

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



December 19, 2014

Advice Letter 960

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

**Subject: To Adjust Rates to Recover SWGC's 2015 Post Test-Year
Margin Revenue in Compliance with D.14-06-028**

Dear Mr. Brown:

Advice Letter 960 is effective December 26, 2014.

Sincerely,

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

Edward Randolph
Director, Energy Division



SOUTHWEST GAS CORPORATION

Justin Lee Brown , Vice President/Regulation and Public Affairs

November 26, 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. 960

Enclosed herewith are an original and one (1) copy of Southwest Gas Corporation's Advice Letter No. 960, together with California Gas Tariff Sheet Nos. 18, 65-66, and 68-71.

Sincerely,



Justin Lee Brown
Vice President/Regulation & Public Affairs

JLB:kt
Enclosures



SOUTHWEST GAS CORPORATION

Advice Letter No. 960

November 26, 2014

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

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

California Gas Tariff

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
4th Revised Sheet No. 18	Preliminary Statement (Continued)	3rd Revised Sheet No. 18
52nd Revised Sheet No. 65	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	49th Revised Sheet No. 65
52nd Revised Sheet No. 66	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	49th Revised Sheet No. 66
52nd Revised Sheet No. 68	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	49th Revised Sheet No. 68
52nd Revised Sheet No. 69	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	49th Revised Sheet No. 69
19th Revised Sheet No. 70	Statement of Rates - Effective Rates Applicable to South Lake Tahoe Division Schedules	16th Revised Sheet No. 70
52nd Revised Sheet No. 71	Statement of Rates - Effective Rates Applicable to South Lake Tahoe Division Schedules	49th Revised Sheet No. 71

Purpose

The purpose of this filing is to adjust rates applicable to Southwest Gas' Southern California, Northern California, and South Lake Tahoe Divisions to recover the Company's 2015 Post Test-Year margin revenue in compliance with Decision (D.)14-06-028. These adjustments result in increases of \$1,753,045, \$485,904, and \$242,715 in Southwest Gas' Southern California, Northern California, and South Lake Tahoe Divisions, respectively.

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Effective Date

Southwest Gas believes this Advice Letter is subject to Energy Division disposition and should be classified as Tier 2 (effective after Energy Division approval) pursuant to General Order (G.O.) 96-B. Southwest Gas respectfully requests the rate changes proposed herein be approved December 26, 2014, which is 30 days from the date of filing, with rates effective January 1, 2015.

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 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 and faxed to:

Mr. Justin Lee Brown
Vice President/Regulation & Public Affairs
Southwest Gas Corporation
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Facsimile: 702-364-3452

Notice

Pursuant to Energy Industry Rule 3.1(1), Southwest Gas is exempt from the notice requirements set forth in General Rule 4.2 in G.O. 96-B since the annual attrition adjustments proposed herein were previously authorized in D.14-06-028.

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Advice Letter No. 960
Page 3
November 26, 2014

Service

In accordance with G.O. 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.

Communications regarding this filing should be directed to:

Valerie J. Ontiveroz
Regulatory Manager/California
Southwest Gas Corporation
P.O. Box 98510
Las Vegas, NV 89193-8510
Telephone: 702-876-7323
E-mail: valerie.ontiveroz@swgas.com

Respectfully submitted,

SOUTHWEST GAS CORPORATION

By

A handwritten signature in blue ink, appearing to read "Justin Lee Brown", written over a horizontal line.

Justin Lee Brown

Attachments

DISTRIBUTION SERVICE LIST

Advice Letter No. 960

In accordance with GO 96-B, General Rule 4.3

The following individuals or entities have been served by regular, first-class mail:

Tariff Regulation
Pacific Gas & Electric Company
77 Beale Street, Room 1001
San Francisco, CA 94177

Lee Schavrien
Regulatory Affairs, Room 10A
San Diego Gas & Electric Company
P.O Box 1831
San Diego, CA 92112

Tariff Administration
Regulatory Affairs
Sempra Energy
555 West 5th Street, M.L. 14D6
Los Angeles, CA 90013-1011

Joe Como, Acting Director
Office of Ratepayer Advocates
California Public Utilities Commission
505 Van Ness Avenue, 4th Floor
San Francisco, CA 94105

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

Southern California Gas Company
tariff@socalgas.com

Robert M. Pocta
Office of Ratepayer Advocates
California Public Utilities Commission
rmp@cpuc.ca.gov

Nathanial Skinner
Office of Ratepayer Advocates
California Public Utilities Commission
nws@cpuc.ca.gov

Pearlie Sabino
Office of Ratepayer Advocates
California Public Utilities Commission
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 GAS
 PLC HEAT WATER

Contact Person: **Valerie Ontiveroz**

Phone #: **(702) 876-7323**

E-mail: **Valerie.ontiveroz@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) #: **960**

Subject of AL: **To adjust rates to recover Southwest Gas' 2015 Post Test-Year margin revenue in compliance with D.14-06-028.**

Keywords (choose from CPUC listing): **Attrition**

AL filing type: Monthly Quarterly Annual 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 No

Tier Review Level? 1 2 3

Requested effective date: **AL Approval January 1, 2015**

No. of tariff sheets: **8 in CA Gas Tariff**

Estimated system annual revenue effect: (%): **Increases of So. CA 1.35%; No. CA 1.38%; So. Lake Tahoe 0.96%**

Estimated system average rate effect (%): **Increases of So. CA 1.35%; No. CA 1.38%; So. Lake Tahoe 0.96%**

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: **Not applicable**

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

Pending advice letters that revise the same tariff sheets: **Advice Letter No. 958; Advice Letter No. 959**

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
 E-mail: edtariffunit@cpuc.ca.gov**

**Utility Info (including e-mail)
 Mr. Justin Lee Brown,
 Vice President/ Regulation & Public Affairs
 Southwest Gas Corporation
 P. O. Box 98510
 Las Vegas, NV 89193-8510
 E-mail: justin.brown@swgas.com
 Facsimile: 702-364-3452**

¹ Discuss in AL if more space is needed.

