

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



December 19, 2014

Advice Letter 959

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

**Subject: Update Balancing Account Surcharges, Adjust
Transportation and Storage Rates**

Dear Mr. Brown:

Advice Letter 959 is effective December 26, 2014.

Sincerely,

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

Edward Randolph
Director, Energy Division



SOUTHWEST GAS CORPORATION

Justin Lee Brown , Vice President/Regulation and Public Affairs

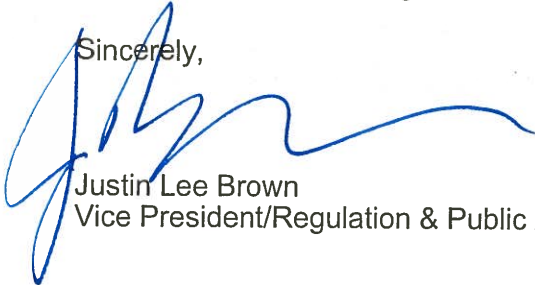
November 26, 2014

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

Subject: Southwest Gas Corporation (U 905 G)
Advice Letter No. 959

Enclosed herewith are an original and one (1) copy of Southwest Gas Corporation's Advice Letter No. 959, together with California Gas Tariff Sheet Nos. 65 through 71.

Sincerely,



Justin Lee Brown
Vice President/Regulation & Public Affairs

JLB:kt
Enclosures



SOUTHWEST GAS CORPORATION

Advice Letter No. 959

November 26, 2014

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

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

California Gas Tariff

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
51st Revised Sheet No. 65	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	49th Revised Sheet No. 65
51st Revised Sheet No. 66	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	49th Revised Sheet No. 66
45th Revised Sheet No. 67	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	44th Revised Sheet No. 67
51st Revised Sheet No. 68	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	49th Revised Sheet No. 68
51st Revised Sheet No. 69	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	49th Revised Sheet No. 69
18th Revised Sheet No. 70	Statement of Rates - Effective Rates Applicable to South Lake Tahoe Division Schedules	16th Revised Sheet No. 70
51st Revised Sheet No. 71	Statement of Rates - Effective Rates Applicable to South Lake Tahoe Division Schedules	49th Revised Sheet No. 71

Purpose

The purpose of this filing is to adjust rates applicable to Southwest Gas' Southern California, Northern California and South Lake Tahoe Divisions.

This filing: (1) calculates the Balancing Account Surcharge adjustments to amortize balances in Southwest Gas' Fixed Cost Adjustment Mechanism (FCAM) and Interstate Transportation Cost Adjustment Mechanism (ITCAM), and (2) adjusts transportation and storage rates to reflect forecast period upstream pipeline charges.

The combined effect of these changes will result in annual revenue increases of approximately \$9.9 million or 7.8 percent in the Southern California Division, \$2.2 million or 6.3 percent in the Northern California Division, and \$2.0 million or 8.1 percent in the South Lake Tahoe Division.



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November 26, 2014

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's approval) pursuant to General Order (G.O) 96-B. Southwest Gas respectfully requests the rate changes proposed herein be approved December 26, 2014, which is thirty (30) calendar days from the date of filing, with rates effective January 1, 2015.

Protest

Anyone wishing to protest this filing may do so by sending a letter within 20 days of the filing. The protest should set forth the grounds upon which it is based and should be submitted expeditiously. There is no restriction on who may file a protest.

Protests should be mailed to:

Investigation, Monitoring & Compliance Program Manager
California Public Utilities Commission, Energy Division
505 Van Ness Avenue, Room 4002
San Francisco, CA 94102
Facsimile: 415-703-2200

Copies should also be mailed to the attention of Director, Energy Division, Room 4004 at the same address as above, and mailed and faxed to:

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

Notice

Pursuant to Energy Industry Rule 3.1(1), Southwest Gas is exempt from the notice requirements set forth in General Rule 4.2 in G.O. 96-B since the adjustments proposed herein are being filed pursuant to Southwest Gas' approved California Tariff.

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Service

In accordance with G.O. 96-B, General Rule 4.3, Southwest Gas is mailing one (1) copy of this advice letter and related tariff sheets to the utilities and interested parties shown on the attached list.

Communications regarding this filing should be directed to:

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

Respectfully submitted,

SOUTHWEST GAS CORPORATION

By


Justin Lee Brown

Attachments

DISTRIBUTION SERVICE LIST

Advice Letter No. 959

In accordance with GO 96-B, General Rule 4.3

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

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

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

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

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

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

Southern California Gas Company
tariff@socalgas.com

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

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

Pearlie Sabino
Office of Ratepayer Advocates
California Public Utilities Commission
pzs@cpuc.ca.gov

CALIFORNIA PUBLIC UTILITIES COMMISSION

ADVICE LETTER FILING SUMMARY
ENERGY UTILITY

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

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

Utility type:

- ELC GAS
- PLC HEAT WATER

Contact Person: **Valerie Ontiveroz**

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

E-mail: **Valerie.ontiveroz@swgas.com**

EXPLANATION OF UTILITY TYPE

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

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: **959**

Subject of AL: **Update balancing account surcharges, adjust transportation and storage rates**

Keywords (choose from CPUC listing): **Balancing Account Surcharges/Transportation & Storage Rates**

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

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: **Not applicable**

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

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

Resolution Required? Yes No

Tier Review Level? 1 2 3

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

No. of tariff sheets: **7 in CA Gas Tariff**

Estimated system annual revenue effect (%): **Increases of So. CA 7.79%; No. CA 6.31%; So. Lake Tahoe 8.11%**

Estimated system average rate effect (%): **Increases of So. CA 7.79%; No. CA 6.31%; So. Lake Tahoe 8.11%**

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: **Not applicable**

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

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

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

**CPUC, Energy Division
Attention: Tariff Unit
505 Van Ness Ave.,
San Francisco, CA 94102
E-mail: edtariffunit@cpuc.ca.gov**

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

¹ Discuss in AL if more space is needed.

STATEMENT OF RATES							
EFFECTIVE RATES APPLICABLE TO SOUTHERN CALIFORNIA DIVISION SCHEDULES [1]							
Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
				CPUC	PPP		
GS-10-Residential Gas Service							
Basic Service Charge	\$ 5.00						\$ 5.00
Cost per Therm:							
Baseline Quantities	\$.60337	\$.32239	\$.92576	\$.00068	\$.07262	\$.45023	\$ 1.44929
Tier II	.77464	.32239	1.09703	.00068	.07262	.45023	1.62056
GS-11-Residential Air-Conditioning Gas Service							
Basic Service Charge	\$ 5.00						\$ 5.00
Cost per Therm:							
Tier I	\$.60337	\$.32239	\$.92576	\$.00068	\$.07262	\$.45023	\$ 1.44929
Tier II	.77464	.32239	1.09703	.00068	.07262	.45023	1.62056
Air-Conditioning	.32301	.32239	.64540	.00068	.07262	.45023	1.16893
GS-12-CARE Residential Gas Service							
Basic Service Charge	\$ 4.00						\$ 4.00
Cost per Therm:							
Baseline Quantities	\$.32817	\$.32239	\$.65056	\$.00068	\$.02091	\$.45023	\$ 1.12238
Tier II	.46519	.32239	.78758	.00068	.02091	.45023	\$ 1.25940
GS-15-Secondary Residential Gas Service							
Basic Service Charge	\$ 6.00						\$ 6.00
Cost per Therm:	\$.93527	\$.32239	\$ 1.25766	\$.00068	\$.07262	\$.45023	\$ 1.78119
GS-20-Multi-Family Master-Metered Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:							
Baseline Quantities	\$.60337	\$.32239	\$.92576	\$.00068	\$.07262	\$.45023	\$ 1.44929
Tier II	.77464	.32239	1.09703	.00068	.07262	.45023	1.62056
GS-25 -Multi-Family Master-Metered Gas Service-Submetered							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:							
Baseline Quantities	\$.60337	\$.32239	\$.92576	\$.00068	\$.07262	\$.45023	\$ 1.44929
Tier II	.77464	.32239	1.09703	.00068	.07262	.45023	1.62056
Submetered Discount per Occupied Space	(\$7.69)						(\$7.69)
GS-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service							
Basic Service Charge	\$ 8.80						\$ 8.80
Cost per Therm:							
First 100	\$.29348	\$.32239	.61587	\$.00068	\$.02091	\$.45023	\$ 1.08769
Next 500	.17348	.32239	.49587	.00068	.02091	.45023	\$.96769
Next 2,400	.07748	.32239	.39987	.00068	.02091	.45023	\$.87169
Over 3,000	(.05126)	.32239	.27113	.00068	.02091	.45023	\$.74295
GS-40-Core General Gas Service							
Basic Service Charge	\$11.00						\$11.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:							
First 100	\$.56000	\$.32239	\$.88239	\$.00068	\$.07262	\$.45023	\$ 1.40592
Next 500	.41000	.32239	.73239	.00068	.07262	.45023	1.25592
Next 2,400	.29000	.32239	.61239	.00068	.07262	.45023	1.13592
Over 3,000	.12908	.32239	.45147	.00068	.07262	.45023	.97500

