

PUBLIC UTILITIES COMMISSION  
505 Van Ness Avenue  
San Francisco CA 94102-3298



**Southwest Gas Corporation**  
**GAS (Corp ID 905)**  
**Status of Advice Letter 1207G**  
**As of April 13, 2022**

Subject: Modification of Greenhouse Gas Balancing Account Pursuant to Decision (D.) 22-02-025.

Division Assigned: Energy

Date Filed: 03-11-2022

Date to Calendar: 03-16-2022

Authorizing Documents: D2202025

<b>Disposition:</b>	<b>Accepted</b>
<b>Effective Date:</b>	<b>03-11-2022</b>

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

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

AL Certificate Contact Information:

Valerie Ontiveroz

702-876-7323

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

**PUBLIC UTILITIES COMMISSION**  
505 Van Ness Avenue  
San Francisco CA 94102-3298



To: Energy Company Filing Advice Letter

From: Energy Division PAL Coordinator

Subject: Your Advice Letter Filing

The Energy Division of the California Public Utilities Commission has processed your recent Advice Letter (AL) filing and is returning an AL status certificate for your records.

The AL status certificate indicates:

- Advice Letter Number
- Name of Filer
- CPUC Corporate ID number of Filer
- Subject of Filing
- Date Filed
- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)
- Effective Date of Filing
- Other Miscellaneous Information (e.g., Resolution, if applicable, etc.)

The Energy Division has made no changes to your copy of the Advice Letter Filing; please review your Advice Letter Filing with the information contained in the AL status certificate, and update your Advice Letter and tariff records accordingly.

All inquiries to the California Public Utilities Commission on the status of your Advice Letter Filing will be answered by Energy Division staff based on the information contained in the Energy Division's PAL database from which the AL status certificate is generated. If you have any questions on this matter please contact the:

Energy Division's Tariff Unit by e-mail to  
**[edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)**



# SOUTHWEST GAS CORPORATION

March 11, 2022

**Advice Letter No. 1207-G**

(U 905 G)

Public Utilities Commission of the State of California

**Subject: Modification of Greenhouse Gas Balancing Account (GHGBA) Pursuant to Decision (D.) 22-02-025**

Southwest Gas Corporation (Southwest Gas or Company) hereby submits for approval by the California Public Utilities Commission (Commission) a modification to its GHGBA. The tariff sheets being modified as a result of this submission are listed on Attachment A.

**Purpose**

The purpose of this Advice Letter is to modify Southwest Gas' GHGBA pursuant to Ordering Paragraph (OP) 46 in D.22-02-025.

**Background**

On February 24, 2022, the Commission approved D.22-02-025, implementing Senate Bill 1440 Biomethane Procurement Program by setting biomethane (renewable natural gas (RNG) and/or bio-synthetic natural gas (bio-SNG)) procurement targets to reduce short-lived climate pollutant emissions and adopts provisions to achieve additional co-benefits and timetables for each of the four natural gas investor-owned utilities – Southern California Gas Company (SoCalGas), San Diego Gas & Electric Company (SDG&E), Pacific Gas and Electric Company (PG&E) and Southwest Gas (collectively, the Joint Utilities). OP 43 in D.22-02-025 also requires SoCalGas and PG&E to each file an application no later than July 1, 2023, proposing at least one woody biomass gasification pilot project focused on conversion of woody biomass to biomethane. These pilot projects are to be funded by \$40 million in Cap-and-Trade allowance auction proceeds set aside by the Joint Utilities according to the following allocation percentages: SoCalGas – 49.26 percent; PG&E – 42.34 percent; SDG&E – 6.77 percent; and Southwest Gas – 1.63 percent.<sup>1</sup> Southwest Gas' 1.63 percent share of the \$40 million amounts to \$652,000.

