

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



Southwest Gas Corporation
GAS (Corp ID 905)
Status of Advice Letter 1312G
As of December 30, 2024

Subject: 2025 Post-Test Year Margin Adjustment, including Excess Accumulated Deferred Income Tax Adjustment Amortization, Authorized in Decision 21-03-052

Division Assigned: Energy

Date Filed: 11-19-2024

Date to Calendar: 11-22-2024

Authorizing Documents: D2103052

Disposition:	Accepted
Effective Date:	01-01-2025

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

edtariffunit@cpuc.ca.gov

AL Certificate Contact Information:

Valerie Ontiveroz

702 876-7323

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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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 19, 2024

Advice Letter No. 1312-G

(U 905 G)

Public Utilities Commission of the State of California

Subject: 2025 Post-Test Year Margin Adjustment, including Excess Accumulated Deferred Income Tax Adjustment Amortization, Authorized in Decision 21-03-052.

Southwest Gas Corporation (Southwest Gas or Company) hereby submits for approval by the California Public Utilities Commission (Commission) revisions to its California Gas Tariff. The tariff sheet being modified as a result of this submission is listed in 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 2024 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 The cumulative adjustments are \$4,548,344, \$1,939,541, and \$765,042 in Southwest Gas' Southern California, Northern California, and South Lake Tahoe rate jurisdictions, respectively.

Southwest Gas 2025 PTYM Adjustment

Southwest Gas 2025 PTYM adjustments result in increases of \$2,452,013 in Southern California, \$786,599 in Northern California, and \$415,964 in South Lake Tahoe.

Southwest Gas 2025 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). Southwest Gas EADIT adjustments result in increases of \$2,096,331 in Southern California, \$1,152,942 in Northern California and \$349,078 in South Lake Tahoe.

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, 2025.

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 19, 2024, which is thirty (30) days from the date submitted, with an effective date of January 1, 2025.

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

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.

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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. 1312-G

In conformance with GO 96-B, General Rule 4.3

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

Linda Serizawa, Interim Director
Public Advocates Office
California Public Utilities Commission
Linda.Serizawa@cpuc.ca.gov

Pacific Gas & Electric Company
PGETariffs@pge.com

Southern California Gas Company
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Scott Blaising
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ATTACHMENT A
Advice Letter No. 1312-G

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
19th Revised Sheet No. 18	Preliminary Statement (Continued)	18th Revised Sheet No. 18
209th Revised Sheet No. 65	Statement of Rates - Rates Applicable to Southern California Service Area	208th Revised Sheet No. 65
213th Revised Sheet No. 66	Statement of Rates - Rates Applicable to Southern California Service Area	212th Revised Sheet No. 66
209th Revised Sheet No. 68	Statement of Rates - Rates Applicable to Northern California Service Area	208th Revised Sheet No. 68
211th Revised Sheet No. 69	Statement of Rates - Rates Applicable to Northern California Service Area	210th Revised Sheet No. 69
208th Revised Sheet No. 71	Statement of Rates - Rates Applicable to South Lake Tahoe Service Area	207th Revised Sheet No. 71
145th Revised Sheet No. 72	Statement of Rates - Rates Applicable to South Lake Tahoe Service Area	144th Revised Sheet No. 72

PRELIMINARY STATEMENT
(Continued)

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

9F. ACCOUNTING PROCEDURE (Continued)

