

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



July 21, 2014

Advice Letter 944-G

Justin Lee Brown
Vice-President/Regulatory Affairs
Southwest Gas Corporation
PO Box 98510
Las Vegas, NV 89193-8510

SUBJECT: Compliance Filing Pursuant to D.14-06-028 Issued in A.12-12-024

Dear Mr. Brown:

Advice Letter 944-G is effective as of June 12, 2014.

Sincerely,

A handwritten signature in cursive script that reads "Edward F. Randolph".

Edward F. Randolph, Director
Energy Division



SOUTHWEST GAS CORPORATION

Justin Lee Brown , Vice President/Regulatory Affairs

June 18, 2014

ATTN: Tariff Unit
Energy Division
California Public Utilities Commission
505 Van Ness Avenue, Room 4005
San Francisco, CA 94102

Subject: Southwest Gas Corporation (U 905 G)
Advice Letter No. 944

Enclosed herewith is one (1) copy of Southwest Gas Corporation's Advice Letter No. 944, together with California Gas Tariff sheets as contained in Attachment A to this advice letter.

Sincerely,


Justin Lee Brown

JLB:kt
Enclosures



SOUTHWEST GAS CORPORATION

Advice Letter No. 944

June 18, 2014

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Southwest Gas Corporation (Southwest Gas or the Company) (U 905 G) tenders herewith for filing the tariff sheets listed in Attachment A.

Purpose

The purpose of this Advice Letter (AL) filing is to revise the Company's California Gas Tariff in accordance with the authorizations granted in Decision (D.) 14-06-028 issued in Application (A.) 12-12-024, the Company's Test Year 2014 General Rate Case Application. The attached tariff sheets reflect rates and charges consistent with Attachment 1 to D.14-06-028 and also reflect the following modifications as authorized by the decision.

Infrastructure Reliability and Replacement Adjustment Mechanism (IRRAM). The IRRAM is incorporated to establish rates to recover the revenue requirement on Commission-approved programs between general rate cases.

Conservation and Energy Efficiency (CEE) program surcharge and CEE balancing account (CEEBA). The CEE surcharge, a component of the Public Purpose Programs (PPP) surcharge, and the CEEBA are incorporated to recover CEE program costs. D.14-06-028 authorizes the establishment of the CEE program to provide incentives/rebates to the Company's residential and commercial customers to replace old and inefficient household appliances and commercial equipment.

Pension Balancing Account (PBA). The PBA is incorporated to balance the difference between authorized and actual amounts associated with the Company pension fund allocable to California.

Schedule No. GS-LUZ – LUZ Solar Partners, Ltd. Natural Gas Service. Schedule No. GS-LUZ has been established to specifically serve Luz Solar Partners, Ltd., a former special contract customer.

Transportation Distribution Shrinkage Charge. D.14-06-028 authorizes the Company to revise its distribution shrinkage rate from an annual calculation to a monthly calculation. The distribution shrinkage rate now appears as a separate line item on the Statement of Rates for each rate jurisdiction.

The attached tariff sheets also reflect: 1) the renaming of Schedule No. GSR – Sale for Resale Natural Gas Service to GS-VIC – City of Victorville Natural Gas Service, which remains applicable for natural gas service for resale to the City of Victorville Municipal Utility Services at the Southern California Logistics Airport; 2) the Company's annual



Advice Letter No. 944
Page 2
June 18, 2014

Public Purpose Program (PPP) surcharge adjustment¹; 3) the Company's current monthly gas procurement adjustment²; and 4) any other ministerial tariff modifications in conformance with the changes noted herein.

Effective Date

Pursuant to Ordering Paragraph (OP) 36 in D.14-06-028, Southwest Gas believes this Advice Letter is subject to Energy Division disposition and should be classified as Tier 1 (effective pending disposition) pursuant to General Order (GO) 96-B. Southwest Gas respectfully requests that the tariff sheets filed herein be made effective June 12, 2014 in accordance with OP 36.

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. Justin Lee Brown
Vice President/Regulatory Affairs
Southwest Gas Corporation
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Facsimile: 702-222-1475

Notice

Pursuant to Energy Industry Rule 3.1(1), Southwest Gas believes noticing requirements set forth in General Rule 4.2 of GO 96-B are not applicable since this Advice Letter is filed in compliance with D.14-06-028.

Service

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

¹ AL 923 – Annual Adjustment to PPP Surcharge rates, effective January 1, 2014

² AL 942 – Monthly Gas Cost Procurement Adjustment, effective June 1, 2014



Advice Letter No. 944
Page 3
June 18, 2014

Communications regarding this filing should be directed to:

Ed Giesecking
Director/Pricing and Tariffs
Southwest Gas Corporation
P.O. Box 98510
Las Vegas, NV 89193-8510
Telephone: 702-364-3271
E-mail: ed.giesecking@swgas.com

Debra S. Gallo
Director/Government and
State Regulatory Affairs
Southwest Gas Corporation
P.O. Box 98510
Las Vegas, NV 89193-8510
Telephone: 702-876-7163
E-mail: debra.gallo@swgas.com

Respectfully submitted,

SOUTHWEST GAS CORPORATION

By  for/
Justin Lee Brown

Attachments

DISTRIBUTION LIST

Advice Letter No. 944

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/Office of Ratepayer Advocates

Robert M. Pocta, Office of Ratepayer Advocates
(rmp@cpuc.ca.gov)

Nathanial Skinner, Office of Ratepayer Advocates
(nws@cpuc.ca.gov)

Pearlie Sabino, Office of Ratepayer Advocates
(pzs@cpuc.ca.gov)

CALIFORNIA PUBLIC UTILITIES COMMISSION

ADVICE LETTER FILING SUMMARY ENERGY UTILITY

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

Company name/CPUC Utility No. **Southwest Gas Corporation (U 905 G)**

Utility type:

ELC **XX GAS**

PLC HEAT WATER

Contact Person: **Edward B. Giesecking**

Phone #: **(702) 364-3271**

E-mail: **ed.giesecking@swgas.com**

EXPLANATION OF UTILITY TYPE

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

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: **944**

Subject of AL: **Compliance filing pursuant to D.14-06-028 issued in A.12-12-024**

Keywords (choose from CPUC listing): **GRC/General Rate Case**

AL filing type: Monthly Quarterly Annual **XX One-Time** Other _____

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: **D.14-06-028**

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL **Not applicable**

Summarize differences between the AL and the prior withdrawn or rejected AL¹: **Not applicable**

Resolution Required? Yes **XX No**

Tier Review Level? **XX 1** 2 3

Requested effective date: **June 12, 2014**

No. of tariff sheets: **34**

Estimated system annual revenue effect (%): **Not applicable**

Estimated system average rate effect (%): **1.8% So. CA, 8.4% No. CA, 13.7%, So. Lake Tahoe**

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: **ToC, Preliminary Statement, Schedules and Rules**

Service affected and changes proposed¹: **See 'Subject of AL' above**

Pending advice letters that revise the same tariff sheets: **Not applicable**

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

CPUC, Energy Division
Attention: Tariff Unit
505 Van Ness Ave.,
San Francisco, CA 94102
jjr@cpuc.ca.gov and jin@cpuc.ca.gov

Utility Info (including e-mail)
Mr. Justin Lee Brown
Vice President/Pricing
Southwest Gas Corporation
P. O. Box 98510
Las Vegas, NV 89193-8510
justin.brown@swgas.com
Facsimile: 702-876-7037

¹ Discuss in AL if more space is needed.