Advice Letter No. 959
Decision No. _____

Issued by
Justin Lee Brown
Vice President

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

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

Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
				CPUC	PPP		
GS-50-Core Natural Gas Service for Motor Vehicles							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.10895	\$.32239	\$.43134	\$.00068	\$.07262	\$.45023	\$.95487
GS-60-Core Internal Combustion Engine Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.16105	\$.32239	\$.48344	\$.00068	\$.07262	\$.45023	\$ 1.00697
GS-LUZ-Solar Electric Generation Gas Service							
Basic Service Charge	\$50.00						\$50.00
Cost per Therm:	\$.04671	\$.00000	\$.04671	\$.00068			\$.04739
GS-66-Core Small Electric Power Generation Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.22134	\$.32239	\$.54373	\$.00068		\$.45023	\$.99464
GS-70-Noncore General Gas Transportation Service							
Basic Service Charge	\$100.00						\$100.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:	\$.11403	\$.22730	\$.34133	\$.00068	\$.07262		\$.41463
GS-VIC City of Victorville Gas Service							
Basic Service Charge	\$11.00						\$ 11.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:	\$.33081	\$.32232	\$.65313	\$.00068		\$.45023	\$ 1.10404
TFF-Transportation Franchise Fee Surcharge Provision							
TFF Surcharge per Therm							\$.00488
TDS – Transportation Distribution System Shrinkage Charge							
TDS Charge per Therm							\$.00342
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision							
MHPS Surcharge per Space per Month							\$.21000

Advice Letter No. 959
Decision No. _____

Issued by
Justin Lee Brown
Vice President

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

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

Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
				CPUC	PPP		

[1] Customers taking only transportation service will pay the Effective Sales Rate less the Interstate Reservation and Gas Cost components of the Effective Sales Rate, plus a Transportation Service Charge of \$780 per month and an amount for distribution shrinkage calculated by multiplying the currently effective Gas Cost rate per therm by the Lost and Unaccounted For Gas percentage of 0.76%. The PGA Balancing Account Adjustment is applicable to customers converting from sales service to transportation service for a period of 12 months. The volume charge for customer-secured natural gas transportation will also be subject to the TFF Surcharge.

[2] The Charges and Adjustments applicable to each tariff rate schedule includes the following components:

	GS-10, GS-11, GS-12, GS-15, GS-20, GS-25	GS-35, GS-40, GS-50, GS-60, GS-66	GS-70	GS-VIC	GS-LUZ	T/N
Upstream Intrastate Charges						
Storage	\$.01445			\$.01445		
Variable	.03291		\$.03291	.03291		
Upstream Interstate Reservation Charges	.05269			.05269		
IRRAM Surcharge	.00007		.00007			
Balancing Account Adjustments						
FCAM*	.21398		.18603	.21398	\$.00000	
ITCAM	.00829		.00829	.00829		
Total Rate Adjustment	\$.32239		\$.22730	\$.32232	\$.00000	

* The FCAM surcharge includes an amount of \$.18603 per therm related to the difference between Southwest Gas' authorized margin and recorded revenues intended to recover these costs.

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

Schedule No. and Type of Change	Southwest Margin	Charges [3] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges			Effective Sales Rate
				CPUC	PPP	Gas Cost	
GN-10-Residential Gas Service							
Basic Service Charge	\$ 5.00						\$ 5.00
Cost per Therm:							
Baseline Quantities	\$.66699	\$.34400	\$ 1.01099	\$.00068	\$.03345	\$.43902	\$ 1.48414
Tier II	.77780	.34400	1.12180	.00068	.03345	.43902	1.59495
GN-12-CARE Residential Gas Service							
Basic Service Charge	\$ 4.00						\$ 4.00
Cost per Therm:							
Baseline Quantities	\$.37699	\$.34400	\$.72099	\$.00068	\$.02091	\$.43902	\$ 1.18160
Tier II	.46564	.34400	.80964	.00068	.02091	.43902	1.27025
GN-15-Secondary Residential Gas Service							
Basic Service Charge	\$ 6.00						\$ 6.00
Cost per Therm:	\$.80468	\$.34400	\$ 1.14868	\$.00068	\$.03345	\$.43902	\$ 1.62183
GN-20-Multi-Family Master-Metered Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:							
Baseline Quantities	\$.66699	\$.34400	\$ 1.01099	\$.00068	\$.03345	\$.43902	\$ 1.48414
Tier II	.77780	.34400	1.12180	.00068	.03345	.43902	1.59495
GN-25-Multi-Family Master-Metered Gas Service-Submetered							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:							
Baseline Quantities	\$.66699	\$.34400	\$ 1.01099	\$.00068	\$.03345	\$.43902	\$ 1.48414
Tier II	.77780	.34400	1.12180	.00068	.03345	.43902	1.59495
Submetered Discount per Occupied Space	(\$11.01)						(\$11.01)
GN-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service							
Basic Service Charge	\$ 8.80						\$ 8.80
Cost per Therm:							
First 100	\$.29140	\$.34400	\$.63540	\$.00068	\$.02091	\$.43902	\$ 1.09601
Next 500	.20100	.34400	.54500	.00068	.02091	.43902	1.00561
Next 2,400	.11300	.34400	.45700	.00068	.02091	.43902	.91761
Over 3,000	(.03217)	.34400	.31183	.00068	.02091	.43902	.77244
GN-40-Core General Gas Service							
Basic Service Charge	\$11.00						\$11.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:							
First 100	\$.56000	\$.34400	\$.90400	\$.00068	\$.03345	\$.43902	\$ 1.37715
Next 500	.44700	.34400	.79100	.00068	.03345	.43902	1.26415
Next 2,400	.33700	.34400	.68100	.00068	.03345	.43902	1.15415
Over 3,000	.15554	.34400	.49954	.00068	.03345	.43902	.97269
GN-50-Core Natural Gas Service for Motor Vehicles							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.09309	\$.34400	\$.43709	\$.00068	\$.03345	\$.43902	\$.91024

Advice Letter No. 959
Decision No. _____

Issued by
Justin Lee Brown
Vice President

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

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

Schedule No. and Type of Change	Southwest Margin	Charges [3] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
				CPUC	PPP		
GN-60-Core Internal Combustion Engine Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.25455	\$.34400	\$.59855	\$.00068	\$.03345	\$.43902	\$ 1.07170
GN-66-Core Small Electric Power Generation Gas Service							
Basic Service Charge	\$25.00						\$25.00
Cost per Therm:	\$.25455	\$.34400	\$.59855	\$.00068		\$.43902	\$ 1.03825
GN-70-Noncore General Gas Transportation Service							
Basic Service Charge	\$100.00						\$100.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:	\$.15384	\$.07309	\$.22693	\$.00068	\$.03345		\$.26106
TFF-Transportation Franchise Fee Surcharge Provision							
TFF Surcharge per Therm							\$.00541
TDS - Transportation Distribution System Shrinkage Charge							
TDS Charge per Therm							\$.00246
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision							
MHPS Surcharge per Space per Month							\$.21000

[1] Customers taking only transportation service will pay the Effective Sales Rate less the Interstate Reservation and Gas Cost components of the Effective Sales Rate, plus a Transportation Service Charge of \$780 per month and an amount for distribution shrinkage calculated by multiplying the currently effective Gas Cost rate per therm by the Lost and Unaccounted For Gas percentage of 0.56%. The PGA Balancing Account Adjustment is applicable to customers converting from sales service to transportation service for a period of 12 months. The volume charge for customer-secured natural gas transportation will also be subject to the TFF Surcharge.

[2] A Franchise Fee differential of 2.5% will be applied to monthly billings calculated for all rate schedules for all customers within the limits of the Town of Truckee.

[3] The Charges and Adjustments applicable to each tariff rate schedule includes the following components:

	GN-10, GN-12, GN-15, GN-20, GN-25,	GN-35, GN-40, GN-50, GN-60, GN-66	GN-70
Upstream Interstate Charges			
Storage	\$.02717		
Reservation	.21364		
IRRAM Surcharge	.00004	\$.00004	
FCAM Balancing Account Adjustment *	.10315	.07305	
Total Rate Adjustment	\$.34400	\$.07309	

* The FCAM surcharge includes an amount of \$.07305 per therm related to the difference between Southwest Gas' authorized margin and recorded revenues intended to recover these costs.