ANNUAL 2025 MARGIN

	<u>Southern California</u>	<u>Northern California</u>	<u>South Lake Tahoe</u>
January	\$ 11,978,147	\$ 3,908,424	\$ 2,075,290
February	\$ 10,436,231	\$ 3,632,770	\$ 1,856,878
March	\$ 9,470,160	\$ 3,490,782	\$ 1,754,750
April	\$ 7,827,698	\$ 2,908,415	\$ 1,473,183
May	\$ 6,929,498	\$ 2,293,925	\$ 1,198,351
June	\$ 6,490,751	\$ 1,935,715	\$ 981,816
July	\$ 6,111,640	\$ 1,625,890	\$ 841,726
August	\$ 4,323,779	\$ 1,032,275	\$ 545,268
September	\$ 6,114,427	\$ 1,652,705	\$ 856,785
October	\$ 6,371,081	\$ 1,940,743	\$ 1,042,911
November	\$ 7,498,173	\$ 2,541,129	\$ 1,413,460
December	\$ 10,160,877	\$ 3,580,371	\$ 1,850,593
<u>Total</u>	<u>\$ 93,712,462</u>	<u>\$ 30,543,143</u>	<u>\$ 15,891,011</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	\$.96764	\$.35611	\$ 1.32375	\$.00100	\$.22423	\$.54970	\$ 2.09868	
Tier II	\$ 1.18175	.35611	1.53786	.00100	.22423	.54970	2.31279	
GS-11-Residential Air-Conditioning Gas Service								
Basic Service Charge	\$ 5.00							\$ 5.00
Cost per Therm								
Tier I	\$.96764	\$.35611	\$ 1.32375	\$.00100	\$.22423	\$.54970	\$ 2.09868	
Tier II	1.18175	.35611	1.53786	.00100	.22423	.54970	2.31279	
Air-Conditioning	\$.49997	.35611	.85608	.00100	.22423	.54970	1.63101	
GS-12-CARE Residential Gas Service								
Basic Service Charge	\$ 4.00							\$ 4.00
Cost per Therm								
Baseline Quantities	\$.59295	\$.35611	\$.94906	\$.00100	\$.04255	\$.54970	\$ 1.54231	
Tier II	\$.76424	.35611	1.12035	.00100	.04255	.54970	1.71360	
GS-15-Secondary Residential Gas Service								
Basic Service Charge	\$ 6.00							\$ 6.00
Cost per Therm	\$ 1.48719	\$.35611	\$ 1.76152	\$.00100	\$.22423	\$.54970	\$ 2.53645	
GS-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	\$ 25.00							\$ 25.00
Cost per Therm								
Baseline Quantities	\$.96764	\$.35611	\$ 1.32375	\$.00100	\$.22423	\$.54970	\$ 2.09868	
Tier II	1.18175	.35611	1.53786	.00100	.22423	.54970	2.31279	
GS-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	\$ 25.00							\$ 25.00
Cost per Therm								
Baseline Quantities	\$.96764	\$.35611	\$ 1.32375	\$.00100	\$.22423	\$.54970	\$ 2.09868	
Tier II	1.18175	.35611	1.53786	.00100	.22423	.54970	2.31279	
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	\$.50419	\$.35611	\$.86030	\$.00100	\$.04255	\$.54970	\$ 1.45355	
Next 500	\$.32969	.35611	.68580	.00100	.04255	.54970	1.27905	
Next 2,400	\$.19009	.35611	.54620	.00100	.04255	.54970	1.13945	
Over 3,000	\$.03705	.35611	.39316	.00100	.04255	.54970	.98641	
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	\$.85669	\$.35611	\$ 1.21280	\$.00100	\$.22423	\$.54970	\$ 1.98773	
Next 500	\$.63856	.35611	.99467	.00100	.22423	.54970	1.76960	
Next 2,400	\$.46406	.35611	.82017	.00100	.22423	.54970	1.59510	
Over 3,000	\$.27277	.35611	.62888	.00100	.22423	.54970	1.40381	

