294-G
7307-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	7295-G
7308-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	7296-G
7309-G	Statement of Rates - Effective Rates Applicable to South Lake Tahoe District Schedules	7297-G
7310-G	Statement of Rates - Effective Rates Applicable to South Lake Tahoe District Schedules	7298-G
7311-G	Schedule No. GCP - Gas Procurement For Core Customers	7299-G
7312-G	Table of Contents (<i>Continued</i>)	7300-G
7313-G	Table of Contents (<i>Continued</i>)	7301-G
7314-G	Table of Contents	7302-G



Purpose

The purpose of this routine monthly filing is to revise the above listed tariff sheets by updating: (1) procurement charges applicable to Schedule No. GCP, Gas Procurement for Core Customers, in compliance with the Commission's letter dated October 20, 2000, approving Southwest's Advice Letter No. 619; and (2) the Transportation Franchise Fee (TFF) Surcharge applicable to core and noncore customers who secure their own sources of supply, pursuant to Public Utilities Code, Sections 6350 to 6354, *et seq.*

For core sales customers, the May 2011 cost of gas, including adjustment for franchises and uncollectibles, is \$0.38003 per therm for Southwest's Southern California Division, \$0.46537 per therm for Southwest's Northern California Division and \$0.47162 per therm for Southwest's South Lake Tahoe District.

The May 2011 TFF Surcharge rate is \$0.00595 per therm for Southwest's Southern California Division, \$0.00447 per therm for Southwest's Northern California Division and \$0.00889 per therm for Southwest's South Lake Tahoe District.

Effective Date

Advice Letter No. 626 authorized Southwest Gas to make its monthly gas cost adjustment effective between the first and seventh calendar day of each month. Therefore, Southwest Gas requests the adjustment be effective May 7, 2011, and believes this Advice Letter is subject to Energy Division disposition and should be classified as Tier 1 (effective pending disposition) pursuant to General Order 96-B.

Protest

Anyone wishing to protest this filing may do so by sending a letter within 20 days of the filing. The protest should set forth the grounds upon which it is based and should be submitted expeditiously. There is no restriction on who may file a protest. Protests should be mailed or faxed to:

Investigation, Monitoring & Compliance Program Manager
California Public Utilities Commission, Energy Division
505 Van Ness Avenue, Room 4002
San Francisco, CA 94102
Facsimile: 415-703-2200

Copies should also be mailed to the attention of Director, Energy Division, Room 4004 at the same address as above, and mailed or faxed to:

Mr. John P. Hester, Senior Vice President
Regulatory Affairs and Energy Resources
Southwest Gas Corporation
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Facsimile: 702-876-7037



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May 2, 2011

Notice

Pursuant to Energy Industry Rule 3.1(1), Southwest is exempt from the notice requirements set forth in General Rule 4.2 in General Order 96-B since this advice letter is filed in accordance with previously authorized procedures to change gas rates based on changes in the price of gas.

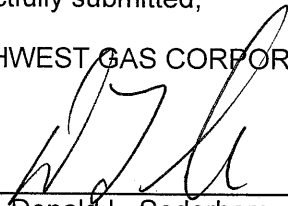
Service

In accordance with General Order 96-B, General Rule 4.3, Southwest is mailing copies of this advice letter and related tariff sheets to the utilities and interested parties shown on the attached list.

Respectfully submitted,

SOUTHWEST GAS CORPORATION

By



Donald L. Soderberg

Attachments

DISTRIBUTION LIST

Advice Letter No. 866

In Conformance with General Order 96-B, General Rule 4.3

Southern California Edison Company

Pacific Gas & Electric Company

Sierra Pacific Power Company

San Diego Gas & Electric Company

Southern California Gas Company

Southern California Water Company

Duane Morris, LLP

Director/Division of Ratepayer Advocates

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN CALIFORNIA DIVISION SCHEDULES [1] [2]