Additionally, OPs 46 and 48 respectively state:

...Within 15 days of the effective date of this decision...[the Joint Utilities]... shall each file a Tier 1 Advice Letter modifying its existing...[GHGBA]...to add a subaccount to track all Cap-and-Trade allowance proceeds set aside pursuant to this decision, as well as any interest accrued on those proceeds.

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<sup>1</sup> OP 44 in D.22-02-025, at p. 69.



Advice Letter No. 1207-G  
Page 2  
March 11, 2022

Following the first set-aside deducted from the 2022 Climate Credit, each of the Joint Utilities' annual set-aside shall be deposited in quarterly installments equal to one-quarter of the annual established allocation for each gas investor-owned utility. Those quarterly installments shall be set aside on or before March 1, June 1, September 1, and December 1 to follow California Air Resources Board's quarterly auctions in February, May, August, and November. Each of the Joint Utilities may delay their first quarterly set-aside from no later than March 1, 2022 to no later than June 1, 2022 to provide adequate time for the filing and approval of the new balancing subaccount.

Any unspent Cap-and-Trade allowance proceeds shall be returned to ratepayers in the Climate Credit by December 31, 2032 pursuant to Cap-and-Trade Regulation Section 95893 (d)(8).

Therefore, pursuant to OPs 46 and 48, Southwest Gas modifies its GHGBA to include the Bio-SNG Pilots Funding Subaccount to record its proportional share of the \$40 million, or \$652,000. As stated in OP 46, the first quarterly set aside may be delayed from March 1 to no later than June 1 to provide adequate time for the submission and approval of this newly created GHGBA subaccount. As such, Southwest Gas expects to make its first quarterly set aside in March 2022, but no later than June 1, 2022, with subsequent set asides to be made June 1, September 1, and December 1 of 2022.

### **Effective Date**

Pursuant to OP 46 in D.22-02-025 and General Order (GO) 96-B, this Advice Letter is classified as Tier 1 (Effective Pending Disposition). Southwest Gas respectfully requests that this Advice Letter be made effective March 11, 2022, which is the date submitted.

### **Protest**

Anyone may protest this Advice Letter to the Commission's Energy Division. The protest must state the grounds upon which it is based with specificity and must be sent no later than 20 days after the date of this Advice Letter submission. Protests are to be submitted electronically to the Commission's Energy Division at:

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

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

Ms. Valerie J. Ontiveroz  
Regulatory Manager/California  
Email: [valerie.ontiveroz@swgas.com](mailto:valerie.ontiveroz@swgas.com)



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Page 3  
March 11, 2022

**Notice**

Southwest Gas is exempt from the notice requirements set forth in General Rule 4.2 in GO 96-B since this Advice Letter is submitted in compliance with OP 46 in D.22-02-025 and will not result in higher rates or charges, or more restrictive terms or conditions, than those currently in effect.

**Service**

In accordance with GO 96-B, General Rule 7.2, Southwest Gas is serving copies of this Advice Letter and related tariff sheets to the utilities and interested parties shown on the attached list and the official service list in R.13-02-008.

Respectfully submitted,

SOUTHWEST GAS CORPORATION

By:   
Valerie J. Ontiveroz

Attachments

**Distribution List**

Advice Letter No. 1207-G

In conformance with GO 96-B, General Rule 4.3

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

Matt Baker, Director  
Public Advocates Office  
[matt.baker@cpuc.ca.gov](mailto:matt.baker@cpuc.ca.gov)

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

Southern California Gas Company  
[GLenart@socalgas.com](mailto:GLenart@socalgas.com)  
[Tariffs@socalgas.com](mailto:Tariffs@socalgas.com)

San Diego Gas & Electric Company  
[SDG&ETariffs@SempraUtilities.com](mailto:SDG&ETariffs@SempraUtilities.com)

Robert M. Pocta  
Public Advocates Office  
California Public Utilities Commission  
[robert.pocta@cpuc.ca.gov](mailto:robert.pocta@cpuc.ca.gov)