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	\$.85669	\$.18960	\$ 1.00106	\$.00100	\$.22423	\$.54970	\$ 1.77599	
Next 500	\$.63856	.18960	.79444	.00100	.22423	.54970	1.56937	
Next 2,400	\$.46406	.18960	.62916	.00100	.22423	.54970	1.40409	
Over 3,000	\$.27277	.18960	.44797	.00100	.22423	.54970	1.22290	
GS-50-Core Natural Gas Service for Motor Vehicles								
Basic Service Charge	\$25.00							\$25.00
Cost per Therm	\$.18590	\$.35611	\$.53294	\$.00100	\$.22423	\$.54970	\$ 1.30787	
GS-60-Core Internal Combustion Engine Gas Service								
Basic Service Charge	\$25.00							\$25.00
Cost per Therm	\$.29761	\$.35611	\$.63422	\$.00100	\$.22423	\$.54970	\$ 1.40915	
GS-66-Core Small Electric Power Generation Gas Service								
Basic Service Charge	\$25.00							\$25.00
Cost per Therm	\$.41000	\$.35611	\$.74609	\$.00100		\$.54970	\$ 1.29679	
GS-70-Noncore General Gas Transportation Service								
Basic Service Charge	\$100.00							\$100.00
Transportation Service Charge	\$780.00							\$780.00
Cost per Therm	\$.20340	\$.26129	\$.45392	\$.00100	\$.22423		\$.67915	
GS-VIC City of Victorville Gas Service								
Basic Service Charge	\$11.00							\$ 11.00
Transportation Service Charge	\$780.00							\$780.00
Cost per Therm	\$.17884	\$.28834	\$.45800	\$.00100		\$.54970	\$ 1.00870	
TFF-Transportation Franchise Fee Surcharge Provision								
TFF Surcharge per Therm								\$.00586
TDS – Transportation Distribution System Shrinkage Charge								
TDS Charge per Therm								\$.00280
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 Adjustments		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
					CPUC	PPP		
GN-10-Residential Gas Service								
Basic Service Charge	\$ 5.75							\$ 5.75
Cost per Therm								
Baseline Quantities	\$ 1.10166	\$.20663	\$ 1.30829	\$.00100	\$.05887	\$.40527	\$ 1.77343	
Tier II	1.22689	.20663	1.43352	.00100	.05887	.40527	1.89866	
GN-12-CARE Residential Gas Service								
Basic Service Charge	\$ 4.00							\$ 4.00
Cost per Therm								
Baseline Quantities	\$.75895	\$.20663	\$.96558	\$.00100	\$.04255	\$.40527	\$ 1.41440	
Tier II	.85913	.20663	1.06576	.00100	.04255	.40527	1.51458	
GN-15-Secondary Residential Gas Service								
Basic Service Charge	\$ 6.00							\$ 6.00
Cost per Therm	\$ 1.34362	\$.20663	\$ 1.55025	\$.00100	\$.05887	\$.40527	\$ 2.01539	
GN-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	\$ 25.00							\$ 25.00
Cost per Therm								
Baseline Quantities	\$ 1.10166	\$.20663	\$ 1.30829	\$.00100	\$.05887	\$.40527	\$ 1.77343	
Tier II	1.22689	.20663	1.43352	.00100	.05887	.40527	1.89866	
GN-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	\$ 25.00							\$ 25.00
Cost per Therm								
Baseline Quantities	\$ 1.10166	\$.20663	\$ 1.30829	\$.00100	\$.05887	\$.40527	\$ 1.77343	
Tier II	1.22689	.20663	1.43352	.00100	.05887	.40527	1.89866	
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	\$.60836	\$.20663	\$.81499	\$.00100	\$.04255	\$.40527	\$ 1.26381	
Next 500	.41993	.20663	.62656	.00100	.04255	.40527	1.07538	
Next 2,400	.25988	.20663	.46651	.00100	.04255	.40527	.91533	
Over 3,000	.02109	.20663	.22772	.00100	.04255	.40527	.67654	
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	\$.91342	\$.20663	\$ 1.12005	\$.00100	\$.05887	\$.40527	\$ 1.58519	
Next 500	.67789	.20663	.88452	.00100	.05887	.40527	1.34966	
Next 2,400	.47782	.20663	.68445	.00100	.05887	.40527	1.14959	
Over 3,000	.17934	.20663	.38597	.00100	.05887	.40527	.85111	

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	\$.91342	\$.04012	\$.89166	\$.00100	\$.05887	\$.40527	\$ 1.35680
Next 500	.67789	.04012	.67208	.00100	.05887	.40527	1.13722
Next 2,400	.47782	.04012	.48557	.00100	.05887	.40527	.95071
Over 3,000	.17934	.04012	.20731	.00100	.05887	.40527	.67245
GN-50-Core Natural Gas Service for Motor Vehicles							
Basic Service Charge	\$ 25.00						\$ 25.00
Cost per Therm	\$.04194	\$.20663	\$.24559	\$.00100	\$.05887	\$.40527	\$.71073
GN-60-Core Internal Combustion Engine Gas Service							
Basic Service Charge	\$ 25.00						\$ 25.00
Cost per Therm	\$ 1.79296	\$.20663	\$ 1.69712	\$.00100	\$.05887	\$.40527	\$ 2.16226
GN-66-Core Small Electric Power Generation Gas Service							
Basic Service Charge	\$ 25.00						\$ 25.00
Cost per Therm	\$ 1.79296	\$.20663	\$ 1.69712	\$.00100		\$.40527	\$ 2.10339
GN-70-Noncore General Gas Transportation Service							
Basic Service Charge	\$ 100.00						\$ 100.00
Transportation Service Charge	\$ 780.00						\$ 780.00
Cost per Therm	\$.33668	\$.07931	\$.37157	\$.00100	\$.05887		\$.43144
TFF-Transportation Franchise Fee Surcharge Provision							
TFF Surcharge per Therm							\$.00954
TDS – Transportation Distribution System Shrinkage Charge							
TDS Charge per Therm							\$.00304
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]		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
		Adjustments	and		CPUC	PPP		
SLT-10-Residential Gas Service								
Basic Service Charge	\$ 5.75							\$ 5.75
Cost per Therm								
Baseline Quantities	\$.64122	\$.28581	\$.92703	\$.00100	\$.05887	\$.40527		\$ 1.39217
Tier II	.75176	.28581	1.03757	.00100	.05887	.40527		1.50271
SLT-12-CARE Residential Gas Service								
Basic Service Charge	\$ 4.00							\$ 4.00
Cost per Therm								
Baseline Quantities	\$.37476	\$.28581	\$.66057	\$.00100	\$.04255	\$.40527		\$ 1.10939
Tier II	.46319	.28581	.74900	.00100	.04255	.40527		1.19782
SLT-15-Secondary Residential Gas Service								
Basic Service Charge	\$ 6.00							\$ 6.00
Cost per Therm	\$.85806	\$.28581	\$ 1.14387	\$.00100	\$.05887	\$.40527		\$ 1.60901
SLT-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	\$ 11.00							\$ 11.00
Cost per Therm								
Baseline Quantities	\$.64122	\$.28581	\$.92703	\$.00100	\$.05887	\$.40527		\$ 1.39217
Tier II	.75176	.28581	1.03757	.00100	.05887	.40527		1.50271
SLT-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	\$ 11.00							\$ 11.00
Cost per Therm								
Baseline Quantities	\$.64122	\$.28581	\$.92703	\$.00100	\$.05887	\$.40527		\$ 1.39217
Tier II	.75176	.28581	1.03757	.00100	.05887	.40527		1.50271
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	\$.39082	\$.28581	\$.67663	\$.00100	\$.04255	\$.40527		\$ 1.12545
Next 500	.31382	.28581	.59963	.00100	.04255	.40527		1.04845
Next 2,400	.23682	.28581	.52263	.00100	.04255	.40527		.97145
Over 3,000	.10436	.28581	.39017	.00100	.04255	.40527		.83899
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	\$.66130	\$.28581	\$.94711	\$.00100	\$.05887	\$.40527		\$ 1.41225
Next 500	.56504	.28581	.85085	.00100	.05887	.40527		1.31599
Next 2,400	.46880	.28581	.75461	.00100	.05887	.40527		1.21975
Over 3,000	.30322	.28581	.58903	.00100	.05887	.40527		1.05417