Schedule No. and Type of Charge	Southwest Margin	Upstream Intra-state Charges		Interstate Reservation/ Firm Access Charge	Balancing Account Adjustments		Subtotal Gas Usage Rate	Other Surcharges CPUC PPP [4]	Gas Cost	Effective Sales Rate
		Storage	Variable		FCAM [3]	ITCAM				
GS-10 — Residential Gas Service										
Basic Service Charge	\$ 5.00									\$ 5.00
Cost per Therm										
Baseline Quantities	\$ 0.53672	\$ 0.01278	\$ 0.02622	\$ 0.04293	\$ 0.04389	\$ 0.00163	\$ 0.66417	\$ 0.00068	\$ 0.16808	\$ 1.21296 R
Tier II	0.69636	0.01278	0.02622	0.04293	0.04389	0.00163	0.62581	0.00068	0.16808	1.37460 R
GS-11 — Residential Air-Conditioning Gas Service										
Basic Service Charge	\$ 5.00									\$ 5.00
Cost per Therm										
Tier I	\$ 0.53672	\$ 0.01278	\$ 0.02622	\$ 0.04293	\$ 0.04389	\$ 0.00163	\$ 0.66417	\$ 0.00068	\$ 0.16808	\$ 1.21296 R
Tier II	0.69636	0.01278	0.02622	0.04293	0.04389	0.00163	0.62581	0.00068	0.16808	1.37460 R
Air-Conditioning	0.32282	0.01278	0.02622	0.04293	0.04389	0.00163	0.45027	0.00068	0.16808	0.99906 R
GS-12 — CARE Residential Gas Service										
Basic Service Charge	\$ 4.00									\$ 4.00
Cost per Therm										
Baseline Quantities	\$ 0.32788	\$ 0.01278	\$ 0.02622	\$ 0.04293	\$ 0.04389	\$ 0.00163	\$ 0.45533	\$ 0.00068	\$ 0.02550	\$ 0.86154 R
Tier II	0.45719	0.01278	0.02622	0.04293	0.04389	0.00163	0.58464	0.00068	0.02550	0.99065 R
GS-15 — Secondary Residential Gas Service										
Basic Service Charge	\$ 6.00									\$ 6.00
Cost per Therm										
Baseline Quantities	\$ 0.83752	\$ 0.01243	\$ 0.02622	\$ 0.04133	\$ 0.04389	\$ 0.00163	\$ 0.96502	\$ 0.00068	\$ 0.16808	\$ 1.51181 R
Tier II										
GS-20 — Multi-Family Master-Metered Gas Service										
Basic Service Charge	\$ 25.00									\$ 25.00
Cost per Therm										
Baseline Quantities	\$ 0.53672	\$ 0.01278	\$ 0.02622	\$ 0.04293	\$ 0.04389	\$ 0.00163	\$ 0.66417	\$ 0.00068	\$ 0.16808	\$ 1.21296 R
Tier II	0.69636	0.01278	0.02622	0.04293	0.04389	0.00163	0.62581	0.00068	0.16808	1.37460 R
GS-25 — Multi-Family Master-Metered Gas Service - Submetered										
Basic Service Charge	\$ 25.00									\$ 25.00
Cost per Therm										
Baseline Quantities	\$ 0.53672	\$ 0.01278	\$ 0.02622	\$ 0.04293	\$ 0.04389	\$ 0.00163	\$ 0.66417	\$ 0.00068	\$ 0.16808	\$ 1.21296 R
Tier II	0.69636	0.01278	0.02622	0.04293	0.04389	0.00163	0.62581	0.00068	0.16808	1.37460 R
Submeter Discount per Occupied Space	\$ (8.35)									\$ (8.35)
GS-35 — Agricultural Employee Housing and Nonprofit Group Living Facility Gas Service										
Basic Service Charge	\$ 8.80									\$ 8.80
Cost per Therm										
Summer (May - October)										
First 100	\$ 0.27784	\$ 0.00110	\$ 0.02622	\$ 0.03967	\$ 0.04389	\$ 0.00163	\$ 0.39035	\$ 0.00068	\$ 0.02550	\$ 0.79656 R
Next 500	0.19504	0.00110	0.02622	0.03967	0.04389	0.00163	0.30755	0.00068	0.02550	0.71376 R
Next 2,400	0.12024	0.00110	0.02622	0.03967	0.04389	0.00163	0.23275	0.00068	0.02550	0.63896 R
Over 3,000	(0.00294)	0.00110	0.02622	0.03967	0.04389	0.00163	0.10957	0.00068	0.02550	0.51578 R
Winter (November - April)										
First 100	\$ 0.27461	\$ 0.01721	\$ 0.02622	\$ 0.03967	\$ 0.04389	\$ 0.00163	\$ 0.40523	\$ 0.00068	\$ 0.02550	\$ 0.80944 R
Next 500	0.19181	0.01721	0.02622	0.03967	0.04389	0.00163	0.32043	0.00068	0.02550	0.72664 R
Next 2,400	0.11701	0.01721	0.02622	0.03967	0.04389	0.00163	0.24563	0.00068	0.02550	0.65184 R
Over 3,000	(0.00616)	0.01721	0.02622	0.03967	0.04389	0.00163	0.12246	0.00068	0.02550	0.52867 R

Canceling

Revised
Revised

Cal. P.U.C. Sheet No. 7304-G
Cal. P.U.C. Sheet No. 7292-G

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN CALIFORNIA DIVISION SCHEDULES [1] [2]

Schedule No. and Type of Charge	Southwest Margin	Upstream Intrastate Charges		Interstate Reservation/ Firm Access Charge	Balancing Account Adjustments		Subtotal Gas Usage Rate	Other Surcharges CPUC	PPP [4]	Gas Cost	Effective Sales Rate
		Storage	Variable		FCAM [3]	ITCAM					
GS-40 --- Core General Gas Service	\$ 11.00										\$ 11.00
Basic Service Charge											
Cost per Therm											
Summer (May - October)	\$ 0.47043	\$ 0.00110	\$ 0.02622	\$ 0.03967	\$ 0.04389	\$ 0.00163	\$ 0.58294	\$ 0.00068	\$ 0.16808	\$ 0.38003	\$ 1.13173 R
Next 500	0.36693	0.00110	0.02622	0.03967	0.04389	0.00163	0.47944	0.00068	0.16808	0.38003	1.02823 R
Next 2,400	0.27343	0.00110	0.02622	0.03967	0.04389	0.00163	0.38594	0.00068	0.16808	0.38003	0.93473 R
Over 3,000	0.11946	0.00110	0.02622	0.03967	0.04389	0.00163	0.23197	0.00068	0.16808	0.38003	0.78076 R
Winter (November - April)											
First 100	\$ 0.47043	\$ 0.01721	\$ 0.02622	\$ 0.03967	\$ 0.04389	\$ 0.00163	\$ 0.59905	\$ 0.00068	\$ 0.16808	\$ 0.38003	\$ 1.14784 R
Next 500	0.36693	0.01721	0.02622	0.03967	0.04389	0.00163	0.49555	0.00068	0.16808	0.38003	1.04434 R
Next 2,400	0.27343	0.01721	0.02622	0.03967	0.04389	0.00163	0.40205	0.00068	0.16808	0.38003	0.95084 R
Over 3,000	0.11946	0.01721	0.02622	0.03967	0.04389	0.00163	0.24808	0.00068	0.16808	0.38003	0.79687 R
GS-50 --- Core Natural Gas Service for Motor Vehicles	\$ 25.00										\$ 25.00
Basic Service Charge											
Cost per Therm											
Summer (May - October)	\$ 0.09983	\$ 0.00033	\$ 0.02622	\$ 0.03570	\$ 0.04389	\$ 0.00163	\$ 0.20760	\$ 0.00068	\$ 0.16808	\$ 0.38003	\$ 0.75639 R
Winter (November - April)	0.09983	0.00914	0.02622	0.03570	0.04389	0.00163	0.21641	0.00068	0.16808	0.38003	0.76520 R
GS-60 --- Core Internal Combustion Engine Gas Service	\$ 25.00										\$ 25.00
Basic Service Charge											
Cost per Therm											
Summer (May - October)	\$ 0.14522	\$ 0.00083	\$ 0.02622	\$ 0.03570	\$ 0.04389	\$ 0.00163	\$ 0.25349	\$ 0.00068	\$ 0.16808	\$ 0.38003	\$ 0.80228 R
Winter (November - April)	0.14522	0.02059	0.02622	0.03570	0.04389	0.00163	0.27325	0.00068	0.16808	0.38003	0.82204 R
GS-66 --- Core Small Electric Power Generation Gas Service	\$ 25.00										\$ 25.00
Basic Service Charge											
Cost per Therm											
Summer (May - October)	\$ 0.10652	\$ 0.00103	\$ 0.02622	\$ 0.03570	\$ 0.04389	\$ 0.00163	\$ 0.21499	\$ 0.00068	\$ 0.16808	\$ 0.38003	\$ 0.59570 R
Winter (November - April)	0.10652	0.01696	0.02622	0.03570	0.04389	0.00163	0.23092	0.00068	0.16808	0.38003	0.61163 R
GS-70 --- Noncore General Gas Transportation Service	\$ 100.00										\$ 100.00
Basic Service Charge											
Cost per Therm											
Summer (May - October)	\$ 0.09902		\$ 0.02622		\$ 0.04537	\$ 0.00163	\$ 0.17224	\$ 0.00068	\$ 0.16808		\$ 0.34100
Winter (November - April)	0.09902		0.02622		0.04537	0.00163	0.17224	0.00068	0.16808		0.34100