Nathaniel Skinner  
Public Advocates Office  
California Public Utilities Commission  
[nathaniel.skinner@cpuc.ca.gov](mailto:nathaniel.skinner@cpuc.ca.gov)

ATTACHMENT A  
Advice Letter No. 1207-G

<u>Cal. P.U.C. Sheet No.</u>	<u>Title of Sheet</u>	<u>Canceling Cal. P.U.C. Sheet No.</u>
5th Revised Sheet No. 45.1	Preliminary Statement ( <i>Continued</i> )	4th Revised Sheet No. 45.1
3rd Revised Sheet No. 45.2	Preliminary Statement ( <i>Continued</i> )	2nd Revised Sheet No. 45.2
Original Sheet No. 45.2.1	Preliminary Statement ( <i>Continued</i> )	

PRELIMINARY STATEMENT  
(Continued)

23. GREENHOUSE GAS (GHG) BALANCING ACCOUNT (GHGBA)

23A. PURPOSE

The GHGBA is a two-way balancing account for the purpose of tracking and recording costs incurred to comply with the California Air Resource Board's (ARB) natural gas supplier Cap-and-Trade Program and revenues from consignment of the Company's natural gas supplier GHG allowances for auction under the Cap-and-Trade Program. The Company is authorized to establish the GHGBA pursuant to Decision 14-12-040.

23B. APPLICABILITY

Costs and revenues recorded in the GHGBA provision apply to all customer classes ("Non-Covered Entities"), excluding end-use customers who emit 25,000 metric tons of CO<sub>2</sub>e or more per year and are directly regulated by the ARB and any other customers who elect to opt-in to direct regulation under ARB's rules ("Covered Entities"). All Cap-and-Trade program costs are to be included in transportation rates for Non-Covered Entities. Covered Entities are only responsible for paying for emissions costs associated with lost and unaccounted for gas (LUAF).

23C. REVISION DATE

The Company shall file to update the GHGBA adjustment rates in its annual November Advice Letter filing to update balancing account surcharges and transportation and storage rates.

23D. 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 excluding end-use customers who emit 25,000 metric tons of CO<sub>2</sub>e or more per year and are directly regulated by the ARB and any other customers who elect to opt-in to direct regulation under ARB's Rules.

23E. ACCOUNTING

The Company will maintain separate subaccounts in the GHGBA for costs incurred to comply with the ARB's natural gas supplier Cap-and-Trade Program, revenues received from consignment of allowance for auction, emission costs associated with LUAF, and a subaccount for the Bio-SNG Pilots Funding.

1. The Company shall make the following entries for ARB natural gas supplier Cap-and-Trade Program costs in the GHGBA subaccount at the end of each month:
  - a. A debit entry for costs associated with the ARB's natural gas supplier Cap-and-Trade Program, excluding emission costs associated with lost and unaccounted for gas (LUAF);

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PRELIMINARY STATEMENT  
(Continued)

23. GREENHOUSE GAS (GHG) BALANCING ACCOUNT (GHGBA)

23E. ACCOUNTING (continued)

- b. A debit entry for incremental Commission authorized Cap-and-Trade Program costs, not otherwise recovered in rates;
  - c. A credit entry equal to the GHGBA adjustment rate, excluding franchise taxes and uncollectible accounts expense, multiplied by the applicable volumes delivered during the month; and
  - d. An entry to record interest on the balance calculated as set forth in Section 12B of this Preliminary Statement.
2. The Company will make the following entries for Cap-and-Trade Program GHG revenues from consignment in the GHGBA subaccount at the end of each month:
- a. A credit entry equal to GHG revenues received from consignment of the Company's natural gas supplier GHG allowances for auction under the Cap-and-Trade Program;
  - b. A debit entry equal to the revenues returned to residential customers through the California Climate Credit annually in April; and
  - c. An entry to record interest on the balance calculated as set forth in Section 12B of this Preliminary Statement.
  - d. A debit entry equal to the quarterly transfer of GHG revenues to the Bio-SNG Pilots Funding subaccount that are set aside for the Company's share more fully described in 23E (4) below;
  - e. A credit entry equal to the transfer back of the Bio-SNG Pilots Funding subaccount for any remaining GHG revenues that are unused as of December 31, 2032.
3. The Company will make the following entries for emission costs associated with LUAF in the GHGBA subaccount at the end of each month:
- a. A debit entry for emissions costs associated with LUAF;
  - b. A credit entry equal to the GHGBA adjustment rate, excluding franchise taxes and uncollectible accounts expense, multiplied by the applicable volumes delivered during the month; and
  - c. An entry to record interest on the balance calculated as set forth in Section 12B of this Preliminary Statement.