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	\$.66130	\$.11930	\$.74682	\$.00100	\$.05887	\$.40527	\$ 1.21196
Next 500	.56504	.11930	.65548	.00100	.05887	.40527	1.12062
Next 2,400	.46880	.11930	.56416	.00100	.05887	.40527	1.02930
Over 3,000	.30322	.11930	.40703	.00100	.05887	.40527	.87217
SLT-50-Core Natural Gas Service for Motor Vehicles							
Basic Service Charge	\$11.00						\$11.00
Cost per Therm	\$.52996	\$.28581	\$.78390	\$.00100	\$.05887	\$.40527	\$ 1.24904
SLT-60-Core Internal Combustion Engine Gas Service							
Basic Service Charge	\$ 11.00						\$ 11.00
Cost per Therm	\$.38224	\$.28581	\$.64852	\$.00100	\$.05887	\$.40527	\$ 1.11366
SLT-66-Core Small Electric Power Generation Gas Service							
Basic Service Charge	\$ 11.00						\$ 11.00
Cost per Therm	\$.38224	\$.28581	\$.64852	\$.00100		\$.40527	\$ 1.05479
SLT-70-Noncore General Gas Transportation Service							
Basic Service Charge	\$ 100.00						\$ 100.00
Transportation Service Charge	\$ 780.00						\$ 780.00
Cost per Therm	\$.40185	\$.15849	\$.53145	\$.00100	\$.05887		\$.59132
TFF-Transportation Franchise Fee Surcharge Provision							
TFF Surcharge per Therm							\$.00954
TDS-Transportation Distribution System Shrinkage Charge							
TDS Charge per Therm							\$.00304
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision							
MHPS Surcharge per Space per Month							\$.21000

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
2025 POST-TEST YEAR ADJUSTED AUTHORIZED MARGIN**

Line No.	Description (a)	2024 (b)	2025 (c)	Line No.
1	Previous Year's Authorized Margin [1]	\$ 84,171,249	\$ 89,164,118	1
2	Post-Test Year Adjustment Percent [2]	2.75%	2.75%	2
3	Post-Test Year Adjustment Dollars	<u>\$ 2,314,709</u>	<u>\$ 2,452,013</u>	3
4	Authorized Margin [1][2]	<u>\$ 86,485,958</u>	<u>\$ 91,616,131</u>	4
5	ATM Cost of Capital Adjustment [3]	\$ 3,309,811	\$ 0	5
6	EADIT Adjustment	<u>\$ (631,652)</u>	<u>\$ 2,096,331</u>	6
7	Adjusted Authorized Margin	<u>\$ 89,164,118</u>	<u>\$ 93,712,462</u>	7
8	Adjustments for Special Contract Gas Service and/or Prior Year Period Adjustment	\$ -	\$ -	8
9	Total Authorized Margin Amount	<u><u>\$ 89,164,118</u></u>	<u><u>\$ 93,712,462</u></u>	9
10	Adjusted Percent Increase Including EADIT	<u>5.93%</u>	<u>5.10%</u>	10

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

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

[3] The ATM was triggered for the twelve-month period ending September 2023.