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

Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments		Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
					CPUC	PPP		
SLT-10-Residential Gas Service								
Basic Service Charge	\$ 5.00							\$ 5.00
Cost per Therm:								
Baseline Quantities	\$.28997	\$.33725	\$.62722	\$.00068	\$.03345	\$.43902	\$ 1.10037	
Tier II	.37752	.33725	.71477	.00068	.03345	.43902	1.18792	
SLT-12-CARE Residential Gas Service								
Basic Service Charge	\$ 4.00							\$ 4.00
Cost per Therm:								
Baseline Quantities	\$.07672	\$.33725	\$.41397	\$.00068	\$.02091	\$.43902	\$.87458	
Tier II	.14676	.33725	.48401	.00068	.02091	.43902	.94462	
SLT-15-Secondary Residential Gas Service								
Basic Service Charge	\$ 6.00							\$ 6.00
Cost per Therm:	\$.40354	\$.33725	\$.74079	\$.00068	\$.03345	\$.43902	\$ 1.21394	
SLT-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	\$ 11.00							\$ 11.00
Cost per Therm:								
Baseline Quantities	\$.28997	\$.33725	\$.62722	\$.00068	\$.03345	\$.43902	\$ 1.10037	
Tier II	.37752	.33725	.71477	.00068	.03345	.43902	1.18792	
SLT-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	\$ 11.00							\$ 11.00
Cost per Therm:								
Baseline Quantities	\$.28997	\$.33725	\$.62722	\$.00068	\$.03345	\$.43902	\$ 1.10037	
Tier II	.37752	.33725	.71477	.00068	.03345	.43902	1.18792	
Submetered Discount per Occupied Space	(\$7.69)							(\$ 7.69)
SLT-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service								
Basic Service Charge	\$ 8.80							\$ 8.80
Cost per Therm:								
First 100	\$.16475	\$.33725	\$.50200	\$.00068	\$.02091	\$.43902	\$.96261	
Next 500	.11675	.33725	.45400	.00068	.02091	.43902	.91461	
Next 2,400	.06875	.33725	.40600	.00068	.02091	.43902	.86661	
Over 3,000	(.02401)	.33725	.31324	.00068	.02091	.43902	.77385	
SLT-40-Core General Gas Service								
Basic Service Charge	\$ 11.00							\$ 11.00
Transportation Service Charge	\$ 780.00							\$ 780.00
Cost per Therm:								
First 100	\$.40000	\$.33725	\$.73725	\$.00068	\$.03345	\$.43902	\$ 1.21040	
Next 500	.34000	.33725	.67725	.00068	.03345	.43902	1.15040	
Next 2,400	.28000	.33725	.61725	.00068	.03345	.43902	1.09040	
Over 3,000	.16406	.33725	.50131	.00068	.03345	.43902	.97446	
SLT-50-Core Natural Gas Service for Motor Vehicles								
Basic Service Charge	\$ 11.00							\$ 11.00
Cost per Therm:	\$.19275	\$.33725	\$.53000	\$.00068	\$.03345	\$.43902	\$ 1.00315	

Advice Letter No. 959
Decision No. _____

Issued by
Justin Lee Brown
Vice President

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

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

Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate
				CPUC	PPP		
SLT-60-Core Internal Combustion Engine Gas Service							
Basic Service Charge	\$11.00						\$11.00
Cost per Therm:	\$.21951	\$.33725	\$.55676	\$.00068	\$.03345	\$.43902	\$ 1.02991
SLT-66-Core Small Electric Power Generation Gas Service							
Basic Service Charge	\$ 11.00						\$11.00
Cost per Therm:	\$.21951	\$.33725	\$.55676	\$.00068		\$.43902	\$.99646
SLT-70-Noncore General Gas Transportation Service							
Basic Service Charge	\$100.00						\$100.00
Transportation Service Charge	\$780.00						\$780.00
Cost per Therm:	\$.15632	\$.06634	\$.22266	\$.00068	\$.03345		\$.25679
TFF-Transportation Franchise Fee Surcharge Provision							
TFF Surcharge per Therm							\$.00541
TDS-Transportation Distribution System Shrinkage Charge							
TDS Charge per Therm							\$.00246
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision							
MHPS Surcharge per Space per Month							\$.21000

[1] Customers taking only transportation service will pay the Effective Sales Rate less the Interstate Reservation and Gas Cost components of the Effective Sales Rate, plus a Transportation Service Charge of \$780 per month and an amount for distribution shrinkage calculated by multiplying the currently effective Gas Cost rate per therm by the Lost and Unaccounted For Gas percentage of 0.56%. The PGA Balancing Account Adjustment is applicable to customers converting from sales service to transportation service for a period of 12 months. The volume charge for customer-secured natural gas transportation service will also be subject to the TFF Surcharge.

[2] The Charges and Adjustments applicable to each tariff rate schedule includes the following components:

	SLT-10, SLT-12, SLT-15, SLT-20, SLT-25,	SLT-35, SLT-40, SLT-50, SLT-60, SLT-66	SLT-70
Upstream Interstate Charges			
Storage	\$.02717		
Reservation	.21364		
IRRAM Surcharge	.00004	\$.00004	
FCAM Balancing Account Adjustment *	.09640	.06630	
Total Rate Adjustment	\$.33725	\$.06634	

* The FCAM surcharge includes an amount of \$.06634 per therm related to the difference between Southwest Gas' authorized margin and recorded revenues intended to recover these costs.

Southwest Gas Corporation
Advice Letter No. 959 - Workpapers

Workpapers supporting the development of Southwest Gas' January 1, 2015 rates are attached. The Workpapers include schedules to: (1) amortize the October 31, 2014 balances in Southwest Gas' balancing accounts; (2) adjust upstream transportation and storage rates to reflect forecast period upstream charges; and (3) show the revenue impact to Southwest Gas' customers of the aforementioned changes using Advice Letter No. 955, November 1, 2014 Gas Costs.

Southwest Gas' workpapers are divided into Tabs A, B, and C, for Southern California Division, Northern California Division, and South Lake Tahoe respectively.

A

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA DIVISION
BALANCING ACCOUNT SURCHARGE RATES
TWELVE-MONTHS ENDING OCTOBER 31, 2014**

Line No.	Description (a)	Amount (b)	Rate per Therm (c)	Line No.
1	Franchises & Uncollectibles Rate [1]	1.630%		1
<u>Fixed Cost Adjustment Mechanism (FCAM)</u>				
2	Upstream Fixed Charges Balance [2]	\$ 2,314,718		2
3	Total Core Volumes (Therms) [3]	84,173,464		3
4	Upstream Fixed Charges Included in Rates (Ln. 2/Ln.3)*(1+Ln.1)		<u>\$ 0.02795</u>	4
5	Margin Balance [2]	\$ 16,681,643		5
6	Total Throughput Less Special Contract Volumes (Therms) [3]	91,135,641		6
7	Margin Balance Amount Included in Rates (Ln. 5/Ln.6)*(1+Ln.1)		<u>\$ 0.18603</u>	7
8	Total FCAM Surcharge Rate (Ln. 4 + Ln. 7)		<u><u>\$ 0.21398</u></u>	8
<u>Intrastate Transportation Account Mechanism (ITCAM)</u>				
9	Upstream Variable Charges [2]	\$ 743,576		9
10	ITCAM Surcharge Rate (Ln. 9/Ln.7)*(1+Ln.1)		<u><u>\$ 0.00829</u></u>	10

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

[2] Ending account balances at October 31, 2014.

[3] Forecasted volumes twelve-months ended December 31, 2015.

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
UPSTREAM PIPELINE CHARGES AND STORAGE COSTS**

Line No.	Description (a)	Annual Volumes (b)	Rate (c)	Annual Amount (d)=(b)*(c)	Rate per Therm (e)	Line No.
1	Franchise & Uncollectible Rate [1]		1.62990%			1
	<u>Upstream Interstate Reservation Charges</u>					
2	Kern River Transmission Company (Kern) (Dth/Day)	9,490,000	\$ 0.27000	\$ 2,562,300		2
3	G-BTS1 Southern California Gas Company (SoCal) Backbone Transportation Service (Dth/Day)	9,490,000	\$ 0.15406	\$ 1,462,029		3
4	GT-SWGX SoCal Pisgah Meter Station (Months)	12	\$ 27,505	\$ 330,060		4
5	Total Annual Reservation Charges			<u>\$ 4,354,389</u>		5
6	Total Core Sales Volumes (Therms) [2]	83,994,603				6
7	Reservation Rate (Ln.5/Ln.6)*(1+Ln.1)				<u>\$ 0.05269</u>	7
	<u>Upstream Intrastate Storage Charges</u>					
8	G-TBS SoCal Transaction Based Storage Service - Inventory Storage Reservation Charge (Dth/Day)	613,937,300	\$ 0.001950	\$ 1,197,178		8
9	Total Annual Storage Charges			<u>\$ 1,197,178</u>		9
10	Total Core Throughput (Therms) [3]	84,173,464				10
11	Storage Rate (Ln.9/Ln.10)*(1+Ln.1)				<u>\$ 0.01445</u>	11
	<u>Upstream Intrastate Variable Charges</u>					
12	GT-TLS (GT-9CA) SoCal Intrastate Transportation Service (Therms)	95,275,625	\$ 0.01272	\$ 1,211,906		12
13	Kern Transmission Service (Therms)	97,583,849	\$ 0.00450	\$ 439,127		13
14	GT-SWGX SoCal Exchange Wholesale Natural Gas Service (Therms)	23,818,906	\$ 0.05900	\$ 1,405,315		14
15	Total Annual Variable Charges			<u>\$ 3,056,349</u>		15
16	Total Throughput (Therms) [4]	94,374,177				16
17	Variable Rate (Ln.15/Ln.16)*(1+Ln.1)				<u>\$ 0.03291</u>	17

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

[2] Forecasted core sales volumes, twelve-months ended December 31, 2015.

[3] Forecasted total core throughput, twelve-months ended December 31, 2015.

[4] Forecasted total throughput, less exempt volumes, twelve-months ended December 31, 2015.