Southwest Gas Corporation
ATTACHMENT A
Advice Letter No. 944

Cal P.U.C. Sheet No.	Schedule No(s)/ Rule	Title of Sheet	Canceling Cal P.U.C. Sheet No.
1st Revised Sheet No. 2 1st Revised Sheet No. 3 Original Sheet No. 3.1		Table of Contents Table of Contents Table of Contents	Original Sheet No. 2 Original Sheet No. 3 **
3rd Revised Sheet No. 18 Original Sheet No. 32.1 Original Sheet No. 32.2 3rd Revised Sheet No. 44 3rd Revised Sheet No. 45 Original Sheet No. 45.1		Preliminary Statement Preliminary Statement Preliminary Statement Preliminary Statement Preliminary Statement	2nd Revised Sheet No. 18 ** ** 2nd Revised Sheet No. 44 2nd Revised Sheet No. 45 **
44th Revised Sheet No. 65 44th Revised Sheet No. 66 44th Revised Sheet No. 67		Statement of Rates - Southern California Statement of Rates - Southern California Statement of Rates - Southern California	43rd Revised Sheet No. 65 43rd Revised Sheet No. 66 43rd Revised Sheet No. 67
44th Revised Sheet No. 68 44th Revised Sheet No. 69		Statement of Rates - Northern California Statement of Rates - Northern California	43rd Revised Sheet No. 68 43rd Revised Sheet No. 69
11th Revised Sheet No. 70 44th Revised Sheet No. 71		Statement of Rates - South Lake Tahoe District Statement of Rates - South Lake Tahoe District	10th Revised Sheet No. 70 43rd Revised Sheet No. 71
44th Revised Sheet No. 72 10th Revised Sheet No. 73 1st Revised Sheet Nos. 74-77		Held for Future Use Held for Future Use Held for Future Use	43rd Revised Sheet No. 72 9th Revised Sheet No. 73 Original Sheet Nos. 74-77
1st Revised Sheet No. 79	GS-10/GN-10/SLT-10	Residential Gas Service	Original Sheet No. 79
1st Revised Sheet No. 81	GS-11	Residential Air-Conditioning Gas Service	Original Sheet No. 81
1st Revised Sheet No. 83	GS-12/GN-12/SLT-12	CARE Residential Gas Service	Original Sheet No. 83
1st Revised Sheet No. 88	GS-20/GN-20/SLT-20	Multi-Family Master-Metered Gas Service	Original Sheet No. 88
1st Revised Sheet No. 91	GS-25/GN-25/SLT-25	Multi-Family Master-Metered Gas Service - Submetered	Original Sheet No. 91
1st Revised Sheet No. 118 1st Revised Sheet No. 119 1st Revised Sheet No. 120	GS-VIC	City of Victorville Natural Gas Service City of Victorville Natural Gas Service City of Victorville Natural Gas Service	Original Sheet No. 118 Original Sheet No. 119 Original Sheet No. 120
Original Sheet No. 120.1 Original Sheet No. 120.2	GS-LUZ	LUZ Solar Partners Ltd. Natural Gas Service LUZ Solar Partners Ltd. Natural Gas Service	** **
5th Revised Sheet No. 121	G-PPPS	Surcharge to Fund Public Purpose Programs (PPP)	4th Revised Sheet No. 121
1st Revised Sheet No. 145		List of Special Contracts and Deviations	Original Sheet No. 145
2nd Revised Sheet No. 249 2nd Revised Sheet No. 250 1st Revised Sheet No. 261 1st Revised Sheet No. 262 1st Revised Sheet No. 275	Rule No. 21	Transportation of Customer-Secured Natural Gas Transportation of Customer-Secured Natural Gas Transportation of Customer-Secured Natural Gas Transportation of Customer-Secured Natural Gas Transportation of Customer-Secured Natural Gas	Original Sheet No. 249 Original Sheet No. 250 Original Sheet No.261 Original Sheet No. 262 Original Sheet No. 275

**** New sheet added to tariff.**

TABLE OF CONTENTS

The following listed sheets contain all the effective rates and rules affecting rates and service and information relating thereto in effect on and after the date indicated thereon.

<u>DESCRIPTION</u>	<u>CAL. P.U.C. SHEET NOS.</u>
Title Page	1
Table of Contents	2 – 8
Held for Future Use	9
Preliminary Statement	10 – 45.1
Map and Description of Franchise and Service Area	46 – 64
Statement of Rates	65 – 71
Held for Future Use	72 – 77
Other Service Charges	78

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D
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T

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T

TABLE OF CONTENTS
(Continued)

<u>RATE SCHEDULE</u>	<u>DESCRIPTION</u>	<u>CAL. P.U.C. SHEET NOS.</u>
GS-10/GN-10/SLT-10	Residential Gas Service	79 – 80
GS-11	Residential Air-Conditioning Gas Service	81 – 82
GS-12/GN-12/SLT-12	CARE Residential Gas Service	83 – 86
GS-15/GN-15/SLT-15	Secondary Residential Gas Service	87
GS-20/GN-20/SLT-20	Multi-Family Master-Metered Gas Service	88 – 90
GS-25/GN-25/SLT-25	Multi-Family Master-Metered Gas Service – Submetered	91 – 93
GS-35/GN-35/SLT-35	Agricultural Employee Housing and Nonprofit Group Living Facility Gas Service	94 – 103
GS-40/GN-40/SLT-40	Core Commercial General Gas Service	104
GS-50/GN-50/SLT-50	Core Natural Gas Service for Motor Vehicles	105 – 106
GS-60/GN-60/SLT-60	Core Internal Combustion Engine Gas Service	107
GS-66/GN-66/SLT-66	Core Small Electric Power Generation Gas Service	108
GS-70/GN-70/SLT-70	Noncore General Gas Transportation Service	109 – 117
GS-VIC	City of Victorville Natural Gas Service	118 – 120
GS-LUZ	LUZ Solar Partners Ltd. Natural Gas Service	120.1 – 120.3
G-PPPS	Surcharge to Fund Public Purpose Programs	121 – 122
G-IRRAM	Rate to Fund Infrastructure Reliability and Replacement Programs	122.1

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N
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TABLE OF CONTENTS
(Continued)

<u>RATE SCHEDULE</u>	<u>DESCRIPTION</u>	<u>CAL. P.U.C. SHEET NOS.</u>
GCP	Core Procurement for Core Customers	123 – 124
GN-T	Core Transportation Service of Customer-Secured Natural Gas	125 – 143
MHPS	Master-Metered Mobile Home Park Safety Inspection Provision	144
	List of Special Contracts and Deviations	145
	Held For Future Use	146 – 150

PRELIMINARY STATEMENT
(Continued)

9. FIXED COST ADJUSTMENT MECHANISM (FCAM) (Continued)

9F. ACCOUNTING PROCEDURE (Continued)

ANNUAL 2014 MARGIN

	<u>Southern California</u>	<u>Northern California</u>	<u>South Lake Tahoe</u>
January	\$ 8,966,584	\$ 2,642,560	\$ 1,131,435
February	\$ 7,812,878	\$ 2,381,614	\$ 1,050,298
March	\$ 6,747,328	\$ 2,182,285	\$ 980,737
April	\$ 5,015,437	\$ 1,764,192	\$ 834,749
May	\$ 4,038,007	\$ 1,317,883	\$ 674,143
June	\$ 4,355,251	\$ 1,006,545	\$ 557,272
July	\$ 3,903,440	\$ 698,062	\$ 449,561
August	\$ 3,978,968	\$ 620,038	\$ 420,517
September	\$ 4,234,325	\$ 660,458	\$ 439,147
October	\$ 3,138,752	\$ 827,302	\$ 539,184
November	\$ 4,345,188	\$ 1,365,771	\$ 750,924
<u>December</u>	<u>\$ 7,210,950</u>	<u>\$ 2,202,540</u>	<u>\$ 998,055</u>
<u>Total</u>	<u>\$ 63,747,108</u>	<u>\$ 17,669,250</u>	<u>\$ 8,826,022</u>

2. An entry to record interest on the Fixed Cost Balancing Account balance after entry (1) above, calculated as set forth in Section 12B of this Preliminary Statement.