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
POST TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2025

Line No.	Rate Schedule / Description (a)	Schedule No. (b)	Number of Bills (c)	Volumes (Therms) (d)	2024 Authorized Margin [1] Rates (e)	Revenues (f)	2025 Authorized Margin Rates (g)	Revenues (h)	Class Margin Requirement (i)	Line No.
1	Residential Gas Service	GS-10								1
	Basic Service Charge	GS-12	1,684,420		\$ 5.75	\$ 9,685,415	\$ 5.75	\$ 9,685,415		
	Commodity Charge									
2	Baseline Quantities			43,294,071	\$ 0.91028	\$ 39,409,727	\$ 0.96764	\$ 41,893,075		2
3	Tier II			18,977,328	\$ 1.12439	\$ 21,337,918	\$ 1.18175	\$ 22,426,457		3
4	Total Residential Gas Service		1,684,420	62,271,399		\$ 70,433,060		\$ 74,004,947	\$ 74,005,001	4
5	Residential Air-Conditioning Gas Service	GS-11								5
	Basic Service Charge		0		\$ 5.00	\$ 0	\$ 5.00	\$ 0		
	Commodity Charge									
6	Baseline Quantities			0	\$ 0.91028	\$ 0	\$ 0.96764	\$ 0		6
7	Tier II			0	\$ 1.12439	\$ 0	\$ 1.18175	\$ 0		7
8	Air Conditioning			0	\$ 0.49997	\$ 0	\$ 0.49997	\$ 0		8
9	Total Residential Air-Conditioning Gas Service		0	0		\$ 0		\$ 0	\$ 0	9
10	Secondary Residential Gas Service	GS-15								10
	Basic Service Charge		55,937		\$ 6.00	\$ 335,622	\$ 6.00	\$ 335,622		
	Commodity Charge									
11	All Usage			1,696,288	\$ 1.40541	\$ 2,383,980	\$ 1.48719	\$ 2,522,703		11
12	Total Secondary Residential Gas Service		55,937	1,696,288		\$ 2,719,602		\$ 2,858,325	\$ 2,858,331	12
13	Total Residential Gas Service		1,740,357	63,967,687		\$ 73,152,662		\$ 76,863,272		13
14	Multi-Family Master-Metered Gas Service	GS-20								14
	Basic Service Charge		228		\$ 25.00	\$ 5,700	\$ 25.00	\$ 5,700		
	Commodity Charge									
15	Baseline Quantities			150,924	\$ 0.91028	\$ 137,383	\$ 0.96764	\$ 146,040		15
16	Tier II			57,701	\$ 1.12439	\$ 64,878	\$ 1.18175	\$ 68,188		16
17	Total Multi-Family Master-Metered Gas Service		228	208,625		\$ 207,961		\$ 219,928	\$ 219,982	17
18	Multi-Family Master-Metered Gas Service - Submetered	GS-25								18
	Basic Service Charge		456		\$ 25.00	\$ 11,400	\$ 25.00	\$ 11,400		
19	Submeter Discount		27,552		\$ (8.64302)	\$ (238,133)	\$ (8.64)	\$ (238,133)		19
	Commodity Charge									
20	Baseline Quantities			759,117	\$ 0.91028	\$ 691,009	\$ 0.96764	\$ 734,552		20
21	Tier II			77,626	\$ 1.12439	\$ 87,282	\$ 1.18175	\$ 91,735		21
22	Total Multi-Family Master Metered Gas Service - Submetered		456	836,743		\$ 551,558		\$ 599,554	\$ 599,608	22
23	Total Multi-Family Master Metered Gas Service		684	1,045,368		\$ 759,519		\$ 819,482		23

52	Other Operating Revenues			\$ 2,214,316	52
53	Special Contract Gas Service	GN-T		\$ 0	53
54	Total FCAM Margin			\$ 93,712,407	54
55	Total Authorized Margin [2]			\$ 93,712,462	55
56	Over / (Under)			\$ (55)	56
57	PTYR Escalation Rate			1,0510	57

[1] Statement of Rates Authorized Margin Rates effective January 1, 2024.

[2] Schedule 1, Sheet 1 of 10.

**SOUTHWEST GAS CORPORATION
 NORTHERN CALIFORNIA
 2025 POST-TEST YEAR ADJUSTED AUTHORIZED MARGIN**

Line No.	Description (a)	2024 (b)	2025 (c)	Line No.
1	Previous Year's Authorized Margin	\$ 22,759,916	\$ 28,603,602	1
2	Post-Test Year Adjustment Percent [1]	2.75%	2.75%	2
3	Post-Test Year Adjustment Dollars	<u>\$ 625,898</u>	<u>\$ 786,599</u>	3
4	Authorized Margin	<u>\$ 23,385,813</u>	<u>\$ 29,390,201</u>	4
5	ATM Cost of Capital Adjustment [2]	<u>\$ 667,334</u>	<u>\$ 0</u>	5
6	EADIT Adjustment	<u>\$ (135,154)</u>	<u>\$ 1,152,942</u>	6
7	North Lake Tahoe Lateral Adjustment [3]	4,685,609	0	7
8	Adjusted Authorized Margin	<u><u>\$ 28,603,602</u></u>	<u><u>\$ 30,543,143</u></u>	8
9	Adjusted Percent Increase Including EADIT	<u><u>25.68%</u></u>	<u><u>6.78%</u></u>	9