PRELIMINARY STATEMENT
(Continued)

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

9F. ACCOUNTING PROCEDURE (Continued)

ANNUAL 2015 MARGIN

	<u>Southern California</u>	<u>Northern California</u>	<u>South Lake Tahoe</u>
January	\$ 9,213,164	\$ 2,715,230	\$ 1,162,549
February	\$ 8,027,732	\$ 2,447,108	\$ 1,079,181
March	\$ 6,932,879	\$ 2,242,298	\$ 1,007,707
April	\$ 5,153,361	\$ 1,812,707	\$ 857,704
May	\$ 4,149,052	\$ 1,354,125	\$ 692,682
June	\$ 4,475,020	\$ 1,034,225	\$ 572,597
July	\$ 4,010,784	\$ 717,259	\$ 461,924
August	\$ 4,088,389	\$ 637,089	\$ 432,081
September	\$ 4,350,769	\$ 678,621	\$ 451,223
October	\$ 3,225,067	\$ 850,053	\$ 554,011
November	\$ 4,464,680	\$ 1,403,330	\$ 771,574
December	\$ 7,409,252	\$ 2,263,110	\$ 1,025,500
<u>Total</u>	<u>\$ 65,500,149</u>	<u>\$ 18,155,154</u>	<u>\$ 9,068,733</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.

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	\$.62467	\$.21503	\$.83970	\$.00068	\$.07262	\$.45023	\$ 1.36323
Tier II	.79594	.21503	1.01097	.00068	.07262	.45023	1.53450
GS-11-Residential Air-Conditioning Gas Service							
Basic Service Charge	\$ 5.00						\$ 5.00
Cost per Therm:							
Tier I	\$.62467	\$.21503	\$.83970	\$.00068	\$.07262	\$.45023	\$ 1.36323
Tier II	.79594	.21503	1.01097	.00068	.07262	.45023	1.53450
Air-Conditioning	.31234	.21503	.52737	.00068	.07262	.45023	1.05090
GS-12-CARE Residential Gas Service							
Basic Service Charge	\$ 4.00						\$ 4.00
Cost per Therm:							
Baseline Quantities	\$.36668	\$.21503	\$.58171	\$.00068	\$.02091	\$.45023	\$ 1.05353
Tier II	.50370	.21503	.71873	.00068	.02091	.45023	\$ 1.19055
GS-15-Secondary Residential Gas Service							
Basic Service Charge	\$ 6.00						\$ 6.00
Cost per Therm:	\$.96587	\$.21503	\$ 1.18090	\$.00068	\$.07262	\$.45023	\$ 1.70443
GS-20-Multi-Family Master-Metered Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:							
Baseline Quantities	\$.62467	\$.21503	\$.83970	\$.00068	\$.07262	\$.45023	\$ 1.36323
Tier II	.79594	.21503	1.01097	.00068	.07262	.45023	1.53450
GS-25 -Multi-Family Master-Metered Gas Service-Submetered							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:							
Baseline Quantities	\$.62467	\$.21503	\$.83970	\$.00068	\$.07262	\$.45023	\$ 1.36323
Tier II	.79594	.21503	1.01097	.00068	.07262	.45023	1.53450
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	\$.32727	\$.21503	.54230	\$.00068	\$.02091	\$.45023	\$ 1.01412
Next 500	.20397	.21503	.41900	.00068	.02091	.45023	\$.89082
Next 2,400	.10533	.21503	.32036	.00068	.02091	.45023	\$.79218
Over 3,000	(.02199)	.21503	.19304	.00068	.02091	.45023	\$.66486
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	\$.57540	\$.21503	\$.79043	\$.00068	\$.07262	\$.45023	\$ 1.31396
Next 500	.42128	.21503	.63631	.00068	.07262	.45023	1.15984
Next 2,400	.29798	.21503	.51301	.00068	.07262	.45023	1.03654
Over 3,000	.13883	.21503	.35386	.00068	.07262	.45023	.87739