STATEMENT OF RATES EFFECTIVE RATES APPLICABLE TO SOUTHERN CALIFORNIA DIVISION SCHEDULES [1] [2]													
Schedule No. and Type of Charge	Southwest Margin	Upstream Intra-state Charges		Interstate Reservation/ Firm Access Charge	Balancing Account Adjustments		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate		
		Storage	Variable		FCAM [3]	ITCAM		CPLUC	PPP [4]				
GSR — Sale for Resale Natural Gas Service													
Basic Service Charge	\$ 11.00									\$ 0.38003	\$ 11.00		
Transportation Service Charge	\$ 780.00									\$ 0.38003	\$ 780.00		
Cost per Therm													
Summer (May - October)		\$ 0.47043	\$ 0.00110	\$ 0.02622	\$ 0.03967	\$ 0.04389	\$ 0.00163	\$ 0.58294	\$ 0.00068	\$ 0.38003	\$ 0.96365	R	
First 100		0.36693	0.00110	0.02622	0.03967	0.04389	0.00163	0.47944	0.00068	0.38003	0.96015	R	
Next 500		0.27343	0.00110	0.02622	0.03967	0.04389	0.00163	0.38594	0.00068	0.38003	0.76665	R	
Next 2,400		0.11946	0.00110	0.02622	0.03967	0.04389	0.00163	0.23197	0.00068	0.38003	0.61268	R	
Over 3,000													
Winter (November - April)		\$ 0.47043	\$ 0.01721	\$ 0.02622	\$ 0.03967	\$ 0.04389	\$ 0.00163	\$ 0.59905	\$ 0.00068	\$ 0.38003	\$ 0.97976	R	
First 100		0.36693	0.01721	0.02622	0.03967	0.04389	0.00163	0.49555	0.00068	0.38003	0.87626	R	
Next 500		0.27343	0.01721	0.02622	0.03967	0.04389	0.00163	0.40205	0.00068	0.38003	0.78276	R	
Next 2,400		0.11946	0.01721	0.02622	0.03967	0.04389	0.00163	0.24608	0.00068	0.38003	0.62879	R	
Over 3,000													
TFF — Transportation Franchise Fee													
Surcharge Provision											\$ 0.00595	R	
TFF Surcharge per Therm													
MHPS — Master-Metered Mobile Home Park													
Safety Inspection Provision													
MHPS Surcharge per Space per Month											\$ 0.21000		

[1] Customers taking only transportation service will pay the Effective Sales Rate less the Interstate Reservation/Firm Access Charge and Gas Cost components of the Effective Sales Rate, plus a Transportation Service Charge of \$780 per month and an amount of \$0.00337 per therm for distribution system shrinkage. The PCA Balancing Account Adjustment is applicable to customers converting from sales service to transportation service for the greater period of either 12 months or the conclusion of the amortization period upon which the Balancing Account Adjustment was developed. The volume charge for customer-secured natural gas transportation will also be subject to the TFF Surcharge, if applicable. The TFF Surcharge shall be the product of the customer-secured volumes transported, multiplied by the monthly projected cost of gas, excluding franchise fees and uncollectibles, multiplied by the most current authorized franchise fee factor.

[2] For the purpose of administering the tariff provisions of Rule No. 21, Transportation of Customer-Secured Natural Gas of this California Gas Tariff, the otherwise applicable Procurement Charge is equal to the monthly

[3] The FCAM surcharge includes an amount of \$0.04537 per therm related to the difference between Southwest's authorized 2010 margin and recorded revenues intended to recover these costs.

[4] The PPP Surcharge applies to all gas sales and transportation service excluding exempt customers as defined in Rate Schedule No. G-PPPS. The PPP Surcharge includes \$0.00219 per therm to amortize the CARE Balancing Account. This amount is not related to current program year expenses.