[1] Approved by Commission in D.21-03-052.
 [2] The ATM was triggered for the twelve-month period ending September 2023.
 [3] 2025 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, 2025

Line No.	Description (a)	Schedule No. (b)	Number of Bills (c)	Volumes (Therms) (d)	2024 Authorized Margin [1]		2025 Authorized Margin		Class Margin Requirement (i)	Line No.
					Rates (e)	Revenues (f)	Rates (g)	Revenues (h)		
1	Residential Gas Service	GN-10								
	Basic Service Charge	GN-12	197,270		\$ 5.75	\$ 1,134,303	\$ 5.75	\$ 1,134,303		1
	Commodity Charge									
2	Baseline Quantities			9,050,994	\$ 1.02375	\$ 9,265,955	\$ 1.10166	\$ 9,971,118		2
3	Tier II			4,006,522	\$ 1.14898	\$ 4,603,414	\$ 1.22689	\$ 4,915,562		3
4	Total Residential Gas Service		197,270	13,057,516		\$ 15,003,672		\$ 16,020,983	\$ 16,021,035	4
5	Secondary Residential Gas Service	GN-15								5
	Basic Service Charge		119,305		\$ 6.00	\$ 715,830	\$ 6.00	\$ 715,830		
	Commodity Charge									
6	All Usage			6,982,234	\$ 1.25178	\$ 8,740,221	\$ 1.34362	\$ 9,381,469		6
7	Total Secondary Residential Gas Service		119,305	6,982,234		\$ 9,456,051		\$ 10,097,299	\$ 10,097,272	7
8	Total Residential Gas Service		316,575	20,039,750		\$ 24,459,723		\$ 26,118,282		8
9	Multi-Family Master-Metered Gas Service	GN-20								9
	Basic Service Charge		24		\$ 25.00	\$ 600	\$ 25.00	\$ 600		
	Commodity Charge									
10	Baseline Quantities			11,606	\$ 1.02375	\$ 11,882	\$ 1.10166	\$ 12,786		10
11	Tier II			156	\$ 1.14898	\$ 179	\$ 1.22689	\$ 191		11
12	Total Multi-Family Master-Metered Gas Service		24	11,762		\$ 12,661		\$ 13,577	\$ 13,629	12
13	Multi-Family Master Metered Gas Service - Submetered	GN-25								13
	Basic Service Charge		0		\$ 25.00	\$ 0	\$ 25.00	\$ 0		
	Submeter Discount		0		\$ (9.33)	\$ 0	\$ (9.33)	\$ 0		14
	Commodity Charge									
15	Baseline Quantities			0	\$ 1.02375	\$ 0	\$ 1.10166	\$ 0		15
16	Tier II			0	\$ 1.14898	\$ 0	\$ 1.22689	\$ 0		16
17	Total Multi-Family Master Metered Gas Service - Submetered		0	0		\$ 0		\$ 0	\$ 52	17
18	Total Multi-Family Master Metered Gas Service		24	11,762		\$ 12,661		\$ 13,577		18
19	Core General Gas Service	GN-35								19
	Basic Service Charge	GN-40	19,078		\$ 11.00	\$ 209,858	\$ 11.00	\$ 209,858		19
	Transportation Service Charge		12		\$ 780.00	\$ 9,360	\$ 780.00	\$ 9,360		20
	Commodity Charge									
21	First 100			1,011,005	\$ 0.85154	\$ 860,911	\$ 0.91342	\$ 923,472		21
22	Next 500			1,901,594	\$ 0.63196	\$ 1,201,731	\$ 0.67789	\$ 1,289,072		22
23	Next 2400			1,689,766	\$ 0.44545	\$ 752,706	\$ 0.47782	\$ 807,404		23
24	Over 3000			1,431,347	\$ 0.16719	\$ 239,307	\$ 0.17934	\$ 256,698		24
25	Total Core General Gas Service		19,078	6,033,712		\$ 3,273,873		\$ 3,495,864	\$ 3,495,866	25