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PRELIMINARY STATEMENT

*(Continued)*

23. GREENHOUSE GAS (GHG) BALANCING ACCOUNT (GHGBA)

23E. ACCOUNTING *(continued)*

4. The Company will make the below entries for its 1.63% set aside share, or \$652,000, of GHG allowance revenues to fund the Bio-SNG Pilots in the GHG subaccount. Funding will be recorded in quarterly installments in March 2022, and then on June 1, September 1, and December 1 of 2022.
  - a. A credit entry equal to the quarterly transfer of Cap-and-Trade allowance proceeds to the Bio-SNG Pilots Funding subaccount that are set aside for Southwest Gas' share as approved in D.22-02-025;
  - b. A debit entry equal to the transfer back of the Bio-SNG Pilots Funding subaccount for any remaining Cap-and-Trade allowance proceeds that are unused as of December 31, 2032;
  - c. An entry to record interest on the balance calculated as set forth in Section 12Bof this Preliminary Statement.

23F. GHGBA ADJUSTMENT RATES

The Company's GHG adjustment rates to recover costs to comply with the ARB's natural gas supplier Cap-and-Trade Program and to return revenues received from consignment of the Company's natural gas supplier GHG allowances for auction will be calculated pursuant to the methodologies set forth in D.15-10-032.

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**ADVICE LETTER NO. 1207**  
**ATTACHMENT B**

Tariff Sheet Redlines

PRELIMINARY STATEMENT  
(Continued)

23. GREENHOUSE GAS (GHG) BALANCING ACCOUNT (GHGBA)

23A. PURPOSE

The GHGBA is a two-way balancing account for the purpose of tracking and recording costs incurred to comply with the California Air Resource Board's (ARB) natural gas supplier Cap-and-Trade Program and revenues from consignment of the Company's natural gas supplier GHG allowances for auction under the Cap-and-Trade Program. The Company is authorized to establish the GHGBA pursuant to Decision 14-12-040.

23B. APPLICABILITY

Costs and revenues recorded in the GHGBA provision apply to all customer classes ("Non-Covered Entities"), excluding end-use customers who emit 25,000 metric tons of CO2e or more per year and are directly regulated by the ARB and any other customers who elect to opt-in to direct regulation under ARB's rules ("Covered Entities"). All Cap-and-Trade program costs are to be included in transportation rates for Non-Covered Entities. Covered Entities are only responsible for paying for emissions costs associated with lost and unaccounted for gas (LUAF).

23C. REVISION DATE

The Company shall file to update the GHGBA adjustment rates in its annual November Advice Letter filing to update balancing account surcharges and transportation and storage rates.

23D. 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 excluding end-use customers who emit 25,000 metric tons of CO2e or more per year and are directly regulated by the ARB and any other customers who elect to opt-in to direct regulation under ARB's Rules.

23E. ACCOUNTING

The Company will maintain separate subaccounts in the GHGBA for costs incurred to comply with the ARB's natural gas supplier Cap-and-Trade Program, revenues received from consignment of allowance for auction, ~~and~~ emission costs associated with LUAF, and a subaccount for the Bio-SNG Pilots Funding.

