

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



**Southwest Gas Corporation
GAS (Corp ID 905)
Status of Advice Letter 1235G
As of December 29, 2022**

Subject: 2023 Post-Test Year Margin Adjustment, including EADIT Amortization

Division Assigned: Energy

Date Filed: 11-28-2022

Date to Calendar: 11-30-2022

Authorizing Documents: D2103052

Disposition:	Accepted
Effective Date:	01-01-2023

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

edtariffunit@cpuc.ca.gov

AL Certificate Contact Information:

Valerie J. Ontiveroz

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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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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



SOUTHWEST GAS CORPORATION

November 28, 2022

Advice Letter No. 1235-G

(U 905 G)

Public Utilities Commission of the State of California

Subject: 2023 Post-Test Year Margin Adjustment, including Excess Accumulated Deferred Income Tax Adjustment Amortization, Authorized in Decision 21-03-052.

Southwest Gas Corporation (Southwest Gas) hereby submits for approval to the California Public Utilities Commission (Commission) revisions to its California Gas Tariff. The tariff sheets being modified with this submission are listed on Attachment A.

Purpose

The purpose of this submission is to: 1) adjust rates applicable to Southwest Gas' Southern California, Northern California, and South Lake Tahoe rate jurisdictions to recover the Company's 2023 Post Test-Year Margin (PTYM) revenue adjustment of 2.75%; and 2) amortize Southwest Gas' Excess Accumulated Deferred Income Tax (EADIT). Southwest Gas' PTYM revenue adjustment and EADIT amortization are authorized per Decision (D.) 21-03-052, which approved Southwest Gas' Test Year 2021 General Rate Case (Application 19-08-015).¹

Southwest Gas 2023 PTYM Adjustment

Southwest Gas 2023 PTYM adjustments result in increases of \$1,945,544, \$2,826, and \$248,766 in its Southern California, Northern California, and South Lake Tahoe rate jurisdictions, respectively.

Southwest Gas 2023 EADIT Adjustment

Effective January 1, 2021, Southwest Gas began amortizing its EADIT balances. This includes 1) amortizing the plant-related EADIT balances using the Average Rate Assumption Method (ARAM) as defined in the Internal Revenue Code and associated Treasury Regulations, along with an annual adjustment to reflect the actual ARAM amounts once finalized; and 2) amortizing the non-plant EADIT over Southwest Gas' five-year rate case cycle (2021-2025).

¹ On August 3, 2020, Southwest Gas, the Public Advocates Office (Cal Advocates) of the California Public Utilities Commission (Commission) and the City of Victorville filed a Joint Motion for Adoption of Settlement Agreement resolving all outstanding issues. D.21-03-052 approved the Joint Motion.



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Residential Gas Rate and Bill Impact

On May 8, 2020, the Energy Division issued a standing data request to all energy utilities requiring detailed rate and bill impacts (utilizing the provided template) for any Advice Letter that requests the implementation of a rate change (i.e., margin adjustment, annual balancing account update, etc.). To provide a cumulative revenue requirement and bill impact, Southwest Gas will include this information with its Annual Balancing Account Update, effective January 1, 2023, to be submitted to the Energy Division on or before November 30, 2022 (Advice Letter No. 1236).

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 Disposition) pursuant to General Order (GO) 96-B. Southwest Gas respectfully requests the revised tariff sheets be approved December 28, 2022, which is thirty (30) days from the date submitted, with an effective date of January 1, 2023.

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

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
regserve@swgas.com

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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 GO 96-B since this Advice Letter is being submitted in accordance with D.21-03-052.

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 distribution list.

Respectfully submitted,

SOUTHWEST GAS CORPORATION

By: 
Valerie J. Ontiveroz

Attachments

Distribution List

Advice Letter No. 1235-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

Pacific Gas & Electric Company
PGETariffs@pge.com

Southern California Gas Company
GLenart@socalgas.com
Tariffs@socalgas.com

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Robert M. Pocta
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Scott Blaising
blaising@braunlegal.com

Jim Mosher
copperbeechllc@gmail.com

ATTACHMENT A
Advice Letter No. 1235-G

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
15th Revised Sheet No. 18	Preliminary Statement (Continued)	14th Revised Sheet No. 18
179th Revised Sheet No. 65	Statement of Rates - Rates Applicable to Southern California Service Area	178th Revised Sheet No. 65
181st Revised Sheet No. 66	Statement of Rates - Rates Applicable to Southern California Service Area	180th Revised Sheet No. 66
177th Revised Sheet No. 68	Statement of Rates - Rates Applicable to Northern California Service Area	176th Revised Sheet No. 68
179th Revised Sheet No. 69	Statement of Rates - Rates Applicable to Northern California Service Area	178th Revised Sheet No. 69
178th Revised Sheet No. 71	Statement of Rates - Rates Applicable to South Lake Tahoe Service Area	177th Revised Sheet No. 71
115th Revised Sheet No. 72	Statement of Rates - Rates Applicable to South Lake Tahoe Service Area	114th Revised Sheet No. 72

PRELIMINARY STATEMENT
(Continued)

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

9F. ACCOUNTING PROCEDURE (Continued)

ANNUAL 2023 MARGIN

	<u>Southern California</u>	<u>Northern California</u>	<u>South Lake Tahoe</u>
January	\$ 10,758,607	\$ 2,912,451	\$ 1,876,810
February	\$ 9,373,679	\$ 2,527,922	\$ 1,679,287
March	\$ 8,505,968	\$ 2,429,118	\$ 1,586,927
April	\$ 7,030,731	\$ 2,023,868	\$ 1,332,288
May	\$ 6,223,980	\$ 1,596,265	\$ 1,083,742
June	\$ 5,829,904	\$ 1,346,999	\$ 887,915
July	\$ 5,489,391	\$ 1,131,402	\$ 761,224
August	\$ 3,883,559	\$ 718,325	\$ 493,119
September	\$ 5,491,895	\$ 1,150,062	\$ 774,843
October	\$ 5,722,418	\$ 1,350,498	\$ 943,168
November	\$ 6,734,756	\$ 1,768,286	\$ 1,278,278
December	\$ 9,126,361	\$ 2,491,460	\$ 1,673,603
<u>Total</u>	<u>\$84,171,249</u>	<u>\$21,446,656</u>	<u>\$14,371,204</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
RATES APPLICABLE TO SOUTHERN CALIFORNIA SERVICE AREA [1]