	<u>Core Natural Gas Service for Motor Vehicles</u>											
26	GN-50	Basic Service Charge	36	\$	25.00	\$	900	\$	25.00	\$	900	26
		Commodity Charge										27
27		All Usage			181,069	\$	7,054	\$	0.04194	\$	7,594	27
28		Total Core Natural Gas Service for Motor Vehicles	36		181,069	\$	7,954	\$	0.04194	\$	8,494	28
	<u>Core Internal Combustion Engine Gas Service</u>											
29	GN-60	Basic Service Charge	24	\$	25.00	\$	600	\$	25.00	\$	600	29
		Commodity Charge										30
30		All Usage			202	\$	301	\$	1.79296	\$	362	30
31		Total Core Internal Combustion Engine Gas Service	24		202	\$	901	\$	1.79296	\$	962	31
	<u>Core Small Electric Power Generation Gas Service</u>											
32	GN-66	Basic Service Charge	0	\$	25.00	\$	0	\$	25.00	\$	0	32
		Commodity Charge										33
33		All Usage			0	\$	0	\$	1.79296	\$	0	33
34		Total Core Small Electric Power Generation Gas Service	0		0	\$	0	\$	1.79296	\$	0	34
	<u>Noncore General Gas Transportation Service</u>											
35	GN-70	Basic Service Charge	408	\$	100.00	\$	40,800	\$	100.00	\$	40,800	35
		Transportation Service Charge	420		780.00	\$	318,240	\$	780.00	\$	318,240	36
		Commodity Charge										37
37		All Usage			989,670	\$	289,241	\$	0.33668	\$	333,202	37
38		Total Noncore General Gas Transportation Service	408		989,670	\$	648,281	\$	0.33668	\$	692,242	38
39		Total All Schedules	336,145		27,256,165	\$	28,403,393	\$		\$	30,329,421	39
		Other Operating Revenues				\$	200,125	\$		\$	213,696	40
41	GN-T	<u>Special Contract Gas Service</u>				\$	0	\$		\$	0	41
42		Total FCAM Margin				\$	28,603,518	\$		\$	30,543,117	42
43		Total Authorized Margin [2]				\$	28,603,602	\$		\$	30,543,143	43
44		Over / (Under)				\$	(84)	\$		\$	(26)	44
45		PTYR Escalation Rate					1,0678				1,0678	45

[1] Statement of Rates Authorized Margin Rates effective January 1, 2024.

[2] Schedule 1, Sheet 5 of 10.

**SOUTHWEST GAS CORPORATION
 SOUTH LAKE TAHOE
 2025 POST-TEST YEAR ADJUSTED AUTHORIZED MARGIN**

Line No.	Description (a)	2024 (b)	2025 (c)	Line No.
1	Previous Year's Authorized Margin	\$ 14,371,204	\$ 15,125,969	1
2	Post-Test Year Adjustment Percent [1]	2.75%	2.75%	2
3	Post-Test Year Adjustment Dollars	<u>\$ 395,208</u>	<u>\$ 415,964</u>	3
4	Authorized Margin	<u>\$ 14,766,412</u>	<u>\$ 15,541,933</u>	4
5	ATM Cost of Capital Adjustment [2]	<u>\$ 407,778</u>	<u>\$ 0</u>	5
6	EADIT Adjustment	<u>\$ (48,221)</u>	<u>\$ 349,078</u>	6
7	Adjusted Authorized Margin	<u><u>\$ 15,125,969</u></u>	<u><u>\$ 15,891,011</u></u>	7
8	Adjusted Percent Increase Including EADIT	<u><u>5.25%</u></u>	<u><u>5.06%</u></u>	8

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

[2] The ATM was triggered for the twelve-month period ending September 2023.