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA DIVISION
ANNUALIZED CHANGE IN RATES AND REVENUE BY RATE SCHEDULE**

Line No.	Description (a)	Annual Bills (b)	Rate (c)	Annual Sales (Therms) (d)	Tariff Rates			Revenue			Line No.	
					Currently Effective (e)	Proposed (f)	Increase/(Decrease) (g)	Currently Effective (h)	Proposed (i)	Increase/(Decrease) Dollars (j)		Percent (k)
GS-10 - Residential Gas Service												
1	Basic Service Charge	1,534,970	\$ 5.00	42,313,225	\$ 1.34193	\$ 1.44929	\$ 0.10736	\$ 7,674,850	\$ 7,674,850	\$ 0	0.00%	1
2	Baseline Quantities			19,535,277	\$ 1.51320	\$ 1.62056	\$ 0.10736	\$ 61,324,308	\$ 61,324,308	\$ 4,542,922	8.00%	2
3	Tier II				\$ 1.51320	\$ 1.62056	\$ 0.10736	\$ 29,560,781	\$ 31,658,169	\$ 2,097,388	7.10%	3
4	Total				\$ 1.51320	\$ 1.62056	\$ 0.10736	\$ 94,017,017	\$ 100,657,326	\$ 6,640,309	7.06%	4
GS-11 - Residential Air-Conditioning Gas Service												
5	Basic Service Charge	0	\$ 5.00	0	\$ 1.34193	\$ 1.44929	\$ 0.10736	\$ 0	\$ 0	\$ 0	0.00%	5
6	Baseline Quantities			0	\$ 1.51320	\$ 1.62056	\$ 0.10736	\$ 0	\$ 0	\$ 0	0.00%	6
7	Tier II			0	\$ 1.51320	\$ 1.62056	\$ 0.10736	\$ 0	\$ 0	\$ 0	0.00%	7
8	Air Conditioning			0	\$ 1.06157	\$ 1.16893	\$ 0.10736	\$ 0	\$ 0	\$ 0	0.00%	8
9	Total				\$ 1.06157	\$ 1.16893	\$ 0.10736	\$ 0	\$ 0	\$ 0	0.00%	9
GS-15 - Secondary Residential Gas Service												
10	Basic Service Charge	92,030	\$ 6.00	3,108,030	\$ 1.67383	\$ 1.78119	\$ 0.10736	\$ 552,180	\$ 552,180	\$ 0	0.00%	10
11	All Usage				\$ 1.67383	\$ 1.78119	\$ 0.10736	\$ 5,202,314	\$ 5,536,005	\$ 333,691	6.41%	11
12	Total				\$ 1.67383	\$ 1.78119	\$ 0.10736	\$ 5,754,494	\$ 6,088,185	\$ 333,691	5.80%	12
GS-20 - Multi-Family Master-Metered Gas Service												
13	Basic Service Charge	240	\$ 25.00	148,981	\$ 1.34193	\$ 1.44929	\$ 0.10736	\$ 6,000	\$ 6,000	\$ 0	0.00%	13
14	Baseline Quantities			47,412	\$ 1.51320	\$ 1.62056	\$ 0.10736	\$ 199,922	\$ 215,917	\$ 15,995	8.00%	14
15	Tier II				\$ 1.51320	\$ 1.62056	\$ 0.10736	\$ 71,744	\$ 76,834	\$ 5,090	7.09%	15
16	Total				\$ 1.51320	\$ 1.62056	\$ 0.10736	\$ 277,666	\$ 298,751	\$ 21,086	7.59%	16
GS-25 - Multi-Family Master Metered Gas Service - Submetered												
17	Basic Service Charge	540	\$ 25.00	1,003,649	\$ 1.34193	\$ 1.44929	\$ 0.10736	\$ 13,500	\$ 13,500	\$ 0	0.00%	17
18	Baseline Quantities			196,318	\$ 1.51320	\$ 1.62056	\$ 0.10736	\$ 1,346,827	\$ 1,454,583	\$ 107,756	8.00%	18
19	Tier II				\$ 1.51320	\$ 1.62056	\$ 0.10736	\$ 297,068	\$ 318,146	\$ 21,078	7.10%	19
20	Total				\$ 1.51320	\$ 1.62056	\$ 0.10736	\$ 1,657,395	\$ 1,786,228	\$ 128,833	7.77%	20
GS-40 - Core General Gas Service												
21	Basic Service Charge	73,730	\$ 11.00	3,417,780	\$ 1.29856	\$ 1.40592	\$ 0.10736	\$ 811,030	\$ 811,030	\$ 0	0.00%	21
22	Transportation Service Charge	12	\$ 780.00	5,958,021	\$ 1.14856	\$ 1.25592	\$ 0.10736	\$ 9,360	\$ 9,360	\$ 0	0.00%	22
23	First 100			4,888,184	\$ 1.02856	\$ 1.13592	\$ 0.10736	\$ 4,438,192	\$ 4,805,125	\$ 366,933	8.27%	23
24	Next 500			3,637,366	\$ 0.86764	\$ 0.97500	\$ 0.10736	\$ 6,843,145	\$ 7,482,798	\$ 639,653	9.35%	24
25	Next 2400				\$ 0.86764	\$ 0.97500	\$ 0.10736	\$ 5,027,791	\$ 5,552,586	\$ 524,795	10.44%	25
26	Over 3000				\$ 0.86764	\$ 0.97500	\$ 0.10736	\$ 3,155,924	\$ 3,546,432	\$ 390,508	12.37%	26
27	Total				\$ 0.86764	\$ 0.97500	\$ 0.10736	\$ 20,285,442	\$ 22,207,331	\$ 1,921,889	9.47%	27
GS-50 - Core Natural Gas Service for Motor Vehicles												
28	Basic Service Charge	48	\$ 25.00	734,243	\$ 0.84751	\$ 0.95487	\$ 0.10736	\$ 1,200	\$ 1,200	\$ 0	0.00%	28
29	All Usage				\$ 0.84751	\$ 0.95487	\$ 0.10736	\$ 622,278	\$ 701,110	\$ 78,831	12.67%	29
30	Total				\$ 0.84751	\$ 0.95487	\$ 0.10736	\$ 623,478	\$ 702,310	\$ 78,831	12.64%	30
GS-60 - Core Internal Combustion Engine Gas Service												
31	Basic Service Charge	132	\$ 25.00	251,790	\$ 0.89961	\$ 1.00697	\$ 0.10736	\$ 3,300	\$ 3,300	\$ 0	0.00%	31
32	All Usage				\$ 0.89961	\$ 1.00697	\$ 0.10736	\$ 226,513	\$ 253,546	\$ 27,033	11.93%	32
33	Total				\$ 0.89961	\$ 1.00697	\$ 0.10736	\$ 229,813	\$ 256,846	\$ 27,033	11.76%	33
GS-LUZ - Solar Electric Power Generation Gas Service												
34	Basic Service Charge	24	\$ 50.00	9,694,392	\$ 0.04739	\$ 0.04739	\$ 0	\$ 1,200	\$ 1,200	\$ 0	0.00%	34
35	All Usage				\$ 0.04739	\$ 0.04739	\$ 0	\$ 459,417	\$ 459,417	\$ 0	0.00%	35
36	Total				\$ 0.04739	\$ 0.04739	\$ 0	\$ 460,617	\$ 460,617	\$ 0	0.00%	36

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA DIVISION
ANNUALIZED CHANGE IN RATES AND REVENUE BY RATE SCHEDULE

Line No.	Description (a)	Annual Bills (b)		Rate (c)	Annual Sales (Therms) (d)	Tariff Rates			Revenue		Line No.	
		(b)	(b)			Currently Effective (e)	Proposed (f)	Increase/(Decrease) (g)	Currently Effective (h)	Proposed (i)		Increase/(Decrease) Dollars (j)
37	GS-66 - Core Small Electric Power Generation Gas Service											
38	Basic Service Charge	12		\$ 25.00								
39	All Usage Total		236			\$ 0.88728	\$ 0.99464	\$ 0.10736	\$ 300	\$ 300	\$ 0	0.00%
40	GS-70 - Noncore General Gas Transportation Service											
41	Basic Service Charge	156		\$ 100.00								
42	Transportation Service Charge	120		\$ 780.00								
43	All Usage Total		8,336,330			\$ 0.33585	\$ 0.41463	\$ 0.07878	\$ 15,600	\$ 15,600	\$ 0	0.00%
44	GS-VIC - City of Victorville Gas Service											
45	Basic Service Charge	12		\$ 11.00								
46	Transportation Service Charge	12		\$ 780.00								
47	All Usage Total		785,669			\$ 0.99668	\$ 1.10404	\$ 0.10736	\$ 9,360	\$ 9,360	\$ 0	0.00%
48	Total Annualized Change in Rates		<u>1,701,894</u>		<u>104,056,903</u>				<u>\$ 876,905</u>	<u>\$ 876,905</u>	<u>\$ 84,353</u>	<u>10.64%</u>
											<u>\$ 9,892,813</u>	<u>7.79%</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA RATE JURISDICTION
BILL COMPARISON - PRIMARY RESIDENTIAL GAS SERVICE**