Schedule No. and Type of Charge	Margin	Charges [2]		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
		and Adjustments			CPUC	PPP		
GS-10-Residential Gas Service								
Basic Service Charge	\$ 5.75							\$ 5.75
Cost per Therm								
Baseline Quantities	\$.84732	\$.25169	\$ 1.09901	\$.00577	\$.16288	\$.54024	\$ 1.80790	
Tier II	\$ 1.06143	.25169	1.31312	.00577	.16288	.54024	2.02201	
GS-11-Residential Air-Conditioning Gas Service								
Basic Service Charge	\$ 5.00							\$ 5.00
Cost per Therm								
Tier I	\$.84732	\$.25169	\$ 1.09901	\$.00577	\$.16288	\$.54024	\$ 1.80790	
Tier II	1.06143	.25169	1.31312	.00577	.16288	.54024	2.02201	
Air-Conditioning	\$.46751	.25169	.71920	.00577	.16288	.54024	1.42809	
GS-12-CARE Residential Gas Service								
Basic Service Charge	\$ 4.00							\$ 4.00
Cost per Therm								
Baseline Quantities	\$.51947	\$.25169	\$.77116	\$.00577	\$.03595	\$.54024	\$ 1.35312	
Tier II	\$.69076	.25169	.94245	.00577	.03595	.54024	\$ 1.52441	
GS-15-Secondary Residential Gas Service								
Basic Service Charge	\$ 6.00							\$ 6.00
Cost per Therm	\$ 1.31563	\$.25169	\$ 1.56732	\$.00577	\$.16288	\$.54024	\$ 2.27621	
GS-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	\$ 25.00							\$ 25.00
Cost per Therm								
Baseline Quantities	\$.84732	\$.25169	\$ 1.09901	\$.00577	\$.16288	\$.54024	\$ 1.80790	
Tier II	1.06143	.25169	1.31312	.00577	.16288	.54024	2.02201	
GS-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	\$ 25.00							\$ 25.00
Cost per Therm								
Baseline Quantities	\$.84732	\$.25169	\$ 1.09901	\$.00577	\$.16288	\$.54024	\$ 1.80790	
Tier II	1.06143	.25169	1.31312	.00577	.16288	.54024	2.02201	
Submetered Discount per Occupied Space	(\$8.64)						(\$8.64)	
GS-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service								
Basic Service Charge	\$ 8.80							\$ 8.80
Cost per Therm								
First 100	\$.45105	\$.25169	\$.70274	\$.00577	\$.03595	\$.54024	\$ 1.28470	
Next 500	\$.29588	.25169	.54757	.00577	.03595	.54024	1.12953	
Next 2,400	\$.17174	.25169	.42343	.00577	.03595	.54024	1.00539	
Over 3,000	\$.03566	.25169	.28735	.00577	.03595	.54024	.86931	
GS-40-Core General Gas Service (non-Covered Entities)								
Basic Service Charge	\$ 11.00							\$ 11.00
Transportation Service Charge	\$ 780.00							\$ 780.00
Cost per Therm								
First 100	\$.76180	\$.25169	\$ 1.01349	\$.00577	\$.16288	\$.54024	\$ 1.72238	
Next 500	\$.56783	.25169	.81952	.00577	.16288	.54024	1.52841	
Next 2,400	\$.41266	.25169	.66435	.00577	.16288	.54024	1.37324	
Over 3,000	\$.24256	.25169	.49425	.00577	.16288	.54024	1.20314	

STATEMENT OF RATES
RATES APPLICABLE TO SOUTHERN CALIFORNIA SERVICE AREA [1]

Schedule No. and Type of Charge	Margin	Charges [2] and Adjustments		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
					CPUC	PPP		
GS-40-Core General Gas Service (Covered Entities)								
Basic Service Charge	\$11.00							\$11.00
Transportation Service Charge	\$780.00							\$780.00
Cost per Therm								
First 100	\$.76180	\$.14580	\$.90760	\$.00577	\$.16288	\$.54024		\$ 1.61649
Next 500	\$.56783	.14580	.71363	.00577	.16288	.54024		1.42252
Next 2,400	\$.41266	.14580	.55846	.00577	.16288	.54024		1.26735
Over 3,000	\$.24256	.14580	.38836	.00577	.16288	.54024		1.09725
GS-50-Core Natural Gas Service for Motor Vehicles								
Basic Service Charge	\$25.00							\$25.00
Cost per Therm	\$.16687	\$.25169	\$.41856	\$.00577	\$.16288	\$.54024		\$ 1.12745
GS-60-Core Internal Combustion Engine Gas Service								
Basic Service Charge	\$25.00							\$25.00
Cost per Therm	\$.25672	\$.25169	\$.50841	\$.00577	\$.16288	\$.54024		\$ 1.21730
GS-66-Core Small Electric Power Generation Gas Service								
Basic Service Charge	\$25.00							\$25.00
Cost per Therm	\$.36800	\$.25169	\$.61969	\$.00577		\$.54024		\$ 1.16570
GS-70-Noncore General Gas Transportation Service								
Basic Service Charge	\$100.00							\$100.00
Transportation Service Charge	\$780.00							\$780.00
Cost per Therm	\$.18080	\$.16046	\$.34126	\$.00577	\$.16288			\$.50991
GS-VIC City of Victorville Gas Service								
Basic Service Charge	\$11.00							\$ 11.00
Transportation Service Charge	\$780.00							\$780.00
Cost per Therm	\$.15959	\$.26582	\$.42541	\$.00577		\$.54024		\$.97142
TFF-Transportation Franchise Fee Surcharge Provision								
TFF Surcharge per Therm								\$.00690
TDS – Transportation Distribution System Shrinkage Charge								
TDS Charge per Therm								\$.00276
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision								
MHPS Surcharge per Space per Month								\$.21000

STATEMENT OF RATES
RATES APPLICABLE TO NORTHERN CALIFORNIA SERVICE AREA [1] [2]