PRELIMINARY STATEMENT
(Continued)

16. PUBLIC PURPOSE PROGRAM (PPP) BALANCING ACCOUNTS (Continued)

16G. CONSERVATION AND ENERGY EFFICIENCY BALANCING ACCOUNT (CEEBA)

1. PURPOSE

The purpose of the CEEBA is to balance the difference between the Company's Commission-authorized CEE program costs, including outreach, administrative, and program audit costs, with the PPP Surcharge revenue collected to recover these costs. The CEEBA is a one-way balancing account.

2. CEEBA ADJUSTMENT

The balance in the CEEBA will be amortized into rates by dividing the balance in the account at the end of the most recent available month by the three-year average (consecutive 36-month period) based on the most recently available billed gas volumes. The CEEBA will be amortized into rates in accordance with Section No. 16C of this Preliminary Statement. The current CEEBA Adjustment rate is a component of the PPP Surcharge set forth in the currently effective Statement of Rates and Schedule No. G-PPPS of this California Gas Tariff.

3. ACCOUNTING PROCEDURE

Separate accounts will be maintained for the Company's California service areas. The Company shall make the following entries to the CEEBA:

- a. On a monthly basis, a debit entry equal to the Company's actual CEE program costs, including outreach, administrative, and program audit costs;
- b. On a monthly basis, a credit entry equal to the revenue collected through the CEE component, including the CEEBA Adjustment, of the Company's PPP Surcharge;
- c. An entry to reflect any difference between the payments of the CEE portion of the PPP Surcharge collected by the Company and remitted to the BOE, and the funding obtained from the Gas Consumption Surcharge Fund for such program costs; and
- d. A year-end credit entry, if necessary, equal to the excess annual expenditures above annual authorized levels; and,

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PRELIMINARY STATEMENT
(Continued)

16. PUBLIC PURPOSE PROGRAM (PPP) BALANCING ACCOUNTS (Continued)

16G. CONSERVATION AND ENERGY EFFICIENCY BALANCING ACCOUNT (CEEBA)
(Cont.)

3. ACCOUNTING PROCEDURE (Cont.)

- e. For amounts held on account by the Company, a monthly entry to record interest on the account calculated as set forth in Section No. 12B of this Preliminary Statement. While CEE surcharge collections are in the possession of the State, the applicable interest is the actual amount of interest that accrued while the remittances were on deposit in the Gas Consumption Surcharge Fund.

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PRELIMINARY STATEMENT
(Continued)

22. INFRASTRUCTURE RELIABILITY AND REPLACEMENT ADJUSTMENT MECHANISM (IRRAM)

22A. PURPOSE

The purpose of the IRRAM is to balance the difference between the revenue requirements associated with Commission-approved programs with recorded revenues to recover these costs. The IRRAM will allow the Company to establish rates to recover the revenue requirement on these programs between general rate cases.

22B. APPLICABILITY

This IRRAM provision applies to bills for service under the rate schedules in the Company's California service areas excluding service provided under a Special Contract or any other exclusion provided for by the Commission.

22C. REVISION DATE

The Company will file an advice letter with the proposed IRRAM Adjustments by October 31 of each year, with a requested effective date of January 1 of the following year.

22D. FORECAST PERIOD VOLUMES

The volumes of gas, expressed in therms, to be utilized hereunder shall be the volumes estimated to be delivered during the 12 calendar-month period immediately following the Revision date.

22E. INFRASTRUCTURE RELIABILITY AND REPLACEMENT BALANCING ACCOUNT ADJUSTMENT

The Infrastructure Reliability and Replacement Balancing Account (IRRBA) Adjustment shall consist of a rate per therm to recover or return the amounts accumulated in the IRRBA plus an amount to recover the estimated annual revenue requirement, for each Commission-approved program included in the IRRAM.

PRELIMINARY STATEMENT
(Continued)

22. INFRASTRUCTURE RELIABILITY AND REPLACEMENT ADJUSTMENT MECHANISM (IRRAM) (Continued)

22E. INFRASTRUCTURE RELIABILITY AND REPLACEMENT BALANCING ACCOUNT ADJUSTMENT (Continued)

The IRRBA Adjustment shall be determined by dividing the sum of the balance in the IRRBA at the end of the latest available month at the time of filing and the estimated annual revenue requirement for each Commission-approved program included in the IRRAM by the total Forecast Period Volume gas deliveries. The IRRBA Adjustment shall be set forth in the currently-effective Statement of Rates of this California Gas Tariff.

22F. ACCOUNTING

Separate accounts will be maintained for the Company's Southern California, Northern California and South Lake Tahoe service areas and work performed under each Commission-approved IRRAM program shall be tracked separately.

The Company shall make the following entries to the IRRBA at the end of each month:

- a. A debit entry equal to the revenue requirement associated with work performed on each Commission-approved IRRAM program.
- b. A credit entry equal to the monthly recorded revenue associated with the IRRBA Adjustment.
- c. An entry to record interest in the IRRBA after entries a. and b. above, calculated as set forth in Section 12B of this Preliminary Statement.

PRELIMINARY STATEMENT
(Continued)

23. PENSION BALANCING ACCOUNT (PBA)

23A. PURPOSE

The PBA is a two-way balancing account recorded in the general ledger of the Company. The purpose of this account is to balance the difference between authorized and actual amounts associated with the Company pension fund that are allocable to California. Pursuant to D.14-06-028, effective June 12, 2014, the PBA will continue through the effective date of rates approved in the Company's next general rate case.

23B. ACCOUNTING PROCEDURES

Debit and or credit entries will be made at the end of each calendar year equal to the difference between pension amounts that were allocated to California and embedded in authorized rates, and actual pension amounts allocable to California, using the same allocation methodology approved in D.14-06-028.

23C. DISPOSITION

The PBA balance will be amortized beginning with the effective date of rates approved in the Company's next general rate case.