Advice Letter No. 960
Decision No. _____

Issued by
Justin Lee Brown
Vice President

Date Filed November 26, 2014
Effective _____
Resolution No. _____

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-50-Core Natural Gas Service for Motor Vehicles							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.11199	\$.21503	\$.32702	\$.00068	\$.07262	\$.45023	\$.85055
GS-60-Core Internal Combustion Engine Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.16584	\$.21503	\$.38087	\$.00068	\$.07262	\$.45023	\$.90440
GS-LUZ-Solar Electric Generation Gas Service							
Basic Service Charge	\$50.00						\$50.00
Cost per Therm:	\$.04800	\$.00000	\$.04800	\$.00068			\$.04868
GS-66-Core Small Electric Power Generation Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.23008	\$.21503	\$.44511	\$.00068		\$.45023	\$.89602
GS-70-Noncore General Gas Transportation Service							
Basic Service Charge	\$100.00						\$100.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:	\$.12099	\$.14852	\$.26951	\$.00068	\$.07262		\$.34281
GS-VIC City of Victorville Gas Service							
Basic Service Charge	\$11.00						\$ 11.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:	\$.34024	\$.21496	\$.55520	\$.00068		\$.45023	\$ 1.00611
TFF-Transportation Franchise Fee Surcharge Provision							
TFF Surcharge per Therm							\$.00488
TDS – Transportation Distribution System Shrinkage Charge							
TDS Charge per Therm							\$.00342
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision							
MHPS Surcharge per Space per Month							\$.21000

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	\$.68838	\$.25241	\$.94079	\$.00068	\$.03345	\$.43902		\$ 1.41394
Tier II	.79919	.25241	1.05160	.00068	.03345	.43902		1.52475
GN-12-CARE Residential Gas Service								
Basic Service Charge	\$ 4.00							\$ 4.00
Cost per Therm:								
Baseline Quantities	\$.41242	\$.25241	\$.66483	\$.00068	\$.02091	\$.43902		\$ 1.12544
Tier II	.50107	.25241	.75348	.00068	.02091	.43902		1.21409
GN-15-Secondary Residential Gas Service								
Basic Service Charge	\$ 6.00							\$ 6.00
Cost per Therm:	\$.82966	\$.25241	\$ 1.08207	\$.00068	\$.03345	\$.43902		\$ 1.55522
GN-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	\$25.00							\$25.00
Cost per Therm:								
Baseline Quantities	\$.68838	\$.25241	\$.94079	\$.00068	\$.03345	\$.43902		\$ 1.41394
Tier II	.79919	.25241	1.05160	.00068	.03345	.43902		1.52475
GN-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	\$25.00							\$25.00
Cost per Therm:								
Baseline Quantities	\$.68838	\$.25241	\$.94079	\$.00068	\$.03345	\$.43902		\$ 1.41394
Tier II	.79919	.25241	1.05160	.00068	.03345	.43902		1.52475
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	\$.32203	\$.25241	\$.57444	\$.00068	\$.02091	\$.43902		\$ 1.03505
Next 500	.22915	.25241	.48156	.00068	.02091	.43902		.94217
Next 2,400	.13873	.25241	.39114	.00068	.02091	.43902		.85175
Over 3,000	(.00697)	.25241	.24544	.00068	.02091	.43902		.70605
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	\$.57540	\$.25241	\$.82781	\$.00068	\$.03345	\$.43902		\$ 1.30096
Next 500	.45929	.25241	.71170	.00068	.03345	.43902		1.18485
Next 2,400	.34627	.25241	.59868	.00068	.03345	.43902		1.07183
Over 3,000	.16415	.25241	.41656	.00068	.03345	.43902		.88971
GN-50-Core Natural Gas Service for Motor Vehicles								
Basic Service Charge	\$25.00							\$25.00
Cost per Therm:	\$.09577	\$.25241	\$.34818	\$.00068	\$.03345	\$.43902		\$.82133

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:	\$.26352	\$.25241	\$.51593	\$.00068	\$.03345	\$.43902	\$.98908
GN-66-Core Small Electric Power Generation Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.26155	\$.25241	\$.51396	\$.00068		\$.43902	\$.95366
GN-70-Noncore General Gas Transportation Service							
Basic Service Charge	\$100.00						\$100.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:	\$.15903	\$.03887	\$.19790	\$.00068	\$.03345		\$.23203
TFF-Transportation Franchise Fee Surcharge Provision							
TFF Surcharge per Therm							\$.00541
TDS - Transportation Distribution System Shrinkage Charge							
TDS Charge per Therm							\$.00246
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		
Reservation	.19670		
IRRAM Surcharge	.00004	\$.00004	
FCAM Balancing Account Adjustment *	.03278	.03883	
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	\$.30035	\$.24772	\$.54807	\$.00068	\$.03345	\$.43902	\$ 1.02122
Tier II	.38789	.24772	.63561	.00068	.03345	.43902	1.10876
SLT-12-CARE Residential Gas Service							
Basic Service Charge	\$ 4.00						\$ 4.00
Cost per Therm:							
Baseline Quantities	\$.10293	\$.24772	\$.35065	\$.00068	\$.02091	\$.43902	\$.81126
Tier II	.17296	.24772	.42068	.00068	.02091	.43902	.88129
SLT-15-Secondary Residential Gas Service							
Basic Service Charge	\$ 6.00						\$ 6.00
Cost per Therm:	\$.41738	\$.24772	\$.66510	\$.00068	\$.03345	\$.43902	\$ 1.13825
SLT-20-Multi-Family Master-Metered Gas Service							
Basic Service Charge	\$ 11.00						\$ 11.00
Cost per Therm:							
Baseline Quantities	\$.30035	\$.24772	\$.54807	\$.00068	\$.03345	\$.43902	\$ 1.02122
Tier II	.38789	.24772	.63561	.00068	.03345	.43902	1.10876
SLT-25-Multi-Family Master-Metered Gas Service-Submetered							
Basic Service Charge	\$ 11.00						\$ 11.00
Cost per Therm:							
Baseline Quantities	\$.30035	\$.24772	\$.54807	\$.00068	\$.03345	\$.43902	\$ 1.02122
Tier II	.38789	.24772	.63561	.00068	.03345	.43902	1.10876
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	\$.19145	\$.24772	\$.43917	\$.00068	\$.02091	\$.43902	\$.89978
Next 500	.14213	.24772	.38985	.00068	.02091	.43902	.85046
Next 2,400	.09281	.24772	.34053	.00068	.02091	.43902	.80114
Over 3,000	(.00028)	.24772	.24744	.00068	.02091	.43902	.70805
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	\$.41100	\$.24772	\$.65872	\$.00068	\$.03345	\$.43902	\$ 1.13187
Next 500	.34935	.24772	.59707	.00068	.03345	.43902	1.07022
Next 2,400	.28770	.24772	.53542	.00068	.03345	.43902	1.00857
Over 3,000	.17133	.24772	.41905	.00068	.03345	.43902	.89220
SLT-50-Core Natural Gas Service for Motor Vehicles							
Basic Service Charge	\$ 11.00						\$ 11.00
Cost per Therm:	\$.19809	\$.24772	\$.44581	\$.00068	\$.03345	\$.43902	\$.91896