Schedule No. and Type of Charge	Margin	Charges [3] and		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
		Adjustments			CPUC	PPP		
GN-10-Residential Gas Service								
Basic Service Charge	\$ 5.75							\$ 5.75
Cost per Therm								
Baseline Quantities	\$.73627	\$.34479	\$ 1.08106	\$.00577	\$.05245	\$.55867	\$ 1.69795	
Tier II	.86150	.34479	1.20629	.00577	.05245	.55867	1.82318	
GN-12-CARE Residential Gas Service								
Basic Service Charge	\$ 4.00							\$ 4.00
Cost per Therm								
Baseline Quantities	\$.40832	\$.34479	\$.75311	\$.00577	\$.03595	\$.55867	\$ 1.35350	
Tier II	.50851	.34479	.85330	.00577	.03595	.55867	1.45369	
GN-15-Secondary Residential Gas Service								
Basic Service Charge	\$ 6.00							\$ 6.00
Cost per Therm	\$.91292	\$.34479	\$ 1.25771	\$.00577	\$.05245	\$.55867	\$ 1.87460	
GN-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	\$ 25.00							\$ 25.00
Cost per Therm								
Baseline Quantities	\$.73627	\$.34479	\$ 1.08106	\$.00577	\$.05245	\$.55867	\$ 1.69795	
Tier II	.86150	.34479	1.20629	.00577	.05245	.55867	1.82318	
GN-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	\$ 25.00							\$ 25.00
Cost per Therm								
Baseline Quantities	\$.73627	\$.34479	\$ 1.08106	\$.00577	\$.05245	\$.55867	\$ 1.69795	
Tier II	.86150	.34479	1.20629	.00577	.05245	.55867	1.82318	
Submetered Discount per Occupied Space	(\$ 9.33)							(\$ 9.33)
GN-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service								
Basic Service Charge	\$ 8.80							\$ 8.80
Cost per Therm								
First 100	\$.31785	\$.34479	\$.66264	\$.00577	\$.03595	\$.55867	\$ 1.26303	
Next 500	.18930	.34479	.53409	.00577	.03595	.55867	1.13448	
Next 2,400	.08010	.34479	.42489	.00577	.03595	.55867	1.02528	
Over 3,000	(.08281)	.34479	.26198	.00577	.03595	.55867	.86237	
GN-40-Core General Gas Service (non-Covered Entities)								
Basic Service Charge	\$ 11.00							\$ 11.00
Transportation Service Charge	\$ 780.00							\$ 780.00
Cost per Therm								
First 100	\$.62318	\$.34479	\$.96797	\$.00577	\$.05245	\$.55867	\$ 1.58486	
Next 500	.46249	.34479	.80728	.00577	.05245	.55867	1.42417	
Next 2,400	.32599	.34479	.67078	.00577	.05245	.55867	1.28767	
Over 3,000	.12235	.34479	.46714	.00577	.05245	.55867	1.08403	

STATEMENT OF RATES
RATES APPLICABLE TO NORTHERN CALIFORNIA SERVICE AREA [1] [2]

	Margin	Charges [3] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges CPUC PPP		Gas Cost	Effective Sales Rate
GN-40-Core General Gas Service (Covered Entities)							
Basic Service Charge	\$ 11.00						\$ 11.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm							
First 100	\$.62318	\$.23890	\$.86208	\$.00577	\$.05245	\$.55867	\$ 1.47897
Next 500	.46249	.23890	.70139	.00577	.05245	.55867	1.31828
Next 2,400	.32599	.23890	.56489	.00577	.05245	.55867	1.18178
Over 3,000	.12235	.23890	.36125	.00577	.05245	.55867	.97814
GN-50-Core Natural Gas Service for Motor Vehicles							
Basic Service Charge	\$ 25.00						\$ 25.00
Cost per Therm	\$.02797	\$.34479	\$.37276	\$.00577	\$.05245	\$.55867	\$.98965
GN-60-Core Internal Combustion Engine Gas Service							
Basic Service Charge	\$ 25.00						\$ 25.00
Cost per Therm	\$.37435	\$.34479	\$.71914	\$.00577	\$.05245	\$.55867	\$ 1.33603
GN-66-Core Small Electric Power Generation Gas Service							
Basic Service Charge	\$ 25.00						\$ 25.00
Cost per Therm	\$.37435	\$.34479	\$.71914	\$.00577		\$.55867	\$ 1.28358
GN-70-Noncore General Gas Transportation Service							
Basic Service Charge	\$ 100.00						\$ 100.00
Transportation Service Charge	\$ 780.00						\$ 780.00
Cost per Therm	\$.12836	\$.07510	\$.20346	\$.00577	\$.05245		\$.26168
TFF-Transportation Franchise Fee Surcharge Provision							
TFF Surcharge per Therm							\$.01091
TDS – Transportation Distribution System Shrinkage Charge							
TDS Charge per Therm							\$.00419
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision							
MHPS Surcharge per Space per Month							\$.21000

STATEMENT OF RATES
RATES APPLICABLE TO SOUTH LAKE TAHOE SERVICE AREA [1]

Schedule No. and Type of Charge	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	\$ 5.75							\$ 5.75
Cost per Therm								
Baseline Quantities	\$.56932	\$.50643	\$ 1.07575	\$.00577	\$.05245	\$.55867	\$ 1.69264	
Tier II	.67986	.50643	1.18629	.00577	.05245	.55867	1.80318	
SLT-12-CARE Residential Gas Service								
Basic Service Charge	\$ 4.00							\$ 4.00
Cost per Therm								
Baseline Quantities	\$.24244	\$.50643	\$.74887	\$.00577	\$.03595	\$.55867	\$ 1.34926	
Tier II	.33087	.50643	.83730	.00577	.03595	.55867	1.43769	
SLT-15-Secondary Residential Gas Service								
Basic Service Charge	\$ 6.00							\$ 6.00
Cost per Therm	\$.76587	\$.50643	\$ 1.27230	\$.00577	\$.05245	\$.55867	\$ 1.88919	
SLT-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	\$ 11.00							\$ 11.00
Cost per Therm								
Baseline Quantities	\$.56932	\$.50643	\$ 1.07575	\$.00577	\$.05245	\$.55867	\$ 1.69264	
Tier II	.67986	.50643	1.18629	.00577	.05245	.55867	1.80318	
SLT-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	\$ 11.00							\$ 11.00
Cost per Therm								
Baseline Quantities	\$.56932	\$.50643	\$ 1.07575	\$.00577	\$.05245	\$.55867	\$ 1.69264	
Tier II	.67986	.50643	1.18629	.00577	.05245	.55867	1.80318	
Submetered Discount per Occupied Space	(\$10.71)							(\$10.71)
SLT-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service								
Basic Service Charge	\$ 8.80							\$ 8.80
Cost per Therm								
First 100	\$.26234	\$.50643	\$.76877	\$.00577	\$.03595	\$.55867	\$ 1.36916	
Next 500	.19315	.50643	.69958	.00577	.03595	.55867	1.29997	
Next 2,400	.12397	.50643	.63040	.00577	.03595	.55867	1.23079	
Over 3,000	.00494	.50643	.51137	.00577	.03595	.55867	1.11176	
SLT-40-Core General Gas Service (non-Covered Entities)								
Basic Service Charge	\$ 11.00							\$ 11.00
Transportation Service Charge	\$780.00							\$780.00
Cost per Therm								
First 100	\$.59420	\$.50643	\$ 1.10063	\$.00577	\$.05245	\$.55867	\$ 1.71752	
Next 500	.50771	.50643	1.01414	.00577	.05245	.55867	1.63103	
Next 2,400	.42124	.50643	.92767	.00577	.05245	.55867	1.54456	
Over 3,000	.27245	.50643	.77888	.00577	.05245	.55867	1.39577	