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STATEMENT OF RATES							
EFFECTIVE RATES APPLICABLE TO SOUTHERN CALIFORNIA DIVISION SCHEDULES [1]							
Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
				CPUC	PPP		
GS-10-Residential Gas Service							
Basic Service Charge	\$5.00						\$5.00
Cost per Therm:							
Baseline Quantities	\$.60337	\$.21503	\$.81840	\$.00068	\$.16566	\$.48693	\$ 1.47167
Tier II	.77464	.21503	.98967	.00068	.16566	.48693	1.64294
GS-11-Residential Air-Conditioning Gas Service							
Basic Service Charge	\$5.00						\$5.00
Cost per Therm:							
Tier I	\$.60337	\$.21503	\$.81840	\$.00068	\$.16566	\$.48693	\$ 1.47167
Tier II	.77464	.21503	.98967	.00068	.16566	.48693	1.64294
Air-Conditioning	.32301	.21503	.53804	.00068	.16566	.48693	1.19131
GS-12-CARE Residential Gas Service							
Basic Service Charge	\$4.00						\$4.00
Cost per Therm:							
Baseline Quantities	\$.34230	\$.21503	\$.55733	\$.00068	\$.03110	\$.48693	\$ 1.07604
Tier II	.47932	.21503	.69435	.00068	.03110	.48693	\$ 1.21306
GS-15-Secondary Residential Gas Service							
Basic Service Charge	\$6.00						\$6.00
Cost per Therm:							
	\$.93527	\$.21503	\$ 1.15030	\$.00068	\$.16566	\$.48693	\$ 1.80357
GS-20-Multi-Family Master-Metered Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:							
Baseline Quantities	\$.60337	\$.21503	\$.81840	\$.00068	\$.16566	\$.48693	\$ 1.47167
Tier II	.77464	.21503	.98967	.00068	.16566	.48693	1.64294
GS-25 -Multi-Family Master-Metered Gas Service-Submetered							
Basic Service Charge	\$25.00						\$5.00
Cost per Therm:							
Baseline Quantities	\$.60337	\$.21503	\$.81840	\$.00068	\$.16566	\$.48693	\$ 1.47167
Tier II	.77464	.21503	.98967	.00068	.16566	.48693	1.64294
Submetered Discount per Occupied Space	(\$7.69)						(\$7.69)
GS-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service							
Basic Service Charge	\$8.80						\$8.80
Cost per Therm:							
First 100	\$.30761	\$.21503	.52264	\$.00068	\$.03110	\$.48693	\$ 1.04135
Next 500	.18761	.21503	.40264	.00068	.03110	.48693	\$.92135
Next 2,400	.09161	.21503	.30664	.00068	.03110	.48693	\$.82535
Over 3,000	(.03713)	.21503	.17790	.00068	.03110	.48693	\$.69661
GS-40-Core General Gas Service							
Basic Service Charge	\$11.00						\$11.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:							
First 100	\$.56000	\$.21503	\$.77503	\$.00068	\$.16566	\$.48693	\$ 1.42830
Next 500	.41000	.21503	.62503	.00068	.16566	.48693	1.27830
Next 2,400	.29000	.21503	.50503	.00068	.16566	.48693	1.15830
Over 3,000	.12908	.21503	.34411	.00068	.16566	.48693	.99738

STATEMENT OF RATES							
EFFECTIVE RATES APPLICABLE TO SOUTHERN CALIFORNIA DIVISION SCHEDULES [1]							
Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
				CPUC	PPP		
LGS-50-Core Natural Gas Service for Motor Vehicles							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.10895	\$.21503	\$.32398	\$.00068	\$.16566	\$.48693	\$.97725
GS-60-Core Internal Combustion Engine Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.16105	\$.21503	\$.37608	\$.00068	\$.16566	\$.48693	\$ 1.02935
GS-LUZ-Solar Electric Generation Gas Service							
Basic Service Charge	\$50.00						\$50.00
Cost per Therm:	\$.04671	\$.00000	\$.04671	\$.00068			\$.04739
GS-66-Core Small Electric Power Generation Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.22134	\$.21503	\$.43637	\$.00068		\$.48693	\$.92398
GS-70-Noncore General Gas Transportation Service							
Basic Service Charge	\$100.00						\$100.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:	\$.11403	\$.14852	\$.26255	\$.00068	\$.16566		\$.42889
GS-VIC City of Victorville Gas Service							
Basic Service Charge	\$11.00						\$ 11.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:	\$.33081	\$.21496	\$.54577	\$.00068		\$.48693	\$ 1.03338
TFF-Transportation Franchise Fee Surcharge Provision							
TFF Surcharge per Therm							\$.00670
TDS – Transportation Distribution System Shrinkage Charge							
TDS Charge per Therm							\$.00370
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision							
MHPS Surcharge per Space per Month							\$.21000

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

Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
				CPUC	PPP		
<p>[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 0.76%. 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.</p> <p>[2] The Charges and Adjustments applicable to each tariff rate schedule includes the following components:</p>							
		GS-10, GS-11, GS-35, GS-12, GS-40, GS-15, GS-50, GS-20, GS-60, GS-25, GS-66	GS-70	GS-VIC	GS-LUZ	T/N	
Upstream Intrastate Charges							
Storage	\$.01238		\$.01238		R/I	
Variable		.01994	\$.01994	.01994		R	
Upstream Interstate Reservation Charges							
IRRAM Surcharge		.00007	.00007	.04111		R/I	
Balancing Account Adjustments							
FCAM*		.13407	.12105	.13407	\$.00000	R	
ITCAM		.00746	.00746	.00746		R	
Total Rate Adjustment	\$.21503	\$.14852	\$.21496	\$.00000	R	

* The FCAM surcharge includes an amount of \$.12105 per therm related to the difference between Southwest Gas' authorized margin and recorded revenues intended to recover these costs.

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

Schedule No. and Type of Change	Southwest Margin	Charges [3] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges			Effective Sales Rate
				CPUC	PPP	Gas Cost	
GN-10-Residential Gas Service							
Basic Service Charge	\$ 5.00						\$ 5.00
Cost per Therm:							
Baseline Quantities	\$.66699	\$.25241	\$.91940	\$.00068	\$.04525	\$.47535	\$ 1.44068
Tier II	.77780	.25241	1.03021	.00068	.04525	.47535	1.55149
GN-12-CARE Residential Gas Service							
Basic Service Charge	\$ 4.00						\$ 4.00
Cost per Therm:							
Baseline Quantities	\$.38804	\$.25241	\$.64045	\$.00068	\$.03110	\$.47535	\$ 1.14758
Tier II	.47669	.25241	.72910	.00068	.03110	.47535	1.23623
GN-15-Secondary Residential Gas Service							
Basic Service Charge	\$ 6.00						\$ 6.00
Cost per Therm:	\$.80468	\$.25241	\$ 1.05709	\$.00068	\$.04525	\$.47535	\$ 1.57837
GN-20-Multi-Family Master-Metered Gas Service							
Basic Service Charge	\$ 25.00						\$ 25.00
Cost per Therm:							
Baseline Quantities	\$.66699	\$.25241	\$.91940	\$.00068	\$.04525	\$.47535	\$ 1.44068
Tier II	.77780	.25241	1.03021	.00068	.04525	.47535	1.55149
GN-25-Multi-Family Master-Metered Gas Service-Submetered							
Basic Service Charge	\$ 25.00						\$ 25.00
Cost per Therm:							
Baseline Quantities	\$.66699	\$.25241	\$.91940	\$.00068	\$.04525	\$.47535	\$ 1.44068
Tier II	.77780	.25241	1.03021	.00068	.04525	.47535	1.55149
Submetered Discount per Occupied Space	(\$11.01)						(\$11.01)
GN-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service							
Basic Service Charge	\$ 8.80						\$ 8.80
Cost per Therm:							
First 100	\$.30245	\$.25241	\$.55486	\$.00068	\$.03110	\$.47535	\$ 1.06199
Next 500	.21205	.25241	.46446	.00068	.03110	.47535	.97159
Next 2,400	.12405	.25241	.37646	.00068	.03110	.47535	.88359
Over 3,000	(.02112)	.25241	.23129	.00068	.03110	.47535	.73842
GN-40-Core General Gas Service							
Basic Service Charge	\$11.00						\$11.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:							
First 100	\$.56000	\$.25241	\$.81241	\$.00068	\$.04525	\$.47535	\$ 1.33369
Next 500	.44700	.25241	.69941	.00068	.04525	.47535	1.22069
Next 2,400	.33700	.25241	.58941	.00068	.04525	.47535	1.11069
Over 3,000	.15554	.25241	.40795	.00068	.04525	.47535	.92923
GN-50-Core Natural Gas Service for Motor Vehicles							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.09309	\$.25241	\$.34550	\$.00068	\$.04525	\$.47535	\$.86678