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:	\$.22555	\$.24772	\$.47327	\$.00068	\$.03345	\$.43902	\$.94642
SLT-66-Core Small Electric Power Generation Gas Service							
Basic Service Charge	\$ 11.00						\$11.00
Cost per Therm:	\$.22555	\$.24772	\$.47327	\$.00068		\$.43902	\$.91297
SLT-70-Noncore General Gas Transportation Service							
Basic Service Charge	\$100.00						\$100.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:	\$.16163	\$.03418	\$.19581	\$.00068	\$.03345		\$.22994
TFF-Transportation Franchise Fee Surcharge Provision							
TFF Surcharge per Therm							\$.00541
TDS-Transportation Distribution System Shrinkage Charge							
TDS Charge per Therm							\$.00246
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-35,	
	SLT-12,	SLT-40,	
	SLT-15,	SLT-50,	
	SLT-20,	SLT-60,	
	SLT-25,	SLT-66	SLT-70
Upstream Interstate Charges			
Storage	\$.02289		
Reservation	.19670		
IRRAM Surcharge	.00004	\$.00004	
FCAM Balancing Account Adjustment *	.02809	.03414	
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.

Advice Letter No. 960

Workpapers

(Schedule 1)

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
2015 POST-TEST YEAR ADJUSTED AUTHORIZED MARGIN**

Line No.	Description (a)	2014 (b)	2015 (c)	Line No.
1	Previous Year's Authorized Margin [1]		\$ 63,747,104	1
2	Post-Test Year Adjustment Percent [2]		2.75%	2
3	Post-Test Year Adjustment Dollars		<u>\$ 1,753,045</u>	3
4	Authorized Margin [1],[2]	\$ 63,747,104	<u>\$ 65,500,149</u>	4
5	ATM Cost of Capital Adjustment		<u>\$ 0</u>	5
6	Adjusted Authorized Margin		<u>\$ 65,500,149</u>	6
7	Special Contract Gas Service	<u>\$ 22,379</u>	<u>\$ 22,379</u>	7
8	Total Authorized Margin Amount	<u><u>\$ 63,769,483</u></u>	<u><u>\$ 65,522,528</u></u>	8

[1] Does not include Special Contract Gas Service Amounts.

[2] Approved by Commission in Order D.14-06-028.

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
POST TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014**