STATEMENT OF RATES
RATES APPLICABLE TO SOUTH LAKE TAHOE SERVICE AREA [1]

Schedule No. and Type of Charge	Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
				CPUC	PPP		
SLT-40-Core General Gas Service (Covered Entities)							
Basic Service Charge	\$11.00						\$11.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm							
First 100	\$.59420	\$.40054	\$.99474	\$.00577	\$.05245	\$.55867	\$ 1.61163
Next 500	.50771	.40054	.90825	.00577	.05245	.55867	1.52514
Next 2,400	.42124	.40054	.82178	.00577	.05245	.55867	1.43867
Over 3,000	.27245	.40054	.67299	.00577	.05245	.55867	1.28988
SLT-50-Core Natural Gas Service for Motor Vehicles							
Basic Service Charge	\$11.00						\$11.00
Cost per Therm	\$.46665	\$.50643	\$.97308	\$.00577	\$.05245	\$.55867	\$ 1.58997
SLT-60-Core Internal Combustion Engine Gas Service							
Basic Service Charge	\$ 11.00						\$ 11.00
Cost per Therm	\$.34345	\$.50643	\$.84988	\$.00577	\$.05245	\$.55867	\$ 1.46677
SLT-66-Core Small Electric Power Generation Gas Service							
Basic Service Charge	\$ 11.00						\$ 11.00
Cost per Therm	\$.34345	\$.50643	\$.84988	\$.00577		\$.55867	\$ 1.41432
SLT-70-Noncore General Gas Transportation Service							
Basic Service Charge	\$ 100.00						\$ 100.00
Transportation Service Charge	\$ 780.00						\$ 780.00
Cost per Therm	\$.34445	\$.23674	\$.58119	\$.00577	\$.05245		\$.63941
TFF-Transportation Franchise Fee Surcharge Provision							
TFF Surcharge per Therm							\$.01091
TDS-Transportation Distribution System Shrinkage Charge							
TDS Charge per Therm							\$.00419
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision							
MHPS Surcharge per Space per Month							\$.21000

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
2023 POST-TEST YEAR ADJUSTED AUTHORIZED MARGIN**

Line No.	Description (a)	2022 (c)	2023 (d)	Line No.
1	Previous Year's Authorized Margin [1]	\$ 79,970,405	\$ 82,225,706	1
2	Post-Test Year Adjustment Percent [2]	2.75%	2.75%	2
3	Post-Test Year Adjustment Dollars	<u>\$ 2,199,186</u>	<u>\$ 2,261,207</u>	3
4	Authorized Margin [1],[2]	<u>\$ 82,169,591</u>	<u>\$ 84,486,913</u>	4
5	ATM Cost of Capital Adjustment	\$ 0	\$ 0	5
6	EADIT Adjustment	<u>\$ 56,115</u>	<u>\$ (315,663)</u>	6
7	Adjusted Authorized Margin	<u>\$ 82,225,706</u>	<u>\$ 84,171,249</u>	7
8	Adjustments for Special Contract Gas Service and/or Prior Year Period Adjustment	<u>\$ -</u>	<u>\$ -</u>	8
9	Total Authorized Margin Amount	<u><u>\$ 82,225,706</u></u>	<u><u>\$ 84,171,249</u></u>	9
10	Adjusted Percent Increase Including EADIT	<u><u>2.82%</u></u>	<u><u>2.37%</u></u>	10

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

[2] Approved by Commission in D.21-03-052.

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
POST TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2023**