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

Schedule No. and Type of Change	Southwest Margin	Charges [3] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
				CPUC	PPP		
GN-60-Core Internal Combustion Engine Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.25455	\$.25241	\$.50696	\$.00068	\$.04525	\$.47535	\$ 1.02824
GN-66-Core Small Electric Power Generation Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.25455	\$.25241	\$.50696	\$.00068		\$.47535	\$.98299
GN-70-Noncore General Gas Transportation Service							
Basic Service Charge	\$100.00						\$100.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:	\$.15384	\$.03887	\$.19271	\$.00068	\$.04525		\$.23864
TFF-Transportation Franchise Fee Surcharge Provision							
TFF Surcharge per Therm							\$.00449
TDS – Transportation Distribution System Shrinkage Charge							
TDS Charge per Therm							\$.00266
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision							
MHPS Surcharge per Space per Month							\$.21000

[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 0.56%. 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:

	GN-10, GN-12, GN-15, GN-20, GN-25,	GN-35, GN-40, GN-50, GN-60, GN-66	GN-70
Upstream Interstate Charges			
Storage	\$.02289		R
Reservation	.19670		R/I
IRRAM Surcharge	.00004	\$.00004	N
FCAM Balancing Account Adjustment *	.03278	.03883	I
Total Rate Adjustment	\$.25241	\$.03887	

* The FCAM surcharge includes an amount of \$.03883 per therm related to the difference between Southwest Gas' authorized margin and recorded revenues intended to recover these costs.

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTH LAKE TAHOE DIVISION SCHEDULES [1]

Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
					CPUC	PPP		
SLT-10-Residential Gas Service								
Basic Service Charge	\$ 5.00							\$ 5.00
Cost per Therm:								
Baseline Quantities	\$.28997	\$.24772	\$.53769	\$.00068	\$.04525	\$.48173	\$ 1.06535	
Tier II	.37752	.24772	.62524	.00068	.04525	.48173	1.15290	
SLT-12-CARE Residential Gas Service								
Basic Service Charge	\$ 4.00							\$ 4.00
Cost per Therm:								
Baseline Quantities	\$.08609	\$.24772	\$.33381	\$.00068	\$.03110	\$.48173	\$.84732	
Tier II	.15613	.24772	.40385	.00068	.03110	.48173	.91736	
SLT-15-Secondary Residential Gas Service								
Basic Service Charge	\$ 6.00							\$ 6.00
Cost per Therm:	\$.40354	\$.24772	\$.65126	\$.00068	\$.04525	\$.48173	\$ 1.17892	
SLT-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	\$ 11.00							\$ 11.00
Cost per Therm:								
Baseline Quantities	\$.28997	\$.24772	\$.53769	\$.00068	\$.04525	\$.48173	\$ 1.06535	
Tier II	.37752	.24772	.62524	.00068	.04525	.48173	1.15290	
SLT-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	\$ 11.00							\$ 11.00
Cost per Therm:								
Baseline Quantities	\$.28997	\$.24772	\$.53769	\$.00068	\$.04525	\$.48173	\$ 1.06535	
Tier II	.37752	.24772	.62524	.00068	.04525	.48173	1.15290	
Submetered Discount per Occupied Space	(\$7.69)							(\$ 7.69)
SLT-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service								
Basic Service Charge	\$ 8.80							\$ 8.80
Cost per Therm:								
First 100	\$.17411	\$.24772	\$.42183	\$.00068	\$.03110	\$.48173	\$.93534	
Next 500	.12611	.24772	.37383	.00068	.03110	.48173	.88734	
Next 2,400	.07811	.24772	.32583	.00068	.03110	.48173	.83934	
Over 3,000	(.01464)	.24772	.23308	.00068	.03110	.48173	.74659	
SLT-40-Core General Gas Service								
Basic Service Charge	\$ 11.00							\$ 11.00
Transportation Service Charge	\$ 780.00							\$ 780.00
Cost per Therm:								
First 100	\$.40000	\$.24772	\$.64772	\$.00068	\$.04525	\$.48173	\$ 1.17538	
Next 500	.34000	.24772	.58772	.00068	.04525	.48173	1.11538	
Next 2,400	.28000	.24772	.52772	.00068	.04525	.48173	1.05538	
Over 3,000	.16406	.24772	.41178	.00068	.04525	.48173	.93944	
SLT-50-Core Natural Gas Service for Motor Vehicles								
Basic Service Charge	\$ 11.00							\$ 11.00
Cost per Therm:	\$.19275	\$.24772	\$.44047	\$.00068	\$.04525	\$.48173	\$.96813	

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTH LAKE TAHOE DIVISION SCHEDULES [1]

Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
				CPUC	PPP		
SLT-60-Core Internal Combustion Engine Gas Service							
Basic Service Charge	\$11.00						\$11.00
Cost per Therm:	\$.21951	\$.24772	\$.46723	\$.00068	\$.04525	\$.48173	\$.99489
SLT-66-Core Small Electric Power Generation Gas Service							
Basic Service Charge	\$ 11.00						\$11.00
Cost per Therm:	\$.21951	\$.24772	\$.46723	\$.00068		\$.48173	\$.94964
SLT-70-Noncore General Gas Transportation Service							
Basic Service Charge	\$100.00						\$100.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:	\$.15632	\$.03418	\$.19050	\$.00068	\$.04525		\$.23643
TFF-Transportation Franchise Fee Surcharge Provision							
TFF Surcharge per Therm							\$.00893
TDS-Transportation Distribution System Shrinkage Charge							
TDS Charge per Therm							\$.00270
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision							
MHPS Surcharge per Space per Month							\$.21000

[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 0.56%. 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:

	SLT-10, SLT-12, SLT-15, SLT-20, SLT-25,	SLT-35, SLT-40, SLT-50, SLT-60, SLT-66	SLT-70	
Upstream Interstate Charges				
Storage	\$.02289			R
Reservation	.19670			R/I
IRRAM Surcharge	.00004	\$.00004		N
FCAM Balancing Account Adjustment *	.02809	.03414		I
Total Rate Adjustment	\$.24772	\$.03418		

* The FCAM surcharge includes an amount of \$.03414 per therm related to the difference between Southwest Gas' authorized margin and recorded revenues intended to recover these costs.

SOUTHWEST GAS CORPORATION
P.O. Box 98510
Las Vegas, Nevada 89193-8510
California Gas Tariff

Canceling 44th, 10th, 1st Revised Cal. P.U.C. Sheet No. 72, 73, 74-77
43rd, 9th, Original Revised Cal. P.U.C. Sheet No. 72, 73, 74-77

HELD FOR FUTURE USE

Advice Letter No. 944
Decision No. 14-06-028

Issued by
Justin Lee Brown
Vice President

Date Filed June 18, 2014
Effective _____ T
Resolution No. _____ T

Schedule Nos. GS-10/GN-10/SLT-10

RESIDENTIAL GAS SERVICE

APPLICABILITY

Applicable to gas service to customers which consists of direct domestic gas usage in a residential dwelling for space heating, air conditioning, cooking, water heating, and other residential uses. This schedule is available only to primary residences.