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2025

Line No.	Description (a)	Schedule No. (b)	Number of Bills (c)	Volumes (Therms) (d)	2024 Authorized Margin [1]		2025 Authorized Margin		Class Margin Requirement (i)	Line No.
					Rates (e)	Revenues (f)	Rates (g)	Revenues (h)		
1	Residential Gas Service	SLT-10								
	Basic Service Charge	SLT-12	171,896		\$ 5.75	\$ 988,402	\$ 5.75	\$ 988,402		1
	Commodity Charge									
2	Baseline Quantities			7,848,946	\$ 0.60502	\$ 4,748,769	\$ 0.64122	\$ 5,032,901		2
3	Tier II			3,491,579	\$ 0.71556	\$ 2,498,434	\$ 0.75176	\$ 2,624,829		3
4	Total Residential Gas Service		171,896	11,340,525		\$ 8,235,605		\$ 8,646,132	\$ 8,646,186	4
5	Secondary Residential Gas Service	SLT-15								5
	Basic Service Charge		55,319		\$ 6.00	\$ 331,914	\$ 6.00	\$ 331,914		
	Commodity Charge									
6	All Usage			3,136,436	\$ 0.81165	\$ 2,545,688	\$ 0.85806	\$ 2,691,250		6
7	Total Secondary Residential Gas Service		55,319	3,136,436		\$ 2,877,602		\$ 3,023,164	\$ 3,023,158	7
8	Total Residential Gas Service		227,215	14,476,961		\$ 11,113,207		\$ 11,669,296		8
9	Multi-Family Master-Metered Gas Service	SLT-20								9
	Basic Service Charge		1,104		\$ 11.00	\$ 12,144	\$ 11.00	\$ 12,144		
	Commodity Charge									
10	Baseline Quantities			355,329	\$ 0.60502	\$ 214,981	\$ 0.64122	\$ 227,844		10
11	Tier II			37,290	\$ 0.71556	\$ 26,683	\$ 0.75176	\$ 28,033		11
12	Total Multi-Family Master-Metered Gas Service		1,104	392,619		\$ 253,808		\$ 268,021	\$ 267,967	12
13	Multi-Family Master Metered Gas Service - Submetered	SLT-25								13
	Basic Service Charge		108		\$ 11.00	\$ 1,188	\$ 11.00	\$ 1,188		
	Submeter Discount		5,808		\$ (10.71)	\$ (62,194)	\$ (10.71)	\$ (62,194)		14
	Commodity Charge									
15	Baseline Quantities			295,574	\$ 0.60502	\$ 178,828	\$ 0.64122	\$ 189,528		15
16	Tier II			17,411	\$ 0.71556	\$ 12,459	\$ 0.75176	\$ 13,089		16
17	Total Multi-Family Master Metered Gas Service - Submetered		108	312,985		\$ 130,281		\$ 141,611	\$ 141,557	17
18	Total Multi-Family Master Metered Gas Service		1,212	705,604		\$ 384,089		\$ 409,632		18
19	Core General Gas Service	SLT-35								19
	Basic Service Charge	SLT-40	16,638		\$ 11.00	\$ 183,018	\$ 11.00	\$ 183,018		
	Transportation Service Charge		12		\$ 780.00	\$ 9,360	\$ 780.00	\$ 9,360		
	Commodity Charge									
20	First 100			984,142	\$ 0.62752	\$ 617,569	\$ 0.66130	\$ 650,813		20
21	Next 500			1,929,456	\$ 0.53618	\$ 1,034,536	\$ 0.56504	\$ 1,090,220		21
22	Next 2400			1,770,803	\$ 0.44486	\$ 787,759	\$ 0.46880	\$ 830,152		22
23	Over 3000			1,939,938	\$ 0.28773	\$ 558,178	\$ 0.30322	\$ 588,228		23

24	Total Core General Gas Service	16,638	6,624,339			\$ 3,190,420		\$ 3,351,791	\$ 3,351,795	24
Core Natural Gas Service for Motor Vehicles										
25	Basic Service Charge	12		\$ 11.00	\$	132	\$ 11.00	\$	132	25
26	Commodity Charge									26
27	All Usage	12	1,000	\$ 0.49809	\$	498	\$ 0.52996	\$	530	27
	Total Core Natural Gas Service for Motor Vehicles		1,000			630			662	
Core Internal Combustion Engine Gas Service										
28	Basic Service Charge	0		\$ 11.00	\$	0	\$ 11.00	\$	0	28
29	Commodity Charge									29
30	All Usage	0	0	\$ 0.36271	\$	0	\$ 0.38224	\$	0	30
	Total Core Internal Combustion Engine Gas Service	0	0			0			0	
Core Small Electric Power Generation Gas Service										
31	Basic Service Charge	0		\$ 11.00	\$	0	\$ 11.00	\$	0	31
32	Commodity Charge									32
33	All Usage	0	0	\$ 0.36271	\$	0	\$ 0.38224	\$	0	33
	Total Core Small Electric Power Generation Gas Service	0	0			0			0	
Noncore General Gas Transportation Service										
34	Basic Service Charge	108		\$ 100.00	\$	10,800	\$ 100.00	\$	10,800	34
35	Transportation Service Charge	108		\$ 780.00	\$	84,240	\$ 780.00	\$	84,240	35
36	Commodity Charge									36
37	All Usage	108	479,260	\$ 0.37296	\$	178,745	\$ 0.40185	\$	192,591	37
	Total Noncore General Gas Transportation Service		479,260			273,785			287,631	
38	Total All Schedules	245,185	22,287,164			14,962,131			15,719,012	38
39	Other Operating Revenues			\$	\$	163,770		\$	172,053	39
40	Special Contract Gas Service								0	40
41	Total FCAM Margin					\$ 15,125,901			\$ 15,891,065	41
42	Total Authorized Margin [2]					\$ 15,125,969			\$ 15,891,011	42
43	Over / (Under)					\$ (68)			\$ 54	43
44	PTyr Escalation Rate					1.0506			1.0506	44

[1] Statement of Rates Authorized Margin Rates effective January 1, 2024.

[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	