Canceling

Revised
Revised

Cal. P.U.C. Sheet No. 7306-G
Cal. P.U.C. Sheet No. 7294-G

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN CALIFORNIA DIVISION SCHEDULES [1] [2] [3] [4]

Schedule No. and Type of Charge	Southwest Margin	Upstream Interstate Charges		Balancing Acct. Adjustment FCAM [5]	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
		Reservation	Storage			CPUC	PPP [6]		
GN-10 — Residential Gas Service									
Basic Service Charge	\$ 5.00							\$ 5.00	
Cost per Therm									
Baseline Quantities	\$ 0.56131	\$ 0.18619	\$ 0.02380	\$ 0.01942	\$ 0.79072	\$ 0.00068	\$ 0.04491	\$ 0.46537	\$ 1.30168 R
Tier II	0.67202	0.18619	0.02380	0.01942	0.90143	0.00068	0.04491	0.46537	1.41239 R
GN-12 — CARE Residential Gas Service									
Basic Service Charge	\$ 4.00							\$ 4.00	
Cost per Therm									
Baseline Quantities	\$ 0.31009	\$ 0.18619	\$ 0.02380	\$ 0.01942	\$ 0.53950	\$ 0.00068	\$ 0.02550	\$ 0.46537	\$ 1.03105 R
Tier II	0.39866	0.18619	0.02380	0.01942	0.62807	0.00068	0.02550	0.46537	1.11962 R
GN-15 — Secondary Residential Gas Service									
Basic Service Charge	\$ 6.00							\$ 6.00	
Cost per Therm	\$ 0.69610	\$ 0.18766	\$ 0.02399	\$ 0.01942	\$ 0.92717	\$ 0.00068	\$ 0.04491	\$ 0.46537	\$ 1.43813 R
GN-20 — Multi-Family Master-Metered Gas Service									
Basic Service Charge	\$ 25.00							\$ 25.00	
Cost per Therm									
Baseline Quantities	\$ 0.56131	\$ 0.18619	\$ 0.02380	\$ 0.01942	\$ 0.79072	\$ 0.00068	\$ 0.04491	\$ 0.46537	\$ 1.30168 R
Tier II	0.67202	0.18619	0.02380	0.01942	0.90143	0.00068	0.04491	0.46537	1.41239 R
GN-25 — Multi-Family Master-Metered Gas Service - Submetered									
Basic Service Charge	\$ 25.00							\$ 25.00	
Cost per Therm									
Baseline Quantities	\$ 0.56131	\$ 0.18619	\$ 0.02380	\$ 0.01942	\$ 0.79072	\$ 0.00068	\$ 0.04491	\$ 0.46537	\$ 1.30168 R
Tier II	0.67202	0.18619	0.02380	0.01942	0.90143	0.00068	0.04491	0.46537	1.41239 R
Submeter Discount per Occupied Space	\$ (10.95)								\$ (10.95)
GN-35 — Agricultural Employee Housing and Nonprofit Group Living Facility Gas Service									
Basic Service Charge	\$ 8.80							\$ 8.80	
Cost per Therm									
Summer (June - September)	\$ 0.22685	\$ 0.17994	\$ 0.02525	\$ 0.01942	\$ 0.42621	\$ 0.00068	\$ 0.02550	\$ 0.46537	\$ 0.91776 R
First 100	0.15005	0.17994	0.02525	0.01942	0.34941	0.00068	0.02550	0.46537	0.84096 R
Next 500	0.07565	0.17994	0.02525	0.01942	0.27501	0.00068	0.02550	0.46537	0.76656 R
Next 2,400	(0.02183)	0.17994	0.02525	0.01942	0.17753	0.00068	0.02550	0.46537	0.66908 R
Over 3,000									
Winter (October - May)	\$ 0.22180	\$ 0.17994	\$ 0.02525	\$ 0.01942	\$ 0.44641	\$ 0.00068	\$ 0.02550	\$ 0.46537	\$ 0.93796 R
First 100	0.14500	0.17994	0.02525	0.01942	0.36961	0.00068	0.02550	0.46537	0.86116 R
Next 500	0.07060	0.17994	0.02525	0.01942	0.29521	0.00068	0.02550	0.46537	0.78676 R
Next 2,400	(0.02688)	0.17994	0.02525	0.01942	0.19773	0.00068	0.02550	0.46537	0.68928 R
Over 3,000									

Advice Letter No. 866
Decision No. _____

Issued by
John P. Hester
Senior Vice President

Date Filed May 2, 2011
Effective May 7, 2011
Resolution No. _____

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN CALIFORNIA DIVISION SCHEDULES [1][2][3][4]