Line No.	Monthly Therms (a)	Barstow District			Victorville District			Big Bear District			Needles District		
		Present Rates (b)	Proposed Rates (c)	Increase/(Decrease) Dollars (d)	Present Rates (f)	Proposed Rates (g)	Increase/(Decrease) Dollars (h)	Present Rates (i)	Proposed Rates (k)	Increase/(Decrease) Dollars (l)	Present Rates (n)	Proposed Rates (o)	Increase/(Decrease) Dollars (p)
				Percent (e)			Percent (i)			Percent (m)			Percent (q)
Winter Comparison													
1	5	\$ 11.71	\$ 12.25	\$ 0.54	4.58%	\$ 11.71	\$ 12.25	\$ 0.54	4.58%	\$ 11.71	\$ 12.25	\$ 0.54	4.58%
2	15	\$ 25.13	\$ 26.74	\$ 1.61	6.41%	\$ 25.13	\$ 26.74	\$ 1.61	6.41%	\$ 25.13	\$ 26.74	\$ 1.61	6.41%
3	21	\$ 33.18	\$ 35.44	\$ 2.25	6.80%	\$ 33.18	\$ 35.44	\$ 2.25	6.80%	\$ 33.18	\$ 35.44	\$ 2.25	6.80%
4	54	\$ 77.81	\$ 83.60	\$ 5.80	7.45%	\$ 77.46	\$ 83.26	\$ 5.80	7.48%	\$ 77.46	\$ 83.26	\$ 5.80	7.48%
5	59	\$ 85.37	\$ 91.71	\$ 6.33	7.42%	\$ 85.03	\$ 91.36	\$ 6.33	7.45%	\$ 84.17	\$ 90.51	\$ 6.33	7.53%
6	70	\$ 102.02	\$ 109.53	\$ 7.52	7.37%	\$ 101.68	\$ 109.19	\$ 7.52	7.39%	\$ 98.94	\$ 106.45	\$ 7.52	7.60%
7	57	\$ 82.35	\$ 88.47	\$ 6.12	7.43%	\$ 82.00	\$ 88.12	\$ 6.12	7.46%	\$ 81.49	\$ 87.61	\$ 6.12	7.51%
8	150	\$ 223.07	\$ 239.18	\$ 16.10	7.22%	\$ 222.73	\$ 238.84	\$ 16.10	7.23%	\$ 219.65	\$ 235.75	\$ 16.10	7.33%
Summer Comparison													
9	5	\$ 11.71	\$ 12.25	\$ 0.54	4.58%	\$ 11.71	\$ 12.25	\$ 0.54	4.58%	\$ 11.71	\$ 12.25	\$ 0.54	4.58%
10	10	\$ 18.42	\$ 19.49	\$ 1.07	5.83%	\$ 18.42	\$ 19.49	\$ 1.07	5.83%	\$ 18.42	\$ 19.49	\$ 1.07	5.83%
11	12	\$ 21.10	\$ 22.39	\$ 1.29	6.11%	\$ 21.10	\$ 22.39	\$ 1.29	6.11%	\$ 21.10	\$ 22.39	\$ 1.29	6.11%
12	20	\$ 33.21	\$ 35.36	\$ 2.15	6.47%	\$ 32.87	\$ 35.01	\$ 2.15	6.53%	\$ 32.52	\$ 34.67	\$ 2.15	6.60%
13	23	\$ 37.75	\$ 40.22	\$ 2.47	6.54%	\$ 37.41	\$ 39.88	\$ 2.47	6.60%	\$ 37.06	\$ 39.53	\$ 2.47	6.66%
14	35	\$ 55.91	\$ 59.66	\$ 3.76	6.72%	\$ 55.56	\$ 59.32	\$ 3.76	6.76%	\$ 55.22	\$ 58.98	\$ 3.76	6.80%
15	50	\$ 78.60	\$ 83.97	\$ 5.37	6.83%	\$ 78.26	\$ 83.63	\$ 5.37	6.86%	\$ 77.92	\$ 83.29	\$ 5.37	6.89%
Annual Average													
16	40	\$ 69.13	\$ 74.07	\$ 4.94	7.14%	\$ 68.78	\$ 73.72	\$ 4.94	7.18%	\$ 68.36	\$ 73.29	\$ 4.94	7.23%

Winter Baseline Allowances		Summer Baseline Allowances	
Present	Proposed	Present	Proposed
Barstow	52	Barstow	12
Victorville	54	Victorville	14
Big Bear	72	Big Bear	16
Needles	24	Needles	8

Present Rates		Proposed Rates	
Basic Service Charge	\$ 5.00	Basic Service Charge	\$ 5.00
Charge per Therm	\$ 1.34193	Charge per Therm	\$ 1.44929
Baseline Quantities Tier II	\$ 1.51320	Baseline Quantities Tier II	\$ 1.62056

[1] Average Summer and Winter use for Needles.
 [2] Average Summer and Winter use for Barstow.
 [3] Average Summer and Winter use for Victorville.
 [4] Average Summer and Winter use for Big Bear.

**SOUTHWEST GAS CORPORATION
 SOUTHERN CALIFORNIA RATE JURISDICTION
 BILL COMPARISON - SECONDARY RESIDENTIAL GAS SERVICE**

Line No.	Monthly Therms (a)	Present Rates (b)	Proposed Rates (c)	Increase / (Decrease)		Line No.
				Dollars (d)	Percent (e)	
1	10	\$ 22.74	\$ 23.81	\$ 1.07	4.71%	1
2	15	\$ 31.11	\$ 32.72	\$ 1.61	5.18%	2
3	34	\$ 62.91	\$ 66.56	\$ 3.65	5.80%	3
4	50	\$ 89.69	\$ 95.06	\$ 5.37	5.99%	4
5	100	\$ 173.38	\$ 184.12	\$ 10.74	6.19%	5
6	150	\$ 257.07	\$ 273.18	\$ 16.11	6.27%	6

Present Rates

Basic Service Charge	\$ 6.00
Charge per Therm	
All Usage	\$ 1.67383

Proposed Rates

Basic Service Charge	\$ 6.00
Charge per Therm	
All Usage	\$ 1.78119

**SOUTHWEST GAS CORPORATION
 SOUTHERN CALIFORNIA RATE JURISDICTION
 BILL COMPARISON - CORE GENERAL GAS SERVICE**

Line No.	Monthly Therms (a)	Present Rates (b)	Proposed Rates (c)	Increase/(Decrease)		Line No.
				Dollars (d)	Percent (e)	
1	88	\$ 125.27	\$ 134.72	\$ 9.45	7.54%	1
2	100	\$ 140.86	\$ 151.59	\$ 10.74	7.62%	2
3	155	\$ 204.03	\$ 220.67	\$ 16.64	8.16%	3
4	600	\$ 715.14	\$ 779.55	\$ 64.42	9.01%	4
5	1500	\$ 1,640.84	\$ 1,801.88	\$ 161.04	9.81%	5
6	3000	\$ 3,183.68	\$ 3,505.76	\$ 322.08	10.12%	6
7	4000	\$ 4,051.32	\$ 4,480.76	\$ 429.44	10.60%	7

Present Rates

Basic Service Charge		\$	11.00
Charge per Therm			
First	100	\$	1.29856
Next	500	\$	1.14856
Next	2,400	\$	1.02856
Over	3,000	\$	0.86764

Proposed Rates

Basic Service Charge		\$	11.00
Charge per Therm			
First	100	\$	1.40592
Next	500	\$	1.25592
Next	2,400	\$	1.13592
Over	3,000	\$	0.97500

B

**SOUTHWEST GAS CORPORATION
 NORTHERN CALIFORNIA DIVISION
 BALANCING ACCOUNT SURCHARGE RATES
 TWELVE-MONTHS ENDING OCTOBER 31, 2014**

Line No.	Description (a)	Amount (b)	Rate per Therm (c)	Line No.
1	Franchises & Uncollectibles Rate [1]	1.459%		1
	<u>Fixed Cost Account Mechanism (FCAM)</u>			
2	Upstream Fixed Charges Balance [2]	\$ 1,375,596		2
3	Total Core Volumes (Therms) [3]	46,372,579		3
4	Upstream Fixed Charges Included in Rates (Ln. 2/Ln.3)*(1+Ln.1)		<u>\$ 0.03010</u>	4
5	Margin Balance [2]	\$ 1,760,028		5
6	Total Throughput (Therms) [4]	24,446,553		6
7	Margin Balance Amount Included in Rates (Ln. 5/Ln.6)*(1+Ln.1)		<u>\$ 0.07305</u>	7
8	Total FCAM Surcharge Rate (Ln. 4 + Ln. 6)		<u><u>\$ 0.10315</u></u>	8

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

[2] Ending account balances at October 31, 2014.

[3] Northern California & South Lake Tahoe Jurisdictions combined forecasted volumes, twelve-months ended December 31, 2015.

[4] Northern California forecasted volumes twelve-months ended December 31, 2015.

**SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION AND SOUTH LAKE TAHOE RATE JURISDICTION
UPSTREAM PIPELINE AND STORAGE COSTS**

Line No.	Description (a)	Annual Volumes (b)	Rate (c)	Annual Amount (d)=(b)*(c)	Rate per Therm (e)	Line No.
1	Franchise & Uncollectible Rate [1]		1.45890%			1
2	Total Core Throughput (Therms) [2]	44,294,551				2
<u>Upstream Interstate Reservation Charges</u>						
3	Northwest Pipeline	2,284,920	\$ 1.24708	\$ 2,849,486		3
4	Paiute Pipeline FT-1	3,183,540	\$ 1.04393	3,323,393		4
5	Paiute Pipeline Incremental Facilities Surcharge	1,445,640	\$ 1.02286	1,478,687		5
6	Paiute Pipeline Expansion	198,840	\$ 1.74114	346,208		6
7	Tuscarora Pipeline	960,000	\$ 1.00375	963,600		7
8	Tuscarora Aquired Capacity	364,200	\$ 1.00375	365,566		8
9	Total Reservation Charge			<u>\$ 9,326,940</u>		9
10	Reservation Rate (Ln.9/Ln.2)*(1+Ln.1)				<u>\$ 0.21364</u>	10
<u>Upstream Interstate Storage Charges</u>						
Paiute Pipeline Company						
LGS-1 Liquefied Gas Storage Service						
11	Storage Charge	1,504,860	\$ 0.02748	\$ 593,035		11
12	Delivery Charge	114,000	\$ 0.36275	593,001		12
13	Total Storage Charges			<u>\$ 1,186,036</u>		13
14	Total Storage Rate (Ln.13/Ln.2)*(1+Ln.1)				<u>\$ 0.02717</u>	14

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

[2] Combined forecasted volumes for Northern California & South Lake Tahoe Jurisdictions, twelve-months ended December 31, 2015.

**SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA DIVISION
ANNUALIZED CHANGE IN RATES AND REVENUE BY RATE SCHEDULE**

Line No.	Description (a)	Annual Bills (b)	Rate (c)	Annual Sales (Therms) (d)	Tariff Rates			Revenue			Line No.	
					Currently Effective (e)	Proposed (f)	Increase/(Decrease) (g)	Currently Effective (h)	Proposed (i)	Increase/(Decrease) Dollars (j)		Percent (k)
GN-10 - Residential Gas Service												
1	Basic Service Charge	147,742	\$ 5.00	6,613,336	\$ 1.39255	\$ 1.48414	\$ 0.09159	\$ 738,710	\$ 738,710	\$ 0	0.00%	1
2	Baseline Quantities			3,001,688	\$ 1.50336	\$ 1.59495	\$ 0.09159	\$ 9,209,401	\$ 9,815,116	\$ 605,715	6.58%	2
3	Tier II							\$ 4,512,618	\$ 4,787,542	\$ 274,925	6.09%	3
4	Total							\$ 14,460,729	\$ 15,341,369	\$ 880,640	6.09%	4
GN-15 - Secondary Residential Gas Service												
5	Basic Service Charge	143,168	\$ 6.00	8,278,230	\$ 1.53024	\$ 1.62183	\$ 0.09159	\$ 859,008	\$ 859,008	\$ 0	0.00%	5
6	All Usage							\$ 12,667,679	\$ 13,425,882	\$ 758,203	5.99%	6
7	Total							\$ 13,526,687	\$ 14,284,890	\$ 758,203	5.61%	7
GN-20 - Multi-Family Master-Metered Gas Service												
8	Basic Service Charge	24	\$ 25.00	13,872	\$ 1.39255	\$ 1.48414	\$ 0.09159	\$ 600	\$ 600	\$ 0	0.00%	8
9	Baseline Quantities			0	\$ 1.50336	\$ 1.59495	\$ 0.09159	\$ 19,317	\$ 20,588	\$ 1,271	6.58%	9
10	Tier II							\$ 0	\$ 0	\$ 0	0.00%	10
11	Total							\$ 19,917	\$ 21,188	\$ 1,271	6.38%	11
GN-25 - Multi-Family Master Metered Gas Service - Submetered												
12	Basic Service Charge	12	\$ 25.00	16,473	\$ 1.39255	\$ 1.48414	\$ 0.09159	\$ 300	\$ 300	\$ 0	0.00%	12
13	Baseline Quantities			2,818	\$ 1.50336	\$ 1.59495	\$ 0.09159	\$ 22,939	\$ 24,448	\$ 1,509	6.58%	13
14	Tier II							\$ 4,236	\$ 4,495	\$ 258	6.09%	14
15	Total							\$ 27,476	\$ 29,243	\$ 1,767	6.43%	15
GN-40 - Core General Gas Service												
16	Basic Service Charge	18,784	\$ 11.00	1,071,977	\$ 1.28556	\$ 1.37715	\$ 0.09159	\$ 206,624	\$ 206,624	\$ 0	0.00%	16
17	First 100			1,861,214	\$ 1.17256	\$ 1.26415	\$ 0.09159	\$ 1,378,091	\$ 1,476,273	\$ 98,182	7.12%	17
18	Next 500			1,574,988	\$ 1.06256	\$ 1.15415	\$ 0.09159	\$ 2,182,385	\$ 2,352,854	\$ 170,469	7.81%	18
19	Next 2400			1,311,622	\$ 0.88110	\$ 0.97269	\$ 0.09159	\$ 1,673,519	\$ 1,817,772	\$ 144,253	8.62%	19
20	Over 3000							\$ 1,155,670	\$ 1,275,802	\$ 120,131	10.39%	20
21	Total							\$ 6,596,289	\$ 7,129,325	\$ 533,036	8.08%	21
GN-50 - Core Natural Gas Service for Motor Vehicles												
22	Basic Service Charge	24	\$ 25.00	140,747	\$ 0.81865	\$ 0.91024	\$ 0.09159	\$ 600	\$ 600	\$ 0	0.00%	22
23	All Usage							\$ 115,223	\$ 128,114	\$ 12,891	11.19%	23
24	Total							\$ 115,823	\$ 128,714	\$ 12,891	11.13%	24
GN-60 - Core Internal Combustion Engine Gas Service												
25	Basic Service Charge	24	\$ 25.00	355	\$ 0.98011	\$ 1.07170	\$ 0.09159	\$ 600	\$ 600	\$ 0	0.00%	25
26	All Usage							\$ 348	\$ 380	\$ 33	9.48%	26
27	Total							\$ 948	\$ 980	\$ 33	3.48%	27
GS-66 - Core Small Electric Power Generation Gas Service												
28	Basic Service Charge	0	\$ 25.00	0	\$ 0.94666	\$ 1.03825	\$ 0.09159	\$ 0	\$ 0	\$ 0	0.00%	28
29	All Usage							\$ 0	\$ 0	\$ 0	0.00%	29
30	Total							\$ 0	\$ 0	\$ 0	0.00%	30

SOUTHWEST GAS CORPORATION
 NORTHERN CALIFORNIA DIVISION
 ANNUALIZED CHANGE IN RATES AND REVENUE BY RATE SCHEDULE

Line No.	Description (a)	Annual Bills (b)	Rate (c)	Annual Sales (Therms) (d)	Tariff Rates		Revenue		Line No.	
					Currently Effective (e)	Proposed (f)	Currently Effective (h)	Proposed (i)		Increase/(Decrease) Dollars (j)
31	GN-70 - Noncore General Gas Transportation Service									
32	Basic Service Charge	12	\$ 100.00				\$ 1,200	\$ 0	0	0.00%
33	Transportation Service Charge	12	\$ 780.00	300,400	\$ 0.22684	\$ 0.26106	\$ 9,360	\$ 10,280	0	0.00%
34	All Usage Total						\$ 68,143	\$ 88,982	\$ 10,280	15.09%
35	Total Annualized Change in Rates	<u>309,790</u>		<u>24,187,720</u>			<u>\$ 34,826,571</u>	<u>\$ 37,024,691</u>	<u>\$ 2,198,121</u>	<u>6.31%</u>

**SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION
BILL COMPARISON - PRIMARY RESIDENTIAL GAS SERVICE**

Line No.	Monthly Therms (a)	North Lake Tahoe				Truckee				Line No.
		Present Rates (b)	Proposed Rates (c)	Increase/(Decrease) Dollars (d) Percent (e)		Present Rates (f)	Proposed Rates (g)	Increase/(Decrease) Dollars (h) Percent (i)		
<u>Winter Comparison</u>										
1	5	\$ 11.96	\$ 12.42	\$ 0.46	3.83%	\$ 11.96	\$ 12.42	\$ 0.46	3.83%	1
2	15	\$ 25.89	\$ 27.26	\$ 1.37	5.31%	\$ 25.89	\$ 27.26	\$ 1.37	5.31%	2
3	21	\$ 34.24	\$ 36.17	\$ 1.92	5.62%	\$ 34.24	\$ 36.17	\$ 1.92	5.62%	3
4	50	\$ 74.63	\$ 79.21	\$ 4.58	6.14%	\$ 74.63	\$ 79.21	\$ 4.58	6.14%	4
5	83	[1] \$ 120.91	\$ 128.52	\$ 7.60	6.29%	\$ 120.69	\$ 128.29	\$ 7.60	6.30%	5
6	85	[2] \$ 123.92	\$ 131.71	\$ 7.79	6.28%	\$ 123.70	\$ 131.48	\$ 7.79	6.29%	6
7	113	all \$ 166.01	\$ 176.36	\$ 10.35	6.23%	\$ 165.79	\$ 176.14	\$ 10.35	6.24%	7
8	150	\$ 221.64	\$ 235.38	\$ 13.74	6.20%	\$ 221.42	\$ 235.16	\$ 13.74	6.20%	8
<u>Summer Comparison</u>										
9	5	\$ 11.96	\$ 12.42	\$ 0.46	3.83%	\$ 11.96	\$ 12.42	\$ 0.46	3.83%	9
10	17	all \$ 28.67	\$ 30.23	\$ 1.56	5.43%	\$ 28.67	\$ 30.23	\$ 1.56	5.43%	10
11	25	[2] \$ 40.37	\$ 42.66	\$ 2.29	5.67%	\$ 40.37	\$ 42.66	\$ 2.29	5.67%	11
12	26	[1] \$ 41.87	\$ 44.25	\$ 2.38	5.69%	\$ 41.87	\$ 44.25	\$ 2.38	5.69%	12
13	30	\$ 47.88	\$ 50.63	\$ 2.75	5.74%	\$ 47.88	\$ 50.63	\$ 2.75	5.74%	13
14	35	\$ 55.40	\$ 58.61	\$ 3.21	5.79%	\$ 55.40	\$ 58.61	\$ 3.21	5.79%	14
15	50	\$ 77.95	\$ 82.53	\$ 4.58	5.87%	\$ 77.95	\$ 82.53	\$ 4.58	5.87%	15
<u>Annual Average</u>										
16	65	all \$ 110.71	\$ 117.49	\$ 6.78	6.12%	\$ 110.60	\$ 117.37	\$ 6.78	6.13%	16