1. The Company shall make the following entries for ARB natural gas supplier Cap-and-Trade Program costs in the GHGBA subaccount at the end of each month:

a. A debit entry for costs associated with the ARB's natural gas supplier Cap-and-Trade Program, excluding emission costs associated with lost and unaccounted for gas (LUAF);

~~b. A debit entry for incremental Commission authorized Cap-and-Trade Program costs, not otherwise recovered in rates;~~

PRELIMINARY STATEMENT  
(Continued)

23. GREENHOUSE GAS (GHG) BALANCING ACCOUNT (GHGBA)

23E. ACCOUNTING (continued)

- b. A debit entry for incremental Commission authorized Cap-and-Trade Program costs, not otherwise recovered in rates;
  - c. A credit entry equal to the GHGBA adjustment rate, excluding franchise taxes and uncollectible accounts expense, multiplied by the applicable volumes delivered during the month; and
  - d. An entry to record interest on the balance calculated as set forth in Section 12B of this Preliminary Statement.
2. The Company will make the following entries for Cap-and-Trade Program GHG revenues from consignment in the GHGBA subaccount at the end of each month:
- a. A credit entry equal to GHG revenues received from consignment of the Company's natural gas supplier GHG allowances for auction under the Cap-and-Trade Program;
  - b. A debit entry equal to the revenues returned to residential customers through the California Climate Credit annually in April; and
  - c. An entry to record interest on the balance calculated as set forth in Section 12B of this Preliminary Statement.
  - d. A debit entry equal to the quarterly transfer of GHG revenues to the Bio-SNG Pilots Funding subaccount that are set aside for the Company's share more fully described in 23E (4) below;
  - e. A credit entry equal to the transfer back of the Bio-SNG Pilots Funding subaccount for any remaining GHG revenues that are unused as of December 31, 2032.
3. The Company will make the following entries for emission costs associated with LUAF in the GHGBA subaccount at the end of each month:
- a. A debit entry for emissions costs associated with LUAF;
  - b. A credit entry equal to the GHGBA adjustment rate, excluding franchise taxes and uncollectible accounts expense, multiplied by the applicable volumes delivered during the month; and
  - c. An entry to record interest on the balance calculated as set forth in Section 12B of this Preliminary Statement.

~~23F. GHGBA ADJUSTMENT RATES~~

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

Canceling \_\_\_\_\_

Cal. P.U.C. Sheet No. \_\_\_\_\_  
Cal. P.U.C. Sheet No. \_\_\_\_\_

~~\_\_\_\_\_ The Company's GHG adjustment rates to recover costs to comply with the ARB's natural gas supplier Cap and Trade Program and to return revenues received from consignment of the Company's natural gas supplier GHG allowances for auction will be calculated pursuant to the methodologies set forth in D.15-10-032.~~

Advice Letter No. \_\_\_\_\_ Issued by ~~Justin Lee Brown~~ Amy L. Timperley \_\_\_\_\_ Date Filed \_\_\_\_\_ Effective \_\_\_\_\_  
Decision No. \_\_\_\_\_ Senior Vice President Resolution No. \_\_\_\_\_ T

PRELIMINARY STATEMENT  
(Continued)

23. GREENHOUSE GAS (GHG) BALANCING ACCOUNT (GHGBA)

23E. ACCOUNTING (continued)

4. The Company will make the below entries for its 1.63% set aside share, or \$652,000, of GHG allowance revenues to fund the Bio-SNG Pilots in the GHG subaccount. Funding will be recorded in quarterly installments in March 2022, and then on June 1, September 1, and December 1 of 2022.

a. A credit entry equal to the quarterly transfer of Cap-and-Trade allowance proceeds to the Bio-SNG Pilots Funding subaccount that are set aside for Southwest Gas' share as approved in D.22-02-025;

b. A debit entry equal to the transfer back of the Bio-SNG Pilots Funding subaccount for any remaining Cap-and-Trade allowance proceeds that are unused as of December 31, 2032;

c. An entry to record interest on the balance calculated as set forth in Section 12B of this Preliminary Statement.