Schedule No. and Type of Charge	Southwest Margin	Upstream Interstate Charges		Balancing Acct. Adjustment FCAM [5]	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
		Reservation	Storage			CFUC	PPP [6]		
GN-40 — Core General Gas Service	\$ 11.00								\$ 11.00
Basic Service Charge									
Cost per Therm									
Summer (June - September)	\$ 0.44975	\$ 0.17994	\$ 0.00000	\$ 0.01942	\$ 0.64911	\$ 0.00068	\$ 0.04491	\$ 0.46537	\$ 1.16007 R
Next 500	0.35375	0.17994	0.00000	0.01942	0.56311	0.00068	0.04491	0.46537	1.06407 R
Next 2,400	0.26075	0.17994	0.00000	0.01942	0.46011	0.00068	0.04491	0.46537	0.97107 R
Over 3,000	0.13890	0.17994	0.00000	0.01942	0.33826	0.00068	0.04491	0.46537	0.84922 R
Winter (October - May)									
First 100	\$ 0.44975	\$ 0.17994	\$ 0.02525	\$ 0.01942	\$ 0.67436	\$ 0.00068	\$ 0.04491	\$ 0.46537	\$ 1.18532 R
Next 500	0.35375	0.17994	0.02525	0.01942	0.57836	0.00068	0.04491	0.46537	1.08932 R
Next 2,400	0.26075	0.17994	0.02525	0.01942	0.46536	0.00068	0.04491	0.46537	0.96632 R
Over 3,000	0.13890	0.17994	0.02525	0.01942	0.36351	0.00068	0.04491	0.46537	0.87447 R
GN-50 — Core Natural Gas Service for Motor Vehicles	\$ 25.00								\$ 25.00
Basic Service Charge									
Cost per Therm	\$ 0.07193	\$ 0.16505	\$ 0.00000	\$ 0.01942	\$ 0.25640	\$ 0.00068	\$ 0.04491	\$ 0.46537	\$ 0.76736 R
Winter (October - May)	0.07193	0.16505	0.03120	0.01942	0.28760	0.00068	0.04491	0.46537	0.79856 R
GN-60 — Core Internal Combustion Engine Gas Service	\$ 25.00								\$ 25.00
Basic Service Charge									
Cost per Therm	\$ 0.68869	\$ 0.16505	\$ 0.00000	\$ 0.01942	\$ 0.87316	\$ 0.00068	\$ 0.04491	\$ 0.46537	\$ 1.38412 R
Summer (May - October)	0.68869	0.16505	0.02813	0.01942	0.90129	0.00068	0.04491	0.46537	1.41225 R
Winter (November - April)									
GN-66 — Core Small Electric Power Generation Gas Service	\$ 25.00								\$ 25.00
Basic Service Charge									
Cost per Therm	\$ 0.08917	\$ 0.17994	\$ 0.00000	\$ 0.01942	\$ 0.28853	\$ 0.00068	\$ 0.04491	\$ 0.46537	\$ 0.75458 R
Summer (June - September)	0.08917	0.17994	0.02545	0.01942	0.31398	0.00068	0.04491	0.46537	0.78003 R
Winter (October - May)									
GN-70 — Noncore General Gas Transportation Service	\$ 100.00								\$ 100.00
Basic Service Charge									
Cost per Therm	\$ 0.14698			\$ 0.01001	\$ 0.15699	\$ 0.00068	\$ 0.04491	\$ 0.20258	\$ 0.20258
Summer (June - September)	0.14698			0.01001	0.15699	0.00068	0.04491	0.20258	0.20258
Winter (October - May)									

Canceling

STATEMENT OF RATES										
EFFECTIVE RATES APPLICABLE TO NORTHERN CALIFORNIA DIVISION SCHEDULES [1] [2] [3] [4]										
Schedule No. and Type of Charge	Southwest Margin	Upstream Interstate Charges	Reservation	Storage	Balancing Acct. Adjustment	FCAM [5]	Subtotal Gas Usage Rate	Other Surcharges	Gas Cost	Effective Sales Rate
								CPUC	PPP [6]	
TFF --- Transportation Franchise Fee Surcharge Provision										\$ 0.00447 R
TFF Surcharge per Therm										
MHPS --- Master-Metered Mobile Home Park Safety Inspection Provision										\$ 0.21000
MHPS Surcharge per Space per Month										
[1]	Customers taking only transportation service will pay the Effective Sales Rate less the Interstate Reservation Charge and Gas Cost components of the Effective Sales Rate, plus a Transportation Service Charge of \$780 per month and an amount of \$0.00285 per therm for distribution system shrinkage. The PGA Balancing Account Adjustment is applicable to customers converting from sales service to transportation service for the greater period of either 12 months or the conclusion of the amortization period upon which the Balancing Account Adjustment was developed. The volume charge for customer-secured natural gas transportation will also be subject to the TFF Surcharge, if applicable. The TFF Surcharge shall be the product of the customer-secured volumes transported, multiplied by the monthly projected cost of gas, excluding franchise fees and uncollectibles, multiplied by the most current authorized franchise fee factor.									
[2]	For the purpose of administering the tariff provisions of Rule No. 21, Transportation of Customer-Secured Natural Gas of this California Gas Tariff, the otherwise applicable Procurement Charge is equal to the monthly projected cost of gas.									
[3]	In addition to the Effective Sales Rate, a Facilities Surcharge per therm applies to all natural gas volumes delivered in the Utility's Northern California Expansion Areas pursuant to the provisions of Section 16 of the Preliminary Statements of this California Gas Tariff.									
[4]	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.									
[5]	The FCAM surcharge includes an amount of \$0.1001 per therm related to the difference between Southwest's authorized 2010 margin and recorded revenues intended to recover these costs.									
[6]	The PPP Surcharge applies to all gas sales and transportation service excluding exempt customers as defined in Rate Schedule No. G-PPPS. The PPP Surcharge includes \$.00519 per therm to amortize the CARE Balancing Account. This amount is not related to current program year expenses.									