Line No.	Rate Schedule / Description (a)	Schedule No. (b)	Number of Bills (c)	Volumes (Therms) (d)	2014 Authorized Margin [1] Rates (e)	Revenues (f)	2015 Authorized Margin Rates (g)	Revenues (h)	Class Margin Requirement (i)	Line No.
Residential Gas Service										
1	Basic Service Charge	GS-10	1,534,970		\$ 5.00	\$ 7,674,850	\$ 5.00	\$ 7,674,850		1
2	Commodity Charge	GS-12			\$0.60337	\$25,530,516	\$0.62467	\$26,431,895		2
3	Baseline Quantities			42,313,225	\$0.77464	\$15,132,800	\$0.79594	\$15,548,951		3
4	Tier II			19,535,277	\$0.77464	\$15,132,800	\$0.79594	\$15,548,951		4
	Total Residential Gas Service		1,534,970	61,848,502		\$48,338,166		\$49,655,696		
Residential Air-Conditioning Gas Service										
5	Basic Service Charge	GS-11	0		\$ 5.00	\$ 0	\$ 5.00	\$ 0		5
6	Commodity Charge				\$0.60337	\$ 0	\$0.62467	\$ 0		6
7	Baseline Quantities			0	\$0.77464	\$ 0	\$0.79594	\$ 0		7
8	Tier II			0	\$0.77464	\$ 0	\$0.79594	\$ 0		8
9	Air Conditioning			0	\$0.32301	\$ 0	\$0.31234	\$ 0		9
	Total Residential Air-Conditioning Gas Service		0	0		\$ 0		\$ 0		
Secondary Residential Gas Service										
10	Basic Service Charge	GS-15	92,030		\$ 6.00	\$ 552,180	\$ 6.00	\$ 552,180		10
11	Commodity Charge				\$0.93527	\$ 2,906,835	\$0.96587	\$ 3,001,958		11
12	All Usage			3,108,030	\$0.93527	\$ 2,906,835	\$0.96587	\$ 3,001,958		12
	Total Secondary Residential Gas Service		92,030	3,108,030		\$ 3,459,015		\$ 3,554,138		
13	Total Residential Gas Service		1,627,000	64,956,532		\$51,797,181		\$53,209,834		13
Multi-Family Master-Metered Gas Service										
14	Basic Service Charge	GS-20	240		\$ 25.00	\$ 6,000	\$ 25.00	\$ 6,000		14
15	Commodity Charge				\$0.60337	\$ 89,891	\$0.62467	\$ 93,064		15
16	Baseline Quantities			148,981	\$0.60337	\$ 89,891	\$0.62467	\$ 93,064		16
17	Tier II			47,412	\$0.77464	\$ 36,727	\$0.79594	\$ 37,737		17
	Total Multi-Family Master-Metered Gas Service		240	196,393		\$ 132,618		\$ 136,801	\$ 136,801	
Multi-Family Master-Metered Gas Service - Submetered										
18	Basic Service Charge	GS-25	540		\$ 25.00	\$ 13,500	\$ 25.00	\$ 13,500		18
19	Submeter Discount		32,520		\$ (7.69)	\$ (250,079)	\$ (7.69)	\$ (250,079)		19
20	Commodity Charge				\$0.60337	\$ 605,571	\$0.62467	\$ 626,952		20
21	Baseline Quantities			1,003,649	\$0.60337	\$ 605,571	\$0.62467	\$ 626,952		21
22	Tier II			196,318	\$0.77464	\$ 152,076	\$0.79594	\$ 156,258		22
	Total Multi-Family Master-Metered Gas Service - Submetered		540	1,199,967		\$ 521,068		\$ 546,630	\$ 546,630	
23	Total Multi-Family Master-Metered Gas Service		780	1,396,360		\$ 653,686		\$ 683,432		23
Core General Gas Service										
24	Basic Service Charge	GS-35	73,730		\$ 11.00	\$ 811,030	\$ 11.00	\$ 811,030		24
25	Transportation Service Charge	GS-40	12		\$ 780.00	\$ 9,360	\$ 780.00	\$ 9,360		25
26	Commodity Charge				\$0.56000	\$ 1,913,957	\$0.57540	\$ 1,966,591		26
27	First 100			3,417,780	\$0.41000	\$ 2,442,789	\$0.42128	\$ 2,509,965		27
28	Next 500			5,958,021	\$0.29000	\$ 1,417,573	\$0.29798	\$ 1,456,557		28
29	Next 2400			4,888,184	\$0.12908	\$ 469,511	\$0.13883	\$ 504,992		29
30	Over 3000			3,637,366	\$0.12908	\$ 469,511	\$0.13883	\$ 504,992		30
	Total Core General Gas Service		73,730	17,901,351		\$ 7,064,220		\$ 7,258,485	\$ 7,258,485	
Core Natural Gas Service for Motor Vehicles										
31	Basic Service Charge	GS-50	48		\$ 25.00	\$ 1,200	\$ 25.00	\$ 1,200		31
32	Commodity Charge				\$0.10895	\$ 79,994	\$0.11199	\$ 82,227		32
	All Usage			734,243	\$0.10895	\$ 79,994	\$0.11199	\$ 82,227		32
33	Total Core Natural Gas Service for Motor Vehicles		48	734,243		\$ 81,194		\$ 83,427	\$ 83,427	33

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
POST TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014**

Line No.	Rate Schedule / Description (a)	Schedule No. (b)	Number of Bills (c)	Volumes (Therms) (d)	2014 Authorized Rates (e)	2014 Authorized Revenues [1] (f)	2015 Authorized Rates (g)	2015 Authorized Revenues (h)	Class Margin Requirement (i)	Line No.
34	Core Internal Combustion Engine Gas Service	GS-60	132		\$ 25.00	\$ 3,300	\$ 25.00	\$ 3,300		34
	Basic Service Charge									
	Commodity Charge									
35	All Usage			251,790	\$ 0.16105	\$ 40,550	\$ 0.16584	\$ 41,756		35
36	Total Core Internal Combustion Engine Gas Service		132	251,790		\$ 43,850		\$ 45,056	\$ 45,056	36
	Solar Electric Generation Gas Service	GS-LUZ	24		\$ 50.00	\$ 1,200	\$ 50.00	\$ 1,200		37
	Basic Service Charge									
	Commodity Charge									
38	All Usage			9,694,392	\$ 0.04671	\$ 452,841	\$ 0.04800	\$ 465,327		38
39	Total Solar Electric Generation Gas Service		24	9,694,392		\$ 454,041		\$ 466,527	\$ 466,527	39
	Core Small Electric Power Generation Gas Service	GS-66	12		\$ 25.00	\$ 300	\$ 25.00	\$ 300		40
	Basic Service Charge									
	Commodity Charge									
41	All Usage			236	\$ 0.22134	\$ 52	\$ 0.23008	\$ 54		41
42	Total Core Small Electric Power Generation Gas Service		12	236		\$ 352		\$ 354	\$ 394	42
	Noncore General Gas Transportation Service	GS-70	156		\$ 100.00	\$ 15,600	\$ 100.00	\$ 15,600		43
	Basic Service Charge									
	Transportation Service Charge									
	Commodity Charge									
44	All Usage			8,336,330	\$ 0.11403	\$ 950,592	\$ 0.12099	\$ 1,008,590		45
45	Total Noncore General Gas Transportation Service		156	8,336,330		\$ 1,087,872		\$ 1,117,790	\$ 1,117,788	46
	City of Victorville Gas Service	GS-VIC	12		\$ 11.00	\$ 132	\$ 11.00	\$ 132		47
	Basic Service Charge									
	Transportation Service Charge									
	Commodity Charge									
48	All Usage			785,669	\$ 0.33081	\$ 259,907	\$ 0.34024	\$ 267,314		49
49	Total City of Victorville Gas Service		12	785,669		\$ 269,399		\$ 276,806	\$ 276,806	50
50	Total All Schedules		1,701,894	104,056,903		\$ 61,451,795		\$ 63,141,712		51
52	Other Operating Revenues					\$ 2,295,050		\$ 2,358,164		52
53	Total FCAM Margin					\$ 63,746,845		\$ 65,499,876		53
54	Authorized FCAM Margin Amount [2]					\$ 63,747,104		\$ 65,500,149		54
55	Over / (Under)					\$ (259)		\$ (273)		55
56	PTYR Escalation Rate					1.0275		1.0275		56
57	Special Contract Gas Service	GN-T				\$ 22,379		\$ 22,379		57
58	Total Authorized Margin Amount [3]					\$ 63,769,483		\$ 65,522,528		58