Present Rates	
Basic Service Charge	\$ 5.00
Charge per Therm	
Baseline Quantities	\$ 1.39255
Tier II	\$ 1.50336

Winter Baseline Allowances		
	Present	Proposed
N.Lake Tahoe	80	80
Truckee	82	82

Proposed Rates	
Basic Service Charge	\$ 5.00
Charge per Therm	
Baseline Quantities	\$ 1.48414
Tier II	\$ 1.59495

Summer Baseline Allowances		
	Present	Proposed
N.Lake Tahoe	20	20
Truckee	20	20

[1] Average Summer and Winter use for North Lake Tahoe.

[2] Average Summer and Winter use for Truckee.

**SOUTHWEST GAS CORPORATION
 NORTHERN CALIFORNIA RATE JURISDICTION
 BILL COMPARISON - SECONDARY RESIDENTIAL GAS SERVICE**

Line No.	Monthly Therms (a)	Present Rates (b)	Proposed Rates (c)	Increase / (Decrease)		Line No.
				Dollars (d)	Percent (e)	
1	10	\$ 21.30	\$ 22.22	\$ 0.92	4.32%	1
2	15	\$ 28.95	\$ 30.33	\$ 1.38	4.77%	2
3	34	\$ 58.03	\$ 61.14	\$ 3.11	5.36%	3
4	50	\$ 82.51	\$ 87.09	\$ 4.58	5.55%	4
5	100	\$ 159.02	\$ 168.18	\$ 9.16	5.76%	5
6	150	\$ 235.54	\$ 249.27	\$ 13.73	5.83%	6

Present Rates

Basic Service Charge	\$ 6.00
Charge per Therm	
All Usage	\$ 1.53024

Proposed Rates

Basic Service Charge	\$ 6.00
Charge per Therm	
All Usage	\$ 1.62183

**SOUTHWEST GAS CORPORATION
 NORTHERN CALIFORNIA RATE JURISDICTION
 BILL COMPARISON - CORE GENERAL GAS SERVICE**

Line No.	Monthly Therms (a)	Present Rates (b)	Proposed Rates (c)	Increase/(Decrease)		Line No.
				Dollars (d)	Percent (e)	
1	88	\$ 124.13	\$ 132.19	\$ 8.06	6.49%	1
2	100	\$ 139.56	\$ 148.72	\$ 9.16	6.56%	2
3	155	\$ 204.05	\$ 218.24	\$ 14.20	6.96%	3
4	600	\$ 725.84	\$ 780.79	\$ 54.95	7.57%	4
5	1500	\$ 1,682.14	\$ 1,819.53	\$ 137.39	8.17%	5
6	3000	\$ 3,275.98	\$ 3,550.75	\$ 274.77	8.39%	6
7	4000	\$ 4,157.08	\$ 4,523.44	\$ 366.36	8.81%	7

Present Rates

Basic Service Charge		\$	11.00
Charge per Therm			
First	100	\$	1.28556
Next	500	\$	1.17256
Next	2,400	\$	1.06256
Over	3,000	\$	0.88110

Proposed Rates

Basic Service Charge		\$	11.00
Charge per Therm			
First	100	\$	1.37715
Next	500	\$	1.26415
Next	2,400	\$	1.15415
Over	3,000	\$	0.97269

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**SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE DIVISION
BALANCING ACCOUNT SURCHARGE RATES
TWELVE-MONTHS ENDING OCTOBER 31, 2014**

Line No.	Description (a)	Amount (b)	Rate per Therm (c)	Line No.
1	Franchises & Uncollectibles Rate [1]	1.459%		1
	<u>Fixed Cost Adjustment Mechanism (FCAM)</u>			
2	Upstream Fixed Charges Balance [2]	\$ 1,375,596		2
3	Total Core Volumes (Therms) [3]	46,372,579		3
4	Upstream Fixed Charges Included in Rates (Ln. 2/Ln.3)*(1+Ln.1)		<u>\$ 0.03010</u>	4
5	Margin Balance [2]	\$1,487,839		5
6	Total Throughput (Therms) [4]	22,769,206		6
7	Margin Balance Amount Included in Rates (Ln. 5/Ln.6)*(1+Ln.1)		<u>\$ 0.06630</u>	7
8	Total FCAM Surcharge Rate (Ln. 4 + Ln. 6)		<u><u>\$ 0.09640</u></u>	8

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

[2] Ending account balances at October 31, 2014.

[3] Northern California & South Lake Tahoe Jurisdictions combined forecasted volumes, twelve-months ended December 31, 2015.

[3] South Lake Tahoe forecasted volumes, twelve-months ended

**SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION AND SOUTH LAKE TAHOE RATE JURISDICTION
UPSTREAM PIPELINE AND STORAGE COSTS**

Line No.	Description (a)	Annual Volumes (b)	Rate (c)	Annual Amount (d)=(b)*(c)	Rate per Therm (e)	Line No.
1	Franchise & Uncollectible Rate [1]		1.45890%			1
2	Total Core Throughput (Therms) [2]	44,294,551				2
<u>Upstream Interstate Reservation Charges</u>						
3	Northwest Pipeline	2,284,920	\$1.24708	\$ 2,849,486		3
4	Paiute Pipeline FT-1	3,183,540	\$1.04393	3,323,393		4
5	Paiute Pipeline Incremental Facilities Surcharge	1,445,640	\$1.02286	1,478,687		5
6	Paiute Pipeline Expansion	198,840	\$1.74114	346,208		6
7	Tuscarora Pipeline	960,000	\$1.00375	963,600		7
8	Tuscarora Aquired Capacity	364,200	\$1.00375	365,566		8
9	Total Reservation Charge			<u>\$ 9,326,940</u>		9
10	Reservation Rate (Ln.9/Ln.2)*(1+Ln.1)				<u>\$ 0.21364</u>	10
<u>Upstream Interstate Storage Charges</u>						
Paiute Pipeline Company						
LGS-1 Liquefied Gas Storage Service						
11	Storage Charge	1,504,860	\$0.02748	\$ 593,035		11
12	Delivery Charge	114,000	\$0.36275	593,001		12
13	Total Storage Charges			<u>\$ 1,186,036</u>		13
14	Total Storage Rate (Ln.13/Ln.2)*(1+Ln.1)				<u>\$ 0.02717</u>	14

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

[2] Combined forecated volumes for Northern California & South Lake Tahoe Jurisdictions, twelve-months ended December 31, 2015.

**SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE JURISDICTION
ANNUALIZED CHANGE IN RATES AND REVENUE BY RATE SCHEDULE**