Line No.	Rate Schedule / Description (a)	Schedule No. (b)	Number of Bills (c)	Volumes (Therms) (d)	2022 Authorized Margin [1] Rates (e)	Revenues (f)	2023 Authorized Margin Rates (g)	Revenues (h)	Class Margin Requirement (i)	Line No.
<u>Residential Gas Service</u>										
1	Basic Service Charge	GS-10	1,684,420		\$ 5.75	\$ 9,685,415	\$ 5.75	\$ 9,685,415		1
2	Commodity Charge	GS-12		43,294,071	\$ 0.82279	\$ 35,621,871	\$ 0.84732	\$ 36,684,048		2
3	Baseline Quantities			18,977,328	\$ 1.03690	\$ 19,677,566	\$ 1.06143	\$ 20,143,156		3
4	Tier II			62,271,399		\$ 64,984,852		\$ 66,512,619		4
	Total Residential Gas Service		1,684,420						\$ 66,512,619	
<u>Residential Air-Conditioning Gas Service</u>										
5	Basic Service Charge	GS-11	0		\$ 5.00	\$ 0	\$ 5.00	\$ 0		5
6	Commodity Charge				\$ 0.82279	\$ 0	\$ 0.84732	\$ 0		6
7	Baseline Quantities			0	\$ 1.03690	\$ 0	\$ 1.06143	\$ 0		7
8	Tier II			0	\$ 0.46751	\$ 0	\$ 0.46751	\$ 0		8
9	Air Conditioning			0		\$ 0		\$ 0		9
	Total Residential Air-Conditioning Gas Service		0						\$ 0	
<u>Secondary Residential Gas Service</u>										
10	Basic Service Charge	GS-15	55,937		\$ 6.00	\$ 335,622	\$ 6.00	\$ 335,622		10
11	Commodity Charge									11
12	All Usage			1,696,288	\$ 1.28065	\$ 2,172,351	\$ 1.31563	\$ 2,231,692		12
	Total Secondary Residential Gas Service		55,937	1,696,288		\$ 2,507,973		\$ 2,567,314	\$ 2,567,314	
	Total Residential Gas Service		1,740,357	63,967,687		\$ 67,492,825		\$ 69,079,933		13
<u>Multi-Family Master-Metered Gas Service</u>										
14	Basic Service Charge	GS-20	228		\$ 25.00	\$ 5,700	\$ 25.00	\$ 5,700		14
15	Commodity Charge				\$ 0.82279	\$ 124,179	\$ 0.84732	\$ 127,881		15
16	Baseline Quantities			150,924	\$ 1.03690	\$ 59,830	\$ 1.06143	\$ 61,246		16
17	Tier II			57,701		\$ 189,709		\$ 194,827		17
	Total Multi-Family Master-Metered Gas Service		228	208,625		\$ 189,709		\$ 194,827	\$ 194,827	
<u>Multi-Family Master Metered Gas Service - Submetered</u>										
18	Basic Service Charge	GS-25	456		\$ 25.00	\$ 11,400	\$ 25.00	\$ 11,400		18
19	Submeter Discount		27,552		\$ (8.64)	\$ (238,133)	\$ (8.64)	\$ (238,133)		19
20	Commodity Charge				\$ 0.82279	\$ 624,593	\$ 0.84732	\$ 643,217		20
21	Baseline Quantities			759,117	\$ 1.03690	\$ 80,490	\$ 1.06143	\$ 82,395		21
22	Tier II			77,626		\$ 478,350		\$ 498,879		22
	Total Multi-Family Master Metered Gas Service - Submetered		456	836,743		\$ 478,350		\$ 498,879	\$ 498,879	
	Total Multi-Family Master Metered Gas Service		684	1,045,368		\$ 668,059		\$ 693,706		23

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
POST TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	Rate Schedule / Description (a)	Schedule No. (b)	Number of Bills (c)	Volumes (Therms) (d)	2022 Authorized Margin [1] Rates (e)	Revenues (f)	2023 Authorized Margin Rates (g)	Revenues (h)	Class Margin Requirement (i)	Line No.
<u>Core General Gas Service</u>										
24	Basic Service Charge	GS-35	77,457		\$ 11.00	\$ 852,027	\$ 11.00	\$ 852,027		24
25	Transportation Service Charge	GS-40	0		\$ 780.00	\$ 0	\$ 780.00	\$ 0		25
Commodity Charge										
26	First 100			3,247,592	\$ 0.74246	\$ 2,411,196	\$ 0.76180	\$ 2,474,031		26
27	Next 500			5,968,554	\$ 0.55341	\$ 3,303,069	\$ 0.56783	\$ 3,389,145		27
28	Next 2400			4,876,800	\$ 0.40218	\$ 1,961,344	\$ 0.41266	\$ 2,012,456		28
29	Over 3000			3,088,234	\$ 0.23640	\$ 730,050	\$ 0.24256	\$ 749,075		29
30	Total Core General Gas Service		<u>77,457</u>	<u>17,181,180</u>		<u>\$ 9,257,686</u>		<u>\$ 9,476,734</u>	\$ 9,476,733	30
<u>Core Natural Gas Service for Motor Vehicles</u>										
31	Basic Service Charge	GS-50	72		\$ 25.00	\$ 1,800	\$ 25.00	\$ 1,800		31
Commodity Charge										
32	All Usage			1,898,071	\$ 0.16299	\$ 309,376	\$ 0.16687	\$ 316,739		32
33	Total Core Natural Gas Service for Motor Vehicles		<u>72</u>	<u>1,898,071</u>		<u>\$ 311,176</u>		<u>\$ 318,539</u>	\$ 318,539	33
<u>Core Internal Combustion Engine Gas Service</u>										
34	Basic Service Charge	GS-60	96		\$ 25.00	\$ 2,400	\$ 25.00	\$ 2,400		34
Commodity Charge										
35	All Usage			23,084	\$ 0.24838	\$ 5,734	\$ 0.25672	\$ 5,926		35
36	Total Core Internal Combustion Engine Gas Service		<u>96</u>	<u>23,084</u>		<u>\$ 8,134</u>		<u>\$ 8,326</u>	\$ 8,326	36
<u>Solar Electric Generation Gas Service</u>										
37	Basic Service Charge	GS-LUZ	0		\$ 50.00	\$ 0	\$ 50.00	\$ 0		37
Commodity Charge										
38	All Usage			0	\$ 0.00000	\$ 0	\$ 0.00000	\$ 0		38
39	Total Solar Electric Generation Gas Service		<u>0</u>	<u>0</u>		<u>\$ 0</u>		<u>\$ 0</u>	\$ 0	39
<u>Core Small Electric Power Generation Gas Service</u>										
40	Basic Service Charge	GS-66	288		\$ 25.00	\$ 7,200	\$ 25.00	\$ 7,200		40
Commodity Charge										
41	All Usage			2,817,803	\$ 0.35943	\$ 1,012,804	\$ 0.36800	\$ 1,036,938		41
42	Total Core Small Electric Power Generation Gas Service		<u>288</u>	<u>2,817,803</u>		<u>\$ 1,020,004</u>		<u>\$ 1,044,138</u>	\$ 1,044,138	42
<u>Noncore General Gas Transportation Service</u>										
43	Basic Service Charge	GS-70	132		\$ 100.00	\$ 13,200	\$ 100.00	\$ 13,200		43
44	Transportation Service Charge		132		\$ 780.00	\$ 102,960	\$ 780.00	\$ 102,960		44
Commodity Charge										
45	All Usage			6,248,240	\$ 0.17619	\$ 1,100,900	\$ 0.18080	\$ 1,129,697		45
46	Total Noncore General Gas Transportation Service		<u>132</u>	<u>6,248,240</u>		<u>\$ 1,217,060</u>		<u>\$ 1,245,857</u>	\$ 1,250,529	46