TERRITORY

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

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

The baseline daily quantity in therms for all individually-metered residential uses are:

Climate Zone	Summer Season (May – October)	Winter Season (November – April)
Barstow	.39	1.71
Needles	.26	0.79
Victorville	.46	1.78
	Summer Season (June – September)	Winter Season (October – May)
Big Bear	.53	2.37
North Lake Tahoe	.66	2.63
South Lake Tahoe	.66	2.83
Truckee	.66	2.70

For billing purposes all quantities sold each month in excess of the baseline quantities shall be billed at the Tier II rate.

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Schedule No. GS-11

RESIDENTIAL AIR-CONDITIONING GAS SERVICE

APPLICABILITY

Applicable to gas service to customers which consists of direct domestic gas usage in a residential dwelling for air conditioning in conjunction with space heating, cooking, water heating, and other residential uses. This schedule is available as an option only to primary residences with installed natural gas air-conditioning systems for customers who would otherwise receive service pursuant to Schedule No. GS-10, Residential Gas Service of this California Gas Tariff.

TERRITORY

Throughout the Company's certificated gas service areas in its Southern California Division, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

The Tier I and summer season Tier II daily quantities in therms for all individually-metered residential uses are:

Southern California Division	Summer Season (May - October)		Winter Season (November - April)	
	Tier I	Tier II		
Barstow	.39	.13	1.71	C
Needles	.26	.05	0.79	C
Victorville	.46	.18	1.78	C
	Summer Season (June - September)		Winter Season (October - May)	
Big Bear	.53	.13	2.37	C

For billing purposes all summer season quantities sold each month in excess of the Tier II quantities shall be billed at the Gas Air-Conditioning rate, and all winter season quantities sold each month in excess of the Tier I quantities shall be billed at the Tier II rate.

Schedule Nos. GS-12/GN-12/SLT-12

CARE RESIDENTIAL GAS SERVICE

APPLICABILITY

Applicable to gas service to customers whose qualifying income does not exceed 200 percent of the Federal poverty level, pursuant to California Alternate Rates for Energy (CARE) program eligibility requirements. This service is available only to primary residences.

TERRITORY

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

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

The baseline daily quantity in therms for all individually-metered residential uses are:

Climate Zone	Summer Season (May – October)	Winter Season (November – April)	
Barstow	.39	1.71	
Needles	.26	0.79	C
Victorville	.46	1.78	C
	Summer Season (June – September)	Winter Season (October – May)	
Big Bear	.53	2.37	C
North Lake Tahoe	.66	2.63	C
South Lake Tahoe	.66	2.83	C
Truckee	.66	2.70	C

For billing purposes all quantities sold each month in excess of the baseline quantities shall be billed at the Tier II rate.

Schedule Nos. GS-20/GN-20/SLT-20

MULTI-FAMILY MASTER-METERED GAS SERVICE

APPLICABILITY

Applicable to gas service for cooking, water heating, space heating, and other residential usages supplied to multi-family accommodations through one meter on a single premise in accordance with Rule No. 18 of this California Gas Tariff. This schedule is closed to new installations.

TERRITORY

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

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

The baseline daily quantity in therms per residential unit are:

Climate Zone	Summer Season (May – October)	Winter Season (November – April)	
Barstow	.39	1.71	
Needles	.26	0.79	C
Victorville	.46	1.78	C
	Summer Season (June – September)	Winter Season (October – May)	
Big Bear	.53	2.37	C
North Lake Tahoe	.66	2.63	C
South Lake Tahoe	.66	2.83	C
Truckee	.66	2.70	C

For billing purposes all quantities sold each month in excess of the baseline quantities shall be billed at the Tier II rate.

Schedule Nos. GS-25/GN-25/SLT-25

MULTI-FAMILY MASTER-METERED GAS SERVICE – SUBMETERED

APPLICABILITY

This schedule is applicable to service for cooking, water heating, space heating, and other residential usages supplied to multi-family accommodations through one meter on a single premise and submetered to all individual tenants in accordance with Rule No. 18 of this California Gas Tariff. Pursuant to Assembly Bill No. 622 dated September 12, 1996, this schedule is closed to new installations for mobile home parks or manufactured housing communities for which construction has commenced on or after January 1, 1997.

TERRITORY

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

RATES

The commodity charge, basic service charge and submetering discount are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference. The submetering discount will be applied to each occupied submetered mobile home park space per month. However, in no instance shall the monthly bill be less than the minimum charge.

The baseline daily quantity in therms per residential unit are:

Climate Zone	Summer Season (May – October)	Winter Season (November – April)	
Barstow	.39	1.71	
Needles	.26	0.79	C
Victorville	.46	1.78	C
	Summer Season (June – September)	Winter Season (October – May)	
Big Bear	.53	2.37	C
North Lake Tahoe	.66	2.63	C
South Lake Tahoe	.66	2.83	C
Truckee	.66	2.70	C

For billing purposes all quantities sold each month in excess of the baseline quantities shall be billed at the Tier II rate.

Schedule No. GS-VIC

CITY OF VICTORVILLE NATURAL GAS SERVICE

APPLICABILITY

Applicable for natural gas service for resale to the City of Victorville Municipal Utility Services at the Southern California Logistics Airport, as specified in contracts 12016 and 12019.

RATES

The Customer shall pay the following charges to receive natural gas service under this schedule:

1. Basic Service Charge: The Basic Service Charge per month is the charge per meter as set forth in the currently effective Statement of Rates of this California Gas Tariff.
2. Transportation Service Charge: The Transportation Service Charge per month is the charge as set forth in the currently-effective Statement of Rates of this California Gas Tariff.
3. Volume Charge: An amount equal to the applicable Volume Charge per therm of gas received by the Company for the account of the Customer. These charges are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

Minimum Charge

The minimum charge per month is the Basic Service Charge plus the Transportation Service Charge, if applicable.

Schedule No. GS-VIC

CITY OF VICTORVILLE NATURAL GAS SERVICE
(Continued)

BILLING ADJUSTMENTS

Rates may be adjusted to reflect any applicable taxes, franchise or other fees, regulatory surcharges, and interstate or intrastate pipeline charges or penalties that may occur.

The number of therms to be billed shall be determined in accordance with Rule No. 2C of this California Gas Tariff.

In addition to the charges described above, the customer shall be responsible for any gas costs, taxes and/or fees incurred by the Company in taking delivery of customer secured natural gas from upstream suppliers.

CURTAILMENT OF SERVICE

Service under this schedule may be curtailed in accordance with the curtailment provisions of Rule No. 20 of this California Gas Tariff.

FORCE MAJEURE

Relief From Liability. Neither party shall be liable for damages to the other on account of "force majeure" occasioned by any act, omission or circumstances occasioned by or in consequence of any acts of God, strikes, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and people, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, depletion of or temporary failure of gas supply, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or not, and not within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to settle or prevent any strikes or other controversy with employees or with anyone purporting or seeking to represent employees shall not be considered to be a matter within the control of the party claiming suspension.