Line No.	Description (a)	Annual Bills (b)	Rate (c)	Annual Sales (Therms) (d)	Tariff Rates			Revenue		Increase/(Decrease) Percent (k)	Line No.	
					Currently Effective (e)	Proposed (f)	Increase/(Decrease) (g)	Currently Effective (h)	Proposed (i)			Increase/(Decrease) Dollars (j)
SLT-10 - Residential Gas Service												
1	Basic Service Charge	142,714	\$ 5.00	7,091,497	\$ 1.01084	\$ 1.10037	\$ 0.08953	\$ 713,570	\$ 713,570	\$ 0	0.00%	1
2	Baseline Quantities				\$ 1.09839	\$ 1.18792	\$ 0.08953	\$ 7,803,271	\$ 7,803,271	\$ 634,902	8.86%	2
3	Tier II							\$ 3,626,681	\$ 3,922,292	\$ 295,611	8.15%	3
4	Total							\$ 11,508,619	\$ 12,439,133	\$ 930,513	8.09%	4
SLT-15 - Secondary Residential Gas Service												
5	Basic Service Charge	72,767	\$ 6.00	4,382,074	\$ 1.12441	\$ 1.21394	\$ 0.08953	\$ 436,602	\$ 436,602	\$ 0	0.00%	5
6	All Usage							\$ 4,927,248	\$ 5,319,575	\$ 392,327	7.96%	6
7	Total							\$ 5,363,850	\$ 5,756,177	\$ 392,327	7.31%	7
SLT-20 - Multi-Family Master-Metered Gas Service												
8	Basic Service Charge	1,152	\$ 11.00	553,605	\$ 1.01084	\$ 1.10037	\$ 0.08953	\$ 12,672	\$ 12,672	\$ 0	0.00%	8
9	Baseline Quantities				\$ 1.09839	\$ 1.18792	\$ 0.08953	\$ 559,606	\$ 609,170	\$ 49,564	8.86%	9
10	Tier II							\$ 214,062	\$ 231,510	\$ 17,448	8.15%	10
11	Total							\$ 786,340	\$ 853,352	\$ 67,012	8.52%	11
SLT-25 - Multi-Family Master Metered Gas Service - Submetered												
12	Basic Service Charge	144	\$ 11.00	116,348	\$ 1.01084	\$ 1.10037	\$ 0.08953	\$ 1,584	\$ 1,584	\$ 0	0.00%	12
13	Baseline Quantities				\$ 1.09839	\$ 1.18792	\$ 0.08953	\$ 117,609	\$ 128,026	\$ 10,417	8.86%	13
14	Tier II							\$ 328,894	\$ 355,702	\$ 26,808	8.15%	14
15	Total							\$ 448,087	\$ 485,312	\$ 37,225	8.31%	15
SLT-40 - Core General Gas Service												
16	Basic Service Charge	16,124	\$ 11.00	960,393	\$ 1.12087	\$ 1.21040	\$ 0.08953	\$ 177,364	\$ 177,364	\$ 0	0.00%	16
17	Transportation Service Charge	48	\$ 780.00	1,795,993	\$ 1.06087	\$ 1.15040	\$ 0.08953	\$ 37,440	\$ 37,440	\$ 0	0.00%	17
18	First 100				\$ 1.09839	\$ 1.18792	\$ 0.08953	\$ 1,076,476	\$ 1,162,460	\$ 85,984	7.99%	18
19	Next 500				\$ 1.00087	\$ 1.09040	\$ 0.08953	\$ 1,905,315	\$ 2,066,110	\$ 160,795	8.44%	19
20	Next 2400				\$ 0.88493	\$ 0.97446	\$ 0.08953	\$ 1,622,754	\$ 1,767,912	\$ 145,159	8.95%	20
21	Over 3000							\$ 1,565,000	\$ 1,723,333	\$ 158,334	10.12%	21
22	Total							\$ 6,384,348	\$ 6,934,620	\$ 550,272	8.62%	22
SLT-50 - Core Natural Gas Service for Motor Vehicles												
23	Basic Service Charge	12	\$ 11.00	91,877	\$ 0.91362	\$ 1.00315	\$ 0.08953	\$ 132	\$ 132	\$ 0	0.00%	23
24	All Usage							\$ 83,941	\$ 92,166	\$ 8,226	9.80%	24
25	Total							\$ 84,073	\$ 92,298	\$ 8,226	9.78%	25
SLT-60 - Core Internal Combustion Engine Gas Service												
26	Basic Service Charge	0	\$ 11.00	0	\$ 0.94038	\$ 1.02991	\$ 0.08953	\$ 0	\$ 0	\$ 0	0.00%	26
27	All Usage							\$ 0	\$ 0	\$ 0	0.00%	27
28	Total							\$ 0	\$ 0	\$ 0	0.00%	28
SLT-66 - Core Small Electric Power Generation Gas Service												
29	Basic Service Charge	0	\$ 11.00	0	\$ 0.90693	\$ 0.99646	\$ 0.08953	\$ 0	\$ 0	\$ 0	0.00%	29
30	All Usage							\$ 0	\$ 0	\$ 0	0.00%	30
31	Total							\$ 0	\$ 0	\$ 0	0.00%	31

**SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE JURISDICTION
ANNUALIZED CHANGE IN RATES AND REVENUE BY RATE SCHEDULE**

Line No.	Description (a)	Annual Bills (b)	Rate (c)	Annual Sales (Therms) (d)	Tariff Rates			Revenue		Increase/(Decrease) Dollars (i)	Percent (k)	Line No.
					Currently Effective (e)	Proposed (f)	Increase/(Decrease) (g)	Currently Effective (h)	Proposed (j)			
32	SLT-70 - Noncore General Gas Transportation Service											
33	Basic Service Charge	24	\$ 100.00					\$ 2,400	\$ 2,400	\$ 0	0.00%	32
34	Transportation Service Charge	24	\$ 780.00	579,100	\$ 0.22463	\$ 0.25679	\$ 0.03216	\$ 18,720	\$ 18,720	\$ 0	0.00%	33
35	All Usage							\$ 130,083	\$ 148,707	\$ 18,624	14.32%	34
	Total							\$ 151,203	\$ 169,827	\$ 18,624	12.32%	35
36	Total Annualized Change in Rates	<u>232,937</u>		<u>22,756,866</u>				<u>\$ 24,726,521</u>	<u>\$ 26,730,720</u>	<u>\$ 2,004,199</u>	<u>8.11%</u>	36

**SOUTHWEST GAS CORPORATION
 SOUTH LAKE TAHOE RATE JURISDICTION
 BILL COMPARISON - PRIMARY RESIDENTIAL GAS SERVICE**

Line No.	Monthly Therms (a)	Present Rates (b)	Proposed Rates (c)	Increase/(Decrease)		Line No.
				Dollars (d)	Percent (e)	
<u>Winter Comparison</u>						
1	5	\$ 10.05	\$ 10.50	\$ 0.45	4.45%	1
2	15	\$ 20.16	\$ 21.51	\$ 1.34	6.66%	2
3	21	\$ 26.23	\$ 28.11	\$ 1.88	7.17%	3
4	50	\$ 55.54	\$ 60.02	\$ 4.48	8.06%	4
5	85	\$ 90.92	\$ 98.53	\$ 7.61	8.37%	5
6	100	\$ 107.31	\$ 116.26	\$ 8.95	8.34%	6
7	127	[1] \$ 136.97	\$ 148.34	\$ 11.37	8.30%	7
8	254	\$ 276.46	\$ 299.20	\$ 22.74	8.23%	8
<u>Summer Comparison</u>						
9	5	\$ 10.05	\$ 10.50	\$ 0.45	4.45%	9
10	15	\$ 20.16	\$ 21.51	\$ 1.34	6.66%	10
11	18	[1] \$ 23.20	\$ 24.81	\$ 1.61	6.95%	11
12	26	\$ 31.81	\$ 34.13	\$ 2.33	7.32%	12
13	30	\$ 36.20	\$ 38.89	\$ 2.69	7.42%	13
14	35	\$ 41.69	\$ 44.83	\$ 3.13	7.52%	14
15	50	\$ 58.17	\$ 62.65	\$ 4.48	7.70%	15
<u>Annual Average</u>						
16	73	\$ 89.33	\$ 96.58	\$ 7.25	8.12%	16

Present Rates

Basic Service Charge	\$ 5.00
Charge per Therm	
Baseline Quantities	\$ 1.01084
Tier II	\$ 1.09839

Proposed Rates

Basic Service Charge	\$ 5.00
Charge per Therm	
Baseline Quantities	\$ 1.10037
Tier II	\$ 1.18792

Winter Baseline Allowances	Present	Proposed
	86	86
Summer Baseline Allowances	Present	Proposed
	20	20

[1] Average Summer and Winter use.

[2] Average Summer and Winter use for Truckee.

**SOUTHWEST GAS CORPORATION
 SOUTH LAKE TAHOE RATE JURISDICTION
 BILL COMPARISON - SECONDARY RESIDENTIAL GAS SERVICE**

Line No.	Monthly Therms (a)	Present Rates (b)	Proposed Rates (c)	Increase / (Decrease)		Line No.
				Dollars (d)	Percent (e)	
1	10	\$ 17.24	\$ 18.14	\$ 0.90	5.22%	1
2	15	\$ 22.87	\$ 24.21	\$ 1.34	5.86%	2
3	34	\$ 44.23	\$ 47.27	\$ 3.04	6.87%	3
4	50	\$ 62.22	\$ 66.70	\$ 4.48	7.20%	4
5	100	\$ 118.44	\$ 127.39	\$ 8.95	7.56%	5
6	150	\$ 174.66	\$ 188.09	\$ 13.43	7.69%	6

Present Rates

Basic Service Charge	\$ 6.00
Charge per Therm	
All Usage	\$ 1.12441

Proposed Rates

Basic Service Charge	\$ 6.00
Charge per Therm	
All Usage	\$ 1.21394

**SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE RATE JURISDICTION
BILL COMPARISON - CORE GENERAL GAS SERVICE**

Line No.	Monthly Therms (a)	Present Rates (b)	Proposed Rates (c)	Increase/(Decrease)		Line No.
				Dollars (d)	Percent (e)	
1	88	\$ 109.64	\$ 117.52	\$ 7.88	7.19%	1
2	100	\$ 123.09	\$ 132.04	\$ 8.95	7.27%	2
3	155	\$ 181.43	\$ 195.31	\$ 13.88	7.65%	3
4	600	\$ 653.52	\$ 707.24	\$ 53.72	8.22%	4
5	1500	\$ 1,554.31	\$ 1,688.60	\$ 134.30	8.64%	5
6	3000	\$ 3,055.61	\$ 3,324.20	\$ 268.59	8.79%	6
7	4000	\$ 3,940.54	\$ 4,298.66	\$ 358.12	9.09%	7

Present Rates

Basic Service Charge		\$	11.00
Charge per Therm			
First	100	\$	1.12087
Next	500	\$	1.06087
Next	2,400	\$	1.00087
Over	3,000	\$	0.88493

Proposed Rates

Basic Service Charge		\$	11.00
Charge per Therm			
First	100	\$	1.21040
Next	500	\$	1.15040
Next	2,400	\$	1.09040
Over	3,000	\$	0.97446