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
POST TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	Rate Schedule / Description (a)	Schedule No. (b)	Number of Bills (c)	Volumes (Therms) (d)	2022 Authorized Margin [1] Rates (e)	2022 Authorized Margin [1] Revenues (f)	2023 Authorized Margin Rates (g)	2023 Authorized Margin Revenues (h)	Class Margin Requirement (i)	Line No.
	City of Victorville Gas Service	GS-VIC								
47	Basic Service Charge		24		\$ 11.00	\$ 264	\$ 11.00	\$ 264		47
48	Transportation Service Charge		0		\$ 780.00	\$ 18,720	\$ 780.00	\$ 18,720		48
	Commodity Charge									
49	All Usage			1,855,782	\$ 0.15566	\$ 288,880	\$ 0.15959	\$ 296,165		49
50	Total City of Victorville Gas Service		24	1,855,782		\$ 307,864		\$ 315,149	\$ 315,149	50
51	Total All Schedules		1,819,110	95,037,215		\$ 80,282,808		\$ 82,182,382		51
52	Other Operating Revenues					\$ 1,942,897		\$ 1,988,868		52
53	Special Contract Gas Service	GN-T				\$ 0		\$ 0		53
54	Total FCAM Margin					\$ 82,225,705		\$ 84,171,250		54
55	Total Authorized Margin [2]					\$ 82,225,706		\$ 84,171,249		55
56	Over / (Under)					\$ (0)		\$ 1		56
57	PT/YR Escalation Rate					1.0237		1.0237		57

[1] Statement of Rates Authorized Margin Rates D.21-03-052.

[2] Schedule 1, Sheet 1 of 10.

**SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA
2023 POST-TEST YEAR ADJUSTED AUTHORIZED MARGIN**

Line No.	Description (a)	2022 (c)	2023 (f)	Line No.
1	Previous Year's Authorized Margin	\$ 20,792,140	\$ 21,443,829	1
2	Post-Test Year Adjustment Percent [1]	2.75%	2.75%	2
3	Post-Test Year Adjustment Dollars	<u>\$ 571,784</u>	<u>\$ 589,705</u>	3
4	Authorized Margin [1]	<u>\$ 21,363,924</u>	<u>\$ 22,033,534</u>	4
5	ATM Cost of Capital Adjustment	<u>\$ 0</u>	<u>\$ 0</u>	5
6	EADIT Adjustment	<u>\$ (44,863)</u>	<u>\$ (586,880)</u>	6
7	North Lake Tahoe Lateral Adjustment [1] [2]	124,768	0	
8	Adjusted Authorized Margin	<u>\$ 21,443,829</u>	<u>\$ 21,446,655</u>	8
9	Adjusted Percent Increase Including EADIT	<u>3.13%</u>	<u>0.01%</u>	9

[1] Approved by Commission in D.21-03-052.

[2] 2023 North Lake Tahoe Lateral Adjustment to be filed in a later Advice Letter.

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	Description (a)	Schedule No.	Number of Bills (c)	Volumes (Therms) (d)	2022 Authorized Margin [1]		2023 Authorized Margin		Class Margin Requirement (i)	Line No.
					Rates (e)	Revenues (f)	Rates (g)	Revenues (h)		
<u>Residential Gas Service</u>										
1	Basic Service Charge	GN-10	197,270		\$ 5.75	\$ 1,134,303	\$ 5.75	\$ 1,134,303		1
	Commodity Charge									
2	Baseline Quantities			9,050,994	\$ 0.73615	\$ 6,662,906	\$ 0.73627	\$ 6,663,933		2
3	Tier II			4,006,522	\$ 0.86138	\$ 3,451,145	\$ 0.86150	\$ 3,451,600		3
4	Total Residential Gas Service		197,270	13,057,516		\$ 11,248,354		\$ 11,249,836	\$ 11,249,837	4
<u>Secondary Residential Gas Service</u>										
5	Basic Service Charge	GN-15	119,305		\$ 6.00	\$ 715,830	\$ 6.00	\$ 715,830		5
	Commodity Charge									
6	All Usage			6,982,234	\$ 0.91279	\$ 6,373,296	\$ 0.91292	\$ 6,374,230		6
7	Total Secondary Residential Gas Service		119,305	6,982,234		\$ 7,089,126		\$ 7,090,060	\$ 7,090,060	7
8	Total Residential Gas Service		316,575	20,039,750		\$ 18,337,480		\$ 18,339,896		8
<u>Multi-Family Master-Metered Gas Service</u>										
9	Basic Service Charge	GN-20	24		\$ 25.00	\$ 600	\$ 25.00	\$ 600		9
	Commodity Charge									
10	Baseline Quantities			11,606	\$ 0.73615	\$ 8,544	\$ 0.73627	\$ 8,545		10
11	Tier II			156	\$ 0.86138	\$ 134	\$ 0.86150	\$ 134		11
12	Total Multi-Family Master-Metered Gas Service		24	11,762		\$ 9,278		\$ 9,279	\$ 9,280	12
<u>Multi-Family Master Metered Gas Service - Submetered</u>										
13	Basic Service Charge	GN-25	0		\$ 25.00	\$ 0	\$ 25.00	\$ 0		13
14	Submeter Discount		0		\$ (9.33)	\$ 0	\$ (9.33)	\$ 0		14
	Commodity Charge									
15	Baseline Quantities			0	\$ 0.73615	\$ 0	\$ 0.73627	\$ 0		15
16	Tier II			0	\$ 0.86138	\$ 0	\$ 0.86150	\$ 0		16
17	Total Multi-Family Master Metered Gas Service - Submetered		0	0		\$ 0		\$ 0	\$ 1	17
18	Total Multi-Family Master-Metered Gas Service		24	11,762		\$ 9,278		\$ 9,279		18
<u>Core General Gas Service</u>										
19	Basic Service Charge	GN-35	19,078		\$ 11.00	\$ 209,858	\$ 11.00	\$ 209,858		19
20	Transportation Service Charge	GN-40	12		\$ 780.00	\$ 9,360	\$ 780.00	\$ 9,360		20
	Commodity Charge									
21	First 100			1,011,005	\$ 0.62309	\$ 629,951	\$ 0.62318	\$ 630,042		21
22	Next 500			1,901,594	\$ 0.46242	\$ 879,344	\$ 0.46249	\$ 879,471		22
23	Next 2400			1,689,766	\$ 0.32595	\$ 550,772	\$ 0.32599	\$ 550,852		23
24	Over 3000			1,431,347	\$ 0.12234	\$ 175,104	\$ 0.12235	\$ 175,130		24
25	Total Core General Gas Service		19,078	6,033,712		\$ 2,454,389		\$ 2,454,713	\$ 2,454,712	25