Liabilities Not Relieved. Neither the customer nor the Company shall be relieved from liability in the event of its concurring negligence or failure on its part to use due diligence to remedy the force majeure and remove the cause with all reasonable dispatch, nor shall such causes or contingencies affecting performance of any agreement relieve either party from its obligations to make payments when due in respect of gas theretofore delivered.

Schedule No. GS-VIC

CITY OF VICTORVILLE NATURAL GAS SERVICE
(Continued)

SPECIAL CONDITIONS

1. Definitions of the principal terms used in this schedule are contained in Rule No. 1 of this California Gas Tariff.
2. All rates and conditions are subject to revision and modification as a result of Commission order.
3. All terms and conditions of Rule No. 21 of this California Gas Tariff shall apply to the transportation of customer-secured natural gas under this schedule.
4. The Company shall offer intrastate transportation service only to customers whose volumes are purchased or received through (1) gas delivered to the Company interconnection with an interstate pipeline on a firm basis, (2) intrastate California supplies delivered directly into the Company's system, or (3) supplies which are delivered from the Company's storage facilities, provided that the Company has sufficient capacity to receive and redeliver all such volumes on a firm basis.
5. For its firm intrastate transportation service, the customer will receive full requirements service in order to serve its own core customers' requirements, on an aggregate basis. The customer must provide the Company sufficient information to establish the usage requirements of its designated full requirements load.
6. The customer's full requirements service loads are prohibited from being displaced through use of alternate fuels or bypass pipeline service.

Schedule No. GS-LUZ

LUZ SOLAR PARTNERS LTD. NATURAL GAS SERVICE

APPLICABILITY

Applicable for natural gas service to the LUZ Solar Partners Ltd. VIII and IX in Southern California, as specified in contracts 12003 and 12009.

RATES

The Customer shall pay the following charges to receive natural gas service under this schedule:

1. Basic Service Charge: The Basic Service Charge per month is the charge per meter as set forth in the currently effective Statement of Rates of this California Gas Tariff.
2. Volume Charge: An amount equal to the applicable Volume Charge per therm of gas received by the Company for the account of the Customer. These charges are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

Minimum Charge

The minimum charge per month is the Basic Service Charge plus the Transportation Service Charge, if applicable.

BILLING ADJUSTMENTS

Rates may be adjusted to reflect any applicable taxes, franchise or other fees, regulatory surcharges, and interstate or intrastate pipeline charges or penalties that may occur.

The number of therms to be billed shall be determined in accordance with Rule No. 2C of this California Gas Tariff.

In addition to the charges described above, the customer shall be responsible for any gas costs, taxes and/or fees incurred by the Company in taking delivery of customer secured natural gas from upstream suppliers.

CURTAILMENT OF SERVICE

Service under this schedule may be curtailed in accordance with the curtailment provisions of Rule No. 20 of this California Gas Tariff.

Schedule No. GS-LUZ

LUZ SOLAR PARTNERS LTD. NATURAL GAS SERVICE
(Continued)

FORCE MAJEURE

Relief From Liability. Neither party shall be liable for damages to the other on account of "force majeure" occasioned by any act, omission or circumstances occasioned by or in consequence of any acts of God, strikes, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and people, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, depletion of or temporary failure of gas supply, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or not, and not within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to settle or prevent any strikes or other controversy with employees or with anyone purporting or seeking to represent employees shall not be considered to be a matter within the control of the party claiming suspension.

Liabilities Not Relieved. Neither the customer nor the Company shall be relieved from liability in the event of its concurring negligence or failure on its part to use due diligence to remedy the force majeure and remove the cause with all reasonable dispatch, nor shall such causes or contingencies affecting performance of any agreement relieve either party from its obligations to make payments when due in respect of gas theretofore delivered.

SPECIAL CONDITIONS

1. Definitions of the principal terms used in this schedule are contained in Rule No. 1 of this California Gas Tariff.
2. All rates and conditions are subject to revision and modification as a result of Commission order.
3. All terms and conditions of Rule No. 21 of this California Gas Tariff shall apply to the transportation of customer-secured natural gas under this schedule.
4. The Company will take receipt of customer's gas from an interconnect with Pacific Gas and Electric Company and deliver the equivalent quantity of natural gas to the customer or for the account of the customer.
5. The customer's full requirements service loads are prohibited from being displaced through use of alternate fuels or bypass pipeline service.

Schedule No. G-PPPS

SURCHARGE TO FUND PUBLIC PURPOSE PROGRAMS (PPP)

APPLICABILITY

Applicable to all gas sales and transportation service excluding service for: electric generation including cogeneration, enhanced oil recovery, wholesale for resale to end users, natural gas produced in California and transported on a proprietary pipeline, and the consumption of natural gas which California is prohibited for taxing under the United States Constitution or the California Constitution.

TERRITORY

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

RATES

Customer Class	PPP SURCHARGE AMOUNT PER THERM			
	Non-CARE Customers		CARE Customers	
	Southern CA	Northern CA/ South Lake Tahoe	Southern CA	Northern CA/ South Lake Tahoe
Core *				
Residential	\$.16566	\$.04525	\$.03110	\$.03110
Commercial/Industrial	\$.16566	\$.04525	\$.03110	\$.03110
Gas Engine	\$.16566	\$.04525	N/A	N/A
Natural Gas Vehicle	\$.16566	\$.04525	N/A	N/A
Non-Core **				
Commercial/Industrial	\$.16566	\$.04525	N/A	N/A

* Residential service includes Rate Schedule Nos. GS/GN/SLT-10, -12, -15, -20, and -25; and GS-11. Commercial/Industrial service includes Rate Schedule Nos. GS/GN/SLT-35, -40, and -60. Natural Gas Vehicle service includes Rate Schedule No. GS-50/GN-50/SLT-50.

** Commercial/Industrial service includes Rate Schedule No. GS-70/GN-70/SLT-70.

The PPP surcharges are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

SOUTHWEST GAS CORPORATION
P.O. Box 98510
Las Vegas, Nevada 89193-8510
California Gas Tariff

Canceling _____ 1st Revised Cal. P.U.C. Sheet No. 145
_____ Original Cal. P.U.C. Sheet No. 145

LIST OF SPECIAL CONTRACTS AND DEVIATIONS

<u>Name and Location of Customer</u>	<u>Type or Class of Service</u>	<u>Execution Date</u>	<u>Commission Authorization Number and Date</u>	<u>Most Comparable Regular Tariff</u>	
				<u>Schedule No.</u>	<u>Contract Differences</u>
City of Victorville Victorville, California	Industrial	09-15-05	Advice Letter No. 744	GS-70/ GN-70/ SLT-70	Special Agreement

D

Advice Letter No. 944
Decision No. 14-06-028

Issued by
Justin Lee Brown
Vice President

Date Filed June 18, 2014
Effective _____
Resolution No. _____

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RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS

This Rule describes the general terms and conditions that apply whenever the Company transports Customer-Secured Gas through its system.

A. CHARACTER OF SERVICE

1. The basic transportation service rendered under Schedule Nos. GN-T, GS-70/ GN-70/SLT-70, GS-VIC, and GS-LUZ shall consist of:
 - a. The receipt by the Company for the account of the customer of gas at the interconnection between the Company, and its upstream pipeline supplier [herein called receipt point(s)].
 - b. The transportation of the customer's gas through the Company's system for the account of the customer; and
 - c. The delivery of the customer's gas after transportation by the Company for the account of the customer at the point(s) of delivery into the customer's facility.
2. Core transportation customers in the Company's California service areas, including groups aggregating core loads, will be allocated a pro rata share of the gas storage services that are available to the Company. The Company will inform the customer or Aggregator of the monthly and daily storage entitlement available to that customer or group.