Canceling

Schedule No. and Type of Charge	STATEMENT OF RATES EFFECTIVE RATES APPLICABLE TO SOUTH LAKE TAHOE DISTRICT SCHEDULES [1] [2]										Effective Sales Rate
	Southwest Margin	Upstream Interstate Charges		FCAM [3]	Subtotal Gas Usage Rate	CPUC	PPP [4]	Gas Cost			
		Reservation	Storage		Rate			Cost			
SLT-10 — Residential Gas Service											
Basic Service Charge	\$ 5.00										\$ 5.00
Cost per Therm	\$ 0.16446	\$ 0.18870	\$ 0.02412	\$ 0.02619	\$ 0.40347	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.92068	R	\$ 0.92068
Baseline Quantities	0.26542	0.18870	0.02412	0.02619	0.50443	0.00068	0.04491	0.47162	1.02164	R	1.02164
Tier II											
SLT-12 — CARE Residential Gas Service											
Basic Service Charge	\$ 4.00										\$ 4.00
Cost per Therm	\$ (0.01056)	\$ 0.18870	\$ 0.02412	\$ 0.02619	\$ 0.22845	\$ 0.00068	\$ 0.02550	\$ 0.47162	\$ 0.72625	R	\$ 0.72625
Baseline Quantities	0.07021	0.18870	0.02412	0.02619	0.30922	0.00068	0.02550	0.47162	0.80702	R	0.80702
Tier II											
SLT-15 — Secondary Residential Gas Service											
Basic Service Charge	\$ 6.00										\$ 6.00
Cost per Therm	\$ 0.24885	\$ 0.19016	\$ 0.02431	\$ 0.02619	\$ 0.48953	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 1.00674	R	\$ 1.00674
SLT-20 — Multi-Family Master Metered Gas Service											
Basic Service Charge per Month per Dwelling	\$ 11.00										\$ 11.00
Cost per Therm	\$ 0.16446	\$ 0.18870	\$ 0.02412	\$ 0.02619	\$ 0.40347	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.92068	R	\$ 0.92068
Baseline Quantities	0.26542	0.18870	0.02412	0.02619	0.50443	0.00068	0.04491	0.47162	1.02164	R	1.02164
Tier II											
SLT-25 — Multi-Family Master Metered Gas Service - Submetered											
Basic Service Charge per Month per Dwelling	\$ 11.00										\$ 11.00
Cost per Therm	\$ 0.16446	\$ 0.18870	\$ 0.02412	\$ 0.02619	\$ 0.40347	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.92068	R	\$ 0.92068
Baseline Quantities	0.26542	0.18870	0.02412	0.02619	0.50443	0.00068	0.04491	0.47162	1.02164	R	1.02164
Tier II											
Submeter Discount per Occupied Space	\$ (5.65)								\$ (5.65)		
SLT-35 — Agricultural Employee Housing and Nonprofit Group Living Facility Gas Service											
Basic Service Charge	\$ 8.80										\$ 8.80
Cost per Therm											
Summer											
1st 100	\$ 0.01985	\$ 0.18236	\$ 0.02619	\$ 0.02619	\$ 0.22840	\$ 0.00068	\$ 0.02550	\$ 0.47162	\$ 0.72620	R	\$ 0.72620
Next 500	0.00785	0.18236	0.02619	0.02619	0.21640	0.00068	0.02550	0.47162	0.71420	R	0.71420
Next 2,400	(0.00415)	0.18236	0.02619	0.02619	0.20440	0.00068	0.02550	0.47162	0.70220	R	0.70220
Over 3,000	(0.02331)	0.18236	0.02619	0.02619	0.18524	0.00068	0.02550	0.47162	0.68304	R	0.68304
Winter											
1st 100	\$ 0.01474	\$ 0.18236	\$ 0.02559	\$ 0.02619	\$ 0.24888	\$ 0.00068	\$ 0.02550	\$ 0.47162	\$ 0.74688	R	\$ 0.74688
Next 500	0.00274	0.18236	0.02559	0.02619	0.23688	0.00068	0.02550	0.47162	0.73488	R	0.73488
Next 2,400	(0.00926)	0.18236	0.02559	0.02619	0.22488	0.00068	0.02550	0.47162	0.72288	R	0.72288
Over 3,000	(0.02843)	0.18236	0.02559	0.02619	0.20571	0.00068	0.02550	0.47162	0.70351	R	0.70351

Canceling

Revised
Revised

Cal. P.U.C. Sheet No. 7310-G
Cal. P.U.C. Sheet No. 7298-G

Schedule No. and Type of Charge	Upstream Interstate Charges			FCAM [3]	Subtotal Gas Usage Rate	CPUC	PPP [4]	Gas Cost	Effective Sales Rate
	Southwest Margin	Reservation	Storage						
SLT-40 — Core General Gas Service	\$ 11.00								\$ 11.00
Cost per Therm									
Summer									
1st 100	\$ 0.19486	\$ 0.18236	\$ 0.00000	\$ 0.02619	\$ 0.40341	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.92062
Next 500	\$ 0.17986	\$ 0.18236	\$ 0.00000	\$ 0.02619	\$ 0.38841	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.90562
Next 2,400	\$ 0.16486	\$ 0.18236	\$ 0.00000	\$ 0.02619	\$ 0.37341	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.89062
Over 3,000	\$ 0.14090	\$ 0.18236	\$ 0.00000	\$ 0.02619	\$ 0.34945	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.86666
Winter									
Next 500	\$ 0.19486	\$ 0.18236	\$ 0.02559	\$ 0.02619	\$ 0.42900	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.94621
Next 2,400	\$ 0.17986	\$ 0.18236	\$ 0.02559	\$ 0.02619	\$ 0.41400	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.93121
Over 3,000	\$ 0.16486	\$ 0.18236	\$ 0.02559	\$ 0.02619	\$ 0.39900	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.91621
Over 3,000	\$ 0.14090	\$ 0.18236	\$ 0.02559	\$ 0.02619	\$ 0.37504	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.89225
SLT-50 — Core Natural Gas Service for Motor Vehicles									
Basic Service Charge	\$ 11.00								\$ 11.00
Cost per Therm									
Summer	\$ 0.14249	\$ 0.16727	\$ 0.00000	\$ 0.02619	\$ 0.33595	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.85316
Winter	\$ 0.14249	\$ 0.16727	\$ 0.03162	\$ 0.02619	\$ 0.36757	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.88478
SLT-60 — Core Internal Combustion Engine Gas Service									
Basic Service Charge	\$ 11.00								\$ 11.00
Cost per Therm									
Summer	\$ 0.16219	\$ 0.16727	\$ 0.00000	\$ 0.02619	\$ 0.35565	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.87286
Winter	\$ 0.16219	\$ 0.16727	\$ 0.02851	\$ 0.02619	\$ 0.38416	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.90137
SLT-66 — Core Small Electric Generation Gas Service									
Basic Service Charge	\$ 11.00								\$ 11.00
Cost per Therm									
Summer	\$ 0.09480	\$ 0.18236	\$ 0.00000	\$ 0.02619	\$ 0.30335	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.77565
Winter	\$ 0.09480	\$ 0.18236	\$ 0.02559	\$ 0.02619	\$ 0.32894	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.80124
SLT-70 — Noncore General Gas Transportation Service									
Basic Service Charge	\$ 100.00								\$ 100.00
Cost per Therm									
Summer	\$ 0.13414			\$ 0.01665	\$ 0.15079	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.19638
Winter	\$ 0.13414			\$ 0.01665	\$ 0.15079	\$ 0.00068	\$ 0.04491	\$ 0.47162	\$ 0.19638
TFF — Transportation Franchise Fee									
Surcharge Provision									
TFF Surcharge per Therm									\$ 0.00889
MHPS — Master-Metered Mobile Home Park Safety Inspection Provision									
MHPS Surcharge per Space per Month									\$ 0.21000