[1] Statement of Rates Authorized Margin Rates D.14.06-048.

[2] Schedule 1, Sheet 1 of 9.

[3] Includes Authorized FCAM Margin Amount and Special Contract Revenues.

**SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA
2015 POST-TEST YEAR ADJUSTED AUTHORIZED MARGIN**

Line No.	Description (a)	2014 (b)	2015 (c)	Line No.
1	Previous Year's Authorized Margin		\$ 17,669,250	1
2	Post-Test Year Adjustment Percent [1]		2.75%	2
3	Post-Test Year Adjustment Dollars		<u>\$ 485,904</u>	3
4	Authorized Margin [1]	\$ 17,669,250	<u>\$ 18,155,154</u>	4
5	ATM Cost of Capital Adjustment	<u>\$ 0</u>	<u>\$ 0</u>	5
6	Adjusted Authorized Margin	<u>\$ 17,669,250</u>	<u>\$ 18,155,154</u>	6

[1] Approved by Commission in Order D.14-06-028.

**SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014**

Line No.	Description (a)	Schedule No. (b)	Number of Bills (c)	Volumes (Therms) (d)	2014 Authorized Margin [1]		2015 Authorized Margin		Class Margin Requirement (i)	Line No.
					Rates (e)	Revenues (f)	Rates (g)	Revenues (h)		
Residential Gas Service										
1	GN-10 GN-12 Basic Service Charge		147,742		\$ 5.00	\$ 738,710	\$ 5.00	\$ 738,710		1
2	Commodity Charge				\$0.66699	\$ 4,411,029	\$0.68838	\$ 4,552,483		2
3	Baseline Quantities			6,613,336	\$0.77780	\$ 2,334,713	\$0.79919	\$ 2,398,917		3
4	Tier II			3,001,688						4
	Total Residential Gas Service		147,742	9,615,024		\$ 7,484,452		\$ 7,690,110	\$ 7,690,110	
Secondary Residential Gas Service										
5	GN-15 Basic Service Charge		143,168		\$ 6.00	\$ 859,008	\$ 6.00	\$ 859,008		5
6	Commodity Charge				\$0.80468	\$ 6,661,326	\$0.82966	\$ 6,868,146		6
7	All Usage			8,278,230						7
	Total Secondary Residential Gas Service		143,168	8,278,230		\$ 7,520,334		\$ 7,727,154	\$ 7,727,154	
8	Total Residential Gas Service		290,910	17,893,254		\$ 15,004,786		\$ 15,417,264		8
Multi-Family Master-Metered Gas Service										
9	GN-20 Basic Service Charge		24		\$ 25.00	\$ 600	\$ 25.00	\$ 600		9
10	Commodity Charge				\$0.66699	\$ 9,252	\$0.68838	\$ 9,549		10
11	Baseline Quantities			13,872	\$0.77780	\$ 0	\$0.79919	\$ 0		11
12	Tier II			0						12
	Total Multi-Family Master-Metered Gas Service		24	13,872		\$ 9,852		\$ 10,149	\$ 10,149	
Multi-Family Master Metered Gas Service - Submetered										
13	GN-25 Basic Service Charge		12		\$ 25.00	\$ 300	\$ 25.00	\$ 300		13
14	Submeter Discount		312		\$ (11.01)	\$ (3,435)	\$ (11.01)	\$ (3,435)		14
15	Commodity Charge				\$0.66699	\$ 10,987	\$0.68838	\$ 11,340		15
16	Baseline Quantities			16,473	\$0.77780	\$ 2,192	\$0.79919	\$ 2,252		16
17	Tier II			2,818						17
	Total Multi-Family Master Metered Gas Service - Submetered		12	19,291		\$ 10,044		\$ 10,457	\$ 10,457	
18	Total Multi-Family Master Metered Gas Service		36	33,163		\$ 19,896		\$ 20,606		18
Core General Gas Service										
19	GN-35 GN-40 Basic Service Charge		18,784		\$ 11.00	\$ 206,624	\$ 11.00	\$ 206,624		19
20	Transportation Service Charge		0		\$ 780.00	\$ 0	\$ 780.00	\$ 0		20
21	Commodity Charge				\$0.56000	\$ 600,307	\$0.57540	\$ 616,816		21
22	First 100			1,071,977	\$0.44700	\$ 831,963	\$0.45929	\$ 854,842		22
23	Next 500			1,574,988	\$0.33700	\$ 530,771	\$0.34627	\$ 545,367		23
24	Next 2400			1,311,622	\$0.15554	\$ 204,011	\$0.16415	\$ 215,303		24
25	Over 3000			5,819,801						25
	Total Core General Gas Service		18,784	8,696,788		\$ 2,373,676		\$ 2,438,952	\$ 2,438,952	

**SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014**

Line No.	Description (a)	Schedule No. (b)	Number of Bills (c)	Volumes (Therms) (d)	2014 Authorized Rates (e)	2014 Authorized Margin [1] Revenues (f)	2015 Authorized Rates (g)	2015 Authorized Margin Revenues (h)	Class Margin Requirement (i)	Line No.
Core Natural Gas Service for Motor Vehicles										
26	Basic Service Charge	GN-50	24		\$ 25.00	\$ 600	\$ 25.00	\$ 600		26
27	Commodity Charge									
28	All Usage			140,747	\$0.09309	\$ 13,102	\$0.09577	\$ 13,479		27
	Total Core Natural Gas Service for Motor Vehicles			140,747		\$ 13,702		\$ 14,079	\$ 14,079	28
Core Internal Combustion Engine Gas Service										
29	Basic Service Charge	GN-60	24		\$ 25.00	\$ 600	\$ 25.00	\$ 600		29
30	Commodity Charge									
31	All Usage			355	\$0.25455	\$ 90	\$0.26352	\$ 94		30
	Total Core Internal Combustion Engine Gas Service			355		\$ 690		\$ 694	\$ 1,036	31
Core Small Electric Power Generation Gas Service										
32	Basic Service Charge	GN-66	0		\$ 25.00	\$ 0	\$ 25.00	\$ 0		32
33	Commodity Charge									
34	All Usage			0	\$0.25455	\$ 0	\$0.26155	\$ 0		33
	Total Core Small Electric Power Generation Gas Service			0		\$ 0		\$ 0		34
Noncore General Gas Transportation Service										
35	Basic Service Charge	GN-70	12		\$ 100.00	\$ 1,200	\$ 100.00	\$ 1,200		35
36	Transportation Service Charge		12		\$ 780.00	\$ 9,360	\$ 780.00	\$ 9,360		36
37	Commodity Charge									
38	All Usage			300,400	\$0.15384	\$ 46,214	\$0.15903	\$ 47,773		37
	Total Noncore General Gas Transportation Service			300,400		\$ 56,774		\$ 58,333	\$ 58,334	38
39	Total All Schedules		309,790	24,187,720		\$17,469,524		\$17,949,928		39
40	Other Operating Revenues					\$ 199,446		\$ 204,931		40
41	Special Contract Gas Service	GN-T				\$ 0		\$ 0		41
42	Total FCAM Margin					\$17,668,970		\$18,154,859		42
43	Authorized Margin and FCAM [2]					\$17,669,250		\$18,155,154		43
44	Over / (Under)					\$ (280)		\$ (296)		44
45	PTYR Escalation Rate					1,0275		\$ 1,02750		45

[1] Statement of Rates Authorized Margin Rates D.14.06-048.

[2] Schedule 1, Sheet 4 of 9.

**SOUTHWEST GAS CORPORATION
 SOUTH LAKE TAHOE
 2015 POST-TEST YEAR ADJUSTED AUTHORIZED MARGIN**

Line No.	Description (a)	2014 (b)	2015 (c)	Line No.
1	Previous Year's Authorized Margin		\$ 8,826,018	1
2	Post-Test Year Adjustment Percent [1]		2.75%	2
3	Post-Test Year Adjustment Dollars		<u>\$ 242,715</u>	3
4	Authorized Margin [1]	\$ 8,826,018	<u>\$ 9,068,733</u>	4
5	ATM Cost of Capital Adjustment	\$ 0	<u>\$ 0</u>	5
6	Adjusted Authorized Margin	<u>\$ 8,826,018</u>	<u>\$ 9,068,733</u>	6

[1] Approved by Commission in Order D.14-06-028.