Gas may be injected into storage from April 1 to October 31 and may be withdrawn from storage from November 1 to March 31. The customer must inform the Company of the customer's storage injection schedule by the 23rd day of the month prior to actual gas injection. Daily storage injection nominations may not exceed 110% percent of the month's average daily storage injection quantity. Customers are not required to provide a monthly storage withdrawal nomination, but must provide the Company an estimate of the quantity expected to be withdrawn each month. Daily nominations for storage injections and withdrawals require a 48 hour advance notice.

Charges for this storage service are included as the Upstream Storage Charges contained in the Statement of Rates applicable to the Southern and Northern California Divisions and the South Lake Tahoe District. In accordance with Section G.4 of this Rule, the customer shall reimburse the Company for any additional charges incurred by the Company in conjunction with the customer's use of storage services.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

A. CHARACTER OF SERVICE (Continued)

3. The services provided under Schedule Nos. GN-T, GS-70/GN-70/SLT-70, GS-VIC, and GS-LUZ shall be provided on a best efforts basis. The Company may curtail or interrupt service due to operating conditions or conditions of *force majeure*. In the event of curtailment or interruption of service, the Company shall provide service as follows:
- a. The Company shall provide the customer with as much advance notice as is practical of any curtailment or interruption of service;
 - b. The customer's service under Schedule Nos. GN-T, GS-70/GN-70/SLT-70, GS-VIC, and GS-LUZ shall be curtailed in accordance with Rule No. 20 of this California Gas Tariff; and
 - c. The Company may, to the extent feasible, continue to receive the customer's gas at the receipt point(s) on a scheduled basis during the period of curtailment or interruption, and shall, to the extent feasible, redeliver such gas at the point(s) of delivery. For the period of curtailment or interruption, the Company may waive any payments that may otherwise be due pursuant to Section D hereof, to the extent that such payments are caused by the curtailment or interruption.
4. Gas transported under Schedule Nos. GN-T, GS-70/GN-70/SLT-70, GS-VIC, and GS-LUZ shall be for use only by the customer, unless the Commission has specifically authorized the customer otherwise to resell such transported gas. Service under the provisions of Schedule No. GN-T shall not constitute the dedication of the Company's pipeline system or any portion thereof to the customer.

B. GAS SPECIFICATIONS

1. Unless otherwise agreed to by both parties, the gas delivered to the Company must meet the quality specifications required by the Company's upstream pipeline supplier(s).

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RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

G. BILLING AND PAYMENT (Continued)

5. Periodically, volume adjustments may be made by the Company's Supplier(s), the customer's agent or the Aggregator. Should resulting adjustments to customer bills be necessary, such adjustments will be applied during the month in which the volumes were delivered to the customer for the purposes of determining the applicability of the provisions of Schedule Nos. GN-T, GS-70/GN-70/SLT-70, GS-VIC, and GS-LUZ.

H. ESTABLISHING TRANSPORTATION SERVICE

1. Requests for transportation hereunder shall be made by, and shall be deemed to be complete upon, the customer providing the following information to the Company:
- a. Point(s) of Delivery — Point(s) of delivery by the Company to the customer.
 - b. Gas Quantities — The Maximum Daily Quantity (MDQ) applicable to each receipt point(s) and the maximum quantity per day applicable to each point(s) of delivery, and the estimated total quantities to be received and transported over the delivery period stated individually in terms for each receipt point and each point of delivery.
 - c. Term of Service —
 - (i) Date service requested to commence; and
 - (ii) Date service requested to terminate.
 - d. Performance — A letter from the customer certifying that the customer has or will have title to the gas to be delivered to the Company for transportation and has entered into or will enter into those arrangements necessary to assure all upstream transportation will be in place prior to the commencement of service under a Service Agreement. The customer's agent or Aggregator, if any, must be named.
2. Upon receipt of all of the information specified above, the Company shall prepare and tender to the customer for execution a Service Agreement in the form contained in this California Gas Tariff. If the customer fails to execute the Service Agreement within 30 days of the date tendered, the customer's request shall be deemed null and void. A 30-day prior written notice by core aggregation customers or the respective Aggregator is required for cancellation of a service agreement for Core Aggregation Transportation service.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

I. CUSTOMER'S CREDITWORTHINESS

The Company shall not be required to perform or to continue transportation service under Schedules Nos. GS-70/GN-70/SLT-70, GN-T, GS-VIC, and GS-LUZ on behalf of any customer who is or has become insolvent or who, at the Company's request, fails within a reasonable period to demonstrate creditworthiness; provided, however, such customer may receive transportation service under Schedule Nos. GS-70/GN-70/SLT-70, GN-T, GS-VIC, and GS-LUZ if the customer prepays for such service or furnishes good and sufficient security, as determined by the Company in its reasonable discretion, an amount equal to the cost of performing the service requested by the customer for a six-month period. For purposes of providing transportation service, the insolvency of a customer shall be evidenced by the filing by such customer or any parent entity thereof (hereinafter collectively referred to as the customer) of a voluntary petition in bankruptcy or the entry of a decree or order by a court having jurisdiction in the premises adjudging the customer as bankrupt or insolvent, or approving as properly filed a petition seeking reorganization, arrangement, adjustment or composition of or in respect of the customer under the Federal Bankruptcy Act or any other applicable federal or state law, or appointing a receiver, liquidator, assignee, trustee, sequestrator (or other similar official) of the customer or of any substantial part of its property, or the ordering of the winding-up or liquidation of its affairs, with said order or decree continuing unstayed and in effect for a period of 60 consecutive days.

J. FACILITY ADDITIONS

Any facilities which must be installed by the Company to serve the customer will be constructed in accordance with the Rules included in this California Gas Tariff. Should telemetering facilities be required now, or in the future, by the Company to perform transportation service, such facilities will be installed at the customer's expense.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

M. CORE AGGREGATION TRANSPORTATION (CAT) PROGRAM (Continued)

5. Termination of Service (Customer) (Continued)

- f. If the total annual load of a group of customers served by an Aggregator falls below the minimum 250,000 therms per year requirement to qualify for CAT service, the Aggregator shall have 30 days to secure additional customers and to submit to the Company a Utility Authorization for Core Aggregation Transportation Service (Form 881.0) from each additional customer sufficient to continue to qualify for CAT service.
- g. Parties remain responsible for any charges associated with CAT service provided prior to cancellation of the Utility Authorization, even if charges are billed after cancellation of the Utility Authorization.

N. OTHER PROCEDURES

The Company reserves the right to impose, at any time, any reasonable operating conditions upon the transportation of the customer's gas which the Company, in its sole good faith judgment, deems necessary to maintain the safe and efficient operation of its distribution system, or to make the operating terms and conditions of service hereunder compatible with those of the supplier. Additionally, the customer and the Company shall comply with any operational conditions or constraints imposed by the upstream pipeline service provider.

O. RULES AND REGULATIONS

Except as qualified in this rule, all other Rules and Regulations of the Company's California Gas Tariff are applicable to Schedule Nos. GN-T, GS-70/GN-70/SLT-70, GS-VIC, and GS-LUZ and are hereby made a part hereof.