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	Description (a)	Schedule No.	Number of Bills (c)	Volumes (Therms) (d)	2022 Authorized Margin [1]		2023 Authorized Margin		Class Margin Requirement (i)	Line No.
					Rates (e)	Revenues (f)	Rates (g)	Revenues (h)		
26	Core Natural Gas Service for Motor Vehicles	GN-50	36		\$ 25.00	\$ 900	\$ 25.00	\$ 900		26
	Basic Service Charge									
	Commodity Charge									
27	All Usage		36	181,069	\$ 0.02796	\$ 5,063	\$ 0.02797	\$ 5,064		27
28	Total Core Natural Gas Service for Motor Vehicles			181,069		\$ 5,963		\$ 5,964	\$	28
29	Core Internal Combustion Engine Gas Service	GN-60	24		\$ 25.00	\$ 600	\$ 25.00	\$ 600		29
	Basic Service Charge									
	Commodity Charge									
30	All Usage		24	202	\$ 0.37391	\$ 76	\$ 0.37435	\$ 76		30
31	Total Core Internal Combustion Engine Gas Service			202		\$ 676		\$ 676	\$	31
32	Core Small Electric Power Generation Gas Service	GN-66	0		\$ 25.00	\$ 0	\$ 25.00	\$ 0		32
	Basic Service Charge									
	Commodity Charge									
33	All Usage		0	0	\$ 0.37391	\$ 0	\$ 0.37435	\$ 0		33
34	Total Core Small Electric Power Generation Gas Service			0		\$ 0		\$ 0		34
35	Noncore General Gas Transportation Service	GN-70	408		\$ 100.00	\$ 40,800	\$ 100.00	\$ 40,800		35
	Basic Service Charge									
	Transportation Service Charge									
36	All Usage		420	318,240	\$ 780.00	\$ 318,240	\$ 780.00	\$ 318,240		36
	Commodity Charge									
37	All Usage		408	989,670	\$ 0.12830	\$ 126,971	\$ 0.12836	\$ 127,035		37
38	Total Noncore General Gas Transportation Service			989,670		\$ 486,011		\$ 486,075	\$	38
39	Total All Schedules		336,145	27,256,165		\$ 21,293,797		\$ 21,296,603		39
40	Other Operating Revenues					\$ 150,032		\$ 150,052		40
41	Special Contract Gas Service	GN-T				\$ 0		\$ 0		41
42	Total FCAM Margin					\$ 21,443,829		\$ 21,446,655		42
43	Total Authorized Margin [2]					\$ 21,443,829		\$ 21,446,655		43
44	Over / (Under)					\$ 0		\$ 0		44
45	PTYR Escalation Rate					1,0001		1,0001		45

[1] Statement of Rates Authorized Margin Rates D.21-03-052.

[2] Schedule 1, Sheet 5 of 10.

**SOUTHWEST GAS CORPORATION
 SOUTH LAKE TAHOE
 2023 POST-TEST YEAR ADJUSTED AUTHORIZED MARGIN**

Line No.	Description (a)	2022 (c)	2023 (e)	Line No.
1	Previous Year's Authorized Margin	\$ 13,786,309	\$ 14,122,438	1
2	Post-Test Year Adjustment Percent [1]	2.75%	2.75%	2
3	Post-Test Year Adjustment Dollars	<u>\$ 379,123</u>	<u>\$ 388,367</u>	3
4	Authorized Margin [1]	<u>\$ 14,165,432</u>	<u>\$ 14,510,805</u>	4
5	ATM Cost of Capital Adjustment	<u>\$ 0</u>	<u>\$ 0</u>	5
6	EADIT Adjustment	<u>\$ (42,994)</u>	<u>\$ (139,601)</u>	6
7	Adjusted Authorized Margin	<u><u>\$ 14,122,438</u></u>	<u><u>\$ 14,371,204</u></u>	7
8	Adjusted Percent Increase Including EADIT	<u><u>2.44%</u></u>	<u><u>1.76%</u></u>	8

[1] Approved by Commission in D.21-03-052.