[1] Customers taking only transportation service will pay the Effective Sales Rate less the Interstate Reservation Charge and Gas Cost components of the Effective Sales Rate, plus a Transportation Service Charge of \$780 per month and an amount of \$0.00288 for distribution system shrinkage. The PGA Balancing Account Adjustment is applicable to customers converting from sales service to transportation service for the greater of either 12 months or the conclusion of the amortization period upon which the Balancing Account Adjustment was developed. The volume charge for customer-secured natural gas transportation service will also be subject to the TFF Surcharge, if applicable. The TFF Surcharge shall be the product of the customer-secured volumes transported, multiplied by the monthly projected cost of gas excluding franchise fees and uncollectibles, multiplied by the most current authorized franchise fee factor.

[2] For the purpose of administering the tariff provisions of Rule No. 21, Transportation of Customer-Secured Natural Gas of this California Gas Tariff, the otherwise applicable Procurement Charge is equal to the

[3] The FCAM surcharge includes an amount of \$0.01665 per therm related to the difference between Southwest's authorized 2010 margin and recorded revenues intended to recover these costs.

[4] The PPP Surcharge applies to all gas sales and transportation service excluding exempt customers as defined in Rate Schedule No. PPS-292. The PPP Surcharge includes \$.00519 per therm to amortize the CARE Balancing Account. This amount is not related to current program year expenses.

Schedule No. GCP

GAS PROCUREMENT FOR CORE CUSTOMERS

APPLICABILITY

Applicable to core customers who purchase natural gas from the Company. Service under this schedule will be provided in conjunction with the customer's otherwise applicable sales rate schedule.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The Company shall adjust the Cost of Gas for this schedule monthly to reflect its estimated average gas costs. This revised rate shall become effective between the first and seventh calendar day of each month.

Procurement Charges:

Southern California

Cost of Gas	\$.37329
F&U	<u>.00674</u>
Total	\$.38003

Northern California

Cost of Gas	\$.46035
F&U	<u>.00502</u>
Total	\$.46537

South Lake Tahoe

Cost of Gas	\$.46035
F&U	<u>.01127</u>
Total	\$.47162

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**SOUTHWEST GAS CORPORATION
CALCULATION OF MONTHLY CORE PROCUREMENT CHARGES
FOR THE MONTH OF MAY 2011**

Line No.	Description (a)	Amount (b)	Line No.
<u>Southern California</u>			
1	Projected Cost of Gas [1]	\$ 0.40767	1
2	Monthly Account No. 191 Surcharge [2]	(0.03438)	2
3	Subtotal	<u>\$ 0.37329</u>	3
4	Franchise & Uncollectibles @ 1.8067% [3]	<u>0.00674</u>	4
5	Total May Core Procurement Charge	<u><u>\$ 0.38003</u></u>	5
 <u>Northern California</u>			
6	Projected Cost of Gas [4]	\$ 0.43372	6
7	Monthly Account No. 191 Surcharge [5]	0.02663	7
8	Subtotal	<u>\$ 0.46035</u>	8
9	Franchise & Uncollectibles @ 1.0906% [3]	<u>0.00502</u>	9
10	Total May Core Procurement Charge	<u><u>\$ 0.46537</u></u>	10
 <u>South Lake Tahoe</u>			
11	Projected Cost of Gas [4]	\$ 0.43372	11
12	Monthly Account No. 191 Surcharge [5]	0.02663	12
13	Subtotal	<u>\$ 0.46035</u>	13
14	Franchise & Uncollectibles @ 2.4488% [3]	<u>0.01127</u>	14
15	Total May Core Procurement Charge	<u><u>\$ 0.47162</u></u>	15

[1] Schedule I, Sheet 2.

[2] Schedule I, Sheet 4.

[3] Order Approving Southwest Application 07-12-022 (D.08-11-048).

[4] Schedule I, Sheet 3.

[5] Schedule I, Sheet 5.

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
CALCULATION OF PROJECTED MONTHLY GAS COST
FOR THE MONTH OF MAY 2011**