23F. GHGBA ADJUSTMENT RATES

The Company's GHG adjustment rates to recover costs to comply with the ARB's natural gas supplier Cap-and-Trade Program and to return revenues received from consignment of the Company's natural gas supplier GHG allowances for auction will be calculated pursuant to the methodologies set forth in D.15-10-032.



# ADVICE LETTER 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       WATER  
 PLC       HEAT

Contact Person: Valerie J. Ontiveroz

Phone #: (702) 876-7323

E-mail: valerie.ontiveroz@swgas.com

E-mail Disposition Notice to: valerie.ontiveroz@swgas.com

EXPLANATION OF UTILITY TYPE

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

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 1206

Tier Designation: Tier 1

Subject of AL: Modification of Greenhouse Gas Balancing Account Pursuant to Decision (D.) 22-02-025.

Keywords (choose from CPUC listing): Balancing Account

AL Type:  Monthly  Quarterly  Annual  One-Time  Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: D.22-02-025

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 AL: Not applicable.

Confidential treatment requested?  Yes  No

If yes, specification of confidential information:

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

Resolution required?  Yes  No

Requested effective date: 3/11/22

No. of tariff sheets: 3

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

Estimated system average rate effect (%): Not applicable.

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 proposed<sup>1</sup>: See 'Subject of AL' above.

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

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



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

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

Name: Ms. Valerie J. Ontiveroz  
Title: Regulatory Manager/California  
Utility Name: Southwest Gas Corporation  
Address: P. O. Box 98510  
City: Las Vegas State: Nevada  
Telephone (xxx) xxx-xxxx: 702-876-7323  
Facsimile (xxx) xxx-xxxx: 702-364-3446  
Email: [valerie.ontiveroz@swgas.com](mailto:valerie.ontiveroz@swgas.com)

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

## ENERGY Advice Letter Keywords

Affiliate	Direct Access	Preliminary Statement
Agreements	Disconnect Service	Procurement
Agriculture	ECAC / Energy Cost Adjustment	Qualifying Facility
Avoided Cost	EOR / Enhanced Oil Recovery	Rebates
Balancing Account	Energy Charge	Refunds
Baseline	Energy Efficiency	Reliability
Bilingual	Establish Service	Re-MAT/Bio-MAT
Billings	Expand Service Area	Revenue Allocation
Bioenergy	Forms	Rule 21
Brokerage Fees	Franchise Fee / User Tax	Rules
CARE	G.O. 131-D	Section 851
CPUC Reimbursement Fee	GRC / General Rate Case	Self Generation
Capacity	Hazardous Waste	Service Area Map
Cogeneration	Increase Rates	Service Outage
Compliance	Interruptible Service	Solar
Conditions of Service	Interutility Transportation	Standby Service
Connection	LIEE / Low-Income Energy Efficiency	Storage
Conservation	LIRA / Low-Income Ratepayer Assistance	Street Lights
Consolidate Tariffs	Late Payment Charge	Surcharges
Contracts	Line Extensions	Tariffs
Core	Memorandum Account	Taxes
Credit	Metered Energy Efficiency	Text Changes
Curtable Service	Metering	Transformer
Customer Charge	Mobile Home Parks	Transition Cost
Customer Owned Generation	Name Change	Transmission Lines
Decrease Rates	Non-Core	Transportation Electrification
Demand Charge	Non-firm Service Contracts	Transportation Rates
Demand Side Fund	Nuclear	Undergrounding
Demand Side Management	Oil Pipelines	Voltage Discount
Demand Side Response	PBR / Performance Based Ratemaking	Wind Power
Deposits	Portfolio	Withdrawal of Service
Depreciation	Power Lines	