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description (a)	Schedule No. (b)	Number of Bills (c)	Volumes (Therms) (d)	2014 Authorized Margin [1] Rates (e)	Revenues (f)	2015 Authorized Rates (g)	Revenues (h)	Class Margin Requirement (i)	Line No.
Residential Gas Service										
1	Basic Service Charge	SLT-10	142,714		\$ 5.00	\$ 713,570	\$ 5.00	\$ 713,570		1
2	Commodity Charge	SLT-12								2
3	Baseline Quantities			7,091,497	\$0.28997	\$2,056,329	\$0.30035	\$2,129,960		3
4	Tier II			3,301,815	\$0.37752	\$1,246,485	\$0.38789	\$1,280,754		4
	Total Residential Gas Service		142,714	10,393,312		\$4,016,384		\$4,124,284	\$ 4,124,284	
Secondary Residential Gas Service										
5	Basic Service Charge	SLT-15	72,767		\$ 6.00	\$ 436,602	\$ 6.00	\$ 436,602		5
6	Commodity Charge									6
7	All Usage			4,382,074	\$0.40354	\$1,768,340	\$0.41738	\$1,828,976		7
	Total Secondary Residential Gas Service		72,767	4,382,074		\$2,204,942		\$2,265,578	\$ 2,265,578	
8	Total Residential Gas Service		215,481	14,775,386		\$6,221,326		\$6,389,862		8
Multi-Family Master-Metered Gas Service										
9	Basic Service Charge	SLT-20	1,152		\$ 11.00	\$ 12,672	\$ 11.00	\$ 12,672		9
10	Commodity Charge									10
11	Baseline Quantities			553,605	\$0.28997	\$160,529	\$0.30035	\$166,277		11
12	Tier II			194,887	\$0.37752	\$73,573	\$0.38789	\$75,596		12
	Total Multi-Family Master-Metered Gas Service		1,152	748,492		\$246,774		\$254,545	\$ 254,545	
Multi-Family Master Metered Gas Service - Submetered										
13	Basic Service Charge	SLT-25	144		\$ 11.00	\$ 1,584	\$ 11.00	\$ 1,584		13
14	Submeter Discount		6,288		\$ (7.69)	\$ (48,355)	\$ (7.69)	\$ (48,355)		14
15	Commodity Charge									15
16	Baseline Quantities			116,348	\$0.28997	\$33,738	\$0.30035	\$34,946		16
17	Tier II			299,433	\$0.37752	\$113,040	\$0.38789	\$116,148		17
	Total Multi-Family Master Metered Gas Service - Submetered		144	415,781		\$100,007		\$104,323	\$ 104,323	
18	Total Multi-Family Master Metered Gas Service		1,296	1,164,273		\$346,781		\$358,868		18
Core General Gas Service										
19	Basic Service Charge	SLT-35	16,124		\$ 11.00	\$ 177,364	\$ 11.00	\$ 177,364		19
20	Commodity Charge	SLT-40								20
21	First 100			960,393	\$0.40000	\$384,157	\$0.41100	\$394,722		21
22	Next 500			1,795,993	\$0.34000	\$610,638	\$0.34935	\$627,430		22
23	Next 2400			1,621,343	\$0.28000	\$453,976	\$0.28770	\$466,460		23
24	Over 3000			1,768,501	\$0.16406	\$290,135	\$0.17133	\$302,991		24
	Total Core General Gas Service		16,124	6,146,230		\$1,916,270		\$1,968,967	\$ 1,968,967	
Core Natural Gas Service for Motor Vehicles										
25	Basic Service Charge	SLT-50	12		\$ 11.00	\$ 132	\$ 11.00	\$ 132		25
26	Commodity Charge									26
27	All Usage			91,877	\$0.19275	\$17,709	\$0.19809	\$18,200		27
	Total Core Natural Gas Service for Motor Vehicles		12	91,877		\$17,841		\$18,332	\$ 18,332	

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description (a)	Schedule No. (b)	Number of Bills (c)	Volumes (Therms) (d)	2014 Authorized Margin [1] Rates (e)	Revenues (f)	2015 Authorized Margin Rates (g)	Revenues (h)	Class Margin Requirement (i)	Line No.
	Core Internal Combustion Engine Gas Service									
28	Basic Service Charge	SLT-60	0		\$ 11.00	\$ 0	\$ 11.00	\$ 0		28
29	Commodity Charge									
29	All Usage			0	\$0.21951	\$ 0	\$0.22555	\$ 0		29
30	Total Core Internal Combustion Engine Gas Service			0		\$ 0		\$ 0	\$ 0	30
	Core Small Electric Power Generation Gas Service									
31	Basic Service Charge	SLT-66	0		\$ 11.00	\$ 0	\$ 11.00	\$ 0		31
32	Commodity Charge									
32	All Usage			0	\$0.21951	\$ 0	\$0.22555	\$ 0		32
33	Total Core Small Electric Power Generation Gas Service			0		\$ 0		\$ 0	\$ 0	33
	Noncore General Gas Transportation Service									
34	Basic Service Charge	SLT-70	24		\$ 100.00	\$ 2,400	\$ 100.00	\$ 2,400		34
35	Transportation Service Charge		24		\$ 780.00	\$ 18,720	\$ 780.00	\$ 18,720		35
36	Commodity Charge									
36	All Usage			579,100	\$0.15632	\$ 90,527	\$0.16163	\$ 93,598		36
37	Total Noncore General Gas Transportation Service			579,100		\$ 111,647		\$ 114,718	\$ 114,718	37
38	Total All Schedules		232,937	22,756,866		\$8,613,865		\$8,850,747		38
39	Other Operating Revenues					\$ 212,204		\$ 218,040		39
40	Special Contract Gas Service	GN-T				\$ 0		\$ 0		40
41	Total FCAM Margin					\$8,826,069		\$9,068,787		41
42	Authorized Margin and FCAM [2]					\$8,826,018		\$9,068,733		42
43	Over / (Under)					\$ 51		\$ 53		43
44	PTYR Escalation Rate					1.0275		1.0275		44

[1] Statement of Rates Authorized Margin Rates D.14.06-048.

[2] Schedule 1, Sheet 7 of 9.