Line No.	Description (a)	Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>City Gate Demand and Storage Injections</u>					
1	Total City Gate Demand	438,521			1
2	Purchases for Storage Injection (Dth at City Gate)	<u>288,362</u>			2
3	Total Demand and Storage Injections	<u>726,883</u>			3
<u>Southern California Gas Purchases into El Paso</u>					
<u>Mainline</u>					
			[1]		
4	Term Purchases	93,000	\$ 3.8858	\$ 361,383	4
5	First of Month Purchases	-	-	-	5
6	Spot Purchases	-	-	-	6
7	In Kind Fuel	(2,306)	-	-	7
8	El Paso Variable Transmission	90,694	\$0.0209	1,896	8
9	El Paso Basin Gas Delivered to California Border			<u>\$ 363,279</u>	9
<u>Southern California Basin Gas Purchases into Transwestern</u>					
			[1]		
10	Term Purchases	-	\$ -	\$ -	10
11	First of Month Purchases	604,500	3.9625	2,395,331	11
12	Spot Purchases	-	-	-	12
13	In Kind Fuel	(14,810)	-	-	13
14	Transwestern Variable Transmission	589,690	\$0.0130	7,666	14
15	Transwestern Basin Gas Delivered to California Border			<u>\$ 2,402,997</u>	15
<u>Southern California Border Gas Purchases</u>					
			[1]		
16	Term Purchases	46,500	\$ 4.2375	\$ 197,044	16
17	First of Month Purchases	-	-	-	17
18	Spot Purchases	-	-	-	18
19	Total Border Gas Purchases			<u>\$ 197,044</u>	19
<u>Storage Withdrawals</u>					
20	Projected Volume	-	\$ -	\$ -	20
21	O&M Withdrawal Variable Charge	-	-	-	21
22	Total Average Cost of Gas			<u>\$ -</u>	22
23	Total Cost of Gas at City Gate	<u>726,883</u>	<u>\$ 4.0767</u>	<u>\$ 2,963,320</u>	23

[1] Based on April 20, 2011 first of the month forwards.

**SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA INCLUDING SOUTH LAKE TAHOE DISTRICT
CALCULATION OF PROJECTED MONTHLY GAS COST
FOR THE MONTH OF MAY 2011**

Line No.	Description (a)	Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
1	Total City Gate Demand (Dth-Net)	<u>241,414</u>			1
			[1]		
2	Projected Purchases Into NWPL	248,622	\$ 4.1783	\$ 1,038,810	2
3	Projected Purchases Into Tuscarora	-	-	-	3
4	Projected Purchases Into Paiute	-	-	-	4
5	Total Projected Gas Purchases into Mainline		4.3030	<u>\$ 1,038,810</u>	5
	<u>Transportation Cost</u>				
6	NWPL Volumetric Charge [2]	244,470	\$ 0.0319	\$ 7,799	6
7	Paiute Volumetric Charge [3]	241,414	0.0019	459	7
8	Tuscarora Volumetric Charge [4]	-	0.0019	-	8
9	Total Transportation Variable Cost			<u>\$ 8,257</u>	9
10	Total Cost at the City Gate (Excluding LNG and Pipeline Fixed Charges)	<u>241,414</u>	<u>\$ 4.3372</u>	<u>\$ 1,047,067</u>	10

[1] Based on April 20, 2011 first of the month forwards.

[2] NWPL less in-kind fuel at 1.67%.

[3] Paiute less in-kind fuel at 1.25%.

[4] Tuscarora less in-kind fuel at 0%.

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
CALCULATION OF MONTHLY PGA BALANCING ACCOUNT ADJUSTMENTS
FOR THE MONTH OF MAY 2011**

Line No.	Description (a)	Estimated April Activity (b)	May Surcharge (c)	Line No.
1	Acct. No. 191 Ending Balance for March 2011		\$ (1,421,792)	1
2	February Imbalance Traded into Storage		(1,057,725)	2
3	March Imbalance Traded into Storage		(480,469)	3
4	Adjusted Ending Balance		<u>\$ (2,959,986)</u>	4
5	March Rate	\$ (0.00814)		5
6	April Rate	(0.02836)		6
7	Average Rate	<u>\$ (0.01825)</u>		7
8	Estimated April Sales	6,884,275		8
9	Estimated April Acct. No. 191 Activity (Line 7 x Line 8)		\$ 125,638	9
10	Estimated April Acct. No. 191 Ending Balance Adjusted for Known and Unrecorded Activity		<u>\$ (2,834,348)</u>	10
11	Twelve Months Projected Sales		<u>82,442,272</u>	11
12	May Surcharge (Line 10 / Line 11)		<u><u>\$ (0.03438)</u></u>	12

**SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA INCLUDING SOUTH LAKE TAHOE DISTRICT
CALCULATION OF MONTHLY PGA BALANCING ACCOUNT ADJUSTMENT
FOR THE MONTH OF MAY 2011**

Line No.	Description (a)	Estimated April Activity (b)	May Surcharge (c)	Line No.
1	Acct. No. 191 Ending Balance for March 2011		\$ 1,237,103	1
2	March Rate	\$ 0.01989		2
3	April Rate	<u>0.02018</u>		3
4	Average Rate	\$ 0.02004		4
5	Estimated April Sales	4,196,272		5
6	Estimated April Acct. No. 191 Activity (Line 4 x Line 5)		\$ (84,072)	6
7	Estimated April Acct. No. 191 Ending Balance		<u>\$ 1,153,031</u>	7
8	Twelve Months Projected Sales		<u>43,295,240</u>	8
9	May Surcharge (Line 7 / Line 8)		<u>\$ 0.02663</u>	9

**SOUTHWEST GAS CORPORATION
CALCULATION OF TRANSPORTATION FRANCHISE FEE (TFF) SURCHARGE
FOR THE MONTH OF MAY 2011**

Line No.	Description (a)	(\$/therm) (b)	Line No.
<u>Southern California</u>			
1	Estimated Cost of Gas [1]	\$ 0.40767	1
2	Franchise Tax @ 1.4595% [2]	\$ 0.00595	2
<u>Northern California</u>			
3	Estimated Cost of Gas [1]	\$ 0.43372	3
4	Franchise Tax @ 1.0306% [2]	\$ 0.00447	4
<u>South Lake Tahoe</u>			
5	Estimated Cost of Gas [1]	\$ 0.43372	5
6	Franchise Tax @ 2.0490% [2]	\$ 0.00889	6

[1] Schedule I, Sheet 1.

[2] Order Approving Southwest Application 07-12-022 (D.08-11-048).