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	Description (a)	Schedule No.	Number of Bills (c)	Volumes (Therms) (d)	2022 Authorized Margin [1]		2023 Authorized Margin		Class Margin Requirement (i)	Line No.
					Rates (e)	Revenues (f)	Rates (g)	Revenues (h)		
<u>Residential Gas Service</u>										
1	Basic Service Charge	SLT-10	171,896		\$ 5.75	\$ 988,402	\$ 5.75	\$ 988,402		1
	Commodity Charge	SLT-12								
2	Baseline Quantities			7,848,946	\$ 0.55755	\$ 4,376,179	\$ 0.56932	\$ 4,468,548		2
3	Tier II			3,491,579	\$ 0.66809	\$ 2,332,689	\$ 0.67986	\$ 2,373,779		3
4	Total Residential Gas Service		<u>171,896</u>	<u>11,340,525</u>		<u>\$ 7,697,270</u>		<u>\$ 7,830,729</u>	\$ 7,830,729	4
<u>Secondary Residential Gas Service</u>										
5	Basic Service Charge	SLT-15	55,319		\$ 6.00	\$ 331,914	\$ 6.00	\$ 331,914		5
	Commodity Charge									
6	All Usage			3,136,436	\$ 0.75078	\$ 2,354,785	\$ 0.76587	\$ 2,402,111		6
7	Total Secondary Residential Gas Service		<u>55,319</u>	<u>3,136,436</u>		<u>\$ 2,686,699</u>		<u>\$ 2,734,025</u>	\$ 2,734,025	7
8	Total Residential Gas Service		<u>227,215</u>	<u>14,476,961</u>		<u>\$ 10,383,969</u>		<u>\$ 10,564,754</u>		8
<u>Multi-Family Master-Metered Gas Service</u>										
9	Basic Service Charge	SLT-20	1,104		\$ 11.00	\$ 12,144	\$ 11.00	\$ 12,144		9
	Commodity Charge									
10	Baseline Quantities			355,329	\$ 0.55755	\$ 198,114	\$ 0.56932	\$ 202,295		10
11	Tier II			37,290	\$ 0.66809	\$ 24,913	\$ 0.67986	\$ 25,352		11
12	Total Multi-Family Master-Metered Gas Service		<u>1,104</u>	<u>392,619</u>		<u>\$ 235,171</u>		<u>\$ 239,791</u>	\$ 239,791	12
<u>Multi-Family Master Metered Gas Service - Submetered</u>										
13	Basic Service Charge	SLT-25	108		\$ 11.00	\$ 1,188	\$ 11.00	\$ 1,188		13
14	Submeter Discount		5,808		\$ (10.71)	\$ (62,194)	\$ (10.71)	\$ (62,194)		14
	Commodity Charge									
15	Baseline Quantities			295,574	\$ 0.55755	\$ 164,797	\$ 0.56932	\$ 168,276		15
16	Tier II			17,411	\$ 0.66809	\$ 11,632	\$ 0.67986	\$ 11,837		16
17	Total Multi-Family Master Metered Gas Service - Submetered		<u>108</u>	<u>312,985</u>		<u>\$ 115,423</u>		<u>\$ 119,107</u>	\$ 119,107	17
18	Total Multi-Family Master Metered Gas Service		<u>1,212</u>	<u>705,604</u>		<u>\$ 350,594</u>		<u>\$ 358,898</u>		18
<u>Core General Gas Service</u>										
19	Basic Service Charge	SLT-35	16,638		\$ 11.00	\$ 183,018	\$ 11.00	\$ 183,018		19
	Transportation Service Charge	SLT-40	12		\$ 780.00	\$ 9,360	\$ 780.00	\$ 9,360		
	Commodity Charge									
20	First 100			984,142	\$ 0.58322	\$ 573,968	\$ 0.59420	\$ 584,776		20
21	Next 500			1,929,456	\$ 0.49833	\$ 961,501	\$ 0.50771	\$ 979,607		21
22	Next 2400			1,770,803	\$ 0.41345	\$ 732,141	\$ 0.42124	\$ 745,928		22
23	Over 3000			1,939,938	\$ 0.26742	\$ 518,773	\$ 0.27245	\$ 528,542		23
24	Total Core General Gas Service		<u>16,638</u>	<u>6,624,339</u>		<u>\$ 2,978,761</u>		<u>\$ 3,031,231</u>	\$ 3,031,231	24
<u>Core Natural Gas Service for Motor Vehicles</u>										
25	Basic Service Charge	SLT-50	12		\$ 11.00	\$ 132	\$ 11.00	\$ 132		25
	Commodity Charge									
26	All Usage			1,000	\$ 0.45629	\$ 456	\$ 0.46665	\$ 467		26
27	Total Core Natural Gas Service for Motor Vehicles		<u>12</u>	<u>1,000</u>		<u>\$ 588</u>		<u>\$ 599</u>	\$ 599	27

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	Description (a)	Schedule No. (b)	Number of Bills (c)	Volumes (Therms) (d)	2022 Authorized Margin [1]		2023 Authorized Margin		Class Margin Requirement (i)	Line No.
					Rates (e)	Revenues (f)	Rates (g)	Revenues (h)		
<u>Core Internal Combustion Engine Gas Service</u>										
28	Basic Service Charge	SLT-60	0		\$ 11.00	\$ 0	\$ 11.00	\$ 0		28
	Commodity Charge									
29	All Usage		0		\$ 0.33711	\$ 0	\$ 0.34345	\$ 0		29
30	Total Core Internal Combustion Engine Gas Service		0	0		\$ 0		\$ 0	\$ 0	30
<u>Core Small Electric Power Generation Gas Service</u>										
31	Basic Service Charge	SLT-66	0		\$ 11.00	\$ 0	\$ 11.00	\$ 0		31
	Commodity Charge									
32	All Usage		0		\$ 0.33711	\$ 0	\$ 0.34345	\$ 0		32
33	Total Core Small Electric Power Generation Gas Service		0	0		\$ 0		\$ 0	\$ 0	33
<u>Noncore General Gas Transportation Service</u>										
34	Basic Service Charge	SLT-70	108		\$ 100.00	\$ 10,800	\$ 100.00	\$ 10,800		34
35	Transportation Service Charge		108		\$ 780.00	\$ 84,240	\$ 780.00	\$ 84,240		35
	Commodity Charge									
36	All Usage		108	479,260	\$ 0.33506	\$ 160,581	\$ 0.34445	\$ 165,083		36
37	Total Noncore General Gas Transportation Service		108	479,260		\$ 255,621		\$ 260,123	\$ 260,123	37
38	Total All Schedules		245,185	22,287,164		\$ 13,969,533		\$ 14,215,605		38
39	Other Operating Revenues					\$ 152,905		\$ 155,598		39
40	<u>Special Contract Gas Service</u>	GN-T				\$ 0		\$ 0		40
41	Total FCAM Margin					\$ 14,122,438		\$ 14,371,203		41
42	Total Authorized Margin [2]					\$ 14,122,438		\$ 14,371,204		42
43	Over / (Under)					\$ (0)		\$ (1)		43
44	PTYR Escalation Rate					1.0176		1.0176		44

[1] Statement of Rates Authorized Margin Rates D.21-03-052.

[2] Schedule 1, Sheet 8 of 10.



ADVICE LETTER SUMMARY

ENERGY UTILITY



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

Company name/CPUC Utility No.:

Utility type:

ELC GAS WATER
 PLC HEAT

Contact Person:

Phone #:
E-mail:
E-mail Disposition Notice to:

EXPLANATION OF UTILITY TYPE

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

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #:

Tier Designation:

Subject of AL:

Keywords (choose from CPUC listing):

AL Type: Monthly Quarterly Annual One-Time Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #:

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL:

Summarize differences between the AL and the prior withdrawn or rejected AL:

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:

No. of tariff sheets:

Estimated system annual revenue effect (%):

Estimated system average rate effect (%):

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:

Service affected and changes proposed¹:

Pending advice letters that revise the same tariff sheets:

¹Discuss 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

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

Name:
Title:
Utility Name:
Address:
City: State:
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	